



Denny F. Wong

MEMBER

## SEATTLE

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## SERVICES

Business  
Employee Benefits &  
Executive Compensation  
Financial Institutions  
Nonprofit & Tax-Exempt  
Organizations  
Real Estate  
Tax (Chair)  
Yachts, Ships &  
Submersibles

## PRACTICE OVERVIEW

Denny has extensive experience advising clients on a wide range of legal issues faced by corporations, partnerships, limited liability companies and nonprofit organizations, with a particular emphasis on tax planning. He regularly advises clients on choice of entity, employee stock options plans, executive and deferred compensation arrangements, qualified retirement plans, purchases and sales of businesses, and business restructurings and dissolutions.

He also represents real estate developers and foreign investors in U.S. real estate, and advises high-net worth individuals on business, estate and financial planning. In addition, he advises the firm's pension fund clients on tax matters relating to real estate transactions and REITs, structuring and restructuring of entities and alternative investment transactions.

For the past fifteen years, a significant part of his practice has focused on structuring taxable and tax-free mergers and acquisitions of banks and other financial institutions.

## ACTIVITIES

- American Bar Association
  - + Tax Section, Member
  - + Business Section, Member
  - + Property, Probate & Trust Section, Member
- Washington State Bar Association, Member
- King County Bar Association, Member
- Asian American Arts Theater, Member

## PUBLICATIONS

- “Is Your Tax-Exempt Organization Subject to UBIT?” Author, Foster Pepper Newsletter, March 2015

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## PRESENTATIONS

- “Tax Cuts and Jobs Act of 2017 – Key Changes in the New Tax Law – The Details,” Speaker, 2018 Senior Lawyers Conference, Washington State Bar Association Senior Lawyers Section, April 2018
- “[Thriving Through Legal Resilience](#),” Speaker, Washington State Nonprofit Conference, May 2015
- “[Real Estate Taxation Issues](#),” Speaker, Foster Pepper 2014 Land Use/Real Estate Briefing: New Regulatory Developments and their Impact on the Future of Land Use and Real Estate, November 2014

## PROFESSIONAL BACKGROUND

- Foster Pepper PLLC, Member, 2014-Present

## BAR ADMISSIONS

- Washington, 1991
- California, 1990
- New York, 1983

## EDUCATION

- LL.M., Taxation, New York University, 1987
- J.D., Cornell University, 1982
- M.A., University of California at Berkeley, 1978
- B.A., University of Washington (*cum laude*), 1973

## LANGUAGES

- Chinese