

## Steven D. Nofziger

Principal

Bank of America Financial Center  
121 SW Morrison Street  
11th Floor  
Portland, OR 97204-3141

T 503.553.3126  
F 503.226.0259  
steven.nofziger@foster.com



Steve helps his clients understand and navigate complex tax, business planning and employee benefits matters to allow them to further their business goals.

Steve assists clients with business and tax planning matters, including business entity formation and ownership transfers, tax and compensation planning (including executive compensation matters), worker classification, IRC § 1031 exchanges and federal, state and local tax controversies (i.e., audits and appeals). He assists clients in designing and implementing qualified and nonqualified deferred compensation, retirement and welfare benefit plans, advising on plan administration, ERISA compliance and fiduciary issues and correcting operational errors. He also advises clients on the impact of health care reform under the Affordable Care Act (ACA) and assists in related planning and compliance matters.

He is a frequent speaker and author on tax and employee benefit matters. Prior to pursuing a law degree, Steve worked as an underwriter of life and disability insurance for employee benefit plans. During this time, he also earned his certification as a Certified Employee Benefit Specialist.

### Education

J.D., University of Oregon School of Law, 2006

- Order of the Coif

### Services

Business & Corporate Finance  
Charitable & Tax-Exempt Organizations  
Employee Benefits & Executive Compensation  
Family-Owned & Closely Held Businesses  
Federal Tax  
Mergers & Acquisitions  
State & Local Tax  
Tax

### Admissions

Oregon, 2006  
U.S. Tax Court, 2010

- *Oregon Law Review*, Systems Editor and Managing Board Member
- Fredric R. Merrill Award for Best Student Work

B.S., Linfield College, Economics (*summa cum laude*) 1996

## Honors & Recognition

*The Best Lawyers in America*®

- Business Organizations, 2019-present
- Employee Benefits (ERISA) Law, 2021-present
- Tax Law, 2021-present

Rising Star, Oregon Super Lawyers, 2009-2012, 2016

Notable Newcomer, Exceptional Tax Law Professional, LexisNexis Tax Law Center, 2009

## Professional Activities

Eugene-Springfield Tax Association, Past President

Oregon State Bar Association, Tax Section, Member

- Newsletter Committee, 2008-2013

Western Pension & Benefits Conference, Portland Chapter, Member, 2008-present

Significant Issues Chair, 2014-2016

## Community Activities

Junior Achievement USA, Volunteer, 2018-present

Mainspring Portland (fka Fish Emergency Service), Board of Directors

- Chair, 2007-2015

St. Rose School

- Advisory Council, 2018-present
- Finance Committee, Chair

## News

45 Foster Garvey Attorneys Recognized Among *The Best Lawyers In America*®  
*Foster Garvey Newsroom*, 8.18.22

38 Attorneys Named 2022 Best Lawyers in America; 11 Named Best Lawyers: Ones to Watch  
*Foster Garvey Newsroom*, 8.19.21

43 Attorneys Named 2021 *Best Lawyers in America*; 10 Named Best Lawyers: Ones to Watch  
*Foster Garvey Newsroom*, 8.20.20

50 Foster Garvey Attorneys Named 2020 *Best Lawyers in America*  
*Foster Garvey Newsroom*, 8.15.19

### Speaking Engagements

"Tax Issues for Artists," Washington Lawyers for the Arts (WLA) Artist Workshop Series  
Speaking Engagement  
Virtual Event, 5.24.22

"What *Non-Tax* Lawyers Need to Know About the Tax Aspects of the Families First Coronavirus  
Response Act and the CARES Act," Multnomah Bar Association COVID-19 CLE Series  
Webinar  
Virtual Event, 4.28.20

"Audits of Farming Businesses: 'Hobby Loss' Audits and What Taxpayers Can Do to Protect  
Themselves," Oregon Farm Bureau Tax Symposium  
Speaking Engagement  
Salem, OR, 10.17.19

The Affordable Care Act: Current Issues, Recent Changes, and an Uncertain Future  
Speaking Engagement  
Portland, OR, 1.26.17

"Affordable Care Act Update and Issues for Health Care Employers", Healthcare Financial  
Management Association (Washington-Alaska Chapter), Annual Conference & Trade Fair  
Speaking Engagement  
Seattle, WA, 2.25.16

"Health And Welfare Plans: Significant Issues Update," Western Pension & Benefits  
Conference's Health, Welfare & Benefits Symposium  
Speaking Engagement  
Portland, OR, 1.28.15

"Worker Classification," Eugene-Springfield Tax Association  
Speaking Engagement  
10.26.10

"A Few of the Latest Tax Issues for Non-tax Attorneys," Oregon State Bar Broadbrush Taxation Seminar  
Seminar  
11.13.09

### **Legal Alerts**

It Pays to be Small: New Guidance Gives PPP Loans under \$2 Million a Safe Harbor  
5.13.20

New Government Guidance Clarifies PPP Loan Eligibility, Promises Enforcement  
5.1.20

IRS Extends Affordable Care Act Reporting Deadlines  
1.1.16

### **Publications**

Tax Aspects of Divorce  
*Oregon State Bar, Family Law in Oregon, Volume 2, Chapter 15 (2021)*, 8.30.21

There and Back Again: A Tax-Focused Tale of COVID Relief for Businesses  
*Oregon Business Lawyer*, 3.21

Tax Aspects of the Families First Coronavirus Response Act  
*Tax Notes State (Virtual Voice)*, 4.6.20

Foster Garvey COVID-19 Resource Center  
3.18.20

The TCJA and Family Tax Matters Under Federal and Oregon Law  
*State Tax Notes (Volume 89, Number 5)*, 7.30.18

Portland Experts' Take: Five Ways the Tax Cuts and Jobs Act Will Upend M&A  
*Portland Business Journal*, 4.6.18

A Summary of the Oregon Tax Changes Passed During the Recent Special Legislative Session  
10.16.13

Employee Benefits in a Post-DOMA World  
7.14.13

Upcoming Health Care Reform Compliance and Planning Issues for 2013 and 2014  
7.2.13

Employee Benefits in a Post-DOMA World

7.1.13

Navigating the Department of Labor's New Disclosure Regulations: Action Items for Plan Sponsors and Fiduciaries

4.6.13

Highlights of Tax Law Changes Under the American Taxpayer Relief Act of 2012

2.14.13

Expanded Roth Conversion Opportunity Available to Retirement Plan Participants; Fiduciary Update

1.24.13

Failures of IRC §1031 Exchange Qualified Intermediaries Highlight Risks and the Importance of Due Diligence When Selecting a Qualified Intermediary

3.14.09

Due Diligence in Selecting a 1031 Qualified Intermediary

2.2.09

Employer-Owned Life Insurance Rules May Unintentionally 'Clean Up' More Than Just Wal-Mart 'Janitor Policies'

1.1.09

Lane County Mass Transit Tax

3.14.08

Washington County's Real Property Transfer Tax

1.14.08

A Review of Oregon Affiliate Nexus

1.2.08

IRC Section 1031 Exchange Issues in Oregon

1.1.08

EGTRRA and the Past, Present, and Future of Oregon's Inheritance Tax System

1.1.05