

William O. Etter

Principal

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Billy is a tax attorney whose practice focuses primarily on transactional business matters and estate planning.

Billy represents organizations in the design, implementation and operation of Employee Stock Ownership Plans (“ESOPs”). In addition, he counsels clients on business entity formation choices, including the tax issues involved with S-Corporations, LLCs and Partnerships. Billy’s estate planning practice includes advising clients in estate planning and probate law, as well as probate litigation. He advises representatives in the administration of wills and trusts, represents beneficiaries in disputed wills and trusts and the drafting and negotiation of TEDRA agreements.

Education

LL.M., Taxation, New York University School of Law, 2010

J.D., University of Arizona, Rogers College of Law, 2009

- Certificate in International Trade and Business Law

B.A., University of Washington, 2004

Honors & Recognition

Rising Star, Washington Super Lawyers, 2014-present

Services

Trusts, Estates & Charitable Organizations

Business & Corporate Finance

Charitable & Tax-Exempt Organizations

Employee Stock Ownership Plans

Family-Owned & Closely Held Businesses

Federal Tax

Mergers & Acquisitions

Property Tax

State & Local Tax

Tax

Trusts & Estates Litigation

Admissions

Washington, 2010

Professional Activities

Campaign for Equal Justice, Board Member, 2021-present

ESOP Association, NW Chapter, Member

Spokane County Bar Association (SCBA), Member

- Young Lawyer's Division, Board, 2011-2015

Spokane Estate Planning Council, Member

Washington State Bar Association (WSBA), Member

- Real Property, Probate and Trust Section, Executive Committee, 2017-2019

Community Activities

Innovia Foundation, Gift Planning and Marketing Committee, 2019-present

Spokane Public Library Foundation, Advisory Board, 2015-2018

Spokane Salvation Army, Advisory Board, 2011-2018

Spokane Scholars Foundation, Board, 2011-present

News

12 Attorneys Recognized in Washington Super Lawyers for 2022

Foster Garvey Newsroom, 7.14.22

11 Attorneys Recognized in Washington Super Lawyers for 2021

Foster Garvey Newsroom, 7.15.21

11 Attorneys Named Washington Super Lawyers and Five Named Rising Stars

Foster Garvey Newsroom, 7.16.20

Speaking Engagements

"Estate and Succession Planning for Your Agricultural Business," Spokane Ag Show

Speaking Engagement

Spokane, WA, 2.4.20-2.6.20