

Peter A. Evalds

Staff Attorney | Portland |
(he/him)

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Overview

Peter helps businesses, nonprofits and individuals navigate the complex world of business transactions, tax planning and tax controversy.

Peter's business practice includes entity formation, corporate compliance and governance, contract drafting and review, ownership changes and mergers and acquisitions.

He also guides nonprofits (including public charities, private foundations and other tax-exempt organizations) throughout their lifecycle, including with respect to formation, exemption applications, exemption issues and compliance, unrelated business income tax (UBIT), private foundation excise taxes, fiscal sponsorship, governance, contracts, mergers and dissolution.

Peter's tax practice includes advising clients on matters pertaining to federal income tax, state and local tax and federal tax credits (including renewable energy tax credits). He provides advice on the tax consequences of establishing and maintaining a remote workforce and where to locate or maintain a business. Peter also assists clients with federal, state and local tax audits and appeals.

Prior to joining the firm, Peter served as Law Clerk to the Oregon Tax Court, Regular Division and practiced business and tax law at other firms in Portland. Before law school, he worked in the financial industry where he researched investment and insurance products and prepared financial plans.

Areas of Focus

- [Tax](#)
- [Business](#)
- [Charitable & Tax-Exempt Organizations](#)

- [Family-Owned & Closely Held Businesses](#)
- [Federal Tax](#)
- [Mergers & Acquisitions](#)
- [State & Local Tax](#)

Admissions

- Oregon, 2014
- Washington, 2025
- U.S. Tax Court, 2019

Education

- LL.M., Taxation, Georgetown University Law Center (with distinction), 2017
- J.D., Lewis and Clark Law School (*magna cum laude*), 2014
 - *Lewis & Clark Law Review*, Articles Editor
- B.A., Temple University (*cum laude*), History, 2003

Honors & Recognitions

- Best Lawyers: Ones to Watch – Tax Law, Mergers and Acquisitions Law, 2021-present
- JD Supra Readers' Choice Awards, "Top Author" for Tax, 2021
- Rising Star, Oregon Super Lawyers, 2023-2024

Clerkships

- Honorable Henry C. Breithaupt, Oregon Tax Court

Professional Activities

- Multnomah Bar Association, Member
- Oregon State Bar, Member
 - Business Law Section, 2014-present
 - Nonprofit Organizations, 2020-present
 - Executive Committee, Member, 2025-present
 - Taxation Section, 2014-present
 - Executive Committee, Member, 2022-present
 - IRS/Practitioner Forum Planning Committee, Member, 2021-2025
 - Oregon Tax Institute Planning Committee, Member, 2022-2023
 - Portland Luncheon CLE Series, Coordinator and Host, 2019-2022
 - New Tax Lawyer Committee, Chair, 2021

- New Tax Lawyer Committee, Public Service Stipend Program Coordinator, 2020
- Newsletter Committee, Member, 2017-2020

News & Insights

Blog Posts

[Maryland Takes a Beat on Its New Digital Advertising Tax](#)

[04.15.21](#)

[Eligibility for Federal Stimulus Benefits Appears to Be Benign, But When You Peel Away the Onion, a Major Flaw Appears](#)

[04.13.21](#)

[Maryland's New Tax - The Nation's First State Tax on Digital Advertising](#)

[04.07.21](#)

[The Changing Face of Employer State Tax Reporting and Payment Obligations in the Coronavirus Telework "New Normal"](#)

[10.02.20](#)

[The IRS Provides Some Good News to Oregonians During a Time When Positive News Is Rare - News Releases OR-2020-23 and IR-2020-215](#)

[09.18.20](#)

[No Final Word From Congress - It Is Late in the Game and We Still Do Not Know If the Use of Forgiven PPP Loan Proceeds on Business Expenses Will End Up Being Deductible](#)

[09.08.20](#)

[Shark Tank - Be Aware of the Deadly Creatures in the State and Local Tax Waters](#)

[08.26.20](#)

[What House Bill 4212 and Chief Justice Order No. 20-027 Mean for Oregon Taxpayers](#)

[07.28.20](#)

[Curiosity Killed the Cat - Unfortunately the Oregon Legislature's Curiosity Has Not Gone That Far With Respect to Our CAT: The Oregon Corporate Activity Tax](#)

[07.14.20](#)

[Required Minimum Distributions From Retirement Plans Have Been Waived for 2020 - IRS Notice 2020-51 May Give Taxpayers That Have Already Received Distributions a "Mulligan" If They Act Timely](#)

[07.02.20](#)

[The Oregon Department of Revenue Held Its CAT Call as Scheduled - The Business and Tax Community Were Represented](#)

[06.25.20](#)

[We Can Work It Out: The SBA Continues Providing Guidance on the PPP and Loan Forgiveness](#)

[06.23.20](#)

[Taxpayers May Want to Wait to File Their PPP Loan Forgiveness Applications](#)

[06.19.20](#)

[The Oregon Department of Revenue Formalizes Guidance on Estimated Tax Penalties Under the Oregon Corporate Activity Tax](#)

[06.10.20](#)

[The IRS Is Taking Going Digital to the Next Level - Electronic Filing of Amended U.S. Individual Income Tax Returns Will Be Available Soon](#)

[06.02.20](#)

[Let the Good Times Roll - The SBA Issues Interim Final Rules on PPP Loan Forgiveness, Including Guidance on the Payment of Bonuses and Hazard Pay, Loan Prepayments and the Loan Forgiveness Application](#)

[05.28.20](#)

[Love Thy Landlord - Prepayment of Rent with PPP Loan Proceeds May Not Be a Good Idea](#)

[05.21.20](#)

[News From the Washington Department of Revenue to Taxpayers Subject to Its Business and Occupations Tax - Whether It Is Welcome News Is Yet to Be Determined](#)

[05.18.20](#)

[More Good News for Oregon Taxpayers - The Oregon Department of Revenue Got It Right](#)

[05.07.20](#)

[The IRS Has Determined That Taxpayers Who Obtain PPP Loan Forgiveness Cannot Have Their Cake and Eat It Too](#)

[05.01.20](#)

[The CAT Still Has Sharp Teeth, but the Oregon Department of Revenue Has Temporarily Dulled Them a Bit](#)

[04.30.20](#)

[A Taxpayer's Ability to Use Net Operating Losses Was Significantly Restricted by the TCJA, but the CARES Act Temporarily Loosens Things up - The Proper Use of NOLs Could Prove To Be an Important Strategy in Your Game Plan During These Challenging Times](#)

[04.16.20](#)

[The IRS and Treasury Are Working Overtime to Provide Taxpayers with Joy, Hope and Optimism During These Trying Times](#)

[04.13.20](#)

[Some Clarity to the Murky: Temporary Rules Relative to the Families First Coronavirus Response Act Have Been Issued](#)

[04.07.20](#)

[The Cavalry Has Arrived - Congress Passed and President Trump Signed Into Law the CARES Act](#)

[03.30.20](#)

[Important Update: Families First Coronavirus Response Act](#)

[03.25.20](#)

[The IRS Will Put the American People First - No, Really \(But Only for a Limited Time\)](#)

[03.25.20](#)

[Tax Aspects of the Families First Coronavirus Response Act](#)

[03.24.20](#)

[A Pleasant Distraction Courtesy of the Oregon Department of Revenue - Two More CAT Rules Go From Draft to Temporary Status](#)

[03.18.20](#)

[The CAT Is Clearly Ruling the Roost in Oregon - It Is Occupying a Large Amount of Time for Tax Practitioners This Busy Season](#)

[02.26.20](#)

[Temporary Rules Keep Pouring in - the DOR Continues Its Efforts to Provide Guidance Relative to the CAT](#)

[01.21.20](#)

[Continue to Keep Your Eyes Peeled and Your Ears Tuned-In for CAT Developments-They Are Rolling In](#)

[12.19.19](#)

[Hold the Phone, but Not Your Questions - Recent Oregon CAT Updates](#)

[11.20.19](#)

[The CAT Has Gone Telephonic](#)

[10.22.19](#)

[The CAT Continues to Be on the Prowl - the Oregon Department of Revenue's Town Hall Meetings Roadshow Made It to Portland](#)

[10.09.19](#)

[School is Back in Session and the CAT is Among the Most Popular Courses](#)

[10.02.19](#)

[Be Aware: The CAT Is on the Prowl - the Oregon Department of Revenue's Town Hall Meetings Begin Tonight](#)

[09.17.19](#)

[IRS Cleaning House at the Office of Professional Responsibility](#)

[09.05.19](#)

[The Oregon Department of Revenue Plans to Publish Much Needed Guidance on the Newly Enacted Corporate Activity Tax](#)

[08.22.19](#)

[Referendum to Repeal Oregon Corporate Activity Tax Has Wind Taken Out of Its Sails - The New Tax May Be Here to Stay](#)

[07.25.19](#)

[Now You See It - Now You Don't. Like Magic, the City of Portland Disallows Depreciation Deductions Otherwise Allowable as a Result of Code Section 754](#)

[07.11.19](#)

[Oregon's New Corporate Activity Tax](#)

[06.04.19](#)

[Opportunity Zone Funds - Part IV: The Second Round of Proposed Regulations](#)

[04.23.19](#)

[Opportunity Zone Funds - Part III: Lots of Questions But Few Answers](#)

[03.14.19](#)

[Opportunity Zone Funds - Part I: Overview of the Law](#)

[01.07.19](#)

[The Seventh Circuit Affirmed the U.S. Tax Court in Exelon Corporation v. Commissioner - Having Expert Tax Advisors on Your Team Will Not Always Relieve You From the Imposition of Accuracy-Related Penalties](#)

[12.06.18](#)

News

[71 Foster Garvey Attorneys Recognized Among the 2026 Best Lawyers in America; Paul Trincherio Named 'Lawyer of the Year'](#)

[08.21.25](#)

[65 Foster Garvey Attorneys Selected to The Best Lawyers in America® 2025, Three Named 'Lawyer of the Year'](#)

[08.15.24](#)

[Six Portland Attorneys Named to 2024 Oregon Super Lawyers Lists](#)

[07.24.24](#)

[57 Foster Garvey Attorneys Recognized Among the 2024 Best Lawyers in America; Two Portland Attorneys Named 'Lawyer of the Year'](#)

[08.17.23](#)

[Six Portland Attorneys Named to 2023 Oregon Super Lawyers Lists](#)

[07.24.23](#)

[45 Foster Garvey Attorneys Recognized Among The Best Lawyers In America®](#)

[08.18.22](#)

[38 Attorneys Named 2022 Best Lawyers in America; 11 Named Best Lawyers: Ones to Watch](#)

[08.19.21](#)

[Foster Garvey Named 'Top Firm' in 2021 JD Supra Readers' Choice Awards; Greg Duff, Larry Brant and Peter Evalds Selected as 'Top Authors'](#)

[03.31.21](#)

[43 Attorneys Named 2021 Best Lawyers in America; 10 Named Best Lawyers: Ones to Watch](#)

[08.20.20](#)

Events

["Tax Consequences of Remote Work in the COVID-19 Era and Beyond," Oregon State Bar's Broadbrush Taxation: Tax Law for Non-Tax Lawyers](#)

[10.21.21](#)

["Tax - Lessons Learned From Practicing in a Pandemic," Multnomah Bar Association Young Lawyers Section Spring CLE Seminar Series](#)

[05.20.21](#)

["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](#)

[04.28.20](#)

Publications

[Limitation on Taxes](#)

[02.01.22](#)

[Tax Aspects of Divorce](#)

[08.30.21](#)

[There and Back Again: A Tax-Focused Tale of COVID Relief for Businesses](#)

[03.01.21](#)

[Tax Aspects of the Families First Coronavirus Response Act](#)

[04.06.20](#)

[The Oregon Corporate Activity Tax - You Can Run and You Can Hide, but This New Tax Is Effective January 1, 2020](#)

[01.01.20](#)

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