

Peter A. Evalds

(he/him)

Staff Attorney

121 SW Morrison Street
Suite 1100
Portland, OR 97204

T 503.553.3104
F 503.226.0259
peter.evalds@foster.com



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.

Services

Tax
Business & Corporate
Finance
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

Clerkships

Honorable Henry C. Breithaupt, Oregon Tax Court

Honors & Recognition

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

Professional Activities

Multnomah Bar Association, Member

Oregon State Bar, Member

Business Law Section, 2014-present

Nonprofit Organizations Law Section, 2020-present

- Executive Committee, Member, 2025-present

Taxation Section, 2014-present

- Executive Committee, Member, 2022-2025
- 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

Washington State Bar, Member, 2025-present

- Taxation Section, 2025-present

News

71 Foster Garvey Attorneys Recognized Among the 2026 Best Lawyers in America; Paul Trinchero Named 'Lawyer of the Year'
8.21.25

65 Foster Garvey Attorneys Selected to The Best Lawyers in America® 2025, Three Named 'Lawyer of the Year'
Foster Garvey Newsroom, 8.15.24

Six Portland Attorneys Named to 2024 Oregon Super Lawyers Lists
Foster Garvey Newsroom, 7.24.24

57 Foster Garvey Attorneys Recognized Among the 2024 Best Lawyers in America; Two Portland Attorneys Named 'Lawyer of the Year'
Foster Garvey Newsroom, 8.17.23

Six Portland Attorneys Named to 2023 Oregon Super Lawyers Lists
Foster Garvey Newsroom, 7.24.23

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

Foster Garvey Named 'Top Firm' in 2021 JD Supra Readers' Choice Awards; Greg Duff, Larry Brant and Peter Evalds Selected as 'Top Authors'
3.31.21

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

Speaking Engagements

"Tax Consequences of Remote Work in the COVID-19 Era and Beyond," Oregon State Bar's Broadbrush Taxation: Tax Law for Non-Tax Lawyers
Speaking Engagement
Virtual Event, 10.21.21

"Tax – Lessons Learned From Practicing in a Pandemic," Multnomah Bar Association Young Lawyers Section Spring CLE Seminar Series
Speaking Engagement
Virtual Event, 5.20.21

"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
Webinar
Virtual Event, 4.28.20

Publications

Limitation on Taxes
Oregon State Bar, Oregon Constitutional Law, Chapter 14 (2022), February 2022

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

The Oregon Corporate Activity Tax – You Can Run and You Can Hide, but This New Tax Is Effective January 1, 2020
January 2020