

Steven D. Nofziger

Principal

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

Steve assists businesses, individuals and nonprofit organizations with a variety of business and tax matters.

Steve's business practice includes business entity formation, governance, ownership transfers, business transactions, tax and compensation planning (including executive compensation matters).

Steve's tax practice includes advising and assisting businesses, business owners and individuals with a variety of federal, state and local tax matters, including issues relating to choice of entity, tax planning for business transactions (mergers, acquisitions and business sales), worker classification, nexus and residency matters, equity compensation and IRC § 409A issues, IRC § 1031 exchanges and taxation of corporations and partnerships (including LLCs). He typically works closely with his clients' CPAs and other advisors when undertaking tax planning matters and assisting with tax controversies (i.e., audits and appeals).

He also assists nonprofit organizations (including public charities, private foundations and other tax-exempt organizations) with various corporate governance and tax matters, including assisting with entity formation and applying for tax-exempt status, advising on corporate governance and fiduciary issues, advising on donation and endowment matters, preparing and reviewing contracts, and assisting with federal and state tax

Services

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

Admissions

Oregon, 2006
Washington, 2025
U.S. Tax Court, 2010

compliance matters (including issues relating to tax-exempt status, unrelated business income tax (UBIT) matters and IRC chapter 42 excise taxes).

He is a frequent speaker and author. 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
- *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

Legal 500 City Elite

- Portland – Corporate and M&A, 2026

Professional Activities

Eugene-Springfield Tax Association, Past President

Oregon State Bar Association, Nonprofit Section, Member

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, 2018-2019

Mainspring Portland (fka Fish Emergency Service), Board of Directors, 2007-2015

St. Rose School, Advisory Council, 2018-2022

News

18 Foster Garvey Attorneys Named to 2026 Legal 500 City Elite Lists

Foster Garvey Newsroom, 1.21.26

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

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

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 Traps for the Unwary," American Academy of Matrimonial Lawyers CLE Program

Speaking Engagement

Portland, OR, 5.2.25

"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

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