

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

Washington Super Lawyers list, 2025

Rising Star, Washington Super Lawyers, 2014-2022

Services

Tax
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
Trusts & Estates Litigation
Trusts, Estates & Charitable
Organizations

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

19 Foster Garvey Attorneys Named to the 2025 Washington Super Lawyers Lists; Emily Harris Gant Earns Special Recognition
Foster Garvey Newsroom, 8.1.25

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

"M&A Basics for Growing an ESOP Company," The ESOP Association Northwest Chapter 2026 Spring Conference
Speaking Engagement
Boise, Idaho, March 12-13, 2026

"Estate Planning 101," Seattle Symphony Webinar
Webinar
3.25.24

"Estate and Succession Planning for Your Agricultural Business," Spokane Ag Show
Speaking Engagement
Spokane, WA, 2.4.20-2.6.20