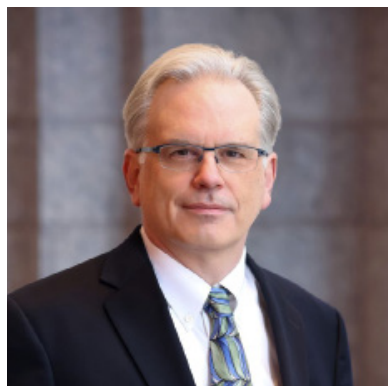


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## PAUL TONELLA

### CONTACT INFO

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### PRACTICE EMPHASIS

- Business
- Corporate
- Tax
- Trusts and Estates

### EDUCATION

#### University of Washington

B.A., Business Administration  
(Accounting, Quantitative  
Methods), 1985

#### University of Washington School of Law

J.D., 1989

**Paul Tonella practices in Keller Rohrback's business group**, where he represents closely held companies in corporate, tax, and succession planning. Mr. Tonella assists clients with corporate structuring and formation of business entities, including corporations, limited liability companies, partnerships, limited partnerships, and joint ventures. He provides advice and assistance to businesses on a variety of ongoing business issues.

A graduate of the University of Washington School of Law, Mr. Tonella was previously a partner at Oles Morrison Rinker & Baker LLP and Lasher Holzapfel Sperry & Ebberson PLLC.

### BAR & COURT ADMISSIONS

1989, Washington

U.S. District Court for the Western District of Washington

1990, U.S. Tax Court

### PROFESSIONAL & CIVIC INVOLVEMENT

Washington State Bar Association, *Member*, Real Property and Probate Trust Section, Business Section

Construction Financial Managers Association (CFMA), *Board Member*

Sigma Alpha Epsilon Alumni Association, *Past Board Member*

Explorer West Middle School, *Past Board Member*

### PUBLICATIONS & PRESENTATIONS

*Construction Taxes*, OMRB Construction and Public Contract Law Seminar (2008).

*Choice of Entity and Other Business Start-up Issues*, Washington State Bar Association (1998, 2002, 2007).

*Buying and Selling the Mom and Pop Business in Washington*, NBI (2004, 2006).

*Joining Forces - Joint Ventures*, OMRB Construction and Public Contract Law Seminar (2005).

*Estate Planning*, OMRB Construction and Public Contract Law Seminar (2004).

*Asset Protection Planning*, NBI (2002).

*Limited Liability Companies, the Entity of Choice in Washington*, NBI (1999).

*Buying and Selling a Business*, CPA Law Forum (1999).

*Buying and Selling a Business*, Washington State Society of CPA's (1999).

*Bankruptcy Primer: Discharging Tax Liability*, Washington State Society of CPA's (1998)

*Basic Corporate Law*, National Business Institute (NBI) (1997).

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## HONORS & AWARDS

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- Trusts and Estates

Selected to Super Lawyers list in *Super Lawyers - Washington*, 2023-2024

Selected to Rising Stars list in *Super Lawyers - Washington*, 2001-2002