



PAUL TONELLA

PARTNER

Seattle Office

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PRACTICE EMPHASIS

- ◆ Business Law
- ◆ Estate Trust & Probate
- ◆ Real Estate

EDUCATION

University of Washington

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

University of Washington School of Law

J.D., 1989

Paul practices in Keller Rohrbach's Business and Estate Planning Group, where he represents individuals, families and companies in corporate governance, mergers and acquisitions, real property transactions, and estate planning.

Paul began his over thirty year legal career as a tax litigator where he combined his law background and accounting degree to defend his clients before the IRS and Washington Department of Revenue. Gradually, his practice evolved to include tax planning, and business and real estate transactions. He has spoken to numerous professional organizations on the legal issues facing today's business owner and family.

Paul represents a wide range of practice professionals (dentists, accountants, engineers), contractors, manufacturers, distributors, and real estate developers in their legal needs. He has served and advised boards of directors of non-profit, charitable and for-profit companies. Whether it is a specific transaction, or long range planning, Paul brings his energy, knowledge, and experience to his clients, to meet and exceed their expectations.

When he is not practicing law, Paul is an avid outdoorsman, and can be found hiking, skiing and kayaking throughout Washington's wilderness and waters.

BAR & COURT ADMISSIONS

1989, Washington

1990, 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*

HONORS & AWARDS

Best Lawyers in America®, Seattle, Washington, 2026 (Recognized since 2024):

- Closely Held Companies and Family Businesses Law
- Litigation - Trusts and Estates
- Trusts and Estates

Selected to Super Lawyers list in *Super Lawyers* - Washington, 2023-2025

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

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, National Business Institute (NBI) (2002).

Limited Liability Companies, the Entity of Choice in Washington, National Business Institute (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).