

Professional Experience

Ater Wynne LLP, Portland,
Oregon, Partner, 2016 to present,
Associate, 2008 to 2016

Oregon Department of Justice,
Trial Division, Law Clerk, 2006 to
2007

Education

Northwestern School of Law at Lewis
& Clark, J.D., *cum laude*, 2008;
Lewis & Clark Law Review, Editor of
Submissions, 2007 to 2008,
Member, 2006 to 2007; Business
Law Roundtable Scholar, 2007;
Scholarship for tax law, 2005 to
2008

Willamette University, B.A.,
Economics, 2005

Admitted to Practice

Oregon

Professional Activities

Oregon State Bar, member

Oregon State Bar, Health Law
Section, Executive Committee,
2016



Thomas M. Karnes

Partner

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Tom Karnes is an associate in Ater Wynne's Business Department, where he focuses his practice on healthcare organizations, professional service firms, and technology ventures. He is listed as an *Oregon Rising Star* by *Oregon Super Lawyers* from 2010 to 2013.

Tom served as a law clerk for the Oregon Department of Justice's Trial Division while he was in law school, working in their Employment and Torts Group. He also clerked at the Lewis & Clark Low-Income Taxpayer's Clinic.

Representative Presentations

“Tax & Entity Considerations for Mission-Driven Entrepreneurs,” Co-Presenter, Oregon State Bar, Tax Section, New Lawyers Committee, 2011.

“Expiration of Energy Tax Credits,” Real Estate Development Incentives, The Seminar Group, 2011.

Representative Publications

“Credits Against the Oregon Corporate Minimum Tax Under *Con-Way, Inc. & Affiliates v. Department of Revenue*,” Oregon State Bar, Tax Section Newsletter, Vol. 16, No. 1, Winter 2013.

ORS Chapter 174 – Statutory Rules of Construction. Thomas M. Karnes and Anne E. Villella. *Interpreting Oregon Law – Oregon CLE 2009*.