



# James W. Minorchio

Partner

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Jim holds an LL.M. in Taxation and focuses his practice on transactions that involve federal tax issues.

He represents individuals and corporations in a broad range of contract negotiations and general business matters. In particular, he assists clients with tax-free and taxable mergers and acquisitions, as well as corporate finance transactions. He offers a depth of experience working with limited liability companies, limited liability partnerships and nonprofits.

In his corporate practice, Jim represents clients in the health care, food and beverage, maritime, banking and insurance industries. He has worked closely with a number of clients for more than 30 years. He serves as chief outside counsel to Fran's Chocolates, Ltd.

In his wealth planning practice, Jim works for a large number of significant U.S. and international individuals and has represented many generations of individuals in prominent families with wealth ranging from modest to more than \$1 billion. He advises on strategies for ensuring the smooth transition of business ownership from one generation to the next.

In his tax practice, Jim counsels businesses and nonprofit organizations regarding U.S. federal and international income tax issues and guides them through complex tax audits and appeals. He has represented clients with operations in Canada, the United Kingdom, France, Portugal and Australia.

Jim has additional experience representing insurance companies, publicly traded banks and bank holding companies before federal and state regulators.

## Services

- Taxation & Wealth Planning
- Corporate
- Nonprofit Organizations
- Family Offices
- Business Taxation
- Public Finance
- Securities Industry
- Tax Residency Planning
- Trust & Estate Law & Administration

## Representative Matters

Jim has served as lead tax lawyer for:

- **Structus Building Technologies, Inc.**, a manufacturer of innovative, high-performance drywall corner solutions, in its sale to CertainTeed Gypsum.
- **Harbor Properties, Inc.** and Harbor Properties Investors in their sale to Urban Partners LLC.
- **Yakima Waste Systems, Inc.**, in its sale to Waste Connections, Inc.
- **Redhook Ale Brewery** in its merger with Widmer Brothers Brewing Company.
- **Premier Industries** in the sale of Building Systems and Insulfoam divisions for \$160 million to Carlisle Syntec, a subsidiary of Carlisle Companies Inc.
- **Emeritus Assisted Living** in its \$231 million tax-free merger with Summerville Senior Living in.
- **Tegic Communications, Inc.** in its \$300 million tax-free merger with AOL.
- **Puget Energy** in its \$275 million sale of InfrastruX Group.
- **Freeman Welwood & Co. Inc.** in its \$97 million sale of stock of Freeman Welwood to Bankmont Financial Corp.

Jim's corporate transactions include representation of:

- **Tudor Foundation** in its \$54 million tax-exempt bond offering, lead counsel for borrower in conduit financing transaction.
- **Muir Milach Inc.** in its \$15.5 million sale of rights to Bering Sea Aleutian Islands Pollock.
- **Absorption Corporation** in its \$3 million tax-exempt bond offering, co-lead counsel for borrower in conduit financing transaction.
- **Tudor Foundation** in its \$56 million tax-exempt bond offering, lead counsel for borrower in conduit financing transaction.
- **Tudor Foundation** in its \$7 million tax-exempt bond offering, lead counsel for borrower in conduit financing transaction.

## Beyond Fox Rothschild

Jim volunteers to provide counsel to groups that give back to the community. Most notably, he was involved with the creation of the Seattle Chapter of the I Have a Dream Foundation, now The Tudor Foundation, which works with students in under-resourced public schools.

## Bar Admissions

- Washington

## Court Admissions

- U.S. District Court, Western District of Washington
- U.S. Tax Court

## Education

- University of Florida, Levin College of Law (LL.M., 1983)
- Seattle University School of Law (J.D., *cum laude*, 1982)
- University of Washington (B.A., *cum laude*, 1979)

## Memberships

- Seattle Foundation designee to the Board of the George Hardgrove Foundation
- Providence Health & Services Planned Giving Committee (2005-2016)
- University of Washington Planned Giving Committee (2018-present)

## Board of Directors

- ACT Theatre Foundation, Board of Trustees, Member
- George P. Hardgrove Foundation, Board of Directors, Member
- Childhaven, Board of Trustees, Former Member

- Catholic Archdiocese of Seattle, School Board, Former President
- United Cerebral Palsy Association of King & Snohomish Counties (Provail), Board of Directors, Former Member

## Honors & Awards

- Named as a leading Private Wealth Law attorney in Washington in the inaugural edition of the *Chambers High Net Worth Guide* (2016)
- Named among Seattle's "Top Lawyers" by *Seattle Magazine*
- Named a Five Star "2016 Seattle Financial Service Professional"
- Named a Washington "Super Lawyer" by *Super Lawyer Magazine* (2003, 2006-2019)
- Rated AV Preeminent® by Martindale-Hubbell

## Publications

April 28, 2026

**Making the Move: How to Appropriately Change Your Washington Domicile**

May 7, 2025

**Washington State to Raise Capital Gains, Estate Tax Rates**

March 28, 2023

**Washington Supreme Court Upholds New Capital Gains Tax**

September 2020

**Washington Partnership and Limited Liability Company Deskbook**

October 24, 2018

**IRS Says Business Meals Remain Deductible, But Cannot Be 'Lavish' or Mixed With Entertainment Costs**  
*Tax Alert*

October 2, 2017

**Tax Changes on the Horizon: What To Expect in Federal Estate, Gift and Generation-Skipping Transfer Taxes**