

# Kendall R. Fisher

## Partner

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Seattle – 206.903.8793



Kendall helps clients solve complex tax issues so they can focus on their business.

Kendall is head of Dorsey's Seattle Office and serves on the Firm's Policy Committee (Board of Directors).

Kendall's practice focuses on U.S. federal tax issues related to domestic and cross-border mergers, acquisitions and debt and equity financings, as well as inbound and outbound tax planning related to multinational structures, tax treaties, controlled foreign corporation issues, passive foreign investment company issues, the Foreign Account Tax Compliance Act (FATCA), and the Foreign Investment in Real Property Tax Act (FIRPTA). His practice also includes domestic business formations, joint ventures, acquisitions, combinations, sales, and general tax planning.

He has assisted clients with incorporations, tax-free corporate mergers, asset purchases and sales, cross-border transactions, inversion transactions, Up-C transactions, and organizing and structuring joint ventures as well as REITS, general and limited partnerships, and limited liability companies.

He frequently advises on the development, tax equity financing, and purchase and sale of renewable energy projects including onshore and offshore wind, solar, and other renewable energy development projects, as well as carbon sequestration projects.

Kendall also regularly advises on tax issues related to cooperative associations, including formations, restructurings and financings. In addition, as an enrolled member of the Confederated Tribes of the Colville Reservation, he also counsels Indian tribes and tribal entities on a wide array of corporate and tax matters.

## Professional Affiliations

- Seattle Tax Group, Chair, 2016; Member, 2014-Present

## Education

- Stanford Law School (J.D., 2014)
- Stanford University (M.A., Public Policy, 2014)
- Pepperdine University (B.S., Accounting, 2011)
  - *summa cum laude*

## Bar Admissions

- Washington

- King County Bar Association, Member, 2014-Present
- Washington State Bar Association, Member, 2014-Present
- National Society of Accountants for Cooperatives, Member, 2015-Present
- American Bar Association, Member, 2016

## Accolades

- *Chambers USA*, Tax, Washington, 2023-2026
- *Best Lawyers® Ones to Watch in America*, 2023-2026
- *Washington Super Lawyers®*, "Rising Stars," 2017-2026

## Select Presentations

- Update: Code Section 2704 Proposed Treasury Regulations, Dorsey & Whitney LLP, August 2016
- Certain Issues in S Corporation M&A Transactions, Seattle Tax Group, March 2016
- Accidental Inversions, Dorsey & Whitney LLP, October 2014

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## Cross-Border Counselor

October 29, 2025

**New Proposed U.S. Excise Tax on Certain U.S. "Outsourcing" Payments**

October 6, 2025

**IRS Form 8937 Reporting – An Often-Overlooked U.S. Tax Reporting Requirement**

March 6, 2025

**CTA Will Now Apply Only to Foreign Reporting Companies**

January 30, 2025

**Certain Canadian Corporations May Unknowingly be Subject to U.S. Federal Backup Withholding and Reporting Requirements With Respect to Dividend Payments**

September 30, 2024

**The Corporate Transparency Act: Deadline Approaching**

January 30, 2024

**The Corporate Transparency Act: Are You Ready?**

March 15, 2023

**Initial Guidance for New U.S. Excise Tax on Stock Repurchase Transactions: IRS Substantially Expands Scope of Applicable Canadian Companies**

August 22, 2022

**Inflation Reduction Act: New U.S. Excise Tax on Stock Repurchase Transactions**

## **Applicable to Certain Canadian Companies**

July 5, 2022

### **Cross-Border de-SPAC Structures**

January 31, 2022

### **Plan Ahead to Reduce (or Eliminate) U.S. Withholding Tax when Selling or Transferring U.S. Subsidiaries holding U.S. Real Property**

November 12, 2021

### **Share Buyback Transactions: U.S. Tax Consequences may differ for each U.S. Shareholder**

September 27, 2021

### **Canadian Corporations Acquiring U.S. Target Companies in Tax-Deferred Transactions: When Business Activities Outside the U.S. Matter**

May 26, 2021

### **President Biden's Made in America Tax Plan Would Treat More Cross-border Transactions as Inversion Transactions**

March 23, 2021

### **Critical Reporting Obligation: Canadian-Owned U.S. Corporations and Disregarded Entities**

February 3, 2021

### **Often Overlooked Exception to Withholding and Reporting Requirements under FATCA**

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## **Insights**

June 26, 2020

### **Tax chapter in Michael Droke et al, Cooperative Business Law: A Practical Guide to the Special Laws Governing Cooperatives: Third Edition**

April 3, 2020

### **CARES Act Provides Significant Payroll Tax Relief and Relief for Business Taxpayers and Individuals**

### **Seattle**