



## Law Practice:

Prior to his retirement, Richard Miller was in Cosgrave's Business Practice Group and spent most of his time in the firm's Bend office. Rich practiced in the areas of business, real estate, and estate and trust planning and administration, using his broad knowledge of taxation affecting all of these areas. He also defended attorneys against estate and tax malpractice claims on behalf of the Oregon State Bar Professional Liability Fund. Prior to joining the firm in 2003, Rich practiced both solo and as a partner in several other law firms that emphasized taxation.

## **Education & Bar Admissions:**

Rich graduated with a Bachelor of Arts degree, magna cum laude, from Colorado College in 1973, majoring in political science. He obtained his law degree in 1976 from Willamette University School of Law.

## **Professional:**

Prior to his retirement, Rich belonged to the Oregon State Bar Sections on Taxation, Estate Planning

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and Administration, Business, and Real Estate and Land Use. He is author of the chapter on the "Federal Generation-Skipping Tax" in the Oregon State Bar publication, *Administering Oregon Estates*, a widely-read reference source for Oregon lawyers.

## **Personal:**

Rich is an avid reader of foreign policy, world politics, and U.S. history. He enjoys hiking, snowshoeing and Nebraska football.