

## Kimberly Quarles Swintosky

ATTORNEY

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919.821.6736



### OVERVIEW

Kim Swintosky practices tax, corporate and business law with an emphasis on private equity transactions and general representation of closely-held businesses and their owners. Before joining Smith Anderson, Kim worked as a tax consultant with Arthur Andersen, LLP. She is a North Carolina Certified Public Accountant (CPA).

Kim regularly advises privately-owned businesses and their owners with respect to business and individual taxation and other business-related legal needs. She assists business clients with respect to business strategy, internal governance and contracting, risk management and tax planning, as well as corporate finance, liquidity event and acquisition transaction structuring and negotiation. She has significant experience with tax pass-through entities.

Kim also regularly advises closely-held businesses, including professional services practices structured as S corporations and limited liability companies, with respect to a wide range of tax and business law matters, including formation, capitalization, interest transfers and redemptions, mergers, acquisitions and asset sales transactions, owner withdrawal transactions, liquidations, and dissolutions.

In addition to her business advisory practice, Kim regularly counsels individuals regarding personal tax planning, asset protection planning, succession planning and estate planning. Kim's tax and accounting background allows her to assist business owners in formulating practical business strategies that are mindful of their tax implications including advice related to choice of entity matters, succession planning, mergers, acquisitions, divestitures and buy-sell arrangements.

### EXPERIENCE

- Represented private equity groups in making investments in closely-held businesses.
- Represented sellers in sales of closely-held businesses to private equity groups.
- Represented sellers in sales of closely-held businesses to public companies.
- Represented individuals making investments in closely-held businesses.
- Represented start-up businesses in connection with capital raises.
- Represented physicians in sales of practices to hospital system.

- Represented entrepreneurs with business start-up matters, including choice of entity analysis and drafting related tax driven agreements.
- Represented individuals and closely-held businesses in individual and business tax planning and structuring transactions, including succession and exit planning.
- Represented high net worth individuals in sophisticated transfer tax planning.
- Represented clients with respect to asset protection and estate planning.
- Represented clients with respect to compliance with North Carolina's Professional Corporation Act.
- Advised a closely held company, a leading provider of tailored operational, training and technical solutions in support of national security missions, in the sale of its business.

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## CREDENTIALS

### Recognition

- *Chambers and Partners: High Net Worth, Private Wealth Law (2017-2023)*
- Best Lawyers®
  - Tax Law (2017-2024)
  - Trusts and Estates (2017-2024)
  - Closely Held Companies and Family Business Law (2020-2024)
- Best Lawyers®, "Lawyer of the Year," Raleigh
  - Trust and Estates (2023)
  - Closely Held Companies and Family Business Law (2021, 2024)
- *Business Leader Magazine's 2012 Top 50 Entrepreneur Award*
- *Business Leader Magazine's 2011 Women Extraordinaire Award*
- *Business North Carolina Legal Elite, Tax and Estate Planning (2011, 2014-2015, 2021-2022) and Business (2021)*
- *North Carolina Super Lawyers (2017-2020, 2023)*
- *Triangle Business Journal's 2008 "40 Under 40" Leadership Award*
- Staff Member, *Carolina Law Review*

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### Education

- University of North Carolina, J.D., *with honors*, 1998
- University of North Carolina, M.S. in Accounting, 1993

- University of North Carolina, B.S. in Business Administration, 1993
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#### Bar & Court Admissions

- North Carolina
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#### Certifications

Certified Public Accountant

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