

William W. Nelson

ATTORNEY

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"He's a top tax lawyer who is very knowledgeable across a lot of areas of law. I have the highest regard for him." – Client quote in Chambers USA

OVERVIEW

Bill Nelson is recognized as a leading attorney in tax law and has over 30 years of experience with transactional tax planning, tax controversies and litigation, dealing with state and federal tax authorities as administrative agencies and representing taxpayers before the North Carolina General Assembly. He is consistently honored with the highest rating available by *Chambers USA: America's Leading Lawyers for Business*.

Clients say Bill is "*responsive, gracious, patient, kind, thoughtful and provides deep insight. He has a very thorough knowledge of North Carolina tax law and has built strong relationships within the Department and the legislature*" (*Chambers USA 2020*), "*... a brilliant tax lawyer who is a complete pleasure to work with in all respects.*" "*He is fantastic - responsive, practical and a good listener*" (*Chambers USA 2021*) and a "*sophisticated lawyer who is very creative*" (*Chambers USA 2022*).

Bill has written and spoken on a variety of federal and state tax topics and has been active in a number of state tax and business law legislative reform efforts. Before joining Smith Anderson, Bill practiced with a prominent international law firm in Los Angeles.

EXPERIENCE

Transactional

- Advised a U.S. clinical research organization on the purchase of all of the equity of a specialty UK-based clinical research organization.
- Advised a private equity fund in its acquisition of a contract research organization focused on the ophthalmology industry for an undisclosed amount.
- Represented an international research-oriented healthcare group in the acquisition of worldwide product rights from a Canadian pharmaceutical company.

- Advised a private equity fund in its acquisition of a leading provider of staffing resources to the biotechnology, pharmaceutical and medical device companies for clinical trial needs.
- Advised a global CRO business in the staged acquisition of the leading interactive response technology provider for \$75 million in value.
- Represented a global financial services technology company in its acquisition of a leading provider of deal analytics and valuation technology.
- Represented a major regional distributor of industrial gases in a strategic merger of equals of two similarly situated businesses.
- Advised a pharmaceutical and biotech construction company and its shareholders in a stock sale transaction for \$25.5 million.
- Represented a specialty pharmaceutical company in a \$120 million merger with a subsidiary of a publicly-traded international pharmaceutical company.
- Represented a leading provider of pharmacy-based patient care solutions and medication synchronization services to independent and chain pharmacies in its approximately \$41 million sale of the company to a publicly traded buyer.
- Advised an online gaming company in an acquisition of a UK-based pioneer in the "kidtech" market.
- Advised a private equity fund in its acquisition of a specialty pharmaceutical company.
- Represented a private equity fund in its acquisition of a leading digital patient recruitment company.

Tax Controversy

- Represented national grocery chain in property tax appeal of store properties.
- Represented oil distribution company in successful defense of assessment of sales tax on leased oil tanks.
- Represented industrial metal recycler in successful defense of sales tax assessment.
- Represented various insurance companies in major North Carolina tax credit litigation.
- Represented property and casualty insurance company in gross premiums tax controversy.
- Represented major clinical research organization in successful business personal property tax appeal.
- Represented major film studio in successful business personal property tax appeal.
- Represented individual taxpayers in successful defense of assessment based on residency status.
- Represented national bank in property tax appeal of datacenter property.

CREDENTIALS

Recognition

- *Chambers USA: America's Leading Lawyers for Business, Tax (2020-2023)*

- Fellow, American College of Tax Counsel
- Best Lawyers®, Tax Law (2006-2024)
- Best Lawyers®, "Lawyer of the Year," Raleigh, Tax Law (2020)
- *Business North Carolina* Legal Elite
- North Carolina *Super Lawyers* (2007-2019)

Education

- University of North Carolina, J.D., with high honors, 1985
- University of North Carolina, A.B. 1982
 - Phi Beta Kappa

Bar & Court Admissions

- North Carolina

Academic Appointments

- Guest Lecturer, Duke University School of Law, 2016-2022
- Adjunct Professor of Law, UNC School of Law, Spring Semester 2009

