



## News & Trending

NEWS

### WALTER ROGERS'S ARTICLE PUBLISHED IN NCBA TAX SECTION'S *TAX ASSESSMENTS*

10.19.2010

Raleigh, NC (October 19, 2010) - "Contribution of Appreciated Property to a Partnership: More than Just a Nice Credit to the Capital Account" written by Walter R. Rogers, Jr., a Partner in Smith Anderson's tax practice group, has been published by the North Carolina Bar Association (NCBA) in *Tax Assessments*, the periodical of the NCBA's Tax Section. The article deals with the lingering income tax affects of the contribution of property with unrealized built-in gain to a partnership or limited liability company. The article lists and discusses items tax practitioners should review with clients when there are contributions of appreciated property to a partnership or LLC.

Mr. Rogers regularly represents a variety of clients in matters involving federal, state and local taxation and in business transactions with tax implications. He is involved with tax planning for businesses, individuals, trusts and estates, as well as with resolving tax controversies and advising tax-exempt organizations in matters of formation and operation. His practice also includes assisting individuals with estate planning and advising executors, trustees and beneficiaries in matters of estate and trust administration. His work in business transactions involves not only acquisitions and dispositions of business enterprises, but also assisting corporations, partnerships and limited liability companies with matters of formation and operation.

### PRACTICE AREAS

Tax