

PRACTICE AREAS

- Taxation

EDUCATION

- B.S., University of South Carolina, 1980, magna cum laude; Phi Beta Kappa
- J.D., University of South Carolina, 1983

BAR & COURT ADMISSIONS

- North Carolina, 1983
- South Carolina, 1983

WILLIAM (BILLY) H. MOORE, JR.



MEMBER

100 North Tryon Street
Suite 4700
Charlotte, NC 28202-4003

CHARLOTTE

TEL: (704) 331-1052
FAX: (704) 378-2052

billymoore@mvalaw.com

Billy Moore provides a full range of services in the areas of federal and state taxation, including tax-free reorganization, incentive packages and inventory matters. He heads the firm's corporate tax practice and is one of the leaders of the corporate team.

- His dealings in the federal controversy area have included work with Internal Revenue Service field agents, large case agents in the coordinated examination program, engineers and valuation experts, appeals officers, district counsel and regional counsel.
- With respect to the state controversy area, he has been involved in negotiations with respect to state income tax, sales and use tax, intangibles tax and property tax.
- He also negotiates with state officials for major state tax incentives for new and expanding industries.

Mr. Moore's tax planning experience includes advice with respect to:

- Tax-free reorganizations
- Taxable transactions, including the obtaining of private letter rulings from the Internal Revenue Service's National Office
- Treatment of research and development expenses
- Inventory matters, including uniform capitalization
- Classification and treatment of fixed assets

CONTINUED

WILLIAM (BILLY) H. MOORE, JR.

PROFESSIONAL AFFILIATIONS

- American Bar Association: Taxation Section
- North Carolina Bar Association