

A blurred background image of an office interior, likely a hallway or meeting area, with warm lighting and blue-tinted walls.

WILLIAM "BILLY" H. MOORE, JR.

Head of Tax and Co-head of Corporate

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Billy Moore provides a full range of services in the areas of federal and state taxation, including cost segregation, 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.

Billy's 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, Billy 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.

Representative Experience

- 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

Honors & Recognitions

- *Best Lawyers in America, Tax Law, 2013-2021*
- *North Carolina Super Lawyers, Tax, 2011-2015*

Capabilities

Commercial Transactions
Economic Development & Incentives
Tax

Education

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

Admissions

North Carolina, 1983
South Carolina, 1983

WILLIAM "BILLY" H. MOORE, JR.

- *Business North Carolina* Legal Elite, 2014

Affiliations

- American Bar Association: Taxation Section
- North Carolina Bar Association
- American College of Tax Counsel