William G. McNairy

Partner

PRACTICE AREAS

Business and Corporate
- Entity Formation
- Tax

Trusts and Estates

INDUSTRIES

Agribusiness
Construction & Development
Manufacturing
Real Estate
Retail
Transportation

EDUCATION

William & Mary
J.D., 1973

University of Virginia
M.B.A., 1967

University of North Carolina at Chapel Hill
B.A., 1965

BAR & COURT ADMISSIONS

North Carolina
US Supreme Court
US Court of Appeals
4th Circuit
US Court of Federal Claims
US District Court - North Carolina
Western District
Middle District
Eastern District
US Tax Court

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Greensboro, NC 27401

Bill McNairy advises businesses on structuring private equity transactions, mergers and acquisitions, public offerings, and going private transactions. Bill is a CPA who uses his accounting experience to counsel family-owned businesses on issues related to tax law, trusts and estates, and tax saving strategies.

MY PRACTICE

ORGANIZING PRIVATE EQUITY FUNDS

Bill has an active private equity practice. He regularly assists funds with their portfolio company investments, acquisitions and fund formation matters. Bill has worked with a wide variety of investors, from small closely-held companies to large companies with international investments and funds worth hundreds of millions of dollars. He also counsels a variety of partnerships, including LLCs and real estate developers on complex, tax-related issues.

CORPORATE TAX

Bill counsels businesses through complex tax saving strategies and represents clients in cases related to mergers, acquisitions, and dispositions of businesses. Bill takes an integrated approach to his practice, and often counsels on a variety of other legal issues, such as securities and environmental matters, that arise during his representation.

TAX PLANNING

Bill helps families efficiently transfer control of their businesses to the next generation of owners as it relates to income, gift and estate taxes. He also counsels foundations and the families that own them on tax-related issues that are unique to foundations.

TAX CONTROVERSY

Bill represents his clients on evaluation disputes related to estates and gifts. An experienced litigator, he represents clients before the Internal Revenue Service, the Tax Court, the United States District Court, the United States Fourth Circuit of Appeals, and the United States Supreme Court.

HONORS

Selected by his peers for inclusion in *The Best Lawyers in America©* in Tax Law and Trusts & Estates Law (1993-2020)

Recognized by his peers for inclusion in *Business North Carolina's* "Legal Elite" in Tax/Estate Planning Law (2002, 2005-2007, 2009-2010, 2013-2014) and Business Law (2003, 2011)

Recognized in *North Carolina Super Lawyers* (Thomson Reuters) in Tax Law (2006-2014)

COMMUNITY INVOLVEMENT

Member, Tax Section of the North Carolina Bar Association

Member, Tax Section of the American Bar Association

Proposed IRS Valuation Rules Could Have Major Impact on Family Wealth Transfers, September 15, 2016

North Carolina Undertakes Tax Law Changes - Will There Be More?, July 1, 2013

The Health Care and Education Reconciliation Act's Tax on Net Investment Income, May 17, 2013