



Anthony J. Rollins

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Areas of Practice

Tax Law | Corporate Law | Tax Controversy | State and Local Tax | Italian Practice

A.J. Rollins is a Partner in the Tax Practice of Smith, Gambrell & Russell, LLP.

Mr. Rollins is a tax attorney who focuses on representing individuals and businesses in their day-to-day operations, tax planning and tax controversies. Mr. Rollins is well versed in both the planning and the controversy sides of the tax practice. He has appeared on behalf of his clients before the 2nd, 4th, 6th, 7th, and 11th Circuit Courts of Appeal as well as the U.S. Tax Court, several U.S. District Courts, the Georgia Court of Appeals and Georgia Supreme Court. In addition, he has extensive experience working with the IRS and the Georgia Department of Revenue.

Mr. Rollins graduated *cum laude* from Wake Forest University in 1996 with a degree in History and a double major in Political Science. While at Wake Forest he received a certificate in Italian Studies and studied abroad at Casa Artom in Venice, Italy. He graduated with honors from Emory University School of Law in 1999. While at Emory he served as the Articles Editor of the Emory International Law Review and interned with the Federal Trade Commission, the U.S. Securities and Exchange Commission, and the U.S. House of Representatives Committee on International Relations.

Mr. Rollins is currently the President of the Atlanta Tax Forum. He has an AV Preeminent rating by Martindale-Hubbell. Away from work, he is an active member of Glenn United Methodist Church.

Continued

Experience

- *American Boat Company, LLC v. U.S.*, 583 F.3d 471 (7th Cir. 2009). Mr. Rollins successfully defended a taxpayer in District Court and the Seventh Circuit Court of Appeals in a highly publicized Son of BOSS tax shelter case. American Boat is the leading case for a taxpayer's use of a reasonable cause defense in a tax shelter. The case is regularly cited by both courts and scholarly articles.
- *Estate of David Lovins, Sr., v. Commissioner*, (U.S.T.C. 2016). Mr. Rollins and other members of SGR, successfully resolved a substantial docketed estate valuation case. The decedent and his wife died simultaneously, leaving dozens of apartment complexes and single-family residences to his heir. IRS adjustments to the valuations reported by the estate resulted in a demand for \$9.4 million from the estate. A final settlement was negotiated with the IRS for approximately \$300,000 in taxes and interest.
- *American Milling v. Commissioner*, (T.C. Memo 2023-83). In a case lasting over 11 years, Mr. Rollins successfully defeated the IRS' repeated attempts to reassess tax interest and penalties from a 1999 transaction.
- Voluntary Disclosures. Mr. Rollins has successfully represented German, Italian and domestic entities, as well as individuals in multistate and federal voluntary tax disclosures.
- Conservation Easement Litigation. Mr. Rollins has represented nonprofit companies, lawyers, accountants, landowners, as well as investors, in both civil and criminal matters arising out of the syndication of conservation easements.

Admissions

Georgia

Georgia Supreme Court

Middle District of Georgia

Northern District of Georgia

U.S. Tax Court

Southern District of Illinois

4th Circuit Court of Appeals

6th Circuit Court of Appeals

7th Circuit Court of Appeals

11th Circuit Court of Appeals

Memberships

Atlanta Tax Forum