

Anthony J. Rollins

Partner | Atlanta

Anthony 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 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 a member of the Atlanta Tax Forum. He has an AV Preeminent rating by Martindale-Hubbell. Away from work, he serves as a member of the Children's Education Committee at Glenn United Methodist Church.

Representative Experience:

- American Boat Company, LLC v. U.S., 583 F.3d 471 (7th Cir. 2009). Mr. Rollins and Mr. Tyler successfully defended a taxpayer in District Court 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 has been cited numerous times by both courts and scholarly articles. The case was appealed by the United States and Mr. Rollins and Mr. Tyler were again successful in the 7th Circuit Court of Appeals.



Contact Information

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Areas of Practice

Tax Law

Corporate Law

Bar Admissions

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

- Estate of David Lovins, Sr., v. Commissioner, (U.S. T.C. 2016). Mr. Tyler and Mr. Rollins, 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. Mr. Tyler and Mr. Rollins successfully negotiated a settlement with the IRS of approximately \$300,000 in taxes and interest.