

## Thomas H. Rogers, III, Member

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Thomas “Tom” Rogers is a member of both the firm’s Business Transactions & Corporate Law and Trusts & Estates and Tax Practice Groups. He advises owners of closely-held businesses on tax and legal issues of business entity formation, their operation, business succession planning and tax efficient exit strategies. With over 40 years of experience in the tax, corporate and business law, estate planning and estate administration areas, Mr. Rogers has a broad base of experiences.

Mr. Rogers received a B.S. degree from the University of Virginia and obtained his law degree from the University of Georgia School of Law. He then went on to obtain his Masters at Law in Taxation from Emory University’s School of Law. Mr. Rogers is a Certified Public Accountant and uses his knowledge of accounting to better advise business clients.

Mr. Rogers advises families in planning for tax efficient transfers among generations and administrating estates and trusts for his clients. He has settled complex estates involving active businesses, real estate, investment assets, criminal allegations against spouse, family suicide, airplane accidents, sudden disease onset, and multi-state real estate issues.

Outside of his professional practice, Mr. Rogers has a varied civic and personal life. He is a former Chair of the Cobb Community Foundation. He is a member and ordained deacon at New Salem Baptist Church. He has coached junior basketball and middle school golf teams. Mr. Rogers has a history of racing and collecting classic automobiles.

### NOTABLE CLIENT HIGHLIGHTS

Some of Mr. Rogers’ recent notable client highlights include:

- General counsel for a large estate comprised of five active automobile dealerships and varied commercial real estate holdings. Advised on all administration and tax matters including post mortem estate tax planning and compliance; controversy involving caveats to Will in two states; sales of businesses and real estate; division and distribution of assets to

### PRACTICE AREAS

Business Transactions and Corporate Law  
Trusts & Estates and Tax

### INDUSTRIES SERVED

Closely-Held & Family-Owned Businesses  
Construction  
Education  
Energy  
Financial Services  
Healthcare  
Manufacturing  
Real Estate & Government  
Retail

### BAR & COURT ADMISSIONS

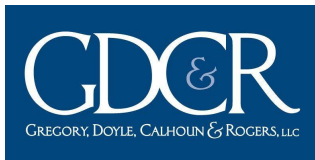
Georgia

### OTHER EXPERIENCES

Arthur Anderson & Co.  
Troutman Sanders, LLP  
Moore & Rogers

### EDUCATION

L.L.M, Taxation Emory University, School of Law  
J.D., University of Georgia, School of Law  
B.A., *Cum Laude*, University of Virginia



varied group of beneficiaries; multi-generation estate tax planning for family; Formed Private Trust Company under Tennessee law.

- Represented physicians and their families with estate planning and trusts for asset protection.
- Represented real estate owners and developers with entity restructure for creditor protection.
- Represented clients entering second marriages with prenuptial planning and agreements.
- Represented purchaser of the stock of a valve and control system company in Atlanta for \$10 million.
- Represented owner of Atlanta paving company in the sale of his business and personal goodwill for \$11 million in cash, notes and real estate.
- Advised multi-state family with farm and mineral interests to use multiple family-owned entities to manage estate tax issues, anticipate future control and management issues, and protect from non-family member claims against the estate.
- Advised husband and wife, owners of successful business, valued at \$10 million with succession planning for son in the business while equalizing value to siblings and implementing this plan including appraisal, gifting strategy, will revisions and shareholder agreements.
- Represented seller of a home health care business to a National company for \$10,000,000.

#### **PROFESSIONAL & COMMUNITY INVOLVEMENT**

- Member State Bar of Georgia
  - Fiduciary Law Section
- Member Cobb County Bar Association
  - Business Law Section
  - Elder Law Section
- Certified Public Accountant
- Member Georgia Society of Certified Public Accountants (North Atlanta Chapter)
- Member, Atlanta Estate Planning Council
- Member Estate Planning Council of North Georgia
- Member and Deacon, New Salem Baptist Church
- Member, SCCA, Historic Sportscar Racing and Sportscar Vintage Racing Association
- Board of Advisors, Cobb Community Foundation