Roger S. Reigner, Jr.

Retired Partner

Atlanta

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OVERVIEW

Since 1985, Roger has practiced in the areas of federal, state, and local tax planning and controversies, with an emphasis on the unique tax and accounting issues facing rate-regulated public utilities. He has recently focused on matters such as the use of tax credits and incentives for the acquisition of utility scale renewable energy projects, sales and use tax advice and litigation, property tax advice and litigation, non-shareholder contributions to capital, VEBA taxation, and the taxation of nuclear decommissioning trust funds.

Roger represented clients in numerous tax controversies with the IRS at the audit and appeals level, as well as in the preparation of private letter rulings and technical advice for IRS National Office consideration. Although most controversies have been resolved at the administrative level, when necessary, Roger represented clients in tax litigation before the U.S. Tax Court, the U.S. District Court, the Court of Appeals as well as state and local courts, boards, and other tribunals.

AWARDS

- Named to the *Top Rated Lawyers Guide* to Energy/Environmental/Natural Resources Law (2012).
- *Best Lawyers in America®:* Tax Law (2013-2026)

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Board Member, former President, Atlanta Tax Forum
- State Bar of Georgia, Tax Section
- Atlanta Bar Association, Tax Section

PROFESSIONAL EXPERIENCE

- U.S. Navy, 1975-1980

EDUCATION AND CERTIFICATIONS

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EDUCATION

- Emory University School of Law, LL.M., 1990, taxation
- University of Georgia School of Law, J.D., *magna cum laude*, 1985
- Mercer University, B.B.A., *cum laude*, 1982, accounting

BAR ADMISSIONS

- Georgia

COURT ADMISSIONS

- Supreme Court of the United States
- U.S. District Court, Northern District of Georgia
- Supreme Court of Georgia
- Court of Appeals of Georgia
- U.S. Tax Court
- U.S. Court of Appeals, Eleventh Circuit

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