

# Fabian VanCott



## William H. Adams

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## Practice Areas:



Business Transactions  
& Corporate Law



Tax & Estate Planning

## Biography

William H. "Bill" Adams has over 30 years of experience in a practice focused on tax law as it relates to business planning, tax planning, transactions and litigation. In representing local, national and international clients, Bill has presented tax cases before the U.S. Tax Court, Utah Supreme Court and 10th U.S. Circuit Court of Appeals. He argued before the 9th U.S. Circuit Court of Appeals in *Elliotts, Inc. v. Commissioner*, a seminal tax case in the area of the "independent investor test." Bill also works on complex transaction and litigation matters by teaming with other Fabian VanCott attorneys in the firm's core competency areas, such as when he assisted a multinational company in acquiring businesses in the U.S. and in Canada, New Zealand, Australia, Italy, and Germany. In the community, Bill has served on the board of trustees for the Utah Heritage Foundation and is currently on the Mt. Olivet Cemetery board of trustees. Bill graduated from Duke University, where he made Order of the Coif and was articles editor for Duke Law Review. He holds both master's and bachelor's degrees from Utah State University.

## Professional

American Bar Association; Member, Tax Section and Business Section

Chairman, Tax Section of the Utah Bar, 1984-85

Rated AV by Martindale Hubbell

Admitted to Utah State Bar and U.S. District Court, District of Utah, 1972; U.S. Court of Appeals, Tenth Circuit, U.S. Court of Appeals, Ninth Circuit, U.S. Tax Court

## Representative Projects

Represented the sellers in a sale of the largest livestock ranch in Utah.

Represented a non-profit seller in the sale of one of the largest medical hospitals in the state of Utah.

Represented the buyers in the acquisition of one of the largest phosphate fertilizer manufacturing plants in the western United States.

Represented the sellers of a food processing business with food processing plants located in several states.

Represented a multi-national company in numerous acquisitions including businesses located in the United States, Canada, New Zealand, Australia, Italy, Germany, Switzerland and the U.K.

### TAX LITIGATION

Bill has handled federal tax controversy matters and trials for clients both in administrative resolution and in trials in the U.S. Tax Court. He has also represented clients in state tax matters before administrative agencies and has tried state tax cases in the Utah courts. He has argued tax cases in the Utah Supreme Court, the U.S. Court of Appeals, Tenth Circuit, and the U.S. Court of Appeals, Ninth Circuit. See *Elliotts, Inc. v. Commissioner*, 716 F.2d 1241 (9th Cir. 1983)

## Education

J.D., Duke University, 1972; Order of the Coif; Articles Editor, Duke Law Review M.S.,

Utah State University, 1967

B.S., Utah State University, 1965; Phi Kappa Phi

## Community Service

Member, Board of Trustees, Mt. Olivet Cemetery

Past member, Board of Trustees, Utah Heritage Foundation Senior

Warden, All Saints Episcopal Church