William P. Pinna

William P. Pinna
Partner

- bpinna@envisage.law
- (919) 755-1317

Court Admissions

- All North Carolina State Courts (1970)
- U.S. Tax Court (1970)
- U.S. District Court, Eastern District of North Carolina (1978)

Education

- Duke University, Juris Doctor (J.D.), 1968
- DePaul University, B.S.C., magna cum laude, 1966

Bar Activities

- Wake County Bar Association
- North Carolina Bar Association
- American Bar Association
  - Member, Committees on: Accounting Problems, Agricultural Tax Laws, Section of Taxation (1969-present)
  - Past Chairman (1968-Present), Committees on Accounts Receivable & Billing; Personal Computers; Money Management and Investments; Economics of Law Practice Section of the ABA, (1983-1985);
  - Subcommittee Chair Section 2032{A) Agricultural Tax Law – ABA Section of Taxation.
- Chicago and Illinois State Bar Association (1969-1972)
- Other Professional Memberships
  - National Association of Accountants
  - American Association of Accountants

Honors & Recognition

- Phi Eta Sigma, Beta Alpha Psi, Phi Alpha Delta Honor Societies
- Outstanding Teacher Award, North Carolina State University, 1969-70, 1975-76
- Marquis "Who's Who in American Law" (Featured three times)
- Legal Elite Award, Business North Carolina, 2005
- Best Lawyers Award, 2001
- Best Lawyers in America Award – Tax Law, 2022

Prior Employment

- Accountant -Arthur Anderson & Co, Borg-Warner Corp -1960's
- Tax Specialist, A.M. Pullen & Co., 1968-1969
- Associate and Partner, Spears, Spears, Barnes & Baker, Boles & Pinna, 1969-1974
- Managing Partner, Pinna, Johnston, and Burwell, 1975-2020
- Assistant Professor, North Carolina State University, 1968-1981
- Adjunct Associate Professor, Corporate and Partnership Planning and Drafting and Business Planning, Duke University School of Law, 1978-1987
- Chairman, North Carolina Property Tax Commission, 1988-1992

Publications & Reported Cases

Reported Cases

- United States of America v. A-A-A Electrical Co., Inc. et al, 788 F 2d 242
- Fernie C. Laughinghouse and Margarette S. Laughinghouse v. Commissioner of Internal Revenue, 80 TC No.16 (U.S. Tax Court 1983)

Publications (1968 to Present) – Monographs & Periodical Articles are included

- Author: “Partnerships, Their Formation and Taxation,” North Carolina State publication, September, 1978
- Author: -“Incorporation of Farm Business,” North Carolina State publication, October, 1971
- Author: “Estate Planning for North Carolina Families,” North Carolina State publication, 1977.
- Author: “Fee Collections,” Legal Economics of the ABA, 1980; “The Use of Credit Cards in the Law Firm,” Legal Economics of the ABA, 1980.
- ABA – Section of Taxation Annual Meeting of July 11, 1985, Co-Author, 2032{A) Checklist for Section.
- Pinna, W.P., R.C. Wells and D.G. Harwood, Jr., Estate Planning for North Carolina Farm Families, Information Report 15, Department of Economics, N.C. State University, Raleigh, N.C., January, 1970.
- Pinna, W.P., R.C. Wells and D.G. Harwood, Jr., Facts You Should Know About Estate Planning, N.C. Agricultural Extension Folder 283, N.C. State University, Raleigh, N.C. February, 1970.
- Wells, R.C. and W.P. Pinna, “Questions and Answers About Estate Planning”, Tar Heel Economist, Department of Economics, N.C. State University, Raleigh, N.C. November, 1970.
- Pinna, W.P., R.C. Wells and D.G. Harwood, Jr., Estate Planning for North Carolina Farm Families, Information Report 15 (Revised), Department of Economics, N.C. State University, Raleigh, N.C., September, 1971.
- Pugh, Charles and William P. Pinna, Incorporation of Farm Businesses, Information Report 26, Department of Economics, N.C. State University, Raleigh, N.C. October, 1971.
- Pinna, William, Wills and Trust Handbook for Attorneys, Manual prepared for the Bank of North Carolina, N.A., by William P. Pinna illustrating various Wills and Trust forms for use by North Carolina attorneys in legal drafting.
- Holcombe, Mary, R.C. Wells, William Pinna, Duane Neuman and D.G. Harwood, Jr., The Ownership and Transfer of Real Property in North Carolina, Economics Information Report 41, Department of Economics and Business, North Carolina State University, July, 1975.
- Pinna, W.P., R.C. Wells and D.G. Harwood, Jr., Estate Planning for North Carolina Farm Families, Economics Information Report 15 (Revised), Department of Economics, September, 1973.
- Wells, R.C. and W.P. Pinna, Some Legal and Economic Aspects of Retirement – Planning for Incapacity, Extension Circular 588, North Carolina Agricultural Extension Service, September, 1974.
- Wells, R.C. and W.P. Pinna, Some Legal and Economic Aspects of Retirement – Using Real Property in Retirement, Extension Circular 586, North Carolina Agricultural Extension Service, September 1974.
- Harwood, D.G., D.F. Neuman, Mary Holcombe, R.C. Wells and William Pinna, Land Facts, Extension Folder 325, North Carolina Agricultural Extension Service, August, 1975.
- Wells, R.C. and William P. Pinna, “Estate Planning” paper presented at Large Dairy Herd Management Symposium, University of Florida, Gainesville, Florida, January, 1976.
- Pinna, William P., “1976 Tax Reform Act – Overview of the Estate and Gift Tax Provisions”, Tar Heel Economist, Department of Economics, N.C. State University, Raleigh, N.C., February, 1977.
- Pinna, William P., “1976 Tax Reform Act – Estate and Gift Tax Provisions”, Tar Heel Economist, Department of Economics, N.C. State University, Raleigh, N.C., February, 1977.
- Pinna, William P., “Impact of the Tax Reform Act”, Tar Heel Economist, Department of Economics, N.C. State University, Raleigh, N.C., February, 1977.
- Wells, R.C. and William P. Pinna, “Estate Planning for Dairyman”, in Large Dairy Herd

Management, edited by Charles J. Wilcox and H.H. Van Horn, July, 1977.

- Pinna, William P., Wyrick, Samuel T., “Fee Collections for Law Firm”, Journal of Legal Economics, American Bar Association, Spring, 1979.
- Pinna, William P., “The Use of Credit Cards in the Law Firm”, Journal of Legal Economics, American Bar Association, August, 1980.
- Pinna, William P., and Vocke, Gary, “General Partnerships and Their Taxation”, Information Report 63, Department of Economics, N.C. State University, Raleigh, N.C., August 1980.
- Pinna, William P., “Estate Planning for the Closely Held Corporation Under the 1976 Tax Reform Act”, Trusts and Estates.
- Co-Author of monograph on “Financial Management and Planning for Small, Medium and Large Law Firms”, published through Price Waterhouse and Company.
- Garren, Nathan, Pinna, W.P., Estate Planning for North Carolina Families Economics Information Report 15 Revised, Department of Economics, August 1982.
- May 13-14, 1983 – North Carolina Business Practice Manual, “Organizing the North Carolina Stock Corporation”, Presented and Prepared for Wake Forest University of Law as part of Continuing Legal Education, at McKimmon Center, Raleigh, North Carolina.
- April 13, 1984 – North Carolina Estate Practice Manual, “An Estate Planning Overview” and “Estate Planning Fees and Practice Pointers”, Presented and Prepared for Wake Forest University School of Law as part of Continuing Legal Education, at the McKimmon Center, Raleigh, North Carolina.
- November 9, 1984 – North Carolina Contract Practice Manual, “Business Contracts – Drafting, Interpretation and Enforcement”, Presented and Prepared for Wake Forest University School of Law as part of Continuing Legal Education, at the McKimmon Center, Raleigh, North Carolina.
- November 7-9, 1984 – 45th Annual Accounting Tax Symposium, “Subchapter S Corporations Under the 1982 Revision Act”, sponsored by the North Carolina Association of Certified Public Accountants, at the Winston Plaza Hotel and Benton Convention Center, Winston Salem, North Carolina.
- July 11, 1985 – ABA Section of Taxation, 1985 Annual Meeting, Co-Author of 2032A Checklist, sponsored by American Bar Association, at Capital Hilton Hotel, Washington D.C.

Seminars, Lectures & Papers Presented

- January 23, 1973 – Seminar and paper presented for the Management Institutes entitled, “HowContractors Can Save Money on Taxes”. Paper and lecture presented on Executive and Key Man Compensation, Insurance and Fringe Benefits, and the New Asset Depreciation Range System and Its Tax Implications. Presented at the Sheraton O’Hare, Chicago, Illinois.
- February 21 and 22, 1974 – Seminar entitled, “Tax Planning for the Agricultural Industry”, presented for the Carolinas – Virginia’s Grain and Feed Association, Seminar in the area of estate planning, presented at the Pinehurst Motel, Pinehurst, North Carolina.
- March, 1975 – Lecture presented to the Carolina Design Craftsman entitled, “Crafts As A Business”. Lecture was part of the annual meeting held at the North Carolina State Faculty Club.
- February 10 and 12, 1975 – Seminar and paper presented as a part of the Farm and Small Business Income Tax Seminar, part of Continuing Education Program. Paper presented on “Tax Shelters – Dead or Alive Under the Proposed 1975 Tax Reform Act”. Presentation took place at the Velvet Cloak, Raleigh, North Carolina.
- February 11, 1976 – Lecture on Estate Planning presented to the North Carolina Society of Farm Managers and Rural Appraisers at the North Carolina Faculty Club, Raleigh North Carolina.

- February 15, 1976 – Seminar presented on the 1976 Tax Reform Act – “How You May Win or Lose Tax Wise”, presented to the general public at the McKimmon Center, Raleigh, North Carolina.
- February 16, 1976 – Seminar called “Utilizing Tax Laws to Your Advantage for the Medical Profession” presented at the McKimmon Center – Continuing Education Program, Raleigh, North Carolina
- January 20, 1977 – Lecture entitled “Estate Tax Laws After 1976 Tax Reform Act” presented to the North Carolina Pork Producers Association at the Royal Villa, Raleigh, North Carolina.
- February 9, 1977 – Lecture presented on the “Highlights of the 1976 Tax Laws”, presented to the North Carolina State Faculty Club.
- February 24, 1977 – Seminar presented on “Utilizing Tax Laws to Your Advantage for the Agri-Business Owners”, presented as part of the Continuing Education Program, McKimmon Center, Raleigh, North Carolina.
- February 25, 1977 – Seminar presented on the “Utilization of Tax Laws to Your Advantage”, presented as part of the Continuing Education Program for the general public, McKimmon Center, Raleigh, North Carolina.
- March 23, 1977 – Seminar presented on “Estate Planning for Closely Held Business”, presented to the Associated General Contractors of America. Seminar presented in Columbia, South Carolina.
- April 12, 1977 – Seminar presented on “Utilizing Tax Laws to Your Advantage”, presented as part of the Continuing Education Program, McKimmon Center, Raleigh, North Carolina, which was open to the public.
- April 13, 1977 – Seminar presented on “Utilizing Tax Laws to Your Advantage for the Medical Profession”, part of the Continuing Education Program, McKimmon Center, Raleigh, North Carolina.
- August 17 – 20, 1977 – A three day seminar entitled “Utilizing Tax Laws to Your Advantage for the Medical Profession”, presented at the Homestead in Hot Springs, Virginia, sponsored by the Division of Continuing Education, North Carolina State University.
- September 13 – 14, 1977 – Seminar entitled “Utilizing Tax Laws to Your Advantage”, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- January 19, 1978 – Lecture presented at the annual meeting of the North Carolina Soybean Producers Association entitled, “Estate Laws After the 1976 Tax Reform Act”, presented at the Royal Villa, Raleigh, North Carolina.
- February 14, 1978 – Lecture presented on “The Impact of Carry-Over Basis of the 1976 Tax Reform Act” presented at the Nationwide Education Center to the Raleigh Association of Life Underwriters.
- March 7, 1978 – Seminar presented on “Wills and Estate Planning” to the Raleigh, North Carolina, Chapter of National Association of Women in Construction. Seminar presented at the Velvet Cloak.
- April 21, 1978 – Seminar presented on “Tax Shelters and the Partnership” presented to the Prudential Insurance Company of America at the Velvet Cloak, Raleigh, North Carolina.
- May 24 – 25, 1978 – Seminar presented on the Carolina’s Farm and Power Equipment Dealers Association on the “Utilization of the Laws Closely Held Businesses”, sponsored by the Division of Continuing Education, North Carolina State University, McKimmon Center, Raleigh, North Carolina.
- May 25, 1978 – Seminar presented in the area of “Mistakes and Controversies in Estate Planning” to the American Society of Chartered Life Underwriters, presented at the Sheraton, Crabtree Valley Mall.
- August 2 – 5, 1978 – Seminar presented on “Utilizing Tax Laws to Your Advantage for the Medical Profession”, sponsored by Medical Tax Seminars, Incorporated, presented at the

Homestead in Hot Springs, Virginia.

- September 6, 1978 – Lecture presented on “Estate Planning” to the Women’s Council of Realtors at the Velvet Cloak, Raleigh, North Carolina.
- November 8, 1978 – Seminar paper presented on “The Legal Concerns of Small Businesses – A Growing Federal Legislation”’ presented to the Raleigh Chamber of Commerce at the Raleigh Civic Center, Raleigh, North Carolina.
- November 28 – 29, 1978 – Seminar presented on “Utilizing Tax Laws to Your Advantage for Executives of Closely Held Businesses” sponsored by the Division of Continuing Education, North Carolina State University, McKimmon Center, Raleigh, North Carolina.
- December 4 -5, 1978 – Two day seminar presented for the North Carolina Certified Public Accountants – prepared outlines totaling over 365 pages presented. Topics covered: (1) “The Taxation of Capital Gains and Losses From Sales and Exchanges”: (2) “The Purchase and Sale of a Business”; (3) “Tax Treatment of Distributions From Retirement Plans”; and (4) “Estate Planning After the 1976 Tax Reform Act”.
- December 15, 1978 – Seminar presented on “The Revenue Bill of 1978 and Its Impact”, presented to the Raleigh Association of Life Underwriters at the Sheraton, Crabtree Valley Mall, Raleigh, North Carolina.
- January 24 – 25, 1979 – Seminar presented to the 44th Annual Convention of the Carolina’s Farm and Power Equipment and Dealers Association. Paper presented on the topic of “Estate Planning After the 1976 Tax Reform Act”, Seminar at the Hyatt Hotel, Hilton Head, South Carolina.
- May 12, 1979 – Seminar presented to N.C. Dental Society on “Estate Planning and the Use of Dental Professional Associations” Seminar at Wilson County, North Carolina Administrative Building.
- August 4, 1979 – Workshop presented at the Annual Convention of National Farm and Power Equipment Dealers Association. Workshop on “Business Perpetuation” – Presentation at the Plaza Hotel Renaissance Center, Detroit, Michigan.
- November 12, 1979 – Presentation to Raleigh Board of Realtors on “Tax Shelters”.
- December 14 – 15, 1979 – Seminar entitled “Tax Breaks That Lead to Accumulation of Wealth for Medical Professionals”, sponsored by the Division of Continuing Education, North Carolina State University, at McKimmon Center, Raleigh, North Carolina.
- January 4, 1980 – Seminar entitled “Estate Planning for the Farm Family” Program on Agriculture in the 80’s for the N.C. Young Farmers Forum, North Carolina State University, Sponsored – Royal Villa, Raleigh, North Carolina.
- March 7 – 8, 1980 – Small Business Resources Exhibition and Workshop Panel on “Coping with Computers, Taxes and Regulatory Compliance”, North Carolina State University – McKimmon Center, Raleigh, North Carolina.
- April 16 – 17, 1980 – Seminar entitled “Tax Breaks for Executives” sponsored by the Division of Continuing Education, North Carolina State University, Raleigh, North Carolina.
- September 10 – 11, 1980 – Seminar entitled “Tax Breaks for Executives” sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- October 24 – 26, 1980 – Seminar on “Income Taxation” sponsored by Coastal Emergency Physicians, P.A., Hilton Head, South Carolina.
- October 23, 1980 – Seminar on “Tax Audits and Just Between You, Me and the IRS”, sponsored by Raleigh Area Chapter of National Accounting Association, Raleigh Country Club, Raleigh, North Carolina.
- October 29, 1980 – Seminar entitled “Estate Planning” sponsored by Beal & Eilers, P.A., Raleigh Civic Center, Raleigh, North Carolina.
- November 5, 1980 – Seminar on “Estate Planning for the Closely Held Business after the 1976 and 1978 Revenue Acts”. Sponsored by North Carolina State University, Continuing

Education, McKimmon Center, Raleigh, North Carolina.

- December, 1980 – Seminar on "Tax Strategies for the Dental Profession" sponsored by Raleigh Dental Society, Raleigh, North Carolina.
- December 9, 1980 – Seminar on "Tax Implications of Real Estate Transactions" sponsored by Deaver Real Estate Schools, Raleigh, North Carolina.
- December 4, 1980 – Seminar on "Economics of Charitable Giving" sponsored by the North Carolina State University Humanities Foundation, Inc., Raleigh, North Carolina.
- January 8, 1981 – Seminar on "Financial Planning for the Future" sponsored by Tarheel Study Club, Rocky Mount, North Carolina.
- February 26, 1981 – Seminar in the "Installment Sales Revision Act of 1980", sponsored North Carolina Farm Managers and Rural Appraisers Program Faculty Club, Raleigh, North Carolina.
- March 17, 1981 – Utilizing Tax Laws to Your Advantage (Executives of Closely Held Businesses), sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- March 23, 1981 – Financial Planning, sponsored by Research Triangle Park Rotary Club – Governors Inn.
- June 16, 17, 1981 – Estate Planning for Closely Held Business, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- September 16, 1981 – Starting You Own Business – Womens Center of Raleigh, Workshop.
- September 30, 1981 – Economic Recovery Tax Act of 1981, presented to Raleigh Association of Chartered Life Underwriters at the McKimmon Center, Raleigh, North Carolina.
- October 16, 1981 – Economic Recovery Tax Act of 1981, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- October 27, 1981 – Utilizing Tax Laws to Your Advantage After Economic Recovery Tax Act of 1981, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- December 5, 1981 – Economic Recovery Tax Act of 1981 for Medical and Dental Professionals, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- December 7 – 10, 1981, Annual Farm and Small Business Income Tax Short Course – Highlighting the Economic Recovery Tax Act of 1981, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- Throughout 1982 – Retirement Planning Seminar – 12 speeches for IBM Retirement Seminars at IBM Offices, Research Triangle Park.
- May 13 – 14, 1983 – North Carolina Business Practice Manual, "Organizing the North Carolina Stock Corporation ", Presented and Prepared for Wake Forest University School of Law as - part of Continuing Legal Education, at the McKimmon Center, Raleigh, North Carolina.
- October 27, 1983 – Utilizing Tax Laws to Your Advantage (For Owners of Closely Held Businesses After the Tax Equity and Fiscal Responsibility Act (TEFRA) of 1982, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- November 16, 1983 – Are Tax Shelters Right For You (Exclusively for Medical and Dental Professionals) sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- November 29 – 30, 1983 – Utilizing Tax Laws to Your Advantage (For Certified Public Accountants), sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- March 7, 1984 – Are Tax Shelters Right For You, sponsored by the Lifelong Education, North

Carolina State University, at the McKimmon Center, Raleigh, North Carolina.

- April 13, 1984 – North Carolina Estate Practice Manual, "An Estate Planning Overview" and "Estate Planning Fees and Pointers", Presented and Prepared for Wake Forest University School of Law as part of Continuing Legal Education, at the McKimmon Center, Raleigh, North Carolina.
- May 2 – 3, 1984 – Utilizing Tax Laws to Your Advantage (For Owners of Closely Held Businesses), sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- May 23, 1984 – Financial and Tax Planning Seminar, sponsored by Southern National Bank and Associates Insurers, Inc., at Marriott Hotel, Raleigh, North Carolina.
- July 18 – 22, 1984 – Bermuda Tax Seminar, sponsored by Professional Seminars, Inc, in Southampton, Bermuda.
- September 19 – 20, 1984 – Utilizing Tax Laws to Your Advantage (For Certified Public Accountants), sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- October 18, 1984 – Are Tax Shelters Right For You (For Owners of Closely Held Businesses), sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- October 23, 1984 – Are Tax Shelters Right For You, sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- November 7, 1984 – Are Tax Shelters Right For You (For Medical and Dental Professionals), sponsored by the Division of Continuing Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- November 9, 1984 – North Carolina Contract Practice Manual, "Business Contracts – Drafting, Interpretation and Enforcement", Presented and Prepared for Wake Forest University School of Law as part of Continuing Legal Education, at the McKimmon Center, Raleigh, North Carolina.
- November 7 – 9, 1984 – 45th Annual Accounting Tax Symposium, "Subchapter S Corporations Under the 1982 Revision Act", sponsored by the North Carolina Association of Certified Public Accountants, at the Winston Plaza Hotel and Benton Convention Center, Winston Salem, North Carolina.
- November 28 – 29, 1984 – Utilizing Tax Laws to Your Advantage (For Certified Public Accountants), sponsored by the Division for Lifelong Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- January 16, 1985 – Are Tax Shelters Right For You (For Owners of Closely Held Businesses, Doctors and Dentists), sponsored by the Division for Lifelong Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- January 18, 1985 – Tax Considerations in Real Estate Transactions, sponsored by the National Business Institute, Inc., at the Holiday Inn North, Raleigh, North Carolina.
- February 12 -13, 1985 – Utilizing Tax Laws to Your Advantage, (For Owners of Closely Held Businesses After the Tax Reform Act of 1984), sponsored by the Division for Lifelong Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- May 22 – 23, 1985 – Utilizing Tax Laws to Your Advantage, (For Certified Public Accountants), sponsored by the Division for Lifelong Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.
- July 17 – 21, 1985 – Bermuda Tax Seminars, sponsored by the Professional Seminars, Inc. in Southampton, Bermuda.
- September 18 – 19, 1985 – Utilizing Tax Laws to Your Advantage, (For Certified Public Accountants), sponsored by the Division for Lifelong Education, North Carolina State

University, at the McKimmon Center, Raleigh, North Carolina.
- October 16, 1985 – Are Tax Shelters Right For, sponsored by the Division for Lifelong Education, North Carolina State University, at the McKimmon Center, Raleigh, North Carolina.

Interests & Activities

- Married 55 years, 2 children, 3 grandchildren
- Board of Directors, WakeMed Health and Hospitals, 1996-2001, 2003-2010
- St. Andrew the Apostle, Finance Committee
- Lions Club
- Former Youth Soccer Coach
- Former YMCA Guide/Indian Princess Program

Practice Areas

- **Corporate and Business Law**
- **Tax Planning & Representation**
- **Estate & Trust Planning & Administration**
- **Commercial Real Estate**
- **Business Transactions**

Bill Pinna has been practicing law for over 50 years in North Carolina. His considerable expertise in tax, estate, corporate and business law has helped his clients navigate the complexities of business ownership and individual tax planning. Throughout his career, he has maintained the highest degree of professional knowledge to analyze, advise, and help clients plan for the future and resolve problems in the present. Teaching business law, taxation, and accounting at North Carolina State University and Corporate Planning and Tax at Duke University Law School added to this expertise, in addition to serving as Chairman of the North Carolina Property Commission for the North Carolina Department of Revenue.

Throughout his career, Bill has served as a managing partner and director of more than 35 real estate, financial partnerships, and limited liability companies. In addition, he has litigated cases before the United States Tax Court and the United States Court of Appeals for the Fourth Circuit. With the wealth of knowledge he has gained over his career, he has been a frequent speaker at conferences and seminars for Wake Forest University, North Carolina State University, North Carolina CPA and the North Carolina Bar Association regarding retirement planning, estate planning, tax planning, and methods of income distribution in small and medium law firms.

Bill has always been known to go the “extra mile” for his clients. He takes a personal interest in learning as much as possible about his clients, their plans, concerns, and dreams for the future in guiding them to achieve success in these endeavors.

His personal interest in his clients has led to lifelong clients and 2nd generation family of clients coming to him for continued advice in managing their businesses, corporations, and estates. One of his oldest clients wrote to encourage him with his newest endeavor -Envisage, saying, “Bill, I just want you to know that I consider you to be a great lawyer, a great business partner and a great friend.”

A Rich Tradition. A Bright Future.

We exist to help our clients achieve their visions for the future.
We stand shoulder to shoulder with our clients, helping them to anticipate, avoid and overcome challenges and obstacles to their successes.

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