

Wayne A. Smith

Member



Overview

Mr. Smith's areas of practice are federal and state income and estate taxation; real estate (including 1031 exchange and reverse exchange); partnership, corporation and limited liability company formation and compliance; business planning; estate planning; agricultural compliance with federal and state programs; and water law.

Contact

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- Phoenix, AZ

Areas of Focus

- Real Estate
- Corporate and Business
- Tax
- Agribusiness

Education

L.L.M., University of Missouri-Kansas City School of Law, Taxation (1971)

J.D., The University of New Mexico School of Law (1969)

B.S., New Mexico State University, Mechanical Engineering (1966)

Biography

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He began his legal career as associate counsel for the Department of Treasury, where he tried civil tax cases.

Admissions

Admitted to Practice

- Arizona (1972)
- New Mexico (1969)

Court Admission

- U.S. District Court, District of Arizona (1972)
- U.S. Court of Appeals, Ninth Circuit
- U.S. Tax Court (1969)

Representative Experience

- Represented physicians in the formation and operation of surgery centers
- Represented vegetable and grape growers from Mexico in disputes with brokers/buyers in the United States; prepared agreements to meet PACA requirements
- Represented Arizona agricultural growers in compliance with USDA Farm Service Agency regulations

- Represented developers in structuring complex income tax planning to maximize benefits of capital gains tax
- Represented landowners in complex 1031 exchanges and reverse exchanges
- Represented clients in complex estate planning
- Represented investors in acquisitions of automobile dealerships, farms and cattle ranches, construction companies, development companies and agricultural processors
- Represented owners and investors in the development of apartments, assisted living facilities, nursing homes, retail shopping centers and industrial centers

Media and Presentations

Articles

- Co-Author, "[The Agricultural Act of 2014: What the New Farm Bill Means for Farmers](#)" (February 24, 2014)

Honors and Awards

- [AV Preeminent® Peer Review Rated](#)
- Listed, *The Best Lawyers in America* in the category of Real Estate Law (2010 - 2020)