ANTHONY E. REBOLLO

Shareholder | Columbia Office

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Practice Areas

Business and Corporate Law
Litigation
Taxation

Education

The College of William and Mary in Virginia (B.A., 1986)
Boalt Hall School of Law, University of California, Berkeley (J.D., 1989)

Bar Admission

1989, Texas
1990, United States Tax Court
2002, South Carolina
2003, Georgia
U.S. District Court for the Northern, Southern, and Western Districts of Texas
U.S. District Court, District of South Carolina
U.S. Court of Appeals for the Fifth Circuit
U.S. Court of Appeals for the Fourth Circuit

Anthony E. Rebollo has been recognized as the 2018 Lawyer of the Year, Columbia, S.C., in Tax Law by *Best Lawyers in America®*. He was selected to the 2021 listing of *South Carolina Super Lawyers.* In addition to being selected in multiple years as one of the Midlands Legal Elite for Tax Law by *Greater Columbia Business Monthly,* he is a member of the National Hispanic Bar Association.

Mr. Rebollo is a shareholder at Richardson Plowden. He is located in the Columbia office. Mr. Rebollo focuses his practice on tax litigation, tax malpractice defense and financial litigation. He represents taxpayers and tax professionals in civil and criminal tax matters in both state and federal cases.

Mr. Rebollo's experience includes:

- Broad tax controversy practice that includes examinations, "eggshell audits," administrative appeals, collections and other collateral matters.
- Assisting a client in requesting and obtaining a Presidential Pardon for an offense arising out of an IRS "sting" operation.
- Defense of tax professionals and their clients.
- Assistance with IRS appeals

Scholarly Lectures and Speaking Engagements

- "Minimizing Risk by Understanding the Legal Defense of Accounting Malpractice Claims," SC Association of CPA's 2013 Annual Summit (October 2013)

Publications/Writings

- "The Trust Fund Recovery Penalty: A Powerful Tax Collection Device Used to Impose Personal Liability," South Carolina Lawyer (March 2014)
- "The Civil Arrest and Imprisonment of Taxpayers: An Analysis of the Writ of Ne Exeat Republica," University of Pittsburg Tax Review (Spring 2010)
- "Waiver or Nonassertion of Civil Tax Penalties," Lexis SC Tax P.I. 5,070 (LexisNexis Tax Center 2008)
- "Understanding Criminal Tax Violations in South Carolina," Lexis SC Tax P.I. 4,830(LexisNexis Tax Center 2008)
- "Examining Unemployment Tax on Payments to 'Employees,'" Lexis SC Tax P.I. 4,752 (LexisNexis Tax Center 2008)
- "Examining Claims for Refund of State Taxes," *Lexis SC Tax P.I. 4,740* (LexisNexis Tax Center 2008)
- "Procedural Rules for Contesting Tax Liabilities," *Lexis SC Tax P.I. 4,739* (LexisNexis Tax Center 2008)
- "An 'Ernest' Approach to Federal Income Taxation," 27 *A.B.A. Section of Taxation News Quarterly* 22 (Winter 2008)

- "The Taxation of Ernest Hemingway," 26 *The Hemingway Review* 22 (Spring 2007)
- "Responding to 'Gross-Up' Claims in Tax Malpractice Cases," 104 J*ournal of Taxation* 353, (June 2006).
- "Considerations for Third-Party Nonclient Requests for Return Information," 103 *Tax Notes* 88 (April 5, 2004).
- "A Practical Guide to Understanding State and Federal Tax Obligations Based on Worker Classification," 14 *The South Carolina Lawyer* 14 (May 2003).
- "Has the IRS Really Changed? What's Happening at the Newly Restructured IRS" 65 *Texas Bar Journal* 302 (April 2002).
- "Administrative License Revocation Hearings," *Voice for the Defense* (September 2000).
- "What Uncle Sam Wants to Know About Your Employees," *San Antonio Lawyer* (July/August 1999).
- "Finders are No Longer Keepers' Under the Texas Unclaimed Property Law," (co-author), *Today's CPA* (November/December 1997).
- "Independent Contractor or Employee? Understanding and Avoiding Tax Liabilities Based on Worker Classification," (co-author), *San Antonio Lawyer* (2nd Quarter 1997).

Major Verdicts, Settlements and Reported Cases

- Inheritance Funding Co., Inc. v. Chatman et al., No. 3: 12-CV-1308, 2013WL3946237 (D.S.C. July 31, 2013) (granting summary judgment in favor of accountant on negligent misrepresentation, constructive fraud, civil conspiracy and RICO claims.)
- Johnson v. Robert E. Lee Academy, Inc., 737 S.E.2d 512 (S.C. Ct App. 2012) (affirming summary judgment in favor of accounting firm in case alleging professional malpractice.)
- Buice v. WMA Securities, Inc. et al, 668 S.E.2d 430 (S.C. Ct App. 2008) (interpretation of arbitration provision).
- Wogan v. Kunze, 666 S.E.2d 901 (S.C. 2008) (appearing for Amicus Curiae, S.C. Association of CPAs).
- H.E. Butt Grocery Co. v. United States, 108 F.Supp.2d 709 (W.D. Tex 2000) (tax refund suit).
- Bolding v. Commissioner, 117 F3d 270 (5th Cir. 1997) (shareholder, not S corporation, was borrower of bank loan, with result that shareholder had a sufficient basis to deduct S corporation's losses).
- Murphy v. Campbell, 964 S.W.2d 265 (Tex. 1997) (affirming summary judgment in favor of Deloitte & Touche on all claims in tax malpractice case arising from alleged erroneous tax advice on sale of tax corporation's assets and alleged errors in preparation of corporate tax returns).
- H.E. Butt Grocery Co. v. Jefferson County Appraisal Dist., 922 S.W.2d 941 (Tex. 1996) (property tax valuation method for inventory constitutional and appropriate.)

- Sutton v. Mankoff, 915 S.W.2d 152 (Tex. App.–Fort Worth 1996, writ denied)(affirmingjudgment in favor of attorneys in tax malpractice case).
- Ponder v. Brice & Mankoff, 889 S.W.2d 637 (Tex. App.–Houston [14th Dist.] 1994, writ denied) (affirming summary judgment in favor of attorneys in tax malpractice case).

Awards, Honors, and Accolades

- 2026, Selected as *Midlands Legal Elite* for Business Litigation by *Greater Columbia Business Monthly*
- 2026, Listed in *Best Lawyers in America* for Tax Law
- 2026, Selected as a *South Carolina Super Lawyer* for Tax Law
- The College of William and Mary in Virginia (B.A., 1986)
- Boalt Hall School of Law, University of California, Berkeley (J.D., 1989)
- 2024, Selected as *Midlands Legal Elite* for Corporate Law by *Greater Columbia Business Monthly*