

Carl L. King
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Carl, a senior partner in the firm's Private Client Services group, represents individuals, helping them to achieve their family, financial and estate planning goals while minimizing their potential estate, gift and income tax liabilities.

Carl is an adjunct professor in the University of Miami School of Law's Heckerling graduate LL.M. program in Estate Planning. Carl is a fellow of the American College of Trust and Estate Counsel (ACTEC) and a Board Certified Specialist in Estate Planning and Probate Law.

In recent years, Carl's most rewarding professional work has included counseling families (all generations) during the growth of family offices, providing legal advice with respect to some of the largest charitable gifts in North Carolina's history, and co-authoring the American College of Trust and Estate Counsel (ACTEC) amicus brief in the *Kaestner* case to the U.S. Supreme Court.

Carl advises wealthy clients concerning complex gift and estate tax strategies including dynasty trusts, family limited liability companies, installment sales to grantor trusts, grantor retained annuity trusts ("GRATs"), split purchase trusts and the use of a wide variety of charitable entities.

Carl's recent speaking engagements have covered the Constitutionality of State Fiduciary Income Tax; How Death Impacts Installment Sales; Advanced Income Tax Planning for Complex Trusts; Planning to Protect Fiduciaries.

Previously, Carl clerked both for the U.S. District Court and for the United States Securities and Exchange Commission. In 2008, Carl was selected as the Pro Bono Attorney of the Year by Legal Services of the Southern Piedmont for his work with wills clinics, which continues.