



Adam P.M.
Tarleton
PARTNER

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Working with entrepreneurs, family businesses, and nonprofits, Adam Tarleton provides counsel on tax, estate planning, and business matters to help clients protect and preserve their wealth and achieve their personal and financial goals. He is certified as a specialist in Estate Planning and Probate Law by the North Carolina Board of Legal Specialization.

TRUSTS & ESTATES

Adam works with high net worth individuals to design and execute estate plans that minimize the tax and other costs of transferring wealth to younger generations, and helps develop succession plans to preserve the value of family-owned businesses through multiple generations. Adam also works with trustees and beneficiaries to modify existing trusts to adapt to changing laws and circumstances. He is certified as a specialist in Estate Planning and Probate Law by the North Carolina Board of Legal Specialization.

"The subjects I deal with every day – death, taxes, corporate structure – are foreign and frightening to most people. My role is to serve as an interpreter and a guide, helping people understand the laws that affect their lives, so they can make informed decisions about their businesses and their families."

NONPROFITS AND CHARITABLE ORGANIZATIONS

Adam helps families form private foundations, charitable trusts, and other nonprofit organizations, and provides advice on how to structure charitable gifts to maximize the tax benefits of philanthropic activity. Adam also helps nonprofits in compliance matters, with a particular focus on working within tax rules that limit the ways in which charities can participate in the political process.

TAX CONTROVERSY

Adam defends clients in IRS and state tax audits, and represents taxpayers in administrative appeals and litigation seeking the refund or abatement of taxes and penalties assessed in audit proceedings. Adam's previous successes include obtaining favorable settlements or decisions in cases involving conservation easements, cigarette and tobacco taxes, real estate losses, and federal estate tax matters.

PARTNERSHIP AND CORPORATE TAX

Adam helps clients understand the complicated federal and state tax laws impacting their businesses, and provides practical advice on how to structure business transactions – including start-ups, joint ventures, mergers and acquisitions, divisions, and liquidations – in the most tax-efficient way possible. Adam also helps clients negotiate terms of key governing documents for their businesses, such as operating agreements, bylaws, and shareholder or buy-sell agreements.

SERVICES

Corporate & Business

Mergers & Acquisitions

Not-for-Profits

Real Estate

Tax

Trusts & Estates

CREDENTIALS

Honors & Recognitions

Selected by his peers for inclusion in *The Best Lawyers in America*® in Trusts and Estates (2018-2022); Greensboro "Lawyer of the Year" in Trusts and Estates (2019)

Recognized in *North Carolina Super Lawyers* (Thomson Reuters) as a "Rising Star" in Estate and Probate Law (2014-2019)

Recognized by his peers for inclusion in *Business North Carolina's "Legal Elite"* in Tax and Estate Planning Law (2014-2021); *Young Guns* (2018)

Named to *Triad Business Journal's "40 Leaders Under 40"* (2017)

Education

University of North Carolina School of Law, J.D., 2007, with highest honors; Order of the Coif; Editor-in-Chief, *North Carolina Law Review*

University of North Carolina at Greensboro, M.F.A., 2003

University of North Carolina at Chapel Hill, B.A., 2001, with distinction, with highest honors

Certifications

Board Certified Specialist in Estate Planning and Probate Law by the North Carolina Board of Legal Specialization

Admissions

North Carolina

U.S. Tax Court

U.S. District Court for the Middle District of North Carolina

PROFESSIONAL & CIVIC

Member, Board of Directors, Ready for School, Ready for Life (2020-present)

Member, Board of Directors, United Way of Greater Greensboro (2017-present)

Graduate, Leadership Greensboro (2016)

Member, Board of Directors, UNC Law Foundation (2015-2018)

Member, Board of Directors, Green Hill Center for North Carolina Art (2011-2017)

ABOUT ME

I am a lifelong North Carolinian, and love all parts of this state, from the flat lands Down East where I grew up, to the Triangle where I spent my high school and college years, and the Triad where I've made my home since 2001. The coast and the mountains are all right, too.

In my spare time, I enjoy reading, cooking, traveling, playing (poorly) the handful of musical instruments I've accumulated over the years, and spending time with my wife, our two teenage boys, and the menagerie of dogs and cats we've rescued. My third child is a sourdough starter I built from scratch in 2016.

NEWSROOM

News

72 Brooks Pierce Attorneys Recognized in *The Best Lawyers in America*® 2022 Guide
The Best Lawyers in America®, 08.19.2021

Twenty-Six Brooks Pierce Attorneys Named to Business North Carolina's 2021 "Legal Elite" and "Hall of Fame"
Business North Carolina Legal Elite, 01.03.2021

73 Brooks Pierce Attorneys Recognized in *The Best Lawyers in America*® 2021 Guide
The Best Lawyers in America®, 08.20.2020

Twenty-One Brooks Pierce Attorneys Named to Business North Carolina's 2020 "Legal Elite" and "Hall of Fame"
Business North Carolina Legal Elite, 01.02.2020

55 Brooks Pierce Attorneys Recognized in *The Best Lawyers in America*® 2020 Guide
The Best Lawyers in America®, 08.15.2019

Speaking Engagements

Brooks Pierce Partners Present on Federal Opportunity Zone Program
05.23.2019

Brooks Pierce Partners Speak at Business North Carolina CEO Summit
04.23.2019

Adam Tarleton to Present on Tax Law Changes
02.06.2019

Brooks Pierce Partners Participate in Panel at Wake and Durham/Chapel Hill Estate Planning Councils Meeting
05.23.2018

Adam Tarleton Speaks On Succession Planning at US Trust Event
07.25.2017

Publications

Investing in Qualified Opportunity Funds
11.07.2018

Hurricane Florence Disaster Recovery FAQ

09.21.2018

Proposed IRS Valuation Rules Could Have Major Impact on Family Wealth Transfers

09.15.2016

North Carolina Undertakes Tax Law Changes - Will There Be More?

06.30.2013

New Law Requires Department of Revenue to Adopt "Rules" on Combined Reporting

09.30.2012