

# Charles L. Steel IV

## Of Counsel

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Charlie Steel brings over four decades of experience as a corporate and tax attorney to the Durham office of Manning Fulton & Skinner, P.A. Charlie's practice focuses on tax controversy, including trying cases in the United States Tax Court, the United States District Court, and the United States Court of Claims where positive results have been obtained for clients. Estate planning and estate administration are also the focus of his practice and he has carefully planned for the transfer of assets for numerous high net worth clients and has handled large and complex estate administrations. Charlie has handled numerous complex tax matters including like-kind exchanges, tax credit opinions for new market tax credits and historic structure credits, complex merger, acquisition and spin-off transactions, and various asset acquisition matters. In addition, Charlie is in the "Red Book" of qualified bond lawyers and has served as bond counsel and underwriters counsel in various municipal bond issues as well as general counsel for two state agencies that routinely issue tax-exempt financing.

Charlie served as chair of the NCBA Tax Section Council in 2002-2003 and is a past president of the Durham County Bar Association as well as the 14<sup>th</sup> Judicial District Bar. He serves as a member of the planning committee that designs topics and invites speakers for the J. Nelson Young Tax Institute at the University of North Carolina School of Law.

As an active member of the Durham community, Charlie currently serves as chancellor at St. Phillip's Episcopal Church, a member and past president of Durham Rotary Club, a volunteer for the "Wills for Seniors" program, and as a member of the Board of Directors of Hope Valley Country Club.

Charlie holds an A.B. from Davidson College, a J.D. from Vanderbilt University School of Law and an LLM in Taxation from New York University. He has been listed in "Best Lawyers in America" and recognized by Business North Carolina Magazine as one of the "Legal Elite". Martindale Hubbell has rated him an AV attorney, the highest rating available.

## Credentials

## Services

- Tax Controversies
- Business Tax
- Multi-Generational Wealth Transfer
- 1031 Exchange Counsel
- Mergers and Acquisitions
- Business Succession Planning
- Estate and Trust Administration and Probate
- Estate and Trust Disputes
- Wills and Planning for Young Families
- Corporate Law and Mergers & Acquisitions
- Tax and Wealth Preservation

## **Education**

- New York University School of Law (LL.M)
- Vanderbilt University Law School (J.D.)
- Davidson College (A.B.)

## **Admitted to Practice**

- State of North Carolina
- United States Tax Court
- United States District Court for the Eastern District of North Carolina
- United States District Court for the Middle District of North Carolina
- United States District Court for the Western District of North Carolina
- United States Court of Appeals for the Fourth Circuit