John C. Dorsey

Partner

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A member of Manning Fulton's corporate practice, John works with clients in the areas of ERISA and employee benefits, corporations (including professional corporations), estate planning and administration, and tax. His ERISA experience includes advising clients on the selection and administration of qualified and non-qualified retirement plans and other employee benefit plans. He is experienced in working with profit sharing plans, 401(k) plans, 403(b) plans, employee stock ownership plans (ESOPs), individual retirement accounts (IRAs), simplified employee pensions (SEPs), defined benefit pension plans, and non-qualified deferred compensation plans.

John advises many companies and professional corporations on corporate, tax, and regulatory compliance matters. He represents individuals in estate planning matters, from preparing wills and trusts for clients with modest assets to implementing complex estate plans addressing estate tax and other issues. John is also experienced in estate and trust administration matters and has litigated estate tax matters before the United States Tax Court and the United States Court of Appeals for the Fourth Circuit.

He also provides technical support to litigation attorneys in the firm in the areas of ERISA and employee benefits and tax.

John has been recognized by *Business North Carolina* magazine's Legal Elite (2006, 2007, 2009, 2010 and 2012-2013) in the area of Tax and Estate Planning and in *Best Lawyers in America* in the area of Employee Benefits (ERISA) Law (2017).

Services

Retirement Plans/IRAs/ERISA
Estate and Trust Administration and Probate
Business Tax | Corporate Tax
Business Succession Planning
Multi-Generational Wealth Transfer
Employment Law and Employee Benefits
Wills, Trusts and Estates

Credentials

Education

- George Washington University (J.D., *with honors*, 1972)
- Wittenberg University (B.A., 1968)

Admitted to Practice

- State of North Carolina, 1986
- United States Tax Court, 1980
- State of Ohio, 1972 (Inactive)

Professional Activities

- North Carolina Bar Association, (1986 – present)
  - Tax Law Section (1986 – present)
    - Member of Council (1993 – 2006)
    - Chair (2006)
  - Health Care Law Section
- American Bar Association (1972 – present)
- Wake County Bar Association (1986 – present)
- Triangle Benefits Forum (1990 – 2006)
  - Charter Member (1990)
  - Past President
- Member, ESOP Association
- Member, National Center for Employee Ownership (NCEO)

Reported Cases

- Estate of Waters v. Commissioner of Internal Revenue, United States Court of Appeals for the Fourth Circuit, 48 F.3d 838 (1995)
- Hagwood v. Newton, United States Court of Appeals for the Fourth Circuit, 282 F .3d 285 (2002)

Presentations

- “ERISA Fiduciary Duties and Liabilities,” North Carolina Bar Foundation and the Labor and Employment Law Section of the North Carolina Bar Association, February 1996
- “Equitable Distribution – Retirement Plans,” Wake Forest University, September 1997
- “Division of Retirement Plans, IRAs and Deferred Compensation Plans,” North Carolina Bar Foundation and the Family Law Section of the North Carolina Bar Association, September 1998

Community Activities

- The 200 Club of Wake County
  - Charter Member (2000)
  - Board of Trustees (2000 – present)
  - Secretary / Treasurer (2000 – 2015)
- Recognized by the North Carolina Bar Association and Business Leader Media for significant pro bono work in 2008
- Youth sports coach for YMCA and Raleigh Parks and Recreation Department (1995 – 2002)