Sandra Martin Clark

Partner

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Sandra Martin Clark is a partner with Manning, Fulton & Skinner. She represents individuals and fiduciaries regarding strategies for estate planning, trust planning, special needs trusts, and administrative matters. Sandy also has a broad range of experience with closely-held businesses for business matters including mergers and acquisitions.

Sandra Martin Clark has practiced law since 1994 and is a partner with Manning, Fulton & Skinner P.A. in Raleigh, North Carolina. Sandy has a diversified tax practice advising clients on a wide range of business, estate and gift tax planning matters, family trust planning and works on the settlement of large and complex estates. Representing individuals, businesses, and charitable organizations, she helps clients plan for the orderly and tax-saving transfer of wealth, keeping current on the constantly changing federal and state tax laws. Most often these plans are implemented through the drafting of a variety of types of trusts and wills, family investment entities, special needs trusts, grantor retained annuity trusts and charitable trusts. She assists families with contested probate proceedings and the coordination for ancillary administration of assets in other jurisdictions. She advises families on trust strategies to provide protection and tax efficiency in the administration of trusts. With numerous multinational companies making North Carolina their home, Sandy provides estate and tax advice to clients on the U.S. tax consequences of U.S. assets owned by non-U.S. persons and advises on the methods by which such assets may be sheltered from U.S. income, estate, and gift taxes.

Sandy represents numerous privately-held corporations and partnerships. She has extensive experience in corporate and business transactional matters and routinely provides counsel regarding business plans, mergers and acquisitions, reorganizations, tax accounting issues, and a broad range of tax planning strategies. Her franchise expertise ranges from assisting franchisors in developing nationwide systems that comply with state and federal franchise laws

Services

Wills, Trusts and Estates
Estate and Trust Administration and Probate
Multi-Generational Wealth Transfer
Franchise Law and Hospitality Law
Franchising and Licensing
Franchisee Representation
Business Tax | Corporate Tax
Business Succession Planning
Estate and Trust Disputes
Wills and Planning for Young Families
Corporate Law and Mergers & Acquisitions
Mergers and Acquisitions

to the clients' marketing and distribution arrangements.

A cum laude graduate of Campbell University School of Law, Sandy is a Board Certified Specialist in Estate Planning and Probate, a Certified Public Accountant, and a Fellow of the American College of Trust and Estate Counsel (ACTEC). She is a Past Chair of the Estate Planning and Probate Section of the North Carolina Bar Association and is the Past Co-Editor of the Section's Newsletter and Past Editor of the Estate Administration Manual. Sandy is the Past Chairperson of the Estate Planning and Probate Specialization Committee for the North Carolina State Bar and serves as the President of the Wake County Estate Planning Council. Sandy served as Chair of the Planned Giving Committee of the NC Bar Association Foundation, Inc. Among her achievements, Sandy was recognized by *North Carolina Super Lawyers* (2010 – 2019) and received the Outstanding Woman Law Graduate award from Campbell University by the National Association of Woman Lawyers.

Sandy is a frequent speaker on franchise matters and estate planning and probate law for trade and professional groups. She also often speaks at continuing education seminars for attorneys, CPAs, and accountants. Sandy is very active in several charitable organizations, including Special Olympics and the YMCA and served on the Advisory Board and as the Chairperson of the "We Build People" campaign for the Kraft YMCA.

Sandy is married with two children and lives in Cary, North Carolina.

Credentials

Education

- Campbell University School of Law (J.D., *cum laude*, 1994)
- Campbell University (B.B.A., *cum laude*, 1985)

Admitted to Practice

- State of North Carolina, 1994
- United States Tax Court, 1996

Professional Activities

- American College of Trust and Estate Counsel (ACTEC), Fellow
- Licensed Certified Public Accountant
- North Carolina Bar Association
  - Estate Planning Section
    - Past Chair of Planned Giving – NC Foundation
    - Past Chair
    - Council Member
    - Estate Administration Manual Committee, Past Co-Chair
    - Estate Planning Newsletter Committee, Past Co-Chair
  - Tax Section
  - Business Section
- Board Certified Specialist in Estate Planning and Probate Law
- Recognized in *North Carolina Super Lawyers* (2010-2020)
- Recognized in *Best Lawyers in America*
- Awarded Outstanding Woman Law Graduate for Campbell University by the National Association of Woman Lawyers
- Campbell Law Review, Business Editor
- Wake County Estate Planning Council (1999 to Present), President (2015-2016)
- North Carolina Association of Certified Public Accountants (1996 to Present)

- Speaker on franchise matters and estate planning and probate law for trade and professional groups
- Speaker at continuing education seminars for attorneys, CPAs and accountants

Community Engagement

Kraft YMCA Advisory Board

Cary Chamber of Commerce (1999-present)

Raleigh Chamber of Commerce

- Past Member of Executive Women’s Task Force

Cary United Methodist Church

- Member

Parent -Teacher Association,

- Board Member (2001-2007)

American Heart Association

- Co-Chair (2003)

Kraft YMCA “We Build People” Campaign (2000-2015)

- Chair (2014 – 2016)
- Community Gift Chair (2005-2013)

Apex Sports Authority

- Treasurer, Non-profit (2006-2010)