



Virginia S. Carter

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Professional Experience

Virginia practices in the area of estate planning and estate administration. She assists in the preparation of all components of estate plans, wills, revocable trusts, durable powers of attorney, health care powers of attorney, and living wills. She also advises individuals, families, and closely-held business owners on estate and business succession planning issues, gift planning to reduce potential estate taxes, and the preparation of gift tax returns, as well as the administration of decedent's estates. Virginia's practice experience also includes a wide range of business law matters and corporate transactions, including advising sponsors of, and investors in, private investment funds.

Practice Concentrations

Asset Protection Planning

Business Succession Planning

Estate Administration

Estate Planning

Trust and Guardianship Law

Education

J.D., *with high honors*, Duke University School of Law, 2009.
Articles Editor, [Duke Journal of Comparative and International Law](#).
Order of the Coif.

B.A., *magna cum laude*, Phi Beta Kappa, Washington and Lee University, 2004.

Admitted to Practice

North Carolina, 2013

New York, 2010

All state courts in North Carolina

Honors and Distinctions*

"Rising Star," North Carolina Super Lawyers, 2018 - 2019

Representative Experience

Drafting all components of estate plans, including wills, revocable trusts, durable powers of attorney, health care powers of attorney, and living wills

Handling all aspects of administering estates and trusts, advising both fiduciaries and beneficiaries

Advising individuals, families, and closely-held business owners on estate and business succession planning issues

Planning for blended family situations with QTIPs and other strategies

Advising clients on strategies for retirement assets to reduce income taxes and maximize asset protection of these assets

Modifying irrevocable trusts, including by judicial action, to meet a client's updated planning goals

Preparation of gift and estate tax returns

Professional and Community Affiliations

American Bar Association — Division: Young Lawyers

American Bar Association — Section: Real Property, Trust and Estate Law

Greater Wilmington Chamber of Commerce (Leadership Wilmington Alumnus, Class of 2015)

North Carolina Association of Women Attorneys

North Carolina Bar Association — Section: Estate Planning & Fiduciary Law

New Hanover County Bar Association (member, board of directors; president)

New Hanover County Estate Planning Council

* Please see the following websites for an explanation of the membership standards for the following recognitions: www.bestlawyers.com; businessnc.com/special-sections/legal-elite/; and www.superlawyers.com/north-carolina.