



Rachel E. Harrell

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Professional Experience

Rachel is a trusted advisor to clients looking to secure and make sound financial decisions about their future. She brings a holistic approach to her work, assisting individuals and businesses in a variety of trusts and estates matters. With a Master of Laws in taxation, Rachel is well-versed in a wide range of tax-related issues involving estate and gift tax, asset protection, and preserving and transferring wealth to future generations.

Practice Concentrations

Trusts and Estates

Estate Planning

Business Succession

Estate Administration

Education

LL.M., Taxation, University of Florida – Fredric G. Levin College of Law, 2012

J.D., *summa cum laude*, North Carolina Central University School of Law, 2011

B.A., University of North Carolina at Chapel Hill, 2008

Admitted to Practice

North Carolina, 2011

Representative Experience

Rachel frequently counsels clients on the following areas:

Drafting and Implementing estate planning documents, including Wills, Revocable Trusts, Durable Powers of Attorney, Health Care Powers of Attorney, Living Wills;

Drafting and Implementing various types of Irrevocable Trusts to facilitate estate, tax, and succession planning for both individuals and businesses including Generation Skipping Trusts ("GST") and Spousal Lifetime Access Trusts ("SLAT"), Intentionally Defective Grantor Trusts ("IDGT") and Irrevocable Life Insurance Trusts ("ILIT");

Preparation of gift and estate tax returns;

Probate and Trust Administration;

Trust Modification and Decanting;

Consulting with clients on the formation of business entities including Limited Liability Companies ("LLC") and Family Limited Partnerships ("FLP") to implement wealth transfer techniques; and

Income Tax Planning for Trusts and Estates.

Professional and Community Affiliations

The American Bar Association

North Carolina Bar Association

Wake County Bar Association