

DAVIES LAW^{PLLC}

JANICE L. DAVIES

Board Certified Specialist in Estate Planning & Probate Law, NC

Ms. Davies' areas of practice include tax and wealth transfer planning for individuals and closely held businesses and probate and administration of estates and trusts. Her work in the wealth planning area concerns all aspects of estate, gift, generation-skipping transfer, and income tax planning, asset protection planning, post-mortem planning, and business succession planning. Her experience includes complex wills and revocable trusts, irrevocable trusts, dynasty trusts, charitable trusts, split-interest trusts, and generation-skipping trusts. In the trusts and estates areas, she represents trustees, personal representatives, and interested persons during the administration process.

Her practice also includes representation of fiduciaries and interested persons in trust and estate proceedings and the modification, reformation, and termination of irrevocable trusts. Ms. Davies' work in the tax and business transactions area includes structuring purchases and sales of closely-held business interests and real estate; formation, funding and advice regarding operation of partnerships, limited liability companies, corporations, and non-profit entities; structuring and drafting partnership agreements, operating agreements for limited liability companies, corporate bylaws, and shareholders' agreements for corporations; planning to minimize the income and transfer tax consequences associated with qualified plan and IRA distributions; qualifying non-profit entities for tax-exempt status with the Internal Revenue Service; and working with individuals, trusts and business entities in disputes with tax authorities.

Ms. Davies' experience also includes complex estate and trust administration, international estate planning including domestic wills for non-citizens, premarital planning, Irrevocable Life Insurance Trusts (ILITs), Qualified Personal Residence Trusts (QPRTs), structuring and implementing sophisticated lifetime and testamentary wealth transfer techniques including gifts and sales to grantor trusts, Grantor Retained Annuity Trusts (GRATs), testamentary and lifetime Charitable Remainder Trusts (CRTs) and lifetime Charitable Lead Trusts (CLTs), and Spousal Lifetime Access Trusts (SLATs).

EDUCATION

LL.M., Estate Planning, University of Miami School of Law, 2000 I J.D., Law Review, Campbell University School of Law, 1999 I B.S., cum laude, Pfeiffer University, 1993

ADMISSIONS

North Carolina, 1999 I South Carolina, 2001 I District of Columbia, 2001 I Pennsylvania, 2008 I Florida, 2011 I United States Tax Court, 2005

PROFESSIONAL MEMBERSHIPS

State Bar of North Carolina I State Bar of South Carolina I District of Columbia Bar I State Bar of Pennsylvania I State Bar of Florida

American Bar Association

(Member: Real Property, Trust & Estate Law and Taxation Sections)

North Carolina Bar Association

(NCBA Member: Tax Section; Member and Council Member: Estate Planning and Fiduciary Law Section; Chair and Member: Estate Planning & Fiduciary Law Section Legislative Committee; Member, Estate Planning & Fiduciary Law Section Continuing Legal Education Committee; Former Member and Former Chair, Joint Task Force for NC Clerks of Superior Court; Member, Fiduciary Litigation Committee)

Mecklenburg County Bar Association

(Member: Estate Planning and Probate Section)

Charlotte Estate Planning Council

(Member)

PROFESSIONAL RECOGNITION

Fellow, The American College of Trust and Estate Counsel

Board Certified Specialist in Estate Planning and Probate Law, NC

Martindale-Hubbell®, AV Preeminent, for Trusts and Estates

Listed in Best Lawyers in America® for Trusts and Estates since 2013

Selection to Super Lawyers® since 2016

Best Law Firms in North Carolina, November 2015

Listed in Business North Carolina for 2016 Legal Elite in Tax and Estate Planning, 2016

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CERTAIN LEGISLATIVE ACTIVITIES

NCBA Estate Planning and Fiduciary Law Section, Legislative Committee
(Chair and Member of Rapid Response Team)

NCBA Estate Planning and Fiduciary Law Section, Legislative Committee
(Chair of subcommittee for the North Carolina Uniform Power of Attorney Act)

NCBA Estate Planning and Fiduciary Law Section, Legislative Committee
(Former subcommittee Chair, Out-of-State Wills)

NCBA Estate Planning and Fiduciary Law Section, Legislative Committee
(Former subcommittee Member: Living Probate, Community Property Opt-In,
Revision Limited Personal Representative, Health Care Power of Attorney and Advance Directive
for a Natural Death, Sale of Real Property by Executor)

PUBLICATIONS

Author, "North Carolina Uniform Power of Attorney Act, Success Without Failure,"
The Will and the Way, NCBA Estate Planning and Fiduciary Law Section, October 2017

Author, "Duty to Inform and Report - A Cautionary Tale: Disclosure, Really?,"
The Will and the Way, NCBA Estate Planning and Fiduciary Law Section, April 2014

Author, "Respect for Testator's Intent When Probating Out-of-State Wills,"
The Will and the Way, NCBA Estate Planning and Fiduciary Law Section, November 2013

Author, "Clearing the Hurdle of Unrelated Business Taxable Income,"
The Will and the Way, NCBA Estate Planning and Fiduciary Law Section, April 2003

Author, "Recent Developments,"
The Will and the Way, NCBA Estate Planning and Fiduciary Law Section, December 2002 (co-author), March, May and June 2004

Author, "A 'New World' Under the Final Minimum Required Distribution Regulations?,"
The Will and the Way, NCBA Estate Planning and Fiduciary Law Section, December 2002

PRESENTATIONS & MANUSCRIPTS

Presenter and Author, 'North Carolina Uniform Power of Attorney Act; Success Without Failure'
Mecklenburg County Bar, 2018 Advance Issues in Estate Planning, Charlotte North Carolina, January 26, 2018

Co-presenter, "N.C. Uniform Power of Attorney Act,"
North Carolina Administrative Office of the Courts, webinar for multi-disciplinary audience, December 12, 2017

Presenter and Author, "A Preface to the North Carolina Uniform Power of Attorney Act,"
North Carolina Bar Association, Power of Attorney: 2018 NC Uniform Power of Attorney Act, Cary, North Carolina, November 3, 2017

Presenter and Author, "North Carolina Legislative Update - North Carolina Uniform Power of Attorney Act,"
North Carolina Bar Association, 38th Annual Estate Planning and Fiduciary Law Program, Kiawah Island, South Carolina, July 29, 2017

Co-presenter and co-Author, "North Carolina Legislative Update,"
North Carolina Bar Association, 37th Annual Estate Planning and Fiduciary Law Program, Asheville, North Carolina, July 23, 2016

Presenter and Author, "All's Well That Ends Well - Our Remedies Oft in Ourselves Do Lie,"
North Carolina Bar Association, 36th Annual Estate Planning and Fiduciary Law Program, Kiawah Island, South Carolina, July 31, 2015

Presenter and Author, "Certain Trends in Fiduciary Litigation,"
North Carolina Bar Association, Cary, North Carolina, February 4, 2015

Co-Presenter, "The Rapidly Changing Landscape of Estate and Financial Planning for Same Sex Couples,"
BB&T Wealth, Charlotte, North Carolina, Webinar, November 18, 2014

Presenter and Author, "The Mobile Client: Certain Considerations Regarding Wills and Trusts,"
Mecklenburg County Bar, Charlotte, North Carolina, February 4, 2014

Co-Presenter and Co-Author, "Multi-State Issues for Estate Planners in the Carolinas,"
North Carolina Bar Association, 32nd Annual Estate Planning and Fiduciary Law Program, Kiawah Island, South Carolina, July 22, 2011

Presenter and Author, "Repeal of North Carolina Rule Against Perpetuities,"
North Carolina Bar Association, 30th Annual Estate Planning and Fiduciary Law Program, Kiawah Island, South Carolina, July 16, 2009

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PRESENTATIONS & MANUSCRIPTS, CONT'D

Presenter and Co-Author, "Planning & Drafting Marital Deduction Formula Bequests,"
North Carolina Bar Association, Greensboro, North Carolina, February 2, 2007 and May 1, 2009

Presenter and Co-Author, "Gross Estate,"
North Carolina Bar Association, Greensboro, North Carolina, November 1, 2007, October 6, 2010, September 26, 2013

Presenter and Co-Author, "Will Drafting: Non-Tax Issues,"
North Carolina Bar Association, Cary, North Carolina, January 27, 2006, February 1, 2008 and January 27, 2010,
February 3, 2012; February 7, 2014; February 5, 2016, February 9, 2018

Co-Presenter and Co-Author, "Charitable Trusts, Trusts with Retained Interests, and Special Assets Trusts,"
Sterling Education Services, Inc., Charlotte, North Carolina, June 24, 2008

Presenter and Author, "North Carolina Updates,"
29th Annual Estate Planners Day, Queens University, Charlotte, North Carolina, March 16, 2007

Co-Author, "Anti-Abuse Legislation and its Impact on Estate Planning,"
North Carolina Bar Association, 24th Annual Estate Planning and Fiduciary Law Program, Kiawah Island, South Carolina, July, 2003

Presenter, "Beneficiary Designations for Retirement Plans,"
Campbell University, Norman Adrian Wiggins School of Law, 2003

OF NOTE

Queens University of Charlotte, McColl School of Business Instructor: Certified Financial Planner, Estate Planning

Queens University of Charlotte, Instructor: Caring for the Elderly, Estate Planning,
North Carolina Bar Association, 4ALL Campaign
(Volunteer, Charlotte Telephone for Estate Planning)

Legal Aid of North Carolina
(Volunteer, case referral monthly for Estates and Trusts)

Queens University of Charlotte Estate Planners Day
(Former Chair and Former Member, Executive Steering Committee)

North Carolina Bar Association
(Estate Planning and Fiduciary Law Section: Former Chair and Former Member: Estate Planning & Fiduciary Law Section Newsletter Committee)

Foundation For the Carolinas
(Former Member, Professional Advisory Cabinet)
North Carolina Bar Association, Wills for Heroes
(Former Volunteer)

CBS Radio, Host: Francene Marie Morris
(Radio Guest, Estate Planning)

EXPERT EXPERIENCE

Anderson County, South Carolina Probate Court,
(Testimony), November 7, 2013

Johnson County, North Carolina, (Settled before Testimony),
January 16, 2015