

# Sara R. Vizithum

Of Counsel



#### CONTACT INFO

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#### OFFICE

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Sara provides a range of estate and tax planning services. She works with clients to anticipate and address the various consequences of a death or disability and counsels family businesses in succession planning. Her practice also involves all aspects of federal income taxation.



#### PRACTICE AREAS

Business and Corporate  
› Mergers & Acquisitions  
› Tax  
Trusts and Estates

#### INDUSTRIES

Construction & Development  
Insurance  
Manufacturing  
Not-for-Profits  
Real Estate

#### EDUCATION

University of North Carolina School of Law  
J.D., 2002, with high honors; Order of the Coif; Staff Member and Articles Editor, *North Carolina Law Review*, 2000-02  
Hope College  
B.A., 1997, *magna cum laude*

#### BAR & COURT ADMISSIONS

North Carolina

## MY PRACTICE

### ESTATE PLANNING

Sara's experience at preparing comprehensive estate plans (including wills, trusts, durable powers of attorney and related documents), allows her to help each client develop an estate plan that is personalized to his or her needs. Sara regularly counsels families in developing and implementing multi-generational planning for the transfer of family businesses to younger generations with minimum gift, income and estate taxes.

### TAXATION OF PARTNERSHIPS AND LLCs

Sara represents partnerships and partners in structuring their transactions and helps them to minimize the tax consequences associated with those transactions.

### TAXATION OF CLOSELY HELD BUSINESSES

Sara's practice involves all aspects of federal income taxation, including pass-through entities, such as partnerships, limited liability companies and S corporations, as well as C corporations.

### TAX

Sara has extensive experience advising clients on all aspects relating to taxes, including income, estate, gift and generation skipping transfer taxes.

## COMMUNITY INVOLVEMENT

Member, [American Bar Association](#) (2002-present)

Proposed IRS Valuation Rules Could Have Major Impact on Family Wealth Transfers, September 15, 2016

The Health Care and Education Reconciliation Act's Tax on Net Investment Income, May 17, 2013