

Adam P.M. Tarleton

Partner



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OFFICE

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Working with entrepreneurs, family businesses, and nonprofits, Adam Tarleton provides counsel on tax, estate planning, and business matters to help his clients protect and preserve their wealth and achieve their personal and financial goals. He is a Board Certified Specialist in Estate Planning from the North Carolina Board of Legal Specialization.

MY PRACTICE

TRUSTS AND ESTATES

Adam prepares wills, trusts, and other estate planning documents that help clients minimize the tax and related costs of transferring wealth to younger generations, and helps devise succession planning strategies to preserve the value of family-owned businesses through multiple generations. Adam also works with trustees and beneficiaries to modify existing trusts to adapt to changing laws and circumstances. He is a Board Certified Specialist in Estate Planning from the North Carolina Board of Legal Specialization.

NONPROFITS AND CHARITABLE ORGANIZATIONS

PRACTICE AREAS

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

INDUSTRIES

Agribusiness
Construction & Development
Health Care
Hospitality
Manufacturing
Not-for-Profits
Real Estate
Transportation

EDUCATION

University of North Carolina School of Law

J.D., 2007, with highest honors; Order of the Coif; Editor-in-Chief, *North Carolina Law Review*

University of North Carolina at Greensboro
M.F.A., 2003

University of North Carolina at Chapel Hill

B.A., 2001, with distinction, with highest honors

Certified by the North Carolina Board of Legal Specialization as a specialist in Estate Planning

BAR & COURT ADMISSIONS

North Carolina
Middle District
US Tax Court

Adam helps families form private foundations, charitable trusts, and other nonprofit organizations, and provides advice on how to structure charitable gifts to maximize the tax benefits of philanthropic activity. Adam also helps nonprofits in compliance matters, with a particular focus on working within tax rules that limit the ways in which charities can participate in the political process.

TAX CONTROVERSY

Adam defends clients in IRS and state tax audits, and represents taxpayers in administrative appeals and litigation seeking the refund or abatement of taxes and penalties assessed in audit proceedings. Adam's previous successes include obtaining favorable settlements or decisions in cases involving conservation easements, cigarette and tobacco taxes, real estate losses, and federal estate tax matters.

BUSINESS TAX

Adam helps clients to understand the complicated federal and state tax laws impacting their businesses, and provides practical advice on how to structure business transactions – including start-ups, joint ventures, mergers and acquisitions, divisions, and liquidations – in the most tax-efficient way possible. Adam also prepares legal documents requisite to the formation of new entities, including corporations, limited partnerships, and LLCs, and drafts and negotiates key governance documents, such as operating agreements, bylaws, and shareholder or buy-sell agreements.

HONORS

Selected by his peers for inclusion in [The Best Lawyers in America](#) in Trusts and Estates (2018-2020); Greensboro "Lawyer of the Year" in Trusts and Estates (2019)

Recognized in [North Carolina Super Lawyers](#) (Thomson Reuters) as a "Rising Star" in Estate and Probate Law (2014-2019)

Recognized by his peers for inclusion in [Business North Carolina's "Legal Elite"](#) in Tax and Estate Planning Law (2014-2020); Young Guns (2018)

Board Certified Specialist in Estate Planning by the [North Carolina Board of Legal Specialization](#)

Named to [Triad Business Journal's "40 Leaders Under 40"](#) (2017)

COMMUNITY INVOLVEMENT

Graduate, [Leadership Greensboro](#) (2016)

Member, Board of Directors, [UNC Law Foundation](#) (2015-present)

Member, Board of Directors, [United Way of Greater Greensboro](#) (2017-present)

Member, Board of Directors, [Green Hill Center for North Carolina Art](#) (2011-2017)

Member, Board of Directors, [Ten Thousand Villages of Greensboro](#) (2012-2014)

Volunteer, [Greensboro Women's Resource Center Attorney Hotline](#) (2007-present)

Assistant Poetry Editor, [StorySouth magazine](#) (2008-2013)

[Sumner Elementary School](#) Male Mentor Program (2008-2010)

PUBLICATIONS & MEDIA

- Co-presenter (with Tony Barwick), "Opportunities for Developers under the Federal Opportunity Zone Program," Carolina Inn, Chapel Hill, NC, April 2, 2019
- Co-presenter (with Beth Langley and Sue Young), "What CEOs Need to Know Now from an Outside General Counsel," Business NC CEO Summit, Pinehurst, NC, April 2019
- Presenter, "Choice of Entity After the Tax Cuts and Jobs Act," 2019 NCBA Business Law Institute, Pinehurst, NC, February 15, 2019
- Co-author (with Tony Barwick and John Cross), "Investing In Qualified Opportunity Funds," *Triad Business Journal*, October 31, 2018
- Co-author (with Camden Betz, Beth Langley, and Joey Ponzi), [Hurricane Florence Disaster Recovery FAQ](#), September 21, 2018
- Panelist, "What's New in the World of Charitable Giving," Wake County and Durham/Chapel Hill Estate Planning Councils meeting, Raleigh, NC, May 2018
- Panelist, "Creating a Legacy that Lasts: Thoughts on Succession Planning," US Trust event, Greensboro, N.C., June 2017
- [Public Companies and Private Foundations: Tax Pitfalls For Insider Gifts](#) , Tax Assessments, N.C. Bar Association, February 2013
- "New Law Requires Department of Revenue to Adopt 'Rules' on Combined Reporting," Tax Assessments, N.C. Bar Association, September 2012
- Presenter, Estate and Charitable Planning Opportunities in the Sale of a Business, UNC Festival of Legal Learning, February 2012
- Panelist, Marketing, Financing and Legal Advice for Creative Businesses, Southern Entrepreneurship in the Arts Conference, UNC-Greensboro, February 2012
- Presenter, "Choosing the Right Entity for Your New Practice," N.C. Bar Association Solo/Small Firm Conference, November 18, 2011
- Presenter, "Charitable Giving Structures," Watauga County Community Foundation, September 23, 2011
- "The Evolving Estate, Gift, and Generation-Skipping Transfer Tax System," Society of Financial Services Professionals, January 18, 2011
- Seminar, "Legal Developments Affecting Green Building: From Cap-and-Trade to Stimulus Grants," Commercial Real Estate Sustainable Forum (Greensboro, 2010)
- Co-author, Stock Purchase Agreement Form, N.C. Bar Association Business Law Section's Forms Project, 2009
- In Search of the Welcome Mat: The Scope of Statutory Federal Question Jurisdiction After *Grable & Sons Metal Products v. Darue Engineering & Manufacturing*, 84 N.C. L. Rev. 1394, 2006
- Brooks Pierce Partners Write About New Tax Benefits of Opportunity Zones for *Triad Business Journal*, November 7, 2018
- Investing in Qualified Opportunity Funds, November 7, 2018
- Hurricane Florence Disaster Recovery FAQ , September 21, 2018
- Brooks Pierce Partner Certified as a Specialist in Estate Planning, November 29, 2017
- Brooks Pierce Partner Spoke at UNCG English Department Commencement Ceremony, August 4, 2017
- Adam Tarleton Named to *Triad Business Journal's* 40 Leaders Under 40, February 17, 2017

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

Four Brooks Pierce Attorneys Selected as Partners, January 15, 2014

North Carolina Undertakes Tax Law Changes - Will There Be More?, July 1, 2013

New Law Requires Department of Revenue to Adopt "Rules" on Combined Reporting, October 1, 2012

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SPEAKING ENGAGEMENTS

Brooks Pierce Partners Present on Federal Opportunity Zone Program, May 23, 2019

Brooks Pierce Partners Speak at Business North Carolina CEO Summit, April 23, 2019

Adam Tarleton to Present on Tax Law Changes, February 6, 2019

Brooks Pierce Partners Participate in Panel at Wake and Durham/Chapel Hill Estate Planning Councils Meeting, May 23, 2018