N. Lucille Siler

PARTNER

Tel: 704-998-2326

Fax: 704-376-1628

Email: lsiler@jahlaw.com

Areas

- Trust and Estate Planning
- Estate Administration
- Corporate
- Business Succession Planning
- Employee Benefits
- Nonprofit Entities & Tax-Exempt Organizations

Education

- University of North Carolina at Chapel Hill (J.D., 1997)
- Davidson College (B.S., 1991)
- North Carolina School of Science and Mathematics (1987)

Admissions

- North Carolina, 1997
- North Carolina Board Certified Specialist, Estate Planning and Probate Law, North Carolina State Board of Legal Specialization, 2015-present

Representative Transactions

- Assist family business owners with creation and implementation of plans for transferring the business to children or key employees, including drafting wills, trusts, buy-sell agreements, and shareholder agreements.
- Planning to minimize the impact of estate, gift, generation-skipping, and income taxes for high net worth families, including preparation of wills and trusts, gift planning, tax planning for qualified retirement accounts, and the use of family limited partnerships and limited liability companies.
- Representation of executors and administrators regarding administration of estates, including probate of wills before the clerk of court, fulfilling administrative duties, preparation of federal and state estate tax returns, representation in audit matters before the Internal Revenue Service, and disposition of assets.
- Represented employers in design, creation, and amendment of employee benefit plans, and in negotiations with the IRS and Department of Labor with respect to errors in administration of 401(k) and other employee benefit plans.
- Assisted purchaser in multi-million dollar acquisition of manufacturing facilities in United States, Germany, Brazil and Mexico.

Honors and Awards

- Selected to The Best Lawyers in America Trusts and Estates Law section (2013 - 2019)
- Named as a "Legal Elite" by Business North Carolina Magazine in Tax/Estate Planning (2013)
- Martindale-Hubbell, AV® Preeminent™ Peer Review Rated

Publications & Presentations

- Editor, The Will and The Way, NCBA newsletter for the Estate Planning and Fiduciary Law Section (2017 - present); Co-Editor (2016 - 2017)
- Speaker, "The Marital Deduction," NCBA Estate Planning and Probate Law Survey Course (September 2017)
- Author, "Employment-Related Compensation and Benefits" NCBA Estate Administration Manual (2011, 2013, 2015, 2018)
- Speaker, "Retirement Benefits: Estate Planning and Probate Issues", NCBA Estate Planning and Probate Law Survey Course (September 2015)
- Speaker, "IRAs and Retirement Plans in Estates and Trusts," Basic Taxation of Estates and Trusts NCBA Tax Section CLE, (October 2014)
- Author, "Administration of Retirement Benefits after Participant's Death," The Will and The Way (June 2013)
- Co-Author, "U.S. Supreme Court Case Supports Constitutionality of Perpetuities Repeal", The Will and The Way (May 2011)

Professional Affiliations

- Charlotte Estate Planning Council
- Mecklenburg County Bar

N. Lucille Siler PARTNER

Tel: 704-998-2326

Fax: 704-376-1628

Email: lsiler@jahlaw.com

- North Carolina Bar Association
    - Course co-planner for 2 NCBA Estate Planning and Fiduciary Law Section CLEs:
        - Advanced Estate Planning Survey Course (May 2016)
        - New Frontiers: Emerging Issues in Estate Planning (April 2015)
    - Member of Estate Planning and Fiduciary Law Section CLE Committee (2011 - present)

Community Involvement

- Foundation For The Carolinas Cabinet of Professional Advisors (2011 - 2014)
- Dilworth Child Development Center, Board Member (2011 - 2014)
- Hospice and Palliative Care Charlotte Region, Board Member (2008 - 2011)
- North Carolina State Bar Authorized Practice Committee, Advisory Member (2006 - 2011)
- North Carolina State Bar Ethics Committee, Advisory Member (2005)
- Foundation For The Carolinas, Impact Fund Steering Committee (2003 - 2004)
- Member, Impact Fund (2001)
- Board Member, Mecklenburg County Bar Young Lawyers Division (2000 - 2003)