

## Holly B. Norvell

Partner

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My clients have wealth in motion. I help them transition wealth from one generation to the next, design philanthropic strategies and plans, and work with business owners to transfer assets and leadership to the next group of owners. This motion can disrupt and have a tremendous positive or negative impact on family dynamics. I am devoted to working with these families in a way that preserves family harmony and have spent my life focused on estate planning – no matter how unique the situation, I am confident that we can find a solution.

As an experienced **estate planning** attorney, Holly Norvell is in the relationship and wealth preservation business. She has five particular areas of focus: business succession planning, complicated estate administration, charitable and philanthropic guidance, fiduciary litigation, and federal, state, income and generation-skipping transfer tax planning. Holly is both a lawyer and a licensed CPA. Focused on measurable improvement and tax-saving strategies, she can easily quantify the value of her advice to clients. A developing area of law where Holly has provided tremendous value is changing old irrevocable trusts to make them fit better with today's needs. She works on judicial and nonjudicial modification and reformation of trusts, and advises charitable organizations, including private foundations and public charities. When family relationships disintegrate, Holly assists with fiduciary litigation – representing the beneficiary or trustee, or serving as counsel to the estate. She also represents family

### Practices

Asset Protection Planning  
Business Succession Planning  
Charitable Planning & Exempt Organizations  
Estate Administration  
Professional Services  
Trusts & Estates  
Taxation  
Nonprofit Entities & Tax-Exempt Organizations

### Bar Admissions

North Carolina  
Texas

### Court Admissions

Board Certified Specialist in Estate Planning and Probate Law, North Carolina Board of Legal Specialization  
Certified Public Accountant, North Carolina  
U.S. Tax Court

### Education

University of Texas School of Law (JD, with Honors, 2002)  
University of Texas (MPA, , 1996)  
• Taxation  
University of Texas (BBA, with High Honors, 1996)

foundations, endowments, and public charities, in all areas of formation, governance, funding, tax counsel, crisis management and dissolution. Her clients' passions range from the environment, health and human services to education and religion. Holly's mission is to help families in North Carolina and Texas steward their money responsibly, generation after generation. Additionally, she works with foreign-born U.S. citizens and non-citizens who have international assets – she has worked specifically with assets in Portugal, Switzerland, Singapore, Greece, Mexico, Belgium, Canada, the United Kingdom and India. Most of her work is referred by happy clients and their lawyers, CPAs and other advisors.

### Representative Experience

- Advises charitable organizations, including private foundations, publicly supported organizations and endowments, in matters of formation, application for exemption, governance, succession planning and tax counsel.
- Advises high net worth clients on sophisticated estate planning techniques to preserve and steward family wealth for multiple generations using wills, revocable trusts, irrevocable trusts, marital property agreements, limited liability companies, partnerships, and charitable gifting techniques.
- Counsels clients on federal and state income, estate, gift and generation-skipping tax benefits and risks of proposed transactions.
- Handles federal tax audits, appeals and U.S. Tax Court cases on income, estate and gift tax issues.
- Assists business owners with business succession planning and pre-liquidation event planning.
- Experience with judicial and non-judicial reformations of trusts, including decanting.

### Associations

#### Professional

- **American College of Trust and Estate Counsel** (ACTEC), Fellow
  - Bylaws and Manuals Committee, Member (2022-present)
  - New Fellows Steering Committee, Member (2021-2024)
  - Charitable Planning and Exempt Organizations Committee, Member (2020-present)
- Southeast Fellows Institute of the American College of Trust and Estate Counsel (ACTEC)
  - Chancellor (2024-present)
- **North Carolina Bar Association**
  - Estate Planning & Fiduciary Law Section
    - Member (2004-present)
    - Council Member (2016-2022)
    - Secretary (2023-2024)
    - Treasurer (2024-2025)
  - Legislative Committee (2013-present)
  - CLE Committee
    - Member (2013-present)
    - Vice Chair (2014-2015)
    - Chair (2015-2016)
  - Ethics Committee (2013-2016)
  - Ad Hoc Committee
    - Member (2019-present)
    - Co-Chair (2020-present)
- **Mecklenburg County Bar**
  - Board of Directors (2023-2025), Treasurer (2024)
  - Estate Planning & Probate Section
    - Chair (2012-2013)
    - Member (2004-present)
  - Finance Committee (2017-2021)
    - Chair (2024)
  - Audit Committee
    - Chair (2023-2024)
    - Vice Chair (2022-2023)
    - Member (2021-present)
- Queens University of Charlotte Estate Planner's Day Steering Committee

- Probate and administer estates, fund testamentary trusts, file federal and state estate and gift tax returns, and implement post-mortem planning.
- Represents parties in contested estate and trust matters.

## Publications

- *Taxation of Nongrantor Trusts and Estates*, NCBA Estate Administration Manual, Supplemental 10th ed. (2024), 10th ed. (2022), Supplemental 9th ed. (2020), 9th ed. (2018), Supplemental 8th ed. (2016), 8th ed. (2014), Supplemental 7th ed. (2012), 7th ed. (2010)
- *Doors Open to Planning for 2% Deduction Floor*, Estate Planning magazine (March 2016)
- *Any Reasonable Method: The New Section 67 Regulations*, Probate Practice Reporter (October 2015)
- *A Study on Community Property, The Will & The Way*, a periodical published by the NCBA Estate Planning & Fiduciary Law Section (May 2014)

## Speaking Engagements

- Speaker, "*Unintended Consequences of Estate Planning in Divorce: What Can Happen When Planning for 'Til Death to Us Part But the Reality Becomes 'Tile Divorce Do Us Part,'*" ACTEC Southeast Regional Meeting, Savannah, GA (October 2024)
- Speaker, "*Asset Protection Planning: Keeping Wealth in the Commonwealth, Avoiding Sticky Fingers in the Tar Heel State, or Volunteering for Trouble?*" ACTEC Southeast Fellows Institute Class II, Charlotte NC (September 2023)
- Speaker, "*Asset Protection Planning: Keeping Wealth in the Commonwealth, Avoiding Sticky Fingers In the Tar Heel State, or Volunteering for Trouble?*" ACTEC Southeast Fellows Institute, Charlotte, NC (September 2022)

- Vice-Chair (2015-2016)
- Chair (2016-2017)
- Member (2013-2019)
- **Charlotte Estate Planning Council** (2004-present)
- **American Bar Association**
  - Taxation Section (2002-present)
  - Real Property, Trust and Estate Law Section (2002-present)
- **State Bar of Texas**
  - Tax Section(2002-present)
  - Real Estate, Probate & Trust Law Section (2002-present)

## Community

- Atrium Health Foundation, Professional Advisory Council (2019-present)
- **Dowd YMCA**, Board of Managers (2018-2023)
- **Foundation for the Carolinas**, Cabinet of Professional Advisors (2017-2019, 2023-2025)
- **Charlotte Christian School**, Endowment Committee (2012-2017)
- **Leave a Legacy Charlotte Region**, Steering Committee (2011-2013)
- Women's Impact Fund (2005-2013)
- **Junior League of Charlotte**, Member (2006-2008), Finance Committee (2007-2008)
- **Austin LifeCare**, Treasurer, Secretary, Board of Directors (2002-2004)

## Community

About Our Firm  
Recognition

- Speaker, "*Handling Business Interests*," North Carolina Bar Association Basics of Estate Administration, Cary, NC (February 2022)
- Speaker, "*Migrating Community Property: Cashing In On That Hot Ticket to Paradise*," NCBA 42nd Annual Estate Planning & Fiduciary Law Conference (July 2021)
- Speaker, "*Asset Protection for Estate Planners*," Estate Planning & Fiduciary Law Section, NCBA (March 2021)
- Panelist, "*Strategic Business Planning: How to Give and Get More From Liquidity Events*," webinar with Catherine Warfield, Senior VP of Philanthropic Advancement, Foundation for the Carolinas; Clay Grubb, CEO of Grubb Properties; and Russ Cearley, Partner and Director of Charlotte Office of Signature FD (August 2020)
- Speaker, "*Handling Business Interests*," North Carolina Bar Association Basics of Estate Administration, Cary, NC (February 2020)
- Speaker, "*Handling Business Assets*," NCBA Basics of Estate Administration course, Cary, NC (February 2018)
- Speaker, "*Estate Planning with Community Property*," ACTEC Southeast Regional Conference, Roanoke, VA (September 2017)
- Co-Speaker, "*Double Basis Step Up and Consensual Community Property: Coming Soon To a State Near You?*," American Bar Association 28th Annual Trust and Estates and Real Property Spring Symposia, Boston, MA (May 2016)
- Co-Speaker, "*Ethics in the Digital Age*," NCBA 35th Annual Estate Planning and Fiduciary Law Conference, Kiawah Island, SC (July 2014)
- Speaker, "*Ethical Implications of Technology in Estate Planning*," Mecklenburg County Bar, Charlotte, NC (February 2014)

- Co-Speaker, "*Asset Protection for Estate Planners*," NCBA 33rd Annual Estate Planning and Fiduciary Law Conference, Asheville, NC (July 2012)
- Speaker, "*Asset Protection for Estate Planners*," Mecklenburg County Bar, Charlotte, NC (February 2012)

## Honors

- **Chambers & Partners**, Recognized Attorney – High Net Worth Guide – Private Wealth Law (2019-2024)
- **Super Lawyers®** North Carolina – Estate Planning and Probate (2017-2025)
- **Super Lawyers®** Top 25: Charlotte Super Lawyers (2021)
- **Super Lawyers®** Top 50: Women North Carolina Super Lawyers (2020-2025)
- **Super Lawyers®** Top 100 Attorneys in North Carolina (2020, 2021, 2023, 2024)
- **The Best Lawyers in America®** – Trusts and Estates Law (2016-2025), Litigation – Trusts and Estates (2021-2025), Nonprofit/Charities Law (2021-2025)
- **Business North Carolina "Legal Elite"** – Young Guns (2014), Tax-Estate Planning (2019, 2020, 2022, 2023-2025)
- **Super Lawyers®** North Carolina – Rising Star (2013)
- Intern, Justice James A. Baker, Supreme Court of Texas (2001)
- **Texas Review of Law and Politics**, Associate Editor (2000-2001)
- **Martindale-Hubbell**, AV® Preeminent™ Peer Review Rated