

## S. Kyle Agee

Partner

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Because of the ever changing complexities of the tax code and the personal nature of an estate and trust practice, I ensure that I am always fully informed on recent changes to our tax laws so that I can assure clients that I will always be there when they need me to advise, restructure and implement their plans efficiently and effectively.

Kyle Agee is an attorney that primarily represents the business owners of closely-held and family companies in **tax**, **business succession** and **estate planning** matters. When tax laws change, such as the enactment of the **2018 Tax Cuts and Jobs Act**, Kyle works with clients to ensure their business and **estate plans** are as tax-advantaged as possible. This also applies to other unanticipated circumstances and family upheaval – he builds flexibility into clients’ plans to protect their interests and goals. Clients include established, multi-generation family companies, professionals, as well as owners of business start-ups – people who are on the front end of building their wealth. While clients may live in other states, they all have important interests in North and South Carolina. **Estate and trust administration** are additional strengths of Kyle’s practice. Representing both professional **fiduciaries** and families, he works with them to ensure the wishes of the family are carried out. Kyle also represents banks who serve as **fiduciaries**, executors and advisors on highly complex and emotionally-charged estate issues that involve estranged or difficult family members. He is

### Practices

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

### Industries

Automotive  
Energy  
Real Estate, Hospitality & Construction  
Sports & Entertainment

### Bar Admissions

North Carolina  
South Carolina

### Court Admissions

Certified Specialist in Taxation by South Carolina Supreme Court (2018-present)

### Education

University of Florida (LLM, , 2008)  
• Taxation

frequently brought in to help bank clients problem-solve when contentious disputes arise among their clients' representatives. In addition, working closely with in-house counsel, Kyle serves as an outside authority to multi-office regional banks, assisting with matters relating to agency, estate and trust accounts, plus other fiduciary concerns.

### Representative Experience

- Advises individual clients on tax and estate planning matters to develop strategies to help manage income and transfer taxes, efficiently plan for the protection or preservation of assets, and facilitate the transfer of assets among family members, charities or other entities.
- Assists executors, trustees, beneficiaries and creditors on all aspects of the estate or trust administration process.
- Advises business clients on a variety of transactions including the purchase and sale of businesses, operating agreements, shareholder agreements and business succession planning.

### Publications

- Author, "*The Future of Legal Research Now (or at Least Very Close)*," *The Will and the Way*, April 2024
- Author, "*Income Tax Considerations Related to the Elective Share*," *Probate Practice Reporter*, Volume 33, Number 11, November 2021
- Author, "*Choice of Entity Under the Tax Cuts and Jobs Act*," *The Will and the Way*, May 2018
- Author, "*North Carolina Uniform Power of Attorney Act Provisions Applicable to Third Persons*," *The Will and the Way*, October 2017

### Speaking Engagements

- Co-Speaker, "*South Carolina Probate, Estate Planning & Trust Section: Past, Present, and Future*," South Carolina Bar Convention, January 2025

University of South Carolina School of Law (JD, , 2007)  
Navy Nuclear Power School (, , 1997)  
The Citadel (BS, , 1996)

- Mathematics

### Associations

#### Professional

- **American College of Trust and Estate Counsel** (ACTEC), Fellow
- University of South Carolina Estate Planning Conference
  - Steering Committee (2024)
- Queens University of Charlotte Estate Planner's Day
  - Steering Committee
  - Chair (2023)
  - Vice-Chair (2022)
  - Member (2020-present)
- **North Carolina Bar Association**
  - Legislative Committee, Estate Planning and Fiduciary Law Section (2009 – present)
  - Technology Committee, Estate Planning and Fiduciary Law Section
    - Co-Chair (2020-present)
- **Mecklenburg County Bar**
- **South Carolina Bar**
  - Probate, Estate Planning and Trust Section
    - Council Member (2021-2024)
- **York County Bar Association**
- Charlotte Estate Planning Council

#### Community

- **Foundation for the Carolinas**, Cabinet of Professional Advisors (2020-2023)
- **The Citadel School of Humanities & Social Sciences**, Advisory Board Member (2018-present)

#### Community

About Our Firm  
Recognition

- Speaker, "*North Carolina Uniform Trust Code*," North Carolina Bar Association Estate Planning & Probate Law Survey Course, November 2023
- Speaker, "*Federal and State Recent Developments*," 44<sup>th</sup> Annual NCBA Estate Planning & Fiduciary Law Conference, Kiawah Island, SC, July 2023
- Speaker, "*North Carolina Update*," 44th Annual Duke University Estate Planning Conference, Durham, NC, October 2022
- Speaker, "*Federal and State Recent Developments*," 43<sup>rd</sup> Annual Estate Planning & Fiduciary Law Conference, Kiawah Island, SC, July 2022
- Speaker, "*North Carolina Uniform Trust Code*," North Carolina Bar Association Estate Planning & Probate Law Survey Course, September 2021
- Speaker, "*Estate Planning Consideration on Trust Situs Post Kaestner*," North Carolina Bar Association Appellate Practice, Estate Planning & Fiduciary Law and Tax Sections, Cary, North Carolina, January 2020
- Speaker, "*Impact of Tax Reform on Choice of Entity Determination and Considerations for Restructuring Existing Business Entity Classifications*," NCBA 39th Annual Estate Planning and Fiduciary Law Conference, Kiawah Island, South Carolina, July 2018
- Co-Speaker, "*Banking and the North Carolina Power of Attorney Act*," North Carolina Bar Association Power of Attorney: 2018 NC Uniform Power of Attorney Act, Cary, North Carolina, November 2017
- Speaker, "*North Carolina Uniform Trust Code*," North Carolina Bar Association Estate Planning & Probate Law Survey Course, September 2013
- Co-Speaker, "*Multistate Issues for Estate Planners in the Carolinas*," North Carolina Bar Association Estate Planning

& Fiduciary Law Section, Kiawah Island, South Carolina  
2011

## Honors

- **Chambers & Partners**, Recognized Attorney – High Net Worth Guide – Private Wealth Law (2020-2024)
- *Business North Carolina* “Legal Elite” – Tax Estate Law (2021, 2023, 2024)
- **Super Lawyers**® North Carolina – Estate & Probate (2024-2025)
- **Super Lawyers**® North Carolina – Rising Star (2015-2018)
- **The Best Lawyers in America**© – Tax Law (2020-2025), Trusts and Estates (2021-2025)
- **The Best Lawyers in America**© Lawyer of the Year – Trusts and Estates Law (2025)
- **Martindale-Hubbell**, AV® Preeminent™ Peer Review Rated
- George E. Reves Award for Outstanding Achievement in Mathematics, The Citadel
- David Means Law Scholarship, University of South Carolina School of Law
- Lieutenant, United States Navy, Nuclear Submarines (1996-2004)
- United States Navy Commendation Medal
- United States Navy Achievement Medal (3)