Moore&VanAllen

MARK R.A. HORN

MEMBER

100 North Tryon Street
Suite 4700
Charlotte, NC 28202-4003

CHARLOTTE

TEL: (704) 331-3540
FAX: (704) 339-5840

markhorn@mvalaw.com

A technically skilled, board certified specialist in estate planning and probate law and a frequent speaker on tax and estate planning topics, Mark Horn takes a comprehensive, proactive approach to his high net worth clients' estate and tax planning situations, making recommendations in plain English and implementing the desired planning efficiently and responsively.

Also serving many closely-held businesses, Mr. Horn often acts as the trusted adviser to multiple generations of families, assisting them in building and protecting wealth.

For example, he has worked with multiple families holding significant real estate, business assets and marketable securities, with a tax savings result for each family in excess of $10 million. In the recent sale of a construction company, he successfully addressed his client's primary goals of minimizing taxes, protecting assets from divorce and lawsuits, and diminishing the impact of the realized wealth on the productivity and initiative of future generations.

Representative Client Services

- Estate planning
- Estate administration
- Tax planning
- Asset protection planning

PRACTICE AREAS

- Closely Held Business & Tax Planning
- Estate & Wealth Planning/ Estate Administration
- Taxation
- Trust, Estate & Fiduciary

EDUCATION

- B.A., University of North Carolina at Chapel Hill, 1994, with honors; Phi Beta Kappa; Johnston Scholar; National Merit Scholar; Honors Program
- J.D., University of Virginia, 1997; Phi Delta Phi; Articles Review Board, Virginia Environmental Law Journal; Sandridge Scholarship

BAR & COURT ADMISSIONS

- North Carolina, 1997

MARK R.A. HORN

- Charitable planning, including:
  - Structuring charitable donations to maximize tax benefits
  - Creating and advising private foundations and public charities
  - Conservation easements
- International planning, including:
  - Advising U.S. citizens and resident aliens on tax consequences of expatriating
  - Tailoring estate plans for foreign (non-U.S. citizen) individuals
  - Negotiating foreign real estate purchases
  - Advising on U.S. tax consequences of foreign trusts and entities
- Trust, estate and fiduciary litigation
- Premarital agreements
- Structuring ownership of family vacation residences

OF NOTE

- *Charlotte Magazine's* Five Star Award for Best in Client Satisfaction Wealth Manager (SM) for 2009, 2010 and 2011
- Foundation For The Carolinas Cabinet of Professional Advisors, 2009-2011
- Board Certified Specialist in Estate Planning and Probate Law
- Selected for inclusion to the *North Carolina Super Lawyers* list in 2012. His primary practice area is Estate Planning & Probate.
- Selected for inclusion to the 2009-2011 North Carolina Rising Stars list, which is included in the *North Carolina Super Lawyers* magazine.
- Author, "Ideas to Consider in Making Trusts a Part of an Estate Plan," *Estate Planning Journal,* May 2012
- Past chair and current member, Queens University Estate Planners Day Steering Committee

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MARK R.A. HORN

- Chair, 2006-2008, Mecklenburg County Bar Estate Planning and Probate Section
- Executive Committee, Charlotte Estate Planning Council
- Frequent speaker on tax and estate planning topics, including:
    - Planning for the family business owner
    - Asset protection trusts
    - Sophisticated estate planning techniques

PROFESSIONAL AFFILIATIONS

- American Bar Association: Taxation Section; Real Property, Probate and Trust Law Section
- North Carolina Bar Association: Taxation Section; Estate Planning and Fiduciary Law Section