

PRACTICE AREAS

- Closely Held Business & Tax Planning
- Corporate
- Energy
- Energy Project Finance
- Estate & Wealth Planning/
Estate Administration
- Mergers & Acquisitions
- Project & Equipment Finance
- Taxation

EDUCATION

- B.B.A, University of Texas, 1980, with highest honors
- J.D., University of North Carolina at Chapel Hill, 1997, with honors
- Order of the Coif
- Business Manager, North Carolina Journal of International Law and Commercial Regulation

BAR & COURT ADMISSIONS

- North Carolina, 1997
- U.S. Tax Court

SUE A. SPRUNGER



SENIOR COUNSEL

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Suite 500
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RESEARCH TRIANGLE

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Sue Sprunger stays current on the latest developments in tax law and brings more than 25 years of experience in the tax arena -- including with the Internal Revenue Service and as a certified public accountant -- to provide a full range of services in the areas of federal and state taxation.

Her practice is focused on structuring and negotiating business transactions, federal and state tax planning and controversies, wealth and estate planning, estate administration, and formation and planning with for-profit and nonprofit entities.

Ms. Sprunger's extensive experience includes advising clients in the following areas:

- Structuring and negotiating tax aspects of transactions utilizing corporations, trusts, partnerships and limited liability companies
- Structuring and negotiating tax provisions of single investor and leveraged equipment leasing transactions
- Planning and structuring estate plans for high net worth individuals
- Forming and providing tax and corporate advice to corporations, partnerships, limited liability companies and tax-exempt and other nonprofit organizations
- Protesting and negotiating federal and state tax assessments
- Advising entities regarding federal and state employment taxes, sales and use taxes, franchise and income taxes

Additionally, Ms. Sprunger believes tax planning plays a part in the overall business strategy of a company. As such, she helps businesses, corporations and exempt organizations minimize their taxation by counseling them on formation, compliance and

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audit issues.

OF NOTE

- CLE Course Co-Planner, "31st Annual Estate Planning and Fiduciary Law"
- CLE Course Planner, "Basics of Will Drafting," scheduled for January 2010
- Co-Author, "Encouraging Green: 2008 and 2009 Federal and North Carolina Energy-Related Incentives," February 2009 Tax Assessments newsletter
- Member, Wake County Estate Planning Council
- CLE Course Planner, "Transfer Taxation, Estate Audits and Estate Administration," February 2007
- CLE Course Planner, "The Marital Deduction: Planning, Funding and Distributions," February 2007
- Mentor, Deloitte and Touche Women's Initiative External Role Model Program
- Speaker, "Funding the Marital Trust and Making Distributions," North Carolina Bar Association CLE, February 2007
- Speaker, "Overview of Estate Planning," District Meetings for the North Carolina Retired Government Employees' Association, 2004 and 2005
- Speaker, "Using Trusts in Estate Planning," presentation for Investment Club, November 2004
- She has taught tax seminars for the IRS, Pricewaterhouse Coopers, and various business leagues and organizations

PROFESSIONAL AFFILIATIONS

- NCDRC Certified Superior Court Mediator
- Certified Public Accountant: Texas, North Carolina
- American Bar Association
- North Carolina Bar Association: Tax, Estate Planning and Fiduciary Law (CLE Committee Chair for 2010-2011)
- North Carolina Association of Women Attorneys

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- Wake County Estate Planning Council