

NEWS

Tom Myrick served as speaker for UNC Tax Institute annual meeting

Speaking Engagements
06.2021

Moore & Van Allen (MVA) Litigation Member Tom Myrick was a featured speaker at the UNC Tax Institute meeting held on June 11. This year's topic was "NCDOR v. Kaestner Trust: A View From the Battlefield." Tom shared behind the scenes strategies of representing the Trust over the eight years it traveled from the NC Office of Administrative Hearings, to the NC Complex Business Court, to the NC Court of Appeals, to the NC Supreme Court, and finally to the Supreme Court of the United States where judgment in favor of his client was affirmed 9-0.

In *North Carolina Department of Revenue v. The Kimberley Rice Kaestner 1992 Family Trust*, 139 S. Ct. 2213 (2019), the U.S. Supreme Court held that the in-state residence of trust beneficiaries did not supply the minimum connection with the State of North Carolina required to support the State's imposition of tax on trust income and that the state's tax as applied to the *Kaestner* trust violated the Due Process Clause of the Fourteenth Amendment to the US Constitution.

The Tax Institute Speaker Series features tax practitioners and scholars from throughout the country who will address current developments in taxation.