

## CAITLIN N. HORNE

*Member, Wealth & Estate Planning*

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Caitlin Horne is a member of Moore & Van Allen's Wealth Transfer group. She is North Carolina Board Certified Specialist in estate planning and probate law and holds an advanced degree in Taxation with a Certificate in Estate Planning from Georgetown University Law Center. Caitlin's practice is focused on providing high-net-worth individuals and multigenerational families with sophisticated estate, tax, and business planning.

A member of both the North Carolina and South Carolina bars, Caitlin works to implement planning that achieves the client's personal and financial objectives. Caitlin regularly counsels clients on complex family matters and acts as a trusted advisor to her clients. Her practice includes the preparation of lifetime and testamentary documents necessary to accomplish efficient transfer tax planning, wealth preservation, business succession planning, and other matters that are important to the client.

Caitlin works regularly with fiduciaries, advising them on the proper administration of trusts and estates and has significant experience in non-tax controversies representing fiduciaries in contested matters including will contests, breach of fiduciary duty claims, and family settlement agreements. Additionally, Caitlin regularly assists fiduciaries with tax controversy matters, including the representation of clients under audit by the Internal Revenue Service for gift and estate tax matters.

Caitlin assists clients with their philanthropic goals by establishing a charitable giving program through the use of donor advised funds and other charitable entities. Her practice includes the preparation of charitable trusts and non-profit corporations, preparing applications for tax-exempt status and advising clients with respect to the unique compliance issues that arise when dealing with 501(c)(3) organizations.

### Capabilities

Closely Held Business & Tax Planning

Family Office & Private Investment

International Estate Planning

Nonprofit Organizations & Charitable Giving

Tax

Trust, Estate, Tax & Fiduciary Disputes

Wealth, Trust & Estate Planning

### Education

LL.M., Georgetown University Law Center, 2012, Taxation

J.D., University of South Carolina, 2010, Production Editor, Real Property, Trust & Estate Law Journal

B.S., University of South Carolina, 2007, cum laude

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### Notable

- *Best Lawyers in America*, Tax Law and Trusts and Estates "Ones to Watch," 2021-2023
- *Business North Carolina Legal Elite*, Young Guns, 2023
- Cabinet of Professional Advisors Member, Foundation For The Carolinas, 2021-2024
- Member, American College of Trust and Estate Counsel (ACTEC) Class of Dennis I. Belcher Young Leaders, 2021-2023
- Board Member, InReach, 2020-2023
- Council Member, North Carolina Bar Association Estate Planning & Fiduciary Law Section, 2019-2022
- Fellow, ABA Real Property, Trust & Estate Law Section Fellows Program, 2019-2021
- Co-chair, CLE Committee of the NCBA Estate Planning & Fiduciary Law Section, 2017-2020
- North Carolina Bar Board Certified Specialist in Estate Planning and Probate Law
- Law Clerk to the Honorable Eugene C. Griffith, Jr., South Carolina Circuit Court
- Vice Chair, Estate Planning and Administration for Business Owners Committee of the ABA Real Property, Trust & Estate Section
- Member, Moore & Van Allen YP Committee

### Affiliations

- South Carolina Bar Association
- North Carolina Bar Association: Estate Planning and Fiduciary Law Section; Tax Section
- American Bar Association: Real Property, Trust and Estate Law Section; Taxation Section
- Charlotte Estate Planning Council
- Co-Chair, CLE Committee of the NCBA Estate Planning & Fiduciary Law Section
- Vice Chair, Estate Planning and Administration for Business Owners Committee of the ABA Real Property, Trust & Estate Section
- North Carolina Bar Board Certified Specialist in Estate Planning and Probate Law

### Admissions

North Carolina, 2013  
South Carolina, 2010

### Other Areas of Law

Charitable Planning  
Partnerships, Corporate (C Corp & S Corp) and Individual  
Income Taxation  
Tax Controversy

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- Selected as a Fellow for the ABA Real Property, Trust & Estate Law Section Fellows Program, 2019-2021