Moore&VanAllen

MARK R.A. HORN

Member, Wealth & Estate Planning

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A technically skilled, North Carolina State Bar 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, Mark 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 considerable tax savings result for each family. In recent transactions, he successfully addressed his clients' 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.

Notable

- *Best Lawyers in America,* Tax Law, 2020-2023; Trusts and Estates, 2020-2023
- *North Carolina Super Lawyers*, Estate Planning & Probate, 2012-2019
- *Business North Carolina* Legal Elite, 2014-2015
- *Charlotte Magazine*'s Five Star Award for Best in Client Satisfaction Wealth Manager (SM), 2009-2014
- *North Carolina Super Lawyers* Rising Stars, 2009-2011
- North Carolina Bar Certified Specialist in Estate Planning and Probate Law
- Advisor, Kulwicki Driver Development Program, 2013-2018
- President and Board Member, Charlotte Estate Planning Council, 2011-2017

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

J.D., University of Virginia, 1997; Phi Delta Phi; Articles Review Board, Virginia Environmental Law Journal; Sandridge Scholarship

B.A., University of North Carolina at Chapel Hill, 1994, with honors; Phi Beta Kappa; Johnston Scholar; National Merit Scholar; Honors Program

- Chair and Board Member, Queens University Estate Planners Day Steering Committee, 2005-2014
- Foundation For The Carolinas Cabinet of Professional Advisors, 2009-2011
- Chair, Mecklenburg County Bar Estate Planning and Probate Section, 2006-2008
- Co-Author, "Individual Estate and Tax Planning After Tax Reform," The Will & The Way, February 2018
- Author, "Ideas to Consider in Making Trusts a Part of an Estate Plan," Estate Planning Journal, May 2012
- Frequent speaker on tax and estate planning topics, including:
  - Planning for the family business owner
  - Asset protection trusts
  - Sophisticated estate planning techniques

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
- Mecklenburg County Bar Estate Planning and Probate Section

Representative Experience

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

Admissions

New York, 2016

North Carolina, 1997

Other Areas of Law

Business Succession Planning
Asset Protection Planning
Life Insurance Planning
Charitable Planning
Non-Profit Representation
Tax Controversy

    - 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