Moore&VanAllen

MATTHEW R. KAIN

Member, Wealth & Estate Planning
t 704.331.3614
mattkain@mvalaw.com

Matt Kain is a trusted advisor to families seeking advice on complex estate planning, trust and estate administration, and charitable planning matters. Matt also leads the firm's efforts representing nonprofit organizations with respect to formation, tax compliance, and governance.

As a North Carolina Board Certified Specialist in Estate Planning and Probate Law, Matt has substantial experience helping high-net-worth families and closely-held business owners achieve their estate, tax, business, and charitable planning objectives. Understanding that each family's situation is unique, Matt works diligently to understand a client's goals and to develop creative and customized solutions.

Matt has significant experience representing and advising clients with the development, implementation, and administration of sophisticated wealth transfer techniques that minimize estate, gift, generation-skipping, and/or income taxes, including irrevocable life insurance trusts (ILITs), grantor retained annuity trusts (GRATs), qualified personal residence trusts (QPRTs), spousal lifetime access trusts (SLATs), GST dynasty trusts, sales/gifts to grantor trusts, family limited partnerships, family limited liability companies, and charitable trusts.

Matt also provides advice and counsel to clients involved in specialized situations such as judicial and non-judicial modifications of irrevocable trusts, irrevocable trust "decantings," tailored estate planning for non-U.S. citizens and non-resident aliens, insurance planning, charitable planning, premarital planning, and special needs beneficiaries.

Nonprofit Organizations & Charitable Giving

Matt has extensive experience representing 501(c)(3) nonprofit organizations with respect to formation, administration, and governance. He advises public charities, private family foundations, corporate

Capabilities

Closely Held Business & Tax Planning

Family Office & Private Investment

International Estate Planning

Nonprofit Organizations & Charitable Giving

Trust, Estate, Tax & Fiduciary Disputes

Wealth, Trust & Estate Planning

Education

J.D., University of North Carolina at Chapel Hill, 2008, with Honors; Davis Society Member; Notes Editor, North Carolina Journal of Law & Technology

B.S., North Carolina State University, 2004, summa cum laude; Park Scholar; Centennial Scholar

Admissions

North Carolina, 2008

foundations, and other tax-exempt organizations on choice and creation of appropriate charitable entity, application for tax-exempt status, and ongoing corporate governance and tax compliance matters.

Matt frequently serves as outside general counsel to nonprofit clients. In addition to bringing his own tax and corporate governance knowledge, Matt often coordinates within the firm when necessary to bring specific insight on matters related to labor and employment, intellectual property, trademarks, and real estate.

Representative Client Services

- Estate Planning
- Trust and Estate Administration
- Tax and Wealth Transfer Planning
- Closely-Held Business Operation and Succession Planning
- Non-Judicial Trust Modifications and Trust "Decantings"
- Premarital Agreements
- Insurance Planning
- Charitable Planning
- Tax-Exempt, Nonprofit Organizations

Representative Experience

- Formed numerous 501(c)(3) public charities and assisted them in applying for and receiving tax-exempt status
- Advised several corporate foundations on the IRS requirements, tax consequences, and practical aspects of establishing an employee relief fund in connection with COVID-19 and other qualified disasters
- Provides advice and counsel on tax and corporate matters applicable to private foundations, including self-dealing transactions, minimum distribution requirements, grantmaking processes, taxable expenditures, shared services agreements, and scholarship programs
- Served as counsel to a membership-based, economic development 501(c)(6) organization in connection with a corporate restructuring, rebranding, and combination transaction with another economic development organization
- Guided three closely-related and overlapping public charities in a merger transaction to form a combined organization better suited to meet the community's needs
- Applied for and received a favorable letter ruling from the IRS regarding an unusual grant to a public charity educational foundation
- Managed IRS audits on behalf of tax-exempt organizations
- Obtained charitable solicitation licenses in North Carolina and elsewhere

Notable

- *Best Lawyers in America,* Trusts and Estates, 2020-2023; Closely Held Companies and Family Business Law, 2022-2023
- *North Carolina Super Lawyers* Rising Star, 2019-2021
- *Business North Carolina* Legal Elite "Young Guns," 2017, 2019-2020
- Board Member, Queens University Estate Planners Day Steering Committee, 2021-present
- Cabinet of Professional Advisors, Foundation For The Carolinas, 2018-2020
- North Carolina Pro Bono Honor Society, 2016-2021
- NC Bar Board Certified Specialist in Estate Planning & Probate Law
- Member, Legislative Committee of the North Carolina Bar Association Estate Planning and Fiduciary Law Section

Affiliations

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