

NEWS

Myrick Quoted in Law360 on Kimberley Rice Kaestner's Family Trust Case

Media
Law360
03.2019

Charlotte Litigation Member Tom Myrick was quoted in the *Law360* article entitled, "Trust Tells Justices Beneficiary's Residency No Bases For Tax", which was published March 19. The article continues coverage of North Carolina's taxation of a trust where the settlor and trustee are in New York and the only connection to the state is that a beneficiary lived there violates the due process clause, the trust told the U.S. Supreme Court.

In the brief filed late Monday, March 18, the trust told the justices that the North Carolina high court made the right decision and they should uphold. Containing principles far beyond the narrow issue of taxation of a trust, the case has the potential to answer broader questions about how much contact is required to satisfy due process and nexus.

To view the full article, click below.

[Trust_Tells_Justices_Beneficiary_s_Residency_No_Basis_F.PDF](#)