much more efficient manner than if the selling spouse had waited
do estate planning at a much later date. A practitioner should
review the benefits and potential transfer tax risks associated with a
spousal grantor trust sale to determine whether it is transaction that
may meet a particular client’s needs and desires to engage in
estate planning, but adhere to conditions requiring retention of a
certain amount of access to or control over property sold to the
trust.

William R. Culp Jr. is the founding partner of Culp Elliott &
Car-penter, PLLC. He is a board-certified specialist in estate plan-
ing and probate law and a Fellow of the American College of Trust and Estates Counsel.

Paul M. Hattenhauer is a partner of Culp Elliott &
Carpenter, PLLC, and chair of the firm’s estate planning practice group. He is a board-certified specialist in estate planning and pro-bate law.

Briani Bennett Mellen is an attorney at Culp Elliott &
Carpenter, PLLC where she practices in the estate planning group and fo-cuses on federal transfer tax planning, estate and wealth transfer planning, and business succession planning.

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Estate Planning & Fiduciary Law Section
Distinguished Service Award

Our Section established a Distinguished Service Award last year with
the approval of the Board of Governors of the North Carolina Bar Association. The first recipient of our section’s award was Graham Holding. We are seeking nominations from all section members in good standing for candidates for this year’s award. The criteria to be considered a qualified candidate are as follows:

The recipient shall:

1. Be a member in good standing for twenty-five or more years of the NC Bar Association and EPFL Section.
2. Be a currently licensed member in good standing of the North Carolina State Bar, or otherwise be retired to “inactive status” by the State Bar under “honorable” conditions.
3. Be a person of high character and reputation within his or her community and in the Bar.
4. Have served on the council, one or more committees, or as an officer of the EPFL Section.
5. Have provided CLE services to the section as a speaker, panelist, organizer and/or facilitator.
6. Have received prior public recognition by his or her peers for expertise in the area of estate planning and fiduciary law, such as being a fellow in ACTEC; being recognized by Best Lawyers, The Legal Elite or Super Lawyers; being a Board Certified Specialist in Estate Planning and Probate Law by the NC State Bar Board of Legal Specialization; or a similar recognition.
7. Have exhibited the utmost professionalism in the practice of law consonant with the NC Bar Association’s “Purposes” as defined in Article 1.2 of said Association’s bylaws and in Article 1, Section 2 of the EPFL bylaws.
8. Have provided exemplary, outstanding and distinguished service to the section, the North Carolina Bar, its practitioners and the public which has made a significant impact for betterment of legal practice in the area of estate planning and fiduciary law. (By way of example, and not limitation, such distinguished service may include such matters as pro bono activities, publications, educational programs, special expertise, mentoring, public service, philanthropic activities, and all other activities which reflect favorably on the highest standards of integrity, service and professionalism to be exhibited by members of the NC Bar Association.)

Please submit a written nomination, which outlines how your choice of nominee meets the above criteria, by April 15, 2019 to ei-ther Rebecca Smitherman, Section Chair, rsmitherman@craigejenkins.com or Andrea Bradford, NCBA, abradford@ncba.org. We have many qualified candidates in our section!