



FOR IMMEDIATE RELEASE

W. Curtis Elliott named 2021 Best Lawyers® "Lawyer of the Year" in the Charlotte area. Charlotte, NC, United States, August 20, 2020 -- Culp Elliott & Carpenter P.L.L.C. attorney [W. Curtis Elliott](#) was recently recognized by [Best Lawyers](#) as the 2021 "Lawyer of the Year" for Litigation - Trusts and Estates.

Only a single lawyer in each practice area and designated metropolitan area is honored as the "Lawyer of the Year," making this accolade particularly significant. These lawyers are selected based on particularly impressive voting averages received during the peer review assessments.

Receiving this designation reflects the high level of respect a lawyer has earned among other leading lawyers in the same communities and the same practice areas for their abilities, their professionalism, and their integrity.

In addition to the "Lawyer of the Year" award, W. Curtis Elliott was also listed in the 2021 Edition of *The Best Lawyers in America* in the following practice areas:

- Corporate Law
- Trusts and Estates

Since it was first published in 1983, *Best Lawyers* has become universally regarded as the definitive guide to legal excellence.

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About W. Curtis Elliott

Curtis Elliott has practiced tax law for more than 25 years. He helps entrepreneurs and family business owners address their tax, estate planning, trusts and estates and business succession planning goals.

Mr. Elliott has deep experience helping business owners develop estate planning structures for their family businesses. His clients range from closely held

companies to large industrial enterprises owned and actively managed by multiple family generations. His work involves the use of shareholder trusts, buy-sell agreements and corporate recapitalizations. Mr. Elliott and the Corporate Department of Culp Elliott & Carpenter also represent their business owner clients in mergers and acquisitions and corporate matters.

Mr. Elliott also represents taxpayers facing major tax litigation. His tax controversy and litigation advocacy has resolved challenging tax problems for many taxpayers. His tax controversy clients have ranged from Fortune 500 corporations to large private companies, to individuals and decedent's estates. Mr. Elliott has successfully litigated a wide variety of tax cases in the U.S. Tax Court. Examples include his successful defense of write-offs from the sale and leaseback of a fleet of Boeing 727 jet aircraft, his upholding of deductions of a securities firm CEO's salary and bonuses as reasonable compensation, his multi-million dollar defense of income tax loss carrybacks by a national real estate development company, his successful defense in the U.S. Tax Court of write-offs of stock investments as ordinary losses by a major textile manufacturer and his reduction of a regional bank's IRS tax assessment. Mr Elliott defends innocent spouses against tax claims lodged against their ex-spouse arising from illegal or abusive tax activity of the ex-spouse. Mr. Elliott also has won numerous tax trials including a multi-million dollar estate tax victory in U.S. Tax Court, in the case of Disanto v. Commissioner. The issue in dispute was the valuation for federal estate tax purposes of a private corporation's stock value, and the attempted re-appraisal of company value at a higher amount by the IRS.

Mr. Elliott handles all types of civil and criminal tax cases, including IRS audits, IRS administrative appeals, CID criminal tax investigations, grand jury proceedings and tax trials in the state and federal courts including the U.S. Tax Court. He also represents taxpayers seeking to come into tax law compliance by making voluntary disclosures of offshore financial accounts, including the IRS' most recent OVDI program in 2011. Mr. Elliott has been asked to speak at numerous tax controversy and litigation panels across the country, including the ABA Section of Taxation, the Georgetown University School of Law Graduate Program in Taxation, and the U.S. Tax Court Judicial Conference. He is a past Chair of the ABA Tax Section's Committee on Court Procedure and Practice, and a past Chair of its Committee on Appointments to the U.S. Tax Court. Additionally, Mr. Elliott is a co-author of the treatise entitled *Valuation Practice in Estate Planning and Litigation*, which was nationally published by Clark Boardman and Callahan in 1994. Mr. Elliott also has served as an expert witness in taxation in complex trust and estate cases in state court.

In addition to tax litigation, Mr. Elliott represents fiduciaries, heirs and trust beneficiaries in trust and estate disputes. He represents heirs seeking to challenge or defend the validity of a will, and he represents family members, executors and trustees in will caveats, estate disputes and trust litigation. Mr. Elliott confronts these issues on behalf of clients in Clerk of Court hearings, North Carolina Superior Court litigation or through mediation.