



## PRACTICE FOCUS

For over 40 years James “Jim”, C. Hardin III has devoted his legal career to complex estate planning matters, including charitable giving, business succession, asset protection, probate, trust administration, and serving as an expert witness in trust and estate litigation matters. Mr. Hardin is a Board Certified Specialist in Estate Planning and Probate Law in North and South Carolina. He is an elected fellow of the American College of Trust and Estate Counsel and has been selected as one of the Best Lawyers in America in Trusts and Estates since 1987, a South Carolina Super Lawyer, in Business North Carolina Legal Elite and a North Carolina Super Lawyer numerous times, including selected as one of the Top 100 Super Lawyers in 2006. He also holds Martindale-Hubbell's highest AV-Preeminent rating, indicating preeminent legal ability and the highest ethical standards. Mr. Hardin has a wealth of experience in complex estate planning matters. His representative matters include planning a \$50 million estate for a North Carolina real estate developer, involving establishing multi-generational trusts, and estates including family limited partnerships and limited liability companies for purpose of intergenerational wealth transfers and asset protection. Mr. Hardin also has particular expertise in the area of charitable planning, including the preparation of charitable lead and remainder trusts and the establishment of private foundations. He was retained to revise Duke University's charitable giving forms. Mr. Hardin also has experience in administering estates involving significant assets. He administered the \$80 million estate of a deceased South Carolina resident, which entailed establishing a blockage discount for estate tax purposes, negotiating a sale of some of the decedent's shares back to the issuing company to raise funds to pay the estate tax, and negotiating a Family Settlement Agreement. He also assisted in the administration of an estate with business assets in excess of \$100 million located in several states. Mr. Hardin has served as an expert witness in approximately 30 estate tax and trust cases in both state and federal courts. Mr. Hardin is frequently called upon to share his expertise with other attorneys and specialists as a speaker on estate planning matters, including the Uniform Trust Code, estate and gift taxation, trusts and estates income taxation, and trust administration. He is also a published author and has helped sculpt estate planning laws in North and South Carolina. Mr. Hardin served as one of several South Carolina Bar liaisons to the General Assembly during its consideration and subsequent adoption of the South Carolina Uniform Trust Code in 2005, the Uniform Principal and Income Act in 2001, the South Carolina Prudent Investor Act in 2001, and the South Carolina Probate Code in 1986.

## SPEAKING ENGAGEMENTS

- Recent Changes to the South Carolina Trust Code, *South Carolina Bankers Association*, 2009
- New Directions or the Well Worn Path?, Best Practices of Trust and Estate Attorneys, *North Carolina State Bar Advanced Planning and Drafting Seminar*, 2007
- The Section 643 Regulations: Did the Treasury Throw a Bone or an Anvil?, *Al Todd Estate Planning Workshop*, South Carolina Bar, 2007
- A Comparison of the South Carolina and North Carolina Trust Codes, *Grand Strand Estate Planning Council*, 2007
- Trust Actions: SCTC Background, Planning Analysis and Comments by James C. Hardin III, Alan M. Tewkesbury, Jr., & James W. Walker, Jr., *South Carolina Probate Bench-Bar Seminar*, 2006
- The Section 643 Regulations and The North Carolina Trust Code, *North Carolina State Bar Association Seminar*, 2005
- The Use of Revocable Trusts under the New North Carolina Trust Code, *North Carolina State Bar Association Seminar*, 2005
- The New South Carolina Trust Code, *South Carolina Probate Bench-Bar Seminar*, 2005
- Hot Topics: The North Carolina Principal and Income Act, *North Carolina State Bar Association Seminar*, 2004

## PUBLICATIONS

- The South Carolina Trust Code by James C. Hardin III & S. Alan Medlin, *South Carolina Bar Publishers*, 2006; Second Edition, 2018
- Drafting Trusts After the Enactment of the South Carolina Trust Code, South Carolina Chapter, *National Association of Elder Law Attorneys*, 2007

## POINTS OF DISTINCTION

- US News-Best Lawyers® Best Law Firm Tier 1 Charlotte Metro Trusts and Estates, 2010-present

## JAMES HARDIN, III

Principal,

### PRACTICE AREAS

- Estate Planning
- Estates and Trusts

### EDUCATION & ADMISSIONS

- Duke University School of Law, J.D., with distinction
- University of Virginia, M.A.
- Wofford College, B. A., magna cum laude
- South Carolina Certified Specialist, Estate Planning and Probate Law, 1986 - present
- North Carolina Certified Specialist, Estate Planning and Probate Law, 2004- present
- Certified South Carolina Circuit Court Mediator, 2006 - present
- South Carolina Bar
- North Carolina State Bar/South Carolina Supreme Court
- South Carolina Supreme Court
- North Carolina Supreme Court
- U.S. Court of Appeals for the Fourth Circuit
- U.S. District Court for the for the District of South Carolina
- U.S. District Court for the Western District of North Carolina

### ACTIVITIES

- American College of Trust and Estate Counsel, Fellow
- North Carolina Board of

- Examiners of Estate Planning Certified Specialty, Member
- Probate, Estate Planning & Trust Section, South Carolina Bar, Member
- Estate Planning & Fiduciary Law Section, North Carolina State Bar Association, Legislative Committee
- York Technical College, Board Member
- York County Cultural and Heritage Foundation Endowment , Member
- Kiwanis Club, Member
- South Carolina United Methodist Foundation, Board of Directors & Secretary
- City Club of Rock Hill , Board of Directors
- Winthrop University Planned Giving Council

- South Carolina Bar Association 2019, Robert P. Wilkins Award for Meritorious Service to Practice of Probate, Estate and Trust Law in South Carolina
- *Best Lawyers in America*, Trusts & Estates, 1987 - present
  - Best Lawyers 2014 Charlotte Trust and Estates 'Lawyer of the Year'
- *Super Lawyer*, South Carolina, Estate Planning & Probate, 2009 - 2020
- *Super Lawyer*, North Carolina, Estate Planning & Probate, 2006 - 2021
  - Top 100, 2006
- Elected Fellow, American College of Trust and Estate Counsel, 1986 - present
  - South Carolina State Chair, 2001-2006
- Legal Elite, Business North Carolina Magazine, 2005, 2010

## AWARDS

