

Richard J. Tuggle



AREAS OF PRACTICE

BUSINESS & TAX

- ▶ Corporate Practice
- ▶ Mergers, Acquisitions & Divestitures
- ▶ Partnerships & LLCs
- ▶ Tax

Wealth Management

- ▶ Estate Administration (Chair)
- ▶ Wealth Planning

EDUCATION

J.D., University of North Carolina, with honors

B.S., University of North Carolina at Chapel Hill

Bar Admissions

North Carolina

South Carolina

CONTACT DETAILS

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Dick Tuggle, a Director and founding member of the Firm, concentrates his practice in four general areas: mergers, acquisitions and divestitures; general business; general corporate and individual taxation; and estate planning and estate administration.

In more than forty years in private practice, Dick has been lead counsel for either the buyer or seller in more than one hundred transactions involving the purchase and sale of a business. He acts as general counsel to numerous closely-held businesses, counseling them on general business and tax matters, and has advised his clients on numerous technical and specialized matters. Dick's services in estate planning and estate administration primarily involves the creation of estate plans for the owners of closely-held businesses that result in significant estate and gift tax savings and a carefully-planned business succession.

Dick is Co-Founder, Trustee, and past President of Southern Federal Tax Institute; Founder and past President of the Greensboro Estate Planning Council; a member of the North Carolina Association of Certified Public Accountants and American Institute of Certified Public Accounts; has been listed in *The Best Lawyers in America* since 1991; and is a Fellow in the American College of Tax Counsel. In addition to his State Bar memberships, Dick is also admitted to the United States Tax Court and is a Certified Public Accountant.

Dick received his law degree, with honors, from the University of North Carolina in 1959, and his undergraduate degree from the University of North Carolina at Chapel Hill in 1952. Prior to founding Tuggle Duggins, Dick was a partner with Smith Moore Smith Schell & Hunter, an Assistant Professor of accounting at the University of North Carolina at Chapel Hill, and a Certified Public Accountant with A.M. Pullen & Company.