GUNSTER
FLORIDA'S LAW FIRM FOR BUSINESS

Marcie A. Charles

Shareholder

Naples
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Practice & Industry Areas

- Private Wealth Services
- Tax Law
- Family Office

Education

- Georgetown University Law Center, LL.M. in Taxation, with distinction, 2009
- New England School of Law, J.D., *cum laude*, 2006
- Providence College, B.A., *cum laude,*1997

Bar & Court Admissions

- Florida, 2014
- Massachusetts

Overview

Marcie Charles is a shareholder in the Private Wealth Services practice in the firm's Naples office. Marcie's practice is focused on estate planning, estate and trust administration, tax and business succession planning.

Marcie assists clients in all aspects of estate planning, including drafting revocable and irrevocable trusts, marital agreements, developing gifting and charitable planning strategies, preparing federal gift, generation-skipping transfer and estate tax returns. Marcie also represents clients before the IRS in tax controversies and private letter ruling requests.

In addition, Marcie has extensive experience in corporate and business tax planning, having served as an attorney-advisor to the IRS Associate Chief Counsel for Corporate Taxation in Washington, D.C., and as a consultant to Fortune 500 companies when she was associated with the National Offices of PricewaterhouseCoopers and Ernst & Young. Marcie utilizes this technical experience to focus on developing customized estate plans that are efficient and aligned with the personal and business goals of her individual and family clients.

Honors

- *The Best Lawyers in America®*, Trusts & Estates, “Ones to Watch” in the Fort Myers metropolitan area, 2021-24
- *Naples Illustrated*, “Top Lawyers,” Trusts & Estates, 2023

Publications & Presentations

- Panelist: Tax Cuts and Jobs Act, Explained, Key West, 2018
- Bloomberg BNA, Presenter: Consolidated Return Issues in Acquisitions and Dispositions, Chicago, 2013
- American Bar Association, Panelist Section of Taxation Fall Meeting: A Primer on Consolidated Return Basics: Membership and Group Continuance, Boston, 2012
- Executive Enterprise Institute, Presenter: Tax Strategies for Mergers and Acquisitions with Consolidated Returns, Chicago, 2012
- American Bar Association, Panelist Section of Taxation Fall Meeting: The SRLY Rules: Can They Be Simplified?, Denver, 2011
- Georgetown University Law Center, Adjunct Faculty: Tax Research and Writing, Washington DC, 2011
- Strafford Publications, Presenter: Federal Consolidated Return Regulations for Corporate Taxpayers, Webinar, 2011
- American Bar Association, Panelist Section of Taxation Midyear Meeting: Current Developments in Consolidated Returns, Boca Raton, 2011
- Federal Bar Association, Panelist Annual Insurance Tax Seminar: Primer on Life/Nonlife Consolidation, Washington DC, 2010

Professional Associations & Memberships

- Estate Planning Council of Naples, President
- Florida Bar Association, Tax Law, RPPTL sections
- Collier County Bar Association
- Florida Fellows Institute, American College of Trust and Estate Counsel, Class V Graduate

Civic & Community Service

- Collier Community Foundation, Professional Advisor Council, 2016-present
- Wellfit Girls, Governance Committee Member, 2020-present
- Naples Zoo at Caribbean Gardens, Planned Giving Committee, 2016-19
- Books for Collier Kids, Board Member, 2016-19
- Parkinson Association of Southwest Florida, Treasurer, 2015-18
- Shelter for Abused Women and Children, NextGen Committee, 2017-20