



H. Carter Hood

Partner

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PRACTICE AREAS

Estate Planning

Estate Administration

Gift & Estate Tax Planning

Income Tax Planning

International Planning &
Compliance

Privately Held Businesses

Wills & Trusts

Tax

International Tax

EDUCATION

Harvard University Law School, 1998,
J.D., *cum laude*

George Washington University,
School of Business and Public
Management, 1995, Master of
Taxation, *summa cum laude*

Harvard College, 1991, A.B.,
Economics, *magna cum laude*

BAR AND COURT ADMISSIONS

District of Columbia

Virginia

Carter's command of income, gift and estate tax laws - and how those laws interact - allows him to provide comprehensive advice to individuals and closely held businesses. Carter enjoys sharing his expertise with future tax practitioners enrolled in Georgetown University Law Center's LLM program.

Carter provides tax advice and other guidance to domestic and foreign individuals and their closely held businesses. In addition to preparing wills and a wide variety of trusts, Carter has established family limited partnerships and limited liability companies and implemented the sale of family businesses to grantor and non-grantor trusts. He has administered estates, established private foundations, advised clients on pre- and post-nuptial agreements, provided post-mortem tax planning advice and represented taxpayers before the Internal Revenue Service in audits and appeals.

REPRESENTATIVE MATTERS

- Designed and implemented pre-IPO estate planning that used GST-tax exempt trusts, GRATs and other grantor trusts funded with carried interests in LLCs as well as traditional LLC interests. Worked extensively with real estate attorneys, securities attorneys, lenders, investment bankers and accountants to design an estate plan that would not interfere with the proposed IPO.



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- Prior to sale of French company owned through U.S. limited partnerships and LLCs, established GRATs to benefit children and a CLUT with the family foundation receiving the lead interest and a GST-exempt trust receiving the remainder. Worked with French attorneys and IRS to obtain reduced tax withholding rates for GRATs under U.S.-French Income Tax Convention.
- Helped U.S. beneficiary reduce income taxes after becoming successor beneficiary of foreign non-grantor trusts with decades of undistributed net income, as well as investments in foreign corporations that constituted PFICs, CFCs and/or FPHCs for U.S. income tax purposes.

HONORS & AWARDS

Chambers & Partners High Net Worth Guide 2019 - present

Best Lawyers in America 2012 - present

Washingtonian Magazine, Washington, DC's Best Lawyers: Trusts and Estates, 2020 - present

ACADEMIC APPOINTMENTS

Adjunct Professor, Graduate Tax Program, Georgetown University Law Center, 2004 - Present (Teaching "Income Taxation of Trusts, Estates and Beneficiaries")

MEMBERSHIPS & AFFILIATIONS

American College of Trust and Estate Counsel (ACTEC)

American Bar Association, Tax Section

American Bar Association, Real Property, Trust and Estate Law Section

District of Columbia Bar, Estates, Trusts and Probate Law Section

Virginia Bar Association

SPEECHES & PRESENTATIONS

- "Back to Basics: Analyzing the Differences Between Fiduciary Accounting Income ("FAI") and Distributable Net Income ("DNI")," ABA Bar Association 2017 May Meeting, Washington, DC - May 2017
- "Grantor Trusts Status Under Section 677," ABA Section of Taxation, Washington, DC - May 2011
- "Selected Topics in Income Tax Planning for Trusts," ABA Section of Taxation, Washington, DC - May 2009



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- "Trust Advisors and The Trustees They Direct: Background, Recent Cases & Practical Considerations," Florida Bankers Association - Trust, Asset Management & Private Banking Division - 2007 Wealth Management Conference, Orlando, FL - August 2007
- "Special Purpose Advisors and The Trustees They Direct: Background, Recent Cases & Practical Considerations," ABA Section of Real Property, Probate & Trust Law - 18th Annual Real Property and Estate Planning Symposia, Washington, DC - April 2007
- "Income Taxation of Estates, Trusts, Grantors and Beneficiaries; Life Insurance Planning," ABA Section of Real Property Probate & Trust Law - Washington, DC Community Outreach Program, Washington, DC - March 2006

NEWS

- March 5, 2026
IPB Recognized in Best Law Firms 2026
- March 5, 2026
Twenty-One IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2026 Editions
- July 24, 2025
Ivins, Phillips & Barker Attorneys Recognized in Chambers High Net Worth Guide 2025
- May 30, 2025
Thirteen IPB Attorneys Included in Super Lawyers 2025
- November 7, 2024
IPB Recognized in Best Law Firms 2025
- August 15, 2024
Twenty-Two IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2025 Editions
- July 18, 2024
Chambers Recognizes IPB's Estate Planning Practice and Four of Our Partners In Its 2024 High Net Worth Guide