



## Caroline W. Kelley

### Counsel

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**Phone:** (479) 464.5688

### Practice Areas

Tax Law  
Trusts and Estates  
Real Estate  
Trust, Estate and Fiduciary Litigation  
Adoption  
Business and Corporate Law

### Education

Washington University in St. Louis  
LL.M., Taxation - (2022)  
  
University of Arkansas School of Law  
J.D. - (2017)  
  
Hendrix College  
B.A. in Politics - (2014)

### Bar Admissions

Arkansas

Caroline Kelley is a business and tax attorney who works as a close partner with clients taking the time to fully understand their circumstances, values and objectives. She helps individuals and families plan and implement comprehensive estate planning strategies that accomplish their goals and minimizes tax exposure. She also counsels corporations, partnerships and limited liability companies on formation, reorganization and other tax planning matters. Caroline is also known for her specialty practice handling adoption cases that involve domestic, Interstate Child Placement Company (ICPC), Indian Child Welfare Act (ICWA), and international adoptions.

### Experience

- Advises individuals on complex tax and transactional issues.
- Counsels corporations, partnerships, and limited liability companies concerning formation, reorganization and other tax planning matters.
- Advises established and start-up non-profit organizations in matters related to incorporation and tax-exemption status.
- Assists businesses with contracts including leases, independent contractor agreements, employment agreements, non-compete agreements and other general contracts.
- Advises clients in all aspects of Section 1031 like-kind exchanges of real estate.
- Advises individuals and families on all aspects of estate planning including wills, revocable trusts, powers of attorney, irrevocable trusts, estate administrations and probate administrations.
- Handles matters involving fiduciary duties and trust and estate litigation.
- Counsels and assists clients with premarital agreements
- Handles adoption cases that involve domestic, Interstate Child Placement Company (ICPC), Indian Child Welfare Act (ICWA), and international adoptions.
- Served as a law clerk to Chief U.S. District Judge P.K. Holmes, III.

### Professional Recognition

- *Best Lawyers: Ones to Watch® in America* Tax Law (2024-2026)
- *Best Lawyers: Ones to Watch® in America* Trusts and Estates (2024-2026)
- *Mid-South Super Lawyers Rising Stars: Tax* (2024-2025)
- Arkansas Bar Association Frank Elcan, II Young Lawyers Leadership Award (2024)
- Arkansas Bar Association Golden Gavel Award (2024)
- Arkansas Bar Association Judith Ryan Gray Young Lawyer Service Award (2023)
- Arkansas Bar Association Young Lawyers Section Award of Excellence (2020, 2022-2023)

## Involvement

- Arkansas Bar Association
- Chair, Young Lawyers Section (2023)
- Chair-Elect, Young Lawyers Section, (2022)
- Graduate, Public Service Academy, a program of the Arkansas Bar Association and Clinton School of Public Service Academy (3rd Class)
- American Bar Association
- Benton County Bar Association
- Secretary/Treasurer (2023)
- Board of Directors, Rogers Activity Center
- Graduate, Leadership Benton County (2019-2020)
- Adoption Professionals Council