ECKERT SEAMANS

Carolyn A.W. Whitworth (AEP®)

MEMBER

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PRACTICE AREAS:

Estates & Trusts

STATE ADMISSIONS:

Pennsylvania

EDUCATION:

J.D., Marshall-Wythe School of Law at the College of William & Mary, 1996

B.A., Bridgewater College, summa cum laude, 1991

Carolyn Whitworth's extensive experience representing estates and trusts, financial professionals, and business owners provides a well-rounded background for understanding the needs of estate planning and administration clients as well as fiduciaries serving their own clients.

Carolyn's experience includes the following:

Estate and Trust Planning: Carolyn represents a wide variety of clients from high-net-worth families to young adults to ensure that entire families, old and young, are provided with coordinated plans to protect their surviving loved ones and to transfer assets as intended in a tax-efficient manner. Whether the clients are 18-year-old college students, young couples having their first child, or successful business owners, Carolyn provides thorough counsel to achieve both tax and non-tax goals.

Carolyn is designated as an Accredited Estate Planner®(AEP®) by the National Association of Estate Planners and Councils.

Retirement Asset Planning: More and more often, an individual's most valuable asset is the retirement account (401(k), IRA, Roth IRA, etc.). Planning for these assets requires knowledge of the required minimum distribution rules and how trusts can provide significant benefits when drafted carefully. Carolyn's experience with planning for and transferring retirement assets benefits her clients by enabling her to offer the most tax-efficient solutions that still provide the non-tax benefits clients want for their families.

Estate and Trust Administration: Carolyn represents many families, including families of deceased estate planning clients, in their roles as executors, administrators, and trustees, who rely on her to provide guidance through the administration process and recommendations for minimizing taxes and potential concerns later.

Business Succession Planning: Many of Carolyn's clients own businesses, some hoping to transfer the businesses to younger generations and some needing to find alternatives. Carolyn assists clients in finding the appropriate plan, whether gifting interests, preparing for a sale, or other options such as irrevocable trusts, charitable trusts, or other charitable vehicles.

Charitable Gift Planning: Carolyn matches charitable intent and tax minimization strategies to assist clients who are charitably inclined but also want to achieve the possible tax benefits associated with giving, from situations of selling a business or appreciated assets to annual charitable giving and income tax deductions.

Fiduciary Duty: Carolyn assists banks, trust companies, and other financial professionals in understanding and carrying out their fiduciary duties to their clients. She has done extensive research on the Department of Labor's Fiduciary Rule, from its beginning to its demise, and on the current standards applicable to investment professionals.

Financial Services Regulation and Compliance: Carolyn recognizes that the best way to minimize future problems is to develop sound plans to avoid them and she counsels investment professionals to develop appropriate compliance programs to comply with applicable regulations.

PROFESSIONAL AFFILIATIONS

- Allegheny County Bar Association, Member
- Estate Planning Council of Pittsburgh, Member
- Pennsylvania Bar Association, Member

AWARDS AND RECOGNITION

- Selected for inclusion in The Best Lawyers In America 2026 – Trusts and Estates
- Designated as an Accredited Estate Planner (AEP®) by the National Association of Estate Planners and Councils