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Happy New Year from the Brady Cobin Law Group

We are so pleased to welcome in 2021 with its promises of a coronavirus mitigated world.

We are happy to announce that David Dean recently joined our firm to assist clients with estate controversies and litigation. We're very excited to have him. Please read more about David below.

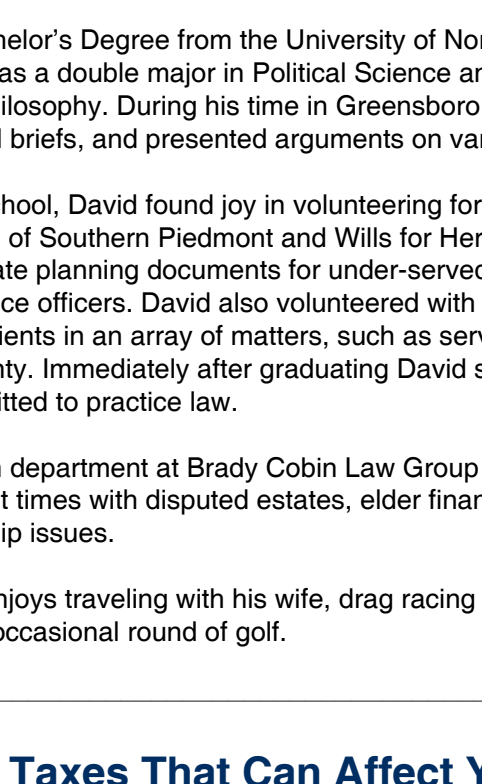
We'd also like to let you know about our YouTube page. We've been hard at work producing short yet informative videos regarding all things estate and elder law. We are releasing new videos every other week. Please check out our [YouTube page](#) and leave us a review, it helps. And most importantly, if you know anyone who'd benefit from these messages, please spread the word.

Lastly, in this volume, we look at the various taxes that may impact an estate. Also, some quirky facts about the Superbowl in tribute to the end of one of the most fascinating NFL seasons in recent memory.

Until next time, we wish you all good health and safety.

We are more often frightened than hurt; and we suffer more in imagination than in reality.
– Seneca

Attorney David Dean



David Dean was born and raised in Union County, North Carolina and received his first experience in litigation at a very early stage in life when he was selected to participate in a mock tribunal at the United Nations in New York City while he was in high school.

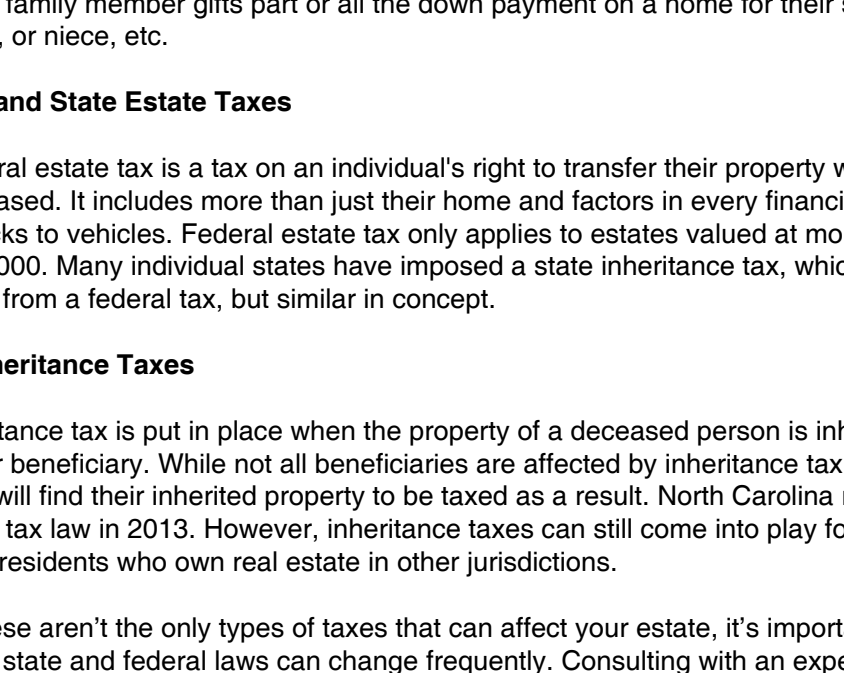
He then earned his Bachelor's Degree from the University of North Carolina at Greensboro where he was a double major in Political Science and Sociology. David also completed a minor in Philosophy. During his time in Greensboro, David participated in mock trials, drafted legal briefs, and presented arguments on various legal topics.

During his time in law school, David found joy in volunteering for several organizations including Legal Services of Southern Piedmont and Wills for Heroes. It was here where David began writing estate planning documents for under-served individuals as well as local firefighters and police officers. David also volunteered with the North Carolina legal aid where he assisted clients in an array of matters, such as serving as a Guardian ad Litem for Cabarrus County. Immediately after graduating David sat for the North Carolina Bar Exam and was admitted to practice law.

David leads the litigation department at Brady Cobin Law Group to assist clients through some of the most difficult times with disputed estates, elder financial abuse matters, as well as elder guardianship issues.

In his free time, David enjoys traveling with his wife, drag racing at various tracks along the east coast, and the occasional round of golf.

3 Types of Taxes That Can Affect Your Estate



Imagine you've spent countless time and energy on planning your estate - only to then find out that you've been missing a key piece of the puzzle: a tax that you hadn't realized would come into estate planning. These realizations are often followed up with an individual wishing they had decided to work with a more experienced estate planning attorney, but it doesn't have to be that way for you! Even if you've decided to make the beneficial decision to work with a skilled estate planning attorney, it's still important to be aware and an active part of the process. When it comes to taxes, there are five major taxes that can impact your estate.

Gift Taxes

These are the most ignored taxes that can affect an estate. When it comes to gifts, up to \$15,000 per year in gifts made by any person to another party or persons can be excluded from taxation. However, once that \$15,000 is exceeded in gifts, the donor will incur taxes on their donated amount. The most common example of this is when a parent or family member gifts part or all the down payment on a home for their son, daughter, or niece, etc.

Federal and State Estate Taxes

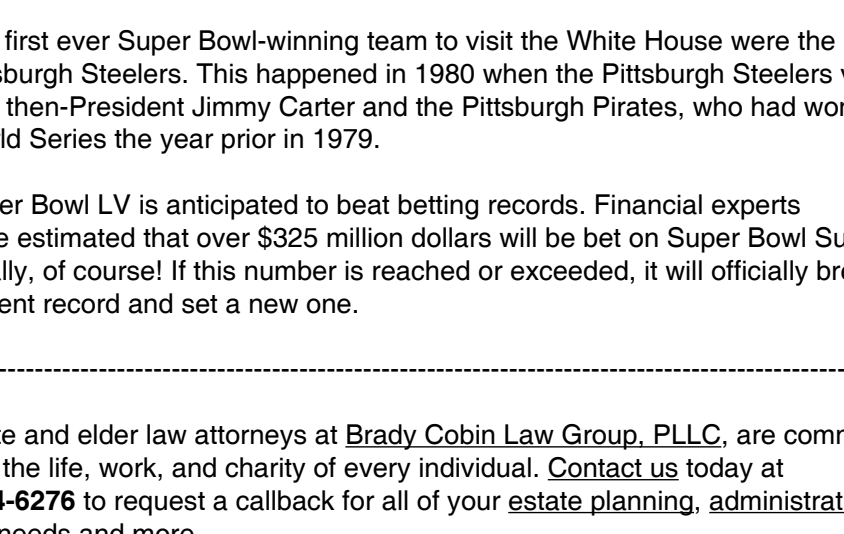
The federal estate tax is a tax on an individual's right to transfer their property when they are deceased. It includes more than just their home and factors in every financial asset, from stocks to vehicles. Federal estate tax only applies to estates valued at more than \$11,580,000. Many individual states have imposed a state inheritance tax, which is separate from a federal tax, but similar in concept.

State Inheritance Taxes

An inheritance tax is put in place when the property of a deceased person is inherited by his or her beneficiary. While not all beneficiaries are affected by inheritance tax, those who are will find their inherited property to be taxed as a result. North Carolina repealed its estate tax law in 2013. However, inheritance taxes can still come into play for North Carolina residents who own real estate in other jurisdictions.

While these aren't the only types of taxes that can affect your estate, it's important to note that state and federal laws can change frequently. Consulting with an experienced estate planning attorney is the easiest way to stay ahead of the game and on track with your planning.

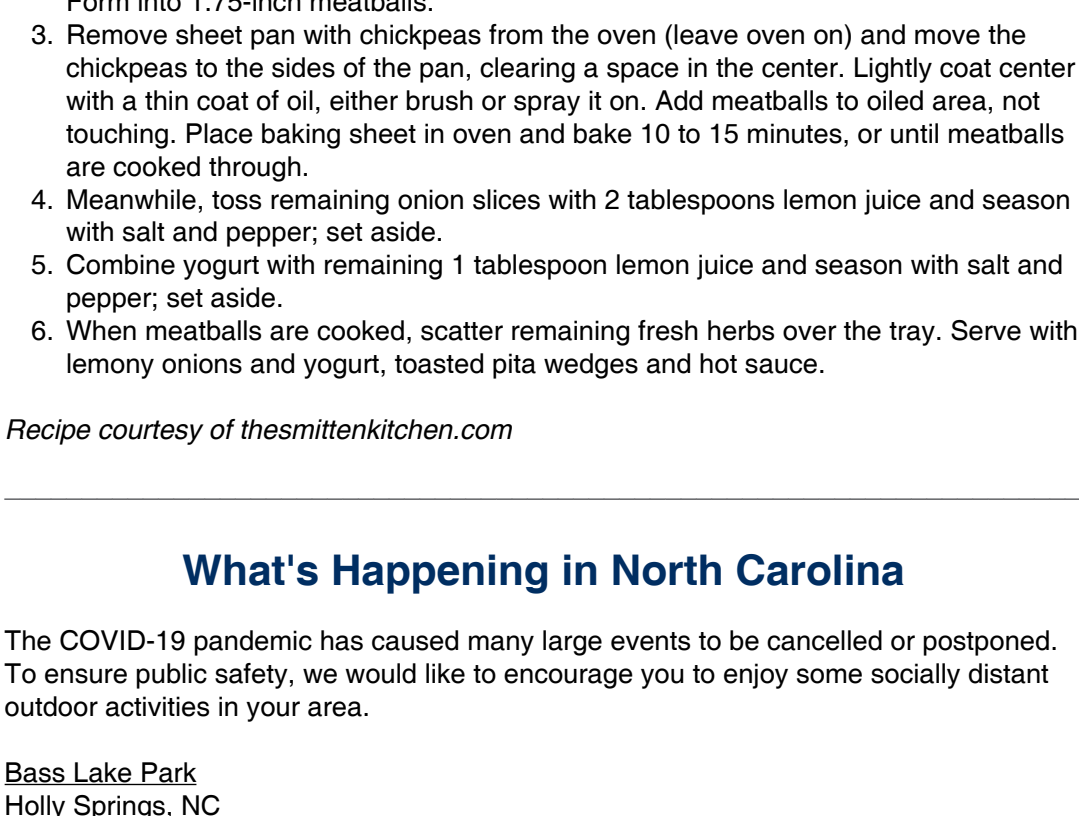
10 Super Bowl Fun Facts to Impress Your Friends



The Super Bowl is the largest spectacle in the world of professional sports and is solely responsible for causing a life-long flame in many sports fans' hearts. From the pre-game hype, watching the game at a sports bar, hosting a party at home, or tailgating - the traditions surrounding the Super Bowl are just as momentous as the Super Bowl itself! Though our experience will look different this year, you can still stock up on 10 fun facts about the Super Bowl to share with friends and family:

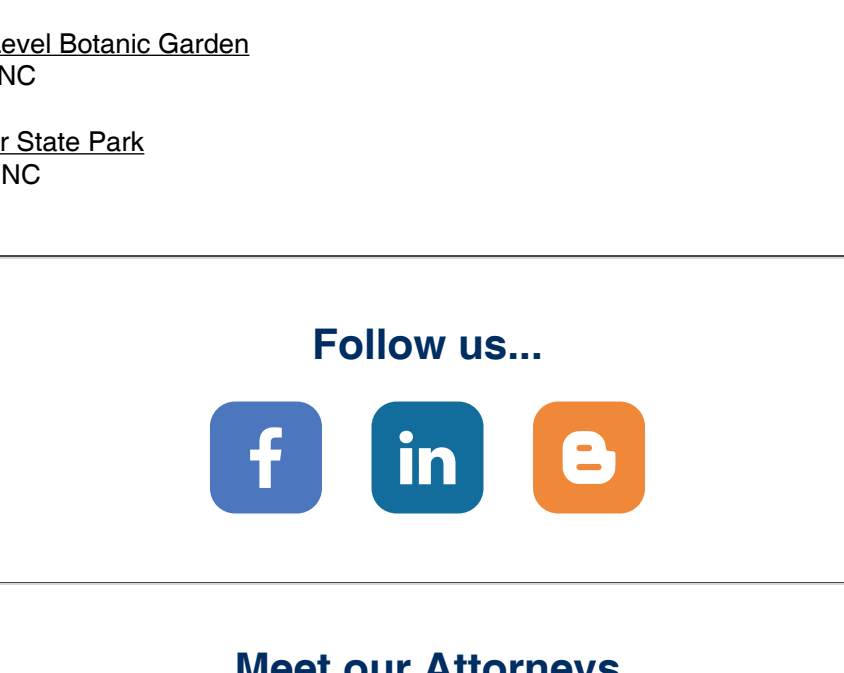
1. Legend has it, the Super Bowl is called the Super Bowl because the owner of the Kansas City Chiefs, Lamar Hunt, bought a toy called a "super ball" for his daughter and son. Though it's disputed whether this is accurate, it's a heartwarming factoid!
2. As of 2019, only 12 professional teams have never won a single Super Bowl. Those teams include the Browns, Lions, Jaguars, Texans, Chargers, Titans, Cardinals, Panthers, Falcons, Bengals, Bills, and Vikings.
3. Similarly, four of those twelve teams have not only never won a Super Bowl, but they've never even stepped foot into its ranks. Those teams include the Browns, Lions, Jaguars, and the Texans.
4. There's only ever been one Super Bowl game to go into overtime: Super Bowl LI. This game is also referred to as the championship game and showcased the Falcons scoring a 28-3 lead over the Patriots.
5. Out of all the teams to ever appear in a Super Bowl game, the Patriots have appeared in the most games. However, the Patriots and the Broncos have also lost the most Super Bowls!
6. From the 55 Super Bowls that have happened since its inception, only 10 of our 50 states have ever hosted it. Those states include Arizona, California, Florida, Georgia, Indiana, Louisiana, Michigan, Minnesota, New Jersey, and Texas.
7. The average caloric intake of any given person on Super Bowl Sunday is over 2,400 calories. A study in 2015 found that Americans purchased and consumed approximately 11.2 million pounds of potato chips, 4 million pizzas, 50 million cases of beer, 120 million pounds of guacamole, and 1.25 billion chicken wings for the event.
8. There are 52 Sundays in a year, give or take during a leap year, yet each year Super Bowl Sunday is the most widely anticipated and celebrated Sunday in the United States. The runner-up for most celebrated Sunday would have to be Easter Sunday!
9. The first ever Super Bowl-winning team to visit the White House were the Pittsburgh Steelers. This happened in 1980 when the Pittsburgh Steelers visited with then-President Jimmy Carter and the Pittsburgh Pirates, who had won the World Series the year prior in 1979.
10. Super Bowl LV is anticipated to beat betting records. Financial experts have estimated that over \$325 million dollars will be bet on Super Bowl Sunday LV - legally, of course! If this number is reached or exceeded, it will officially break the current record and set a new one.

Our estate and elder law attorneys at [Brady Cobin Law Group, PLLC](#), are committed to honoring the life, work, and charity of every individual. [Contact us today at \(919\) 694-6276](#) to request a callback for all of your [estate planning](#), [administration](#), [litigation](#) needs and more.



Recipe of the Month

Sheet Pan Meatballs with Crispy Turmeric Chickpeas



This easy weeknight meal is packed with flavors, textures, and color. Serve into bowls with lemony salted yogurt, lightly pickled onions and pita wedges for a fun, playful dinner.

CHICKPEAS

- 2 (15-ounce) cans chickpeas, drained and rinsed
- 1 tablespoon fennel seed
- 1 teaspoon ground cumin
- 1 teaspoon ground turmeric
- 1 large red onion, thinly sliced, divided
- 2 tablespoons olive oil
- Kosher salt and freshly ground black pepper

MEATBALLS

- 1 lb. (455 grams) ground turkey
- 1/2 cup panko, or another plain, dry breadcrumb
- 1/2 cup plain yogurt
- 2 tablespoons water
- 1 teaspoon kosher salt
- 1 large egg
- 2 garlic cloves, minced
- 1/2 teaspoon ground coriander
- 1/2 teaspoon ground cumin
- 1/2 teaspoon ground turmeric
- 1/4 teaspoon cayenne, hot paprika, or red pepper flakes, plus more to taste
- 2 tablespoons chopped cilantro, flat-leaf parsley or mint leaves, or a mix thereof, plus more to garnish

TO SERVE

- 3 tablespoons lemon juice (from about 3/4 of a lemon)
- 3/4 cup plain yogurt
- Toasted pita wedges
- Harissa or another hot sauce

DIRECTIONS

1. Heat oven to 400 degrees. Combine chickpeas, fennel seed, cumin, 1 teaspoon turmeric and half the red onion slices on a rimmed baking sheet. Drizzle with olive oil, season with salt and pepper and toss to coat. Roast for 25 minutes, until beginning to firm/crisp up.
2. Meanwhile, make meatball mixture. Mix all ingredients in a large bowl with a fork. Form into 1.75-inch meatballs.
3. Remove sheet pan with chickpeas from the oven (leave oven on) and move the chickpeas to the sides of the pan, clearing a space in the center. Lightly coat center with a thin coat of oil, either brush or spray it on. Add meatballs to oiled area, not touching. Place baking sheet in oven and bake 10 to 15 minutes, or until meatballs are cooked through.
4. Meanwhile, toss remaining onion slices with 2 tablespoons lemon juice and season with salt and pepper; set aside.
5. Combine yogurt with remaining 1 tablespoon lemon juice and season with salt and pepper; set aside.
6. When meatballs are cooked, scatter remaining fresh herbs over the tray. Serve with lemony onions and yogurt, toasted pita wedges and hot sauce.

Recipe courtesy of [thesmittenkitchen.com](#)

What's Happening in North Carolina

The COVID-19 pandemic has caused many large events to be cancelled or postponed. To ensure public safety, we would like to encourage you to enjoy some socially distant outdoor activities in your area.

[Bass Lake Park](#)
Holly Springs, NC

[Ray Price Legends of Harley Drag Racing Museum](#)
Raleigh, NC

[Warehouse District](#)
Raleigh, NC

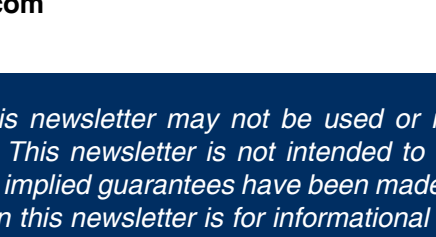
[Capital Drive-In](#)
Wake Forest, NC

[Dix Park](#)
Raleigh, NC

[Juniper Level Botanic Garden](#)
Raleigh, NC

[Eno River State Park](#)
Durham, NC

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Meet our Attorneys



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Hours of Operation:

Monday : 8:30AM - 5:00PM
Tuesday : 8:30AM - 5:00PM
Wednesday : 8:30AM - 5:00PM
Thursday : 8:30AM - 5:00PM
Friday : 8:30AM - 5:00PM

Scheduled appointments after hours

[www.ncestatelawgroup.com](#)

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