

## **W. "Carter " Bates, III**

Partner

Macon | Atlanta  
D: 478.749.9906

cbates@jamesbatesllp.com

**Legal Assistant**

Kathy Marcott  
O 478.749.9925

**Legal Assistant**

Kai Shotwell  
O 404.978.7763



### **About W.**

**For more than four decades, Carter Bates has skillfully guided clients in tax, business and estate and asset protection planning. With a focus on family businesses throughout the Southeast, he enjoys providing sound counsel on topics such as wealth preservation, asset protection planning, family business succession planning, among many others.**

Carter takes a straightforward, common-sense approach and listens carefully to his clients' concerns to best understand their priorities and goals. He approaches all issues with responsiveness, empathy and sensitivity—necessary qualities to navigate in a practice that is steeped in complicated family dynamics and fraught with emotional circumstances. As he puts it, "We provide peace of mind."

Carter helps clients look ahead proactively and plan for looming changes such as the sunset of the Tax Cuts and Jobs Act (TCJA) at the end of 2025 and a range of issues that follow. Because tax law and related topics are often highly arcane and complex, he communicates clearly and ensures that his clients are receiving—and thoroughly understanding—the essential information they need.

### **Services**

- **Tax + Wealth Planning**

## **After Hours**

Carter's passions include being involved in his church, playing golf, following college football and spending time with his grandchildren.

## **Professional Organizations/Activities**

- SunTrust Bank, Middle Georgia, Board of Directors, 1999-2003
- Covenant Care Services, Board of Directors, 1995-2003 (Chairman)
- First Presbyterian Day School, Board of Directors, 1998-2002
- Macon Downtown Council, Board of Directors, 1994-1998 (Chairman)
- Medcen Foundation, Board of Directors, 1992-2000 (Chairman)
- Community Foundation of Central Georgia, Board of Directors, 2002-2008 (Development Committee Chairman and Past Chairman of Professional Advisory Council)
- Central Georgia Senior Health ("Carlyle Place"), Board of Directors, 1996-2008 (Chairman)
- Investment Committee, Navicent Health 1997 to present (Co-Chairman)
- State of Georgia, Board of Accountancy, Member 2005-2008
- State Bank & Trust, Board of Directors, 2009-2013
- Ingleside Baptist Church, Board of Overseers, 2001-2008 (Chairman)
- Atlanta Tax Forum, 1987-1990
- Macon Estate Planning Council, 1991 to 2007
- Atlanta Estate Planning Council, 2008 to present
- Macon Bar Association
- State Bar of Georgia, Fiduciary Law Section
- The American College of Trust and Estate Counsel, 2007 to present (Estate and Gift Tax Committee, 2008 to 2012)
- Adjunct Professor, Taxation, Walter F. George School of Law, Mercer University, 2003 to 2012

## **Awards and Recognitions**

- Selected to Super Lawyers: 2014-2020, 2023-2025

## **Education**

University of Georgia (B.A., 1979)

Mercer University (J.D., cum laude, 1982)

- Brainerd Currie Honor Society
- Mercer Law Review 1980-82 (Associate Editor: 1981-1982)

New York University (LL.M. Taxation, 1983)

- Phi Kappa Phi; Phi Delta Phi, Kappa Alpha Order

## **Admitted**

### **Bar Admissions**

Georgia, 1982

### **Court Admissions**

U.S. Tax Court