

## Craig M. Kay

Craig Kay serves on the management committee and practices in the area of commercial law. He represents clients in matters related to federal and state taxation, which includes estate and business planning.

Mr. Kay graduated with a bachelor's degree in accounting, *cum laude*, from the University of Richmond (1985). He then received a Doctor of Jurisprudence from the West Virginia University College of Law, as well as the Thomas N. Chambers Award in taxation (1988). After being admitted to practice in West Virginia, he went on to earn an LL.M. degree in taxation from New York University School of Law (1991).

Prior to joining Kay Casto & Chaney, Mr. Kay served as a law clerk to the Honorable Charles H. Haden II, Chief Judge of the United States District Court for the Southern District of West Virginia.

Mr. Kay is a former member of the Practitioners Communications Committee of the Internal Revenue Service for the Virginia-West Virginia District. He serves on the executive committee for Fund for the Arts, having completed a term as president, and he is the president of the CRC Foundation among other local charitable organizations.

Mr. Kay has been named as one of "The Best Lawyers In America" since 1999 in the area of trusts and estates and was named 2014 "Lawyer of the Year" for tax law. He was recognized in the 2013 edition of *West Virginia Super Lawyers* for tax law and in the most recent publication of *Chambers USA - The Clients Guide of America's Leading Lawyers for Business*. In the areas of commercial and tax law, client testimonials regarded Mr. Kay as a highly effective attorney "renowned for his diverse practice and particularly known for his focus on estate planning."

