



*Partner*

## SCOTT A. SWAIN

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PHONE 702.873.4100 FAX 702.873.9966

### Areas of Practice

Trust & Estates; Tax Law;  
Business Entities & Transactions

### Bar Admissions

Nevada  
Arizona  
Utah

### Court Admissions

U.S. Court of Appeals,  
Ninth Circuit  
U.S. Tax Court

### Education

LL.M., Estate Planning,  
University of Miami, 1993  
J.D., Brigham Young University,  
cum laude, 1985  
B.S., Brigham Young University,  
1982

### Offices

**LAS VEGAS**  
2300 West Sahara Avenue, Suite 1200  
Las Vegas, NV 89102  
P: 702.873.4100 F: 702.873.9966

### RENO

100 West Liberty Street, Tenth Floor  
Reno, NV 89501  
P: 775.788.2000 F: 775.788.2020

[mcdonaldcarano.com](http://mcdonaldcarano.com)

### PROFESSIONAL BACKGROUND

Scott Swain is the chair of the firm's Tax and Estate Planning Group. He also practices in trusts & estates, tax law, and business entities transactions.

Mr. Swain has thirty years of experience serving clients, of which twenty have been as a Nevada-licensed attorney. His clients consist primarily of high-net-worth individuals, business owners, public and private charities, and fiduciaries of large trusts and estates. Mr. Swain has provided legal services in all facets of tax and estate planning, probate and trust administration, business entity structure and formation, asset protection, and charitable giving.

#### *Estate Planning*

As chair of the Tax and Estate Planning Group, Mr. Swain's estate planning practice includes the creation of tax-efficient estate plans and the preparation of wills, trusts, marital agreements, and powers of attorney. His services focus on implementing sophisticated gift, estate, and generation-skipping transfer tax planning techniques to minimize taxes on transfers of wealth from one generation to the next.

Mr. Swain offers a broad spectrum of sophisticated tax and estate planning techniques and tailors a specific wealth transfer plan to each client's unique circumstances. He also assists clients in asset protection strategies and in establishing and operating private foundations, donor-advised funds, and other charitable giving vehicles.

#### *Trusts & Estates*

Mr. Swain represents personal representatives, trustees, beneficiaries, and creditors in probate court proceedings, as well as unsupervised trust and estate administrators. His services include advising clients on fiduciary duties, beneficiary rights, complex creditor claims, fiduciary accounting, and tax matters.

#### *Tax Law*

Mr. Swain's legal practice involves all areas of federal and local tax law. He assists high-net-worth clients in all aspects of income and transfer tax planning, and he prepares and defends on audit federal estate tax, gift tax, and generation-skipping transfer tax returns. He also counsels individuals and fiduciaries on pre- and post-mortem income and transfer tax saving and planning opportunities.

#### *Business Entities & Transactions*

Mr. Swain represents closely held businesses and business owners in commercial transactions and corporate and tax matters, including the formation of corporations, partnerships, and

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limited liability companies to achieve tax savings and asset protection. He also assists closely held business owners in succession planning and implementing ownership structures designed to facilitate tax planning and the smooth transition of business ownership. His legal services include representing clients in sales, dissolutions, and other dispositions of closely held business interests.

Throughout his career, Mr. Swain has been recognized for his work with numerous awards and nominations. He has been named one of the Best Lawyers in America every year since 2008, and a Mountain States Super Lawyer for Estate Planning and Probate every year since 2007. He has been named a Legal Elite and Top Lawyer by Nevada publications. In addition to his impressive legal work, Mr. Swain is a fellow of the American College of Trust and Estate Counsel (ACTEC) and serves as the ACTEC state chair for Nevada. He is also a member of the Nevada Taxpayers Association's Executive and Policy Advisory Committees.

Mr. Swain is licensed to practice in Nevada, Arizona, and Utah, as well as before the United States Court of Appeals, Ninth Circuit, and the United States Tax Court.



## **AWARDS AND RECOGNITION**

*Chambers HNW Guide*, 2017 Edition, Nevada, Private Wealth Law

*The Best Lawyers in America*® (Trusts and Estates)

Las Vegas Trusts and Estates, "2016 Lawyer of the Year"

*Super Lawyers*, "Mountain States Super Lawyers" (Estate Planning and Probate)

*Nevada Business Magazine* - "Legal Elite"

*Top Lawyers*



Martindale Hubbell AV® Peer Review Rated

## **COMMUNITY ENGAGEMENT**

Fellow, American College of Trust and Estate Counsel (Nevada State Chair, Asset Protection Committee and Practice Committee)

Member, Nevada Taxpayers Association, Executive and Policy Advisory Committees

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