Cody R. Noble

McDONALD CARANO
YOUR NEVADA LAW FIRM SINCE 1949

Cody R. Noble, Partner

cnoble@mcdonaldcarano.com
O: 702.873.4100; F: 702.873.9966

Areas of Practice

Tax Law
Trust & Estates
Business Entities & Transactions
Trust, Estate & Fiduciary Litigation

Bar Admissions

Nevada, Utah

Education

- LL.M., Taxation, University of Florida, Levin College of Law, 2003
- J.D., *magna cum laude*, Brigham Young University, J. Reuben Clark Law School, 2002
- B.S., Accounting, *summa cum laude*, Southern Utah University, 1998

Cody Noble is a Partner at McDonald Carano and has practiced in the firm's Las Vegas office since 2003. He is Chair of the Tax Law Practice Group. For more than 20 years, Mr. Noble's practice has focused primarily on assisting high net worth individuals with their comprehensive trust and estate planning. Specifically, Mr. Noble's practice includes representation of beneficiaries, fiduciaries, and grantors in all aspects of trust and estate planning and administration, including probate administration, generational planning, and asset protection. Mr. Noble also advises litigation attorneys on trust, estate, and tax aspects of litigation matters.

In connection with his estate planning practice, Mr. Noble regularly assists clients with their charitable giving goals. This representation often includes establishment of public charities and private foundations as well as obtaining recognition of federal income tax exemption from the Internal Revenue Service for those charitable organizations. Mr. Noble's experience includes legal matters pertaining to tax-exempt organizations.

Mr. Noble has extensive knowledge and experience advising clients with respect to federal gift and estate tax and related issues, including reporting obligations. He represents clients in the preparation and filing of federal gift and estate tax returns and has been the principal preparer of numerous estate tax returns for estates valued in excess of $100,000,000. Mr. Noble is also often retained by other tax professionals for review of gift and estate tax returns, and frequently represents clients in connection with federal gift and estate tax audits. His experience also includes state and local sales, use, and transfer taxation.

Mr. Noble's background includes serving as an intern for the Utah Supreme Court.

Awards and Recognition

- *Martindale-Hubbell* – AV Preeminent Peer Review Rating (since 2024)
- *The Best Lawyers in America* – Nonprofit/Charities Law (2026, 2027)
- *The Best Lawyers in America* – Trusts and Estates (2025-2027)
- *The Best Lawyers in America* – Closely Held Companies and Family Businesses Law (2024-2027)
- *Mountain States Super Lawyers* – "Super Lawyers" (2026); "Rising Stars" (2013, 2014)
- *Vegas Inc.* – "Top Lawyers" in Tax Law (2024) and Estate/Probate (2021-2024)

Publications

- Author, "Benefits of 529 Plans in Estate Planning," *Communiqué,* Clark County Bar Association, August 2024
- Co-Author, *Sales & Use Tax Deskbook*, Nevada Chapter, American Bar Association, 36th Edition 2022-2023, 35th Edition 2021-2022, 34th Edition 2020-2021, 33rd Edition 2019-2020, 32nd Edition 2018-2019
- Author, *The Nevada Series LLC – An Overview*, Las Vegas Business Press, 2015

Professional Affiliations

- State Bar of Nevada, Probate and Trust Section, Member (2003-present)
- State Bar of Nevada, Probate and Trust Section, Legislative Committee, Member (2021-present)
- State Bar of Utah, Member (2003-present)
- American Bar Association, Member (2003-present)
- Clark County Bar Association, Member (2003-present)

Community Engagement

- Board of Directors, Somerset Academy of Las Vegas (October 2011- present), includes serving as Board Chair (three years) and Board Treasurer (two years)