



Robert E. Armstrong, Partner

rarmstrong@mcdonaldcarano.com

D: 775.326.4339; F: 775.788.2020

Areas of Practice

Tax Law

Trust & Estates

Trust, Estate & Fiduciary Litigation

Business Entities & Transactions

Real Estate & Land Use

Bar Admissions

Nevada, District of Columbia

Education

- LL.M. in Taxation, New York University School of Law, 1980
- J.D., Georgetown University Law Center, 1979
- B.S., Santa Clara University, 1976
- CPA Certification

Robert Armstrong is nationally recognized for his representation of high-net-worth clients and family trust companies. His practice is focused on estate, gift, generation-skipping, and income tax planning, as well as the administration of trusts and estates, business and real estate transactions, and the formation, operation, and governance of family trust and retail trust companies. Mr. Armstrong also has extensive experience in the areas of charitable giving, tax-exempt organizations, and state and local taxation, including the Nevada Commerce Tax. He has more than forty years of legal experience serving clients as an attorney, and as a non-practicing certified public accountant.

2023 is the seventh consecutive year that Mr. Armstrong is ranked in the highest category of Band I in Private Wealth Law in *Chambers High Net Worth Guide*, the premier global resource of “leading professional advisers to wealthy individuals and families.” Clients interviewed by *Chambers* describe Mr. Armstrong as “especially notable for his work on the establishment and administration of Nevada-based private trust companies. He totally understands all aspects of finance and deal structures, and is a well-recognized expert in the area of high net worth trust construction, wills and estate planning.” “He is the best trusts and estates planner in the state. He has a huge breadth of knowledge and has been around for a long, long time. He remembers everything.” “He is highly knowledgeable and skilled, and is known and respected by estate regulators.” “He is very smart, organized and creative, a good communicator and very good at articulating complex concepts.” “Bob is an excellent tax strategist with a cutting-edge awareness of pending changes and direction in the space.”

Mr. Armstrong is frequently called upon to lecture on topics such as Nevada trust law, family trust companies, and tax matters at national and local seminars and forums.

Presentations and Publications

- Presenter, “Corporate Transparency Act’s Impact on Trusts and Estates” and “2024 Update on Nevada Law Impacting Trusts and Estates,” Nevada Trust Conference, Nevada Bankers Association, April 30, 2024
- Presenter, “Nevada Trust Decanting, Case Law Update, and Corporate Transparency Act,” Nevada Trust Conference, Nevada Bankers Association, April 25, 2023
- Presenter, “Update on Nevada Trust Law,” Nevada Trust Conference, Nevada Bankers Association, March 1, 2022
- Chief Author, Decedent Estates Chapter of the *Nevada Civil Practice Manual*, Lexis Nexis publication, 1990–2015

Awards/Recognition

- *Martindale-Hubbell* – AV Preeminent Peer Review Rating (since 1993)
- *Northern Nevada Business Weekly*, Best In Business awards – “Influential Leader” (2022)
- *Chambers High Net Worth Guide* – Band I in Private Wealth Law (2017-2023)
- *Nevada Business Magazine* – “Top Rank Attorneys” (2009, 2011, 2013, 2014, 2016-2022, 2024)
- *The Best Lawyers in America* – Corporate Law (2006-2024), Tax Law (1993-2024), Trusts and Estates (1993-2024), Nonprofit / Charities Law (2020-2024), Real Estate Law (2010-2024), Closely Held Companies and Family Business Law (2020-2024)
- *The Best Lawyers in America* – “Lawyer of the Year” in Trusts and Estates (2012, 2015)
- *The Best Lawyers in America* – “Lawyer of the Year” in Tax Law (2014)
- *The Best Lawyers in America* – “Lawyer of the Year” in Corporate Law (2013)
- *Mountain States Super Lawyers* – “Super Lawyers” (2007-2024)

Professional Associations

- Member, Trust & Estates Section Legislative Committee, Nevada State Bar
- Fellow, American College of Trust and Estate Counsel (also served as State Chairman)
- Fellow, American College of Tax Counsel
- Member, American Institute of Certified Public Accountants
- Nevada Fellow of the American Bar Foundation

Community Engagement

Mr. Armstrong is a third-generation Nevadan, with family roots going back to Virginia City’s Comstock Lode, and is very active in community and philanthropic endeavors.

- Emeritus Trustee, University of Nevada, Reno Foundation
- Former Chair, University of Nevada, Reno Foundation Investment Committee
- Co-Founder and Trustee Emeritus, Community Foundation of Western Nevada
- Former Trustee and Past President, Catholic Community Services of Northern Nevada
- Director and Past President, Athletic Association University of Nevada
- Former Director and Past President, Reno Philharmonic Association

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

Las Vegas Office: 2300 W. Sahara Avenue, Suite 1200, Las Vegas, NV 89102, P: 702.873.4100