Robert E. Armstrong

McDONALD CARANO
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Robert E. Armstrong, Partner
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Areas of Practice

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

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 Co-Chair of the Trust & Estates Practice. He is internationally recognized for his representation of ultra-high-net-worth individuals, families, family offices, closely held and family businesses, and private foundations. His practice focuses on federal and state income, estate, gift and generation-skipping transfer tax planning; advanced estate planning; administration of sophisticated trusts and estates; and the formation, licensure, operation, and governance of family trust and retail trust companies. He has more than forty years of legal experience serving clients as an attorney, and as a non-practicing certified public accountant.

Mr. Armstrong's expertise includes complex, multi-jurisdictional matters involving estate planning, wealth transfer strategies, asset protection, business succession, and international estate issues for cross-border families. He is highly regarded for designing and implementing comprehensive estate plans tailored to ultra-high-net-worth clients, including wills, revocable and irrevocable trusts, dynasty trusts, and specialized vehicles such as SLATs, ILITs, and GRATs. 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.

Mr. Armstrong monitors and interprets evolving tax laws and regulations to proactively counsel clients on opportunities and risks. He has drafted progressive trust statutes and contributes to thought leadership in the field. 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.

Band 1 Ranked in Chambers High Net Worth Guide
2026 is the 10th consecutive year Mr. Armstrong has received the highest Band 1 ranking in Private Wealth Law in *Chambers High Net Worth Guide*. Chambers' ranking process includes confidential surveys and interviews with clients who have provided the following feedback to Chambers during the annual research process.

- "Robert has both a very brilliant side to him but he is also very practical. He meets clients where they are and helps them find a resolution that works for them without getting too technical." "Robert is a very collaborative, smart and trusted colleague."

- "Bob is 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."

- "Bob provides extremely high-level expertise. He listens to questions and objectives when creating trust structures. He then incorporates his client's desires with effective drafting." "Mr. Armstrong has seen everything that can happen in a trust corporation. He is extremely experienced and very commercially sound." "Robert Armstrong is technically proficient and on top of developments in Nevada trust law. He understands what we want for our clients, which makes him user-friendly."

- "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."

Presentations

- Presenter, "Fiduciary Decision Making" and "Nevada Experts Panel," Nevada Tax & Trust Conference, May 5, 2026
- Presenter, "Fiduciary Decision Making" and "From Trenches to Trends: Nevada Trust Law Legal and Legislative Updates," Nevada Tax & Trust Conference, April 23, 2025
- Presenter, "Corporate Transparency Act's Impact on Trusts and Estates" and "Updates 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, "Nevada Trust Law Updates," Nevada Trust Conference, Nevada Bankers Association, March 1, 2022

Publications

- Author, "Nevada Trends & Developments," *Private Wealth Law Guide*, Chambers and Partners, August 2026
- Author, "Nevada Trends & Developments," *Private Wealth Law Guide*, Chambers and Partners, July 2025
- Feature Interview, "Highly Regarded T&E Veteran Serves Thriving Nevada Market," *Of Counsel: The Legal Practice and Management Report*, November 2024
- Author, "Nevada Trends & Developments," *Private Wealth Law Guide*, Chambers and Partners, August 2024
- Author, "Nevada Trust Law Updates," Nevada Trust Conference, Nevada Bankers Association, March 2022
- Chief Author, Decedent Estates Chapter of the *Nevada Civil Practice Manual*, 1990–2015

Awards and Recognition

- *Lawdragon* – inaugural list of 100 Leading Global Wealth Lawyers (2026)
- *Martindale-Hubbell* – AV Preeminent Peer Review Rating (since 1993)
- *Northern Nevada Business Weekly*, Best In Business – "Influential Leader" (2022, 2024, 2025)
- *Chambers High Net Worth Guide* – Band 1 in Private Wealth Law (2017-2026)
- *Mountain States Super Lawyers* – Super Lawyers (2007-2026)
- *The Best Lawyers in America* – Tax Law (1993-2027), Trusts and Estates (1993-2027), Nonprofit/Charities Law (2021-2027), Closely Held Companies & Family Business Law (2021-2027), Business Organizations (incl. LLCs and Partnerships) (2027), Trusts & Estates Litigation (2027), Corporate Law (2006-2027), Real Estate Law (2010-2027)
- *The Best Lawyers in America* – "Lawyer of the Year" in Trusts and Estates (2015, 2012); "Lawyer of the Year" in Tax Law (2014); and "Lawyer of the Year" in Corporate Law (2013)
- *Nevada Business Magazine* – Top Rank Attorneys (2009, 2011, 2013, 2014, 2016-2022, 2024)

Professional Affiliations

- 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
- Member, Washoe County Bar Association
- Member, Clark County Bar Association

Community Involvement

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