
Partner

# Scott A. Swain

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Phone: **702.873.4100** | Fax: **702.873.9966**


### Areas of Practice

Tax Law

Trust & Estates

Business Entities & Transactions

Trust, Estate & Fiduciary Litigation

### Bar Admissions

Arizona

Nevada

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
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P: 775.788.2000 F: 775.788.2020

**mcdonaldcarano.com**


## Professional Background

Scott Swain is Chair of the firm's Tax Practice and Trust & Estates Practice. Mr. Swain has over thirty years of experience serving clients, of which more than twenty-five 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.

2021 was the fifth consecutive year that Mr. Swain was ranked as only one of two Band 1 attorneys in Nevada in the Chambers High Net Worth Guide for Private Wealth Law.

***"Scott has a very good way of framing issues and communicating, and has great knowledge of the estate planning realm. He is second to none in his knowledge of tax law and business and entity structures. He is professional, knowledgeable and responsive."***

*– Chambers High Net Worth Guide for Private Wealth Law, 2021*

## Estate Planning

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 and 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

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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 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..

### Awards and Recognition

- *Martindale-Hubbell AV®* Peer Review Rated
- *Chambers High Net Worth Guide*, Nevada, Private Wealth Law (2017-2022; Band 1 since 2020)
- *The Best Lawyers in America©* – Tax Law (2022 -2023)
- *The Best Lawyers in America©* – Trusts and Estates (2008-2022), "Lawyer of the Year" (2016, 2019)
- *Super Lawyers Magazine* "Mountain States Super Lawyer" – Estate Planning and Probate, Tax/Business, Business/Corporate (2007-2021)
- *Nevada Business Magazine* "Legal Elite" (2009, 2012, 2013)

### Community Engagement

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

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