Scott A. Swain

Scott A. Swain, Partner
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Areas of Practice
Tax Law
Trust & Estates
Business Entities & Transactions
Trust, Estate & Fiduciary Litigation

Bar Admissions
Nevada, Utah, Arizona

Education

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

Scott Swain is Chair of the Tax Law Practice and Trust & Estates Practice. Mr. Swain has nearly 40 years of experience serving clients, of which over 30 years 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.

2023 is the fourth consecutive year that Mr. Swain is ranked in the highest Band 1 category in Private Wealth Law in *Chambers High Net Worth Guide*, the premier global resource of "leading professional advisers to wealthy individuals and families." Clients describe Mr. Swain to *Chambers* researchers as having "a very good way of framing issues and communicating, and has great knowledge of the estate planning realm." "Scott has a commanding knowledge of tax law that is superior to everyone in the game." "The creativity and collegiality he exhibits to work with different sides and come up with great solutions is strong." "He is second to none in his knowledge of tax law and business and entity structures. He is professional, knowledgeable and responsive." "He has excellent knowledge of taxes and estate planning." "Scott is everything your family or company could ever hope to find. His ability to navigate the legal complexities of this world have brought my family more peace and comfort than I can express."

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 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 Preeminent Peer Review Rating (since 2000)
- *Chambers High Net Worth Guide* – Band 1 in Private Wealth Law (Band 1 2020-2023, recognized since 2017)
- *The Best Lawyers in America* – Trusts and Estates (2008-2024)
- *The Best Lawyers in America* – Tax Law (2022-2024)
- *The Best Lawyers in America* – Trusts and Estates Litigation (2024)
- *The Best Lawyers in America* – "Lawyer of the Year" in Trust & Estates (2016, 2019)
- *Mountain States Super Lawyers* – "Super Lawyers" (2007-2024)
- *Vegas Inc* – "Top Lawyers" in Tax Law (2022, 2023) and Transactional/Probate (2023)
- *Nevada Business Magazine* – "Legal Elite/Top Rank Attorneys" (2009, 2012, 2013)

Professional Affiliations

- Fellow, American College of Trust and Estate Counsel (Former Nevada State Chair, Asset Protection Committee)
- Member, Board of Directors, Nevada Taxpayers Association

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