Holland & Hart



PRACTICES

Private Client
Federal Income Taxation
Trust and Estate Planning and Administration

EDUCATION

New York University, LL.M. Taxation, 1996

University of Idaho College of Law, J.D., 1995
Idaho Law Review

University of Puget Sound, B.A., 1992

BAR ADMISSIONS

Washington
Idaho
California

COURT ADMISSIONS

U.S. Tax Court

Nicholas Marshall

Partner

800 W. Main Street, Suite 1750, Boise, ID 83702

P 208.383.3983

nsmarshall@hollandhart.com

Nick provides pragmatic estate planning and tax advice to high net worth individuals and represents fiduciaries in all phases of the estate and trust administration process.

In his planning practice, Nick guides clients through the process of creating tax efficient estate plans that protect and preserve wealth for their intended beneficiaries. Nick also helps clients incorporate tax advantaged charitable giving into their estate plans.

In his estate and trust administration practice, Nick represents fiduciaries in all phases of the administration process including probate, estate and trust dispute resolutions, and the preparation of estate tax returns.

EXPERIENCE

- Estate, gift and generation-skipping transfer tax planning
- Multigenerational trust planning
- Intentionally defective irrevocable trusts (IDITs), dynasty trusts, grantor trusts, qualified personal residence trusts (QPRTs), and irrevocable life insurance trusts (ILITs)
- Estate administration
- Trust administration
- Business succession planning
- Wills and revocable trusts
- Customized beneficiary designations • Income tax planning
- Charitable trusts and private foundations

RECOGNITION

- *Chambers High Net Worth (HNW) Guide*: Private Wealth Law - Idaho, 2025, 2026
- Mountain States Super Lawyers®, Estate Planning & Probate, 2025, 2026

PROFESSIONAL AND CIVIC AFFILIATIONS

- Idaho State Bar, Taxation, Probate and Trust Law Section, Past Chairman and Member
- American Bar Association, Real Property Section, Probate and Trust Law Section

- University of Idaho Foundation, Past Board Member
- Boise Public Schools Education Foundation, Past Board Member