

## Nicholas E. “Nick” Nester

Associate



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**I love the work I do because it involves looking at each piece of the puzzle and finding a way to fit them all together to best suit each individual client's situation.**

Nick Nester works on a variety of matters ranging from basic estate planning and tax issues to complex estate and trust administration. No matter the situation, Nick takes the time to get to know each client and listens to their goals and wishes for their estate and their future. Nick understands how much clients rely on him, and he strives to provide creative and practical solutions that align with their unique circumstances. He often drafts wills, trusts, and powers of attorney, and assists clients of all backgrounds with creating specialized estate and tax plans to fit their needs. In addition, Nick works with business owners and individuals on various probate and tax issues, including tax implications and planning techniques for exiting investments or businesses. When working with Nick, clients can expect to receive a specialized plan. He is committed to looking at each case and finding the right solution for the client during the estate planning process.

### Experience

Provided guidance and assisted with the tax implications of a merger and corporate restructuring of two commercial HVAC companies, which allowed the surviving company to leverage operational synergies, reduce its costs, increase its market share, and better position itself for future expansion

Assist clients with the preparation of various estate planning documents, including wills, revocable trust agreements, and powers of attorney

Advise high net worth families, family offices, and individuals on estate and tax planning techniques and specialized irrevocable trusts, such as spousal lifetime access trusts (SLAT), insurance trusts (ILIT), dynasty trusts, and charitable lead and remainder trusts, to maximize the use of the federal estate and gift tax exemption and achieve other related tax benefits

### Services

- Asset Protection Planning
- Charitable and Foundation Planning
- Conservatorships and Guardianships
- Estate Planning
- Estate and Trust Litigation
- Family Business Planning and Succession
- Pre and Postnuptial Agreements
- Probate – Estate and Trust Administration
- Tax

### Industries

- Individuals, Families, Estates, and Trusts

### Admissions

- Georgia
- Tennessee

### Education

- J.D., The University of Tennessee College of Law, with honors, 2020
- B.A., Alderson Broaddus University, cum laude, 2017

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Advise closely held business owners on business-related estate, tax, and corporate succession planning strategies

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Modify existing trust agreements, either through nonjudicial settlement agreements, decantations, or court-approved modifications

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Advise clients on Tennessee franchise and excise tax issues, including exemptions and ownership structures to minimize exposure

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Advise businesses and individuals on tax implications and planning techniques for various transactions and situations

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Advised Perimeter Properties and Pipe Properties on various tax matters related to the organizational structure and the donation and private sale of land for the new Chattanooga Lookouts Stadium

## Associations

### Professional

- Chattanooga Tax Practitioners
- Estate Planning Council

### Bar Associations

- Tennessee Bar Association
- State Bar of Georgia

## Noteworthy

- *Mid-South Super Lawyers*, Mid-South Rising Stars, Estate and Probate, 2024
- Homer A. Jones, Jr. – Wills Clinic, University of Tennessee College of Law, Student Attorney, 2019
- Managing Editor, *Tennessee Journal of Law and Policy*
- Research Assistant for Professor Judy Cornett, University of Tennessee College of Law
- Research Assistant for Professor Bradley Areheart, University of Tennessee College of Law
- International Baseball Salary Arbitration Team, 2019-2020

## Community

The Rotaract Club of Chattanooga, Member, 2022

## Sidebar

When he's not working, Nick enjoys spending time with his wife, Addie, and their pups, Presley and Winnie. Most of Nick's hobbies revolve around sports. Since ending his wrestling career in college, he has turned to living vicariously through

his teams. He is a huge fan of the University of Tennessee, University of Virginia, and the Washington Capitals. He also enjoys biking and (attempting to) golf in his free time.

