



## → Nicole M. Bouyea

### Associate

Four Embarcadero Center  
Seventeenth Floor  
San Francisco, CA 94111

T: +1.415.774.2972

[npaschoal@sheppardmullin.com](mailto:npaschoal@sheppardmullin.com)

Nicole Bouyea is an associate in the Tax, Employee Benefits and Trusts and Estates Practice Group in the firm's San Francisco office.

### Areas of Practice

Nicole practices in the areas of estate and income tax planning, trusts and estates administration, family and closely-held business planning, charitable planning, and tax-exempt organizations.

She advises clients on sophisticated estate and gift tax saving techniques, business succession planning, charitable planned giving including the creation of private foundations, and the creation and administration of closely-held family businesses. Nicole routinely employs transfer tax mitigation techniques such as intentionally defective grantor trusts, grantor retained annuity trusts, irrevocable life insurance trusts, qualified personal residence trusts, and family limited partnerships, among others, to best help clients structure tax-efficient wealth transfers.

### Articles

- Trust and Estate Considerations with the Corporate Transparency Act  
01.11.2024
- The Problem of Replacement Property in the Law of Ademption  
*American College of Trust and Estate Counsel (ACTEC) Law Journal, Vol. 44, No. 2, Spring 2019*

### Speaking Engagements

Co-Presenter, "Current Developments in Federal Estate, Gift, GST and Fiduciary Income Tax Laws," American Bar Association Fall Tax Meeting, October 14, 2022

Presenter, "Will v. Trust - What is the Difference?," LSI Legal Specialization Sections webinar, February 6, 2020

Presenter, "Administering Trusts in Life and at Death," Legal Secretaries Association Conference, February 16, 2019

Co-Presenter, "Wine Not? California's New Decanting Act," First American Trust, February 1, 2019

Co-Presenter, "Wine Not? California's New Decanting Act," First American Trust, January 29, 2019

## Memberships

The Bar Association of San Francisco

San Diego County Bar Association, Trusts and Estates Section and Probate Law Section

American Bar Association, Real Property, Probate and Trust Section and Tax Section

California Lawyers Association, Trusts and Estates Section and Tax Section

Young Tax Lawyers of the California Lawyers Association, San Diego Chapter, Vice Chair, 2019

## Practices

Estate Planning and Wealth Transfer

Private Wealth Services

Tax

## Education

J.D., University of San Diego, 2018, *cum laude*

B.A., California Polytechnic State University, San Luis Obispo, 2004, *cum laude*

## Admissions

California