



Micah J. Nichols

Partner

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Micah Nichols is a Board Certified Indiana Trust and Estate Lawyer, as certified by the Trust and Estate Specialty Board, a fellow of the American College of Trust and Estate Counsel (ACTEC), and partner and chair of the Private Client Services Practice Group at Krieg DeVault. Mr. Nichols concentrates his practice in the areas of estate and tax planning (Federal gift and estate tax), estate and trust administration, asset preservation, business succession, guardianships, trust and estate litigation, personal services (prenuptial and postnuptial agreements), and general business.

Mr. Nichols has worked with families with nominal estates to those that have taxable estates and has developed sophisticated estate plans to minimize gift and estate taxes, to fulfill charitable goals, and safeguard assets for future generations. Mr. Nichols enjoys working with all families, from young professionals just beginning their careers and starting their families to seniors contemplating retirement and leaving a legacy. He particularly enjoys helping his clients navigate through complicated family dynamics, assisting business owners with transition and/or succession plans, and working with his clients' team of financial advisors and accountants in developing a wholistic and complete financial and asset management plan.

Originally from northeast Indiana, Mr. Nichols has been in private practice since 2012 and is married to his college sweetheart and has three young children. While Micah primarily serves clients in the Indianapolis and central Indiana region, he currently has clients all over the state of Indiana.

Education

- J.D., Indiana University Maurer School of Law, Bloomington, Indiana, 2012
 - Editor-in-Chief, Indiana Journal of Global Legal Studies
 - Participant and Oral Advocacy Honors, Sherman Minton Moot Court Competition
- B.A. in History, *summa cum laude*, DePaul University, Chicago, Illinois, 2009

Bar & Court Admissions

- Indiana, 2012
- U.S. District Court for the Northern District of Indiana, 2012
- U.S. District Court for the Southern District of Indiana, 2012

Certifications

- Board Certified Indiana Trust and Estate Lawyer by the Indiana Trust and Estate Specialty Board



- Legal Lean Sigma® White Belt

Practices

- Private Client Services
- Business Services
- Nonprofit and Exempt Organizations
- Tax
- Trust and Estate Litigation

Representative Experience

- Lead attorney on the design, creation, and implementation of estate plans, for clients with a nominal net worth to those worth an estimated one billion dollars.
- Lead attorney on the design, creation, and implementation of several business succession plans, which included amending corporate governing documents and creating buy-sell agreements, creating share/unit voting and non-voting splits, using gift and sales transactions to various family members and irrevocable trusts, (SLATs, QPRTs, IDGTs, GRATs, Legacy Trusts, Proupose Trusts, etc.) using grantor retained annuity trusts, and using charitable trusts, all to save on Federal gift, estate, and generation skipping transfer taxes.
- Lead attorney on the design and creation of charitable trusts (CRATs, CRUTs, CLATs, CLUTs, etc.) to assist clients fulfill their charitable goals and save on Federal gift and estate taxes and worked closely with nonprofit organizations to implement the clients' charitable plans.
- Consulted and advised several private family foundations on formation, obtaining federal and state tax-exemption, and compliance with state and federal laws.
- Completed and filed Forms 709 and 706 on behalf of clients for portability and for those who have taxable estates.
- Advised on fiduciary duties and responsibilities for individual and corporate personal representatives, trustees, and guardians.

Professional Associations

- Fellow, American College of Trust and Estate Counsel (ACTEC) (March 2025-Present)
- Chair, Planned-Giving Committee, Indianapolis Zoo, (September 2022 - Present)
- Member, Indianapolis Bar Association
 - Member, Executive Committee, Estate Planning and Administration Section (January 2025 – Present)
- Member, Hamilton County Bar Association
- Member, Indiana State Bar Association
 - Member, Probate Review Committee, Probate Trust & Real Property Section (January 2018 – Present)
- Member, Professional Advisor Leadership Council (PALC) (January 2022 - January 2025), Central Indiana Community Foundation

Awards & Recognitions

- Indiana Super Lawyers Rising Stars, 2023-2026

- Best Lawyers in America,© Ones to Watch - Trust and Estates, 2021-2025
- Indianapolis Monthly Top Lawyer, 2026
- Lead Counsel Verification - Estate Planning, Thompson Reuters, 2021

Seminars & Presentations

- Presenter, "Estate Planning & Administration Section Annual Law Update 2025," Indianapolis Bar Association, July 29, 2025
- Presenter, "Guardianship Administration and Other Issues," Indiana State Bar Association, Trust & Estate Specialty Board, June 6, 2025
- Presenter, "What to Expect When You're Expecting...To Be Trustee of a SLAT, IDGT, or Other Tax-Driven Trust," Indiana Bankers Association Mega Conference, May 28, 2025
- Presenter, "Estate Planning & Administration Section Annual Law Update 2024," Indianapolis Bar Association, July 24, 2024
- Presenter, "Using Purpose Trusts in Business Succession Planning," Indiana Continuing Legal Education Forum, July 11, 2024
- Presenter, "Filing Claims in an Estate," Indiana Bankers Association Mega Conference, May 6, 2024
- Presenter, "Document Specifics in Estate Planning," Indiana Continuing Legal Education Forum, March 9, 2023
- Presenter, "Estate Planning for Young Professionals and Families," Krieg Devault Podcast Series, May 4, 2022
- Presenter, "What's New in Estate Planning and Probate," Indianapolis Bar Association, July 2021
- Presenter, "Pandemic Pandemonium: Changes in Execution Requirements for Wills, Trusts and POA," Indiana Bankers Association Mega Conference, November 2020
- Presenter, The Complete Trust Course, Half Moon Seminar, May 2020

Publications

- Co-Author, "Revocable Trusts: Indiana," Practical Law Trusts & Estates, Thomson Reuters, April 7, 2025
- Co-Author, "Irrevocable Trusts: Indiana," Practical Law Trusts & Estates, Thomson Reuters, April 7, 2025
- Co-Author, "The Uses and Benefits of Irrevocable Life Insurance Trusts," The Indiana Lawyer, February 26, 2025
- Contributor, "Waiting for the Magic: AI Slow to Take Hold in Estate Planning," The Indiana Lawyer, February 26, 2025
- Co-Author, "Wills: Indiana," Practical Law Trusts & Estates, Thomson Reuters, November 7, 2024
- Co-Author, "Signature Pages for Will and Self-Proving Affidavit (IN)," Practical Law Trusts & Estates, Thomson Reuters, November 7, 2024
- Co-Author, "Supreme Court Opinion in Favor of IRS Requires Review of Shareholder Buy-Sell Agreements," June 25, 2024
- Co-Author, "Putting the PURPOSE in a Trust: Using a Purpose Trust in a Business Succession Plan," February 27, 2024

- Co- Author, "Putting the PURPOSE in a Trust: Using a Purpose Trust in a Business Succession Plan," The Indiana Lawyer, February 22, 2024
- Co-Author, "Higher Estate and Gift Tax Exemptions for 2024...But How Long Will This Last?" January 2, 2024
- Co-Author, "Chasing the "Worm" – Act Now to Use the Federal Gift/Estate Tax Exemption," June 8, 2023
- Co-Author, "What to do with the Cuckoo Clock? Disposing of Tangible Personal Property in an Estate Plan," March 6, 2023
- Co- Author, "What to do with the Cuckoo Clock? Disposing of Tangible Personal Property in an Estate Plan," The Indiana Lawyer, March 1, 2023
- Co-Author, "The Complicated World of Creditors and Nonprobate Transfers," The Indiana Lawyer, May 25, 2022
- Co-Author, "Three Minute Update - Day in the Life of a Business: Will Your Business Continue to Thrive If You Do Not Survive?" March 31, 2022
- Co-Author, "Indiana's New Advanced Health Care Directive," August 10, 2021
- Co-Author, "Want to Change a Joint Account? Put it in Writing!," May 26, 2021
- Co-Author, "IRS Announces Higher Estate and Gift Tax Rates for 2021...But....?," November 16, 2020
- Co-Author, "Estate Planning with Retirement Assets and the SECURE Act," Indiana Lawyer, May 27, 2020
- Co-Author, "Further Relief for Indiana Businesses During the Time of COVID-19: Remote Meetings and Suspending Five-Year Limit on Reinstatement," May 4, 2020
- Co-Author, "Estate Planning During the Time of COVID-19," April 20, 2020