



Narrvel E. Hall

Of Counsel

801-323-3329
nhall@rqn.com

Practice Areas

Business Formation, Planning and Transactions
Employee Benefits Planning, Retirement Plans and ERISA
Estate and Trust Planning and Administration
Nonprofit and Exempt Organizations
Trust and Estate Litigation

For over forty years, Mr. Hall's practice has emphasized planning for the estates and business operations of owners of closely held businesses, farms and ranches. He has designed and integrated revocable and irrevocable trusts, wills, succession contracts, limited and general partnerships, corporations, limited liability companies, employee benefit packages, asset protection arrangements, and charitable giving programs, for individuals with estates ranging from below the taxable threshold to tens of millions of dollars in value. He is experienced in business acquisitions, dispositions, and successions of control and management between generations, both before and after the deaths of the owners.

Mr. Hall has handled the settlement of hundreds of decedents' estates, involving probate administrations, funded living trust settlements, interstate ancillary estates, small estate procedures, and all combinations of these situations, and he has negotiated settlements between claimants in many adversary estate settlement situations. He has prepared and filed many federal estate tax returns and has handled audits by the IRS for fiduciaries and beneficiaries of complex estates involving difficult issues of valuation. He also has experience in organizing and administering tax free charitable entities in both trust and corporate formats, ranging from private foundations and support foundations to local and regional public charitable, educational, and cultural organizations.

Mr. Hall has been a frequent speaker at continuing legal education seminars on subjects relating to his practice areas, and his leadership in his fields of expertise has been recognized by his peers, who have elected him to chair the Tax Section of the State Bar and the Estate Planning Council of Salt Lake.

Mr. Hall was named the Distinguished Tax Practitioner of the Year by the Tax Section of the Utah State Bar for 2005. He maintains an AV Preeminent (5.0) rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. Mr. Hall has been included on the



list of The Best Lawyers in America© 2021 in Trusts and Estates and Employment Benefits (ERISA) Law and was recognized by Best Lawyers as "Lawyer of the Year" in Litigation-Trusts and Estates Law (2016, 2018, 2020). He has also been voted by his peers throughout the state as one of Utah's "Legal Elite," as published in Utah Business Magazine (2006-2011).

EDUCATION

University of Utah, J.D., 1967

- Board of Editors, UTAH LAW REVIEW 1966-1967
- Delta Theta Phi
- Schiller Memorial Scholarship recipient

Brigham Young University, B.S., Political Science, 1964

- cum laude

Utah State University, 1958-1960

PRIOR PROFESSIONAL EXPERIENCE

- Partner, Fabian & Clendenin, 1971-1981
 - Associate, Fabian & Clendenin, 1967-1970
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ADMITTED TO PRACTICE

- Utah State Bar
 - United States Tax Court
 - Idaho State Bar
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AFFILIATIONS / MEMBERSHIPS

- Member, Past Chairman, Tax Section, and Member Estates and Trust Section, Utah State Bar Association
- Board of Directors, Estate Planning Council of Salt Lake City, 1986-1987, 1993-1995, Officer 1996-2001, President 2000



PROFESSIONAL AND CIVIC ACTIVITY

- Distinguished Tax Practitioner of the Year, 2005 - Tax Section of the Utah State Bar
- Planned Gift Advisory Committee, University of Utah, 1997 to present
- Board of Trustees, Western Folklife Center, Elko, Nevada, 1996-present
- Board of Trustees, Foundation for Hospice, Northern Utah Inc., 1996-present
- Board of Trustees, Davis Family Support Center, 1995-2006, Chair 1997
- Board of Trustees, Davis Arts and Humanities Council, Inc. (formerly Layton Arts and Humanities Council), 1994-2002
- Planned Gifts Committee, Primary Children's Medical Center, 1987-1988
- High Counselor 1985-1994, Church of Jesus Christ of Latter Day Saints, Layton Utah North Stake
- Advisory Board, Utah Musical Theatre, Weber State University, Ogden, Utah, 1984-1990
- Board of Directors, Mountain States Pension Conference, (now Salt Lake Chapter, Western Benefits Conference), 1983-1985
- President, 1981-1982, Board of Directors, 1984-1992, Kiwanis Club of Layton
- Adjunct Professor, J. Reuben Clark School of Law, B.Y.U., Provo, Utah, 1973-1974

PUBLICATIONS / PRESENTATIONS

- The "Dacey Trust" and the Second Generation of Trustees, UTAH BAR JOURNAL (1974)
- Corporate Director Liability - The Utah Law in Theory and Practice, UTAH LAW REVIEW 660 (1966)