



NICHOLAS H. THOMPSON

Nicholas Thompson is a seasoned mergers and acquisitions, business, tax, and trusts and estates attorney who counsels business owners, companies, and private investment funds through every stage of the business lifecycle, with a distinct emphasis on business sales and succession planning. His transactional practice is centered on seller-side M&A representation, where he guides clients through the complexities of selling their businesses, from strategic preparation and due diligence to negotiation, tax structuring, closing, and post-closing transitions.

Nick's clients span a wide spectrum of industries, including professional services, software and technology, construction, manufacturing, distribution, retail, and real estate. Known for his clear and practical guidance, Nick helps business owners navigate high-stakes transactions while aligning deal structures with their long-term financial and legacy goals.

Beyond M&A, Nick maintains a robust trusts and estates practice, often serving business owners and multi-generational families whose estate planning needs intersect with business succession. He designs comprehensive wealth transfer strategies that preserve legacy while achieving tax efficiency.

Nick also serves as outside general counsel to privately held businesses and nonprofits, advising on entity formation, corporate governance, operational matters, and reorganizations. His background in tax law, supported by an LL.M. in taxation, enables him to integrate sophisticated tax planning into transactional and exit strategies, ensuring clients optimize outcomes and minimize tax burdens.

In addition, Nick represents clients in tax disputes before the Colorado Department of Revenue, the Internal Revenue Service, and the U.S. Tax Court.

When not practicing law, Nick enjoys golf, running, traveling, reading about history, and watching sports.

EDUCATION

- LL.M., Taxation, University of Denver
- J.D., University of Denver

- B.A., Duke University

AREAS OF PRACTICE

- Business & Finance
- Family Office & Private Client Attorneys
- Mergers & Acquisitions
- Tax Law
- Trusts & Estates
- Estate Planning

REPRESENTATIVE CASES

- Represents a variety of investment funds through all phases of fund lifecycles, from structure, to formation, to investment, to liquidation.
- Represented Argus Professional Storage Management, LLC in its combination with SmartStop Self Storage REIT, Inc. (NYSE: SMA).
- Represented L&R Pallet Service, Inc. in a \$30 million asset purchase and sale of its business to Kamps, Inc.
- Represented Colorado Premier Restoration, Inc. in a \$47.5 million asset purchase and sale of its business to BMS CAT of Colorado, LLC.
- Represented Tri County Fire Protection, Inc. in a \$10 million asset purchase and sale of its business to Pye-Barker Fire & Safety, LLC.
- Advised national professional sports league regarding tax implications and cross-border legal issues related to expansion of league into Canada with the addition of a Toronto based team.
- Serves as general counsel and advisory board member to one of the top five largest construction companies in Colorado.
- Serves as general counsel and advisory board member to automotive dealership group that has been in business in Colorado for 100 years.
- Represents numerous high net worth (excess of \$50 million) individuals and families with complex and comprehensive estate and tax planning.

AWARDS AND HONORS

- *Best Lawyers in America[®]*, Tax Law, 2025-2026
- Colorado Super Lawyers Rising Star: Business/Corporate, 2021 – 2023

PROFESSIONAL AND COMMUNITY AFFILIATIONS

- Colorado Bar Association, Tax Section, Executive Council Member
- Denver Estate Planning Council
- TaxForward (formerly Future Tax Leaders)
- The Exiter Club

ADMISSIONS

- Colorado
- United States Tax Court