



## MARCIA CHADWICK HOLT Senior Of Counsel

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### Expertise

Employee Benefits, Estate Planning & Administration, and Taxation

### Education

University of Denver, J.D., 1973

Harvard Graduate School of Education, A.M.T., 1959

Radcliffe College, A.B., *magna cum laude*, 1958

### Admitted In

Colorado



**Marcia Chadwick Holt** joined the firm in 1974. Ms. Holt's areas of expertise are Employee Benefits, Estate Planning, Estate and Trust Administration and Gift and Estate Tax.

Ms. Holt has extensive experience in ERISA-related work including drafting a regional prototype defined contribution plan for use of the firm's clients. She also drafts welfare benefit plans and deferred compensation plans for corporations and partnerships and their executives. She advises clients on the impact of the Internal Revenue Code and ERISA on the administration of employee benefit plans. She consults on ERISA issues in mergers and acquisitions. In addition, Ms. Holt is a nationally-recognized expert on advising individuals regarding planning for distributions from retirement plans and IRAs. Ms. Holt has been a frequent lecturer nationally and locally and has published several articles on distribution issues.

Ms. Holt is also a nationally-recognized expert in the field of trust and estates. She drafts sophisticated wills and trusts designed to meet the client's personal planning and tax objectives. She also advises clients regarding guardianships, conservatorships, decedent's estates and gift and estate tax issues.

Ms. Holt is a Fellow, former Regent of the American College of Trust and Estate Counsel, former member of its Executive Committee and is the former chair of its Employee Benefits Committee. She is a member of the Adjunct Faculty of the University of Miami School of Law Graduate Program in Estate Planning where she teaches a course on distributions from qualified plans and IRAs. She is an Academician and former member of the Executive Committee of the International Academy of Estate and Trust Law. Ms. Holt is a former member of the Retirement Board for the City of Aurora and a member of the Western Pension Conference. She has been named in *The Best Lawyers in America*® by Woodward/White, Inc. in

the fields of Tax Employee Benefits Law and Trust and Estate Law since 1989. Ms. Holt has also been named as a 2006 Colorado Super Lawyer by Thomson Reuters.

Ms. Holt is a member of the Bars of the State of Colorado, the United States District Court for the District of Colorado, and the United States Tax Court. She is a member of the Tax Section and Probate and Trust Law Section of the Colorado Bar Association, and a Fellow of the American Bar Foundation and Colorado Bar Foundation.

### Recent Published Articles

- The Surviving Spouse and Required Minimum Distributions, Practitioner's Strategies (July 2005)
- Some Insight (Dec. 2004)
- Trustee-to-Trustee Transfers, Practitioner's Strategies (Spring 2004)
- Prenuptial Agreements and Retirement Plan Assets (Feb. 2004)
- Inflexible Rules Frustrate Families, Trusts & Estates, Vol. 142, No. 10 (Oct. 2003)
- Set in Stone: Final Regulations for Distributions from Qualified Plans and IRAs (June 2002)
- The New Minimum Distribution Rules: Simplification or Simply More Obfuscation? (2002)