Kristina M. Ash

Kristina M. Ash, J.D., LL.M, TEP
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Experience

Kristina Ash has been with Smith & Zuccarini since 2015. She is experienced in the development of estate plans, with a particular focus on efficient transfers of wealth under U.S. and Washington state transfer tax laws. She has advised on the administration of probates and trusts, including the preparation of Washington state and federal estate tax returns. She also has experience in a variety of cross-border issues including estate, tax, expatriation and property matters, particularly with respect to Canada.

Prior to joining Smith & Zuccarini, P.S., Kristina was an associate in the estate planning group at Stoel Rives, LLP in Seattle (2011-2014), an international US tax associate at Moodys Gartner Tax Law LLP in Calgary, Alberta (2010-2011), an associate at The Patterson Law Firm in Chicago (2006-2008), a summer associate with Sussman, Selig & Ross in Chicago (2004) and a legal intern for Kraft Foods Corporation (2003).

Representative Work

- Advised personal representative regarding the administration of the estates of two deceased persons who had been married and who died within months of one another, which included several business interests and multiple irrevocable trusts, and prepared state and federal tax returns for each decedent
- Advised regarding tax implications of transfer of Turkish property to U.S. citizen through foreign trust
- Prepared, advised regarding and negotiated prenuptial agreement involving second marriage with substantial assets and minor children
- Created LLC to manage family assets and advised regarding gift, estate and income tax consequences of transfer of assets to younger generation
- Prepared private annuity to facilitate purchase of closely held business to ensure income stream to older generation while transferring business to younger generation
- Advised foreign trustee of U.S. gift tax consequences of transfer of real property in Seattle to foreign trust
- Coordinated with Canadian tax practitioners to modify a typical Canadian estate freeze for a multi-million dollar business where one of the corporate shareholders was an American citizen living in Canada

Education

Northwestern University School of Law, LL.M., Taxation, 2009

Northwestern University School of Law Scholarship

Northwestern University School of Law, J.D., 2005

Symposium editor, *Northwestern University Journal of International Human Rights*

Arizona State University, B.A., 1998, *cum laude*

Regents Scholarship (four-year, full tuition)

Admissions

Illinois (Inactive)
Washington

- Advised a client on tax efficient methods of rolling a 401(k) pension into a Registered Retirement Savings Plan (RRSP)

Professional Honors and Activities

- Member, Society of Trusts and Estates Practitioners (STEP)
- Member, Estate Planning Council of Seattle
- Member, East King County Estate Planning Council
- Editor, Real Property and Probate Section Newsletter, Washington State Bar Association

Presentations

- Presenter, "Individual Retirement Accounts", Annual Fall Probate and Trust Seminar, Washington Bar Association, December 11, 2019
- Presenter, "Cross Border Tax Issues that Every Estate Planner Needs to Know", Tax Strategies for Estate, Retirement, and Financial Planning, National Business Institute, February 27, 2018
- Co-Presenter, "Post-Mortem Planning, Trust Administration and Tax Hurdles", Probate Boot Camp Seminar, National Business Institute, June 12, 2017
- Co-Presenter, "Breaking Up Is Hard to Do: Expatriation and the Exit Tax", Society of Trusts and Estates Practitioners (STEP), April 23, 2014
- Co-Presenter, "While the Partners are Away: Tales of Ethical Blunders in Estate and Gift Planning", International Tax and Estate Planning Seminar, Washington State Bar Association, December 17, 2013
- Co-Presenter, "Estate Planning Involving Resident and Non-Resident Aliens", Strafford Seminars, September 25, 2013
- Presenter, "Income Taxation of Trusts", Drafting and Using the Special Needs Trust, Washington State Bar Association, November 27, 2012
- Presenter, "Cross-border Potpourri," Tax Specialists Group, February 7, 2011
- "US Tax Update and Compliance Matters," Moodys LLP Tax Advisors Seminars, January 18, 2011
- "U.S. Immigration and Citizenship Planning for High Net Worth Clients," Moodys LLP Tax Advisors Seminars, October 26, 2010

Publications

- "Practice Tip: Gifts by Nonresident Noncitizens" Real Property, Probate and Trust Newsletter, Washington State Bar Association, Fall 2017.
- "Practice Notes: Heir Today, Gone Tomorrow" Real Property, Probate and Trust Newsletter, Washington State Bar Association, Summer 2015.
- "Reservations to the International Covenant on Civil and Political Rights: Credibility Maximization and Global Influence," Northwestern Journal of International Human Rights, Spring 2005