

Kristina M. Ash

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

- Managed the administration of the estates of two individuals who had been married and 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
- Prepared and negotiated a prenuptial agreement involving a 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
- Drafted 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
- Counseled a client on tax efficient methods of rolling a 401(k) pension into a Registered Retirement Savings Plan (RRSP)



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Education

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

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

Admissions

Illinois

Washington

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Professional Honors and Activities

- 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, "Cross Border Tax Issues that Every Estate Planner Needs to Know", Tax Strategies for Estate, Retirement, and Financial Planning, National Business Institute (2/27/2018)
- Co-Presenter, "Post-Mortem Planning, Trust Administration and Tax Hurdles", Probate Boot Camp Seminar, National Business Institute (6/12/2017)
- Co-Presenter, "Breaking Up Is Hard to Do: Expatriation and the Exit Tax", Society of Trusts and Estates Practitioners (STEP) (4/23/2014)
- 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 (12/17/2013)
- Co-Presenter, "Estate Planning Involving Resident and Non-Resident Aliens", Strafford Seminars (9/25/2013)
- Presenter, "Income Taxation of Trusts", Drafting and Using the Special Needs Trust, Washington State Bar Association (11/27/2012)
- 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

- *U.S. Reservations to the International Covenant on Civil and Political Rights: Credibility Maximization and Global Influence*, Northwestern University Journal of International Human Rights, Spring 2005