



Kristin N. Capritto Senior Associate

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Practice Areas

Corporate Law | Nonprofit/Tax-Exempt Organizations | Real Estate |
Taxation | Trust & Estate Litigation | Wealth Transfer

Kristin N. Capritto assists clients in all aspects of estate planning, trust administration, probate, business entities, and real estate transactions. Kristin's alternative dispute resolution and negotiation expertise offers clients alternatives to litigation and adversarial proceedings.

Kristin works with families and individuals to effectuate their wealth transfer and succession planning goals. She also regularly advises clients in connection with entity formation and management, real estate transactions, as well as the local, state, federal, and international tax consequences of their objectives. With her special focus on charitable planning, clients come to Kristin for the formation and administration of private foundations and nonprofit entities. As a skilled mediator and negotiator, Kristin assists business partners with pre-venture counseling to minimize future conflicts and ensure the longevity and success of joint ventures. When necessary, Kristin effectively and efficiently employs her advocacy skills to obtain the results her clients seek and deserve in state and federal courts.

Kristin's legal education and experience spans nearly two decades; her more than 10 years as a paralegal in various aspects of trusts, estates, business transactions, and taxation has given her a wide breadth of knowledge and expertise to the benefit of her clients. She has amassed more than 300 hours of mediation and negotiation training, both locally and internationally, and has participated in peacebuilding processes involving both interpersonal conflict and political conflicts at the community level on an international scale.

Experience

- Advanced tax planning techniques and valuation discount strategies that minimize income, gift and estate tax consequences of multi-generational wealth transfers.
- Representation of citizen and non-citizen individuals and couples to minimize estate and gift tax liability.
- Advises clients in connection with charitable planning, including the formation and management of private foundations and other nonprofit entities.

- Represents families with special needs children and beneficiaries to ensure continued eligibility of public benefits
- Assists clients with the formation and management of various business entities and family limited partnerships
- Real estate transactions ranging from residential and commercial real estate transactions to multi million dollar agricultural land sales and acquisitions

Professional & Community Service

- Adjunct Professor, University of the Pacific McGeorge School of Law
- Sacramento Estate Planning Council
- KIND Volunteer Attorney
- California Lawyers Association Estate and Gift Tax Committee
- Board Member, Phoebe's Fund
- Lawyers in the Library, Sacramento County Public Law Library
- United States District Court, Eastern District of California Pro Bono Panel
- VLSP Estate Planning Clinic
- United States District Court, Eastern District of California Voluntary Dispute Resolution Program
- California Lawyers for the Arts/Sacramento Mediation Center
- Gordon D. Schraber Mock Trial and Moot Court Competition
- Women Lawyers of Sacramento
- State Bar of California, Trust and Estates, Taxation, and Business Law Sections
- Sacramento County Bar Association, Probate and Estate Planning & Tax Law Sections

Education

- M.A., Conflict Resolution, Brandeis University, The Heller School for Social Policy and Management, 2017
- J.D., University of the Pacific, McGeorge School of Law, 2014
- B.A., Political Science and Philosophy, California State University, Chico, 2003

Honors & Rankings

- Honoree, United States District Court, Eastern District of California Pro Bono Panel
- Honoree, United States District Court, Eastern District of California Voluntary Dispute Resolution Panel
- Clerkship, Honorable Justice Eldad Mwangusya, High Court of Uganda

- Phi Delta Phi, International Legal Honor Society
- Sacramento Magazine, Top Lawyer, Estate Planning & Probate, 2015-2019

Speaking Engagements / Events

- *Creating Uniformity In Partial Interest Discounts With Safe Harbor Valuation Discount Tables (Internal Revenue Code §§ 1014 and 2031)*, Presenter, California Lawyers Association Taxation Section Washington D.C. Delegation, May 6-7, 2019
- *Working With Your Attorney—A Fresh Perspective*, Presenter, Sacramento Legal Secretaries Association, April 18, 2019
- *Key Developments in Estate Planning 2018*, Continuing Education of the Bar, California: Estate Planning MCLE Webinar, January 17, 2019
- *An Uncertain Future: How the Potential Clawback Muddies the Estate and Gift Tax Waters*, Presenter, California Lawyers Association Taxation Section Washington DC Delegation, May 7-8, 2018
- *Expanding Your Tool Box: Add Charitable Techniques to Your Problem-Solving Capabilities*, Lecturer, Financial Planning Association of Northern California, December 7, 2017
- *Divorce and Beyond: Constructing a Workable Estate Plan for Children with Special Needs*, Lecturer, Families for Early Autism Treatment, March 15, 2017
- *Divorce, Custody & Support: Constructing a Workable Parenting Plan for Children with Special Needs*, Lecturer, Sacramento County Law Library, September 27, 2016

Publications

- *Valuation Discounts in Modern Estate Planning*, California Grocer, Issue 5, November 2018
- *An Uncertain Future: How the Potential Clawback Muddies the Estate and Gift Tax Waters*, California Tax Lawyer, Vol. 27, No. 3, October 2018