DOWNEYBRAND

Kristin N. Capritto

Partner / Pro Bono Partner

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Practice Areas

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

Kristin Capritto assists clients with all aspects of estate planning, trust administration, probate, business entities, and real estate transactions. Her 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 trust her to manage 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, she effectively and efficiently employs her advocacy skills to obtain the results her clients 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 peace-building processes involving both interpersonal conflicts and politics 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.
- Irrevocable trusts, including grantor trusts, ILITs, GRATs, QPRTs, charitable trusts, and other "estate freeze" techniques.
- Representation of citizen and non-citizen individuals and couples to minimize estate and gift tax liability.

- Estate planning for unmarried couples, including same-sex partners.
- 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, including the preparation of supplement needs trusts.
- 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, acquisitions, and leases.
- Probate and trust administration, from simple to complex, including trust modifications, decanting, and preparation of estate tax returns.
- Conservatorships and guardianships.
- Tax controversy matters, including innocent spouse relief and offers in compromise.
- Mediation of trusts and estates matters, business disputes, and civil rights cases.

Professional & Community Service

- Phoebe’s Fund, Board of Directors, 2018-present
- KIND (Kids in Need of Defense), Volunteer Attorney
- McGeorge Prisoners Civil Rights Mediation Clinic, Adjunct Professor, 2018-2020
- U.S. District Court, Eastern District of California Pro Bono Panel, 2016-present
- U.S. District Court, Eastern District of California Voluntary Dispute Resolution Panel, 2016-present
- VLSP Estate Planning Clinic, Volunteer Attorney, 2016-present
- Gordon D. Schraber Mock Trial and Moot Court Competition, 2013-present
- California Lawyers for the Arts/Sacramento Mediation Center, 2013-2017
- Women Lawyers of Sacramento
- Sacramento Estate Planning Council
- Sacramento County Bar Association, Probate and Estate Planning & Tax Law Sections
- California Lawyers Association, Trust and Estates & Taxation Sections
- International Bar Association
- Alliance for Peacebuilding, 2004-present
- Peace and Collaborative Development Network, 2010-present
- McGeorge Alumni Advisory Network

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

- Best Lawyers in America©, Ones to Watch, Business Organizations, Tax Law, Trusts and Estates, 2023-2025
- *Super Lawyers*, Northern California Rising Star, Estate & Probate, 2020-2024
- *SacTown Magazine (*formerly *Sacramento Magazine)*, Top Lawyer, Estate Planning & Probate, 2015-2024
- Honoree, U.S. District Court, Eastern District of California, Dispute Resolution Panel
- Honoree, U.S. District Court, Eastern District of California, Pro Bono Panel
- Honoree, U.S. 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

Speaking Engagements / Events

- *Life Insurance Planning in the Current Economic/Tax Environment*, Presenter, 2025 Estate and Gift Tax Conference, March 6, 2025
- *You Can Get More Than You Give—How Philanthropy Can Benefit Your Business and Your Family*, Presenter, 2025 Generations Family Business Conference, February 27, 2025
- *Paws and Reflect About Your Estate Plan to Prevent Roars and Rows*, Presenter, Estate Planning Safari at the Sacramento Zoo, August 8, 2024
- *Charitable Case Studies*, Presenter, Sacramento Region Community Foundation's Philanthropic Advisors' Forum, July 16, 2024
- *Ouch Those Interest Rates Hurt - Or Do They - Planning In a High Interest Rate Environment*, 2024 Estate and Gift Tax Conference, March 21-22, 2024
- *Highlights from 2023: Estate & Tax Planning Year in Review*, Presenter, Sacramento County Bar Association, January 16, 2024
- *Splitting Heirs: Partition of Real Property Act*, CEB Webinar Recording, November 22, 2023
- *Highs and Lows: Estate Planning Techniques for a High Interest Rate Environment*, ABA Virtual 2023 Fall Tax Meeting: Joint Estate & Gift Tax and Fiduciary Income Tax Session , October 19, 2023
- *Avoiding Conflict Over Your Estate Plan*, Presenter, UC Davis Webinar, August 30, 2023

- *Improving Filing Efficiencies and Reporting Compliance For Estate and Gift Tax Returns*, Presenter & Author, California Lawyers Association Taxation Section Washington DC Delegation, May 16-17, 2023
- *Highlights from 2022: Estate & Tax Planning Year in Review*, Presenter, Sacramento County Bar Association's Estate & Tax Planning Year in Review, January 31, 2023
- *Dust to Dust: An Overview of Real Property Issues for T&E Lawyers*, Presenter, Continuing Education of the Bar Webinar, October 6, 2022
- *The Do's and Dont's When Using Life Insurance*, Speaker, 29th Annual Estate and Gift Tax Conference, July 28, 2022
- *2022 Estate Planning Safari*, Presenter, Sacramento Zoo Virtual Event, February 25, 2022
- *Highlights from 2021: Estate & Tax Planning Year in Review*, Presenter, Sacramento County Bar Association Virtual Event, February 15, 2022
- *Cultural Competence for Lawyers Representing LGBTQ+ Clients*, Speaker, "Recognition and Elimination of Bias in the Legal Profession and Society" MCLE, December 9, 2021
- *Agriculture Clients: Wealth Management and Charitable Giving*, Yolo Community Foundation Professional Advisors Forum, May 12, 2021
- *Is the A/B Trust Model Still Viable*, Continuing Education of the Bar, MCLE Webinar, September 25, 2020
- *COVID-19 Webinar No. 7: Considerations for Businesses & Employers*, Downey Brand COVID-19 Webinar Series, May 8, 2020
- *Estate Planning Safari*, Presenter, Sacramento Zoo Special Event, March 4, 2020
- *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
- *Current Developments in Estate Planning 2019*, Sacramento County Bar Association, January 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
- *Working With Your Attorney—A Fresh Perspective*, Sacramento Legal Secretaries Association, April 2018
- *Key Developments in Estate Planning 2018*, Continuing Education of the Bar, California: Estate Planning MCLE, January 2018
- *Current Developments in Probate and Estate Planning 2018*, Sacramento County Bar Association, January 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*, Families for Early Autism Treatment, September 2017

- *Divorce, Custody & Support: Constructing a Workable Parenting Plan for Children with Special Needs*, Sacramento County Law Library, March 2017

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