

## TAMMI M. CARESS

9400 SW Barnes Road, Suite 300 · Portland, Oregon · 97225  
(503) 292-8990 · www.caresslaw.estate · tammi@caresslaw.estate

### LEGAL EXPERIENCE

Caress Law, PC - Portland, OR April 2013 - Present  
(Formally known as Law Office of Tammi M. Kipp)  
Attorney at Law

Kell Alterman & Runstein, LLP - Portland, OR February 2011 – April 2013  
Probate and Estate Planning Associate

Sutin Thayer & Browne, PC - Albuquerque, NM July 2008 – July 2010  
Senior Estate Planning Associate

Sommer, Udall, Hardwick & Hyatt, PA - Santa Fe, NM June 2004 – July 2008  
Estate Planning Associate

- Represent clients in matters such as trust and estate planning, asset protection planning, business planning, charitable planning, probate and trust litigation and probate and trust administration
- Advise clients on gift, estate and generation skipping transfer taxes and available tax elections
- Develop strategies for optimal tax and estate planning performance and implement plans including drafting various trust agreements, forming closely held businesses, restructuring businesses, and instituting annual gifting programs
- Draft broad range of complex trusts including life insurance trusts, charitable trusts, QTIPs and QDOTs, GRATs and GRUTs, generation skipping trusts, IRA trusts, disclaimer trusts, credit shelter trusts and supplemental needs trusts
- Represent personal representatives and trustees in probate and trust administration by preparing appropriate pleadings and motions, appearing in court and negotiating settlements
- Form non-profit organizations and advise non-profit organizations on corporate governance
- Advise closely held businesses and corporate shareholders on qualified sub-chapter S trust elections and corporate governance
- Prepare federal and state estate tax returns and federal gift tax returns
- Prepare IRS tax protests, federal tax opinions, and federal and state ruling requests
- Draft marital agreements, residential leases and purchase agreements
- Represent clients in all aspects of protective matters including vulnerable adult proceedings, guardianships and conservatorships

### EDUCATION

University of Miami School of Law - Coral Gables, FL May 2004  
LL.M. Estate Planning, Graduate Merit Scholarship

New England School of Law - Boston, MA May 2003  
Juris Doctor, Graduated Top 25%

Washington State University - Pullman, WA May 1998  
B.S. Kinesiology

### SPEAKING ENGAGEMENTS AND PROFESSIONAL ACTIVITIES

Board of Director, Oregon Women Lawyers Foundation (2015 – Present)  
Guest Speaker, Tricor Title: *Probate Process and Effect on Real Estate* (2015-2016)  
Guest Speaker, Senior Social Services Network: *What Seniors Should Know About Financial Professionals* (2015)  
Guest Speaker, Golden Years Real Estate Solutions: *Estate Planning Basics and How to Avoid Probate* (2016)  
Guest Speaker, Hewins Financial Advisors Women's Lunch: *Probate Pitfalls and Why Hire an Estate Planning Attorney?* (2012)  
Guest Speaker, United Way Young Leaders Society: *Estate Planning for Young Adults* (2010)  
CLE Instructor, National Business Institute: *Closing the Probate Estate* (2015)  
CLE Instructor, National Business Institute: *Estate Planning Basics* (2010)  
CLE Instructor, National Business Institute: *Planning for Real Property in Estate Planning & Administration* (2008)

### MEMBERSHIPS

Bar Admissions: Washington (2004), Oregon (2011)