

Kira L. Polner

Counsel

Uniondale

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Kira Polner, a trusts and estates attorney, concentrates her practice in estate and trust administration and estate planning. Kira administers estates of all values, including many with assets exceeding \$100 million. During the estate administration process, Kira works with Executors, Trustees and financial advisors to marshal decedents' assets and prepare and file estate tax returns, all while maximizing tax benefits to the estate and minimizing estate taxes.

When working with clients, Kira advises individuals and families, including high and ultra-high net worth individuals, seeking to minimize estate, gift and generation-skipping transfer taxes both during clients' lifetimes and after death, while ensuring their estate plans will be carried out. Lifetime planning includes the use of trusts, annual gifting plans, business succession planning, formation of business entities, prenuptial agreements, and Wills.

In addition to twenty years of sophisticated legal experience, Kira worked in the finance industry for ten years, which provides her with a unique perspective to estate administration and planning. Prior to joining Farrell Fritz, Kira was a senior attorney in the Private Client Services group of a New York City law firm, where she represented clients in a multitude of trusts and estates matters. Her broad experience also includes working for New York City law firms where, in addition to handling trusts and estates matters, she worked on corporate matters and real estate transactions.

Experience

PRACTICE AREAS

Trusts & Estates

Tax

EDUCATION

New York Law School, LL.M. (Taxation)

New York Law School, J.D.

The George Washington University, MBA
(Finance)

Goucher College, B.A., Economics-
Management

AFFILIATIONS AND APPOINTMENTS

New York Law School, Alumni Board, Director

Financial Women's Association, Member

ADMISSIONS

New York

Connecticut

- Worked with Clients and Delaware trust counsel to use client's lifetime federal exemptions by forming limited liability companies to hold sector assets, then gifted the non-voting LLC interests to Delaware dynasty trusts.
- Successfully represented clients before various taxing authorities, including the Internal Revenue Service, New York State and Connecticut relating to estate tax audits and residency audits, among others.