Sarah B. Bowman

Partner

Seattle
+1.206.370.7818

sarah.bowman@klgates.com

OVERVIEW

Sarah Bowman is a partner and co-practice group coordinator for the firm's global Tax practice and leader of the firm's Family Office industry group. As a Fellow of The American College of Trust and Estate Counsel (ACTEC), Sarah focuses her estate planning and trust administration practice on complex estates with multifaceted legal complexity. She assists clients with estate planning, probate estate and trust administration, family office structuring and management, charitable planning, and resolving estate and trust disputes.

Sarah counsels and represents clients in all aspects of their estate planning needs, including tax planning, wealth transfer strategies, business succession planning, asset protection, charitable giving, and document preparation related to these personal planning matters. Sarah assists principals with the creation and operation of family offices that often involve complex family, trust, philanthropic, and investment structures. She often works with owners of growing businesses to assist with estate, tax and wealth transfer plans, providing for a long-term strategy to effectively meet personal and business planning goals.

Sarah also represents clients in trust and estate administration matters upon the death of a loved one, including probate and non-probate proceedings as well as estate and trust litigation matters. Sarah counsels beneficiaries of estates and trusts as well as both individual and professional fiduciaries, such as personal representatives and trustees, in estate and trust matters.

Sarah was listed in *The Best Lawyers in America®* for Trusts and Estates for 2024 and 2025. In addition, Chambers USA ranked Sarah in 2018, 2019, 2021, 2022, 2023, and 2024 for Private Wealth Law. She was selected to the Washington Super Lawyers list from 2017-2021, and to the Washington Rising Stars list from 2010-2016. Sarah graduated first in her law school class from Seattle University in 2006.

Sarah is serving on the Washington State Bar Association Real Property Probate and Trust Executive Committee as an elected Probate and Trust Council Member. As a Council Member of the Executive Committee, Sarah represents approximately 2,600 members of the Real Property Probate and Trust section, which is the largest section of the Washington State Bar Association.

Sarah is active in the non-profit community, with a particular passion for supporting research to find better treatments and a cure for rare genetic diseases impacting children. Sarah is Co-Founder and President of the Butterfly Guild of Seattle Children's Hospital, a non-profit that aims to fund research of pediatric bone marrow failure disease like Shwachman-Diamond Syndrome. She is also a member of the Community Board for Seattle Children's Hospital CRMO Program, helping to guide the growth and development of the Program at Seattle Children's dedicated to finding better treatments for children with Chronic Recurrent Multifocal Osteomyelitis. She also serves on the Seattle Children's Philanthropic Advisory Council.

Sarah is active in the firm. In addition to her leadership roles with the Tax and Family Office groups, Sarah is Co-Chair of the Seattle office Associate Development Committee, Co-Chair of the Seattle office Professional Development Committee, and a member of the Women in Profession Committee.

ACHIEVEMENTS

- Listed in *The Best Lawyers in America®* for Trusts and Estates in Seattle, 2024-2025
- Recognized by *Chambers High Net Worth* guide for Private Wealth Law in Washington, 2021-2024
- Recognized by *Seattle Met* magazine as one of the "Top Attorneys in Washington," 2017-2021
- Named to the Washington Super Lawyers list, 2017-2021
- Named to the Washington Rising Stars list, 2010-2016
- Recognized as one of the "Top Women Attorneys in Washington," *Seattle Met* magazine, December 2013-2020
- Recognized by *Chambers USA* as an Up-and-Coming Individual for Private Wealth Law in Washington, 2018-2019
- 2012 Pro Bono Public Service Commendation from the WSBA Board of Governors for contributing more than 50 hours to pro bono services in 2012, published in NW Lawyer, October 2013
- Champion for Children's Award from Seattle Children's, September 2012
- Graduated first in her class from Seattle University School of Law, 2006

PROFESSIONAL / CIVIC ACTIVITIES

- Fellow, The American College of Trust and Estate Counsel (ACTEC)
- Washington State Bar Association, Real Property Probate and Trust Section, elected Council Member
- King County Bar Association, Member
- Estate Planning Council of Seattle, Member
- Washington Women in Tax, Member
- Butterfly Guild of Seattle Children's Hospital, President and Co-Founder
- Seattle Children's Hospital CRMO Program, Community Board Member

- Seattle Children's Philanthropic Advisory Council, Member

SPEAKING ENGAGEMENTS

- Washington State Bar Association 2024 Annual Fall Probate and Trust Seminar, Co-Chair, December 2024
- “Modifying Irrevocable Trusts: Consider TEDRA and Decanting,” Speaker, Estate Planning Council of Seattle 69th Seattle Estate Planning Seminar, November 2024
- “Preparing an Inventory: Being Compliant and Efficient,” Speaker, King County Bar Association 20th Annual Probate Administration CLE, November 2024
- “Ethical Pitfalls to Avoid in Trust & Estate Matters,” Speaker, Washington State Bar Association 21st Annual Trust and Estate Litigation Seminar, April 2024
- Washington State Bar Association 2023 Annual Fall Probate and Trust Seminar, Co-Chair, December 2023
- “Inventory Compliance to Guard Against Tax Audits and Litigation,” Speaker, King County Bar Association 19th Annual Probate Administration CLE, October 2023
- “Taxes and More Taxes: Planning for the Estate Tax Sunset,” Speaker, Washington Women in Tax, September 2023
- “Trust and Estate Legislative and Case Law Update,” Speaker, Washington State Bar Association CLE, September 2023
- “Estate Tax Essentials for Maximizing Exemptions,” Speaker, Estate Planning Council of Seattle, May 2023
- “End-of-Year Trust Funding and Estate and Income Tax Considerations,” Speaker, Washington State Bar Association 2022 Annual Fall Probate and Trust Seminar, December 2022
- "Marshalling the Assets & Preparing the Inventory,” Speaker, King County Bar Association 18th Annual Probate Administration CLE, November 2022
- “Estate Planning with a Fast-Growing Business,” Speaker, Estate Planning Council of Seattle, May 2022
- “Optimizing Your Financial Plan,” Speaker, 2022 Wealth Planning Summit, 17 May 2022
- “Year End Transactions Planning,” Speaker, K&L Gates webinar, October 2020
- “Advanced Care and Estate Planning During Times of Uncertainty,” Speaker, U.S. Bank webinar, August 2020
- “Preparing for a Potential Hospital Visit,” Speaker, University of Washington Foster School of Business webinar, April 2020
- “Initiating the Charitable Conversation/How to Facilitate Charitable Planning into an Estate Plan,” Speaker, Washington Planned Giving Council, May 2019

- “Washington State Estate Tax and Planning Update,” Speaker, Washington Planned Giving Council, April 2019
- “Planning for Washington State Estate Tax,” Speaker, Seattle Children's Hospital Philanthropic and Legacy Planning CLE for Professional Advisors, Seattle, June 2018
- “Case Law and Legislative Updates,” Speaker, Washington State Bar Association 13th Annual Trust and Estate Litigation Seminar, Seattle, April 2016
- “Estate Planning for Small Business Owners,” Speaker, BECU client event, October 2015
- “Spring Cleaning for your Estate Plan,” Speaker, Business Briefing and Northwest Vine Time radio show, May 2015
- “Estate Planning for Your Loved Ones,” Speaker, Seattle Children's Hospital, January 2015
- “End of Year Estate Planning Considerations,” Speaker, Business Briefing and Northwest Vine Time radio show, December 2014
- “Give Less to the IRS: Unique Estate Planning Strategies,” Speaker, client Family Summit, June 2014
- “Initiating the Charitable Conversation,” Speaker, Washington Planned Giving Council Planned Giving Day CLE, May 2014
- “Estate Planning and Tax Law Updates for 2013," Speaker, Empirical Investing Radio, Guest Speaker, April 2013
- “End-Of-Year Estate and Financial Planning Strategies,” Speaker, Salish Lodge in Snoqualmie, Washington, November 2012
- “Essential Planning Steps for Women with Young Children,” Speaker, Seattle Children's Hospital Luncheon, October 2012
- “Preparing a Basic Estate Plan,” Washington State Bar Association CLE, Table Coach, September 2012
- “Talking With Clients About Charitable Planning,” Speaker, Washington Planned Giving Council, June 2012
- “Probate: Beyond the Basics,” Speaker, Washington State Bar Association Real Property Probate and Trust Midyear CLE, Spokane, June 2012
- “Annual Case Law Update,” Speaker, Washington State Bar Association Ninth Annual Trust and Estate Litigation CLE, Seattle, March 2012
- “The Power of Philanthropy,” Speaker, Seattle Children's Hospital Luncheon for Professional Advisors, September 2011
- “Probate Creditor Claims: Tricks, Traps, and Tales,” Speaker, King County Bar Association, September 2011
- “Probate Closing Procedures,” Speaker, King County Bar Association, September 2011
- “Advanced Probate,” Speaker, Washington State Bar Association, Chair, December 2009

- “Probate Boot Camp,” Speaker, Washington State Bar Association, Chair, July 2009
- “Probate Litigation: Understanding TEDRA,” Speaker, Washington State Bar Association, July 2009

EDUCATION

- J.D., Seattle University School of Law, 2006 *(summa cum laude; graduated first in class)*
- B.S., Northwestern University, 2001 *(Dean’s List)*

ADMISSIONS

- Bar of Washington
- United States District Court for the Western District of Washington

THOUGHT LEADERSHIP *POWERED BY HUB*

- 6 December 2024, The Inside Basis: Possible Estate Tax Exemption Changes in the United States
- 30 October 2024, Corporate Transparency Act Requires Action by Year End: Your Estate Plan Could Be Impacted
- April 2024, April 2024 Accolades - Part 1
- 16 January 2024, 2024 Tax and Estate Planning Opportunities
- 3 January 2024, Tax and Estate Planning Opportunities to Consider Now
- September 2023, September 2023 Accolades
- 18 August 2023, July 2023 Accolades
- 5 June 2023, New Washington Capital Gains Tax Impacts Estate Planning
- 21 November 2022, Year-End Estate Planning Update
- 2 April 2021, Proposed Federal Estate and Gift Tax Legislation
- 5 May 2020, COVID-19: Estate Planning During COVID-19
- 13 January 2020, New SECURE Act Affects Estate Planning for Retirement Plans
- 4 January 2018, Changes to Federal Estate, Gift, and Generation-Skipping Transfer Tax Laws

OTHER PUBLICATIONS

- Contributing Author, “Ownership by Fiduciaries and Transfers Upon Death,” *Washington Real Property Deskbook, Vols. 1 & 2: Real Estate Essentials*, Washington State Bar Association, December 2024

- Contributing Author, “King County Probate Policy and Procedure Manual,” King County Bar Association, 2024
- Author, “Forming a Single Family Office: What Is It and Who Needs One?” *Bar Bulletin*, King County Bar Association, November 2023
- Author, “How to grow an estate plan alongside a fast-growing business,” *Puget Sound Business Journal*, March 2022
- Author, “New reality is an opportune time to review your estate plan,” *Puget Sound Business Journal*, May 2020
- Author, "Is Your Retirement Plan SECURE?," *Puget Sound Business Journal*, March 2020
- Author, “New SECURE Act Impacts Estate Planning for Retirement Plans,” K&L Gates Legal Insight, January 2020
- Author, “Protect the Life of your Business: Succession Planning Should be Part of Any Business Owner's Will,” *Puget Sound Business Journal*, March 2017
- Contributing Author, “2011 King County Bar Association Probate and Procedure Manual,” King County Bar Association, 2011
- Author, “Considerations for Young Families,” *Puget Sound Business Journal*, February 2009
- Author, “Estate Planning Considerations for Young Families,” *Bar Bulletin*, November 2007
- Contributing Author, “Racial Integration and the Legacy of Brown at Seattle University School of Law,” *Seattle Journal for Social Justice*, Fall/Winter 2004

NEWS & EVENTS

- 25 September 2024, Election 2024 – What's at Stake for Family Offices
- 27 January 2021, A Sea Change in D.C.: What Does the Future Hold?
- August 2020, K&L Gates Lawyers Provide Insights on Impact of COVID-19 Across Various Industries

AREAS OF FOCUS

- Tax
- Estate Planning and Trusts & Estates
- Nonprofit Organizations

INDUSTRIES

- Family Offices

- Financial Services