

Jay Riffkin

Partner

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Seattle – 206.903.8706

New York



Jay structures sophisticated estate and tax plans for high-net-worth individuals and families — reducing transfer taxes, resolving cross-border reporting exposure, and preserving wealth across generations.

Jay Riffkin brings a precise, technical approach to the full arc of estate planning, from foundational documents to the most complex multi-generational transfer strategies. Working with high-net-worth individuals, families, and business owners, Jay designs lifetime gifting plans that move wealth efficiently to future generations through vehicles such as grantor retained annuity trusts (GRATs), installment sales to intentionally defective grantor trusts (IDGTs), qualified personal residence trusts (QPRTs), family limited partnerships, and family limited liability companies.

A significant part of Jay's practice centers on international tax and estate planning. He advises U.S. persons on foreign reporting obligations under the Foreign Bank Account Reporting Act (FBAR) and the Foreign Account Tax Compliance Act (FATCA), guides clients through the U.S. Streamlined Procedure and the Offshore Voluntary Disclosure Program (OVDP), and counsels individuals considering expatriation and the associated exit tax. Jay also works with non-U.S. individuals and families to structure inbound U.S. investment in ways that minimize exposure to U.S. income, gift, and estate tax.

For business-owning clients, Jay develops succession strategies that facilitate the transfer of closely held businesses to the next generation or to outside buyers. He also designs and administers private charitable foundations, supporting organizations, charitable lead trusts, and charitable remainder trusts for clients with philanthropic objectives.

When disputes arise, Jay represents taxpayers in income, estate, and gift tax controversies before the U.S. Tax Court and other tribunals — a litigation capability that sharpens his planning advice by grounding it in how these structures perform under

Education

- University of Florida
Levin College of Law
(LL.M., Taxation, 2010)
 - Janice Dawson
Quinn Graduate Tax
Assistantship
- Seattle University
School of Law (J.D.,
2009)
 - *magna cum laude*
 - Managing Editor,
Seattle University
Law Review
- University of
Washington (B.A.,
Political Science, 2004)

Bar Admissions

- Washington
- Alaska
- New York

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Jay is active in the Firm's leadership having served on the Firm's Policy Committee (board of directors) since 2022 and is the current committee chair.

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Select Experience

Estate & Gift Tax Planning

- Structure sophisticated lifetime gifting plans for high-net-worth individuals and families, including GRATs, installment sales to IDGTs, QPRTs, family limited partnerships and LLCs, and borrowing transactions designed to minimize income, estate, and gift tax across generations.
- Advise business owners on succession planning strategies to transition closely held businesses to the next generation or to outside purchasers.

International Estate & Tax Planning

- Advise U.S. individuals and families on international tax compliance and reporting obligations, including FBAR, FATCA, the U.S. Streamlined Procedure, the Offshore Voluntary Disclosure Program (OVDP), and expatriation and exit-tax planning.
- Advise non-U.S. individuals and families on structuring inbound U.S. investment to minimize U.S. income, gift, and estate tax exposure.

Charitable & Civic Involvement

- Board Chair, Kline Galland, Seattle Washington
- Finance Committee Member, Stroum Jewish Committee Center

Court Admissions

- U.S. Tax Court

Professional Affiliations

- Chair, Dorsey & Whitney LLP Policy Committee
- Member of the Board, The Dorsey & Whitney Foundation
- Senior Vice President and Director of the Dorsey & Whitney Trust Company
- Seattle Estate Planning Council

Accolades

- *Best Lawyers in America*®, Trusts and Estates, 2025-2026
- *Washington Super Lawyers*®, 2024-2026
- *Chambers High Net Worth*, Private Wealth Law, Washington, 2017-2026
- *Washington Super Lawyers*®, "Rising Stars," 2016-2021
- Dorsey & Whitney – Scales of Justice Team Award (The World Ventilator Foundation), 2021

Select Presentations

- *Introduction to International Estate Planning CLE*, Washington State Bar Association International Practice Section (June 28, 2018)
 - *Pre-Immigration Estate Planning*, International Tax Conference, Washington State Society of Certified Public Accountants (May 23, 2017)
 - Co-presenter: *Pre-immigration estate Planning*, Society of Trust and Estate Practitioners (STEP) – Seattle Chapter (January 26, 2017)
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Insights

2020

Co-Author on Representation and Client Communication found in the 2020 WSBA Deskbook: ESTATE PLANNING, PROBATE, AND TRUST ADMINISTRATION IN WASHINGTON

July 2018

"Pre-Immigration Planning Transfer Strategies for Non-U.S. Persons," Trusts & Estates Magazine

Fall 2016

"Look Before You Leap – Pre-Immigration Estate Planning," WSBA Real Property Probate & Trust Newsletter