



**Hahn Loeser & Parks LLP**

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**PRIMARY PRACTICES**

Trusts & Estates

Estate Planning

Estate Settlement

Taxation & Tax Controversy – Trusts & Estates

Katherine R. Ham is an Associate in Hahn Loeser's Trusts and Estates Practice Group with a focus on estate planning, estate and trust administration, and business succession planning. Admitted to practice law in both Ohio and Florida, Katherine works closely with the firm's Cleveland and Naples offices to serve Hahn Loeser clients.

## Estate and Tax Planning

As part of her estate planning practice, Katherine drafts and implements sophisticated estate planning instruments such as wills, trust agreements, and powers of attorney to achieve a client's wealth transfer goals. Katherine advises clients on estate and gift tax planning, income tax planning, and asset titling for probate avoidance purposes.

## Estate and Trust Administration

Part of Katherine's practice involves representing fiduciaries in the administration of complex estates and trusts. Katherine works closely with executors and trustees at all stages of the estate and trust settlement process to provide advice on and/or assistance with: the identification, transfer and disposition of probate and non-probate assets; probate and/or trust administration; and the preparation of fiduciary income tax returns and federal estate and generation-skipping tax returns.

## Business Succession Planning

Katherine advises owners of closely held businesses on options and steps for a successful business transition, and counsels clients on ways to avoid the probate of their business interests.

### BAR ADMISSIONS

- State of Ohio, 2022
- State of Florida, 2023

### EDUCATION

- Case Western Reserve University School of Law, Juris Doctor, *cum laude*, 2022
- Malone University, Bachelor of Arts (Bible and Theology), *summa cum laude*, 2016

### AWARDS & HONORS

- Cleveland Metropolitan Bar Association Leadership Academy, 2025-2026

### PUBLICATIONS & SPEAKING ENGAGEMENTS

- Estate Planning Basic Concepts
- All Good Things Must Come to an End: The Estate and Gift Tax

- Sunset (Smart Business)
- Charitable Planning in the Current Tax Environment (Jewish Federation of Cleveland)
- Until Death Do Us Part: Leveraging the Step Up in Basis (Smart Business)

#### MEMBERSHIPS & AFFILIATIONS

- Estate Planning Council of Cleveland, Membership Committee
- Cleveland Metropolitan Bar Association, Member
- Ohio State Bar Association, Member

#### PROFESSIONAL HISTORY

- Associate, Hahn Loeser & Parks LLP, 2024 – present
- Associate, Calfee Halter & Griswold LLP, 2022 – 2024
- Certified Legal Intern, The Milton and Charlotte Kramer Law Clinic, 2022
- Legal Extern, Case Western Reserve University Office of General Counsel and Compliance Program, 2021
- Summer Associate & Law Student Volunteer, The Legal Aid Society of Cleveland, 2019 – 2020