Christina M. Mason

Partner

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Christina Mason is a partner in Herrick's Private Clients Department. Her practice includes trusts and estate, tax and estate planning law. She also has extensive experience with private foundations and other charitable organizations.

Christina provides the full range of estate and tax planning services for an entrepreneurial and international clientele. She counsels clients on a variety of issues ranging from the valuation of businesses and other assets, to the disposition of retirement benefits and insurance policies, to charitable giving and lifetime gifts. Christina advises on family limited partnerships, GRATs, and will and trust provisions to maximize the use of estate, gift and generation-skipping tax credits and exemptions. Christina also represents individuals and organizations in the purchase and sale of residential real estate.

Christina administers trusts and estates (including income tax planning for distributions, valuation of assets and sales of real estate, jewelry and works of art), and the preparation of estate, gift and income tax returns. Christina also represents fiduciaries in contested accounting and probate proceedings, as well as fiduciaries and individuals in estate and gift tax audits before the Internal Revenue Service, addressing such issues as the valuation of art collections, closely-held businesses and other hard-to-value assets.

In addition, Christina advises foundations and other charities with respect to the tax consequences of grant programs, corporate and trust law, income and excise tax issues, and the applicability of the unrelated business income tax to investments. She counsels charities on governance issues, endowment rules and donor relations. She serves as general counsel to arts and education organizations and provides administrative services to family foundations. Christina also creates private foundations and public charities.

With more than three decades of experience, clients appreciate Christina's personal accessibility, intelligence, precision writing skills, acute understanding of the law, and the ability to navigate beyond complicated family dynamics. Christina actively listens to what her clients specifically need, and is able to gauge their priorities as a result. Whether she is focused on tax savings or a family issue that must be resolved, Christina provides solutions that work and reflect the objectives of her clients.

Services

- Private Clients
- Not-for-Profits

Education

- New York University School of Law (J.D.)
- State University of New York at Oneonta (M.A.)
- William & Mary (B.A.)

    - Phi Beta Kappa

Recognitions and Accolades

- *The Best Lawyers in America*© - Trusts and Estates (2013 - 2024)
- New York *Super Lawyers* (2007, 2009 - 2012 and 2014 - 2019)Award Methodology

Memberships & Associations

- Association of the Bar of the City of New York
- New York State Bar Association, Trust and Estates Section
- E.H.A. Foundation, Director and Secretary
- The Barbara Bell Cumming Charitable Trust, Trustee
- The Kaufman Music Center, Director and Treasurer
- Trustee, Francois Wallace Monahan Fund

Publications

April 8, 2024
Why Supreme Court Should Allow Repatriation Tax To Stand
Law360 Expert Analysis