sussman shank LLP

Heather A. Kmetz

PARTNER
TAX GROUP CHAIR

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My Assistant
Melissa D. Jaffee 503.243.1661 x228

Heather is a tax lawyer focused on assisting high-net-worth individuals develop and implement tax-sensitive wealth preservation plans and business transactions. She also serves as outside corporate counsel for a variety of closely-held businesses, helping them to develop and transition their business.

Heather's professional practice is focused in the following areas:

- Taxation
- Estate and Wealth Preservation Planning
- Business Succession Planning
- Corporate and Partnership Law
- Nonprofit Organizations Law
- Trust and Estate Administration

Industries

Agribusiness
Privately Held and Family-Owned Businesses
Real Estate and Land Use

Practices

Tax
Trusts and Estates
Business Law

Education

B.S., Northwestern University
Journalism

J.D., Lewis & Clark Law School
Certificate in Federal Tax Law

Admissions

- Oregon State Bar
- Washington State Bar
- United States Tax Court

Honors

- Fellow, American College of Tax Counsel (2021)
- Oregon Super Lawyers® (2018 – 2024)

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“We’ve learned a lot from Heather and have appreciated her ability to maintain the logic chain over time; she always put our business interests first in her advising even as we may seek to take actions more satisfying in the short term.”

“Heather and her staff are the best there is.”

“Heather and Melissa were wonderful to work with. They explained everything and were very responsible!”

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Heather and her team did a wonderful job helping us navigate issues with a family member's estate. They were responsive and helpful in the entire process. With their assistance we resolved the situation.”

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- Oregon State Bar Taxation Section’s New Tax Lawyer Committee (NTLC) Mentor of the Year (2015, 2024)
- Martindale Hubell AV® Preeminent (2011)
- Portland Business Journal “Forty under 40” (2010)
- Oregon Super Lawyers® Rising Star (2009, 2011)

THE ADVANTAGE OF WORKING WITH ME

Learning all I can about each client’s work, family and desired goals, I seek to develop a tax-efficient action plan that will fully address the client’s needs – taking into account the totality of their life. I recognize that some clients have a higher tolerance for complexity and others wish to accomplish as much as they can under a more streamlined structure. That said, I seek to provide sophisticated legal guidance using plain language, so that clients are adequately informed to make appropriate business decisions and can fully participate in the planning or transaction.

PUBLICATIONS

- *"Portland wealth advisers on estate planning through all your decades,"* Portland Business Journal (March 2025)
- The Daily Journal of Commerce
- North Carolina Lawyers Weekly

- Oregon Estate Planning and Administration Section Newsletter
- Advising Oregon Businesses
- U.S. Bank Will and Trust Forms, Fourth Edition

SPEAKING ENGAGEMENTS

- OSB - Corporate Transparency Act's Beneficial Ownership Information Reporting (May, 2024)
- OSB - Tax Issues and Estate Planning: Impact of Scheduled 2026 Tax Changes (May, 2024)
- OSCPA [Oregon Society of Certified Public Accountants] Estate and Trust Conference - Trust and Estate Administration and Tax Reporting (2022)
- OSB Labor and Employment Bootcamp - Agreements at Termination, Severance Agreements, Settlement Agreements and Taxation (2021)
- OSCPA [Oregon Society of Certified Public Accountants] Estate and Trust Conference - Planning and Tax Reporting for Oregon and Washington Trusts and Estates (2020)
- Oregon Paralegal Association - Buy-Sell Provisions in Operating Agreements (2020)
- Wealth Counsel NW Forum - Estate Planning for Business Owners: Common Issues and Best Practices (2019)
- Oregon Paralegal Association - Buy-Sell Provisions in Operating Agreements (2019)
- Clark County Family Law Bar - Divorce Considerations Under the New Tax Cuts and Jobs Act (2019)
- University of Oregon School of Law - Overview of FATCA (2019)
- 2018 Annual Educational Symposium - Planning for the Next Generation: New Strategies for Farm and Ranch Succession Planning (2018)
- OSB CLE - Best Practices in Crafting and Defending Buy-Sell Provisions (2018)

ORGANIZATIONS

Professional Affiliations

- American Bar Association
  - Taxation Section
- Oregon State Bar
  - Business Law Section
  - Estate Planning and Administration Section

    - Taxation Section Executive Committee (2013-2020)
        - Past Chair (2020)
        - Chair (2019)
        - Chair Elect (2018)
        - Secretary (2017)
        - Treasurer (2016)
- Oregon Tax Institute Committee Co-Chair (2014-Present)
- Washington State Bar

Community Affiliations

- Portland'5 Centers for the Arts Foundation
    - President (2019-Present)
    - Board of Directors (2017-Present)
- Friends of St. Agatha Board Member (2010-2013)
- Northwestern University Alumni Admission Council (2002-Present)
- New Progressive Network (dba Oregon Bus Project)
    - Oregon Bus Project Member (2003-Present)
    - Board of Directors, organizing member, Vice Chair (2003-2006)
    - BusPac, Inc. Core Leader (2002-2006)
- Oregon Business Association Business and Finance Committee (2008-Present)
- Portland Tax Forum Board of Directors (2010-Present)
- City Club of Portland
    - Member (1998-Present)
    - Board of Governors (2002-2005)
    - City Club New Leaders Council, Co-Founder (2001), Co-Chair (2001-2005)
    - City Club Member of the Year Award (2002)
    - Co-Founder of City Club New Leaders Council (2001)
- Women Making a Difference, Co-Founder (2008)
- Oregon Financial Services Group (MassMutual) Women's Advisory Board (2005-2007)

PERSONAL INTERESTS

I am married to Stan Cocke, who is a real-time energy trader with PacifiCorp. We are parents to Emilie Ann and share our home with a rescued black kitty ("Rose") and an English Cream Golden Retriever ("Tenner"). My recreational interests include skiing, ballet, biking, tennis, hiking and golf.

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