



## James B. Betterman

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### OVERLAND PARK

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*Assistant*  
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### PRACTICE AREAS

Wealth Strategies  
Tax

### EDUCATION

University of Missouri-Kansas  
City School of Law, LL.M., 1986

University of Notre Dame Law  
School, J.D., 1983

Creighton University, B.A.,  
*summa cum laude*, 1980

Jim's Trust and Estate practice can best be summarized as follows:

- Preparation of basic estate planning instruments including wills, revocable trusts, durable powers of attorney for financial matters and durable powers of attorney for health care. Estate tax planning for use of the marital deduction and estate tax exemption
- Sophisticated estate planning for high net worth individuals including structure and documentation of family limited partnerships, discount planning, gifting programs, generation-skipping tax planning, private annuities, installment sales, grantor retained annuity trusts, qualified personal residence trusts and grantor trusts.
- Succession planning for owners of closely-held businesses including structure and documentation for corporate reorganizations, recapitalizations, voting trusts, stock sales, asset sales, and non-qualified deferred compensation plans.
- Life insurance planning including preparation of irrevocable life insurance trusts and premium financing arrangements.
- Charitable planning, including structure and documentation of charitable remainder trusts, charitable lead trusts, supporting organizations and private foundations.
- Estate planning with retirement assets including planning for minimum required distributions, generation-skipping tax planning and conduit trusts, spousal rollovers, inherited IRAs, preparation of beneficiary designations and structuring charitable gifts.
- Trusts and Estates litigation.
- Preparation of estate tax returns and gift tax returns
- Administration of trusts and estates.
- Resolution of tax controversies with the Internal Revenue Service.
- Presenter of estate planning seminars.

## Court Memberships

- Kansas
- Missouri

## Honors

- Fellow, American College of Trust and Estate Counsel (ACTEC)
- Selected for Missouri/Kansas *Super Lawyers*, 2006-2011
- Selected among *The Best Lawyers in America*®, 2005-2012
- Selected for Best Attorneys Network Directory, 2005
- Martindale-Hubbell® “AV” Rating

## Professional Affiliations

- Eastern Kansas Estate Planning Society, President 2004-2005; Vice President 2003-2004; Treasurer 2002-2003; Secretary 2001-2002; Member 1997-present
- Kansas Bar Association, Member, 1999-present
- Johnson County Bar Association, Member, 2003-present
- American Bar Association, Member, 1983-present
- The Missouri Bar, Member, 1983-present
- The Kansas City Metropolitan Bar Association, Member, 1983-present
- Estate Planning Society of Kansas City, Missouri, Member, 1987-present
- Greater Kansas City Chapter of the American Red Cross, Member of Board of Directors, 2001-present
- Greater Kansas City Chapter of the American Red Cross, Financial Development Committee, 2001-present
- Greater Kansas City Chapter of the American Red Cross, Volunteer, 1998-present
- Rockhurst High School Planned Giving Committee, Member, May 2005-present
- Children's Mercy Planned Gift Council, Member, 2001-present
- Greater Kansas City Community Foundation, Professional Advisor, 2000-present
- Diocesan School Board for the Diocese of Kansas City-St. Joseph, President, 2000-2002; Vice President 1999-2000; Secretary-Treasurer 1998-1999; Board Member 1996-2002
- Leave a Legacy, Co-Chair of Speakers' Bureau Committee, 2000; Volunteer Speaker, 1998-2003

- Notre Dame Club of Kansas City, Board Member 1985-1988
- St. Peter's Youth Group, Small Group Leader 1998-2002

## Publications

- Author, "Bliss Dairy: The Supreme Court's Golden Egg," 36 Tax Executive 99 (1984)

## Presentations

- University of Missouri-Kansas City, School of Law - Adjunct Professor of Law (Pro Bono), *Estate Planning and Practice*; Kansas City, Missouri, 1999-2000 school year (spring semester)
- University of Missouri-Kansas City, School of Law - Adjunct Professor of Law (Pro Bono), *Valuation for Federal Transfer Tax Purposes*, Kansas City, Missouri, 2000-2001 and 2001-2002 (fall semester)
- Annual Estate Planning Internship Program, University of Missouri-Kansas City School of Law, *Estate Planning After Hubert*, Kansas City, Missouri, 1998
- Annual Estate Planning Internship Program, University of Missouri-Kansas City School of Law, *How to Make the Qualified Family Owned Business Deduction Work for the Family Farm or Other Business*, Kansas City, Missouri, 1999
- Annual Estate Planning Internship Program, University of Missouri-Kansas City School of Law, *Marital Deduction Planning to Maximize the Section 2013 Credit for Previously Taxed Property*, Kansas City, Missouri, 2001
- Annual Estate Planning Internship Program, University of Missouri-Kansas City School of Law, *Marital Deduction Planning Under the Economic Growth & Tax Relief Reconciliation Act of 2001*, Kansas City, Missouri, 2002
- Annual Estate Planning Internship Program, University of Missouri-Kansas City School of Law, *Valuation Adjustment Formula Clauses*, Kansas City, Missouri, 2003
- Kansas Bar Association CLE Slam Dunk, *Current Events in Charitable Planning*, Manhattan, Kansas, February 2002
- Kansas Bar Association 20th Annual Plaza Lights Institute, *Current Developments for Closely Held Corporations*, Kansas City, Missouri, December 2002
- Kansas Bar Association 120th Annual Meeting, *Charitable Gifts to a Community Foundation, Private Foundation or Supporting Organization; Gift of S Corporation Stock to a Supporting Organization; and Use of Single Member Limited Liability Companies by Charitable Organizations*, Overland Park, Kansas, June 2002

- Greene County, Missouri, Estate Planning Society, *Marital Deduction Planning Under the Economic Growth & Tax Relief Reconciliation Act of 2001*, Springfield, Missouri, 2001
- The Children's Mercy Planned Gift Council, *Planning for Minimum Required Distributions Under the New Proposed Regulations*, Kansas City, Missouri, May 2001
- Kansas Bar Association 18th Annual Plaza Lights Institute, *Generation-Skipping Tax: A Transactional Analysis*, Kansas City, Missouri, December 2000