



Christine H. DeMarea

PARTNER

KANSAS CITY, MO

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OVERVIEW

Christine focuses her national practice in the area of private wealth.

She is a highly regarded and trusted advisor in estate, business succession and tax planning as well as charitable planned giving for high-net-worth clients, family farms and business owners. Christine represents over 300 family businesses across 18 states. In addition to litigating complex trust and tax matters, Christine uses sophisticated tax planning techniques to assist clients in securing the future for themselves, their families, beneficiaries and businesses:

- Family limited partnerships (FLP)
- Limited liability companies (LLC)
- Grantor retained annuity trusts (GRAT)
- Sale to intentionally defective grantor trusts (IDGT)
- Qualified personal residence trusts (QPRT)
- Beneficiary intentionally defective irrevocable trusts (IDIT)
- Private foundation, public charity and charitable remainder trusts (CRT)

Clients appreciate Christine's innovative, results-oriented approach that is customized to solve the problems that keep clients awake at night. With a degree in finance-economics and an advanced legal degree in taxation, Christine is well-versed in legal, tax and monetary matters. Christine has significant knowledge and skill in advising nonprofit clients on

Industry

Food Systems

Services

Business Succession Planning
Credit Unions
Nonprofit Organizations & Religious Institutions
Private Wealth
Trust, Estate, & Fiduciary Litigation

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the complexities involved in operations, joint ventures, grants, fund-raising and regulatory activities.

Experience

TRUST, ESTATE AND FIDUCIARY LITIGATION

- Successfully represented national public charity in eliminating a \$3.2 million tax assessment.

WEALTH, TAX TRUST AND ESTATE PLANNING AND ADMINISTRATION

- Counseled several individuals and corporate clients on estate planning and trust issues, including high-value and complex planning matters.
- Worked extensively with family-owned businesses, family farms and tax-exempt organizations, assisting in administrative, legal, tax and compliance matters.
- Designed and drafted trust and estate planning documents, including wills, revocable and irrevocable trusts, financial and medical durable powers of attorney, living wills, healthcare declarations, life insurance trusts, gift trusts, family trusts, dynasty trusts, qualified personal residence trusts, generation-skipping transfer (GST) trusts and asset protection trusts.

ESTATE AND TRUST ADMINISTRATION/PROBATE

- Counseled professional and nonprofessional administrators of trusts and estates on fiduciary duties.
- Assisted with probate and trust administration, fiduciary income tax returns and accountings.
- Successfully defended an estate against million-dollar claim filed out of time.

BUSINESS/CORPORATE PLANNING

- Analyzed current structures of business and provided recommendations to protect assets.
- Formed entities including limited liability companies, family limited partnerships and corporations.
- Developed and structured exit strategies that maximized clients' goals and objectives.
- Helped clients devise effective and practical business succession plans.

Experience

- Prepared buy-sell agreements, family business plans, purchase and sale agreements, asset purchase agreements, stock purchase agreements, promissory notes and leveraged buyout plans.

ASSET PROTECTION PLANNING

- Advised clients on strategies for protecting assets from loss, risk and exposure, both during life and after death.

PROBATE AND TRUST LITIGATION

- Represented clients in probate actions on such matters as will and estate contests, breach of fiduciary duty, trust accountings, spousal claims, beneficiary rights, creditor claims, undue influence and business owner disputes.

Recognition

- *Kansas City Business Journal*, Best of the Bar, 2003-2004, 2006, 2010-2012, 2014

Education

- J.D., University of Missouri-Kansas City School of Law
 - with distinction
 - Dean's Honor Roll
 - *University of Missouri – Kansas City Law Review*, Technical Editor
- LL.M., University of Missouri-Kansas City School of Law
 - Taxation
- B.S.B.A., Rockhurst University
 - *magna cum laude*
 - Finance Economics

Admissions

- Missouri
- Kansas

Community Leadership

- Catholic Diocese of Kansas City–Saint Joseph, Finance Council
- MOCSA Advocate Volunteer
- Community Connection, Board Member
- Merrill Foundation
- Children’s Mercy Hospital, Donald H. Chisholm Planned Giving Council



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