



# Rebecca D. Martin

## Practice Areas

- Corporate & Business Transactions
  - Tax Law
  - Wills, Trusts & Estate Planning
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## Biography

### Expertise in Tax Law Domains

Rebecca D. Martin, a seasoned Kansas City attorney with over 30 years of experience, specializes in income tax law, business tax law, and employment tax law. She advocates on behalf of individual taxpayers and businesses, navigating income and employment tax concerns before the IRS, as well as the Kansas and Missouri Departments of Revenue.

### Comprehensive Tax Law Help

Rebecca's adept tax law help extends to various tax-related issues, encompassing civil tax disputes, audits, appeals, and civil tax litigation, including proceedings within the U.S. Tax Court. She also handles tax collection matters, such as negotiating installment agreements, offers in compromise, levy releases, penalty abatements, and collection due process hearings. Her advocacy includes securing innocent spouse relief, managing applications for tax lien discharges, withdrawals, and subordinations, and skillfully steering negotiations to prevent seizures.

### Diverse Legal Support

Beyond tax law help, Rebecca offers legal support in diverse areas. She provides representation

for business transactions, including the formation and acquisition of business entities, spanning restaurants with liquor licenses and nonprofits. Her purview extends to estate planning, premarital agreements, and probate proceedings.

#### Real Estate Transactions with Tax Liens

In addition, real estate professionals rely on Rebecca for transactions involving real property encumbered by federal and state tax liens. Whether representing buyers or sellers, she ensures the transaction's smooth progress, irrespective of lien payment feasibility. Moreover, she aids business owners in selling assets burdened by tax liens.

#### Guidance in Divorce Matters

In the realm of divorce, Rebecca offers practical guidance. She advises individuals during divorce proceedings and post-decree, adeptly interpreting financial statements and entity returns. Her counsel leads to efficient resolutions of joint income tax obligations and defense against potential penalties tied to business trust fund tax nonpayment. Her expertise encompasses tax planning for property settlements, alimony, and maintenance payments arising from divorces.

#### Support for Estates and Tax Concerns

Furthermore, Rebecca extends her support to personal representatives and probate counsel, particularly in cases involving unpaid taxes, tax liens, and unfiled returns within estates.

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## Education

**University of Missouri-Kansas City School of Law** (L.L.M., 1989)

**University of Kansas School of Law** (J.D., 1985)

**Colorado State University** (B.S. in Business, 1982)

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## Bar Admissions

- Missouri
- Kansas
- Colorado

#### Memberships:

- Member, American Bar Association (Tax and Business Sections)
- Member, Kansas Bar Association
- Member, Missouri Bar Association

- Member, Kansas City Metropolitan Bar Association and Former Chair of the Tax Law Committee and Former President of the Business Law Section
  - Member, Association of Women Lawyers of Greater Kansas City
  - Johnson County, Kansas Bar Association
  - Impact Investing Legal Working Group – Midwest Region
  - Member, National Association of Women Business Owners (NAWBO KC) and Director of Governance
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