



Ruth J. Brackney

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KANSAS CITY

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Assistant

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PRACTICE AREAS

Closely Held & Family Business

Entrepreneurial Services

Trusts, Estates & Legacy
Planning

Trust & Estate Litigation

COURT MEMBERSHIPS

- Kansas
- Missouri

Ruth Brackney prepares analysis and recommendations on sophisticated estate, gift and generation-skipping transfer tax issues, including the development of complex estate plans, preparation of estate planning documents (Revocable Trusts, Wills, Durable Powers of Attorney, Health Care Directives), estate and gift tax returns and the administration of estates, trusts and family limited partnerships. With over 20 years of experience, she provides estate planning for beneficiaries with special needs, the preparation of premarital agreements, as well as business succession planning. She also advises clients on effective lifetime gifting strategies to utilize their estate tax exemptions. Ruth is a trusted advisor who counsels multi-generational families on the transfer of wealth, including educating children and supervising family meetings.

While becoming individually ranked in the 2022 *Chambers Private Wealth Law Kansas* category, a source interviewed says, "She is knowledgeable and experienced and also detail-oriented and a good communicator." Another interviewee notes that "Ruth is both an engaged and proactive strategic advisor, and one who knows how to implement and execute."

Ruth assists clients with charitable planning, by forming and administering charitable entities including charitable lead trusts, charitable remainder trusts and private foundations. She represents estate and trust clients in federal estate and gift tax audits. Ruth provides life insurance planning and planning with retirement assets, in addition to assisting with asset protection strategies, including Missouri Spendthrift Trusts. Ruth is involved in the community supporting various

EDUCATION

University of Missouri-Kansas
City School of Law, LL.M.
Taxation, 1998

University of Missouri-Kansas
City School of Law, J.D., *with
distinction*, 1997

- Order of the Bench and Robe
- University of Missouri-Kansas
City Law Review, Spring 1997
Edition
- The Urban Lawyer, Articles Editor

University of Illinois, B.S.,
Accounting, *high honors*, 1992

charitable organizations, and has been active with Big Brothers Big Sisters as a Board Member for 5 years.

Ruth's prior experience includes working in the Tax & Estate Planning Practice Group at Husch & Eppenberger. She was also an auditor with the Resolution Trust Corporation - Office of Inspector General in Kansas City, Missouri.

Events

- Family Foundation Management
May 24, 2022

Presentations

- Presenter, "Trust Drafting," UMKC Fundamentals of Estate Planning Program, October 26, 2023
- Presenter, "So You've Been Named a Trustee...Now What?" UMKC School of Law Annual Seminar on Recent Developments in Federal Taxes, January 28, 2023
- Speaker, "Estate Planning and Charitable Giving 101," Wayside Waifs Estate Planning Luncheon, August 10, 2022
- Panelist, "Current Trends in Estate Planning," Breakfast Club KC, August 4, 2022
- Co-presenter, "Charitable Gift Planning in 2021: Options and Strategies to Achieve Your Client's Giving Goals," Truman Heartland Community Foundation - Professional Advisor Seminar Series, October 28, 2021
- Presenter, "Income Tax Basis Planning for Estate Planning Purposes," UMKC School of Law's Annual Seminar on Recent Developments in Federal Taxes, January 22, 2022; January 30, 2021; January 25, 2020
- Presenter, "Planned Giving Options," University of Central Missouri Alumni Foundation, September 15, 2020
- Co-presenter, "Charitable Gift Planning and Navigating RMDS Under the SECURE Act," MOKAN Trust & Financial Services Conference, August 17, 2020
- Co-presenter, "*Pre and Post Sale Planning for You, Your Company and Your Family*," A Conference for Business Owners: M&A Solutions for Privately Held Companies, October 8, 2019

- Presenter, *Pet Trusts*, Kansas City Estate Planning Society, February 21, 2019
- Panelist, "Adventures in Portability", UMKC CLE Recent Developments in Federal Taxes, January 28, 2017; January 30, 2016; January 17, 2015.
- Panelist, "Practice Management: The Difference Between Success and Failure in Today's Competitive Environment", UMKC CLE Estate Planning Fundamentals, September 23, 2014
- Guest Lecturer, *Estate Planning and Drafting*, University of Missouri-Kansas City School of Law, 2001-2002

Publications

- Q&A, "Ask the Expert: Powers of Attorney for Adult Children and HIPAA Authorizations," 435 Magazine, October 2019

News Releases

- Chambers High Net Worth 2023 Legal Guide Ranks Lathrop GPM LLP and 10 Attorneys
July 20, 2023
- Lathrop GPM Achieves Chambers High Net Worth 2022 Rankings in Three States, for Nine Attorneys
July 14, 2022
- Lathrop GPM Achieves Chambers High Net Worth 2021 Rankings in Three States, for Nine Attorneys
July 22, 2021
- Lathrop Gage Obtains Women in Law Empowerment Forum's 2015 Certification
June 25, 2015
- Lathrop Gage Promotes Seven Attorneys to Partner Status
December 14, 2009

Professional Affiliations

- Kansas City Tomorrow, 32nd Class; Alumni Association
- Estate Planning Society of Kansas City, former Legal Membership Committee, current member
- Women in Insurance and Financial Services (WIFS), Member, 2020-present; Board Member, 2023-present
- Mid-America Charitable Gift Planners, former Board of Directors, Member

- University of Missouri-Kansas City, Graduate Tax Law Foundation, former Board of Directors
- Catholic Charities of Kansas City-St. Joseph Planned Giving Council, Member, 2022-present

Community Involvement

- Big Brothers Big Sisters of Greater Kansas City, Board of Directors, 2018 - Present
- Encompass, Volunteer/Mentor
- Starlight Theatre Planned Giving Advisory Council
- Wayside Waifs, Board of Directors, 2016 - 2019

Honors

- *Chambers High Net Worth Guide*, "Leading Practitioner of Private Wealth Law," 2021-2023
- The Independent, KC Women Trailblazers, 2022
- The Independent, Rising Star, 2020