

# Thomas M. Ruane

SHAREHOLDER

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Family is at the heart of Thomas Ruane's work. He counsels clients primarily in the areas of estate planning, the administration of estates and trusts, and business succession planning. Thomas advises clients through all stages of the estate-planning process, from the initial planning and preparation of wills, revocable and irrevocable trusts, powers of attorney, health care directives, and other estate-planning documents, through the final settlement of post-death affairs.

He also assists with judicial and nonjudicial trust reformations and the negotiation and preparation of family settlement agreements, in addition to traditional estate and trust administration matters, and the preparation of gift tax, estate tax and fiduciary income tax returns.

In addition, Thomas advises clients in the negotiation and drafting of premarital agreements. He has experience designing and implementing complex estate-planning strategies, including grantor retained annuity trusts, spousal lifetime access trusts family limited partnerships and limited liability companies, charitable trusts, qualified personal residence trusts, and sales to intentionally "defective" grantor trusts.

Thomas also counsels pro bono clients on guardianship and estate planning matters through Legal Aid of Western Missouri and its Adopt-a-Neighborhood and Volunteer Attorney Project programs, and the Kansas City Metropolitan Bar Association's Military Matters program.

## Education

- University of Kansas (J.D.)
  - Order of the Coif; J. L. Weigard Notre Dame Legal Education Trust Scholar; Payne & Jones Lawyering Program Award; UMB Bank Excellence in Estate Planning Award; CALI Awards for Civil Procedure, Contracts, and Federal Income Tax
- University of Kansas (B.S.)
  - Business Administration; Phi Beta Kappa; Beta Gamma Sigma

## Capabilities

- Trusts & Estates

## Bar Admissions

- Missouri
- Kansas

## Memberships

- Kansas Bar Association
- The Missouri Bar
- Johnson County Bar Association
- Kansas City Metropolitan Bar Association
- Johnson County Bench/Bar
  - Probate Committee Member
- Kansas City Estate Planning Symposium
  - Fundamentals/Intermediate Program Committee
- Donald H. Chisholm Planned Giving Council – Children’s Mercy Hospital
  - Member
- J.L. Weigand Notre Dame Legal Education Trust
  - Alumni mentor

## Publications

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November 11, 2024

**Federal Estate and Gift Tax Changes in 2026: What is on the Horizon, or Sunset Rather?**

September 3, 2024

**Supreme Court Holds Life Insurance Proceeds Paid to Closely-Held Corporation to Fund Buy-Sell Agreement Increases Estate Tax on Deceased Shareholder’s Estate**