



## Rebecca D. Martin

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**Practice Areas**

[Corporate & Business Transactions](#)

[Family Law & Divorce](#)

[Tax Law](#)

[Wills, Trusts & Estate Planning](#)

Rebecca D. Martin is a Kansas City attorney experienced for over 30 years in tax law, taxpayer representation and business transactions. She represents individual taxpayers and businesses in income and employment tax matters before the IRS, and the Kansas and Missouri Departments of Revenue. Rebecca handles matters involving civil tax controversies, audits, appeals, and civil tax litigation including in the U.S. Tax Court. She also handles tax collection matters, including installment agreements, offers in compromise, levy releases, penalty abatements, collection due process hearing requests, innocent spouse relief, applications for tax lien discharges, withdrawals and subordinations and negotiations to avoid seizures. She also provides representation for business transactions, business entity formations and acquisitions including restaurants with liquor licenses and nonprofits, estate planning, premarital agreements and probate proceedings.

Real estate professionals refer to her sales of real property encumbered by federal and state tax liens, and she represents either the buyer or seller in these transactions on all levels of the transaction to enable the transaction to be closed regardless of whether proceeds are available to fully pay the liens. Ms. Martin further assists business owners on the sales of business assets encumbered by tax liens.

Ms. Martin advises individuals in divorce proceedings or immediately after the divorce decree is entered with respect to interpretation of financial statements and entity returns, effectively resolving joint income tax liabilities and defending against potential personal penalties for the nonpayment of business trust fund taxes, and, in general, advises on tax planning associated with property settlements and alimony or maintenance payments associated with divorces.

She also assists personal representatives and probate counsel on estates involving unpaid taxes, tax liens and unfiled returns.

**Distinctions**

[Distinction selection information](#)

Fellows of the American Bar Foundation

Preeminent AV rated by Martindale-Hubbell and included in the Bar Register of Preeminent Women Lawyers

Awarded Client Distinction Award by Martindell Hubbell

Ms. Martin is a qualified Civil Mediator under Missouri Supreme Court Rule 17, and has completed advanced Domestic Relations Mediation training.

**Memberships**

Member, American Bar Association (Tax and Business Sections)  
Member, Kansas Bar Association  
Member, Missouri Bar Association  
Member, Kansas City Metropolitan Bar Association and  
President of the Business Law Section, and KCMBBA Board of Directors  
Member, Association of Women Lawyers of Greater Kansas City  
Johnson County, Kansas Bar Association  
Impact Investing Legal Working Group – Midwest Region

**Community**

Rebecca D. Martin is currently a volunteer meditation facilitator at Unity Temple on the Plaza, and obtained her Certificate in Social Entrepreneurship from USASBE in 2014. She is a former board member of Community Linc and Unity Church of Overland Park. Rebecca is an active supporter of The Lawrence Humane Society and Wayside Waifs, and rescues Australian Shepherds at her home in the country.

**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)

**Court Admissions**

U.S. Tax Court  
U.S. District Court for the District of  
Kansas  
U.S. District Court for the Western  
District of Missouri

**Bar Admissions**

Missouri  
Kansas  
Colorado