

James G. Blase



12429 Nicholas Lane
St. Louis, Missouri 63131
Telephone: 314-909-6565
Facsimile: 314-909-6523
E-mail: jimblase@blaselaw.com
Website: www.blaselaw.com

Professional Licenses and Honors

Law licensed in Missouri and Illinois
Certified Public Accountant (Missouri Certificate)
St. Louis Magazine Five Star Wealth Manager
Martindale-Hubbell AV Preeminent Attorney Rating

Employment Experience

- 2009-present Adjunct Professor of Estate Planning, St. Louis University School of Law
- 1999-present Blase & Associates, LLC, St. Louis, Missouri. Principal in law firm focusing on tax, estate and business succession planning, including preparation of wills and trusts, health care directives, and asset protection planning.
- 1995-1998 Armstrong Teasdale LLP law firm, St. Louis, Missouri. Partner and chair of the Trusts and Estates department.
- 1981-1994 Thompson Coburn law firm, St. Louis, Missouri. Associate and partner in the Estate Planning and Administration department.

Education

LLM in Taxation, New York University Graduate School of Law (1982).

Graduate Editor, *Tax Law Review*.

JD, *cum laude*, Notre Dame Law School (1981).

Managing Editor, *Notre Dame Law Review*.

BSBA, *cum laude*, John Carroll University (1978).

Three-year double major in accounting and finance.

Recent National Presentations

Planning for Retirement Benefits: Maximizing Income Tax Deferral While Preserving Other Estate Planning Objectives, 49th Annual Great Plains Tax Institute, Omaha, Nebraska (December, 2011).

Planning for Retirement Benefits: Maximizing Income Tax Deferral While Preserving Other Estate Planning Objectives, 36th Annual Notre Dame Tax and Estate Planning Institute, South Bend, Indiana (October, 2010).

Representative Publications

The Missouri Qualified Spousal Trust: A Potential Estate Planning Panacea, to be published in the May-June 2012 issue of the Journal of the Missouri Bar.

Consider the MAT, published in the February, 2010 issue of Trusts & Estates.

Flexible Estate Planning for Married Couples in an Uncertain Estate Tax Environment, published in the January, 2009 issue of the Journal of Financial Planning.

The Missouri Asset Protection Trust, published in the March, 2005 issue of The Journal of the Missouri Bar.

Recent Tax Acts Require Focus on Income Tax Aspects of Estate Planning, published in the December, 2003 issue of Estate Planning.

The Tax-Efficient Approach to Long-Term Care, published in the March, 2003 issue of Life Insurance Selling.

New Tax Law Requires Review of Existing Estate Plans, published in the September 2001 issue of the Journal of Financial Service Professionals.

Antenuptial and Postnuptial Agreements, chapter published in the 2001 Missouri Bar CLE Estate Planning Deskbook, and *Income Taxation of Estates, Trusts and Beneficiaries*, chapter published in the 1998 Missouri Bar CLE Taxation Law and Practice Deskbook.

Taxpayer Relief Act of 1997 Offers Significant Estate Planning Opportunities, published in the October 1997 issue of Taxes -- the Tax Magazine.

The WRAP Trust, published in the September 1997 issue of the Journal of Financial Service Professionals.

New Rules Governing Qualified Domestic Trusts Among the Changes Made by New Law, published in the March/April 1990 issue of Estate Planning.

Is the Kiddie Tax Constitutional?, published in the June 1988 issue of Trusts & Estates.

Estimated Payments by Estates and Trusts Under the Internal Revenue Code of 1986, published in the July 1987 issue of Taxes -- the Tax Magazine.

Maximizing the Advantages of Life Insurance as a Funding Device and as an Investment, published in the January/February 1986 issue of Estate Planning.

New Life Insurance Approaches and Products Respond to Recent Legislation, IRS Rulings, published in the November 1985 issue of Estate Planning.

Validity of Antenuptial and Postnuptial Agreements in Missouri, published in the September 1985 issue of the Missouri Bar Journal.

Revaluing Adjusted Taxable Gifts for Federal Estate Tax Purposes, published in the March-April 1985 issue of the Estates, Gifts and Trusts Journal.

Structuring Insurance Trusts to Avoid Estate Inclusion under Section 2035, published in the March 1985 issue of the Journal of Taxation.

College Education and the Duty to Support: Are Troublesome Tax Questions on the Horizon?, published in the March 1984 issue of Trusts & Estates.

Assuring Long-Term Employment in a Missouri Close Corporation: The Need for Legislative Reform, published in the Summer 1982 issue of the Missouri Law Review.

Representative Professional and Civic/Charitable Organizations

American Institute of Certified Public Accountants

Estate Planning Council of St. Louis

Board of Trustees, St. Patrick's Center, St. Louis, Missouri

Planned Giving Advisor, American Cancer Society, St. Louis Chapter

Planned Giving Committee, ALS Association, St. Louis Chapter