

#### Practice Areas

- Estate Planning & Administration
- Tax

#### Education

- University of Florida, B.S. cum laude, 1997
- University of Florida, J.D. cum laude, 2001
- University of Florida, M.Acc., 2001
- University of Florida, LL.M., 2002

#### Honors

- Golden Key Honor Society
- Book Award in Taxation of Gratuitous Transfers
- Florida Academic Scholar
- National Dean's List

#### Bar Admissions

- Georgia
- Arkansas
- Florida
- Tennessee

#### Court Admissions

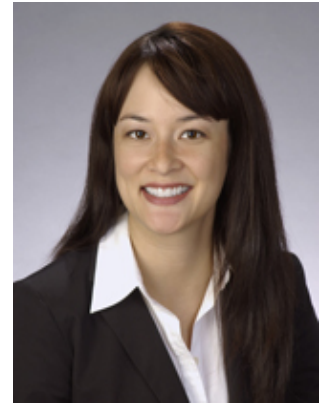
- U.S. Tax Court

## Rose K. Drupiewski

Shareholder

Atlanta

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Trusts & Estates Blawg

Rose K. Drupiewski maintains a diverse, broadly-based estate planning and estate administration practice. She works with individuals, families and organizations at every stage of the estate planning process, including drafting wills and advanced directives, restructuring family businesses, managing estates and drafting trusts. Ms. Drupiewski has handled matters ranging from hundreds of thousands of dollars to those exceeding hundreds of millions.

In addition, Ms. Drupiewski has particular experience working with tax-exempt organizations, and has structured charitable trusts and family foundations. She has formed numerous private foundations and public charities, and assisted many organizations with their applications for federal and state tax exemption, as well as continuing to advise these entities with their ongoing tax compliance and business needs.

#### Speeches & Presentations

- *Fixin' to Die Rag - When Boomer Estate Plans Mature - From Representing the Client to Administering the Estate*, presented at the ABA Section of Real Property, Trust & Estate Law 22nd Annual Spring Symposia, Washington D.C., April 2011
- *Revised Tax Law for 2011 and Implications for Small Business Owners*, presented at the Metro Atlanta Chamber of Commerce, April 2011
- *Blueprint for Financial Success: Basic Estate Planning*, presented at the Emory University Center for Lifelong Learning, April 2011
- *2010 Income Tax Return Preparation Issues*, presented to the Georgia Society of CPAs Southside Chapter, January 2011
- *Estate Planning Update*, presented at the 2010 Kennesaw State University & Georgia Society of CPAs Tax Forum, December 2010.
- *Zoltar Speaks on the Future of Estate Planning*, presented at the Chamberlain Hrdlicka 25th Annual Tax Forum, November 2010.

## Rose K. Drupiewski, *Continued*

- *Possibilities and Pitfalls of Transferring Business Interests to Charitable Trusts*, presented at the Mississippi Society of CPAs 2010 Tax Forum, November 2010.
- *What to Do When a Spouse is Confronting Estate Issues: the Estate Plan*, presented through the National Business Institute, September 2010.
- *Ethical Considerations When Representing the Elderly Client*, presented through the National Business Institute, September 2010.
- *Income Tax Consequences of Sales and Surrenders of Life Insurance Policies*, presented at the Chamberlain Hrdlicka Tax Forum, July 2010.
- *Update on the Current Status of Estate and Gift Tax Laws and Planning in the Midst of Uncertainty*, presented to the Cherokee Area Estate Planning Council, February 2010.
- *Deductions for Claims Against the Estate: New IRS Regs Under Section 2053*, presented at the Chamberlain Hrdlicka Tax Forum, January 2010
- *8 Week Financial Makeover: Basic Estate Planning and Asset Protection Concepts*, presented at the Emory University Center for Lifelong Learning, October and November 2009
- *Understanding Tax Provisions in a Will or Trust*, presented to the Taxation Section of the Georgia Society of CPAs, August 2009
- *Is It Time to Trust Your IRA Beneficiary?* A speech on the issues related to naming a trust as beneficiary of a retirement account, presented at the Chamberlain Hrdlicka Tax Forum, June 2009.
- *Exempt Organization Compensation Following the IRS Nonprofit Hospital Study*, presented to the Gulf States IRS TE/GE Liaison Council, June 2009
- *Wealth Transfers Using Limited Liability Entities*, presented at the Chamberlain Hrdlicka Tax Forum, January 2009
- *Hot Topics in Estate Planning and Charitable Giving*, presented to the Estate Planning Council of North Georgia, September 2008
- *Family Limited Partnerships: Is it Safe to go Back Into the Water?*, presented at the Georgia Society of CPAs Estate Planning Conference, July 2008
- *Legal and Tax Issues: What Every Nonprofit Needs to Know*, presented at the Permian Basin Area Foundation Tax Forum in Midland, Texas, June 2008
- *The 8 Greatest Estate Planning Techniques in Georgia*, presented on behalf of Lorman Education Services, June 2008.
- *Using Partnerships and Defective Trusts to Effectively Transfer Your Wealth to Your Kids and Grandkids*, a presentation discussing the use of valuation discounts and defective grantor trusts to transfer wealth in a tax efficient manner, presented at the Chamberlain Hrdlicka Tax Forum, June 2007.
- *Recent Study Finds Defect Causes Effective Wealth Loss!* A speech on the effective transfer of partnership interests to future generations through the use of defective grantor trusts, presented at the Chamberlain Hrdlicka Tax Forum, May 2007.
- *Charity May Start at Home But It Ends With the IRS*, presented at the Chamberlain Hrdlicka Annual Tax Forum, November 2007
- *Exempt Organizations Under Attack: Recent Developments in the IRS Crackdown on Charities*, presented at the Chamberlain Hrdlicka Tax Forum, September 2007

## Rose K. Drupiewski, *Continued*

- *You've Worked Hard – Why Give It All to Your Ex-Son-In-Law? (Trust Provisions and Techniques For Your Family's Asset Protection)*, presented at the Chamberlain Hrdlicka Annual Tax Forum, November 2006.
- *Asset Protection for the Well-Heeled Average Joe*, presented at the Chamberlain Hrdlicka Tax Forum, August 2006.

### News

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- National Law Firm Elevates Two Attorneys to Shareholder Positions
- Five Questions to Ask When Considering a Pet Trust

### Professional Affiliations

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- IRS Gulf Coast Tax Exempt/Government Entities Liaison Council –Exempt Organizations Coordinator
- American Bar Association, Section of Taxation – Estate and Gift Taxes Committee and Exempt Organizations Committee Member
- Pro Bono Partnership of Atlanta – Volunteer

