

#### 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

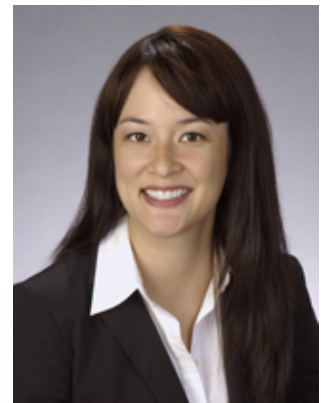
- U.S. Tax Court

## Rose K. Drupiewski

Associate

Atlanta

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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.

#### Significant Matters

- Reduced potential estate tax liability by one-third for a client facing a potential estate tax liability of over \$11 Million and implemented planning techniques to further reduce client liability
- Advised an executor in the administration of an estate, including probating the decedent's will, initiating post-death estate tax planning, and managing contentious beneficiaries
- Served as outside counsel for a national public charity in the merger of subsidiaries, including negotiating and drafting the agreement and plan of merger, researching tax consequences, and filing required documents with the Internal Revenue Service and Secretary of State
- Assisted a real estate developer in the creation of a mixed-income, mixed-use real estate development, including researching requirements for Federal tax exemption, forming subsidiary corporations, and corresponding with State and Federal authorities

## Rose K. Drupiewski, *Continued*

### Seminars & Presentations

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- "Hot Topics in Estate Planning and Charitable Giving", September 2008
- "Family Limited Partnerships: Is it Safe to go Back Into the Water?", July 2008
- "Legal and Tax Issues: What Every Nonprofit Needs to Know", June 2008
- "The 8 Greatest Estate Planning Techniques in Georgia", 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, June 2007.
- "Recent Study Finds Defect Causes Effective Wealth Loss!" a seminar discussing the effective transfer of partnership interests to future generations through the use of defective grantor trusts, May 2007.
- "Charity May Start at Home But It Ends With the IRS", November 2007
- "Exempt Organizations Under Attack: Recent Developments in the IRS Crackdown on Charities", September 2007
- "You've Worked Hard – Why Give It All to Your Ex-Son-In-Law? (Trust Provisions and Techniques For Your Family's Asset Protection," November 2006.
- "Asset Protection for the Well-Heeled Average Joe," August 2006

### News

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- Five Questions to Ask When Considering a Pet Trust

### Professional Affiliations

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- Atlanta Nonprofit Professionals
- Pro Bono Partnership of Atlanta, Subcommittee on Taxation
- IRS Gulf Coast TE/GE Liaison Council
- American Bar Association

