



ATTORNEY PROFILE

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AREAS OF PRACTICE

*Estate Planning and Wealth
Protection
Tax Law*

BAR ADMISSIONS

New York

Roy P. Kozupsky is a partner and the head of the Trusts & Estates department in the New York City offices of Smith, Gambrell & Russell, LLP.

Since being admitted to practice in 1985, Mr. Kozupsky has worked exclusively as a trusts & estate practitioner. His work encompasses private wealth planning for clients and their families and includes the following areas:

1. Intergenerational wealth transfer planning for families and business owners,
2. International estate and tax planning,
3. Philanthropic planning,
4. Complex multi-jurisdictional estate, trust and fiduciary accounting litigation, and
5. Administration of decedents estates, including complex federal and state estate tax planning for estates.

Mr. Kozupsky also has extensive experience in complex gift and estate tax audit proceedings.

An additional significant component to Mr. Kozupsky's practice is family legacy planning. Family legacy planning provides for strategic planning, consulting, management and administration for wealth creators and their families.

This area of legacy planning for large and complex families is achieved through extensive collaborative work with other non-lawyer professionals who specialize in family business planning, and is tailored to comprehensive long-range plans which includes mentoring, education and training of family members on how their wealth can both be effectively protected and deployed.

Mr. Kozupsky's guiding philosophy in family legacy wealth planning is that an estate plan that encourages financial competency, a willingness to accept appropriate risk

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and strong ethics in the younger generations, is one which will develop new wealth by capitalizing on the financial, human and intellectual capital provided by prior generations.

Mr. Kozupsky received his B.A. degree from University of Colorado in 1978. In 1985, he received his J.D. degree from the Antioch School of Law. He is a member of the State Bar of New York.

