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Robert A. Martin, CPA, MBA is an Accounting Lecturer in the School of Accountancy at Kennesaw State University. He has taught introductory financial and managerial accounting as well as income tax and advanced managerial accounting courses for ten years as an adjunct faculty member. For 18 years, Mr. Martin has owned and managed a local CPA firm based in Woodstock, Georgia providing tax and consulting services for individuals and small businesses. Mr. Martin received his Bachelors of Science Degree from Indiana University, Bloomington and MBA degree from Kennesaw State University. He worked in the Exploration and Production Division of Marathon Oil Company in Shreveport, Louisiana for five years as an accounting supervisor. Mr. Martin is a member of the AICPA and Georgia Society of Certified Public Accountants.

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Dr. Jennifer Schafer is an assistant professor in the School of Accountancy at Kennesaw State University. Dr. Schafer's research and teaching interests include taxation and judgment and decision making in accounting. Dr. Schafer, a Florida CPA, is a former tax manager with KPMG, LLP. She is a trustee of the American Taxation Association and a member of the American Institute of Certified Public Accountants and Accounting, Behavior and Organizations. She received her Ph.D. from the University of South Carolina and her M.Acc. and BS from the University of Florida. Dr. Schafer's recent publications include "The Influence of Roles, Advocacy, and

Adaptation to the Accounting Decision Environment”, with Rob Pinsker and Robin Pennington, Behavioral Research in Accounting (2009), “Justification and Self Review: Mitigating Irrelevant Affect in Accounting Judgments”, with Brad Schafer, Advances in Accounting Behavioral Research (2009) and “An Experimental Investigation of the Relation Between Tax Professionals, Tax Refunds and Fees”, with Richard Hatfield and Scott Jackson, Behavioral Research in Accounting (2008).

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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. Ms. Drupiewski’s most recent presentations include "Income Tax Consequences of Sales and Surrenders of Life Insurance Policies," 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 and "Deductions for Claims Against the Estate: New IRS Regs Under Section 2053", a discussion of new IRS regulations affecting the value of certain estate tax deductions, January 2010. Ms. Drupiewski received her LL.M., M.Acc., JD and BS from the University of Florida, B.S. cum laude. She is a member of the State Bars of Georgia, Florida, Arkansas and Tennessee and is admitted to practice in the United States Tax Court.

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