



Ronald L. Rowland

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Mr. Rowland is a partner in the Vorys Columbus office and a member of the tax group. He has a broad range of experience in federal income and estate tax planning as a result of representation of closely held and family-owned businesses. He has planned and negotiated the sales and acquisitions of corporate and partnership entities and planned for reorganizations, redemptions, and admissions of new members. Mr. Rowland's practice in personal planning for business owners includes development of wills, trusts, insurance planning, grantor retained annuity trusts, qualified personal residence trusts, grantor trusts, charitable trusts and partnership structures.

Career highlights include:

- Assisting a variety of family-owned companies in planning for succession ownership
- Assisting high net worth families in developing and implementing gift and estate planning strategies

Mr. Rowland is a member of the American Bar Association, the Ohio State Bar Association, the Florida Bar Association, the Columbus Bar Association and the Ohio Oil and Gas Association.

Mr. Rowland has presented at seminars on requirements for the use of private split dollar insurance agreements.

Mr. Rowland received his LL.M. from the University of Florida Fredric G. Levin College of Law. He received his J.D. *summa cum laude* from The Ohio State University College of Law where he was the Editor of the *Ohio State Law Journal* and a member of the Order of the Coif. He received his B.A. *cum laude* from Wittenberg University and was a member of Pi Sigma Alpha.

Publications

Estate Planning Alert: Federal Gift, Estate and Generation-Skipping Transfer ("GST") Tax Changes Arising From the Tax Relief,

Practice Areas

Government Relations

Taxation

Trusts, Estates, and Wealth Transfer

Education

University of Florida Fredric G. Levin College of Law, LL.M., 1976
The Ohio State University College of Law, J.D., 1972, *summa cum laude*, Order of the Coif
Ohio State Law Journal, Editor, 1971-1972

Wittenberg University, B.A., 1969, *cum laude*

Ronald L. Rowland (Continued)

Unemployment Insurance Reauthorization and Job Creation Act of 2010 ("TRA 2010")

Estate Tax Alert

Honors and Awards

The Best Lawyers in America, Trusts and Estates, 2009-2012

The Best Lawyers in America, Tax Law, 1983-2012

Fellow of the Columbus Bar Foundation since 1985

Ohio Super Lawyers, Tax, 2004-2006

Bar and Court Admissions

Florida

Ohio