

# Abigail Rosen Earthman

Associate

**Practices:** Wealth Preservation

Abigail Rosen Earthman is a member of Winstead's Wealth Preservation Practice Group. Her practice focuses on litigation related to estate, gift and generation-skipping transfer taxes. Abigail gained a great deal of experience from her time spent in the national tax office of a Big Four accounting firm in Washington, D.C. She has experience in matters related to trust, estates, beneficiaries and estate administration.

## Representative Experience

- Advises high net worth individuals in matters involving gift and estate tax audits in Internal Revenue Service examinations, appeals, and trials
- Handles full range of controversy and planning matters in negotiations with Internal Revenue Service and U.S. Tax Court
- Advises individuals and businesses in family wealth transfers
- Represents corporate and private trustees, and trust departments in administration of trusts and fiduciary litigation matters
- Represents individuals, fiduciaries, executors, and beneficiaries in complex litigation matters and estate administrations
- Represented estate in in-depth dividend and distribution tracing from S corporation to various trusts and beneficiaries to refute IRS application of Sections 2042 and 2036
- Represented donor in in-depth examination of historical case law to refute IRS assertion of Section 2036

## Professional & Community Service

- State Bar of Texas
- Fellow, American Bar Association Section of Real Property, Trust and Estate Law
- American Bar Association Section of Real Property, Trust and Estate Law (Co-Chair, Tax Litigation and Controversy Committee; Co-Vice-Chair, Continuing Legal Education, Skills Training; Co-Chair, Digital Property; Fellows Vice Chair, Membership; NAPABA, Liaisons to Other Groups and Organizations)
- Junior League of Dallas
- Contributing editor to the Bloomberg BNA *Tax Management Estates, Gifts and Trusts Journal*

## Awards & Recognition

- *Best Lawyers: Ones to Watch*, Woodward/White, Inc., 2021-2022

## Admissions

- Texas, 2013



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### Houston Office

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### Education

Georgetown University Law Center  
– LL.M., *with distinction*, Taxation, 2014  
– Certificate in Estate Planning

Texas Tech University School of Law  
– J.D., 2013  
– *magna cum laude*  
– *Texas Tech Law Review*, Staff Member, Articles Editor  
– Student Ambassador

Texas Tech University  
– M.S., Personal Finance Planning, 2013

Baylor University  
– B.S., Psychology, 2008

- U.S. Tax Court
- U.S. District Courts, Northern and Southern Districts of Texas