Akerman

Jonathan E. Gopman

Office Managing Shareholder

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Practices

Taxation

Trusts, Estates & Family Services

Education

LL.M., University of Miami School of Law, 1991; Estate Planning

J.D., Florida State University College of Law, 1990

B.A., University of South Florida, 1986; Political Science

Bar Admissions

Florida

North Carolina

Jonathan Gopman serves as the office managing shareholder of Akerman's Naples office and also spends substantial time in the Fort Lauderdale office. Jonathan's practice focuses on sophisticated wealth accumulation and preservation planning strategies for entrepreneurs. He assists entrepreneurs with their personal and business planning needs at all phases of the wealth accumulation and preservation cycle. In his practice Jonathan takes a four part approach to wealth preservation planning by assisting individuals in implementing sophisticated estate planning, tax deferral, tax-favored investment and asset protection structures. Jonathan's personal practice emphasizes international wealth preservation planning. Jonathan has substantial experience in assisting high net worth families with international and domestic estate planning, implementing foreign trust structures, business planning and general tax planning.

Jonathan is an adjunct professor in taxation at Ave Maria Law School in Naples, Florida. Jonathan is a commentator on asset protection planning matters for Leimberg Information Services, Inc. ("LISI"), a member of the legal advisory board of Commonwealth Trust Company in Wilmington, Delaware, and a member of the Society of Trust and Estate Practitioners ("STEP"). He is AV rated by Martindale Hubbell. Jonathan is a member of the Board of Trustees of the Lee Memorial Health System Foundation. Jonathan is also a member of the

University of Miami Citizens Board having previously served on its executive committee and is a past chairman of the Naples Chapter of the Citizens Board. Jonathan serves on the professional advisory committee of The Humane Society of Naples and on the Collier Advisory Council for the Children's Hospital of Southwest Florida. Jonathan is also on the Naples Advisory Board of the Cystic Fibrosis Foundation - Tampa Chapter. Jonathan is the co-author of the revised version of the BNA Tax Management Portfolio on Estate Tax Payments and Liabilities. Jonathan has been interviewed for, and quoted in, numerous articles in well known publications such as the New York Times, Bloomberg Magazine, Forbes Magazine, Wealth Manager Magazine and the Elite Traveler. In 2009, 2010, 2011 and 2012 Jonathan was selected for inclusion in *The Best Lawyers in America*® in the specialty of trusts and estates, he was selected as a *Florida Super Lawyer* for 2010, 2011 and 2012 and he was included in the Florida Trend Legal Elite for 2010 and 2011. In the December 2005 and 2007 issues of Worth Magazine Jonathan was recognized as one of the top one hundred estate planning attorneys in the country. Jonathan is considered one of the leading experts in the world on asset protection planning.

Jonathan also serves on the professional advisory boards of TitleAuction LLC, a Florida limited liability company, Peninsula Lifestyle Capital, PLLC, a Florida limited liability company, and Insightion, LLC, a South Carolina limited liability company, all privately held companies in various lines of business.

Jonathan is the originator of the idea for the statutory tenancy by the entireties trust (commonly referred to as a "STET," a termed he coined) that is set forth in § 3574(f) of Title 12 of Chapter 35 of the Delaware Statutes. This statute was enacted into law in Delaware in July of 2010 and became effective on August 1, 2010. Jonathan's articles, commentaries and presentations have also served as the impetus for changes to the trust laws of several states. In 2011 and 2012, Jonathan assisted the government of Nevis in revising its trust laws (including the Nevis Rule Against Perpetuities) set forth in the Nevis International Exempt Trust Ordinance by rewriting almost the entire Ordinance. He was the only attorney in the United States selected by the government of Nevis to work and consult on this project.

Areas of Experience

Business Succession Planning

Charitable Planning & Charitable Trusts

Corporate Taxation

Estate & Family Wealth Planning

Fiduciary Advisory Services

International Taxation

Pass-Through Taxation

Planning for Asset Protection

Wills & Trusts

Awards & Recognition

- *The Best Lawyers in America* 2010-2013, Listed in Florida for Trusts and Estates Law
- *Super Lawyers* Magazine 2010-2013, Listed in Florida for Estate Planning & Probate
- *Florida Trend's* Legal Elite 2011
- Martindale-Hubbell, AV Rated

Published Work & Lectures

Published Work

- LISI Asset Protection Planning Newsletter, Co-Author, Planning Opportunity Presented for Owners of Pass Through Entities, No. 208, September 12, 2012
- LISI Asset Protection Planning Newsletter, Co-Author, *Parrott v. Sasaki*, No. 195, March 14, 2012
- LISI Income Tax Planning Newsletter, Co-Author, "The Pursuit of International Tax Compliance: IRS Reopens Offshore Voluntary Disclosure Program," No. 22, February 6, 2012
- LISI Income Tax Planning Newsletter, Co-Author, "A Reporting Nightmare - The IRS Finalizes Form 8938, Statement of Specified Foreign Financial Assets," No. 22, February 6, 2012
- LISI Income Tax Planning Newsletter, Co-Author, "More of Your Assets May be Exposed Than You Think," No. 22, February 6, 2012

- LISI Income Tax Planning Newsletter, Co-Author, "IRS Summarizes Reporting Requirements and Penalties for Dual Citizens Residing Outside the United States," No. 22, February 6, 2012
- LISI Income Tax Planning Newsletter, Co-Author, "FATCA: Guidance Delayed Until 'Soon After the New Year,'" No. 22, February 6, 2012
- LISI Income Tax Planning Newsletter, Co-Author, "Your Assets Exposed! What the United States Is Doing To Make You Completely Bare," No. 22, February 6, 2012
- LISI Income Tax Planning Newsletter, Co-Author, "U.S. Indicts Three Swiss Bankers on Charges of Conspiracy to Hide $1.2 Billion from the IRS," No. 22, February 6, 2012
- LISI Asset Protection Planning Newsletter, Co-Author, "Further Analysis on *In re Mortensen*," No. 187, November 7, 2011
- LISI Asset Protection Planning Newsletter, Co-Author, "Gopman & Slenn on *Hirchert*," No. 182, July 21, 2011
- LISI Asset Protection Planning Newsletter, Author, "STET: Delaware Introduces New Asset Protection Trust for Tenancy by the Entireties Property," No. 161, September 8, 2010
- LISI Asset Protection Planning Newsletter, Co-Author, "*In re Baldwin*: Counterproductive Estate Planning Results in Unpleasant Surprises," No. 158, July 8, 2010
- LISI Asset Protection Planning Newsletter, Co-Author, "*Miller v. Kressor*: Lessons Learned From a Creditor Attack on a Third-Party Spendthrift Trust," No. 155, June 9, 2010
- LISI Asset Protection Planning Newsletter, Co-Author, Unraveling the Mysteries of the Florida Exemptions for Life Insurance and Annuity Contracts, Unabridged Version," No. 137, March 3, 2009
- Steve Leimberg's Asset Protection Planning Newsletter, Author, "Braswell - Foreign Asset Protection Trust Respected," No. 136, January 29, 2009
- *The Florida Bar Journal 58*, Co-Author, "Unraveling the Mysteries of the Florida Exemptions for Life Insurance and Annuity Contracts, Part 2," Vol. 83, No. 1, January 2009
- *The Florida Bar Journal 52*, Co-Author, "Unraveling the Mysteries of the Florida Exemptions for Life Insurance and

Annuity Contracts, Part 1," Vol. 82, No. 11, December 2008

- *Tax Management Estates, Gifts & Trust Journal*, Author, "PLR 200822008 Provides Planning Opportunity to Make Existing Defective Grantor Trusts More Flexible," Vol. 33, No. 5, September-October 2008
- The Florida Bar Continuing Legal Education Manual, Co-Author, "Offshore Asset Protection Trusts, Asset Protection in Florida," Chapter 10, 2008
- LISI Estate Planning Newsletter, Author, "PLR 200822008 - Trust Reformation Doesn't Trigger GSTT Exempt Status," No. 1310, June 19, 2008
- Steve Leimberg's Asset Protection Planning Newsletter, Co-Author, "*Chames v. DeMayo* - Waiver of Homestead Right," No. 124, March 5, 2008
- Steve Leimberg's Estate Planning Newsletter, Co-Author, "PLRs 200729005, 200729007, 200729008, 200729009, 200729010, 200729011, 200729013, 200729014, 200729015, 200729016 ☐ Grantor Treated as Owner of Entire Trust," No. 1157, August 1, 2007
- *Wealth Strategies Journal*, Author, "UTC Section 505(b) - Pandora Opens The Box," February 2007
- Steve Leimberg's Asset Protection Planning Newsletter, Co-Author, "In re Lawrence - Momma, I'm Coming Home," 2007
- Steve Leimberg's Asset Protection Planning Newsletter, Co-Author, "UTC Section 505(b) - Withdrawal Rights May Expose Trust Assets to Beneficiaries' Creditors," 2006
- Steve Leimberg's Asset Protection Planning Newsletter, Author, "C.C.A. 200614006 - IRS Can Reach Out and Touch Spendthrift Interest," 2006
- *Wealth Preservation for Physicians, Advanced Planning for Affluent Doctors*, Contributing Author for Chapter 8, "Asset-Protection Planning," 2006
- *Tax Management Estates, Gifts & Trust Journal 269*, Co-Author, "Wealth Protection Planning Under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005," Vol. 30, No. 5, September-October 2005
- Steve Leimberg's Asset Protection Newsletter, Author, "*Cuneo*

Court Honors Florida Homestead Exemption Even Though Used to Hinder, Delay, and Defraud Creditor," 2005

- Steve Leimberg's Asset Protection Newsletter, Co-Author, "New Bankruptcy Act - What Planners Really Need to Know," 2004
- *Tax Management Estates, Gifts and Trusts Journal*, Co-Author, "Oklahoma's Family Wealth Preservation Trust Act," Vol. 29, No. 6, November-December 2004
- Steve Leimberg's Asset Protection Newsletter, Author, "Eulich Revisited - Asset Protection Through Foreign Trusts Alive and Well," 2004
- Steve Leimberg's Asset Protection Newsletter, Author, "*Coumbe* - Sole Trustee - Sole Beneficiary Equals Trouble," 2004
- Steve Leimberg's Asset Protection Newsletter, Author, "*Callava v. Feinberg* - Home Sweet Home," 2003
- 15 Probate Practice Reporter 1, Author, "Optimizing Asset Protection with QTIPs," June 2003
- Steve Leimberg's Estate Planning Newsletter, Author, "Silver Estate," 2003
- Steve Leimberg's Asset Protection Newsletter, Author, "(Almost) 10 Ideas to Consider When Drafting or Reviewing a QTIP Trust to Enhance Asset Protection Planning," No. 27, 2003
- *XXI Florida Bar Tax Section Bulletin 10*, Co-Author, "The Florida Pseudo Self-Settled Trust," March 2003
- *House Calls*, Author, "An Evolving Universe: The Changing Tide of Wealth Protection," Page 20, January-February 2003
- *Outlook*, Author, "The International Power Trust," Volume 4, No. 1, Winter 2002
- *Tax Management Estates, Gifts and Trusts Journal*, Author, "Foreign Trusts and §684," Vol. 27, No. 307, November 2002
- *Tax Management Estates, Gifts and Trusts Journal*, Co-Author, "PLR 200120007 Gives Boost to Estate Planning with Life Insurance," Vol. 27, No. 257, September-October 2002
- *3 Outlook 1*, Author, "IRS Issues Final Regulations Relating to Charitable Lead Trusts," Winter 2001
- *Tax Management Estates, Gifts and Trusts Journal*, Author, "Estate Planning with S Stock: the 'Spreeze' Transaction," Vol. 27, No. 3, May-June, May 9, 2002

- *Tax Management Estates, Gifts and Trusts Journal*, Co-Author, "Ruling on Assignment of Vested Remainder Interest May Have Reached Wrong Conclusion," September-October 2001
- *Tax Management Estates, Gifts and Trusts Journal*, Co-author, "IRS Issues Final Regulations Relating to Charitable Lead Trusts," Vol. 26, No. 2, March-April 2001
- *Tax Management's Estates, Gifts and Trusts Journal*, Author, "IRS Issues Proposed Regulations Relating to Charitable Lead Trusts," Vol. 25, No. 4, July-August 2000
- *Tax Management's Estates, Gifts and Trusts Journal*, Author, "Crummey, The Saga Continues," Vol. 25, No. 4, July-August 2000
- *139 Trusts & Estates 5*, Co-author, "No Good Deed Goes Unpunished: A Primer on Excise Tax Penalties on Foundations and Charitable Trusts," May 2000
- University of Miami School of Law - 34th Annual Phillip E. Heckerling Institute on Estate Planning, Author, "The Formula CLAT, the Super Formula CLAT and the Turbo Formula CLAT: New Perspectives on Estate Planning with Charitable Lead Annuity Trusts Established at Death," 1999
- *138 Trusts & Estates 34*, Co-author, "New Perspectives in Planning with Charitable Lead Annuity Trusts Established at Death - Part II," July 1999
- *138 Trusts & Estates 46*, Co-author, "New Perspectives in Planning with Testamentary Charitable Lead Annuity Trusts - Part I," June 1999
- *Estate Planning Magazine*, Co-author, "Impact of the Generation-Skipping Tax on Trusts Using Crummey Powers," May 1999
- *Tax Management's Estates, Gifts and Trusts Journal*, Author, "The Formula CLAT and the Super Formula CLAT: Estate Planning with Charitable Lead Annuity Trusts Established at Death - Part 2," Vol. 23, No. 5, September-October 1999
- *Tax Management's Estates, Gifts and Trusts Journal*, Author, "The Formula CLAT and the Super Formula CLAT: Estate Planning with Charitable Lead Annuity Trusts Established at Death - Part 1," Vol. 23, No. 4, July-August 1999
- *Tax Management's Estates, Gifts and Trusts Journal*

211,Author, "The Income Tax Consequences of an Irrevocable Life Insurance Trust," Vol. 22, No. 5, September-October 1999

- SunTrust IRA Update 1, Author, "Reducing the Tax Bite on Your IRA by Using a Charitable Remainder Trust," Vol. III, No. 1, Spring 1997
- *The Journal of Taxation*, Co-Author, "When Will IRS' Invocation of the Reciprocal Trust Doctrine Be Upheld by the Courts'," Vol. 85, No. 1, p. 1, July 1996
- *Tax Management Estates, Gifts & Trust Journal* 122, Co-Author, "Purchasing a Remainder Interest in a QTIP Trust: An Analysis of *Olsten v. Commissioner*," Vol. 21, No. 3, May-June 1996

Lectures

- American Bar Association Real Property Trust & Estate Law Section, "Offshore Asset Protection: The Nuts & Bolts of Creating, Funding, Administering and Reporting for a Foreign Trust and a Foreign Bank Account," Tele-Seminar, November 13, 2012
- Probate & Pumpernickel, "Beyond the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," Greenville, South Carolina, October 27, 2012
- The Counselors of Real Estate (CRE) Annual Convention, "FATCA, Why Real Estate Investors Need to be Concerned," Panelist, Miami Beach, Florida, Oct. 16, 2012
- Delaware Banker's Association 2012 Delaware Trust Conference, Panelist, "Trust Ethics ☐ Risk Management ☐ When Should You Turn Away Business'," Wilmington, Delaware, Oct. 3, 2012
- LawReviewCLE National Webcast Seminar, "Wealth Protection: Domestic & International Planning," Naples, Florida, Oct. 2, 2012
- Florida Bar Tax Law Section Lunch Meeting Presentation, "Beyond the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," Miami, Florida, July 17, 2012
- American Bar Association Real Property Probate & Trust Law Section (Sub-Section Tele-Conference for Business Law Section), "Asset Protection Trusts in Estate Planning: 'Can I Really Put My Family LLC in a DAPT','" June 6, 2012
- Probate & Pumpernickel Workshop for Comerica Bank, "Beyond

the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," Palm Beach Gardens, Florida, May 24, 2012

- Probate & Pumpernickel Workshop for Comerica Bank, "Beyond the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," Sarasota, Florida, May 23, 2012
- Probate & Pumpernickel Workshop for Comerica Bank, "Beyond the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," Naples, Florida, May 22, 2012
- American Bar Association Real Property Probate & Trust Law Section Spring Meeting/Symposium, "Asset Protection Trusts in Estate Planning: 'Can I Really Put My Family LLC in a DAPT','" May 3, 2012
- Probate & Pumpernickel Workshop for Comerica Bank, "Beyond the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," West Palm Beach, Florida, April 20, 2012
- Probate & Pumpernickel Workshop for Comerica Bank, "Beyond the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," Boca Raton, Florida, March 9, 2012
- Probate & Pumpernickel Workshop for Comerica Bank, "Beyond the No Trick Pony: A Considered Analysis of Recent Asset Protection Trust Cases," Fort Lauderdale, Florida, March 8, 2012
- Professional Education Broadcast Network, "Asset Protection Planning for Real Estate," Tele-Seminar, December 20, 2011
- Suncoast Estate Planning Council, "Planning with Offshore Asset Protection Trusts, Problems, Pitfalls, Opportunities & Assurance," St. Petersburg, Florida, November 3, 2011
- Probate & Pumpernickel Workshop for Comerica Bank, "When Estate, Income & Asset Protection Planning Intersect," Sarasota, Florida, October 19, 2011
- Probate & Pumpernickel Workshop for Comerica Bank, "When Estate, Income & Asset Protection Planning Intersect," West Palm Beach, Florida, September 15, 2011
- Probate & Pumpernickel Workshop for Comerica Bank, "When Estate, Income & Asset Protection Planning Intersect," Boca Raton, Florida, September 9, 2011

- Pan American/Quantum/AMZ, International Financial Symposium, "Asset Protection," Miami, Florida, August 3, 2011
- American Bar Association, Real Property, Trust & Estate Law Section, "Asset Protection Trusts," Tele-seminar, August 2, 2011
- Tactical Planning Group LLC, "Asset Protection for Closely Held Businesses, Estate, Asset Protection and Income Tax Planning All Rolled Up into One Plan," Chicago, Illinois, July 28, 2011
- Tactical Planning Group LLC, "Asset Protection for Closely Held Businesses, Estate, Asset Protection and Income Tax Planning All Rolled Up into One Plan," Chicago, Illinois, July 27, 2011
- Probate & Pumpernickel Workshop for UBS, "When Estate, Income & Asset Protection Planning Intersect," Greenville, South Carolina, May 13, 2011
- Probate & Pumpernickel Workshop for Comerica Bank, "When Estate, Income & Asset Protection Planning Intersect," Palm Beach Gardens, Florida, March 24, 2011
- Probate & Pumpernickel Workshop for Comerica Bank, "When Estate, Income & Asset Protection Planning Intersect," Fort Lauderdale, Florida, March 10, 2011
- Probate & Pumpernickel Workshop for Comerica Bank, "When Estate, Income & Asset Protection Planning Intersect," Naples, Florida, February 23, 2011
- National Business Institute, Presenter, "Cutting-Edge Asset Protection Skills and Techniques," Tampa, Florida, January 25, 2011
- 2010 Delaware Trust Conference, Delaware Bankers Association Financial Education Alliance, Navigating Rough Seas, Guest Panelist Comparing Delaware law to Nevis law, "Delaware as a Jurisdiction for International Planning: Part, Present, Future," Wilmington, Delaware, November 30, 2010
- Probate & Pumpernickel Workshop for Comerica Bank, Presenter, "My Best Tricks in Asset Protection," Stuart, Florida, September 24, 2010
- Probate & Pumpernickel Workshop for Comerica Bank, Presenter, "My Best Tricks in Asset Protection," Sarasota, Florida, September 21, 2010
- Probate & Pumpernickel Workshop for Comerica Bank,

Presenter, "Wealth Protection Trusts in Florida, What You Can and Can't Do," West Palm Beach, Florida, September 16, 2010

- Southwest Florida Estate Planning Council, Presenter, "My Best Tricks in Asset Protection," Sarasota, Florida, September 14, 2010
- West Broward Estate Planning Council, Presenter, "My Best Tricks in Asset Protection," Weston, Florida, September 7, 2010
- South Palm Beach County Bar Association, Real Property, Probate & Trust Law Section Meeting, Presenter "My Best Tricks in Asset Protection," Delray Beach, Florida, June 9, 2010
- Probate & Pumpernickel Workshop for Comerica Bank, Presenter, "The Interesting Tax Aspects of Asset Protection Trusts," Boca Raton, Florida, May 7, 2010
- Wealth Counsel Forum, Presenter, "My Best Tricks in Asset Protection," Fort Lauderdale, Florida, April 23, 2010
- Probate & Pumpernickel Workshop for UBS, Presenter, "My Best Tricks in Asset Protection," Greenville, South Carolina, March 26, 2010
- Probate & Pumpernickel Workshop for Comerica Bank, Presenter, "My Best Tricks in Asset Protection," Naples, Florida, March 24, 2010
- Northern Trust Attorney/CPA Roundtable Lunch, Presenter, "My Best Tricks in Asset Protection," Weston, Florida, March 5, 2010
- Professional Education Broadcast Network Tele-Seminar, Speaker, "Ethics of Asset Protection Planning," December 15, 2009
- Northern Trust Attorney/CPA Roundtable Lunch, Presenter, "My Best Tricks in Asset Protection," Fort Lauderdale, Florida, December 9, 2009
- Brevard County Estate Planning Council, Presenter, "My Best Tricks in Asset Protection," Indian Harbour Beach, Florida, November 17, 2009
- Probate & Pumpernickel Workshop for Comerica Bank, Presenter, "My Best Tricks in Asset Protection," Boca Raton, Florida, October 9, 2009
- Professional Education Broadcast Network, Live Tele-Seminar, "Avoiding Fraudulent Transfers in Asset Protection Planning," May 28, 2009

- Northern Trust Attorney/CPA Roundtable Lunch, Presenter, "My Best Tricks in Asset Protection," Weston, Florida, May 15, 2009
- American Law Institute/America Bar Association, Telephone Seminar/Audio Webcast, "Irrevocable Trusts under Attack: The Domestic Relations Angle," April 28, 2009
- Probate & Pumpernickel Workshop for JP Morgan at Palm Beach Atlantic University, Presenter, "My Best Tricks in Asset Protection," West Palm Beach, Florida, April 24, 2009
- Lee County Estate Planning Council, Presenter, "My Best Tricks in Asset Protection," Fort Myers, Florida, April 16, 2009
- Corporate Fiduciaries Association of Southeast Florida, Inc., Annual Dinner Meeting, Presenter, "My Best Tricks in Asset Protection," Fort Lauderdale, Florida, March 25, 2009
- National Business Institute, Presenter, "An Attorney's Guide to Asset Protection," Tampa, Florida, February 23, 2009
- National Business Institute, Teleseminar, Presenter, "Advanced Asset Protection Techniques in Estate Planning," February 17, 2009
- The Florida Bar Continuing Legal Education, Presenter, "Offshore Asset Protection Trusts, Asset Protection in Florida," Fort Lauderdale, Florida, November 13 2008
- Professional Education Broadcast Network, Live Teleseminar, Presenter, "Wealth Preservation Planning, Part 2," October 8, 2008
- Professional Education Broadcast Network, Live Teleseminar, Presenter, "Wealth Preservation Planning, Part 1," October 7, 2008
- Probate & Pumpernickel Workshop at JP Morgan, Presenter, "Unraveling the Mystery of the Florida Exemptions for Annuities and Life Insurance," Naples, Florida, May 21, 2008
- National Business Institute, Presenter, "Advanced Asset Protection Strategies - Domestic & Foreign Asset Protection Trusts," Tampa, Florida, April 23, 2008
- Northern Trust Attorney/CPA Roundtable Lunch, Presenter, "Asset Protection Issues Under the New Florida Trust Code," Fort Lauderdale, Florida, March 6, 2008
- Northern Trust Attorney/CPA Roundtable Lunch, Presenter,

"Asset Protection Issues Under the New Florida Trust Code," Weston, Florida, February 1, 2008

- FICPA - Florida Gulf Coast University Accounting and Tax Conference, Presenter, "Update on Florida Homestead & Asset Protection Trusts," Fort Myers, Florida, November 1, 2007
- National Business Institute, Presenter, "Demystifying Asset Protection Vehicles," Tampa, Florida, August 21, 2007
- National Business Institute, Presenter, "Demystifying Asset Protection Vehicles," Orlando, Florida, August 20, 2007
- Lee County Estate Planning Council, Presenter, "The New Florida Trust Code - How It Affects Asset Protection Planning," Fort Myers, Florida, March 27, 2007
- Probate & Pumpernickel Workshop at JP Morgan, Presenter, "The New Florida Trust Code - How It Affects Wealth Protection Planning," Naples, Florida, March 20, 2007
- National Business Institute, Presenter, "An Attorney's Guide to Asset Protection," Tampa, Florida, January 25, 2007
- National Business Institute, Presenter, "Understanding Family Limited Partnerships in Florida as a Tool in Asset Protection," Orlando, Florida, April 27, 2006
- National Business Institute, Presenter, "Understanding Family Limited Partnerships in Florida as a Tool in Asset Protection," Tampa, Florida, April 26, 2006
- IIR's 4th Annual Event: Hedge Fund Investing Through Life Insurance and Annuities, Panelist, "Private Placement Life Insurance," Coconut Grove, Florida, February 27-28, 2006
- Lee County Estate Planning Council, Presenter, "Recent Developments in Wealth Protection - Legislation & Case Law," Fort Myers, Florida, January 31, 2006
- National Business Institute, Presenter, "Protect Your Client's Assets: Bullet Proofing Techniques for Florida Attorneys," Orlando, Florida, January 27, 2006
- National Business Institute, Presenter, "Protect Your Client's Assets: Bullet Proofing Techniques for Florida Attorneys," Tampa, Florida, January 24, 2006
- Northern Trust Roundtable, Presenter, "Recent Developments in Wealth Protection Planning," Weston, Florida, January 20, 2006

- Estate Planners Day, Keynote Speaker for Southeastern Wyoming Estate Planning Council's Annual Seminar, "Wealth Protection Planning," Cheyenne, Wyoming, October 21, 2005
- National Business Institute Professional Education Seminar, Presenter, "Unraveling the Mystery of Asset Protection Vehicles in Florida," Fort Myers, Florida, May 6, 2005
- National Business Institute Professional Education Seminar, Presenter, "Unraveling the Mystery of Asset Protection Vehicles in Florida," Tampa, Florida, May 4, 2005
- Florida Institute of Certified Public Accountants, Health Care Industry Conference, Presenter, "Wealth Protection Planning for Physicians," Orlando, Florida, April 28, 2005
- Professional Seminar Sponsored by Rochdale Offshore Investment Management, Morning Session, Presenter, "Integrating Sophisticated Foreign Wealth Protection Planning with Foreign Investment Platforms & Asset Management," Naples, Florida, April 21, 2005
- Professional Seminar Sponsored by Rochdale Offshore Investment Management, Evening Session, Presenter, "Integrating Sophisticated Foreign Wealth Protection Planning with Foreign Investment Platforms & Asset Management," Naples, Florida, April 21, 2005
- CPE Workshop, Presenter, "Sophisticated Domestic & International Wealth Protection Strategies," Philadelphia, Pennsylvania, September 22, 2004
- Financial Advisor Magazine & Resource Network, Ltd. Forum: Providing Wealth Management Services to the Affluent, Presenter, "Asset Protection Planning," New York, New York, June 8, 2004
- Lee County Estate Planning Council, Presenter, "Offshore Wealth Protection Planning," Fort Myers, Florida, November 25, 2003
- HCAA/Polaris 2003 Fall Conference, Presenter, "Wealth Protection Planning for the High Risk Business Professional," San Diego, California, November 11, 2003
- Collier County Community Foundation, Presenter, "Estate Planning with Charitable Lead Annuity Trusts," Naples, Florida, September 4, 2003

- PrimeGlobal 2001 Summit, Presenter, "Estate Planning with S Stock Just Changed: Introducing the Spreeze Transaction," Boca Raton, Florida, October 31, 2001
- Prime Global: Asset Protection Planning Seminar, Presenter, "The Income Tax Consequences of Irrevocable Life Insurance Trusts, Including Foreign Tax Issues," Fort Lauderdale, Florida, November 13, 2000
- Akron Estate and Tax Planning Council's Annual Seminar: Sophisticated Estate Planning Strategies, Keynote Speaker, "Estate Planning with Charitable Lead Annuity Trusts," co-sponsored by the American Cancer Society, June 26, 2000
- Akron Estate and Tax Planning Council's Annual Seminar: Sophisticated Estate Planning Strategies, Keynote Speaker, "Crummey, The Saga Continues," co-sponsored by the American Cancer Society, June 26, 2000
- Tax Management Advisory Board Meeting, Presenter, "Crummey, the Saga Continues," New York, New York, March 16, 2000
- Southern Nevada Estate Planning Council Meeting, Keynote Speaker, "New Perspectives in Planning with Testamentary Charitable Lead Annuity Trusts," May 15, 2000
- 2000 Strategy on Estate Planning, presentation on behalf of The B'nai B'rith Foundation of the United States, Presenter, "New Perspectives in Planning with Testamentary Charitable Lead Annuity Trusts," Miami, Florida, February 17, 2000; Boca Raton, Florida, February 15, 2000
- University of Miami School of Law, 34th Annual Phillip E. Heckerling Institute on Estate Planning, Presenter, "CRTs & CLTs," Miami Beach, Florida, January 13, 2000
- Greater Miami Tax Institute, Presenter, "New Perspectives in Planning with Testamentary Charitable Lead Annuity Trusts," June 9, 1999
- The B'nai B'rith Foundation of the United States, Presenter, "Strategic Estate and Tax Planning: Meeting the Challenges to Your Income and Estate," Fort Lauderdale, Florida, February 1999
- Strategic Estate & Tax Planning Professional Seminar, presentation on behalf of The B'nai B'rith Foundation of the United States, Presenter, "The Formula CLAT and the Super

Formula CLAT: Estate Planning with Charitable Lead Annuity Trusts Established at Death" Palm Beach & Fort Lauderdale, Florida, March 1998

- Professional Advisory Committee, Jewish Community Foundation of South Palm Beach County, Presenter, "The Jacqueline K. Onassis Estate Plan and Planning with Charitable Lead Annuity Trusts Established at Death," December 1997
- Florida Bar Continuing Legal Education Committee and the Real Property, Probate and Trust Law Section, Presenter, "Will and Trust Drafting, Part Deux-Drafting Power of Withdrawal ("Crummey") Provisions," Miami and Tampa, Florida, September 1997
- Greater Miami Tax Institute, Presenter, "The Income Tax Consequences of Irrevocable Life Insurance Trusts," May 1997
- Eckert Seamans Cherin & Mellot - Estate & Trust Department Luncheon Presentation, Presenter, "Recent Developments with S Corporation Stock for Estate Planners," October 1996
- Life Insurance Agents & Financial Planners at Allmerica Financial, Presenter, "Basic Estate Planning & Use of Life Insurance in Estate Planning," Miami Lakes, Florida, November 1995
- *International Tax Journal*, Co-Author, "Revenue Procedure 95-10: Establishes Classification Guidelines for Domestic and Foreign LLCs," Vol. 22, No. 1, p. 43, Winter 1996, Tax Assessments Vol. 5, No. 1, p. 14, September 1995
- *Tax Assessments*, Co-Author, "Grantor Trusts Offer Opportunity to Accomplish Tax Free Gift," Vol. 134, No. 10, p. 58, October 1995, Vol. 15, No. 1, p. 1, September 1995
- *The Will and the Way*, Co-Author, "Planning Around Corporate Ownership of Life Insurance in a Closely Held Business," Vol. 13, No. 2, p. 12, February 1994
- *The Journal of Taxation*, Co-Author, "Ruling on Qualified Sub S Trusts Raises Potential Phantom Gain and Installment Problems," Vol. 78, No. 5, May 1993
- *Practicing Law Institute Course Handbook Series* Securities Arbitration Institute, Author, "Objecting to and Limiting the Use of Regulatory Documents in Arbitration and Litigation Cases," August 2010

- *Practicing Law Institute Course Handbook Series*, Securities Arbitration Institute, "Investment Advisers and Brokers: When is a Broker Subject to Fiduciary Duties," August 2009
- *Practicing Law Institute Course Handbook Series*, Author, "Market- Timing, Late Trading and Market Manipulation," Securities Arbitration Institute, August 2009

Court Admissions

- U.S. Tax Court
- U.S. District Court, Western District of North Carolina

Professional Memberships & Activities

- Lee Memorial Health System Foundation, Board of Trustees, Member
- University of Miami Citizens Board, Member; Executive Committee, Past Member
- University of Miami Citizens Board, Naples Chapter, Past Chairman
- The Humane Society of Naples, Professional Advisory Committee, Member
- Children's Hospital of Southwest Florida, Collier Advisory Council, Member
- Cystic Fibrosis Foundation - Tampa Chapter, Naples Advisory Board, Secretary
- Leimberg Information Services, Inc. ("LISI"), Commentator on Asset Protection Planning Matters
- Commonwealth Trust Company, Legal Advisory Board, Member
- Society of Trust and Estate Practitioners ("STEP"), Member
- American Bar Association, Real Property, Probate & Trust Law Section, Member