



## WILLIAM N. HOROWITZ

### Background

William N. Horowitz is a Principal in Cummings & Lockwood's Private Clients Group and is based in the Bonita Springs office. Bill focuses his practice in the area of trusts and estates and related tax matters. He represents and advises individuals, beneficiaries, fiduciaries and charitable organizations.

Bill began his legal career in 1976 as an Associate at the law firm of Henderson, Franklin, Starnes & Holt in Fort Myers, Florida, where he became a partner in 1980 and continued his practice with that firm until August 2001 when he joined Cummings & Lockwood.

### Practice Areas

- Private Clients Group
- Wills, Trusts and Estate Planning
- Probate and Estate Administration
- Fiduciary and Trustee Services
- Wealth Protection Planning
- Philanthropic Giving
- International Estate and Tax Planning
- Business Succession Planning

### Education

- University of Miami School of Law (LL.M. in Taxation, 1976)
- University of Miami School of Law (J.D., 1975)
- University of Florida (B.S., 1972)

### Professional Organizations

- Florida Bar Association

### Professional Recognition

- The American College of Trust and Estate Counsel (ACTEC), Fellow
- Florida Super Lawyers, 2006 - Present
- The Best Lawyers in America, 2001 - Present
- Martindale-Hubbell, AV Rated



**William N. Horowitz**

### Principal

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# CUMMINGS & LOCKWOOD LLC

## Civic and Philanthropic Activity

- Florida Gulf Coast University Foundation, Inc., Chairman Emeritus
- Bonita Springs Concert Band, Friends of the Band, Member