



PRIVATE CLIENTS GROUP

Cummings & Lockwood has one of the largest trusts and estates practices in the United States, with a significant private client base of high net worth individuals and families, family offices, closely-held businesses, and private foundations.

Our private clients attorneys are experienced in the areas of estate planning and administration; estate, income and gift tax; trust formation and management; executor and trustee services; charitable giving and foundations; special needs planning; probate law; and residential real estate.

Whether dealing with recently acquired assets or family fortunes that span generations, the Firm provides innovative strategies and solutions to preserve, enhance and transition our clients' wealth, as well as meet their varied legal needs and personal goals.

Our Private Clients Group comprises the following practice areas:

- Wills, Trusts and Estate Planning
- Probate and Estate Administration
- Fiduciary and Trustee Services
- Wealth Protection Planning
- Philanthropic Giving
- International Estate and Tax Planning
- Estate Planning for Hedge Fund and Private Equity Principals
- National Charitable Planning Group
- Business Succession Planning
- Probate and Tax Litigation
- Residential Real Estate

What Differentiates Cummings & Lockwood?

- Established in 1909, we have one of the largest, oldest and most respected trusts and estates practices in the United States.
- We are known for giving our clients and families partner-level attention and highly personal client service throughout their lifetimes.
- We have more Fellows of The American College of Trust and Estate Counsel (ACTEC); Florida Board Certified Wills, Trusts and Estates Attorneys; AV rated Martindale-Hubbell lawyers; Best Lawyers; and Super Lawyers per capita than our competitors.
- We have developed state-of-the-art software technology and proprietary document drafting systems that enable us to create estate planning instruments for our clients that reflect best legal practices and industry leading standards.
- We have our own in-house team of fiduciary accountants and paralegals who assist our attorneys with death

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- tax returns, income tax returns for trusts and estates, gift tax returns, accountings and planning for our clients.
- We are experienced with all issues relating to domicile and residency-based taxation and have offices in U.S. states both with and without income and death taxes.
- We serve as fiduciaries for many of our clients' estates and trusts and currently have over \$10 billion in assets under administration.
- We have clients who reside in nearly all 50 U.S. states and in over 25 countries around the world.
- We are able to provide our private clients with a full range of legal services to meet their personal and/or business needs.

Cummings & Lockwood - *The Choice* for sophisticated legal counsel.