CUMMINGS & LOCKWOOD LLC

DAVID M. HALPEN

Background

David M. Halpen is Counsel in the Palm Beach Gardens office of Cummings & Lockwood. David has over twenty years of broad-based legal experience in trusts and estates planning, estate settlement, trust administration, business succession planning, and U.S. and international tax planning for a variety of high net worth clients.

Prior to joining Cummings & Lockwood, he was a shareholder with Dunwody, White & Landon in their Naples and Palm Beach Offices.

Practice Areas

- Private Clients Group
- Wills, Trusts and Estate Planning
- Probate and Estate Administration
- Fiduciary and Trustee Services
- Philanthropic Giving
- International Estate and Tax Planning
- Business Succession Planning
- National Charitable Planning Group
- Estate Planning for Collectors, Authors, Artists and Musicians
- Tax Controversy and Litigation
- Family Office and Closely Held Business Group

Education

- University of Florida, Levin College of Law (LL.M. in Taxation, 1994)
- Paris Institute of International Law (Certificate in International Law, 1992)
- Leiden University, The Netherlands (Certificate in International Tax Law, 1992)
- University of Florida, Levin College of Law (J.D., *with honors*, 1993)
- University of Florida (B.A. in Criminology, 1990)

Bar Admissions

- Florida, 1993
- United States District Court, Middle District of Florida

David M. Halpen

Counsel

Seacoast Banking Centre
3001 PGA Boulevard, Suite 104
Palm Beach Gardens, FL 33410

T 561.214.8508
F 239.430.3366

dhalpen@cl-law.com

- United States Tax Court

Professional Organizations

- Florida Bar Association, Taxation and Real Property, Probate and Trust Law Sections, Member
- American Bar Association, Taxation and Real Property, Probate and Trust Law Sections, Member
- Palm Beach County Bar Association, Taxation and Real Property, Probate and Trust Law Sections, Member
- North Palm Beach County and Martin County Estate Planning Counsel, Member

Professional Recognition

- The Best Lawyers in America (Tax Law and Trust and Estates), 2013 - present
- The Best Lawyers in America, Lawyer of the Year, Trusts & Estates, West Palm Beach, 2023

Articles/Publications

- "Estate and Probate Planning for Snow Birds and Florida Residents", 22nd Annual Midwest Estate, Tax and Business Planning Institute, 1995