

# 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

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# CUMMINGS & LOCKWOOD LLC

- 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