



## HOWARD M. HUJSA

### Background

Howard M. Hujsa is a Principal in Cummings & Lockwood's Private Clients Group and is based in the Bonita Springs office.

Howard focuses his practice on complex estate planning (including gift, estate, charitable and generation-skipping transfer tax planning), trust and estate administration and the representation of charitable organizations.

He speaks frequently on estate and tax planning topics before both lawyer and non-lawyer audiences.

### Practice Areas

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

### Education

- New York University School of Law (LL.M. in Taxation, 1990)
- University of Miami School of Law (J.D., *cum laude*, 1989)
- University of South Florida (B.A., 1986)

### Bar Admissions

- Florida, 1993

### Professional Organizations

- Florida Bar Association
- American Bar Association

### Professional Recognition

- Board Certified by the Florida Bar in Wills, Trusts and Estates, 2000 -



**Howard M. Hujsa**

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# CUMMINGS & LOCKWOOD LLC

- Present
- Florida Super Lawyers, 2007 - Present
- The Best Lawyers in America, 2010 - Present
- Martindale-Hubbell, AV Rated

## Civic and Philanthropic Activity

- Holocaust Museum and Education Center of Southwest Florida
- Hope for Haiti
- Care Club of Collier County
- Greater Naples Area Planning Giving Council

## Articles/Publications

- Ancillary Probate in Florida, Practical Law Guide, co-author, Thomson Reuters
- Probate: Florida, Practical Law Guide, co-author, Thomson Reuters
- "Unraveling the Mysteries of the Florida Exemptions for Life Insurance and Annuity Contract", Part 1 and Part 2, *Florida Bar Journal*