# CUMMINGS & LOCKWOOD LLC

### 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
- National Charitable Planning Group
- Family Office and Closely Held Business 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**



#### Howard M. Hujsa

Principal

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## CUMMINGS & LOCKWOOD LLC

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