

RICHARD B. COMITER
ATTORNEY AT LAW

BIOGRAPHICAL INFORMATION:

Richard B. Comiter is the senior partner of Comiter, Singer, Baseman & Braun, LLP, a Florida regional tax law firm. He provides counsel to high net worth individuals and families focusing on income, estate and gift tax planning and assists business owners on how to most effectively pass their ownership interests from one generation to the next. The focus of Mr. Comiter's practice is federal income and estate tax planning, partnership and limited liability company state law, structuring of business transactions for pass-through entities, succession and wealth transfer planning, probate and asset protection. Mr. Comiter was awarded a B.S.B.A. with Honors from the University of Florida and earned a M.S.M. in Tax Accounting from Florida International University. Mr. Comiter received his Juris Doctor, with Honors, and a Master of Laws in Taxation from the Fredric G. Levin College of Law at the University of Florida. He is a member of the Board of Trustees of the Levin College of Law and was the Chairman of its Planned Giving Task Force. He is also a member of Florida Blue Key.

Mr. Comiter has been acknowledged as a leader in the field of taxation and estate planning by his peers as well as by leading legal publications. He was recently selected as the 2010-2011 Recipient of the Tax Section of The Florida Bar Gerald T. Hart Outstanding Tax Attorney of the Year Award. He was recognized as the 2012 Tax Lawyer of the Year for West Palm Beach by South Florida's Best Lawyers. He is named in the field of corporate tax by *Who's Who Legal*, as a member of the Florida Legal Elite by *Florida Trend*, as a Top Lawyer in Tax and Estate Planning by the *South Florida Legal Guide*, as a Top 100 Florida Super Lawyer, *The Best Lawyers in America* in the categories of Trusts and Estates and Tax Planning. *Mr. Comiter is also named in Chambers USA: America's Leading Lawyers for Business* as a leading tax planning and estate planning attorney in Florida. Since 2010, he has been listed as one of less than 10 lawyers receiving their highest rating of "Band 1" in the Florida Tax Planning category. He is a Fellow of The American College of Trust and Estate Counsel and is currently serving on its Asset Protection and Business Planning Committees.

He is a Past-Chair of the Tax Section of The Florida Bar (the "Tax Section"). He has also served as the Director of the Education Division and Federal Tax Divisions of the Tax Section, and is a former Chair of its Individual and Pass-Through Entities, Finance, and Long Range Planning Committees. Mr. Comiter also recently served as a member of the Tax Section's Olmstead Task Force; was a member of the Limited Partnership Act Review Committee, and the Steering and Drafting Committee for the revisions to two Florida's Limited Liability Company Acts, and the Florida Revised Uniform Partnership Act. Mr. Comiter annually lectures on Pass-Through Entities and Entity Selection at The Florida Bar's Tax Certification and Review Conference and the FICPA's Florida Institute on Federal Taxation Conference. Mr. Comiter was a columnist on S Corporations and Partnership State Law and a member of the Board of Advisors and

Contributing Editors for the Journal of Partnership Taxation. Mr. Comiter is also a Florida Bar Board Certified Tax Lawyer and a Florida Certified Public Accountant.

Mr. Comiter is a member of the Board of Directors for MorseLife. Mr. Comiter has previously served as President of the Palm Beach/Martin County Estate Planning Council and the Palm Beach County Tax Institute. He is a Past-President of the Jewish Community Center of the Greater Palm Beaches, a member of the Board of Directors of the Jewish Federation of Palm Beach County and a Past-Chair of its Professional Advisory Committee. Mr. Comiter previously served as the Regional Vice-President and member of the Board of Directors of the Florida Association of Attorney-Certified Public Accountants.

Mr. Comiter has lectured in programs sponsored by the American Bar Association, The Florida Bar, the Florida Institute of Certified Public Accountants, The American College of Trust and Estate Counsel, the Lawyers Guaranty Fund Assembly, New York University's Institutes on Partnership Taxation and Closely Held Businesses, the National Business Institute and the Graduate Tax Department at the Levin College of Law at the University of Florida. Mr. Comiter has been a guest speaker for numerous other Florida professional, educational, income and estate planning councils and business organizations.

EDUCATION:

University of Florida, B.S.B.A., with Honors (1976)
Florida International University, M.S.M. in Tax Accounting (1978)
Exeter University College of Law - England, William and Mary (1979)
University of Florida, Juris Doctorate, with Honors (1980)
University of Florida, Master of Tax Law (1981)

EDUCATIONAL HONORS:

Phi Eta Sigma Honor Society
Phi Kappa Phi Honor Society
Beta Alpha Psi Honor Society
Graduate Tax Advisor to the University of Florida Law Review

PROFESSIONAL DISTINCTIONS:

Selected as the 2012 Tax Lawyer of the Year for West Palm Beach by South Florida's Best Lawyers
Top 100 Attorneys in Florida, The Wall Street Journal – July 2013
2012 Tax Lawyer of the Year for West Palm Beach by South Florida's Best Lawyers
2010-2011 Recipient of the Tax Section of The Florida Bar Gerald T. Hart Outstanding Tax Attorney of the Year Award
Columnist and Board of Advisors and Contributing Editors, Journal of Partnership Taxation
Selected to be a Fellow of The American College of Trust and Estate Counsel (ACTEC)
Selected to Best Lawyers in America by Woodward & White, Inc.

Selected to *Chambers USA Guide* as one of Florida's leading income tax and estate planning lawyers

Selected to *Florida Trend* as a Florida Legal Elite honoree

Selected to Top 100 Florida Super Lawyers

Selected to Top 100 Miami Florida Super Lawyers

Selected to *South Florida Legal Guide* in the categories of Estates and Trusts and Tax

Selected to *Who's Who Legal: USA - Corporate Tax*

Elected to Board of Trustees of the Fredric G. Levin College of Law
and Chairman of its Planned Giving Task Force

PROFESSIONAL MEMBERSHIPS:

American Bar Association, Partnership Taxation Section

American College of Trust and Estate Counsel (ACTEC),
Business Planning and Asset Protection Committees

Florida Bar Board Certified Tax Lawyer

Certified Public Accountant, Florida

Florida Association of Attorney-Certified Public Accountants, Board of Directors
and Regional Vice-President

Florida Bar Association - Tax Section, Chair

Education Division, Director

Federal Tax Division, Director

Tax of Individuals and Pass-Through Entity Committee, Chair

FRUPA Steering and Drafting Committee

LLC Steering and Drafting Committee

RULPA Steering and Drafting Committee

The Tax Section's Olmstead Task Force

Florida Institute of Certified Public Accountants

Palm Beach County Bar Association

Palm Beach County Tax Institute, Past President

Palm Beach/Martin County Estate Planning Council, Past President

Real Estate Securities and Syndication Institute, Past Vice President Dade County Chapter

Scripps Professional Advisory Group Steering Committee

Sports Lawyers Association

FORMER PARTNER:

August & Comiter, P.A. (1989-1998)

Steel Hector & Davis (1981-1989)

PROFESSIONAL LECTURES & ADDRESSES:

American College of Trust and Estate Counsel (ACTEC) -

Partnership Sub-Committee of Business Planning Committee

American Bar Association, Mid-Year Mini Program

American Technion Society National Board of Directors

Boca Raton Estate and Tax Roundtable

Central Florida Estate Planning Council
Florida Atlantic University, Harriet L. Wilkes Honors College
Florida Bar Tax Section Programs and Tax Practitioners' Review and Update
FICPA Annual Accounting Show
FICPA Estate and Financial Planning Conference
FICPA Florida Institute on Federal Taxation Conference
Greater Fort Lauderdale Tax Council
Jewish Federation of Palm Beach County Professional Advisory Committee
Lawyers Guaranty Fund Assembly
Greater Miami Tax Institute
National Business Institute
National Securities Licensing Institutes
New York University, Institutes on Partnership Taxation and Federal Taxation
of Closely Held Businesses
Palm Beach County Tax Institute
Palm Beach County Estate Planning Council
Real Estate Securities and Syndication Institution
The Palm Beach Investment Group
University of Florida, College of Law, Graduate Tax Department
University of Florida, Law Center Association Trustee
Palm Beach Estate Planning Council Breakfast Roundtable

PROFESSIONAL PUBLICATIONS (A Partial List):

Review The Florida Bar Tax Section's Comments On IRS Interpretation of Treasury Regulations
on Basis of S Corporation Stock
Selected Entity Comparison Flowchart, Florida Bar Tax Certification Review Course (2005-2010)
"Partnership Law - Recent Developments", *Journal of Partnership Taxation*, (Summer 1998)
"Florida's New Partnership Law," *Florida Bar Journal*, Volume LXIX, No. 10, November 1995.
"Partnership Law - Recent Developments," *Journal of Partnership Taxation*, (Spring 1993 and
1994).
"Do the Reporting Rules of ERISA Apply to Reduced Salary Buy-Ins and Deferred Compensation
Arrangements,"
Tax Section Bulletin, (October 1992).
"S-Corporations Buy-Sell and Redemption Agreements: Let the Drafter Beware," *Journal of
Partnership Taxation*,
(Summer 1992).
"Personal Residence GRITS - A Current Plan to Reduce Estate Tax," *Real Estate Finance*, (Spring
1992).
"Reasonable Compensation: Dividends vs. Wages - A Reversal of Positions," *Journal of
Partnership Taxation*,
(Winter 1991).
"The Statute of Limitations and S-Corporation Shareholders," *Journal of Partnership Taxation*,
(Fall 1991).

"Minimizing the Built-in Gains Tax Imposed Under Section 1374." *Journal of Partnership Taxation*, (Summer 1990).

"Recent Private Rulings Hold Shopping Mall Rents Are Not Passive Investment Income." *Journal of Partnership Taxation*, (Fall 1989).

"Investing in Real Estate Syndications After Tax Reform." *Florida Builder & Developer*, (October 1988).

COMMUNITY ASSOCIATIONS:

American Jewish Committee, National Board of Governors, Past Treasurer and Member of the Board of Directors of the Gold Coast Chapter

Arthur I. Meyer Jewish Academy, Executive Board, Vice-President Legal, Administration and Treasurer

Florida Blue Key, Member

Jewish Community Center of the Palm Beaches, President, Vice President - Finance, Vice-President Legal,

Executive Board and Chairman of the Sports and Aquatics Committee

Jewish Federation for Palm Beach County, Board of Directors and Chair of the Professional Advisory Committee to the Foundation

Palm Beach Gardens Youth Athletic League

University of Florida Life Member of National Alumni Association, Palm Beach County Chapter