



## Michael S. Singer

MANAGING PARTNER

561-626-2101



Assistant: Rebekah Singer  
rsinger1@comitersinger.com

## About Mr. Singer

Michael Singer is the Managing Partner in the law firm of Comiter, Singer, Baseman & Braun, LLP and concentrates in the areas of estate planning, estate trust, & guardianship litigation, asset protection and health-care law. Michael has been representing clients in South Florida for 30 years and is a frequent lecturer and program chair in the areas of estate planning, asset protection, and risk management. Michael also is a certified mediator who mediates in his numerous areas of expertise.

Over the past ten years, Michael has very successfully litigated numerous cases on behalf of both beneficiaries and fiduciaries in complex estate and trust litigation, as well as in complex guardianship matters. Michael's expertise as both an estate planner and as a litigator provides clients with a unique and comprehensive approach to both estate planning as well as estate and trust litigation.

As an author, Michael has been published on numerous occasions, writing articles on asset protection (including medical practice risk management), estate planning and taxation. His articles have appeared in various publications including the Palm Beach Medical Society Journal, the Journal of Asset Protection, the Florida Bar Journal and the Estate Tax Planning Advisor. He co-authored five editions of Chapter 2 of Asset Protection in Florida (Florida Bar 2008-2015) and authored Chapter 3 of the Representing Physicians Handbook, published by the American Health Lawyers Association (January 2006). Additionally, Michael authored what was at the time widely recognized as the leading article analyzing whether retirement plans were exempt from creditor attachment.

### PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS



- ▶ American Bar Association, Litigation, Ethics and Malpractice Group
- ▶ American Bar Association, Probate & Fiduciary Litigation Committee
- ▶ American Bar Association, Real Property, Trust and Estate Law Section
- ▶ The Florida Bar (Sections: Tax, Real Property, Probate and Trust Law, Health Care)
- ▶ The Florida Bar, Past Co-Chair, Tax Procedures Division of the Tax Section
- ▶ The Florida Bar, Asset Protection Committee of the Real Property Probate and Trust Law Section
- ▶ The Florida Bar, Probate and Trust Litigation Committee of the Real Property Probate and Trust Law Section
- ▶ The Florida Bar, Probate Law and Procedure Committee of the Real Property Probate and Trust Law Section
- ▶ American Health Lawyers Association (Member: Physician Group; Medical Malpractice and Physician Practice Group Task Force)

### PROFESSIONAL DISTINCTIONS



## Practice Areas

- ▶ Estate Planning and Administration
- ▶ Asset Protection Planning
- ▶ Probate
- ▶ Tax Planning
- ▶ Business Entities and Transactions
- ▶ Tax Controversies and Disputes
- ▶ Trust Litigation
- ▶ Estate Administration
- ▶ Guardianship

## BAR ADMISSIONS

- ▶ Florida Bar, 1988

## EDUCATION

- ▶ University of Florida, J.D., 1987
- ▶ University of Florida, LL.M., 1988
- ▶ Tulane University, B.A., 1984

## How is your LLC taxed for federal income tax purposes?



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- ▶ The Best Lawyers in America
- ▶ Top Attorneys in Florida, The Wall Street Journal and Miami Magazine
- ▶ Strathmore's Who's Who

## PUBLICATIONS



- ▶ **Can Physicians Protect their Assets?**, On Call Magazine, December 1991 [\[View PDF\]](#)
- ▶ **Fighting the Statute of Limitations-Is There Hope?** Florida Bar Journal Volume LXVI, Number 10, November 1992 [\[View PDF\]](#)
- ▶ **Are Qualified Plans Exempt in Bankruptcy?** Patterson and Its Aftermath Part 1 | Part 2 Journal of Asset Protection, Part 1 in July-August 1997, Part 2 in September-October 1997 [\[View PDF\]](#)
- ▶ Asset Protection Strategies, On Call Magazine, October 1998 [\[View PDF\]](#)
- ▶ **Can the Small Business Owner Survive Patterson?** Journal of Asset Protection, Volume 5, Number 5, May-June 2000 [\[View PDF\]](#)
- ▶ **Almost Everything You Want to Know About Saving for College (Co-Author)** Estate Tax Planning Advisor, in two consecutive issues, June-July 2002, Volume 1, Issues 5 and 6 [\[View PDF\]](#)
- ▶ **Licensure Issues in Going Bare**, On Call Magazine, 2003
- ▶ **How Safe is the Tenancy by the Entirety?**, On Call Magazine, February-March 2004 [\[View PDF\]](#)
- ▶ **Trends in Risk Management of Asset Protection**, March 2005 [\[View PDF\]](#)
- ▶ **Representing Physicians Handbook**, Author/Editor (PDF Not Available)
- ▶ **Asset Protection in Florida, The Florida Bar**, "Editions One through Four" (current) – Author – Tenancies by the Entireties (PDF Not Available)
- ▶ **The Florida Digital Assets Act – Ethical Issues in Representing Spouses in the Brave New Digital World**, ActionLine, Florida Bar Real Property, Probate & Trust Law Section, Winter 2017

## Coronavirus and Force Majeure Clauses

🕒 May 23rd, by [Comiter, Singer, Baseman & Braun](#)

The unyielding impact of the Coronavirus pandemic cannot be understated, especially considering the ever-increasing invocation of "force majeure" clauses in connection with contracts entered into before this disease took the world by storm. While there are no clear answers, we hope to guide you into asking questions that we are [...]

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## Estate Planning Documents

🕒 May 23rd, by [Comiter, Singer, Baseman & Braun](#)

Our attorneys have been actively working to complete existing estate planning projects, but we are also available to take on new estate planning matters. In addition to those who have contacted our office because of concerns that the COVID-19 coronavirus raises, our attorneys have been contacted by clients who want [...]

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## PPP Loans – Forgiven or Imprisoned? Good news for those PPP Borrowers under \$2 million!

🕒 May 23rd, by [Comiter, Singer, Baseman & Braun](#)

Under the CARES Act, several types of loans were made available to business owners. The loan program which has generated the greatest discussion (and controversy) is known as the Paycheck Protection Program ("PPP"). The PPP loan was designed to aid businesses which might be imperiled by the Covid-19 Coronavirus. With [...]

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