



Richard B. Comiter

SENIOR PARTNER

561-626-2101

Assistant: Ashley Ramos
aramos@comitersinger.com

About Mr. Comiter

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

Practice Areas

- ▶ Business Entities and Transactions
- ▶ Probate
- ▶ Wealth Transfer Planning

BAR ADMISSIONS

- ▶ Florida Bar, 1981; Board Certified in Tax Law, 1992

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

OF COUNSEL

- ▶ Richard B. Comiter serves Of Counsel to Nelson & Nelson, P.A. www.estatetaxlawyers.com

How is your LLC taxed for federal income tax purposes?



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.



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, Secretary and Past-Chairman of its Planned Giving Task Force
- ▶ Elected to the Florida Alumni Tax Advisory Committee

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
- ▶ International Network of Boutique Law Firms
- ▶ 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)



[VIEW MORE VIDEOS](#)

Featured News

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 [...]

[READ MORE ▶](#)

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 [...]

[READ MORE ▶](#)

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 [...]

[READ MORE ▶](#)

- ▶ 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' Annual Review and Update for Choice of Entities Tax Certification Course
- ▶ 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

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, Current Chair of the Jewish Community Foundation, member of the Board of Directors and Past-Chair of the Professional Advisory Committee to the Foundation
- ▶ Levin College of Law, Board of Trustees and Secretary
- ▶ Palm Beach Gardens Youth Athletic League
- ▶ Scripps Professional Advisory Steering Committee
- ▶ University of Florida Life Member of National Alumni Association, Palm Beach County Chapter

PUBLICATIONS



- ▶ **“The Statute of Limitations and S Corporation Shareholders”**, Journal of Partnership Taxation, Fall 1991 (PDF Not Available)
- ▶ **Personal Residence GRITs: A Current Plan to Reduce Estate Tax**, Real Estate Finance, Spring 1992 (PDF Not Available)
- ▶ **S Corporation Buy-Sell and Redemption Agreements: Let the Drafter Beware**, Journal of Partnership Taxation, Summer 1992 (PDF Not Available)
- ▶ **Partnership-Recent Developments**, Journal of Partnership Taxation, Spring 1994 (PDF Not Available)
- ▶ **Florida's New Partnership Law** Florida Bar Journal, Vol. LXIX, No. 10, November 1995 [\[View PDF\]](#)
- ▶ **Recent Private Ruling Hold Shopping Mall Rents are Passive Investment Income** Journal of Partnership Taxation, Fall 1989 [\[View PDF\]](#)
- ▶ **Minimizing the Built-in Gains Tax Imposed Under Section 1374**, Richard B. Comiter and Stephen R. Looney Journal of Partnership Taxation, Summer 1990 [\[View PDF\]](#)
- ▶ **Reasonable Compensation: Dividends vs. Wages – A Reverse in Positions**, Richard B. Comiter and Stephen R. Looney Journal of Partnership Taxation, Winter 1991 [\[View PDF\]](#)

- ▶ **Partnership Law**, Richard B. Comiter and Domenick R. Lioce Journal of Partnership Taxation, Winter 1995 [\[View PDF\]](#)
- ▶ **Partnership Law – Recent Developments**, Richard B. Comiter and Jeffrey L. Rubinger Journal of Partnership Taxation, Summer 1998 [\[View PDF\]](#)
- ▶ **FLORIDA BAR TAX SECTION MESSAGES & CHAIR REPORTS**, Richard B. Comiter – **Chair of the Florida Bar Tax Section Year in Review** (April 1, 2004) – **Chair-Elect Report** (September 2003) – **Chair-Elect Report** (March 2003) – **Chair-Elect Report** (October 2002) – **Welcome as Chair-Elect** (June 2002) [\[View PDF\]](#)
- ▶ **Wealth Transfer and Family Planning for the Really Wealthy in Light of the 2010 Tax Act**, Richard B. Comiter and Keith B. Braun. Palm Beach Estate Planning Council / Board Breakfast Roundtable. [\[View PDF\]](#)
- ▶ **Wealth Transfer and Family Planning for the Really Wealthy in Light of the 2010 Tax Act**, Richard B. Comiter, Esq. American Technion Society National Board Meeting.. [\[View PDF\]](#)
- ▶ **Why Today’s Planners Have to Think Differently – From An Estate Planning and Philanthropic Perspective**, Richard B. Comiter Jewish Federation of Palm Beach County / PAC Roundtable, October 19, 2011. [\[View PDF\]](#)
- ▶ **Intergenerational Philanthropy**, Richard B. Comiter and Andrew R. Comiter Greater Boca Raton Estate Planning Council (Community Foundation for Palm Beach County), April 26, 2011. [\[View PDF\]](#)
- ▶ **Current Wealth Transfer Strategies Under the Tax Relief Act of 2010 and the Uncertainties Created by Potential Tax Legislation**, Richard B. Comiter, Esq. & Domenick R. Lioce, Esq. FICPA 2011 Florida Institute On Federal Taxation Conference, November 11, 2011. [\[View PDF\]](#)
- ▶ **Current Wealth Transfer Strategies Under the Tax Relief Act of 2010 and the Uncertainties Created by Potential Tax Legislation**, Richard B. Comiter, Esq. FICPA 2011 Estate and Financial Planning Conference, December 2, 2011. [\[View PDF\]](#)

Over 100 Awards & Recognitions

