



## Michael S. Singer

MANAGING PARTNER

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## 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 is also the chair of the firm's litigation department. Michael has been representing clients in South Florida for nearly 35 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 in his numerous areas of expertise.

Over the past twenty 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 six 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)

## 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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## PROFESSIONAL DISTINCTIONS



- ▶ America's Top 100 Attorneys
- ▶ Certified Mediator
- ▶ Top 100 Attorneys in Florida, as selected by Super Lawyers Magazine
- ▶ Florida Super Lawyer as selected by Super Lawyers Magazine
- ▶ Top Lawyers in South Florida
- ▶ The Best Lawyers in America
- ▶ Top Attorneys in Florida, The Wall Street Journal and Miami Magazine
- ▶ Strathmore's Who's Who
- ▶ Top Lawyer/Trusts & Estates in Palm Beach Illustrated Sept 2021 Issue
- ▶ Fellow of the Litigation Counsel of America

## 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 six" (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

## Featured News

### How Long Can an Estate be a Shareholder in an S-Corp?

🕒 Sep 20th, by [Comiter, Singer, Baseman & Braun](#)

An S-Corp is a type of corporation that allows shareholders to enjoy the typical benefits of incorporation along with the benefits of "pass-through" taxation, which means that the corporation itself is not taxed, and shareholders are instead taxed at the personal income level. In other words, the shareholders are not [...]

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### About Transferring S-Corp Shares to a Trust in Florida

🕒 Sep 10th, by [Comiter, Singer, Baseman & Braun](#)

The Internal Revenue Service defines an S-Corp as a "corporation that elects to pass corporate income, losses, deductions, and credits through to their shareholders for federal tax purposes. Shareholders of S-Corps report the flow-through of income and losses on their personal tax returns and are assessed tax at their individual [...]

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### Florida Law Does Not Enforce No Contest Clauses

🕒 Aug 02nd, by [Brian M. Spiro](#)

No contest clauses in Florida wills are unenforceable. Frequently, no contest clauses are referred to as in terrorem clauses. Historically, many lawyers would draft wills with no contest clauses in order to discourage individuals from challenging the wills. A typical no contest clause would state that if a beneficiary under [...]

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## Over 100 Awards & Recognitions

