

BIOGRAPHY

Alan S. Gassman is an attorney practicing in Clearwater, Florida with the firm of Gassman Law Associates, P.A. Mr. Gassman's primary practice focus over the past 26 years has been the representation of high net worth individuals, physicians and business owners in estate planning, taxation, and business and personal asset structuring. Mr. Gassman speaks often for national and state sponsored continuing education programs and publishes several articles each year in publications such as BNA, Estates and Trusts Magazine, Estate Planning Magazine, The Florida Bar Journal and Leimberg Estate Planning Network (LISI).

In 2009 to present, Mr. Gassman authored or co-authored the following published articles:
After Olmstead - Will a Multiple-member LLC Continue to Have Charging Order Protection?, The Florida Bar Journal, December 2010.

"Florida Supreme Court Surprises Practitioners With LLC Charging Order Opinion", BNA Estates, Gifts and Trusts Journal, 2010 09/09/2010.

"Creditor Rights Under Private Annuities and Grantor-Retained Annuity Trusts in Florida", The Florida Bar Journal, July/August, 2009.

"Unconventional Uses of 529 Plans Should Not Be Ignored By Taxpayers and Their Advisors", BNA Tax & Accounting, March 11, 2010.

"Don't Overlook the Benefits - Tax and Otherwise - of Private Operating Foundations" Estates, Gifts and Trusts Journal, 11/12/2009.

"After Olmstead: Will a Multiple-member LLC Continue to Have Charging Order Protection?", The Florida Bar Journal, December 2010.

"Recent Adventures in Florida Tenancy By The Entirety - Important Developments" Leimberg Information Systems, Inc., June 18, 2009.

"One Good Reason Not To Do A Roth IRA Conversion", Leimberg Information Systems, Inc., September 11, 2010.

"Mistakes Doctors Make Managing Their Practices and Investments", Leimberg Information Systems, Inc., May 20, 2009.

"Accountable Care Organizations Proposed Regulations Reveal Significant Financial Opportunities and Structural Requirements" ABA e-source, April 2011, Volume 7.

In 2009 to present, Mr. Gassman presented the following BNA Tax & Accounting Webinars for professionals:

1. Interesting Interest; Minimum and Maximum Interest Rates for Intra-Family Transactions and Applications of the OID Rules to Intra-Family Debt Obligations, BNA Tax & Accounting with Professor Jerry Hesch, August 18, 2009

2. Individual and Group Medical Practices: Tax, Health Law, and Creditor Protection Planning, BNA Tax & Accounting, March 2, 2010 and February 28, 2011.
3. Estate Tax Law Changes in 2011 and 2012, BNA Tax & Accounting, December 29, 2010, February 10, 2011, February 28, 2011, March 31, 2011, and July 12, 2011.
4. How to Design, Explain and Implement Dynasty Trusts and Asset Protection Trusts and Maximize Benefits Under Current Federal and State Law, BNA Tax & Accounting, July 26, 2011
5. US and UK Estate Planning for International Families: An Update on US and UK Law Development and Strategies, BNA Tax & Accounting, May 26, 2011

Mr. Gassman has a law degree and a Masters of Law degree (LL.M.) in Taxation from the University of Florida, and a business degree from Rollins College. He is board certified by the Florida Bar Association in Estate Planning and Trust Law, has the Accredited Estate Planner designation for the National Association of Estate Planners & Councils, has been and is a commentator for the Leimberg LISI Estate Planning Network, past President of the Pinellas County Estate Planning Counsel, and co-chair and lecturer for two annual Florida Bar Tax Section conferences (Wealth Conservation and Physician Representation).

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