



Thomas J. Ellwanger

Thomas J. Ellwanger has experience with estate planning; trust and estate administration; personal tax planning; charitable tax planning; and the organization and representation of tax-exempt organizations.

Presentations and Publications

Presentations

- "Trusts Drafting and Design 2008," Presenter, All Children's Hospital Tenth Annual Estate, Tax, Legal & Financial Planning Seminar, February 2008
- "Estate Planning Issues for Non-Traditional Couples," Moderator and Presenter, Hillsborough County Bar Association, February 2005

Publications

- "Planning for Revaluations of Prior Gifts in Taxation of Estates," Author, *Journal of Taxation*, January 1994
- "Delegating Health Care Decision in Florida," Author, *Action Line*, a Publication of the Florida Bar, May/June 1991
- "Florida Intangible Personal Property Tax," Author, book chapter, *Florida Tax Service*, Matthew Bender, 1985
- "Florida Intangible Personal Property Tax," Author, book chapter, *Florida State and Local Taxes*, Florida Bar, 1984
- "ERTA Gives New Impetus to the Use of Joint Tenancy in Planning for Gifts and Estates," Author, *Estate Planning* March 1982
- "Many Post-Death Decisions Can Greatly Reduce Estate and Income Taxes," Co-Author with E. Jackson Boggs, *Taxation for Lawyers*, January/February 1979
- *Gadsden County Times*, Editor, Quincy, FL, 1970-1972

Professional Affiliations

- American Bar Association: Member, Tax Section; Member, Real Property, Probate and Trust Law Section; Member, Business Section
- The Florida Bar: Member, Tax Section; Real Property, Probate, and Trust Law Section
- Hillsborough County Bar Association: Tax Section; Member and Former Chairman, Real Property, Probate and Trust Law Section
- Tampa Bay Estate Planning Council: Member and Former President
- Stetson University College of Law: Adjunct Professor of Law, 1996-2000
- University of Florida Levin College of Law: Coordinator of Legal Writing and Instructor, 1975

Community Involvement

- Florida Orchestra: Former Trustee
- Hillsborough Education Foundation: Former Trustee
- Hillsborough Community College Foundation, Inc: Chairman, Board of Directors, 2007-2008



Shareholder

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Practice Areas

Estate Planning, Estate Settlement and Trust Administration
Wealth Preservation, Trusts and Estates

Education

J.D., With Honors, University of Florida Levin College of Law, 1974 (Executive Editor, *Law Review*)
B.A., Northwestern University, 1970

Bar Admissions

Florida

Court Admissions

Florida Supreme Court
U.S. Tax Court
U.S. Court of Appeals, Eleventh Circuit
U.S. District Court, Middle District of Florida
U.S. District Court, Southern District of Florida



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Distinctions

AV Peer Review Rated by Martindale-Hubbell

Board Certified in Tax Law, The Florida Bar

Fellow, American College of Trust and Estate Counsel

Florida Legal Elite, *Florida Trend Magazine*, 2005-2006; ranked in the top 2% of practicing Florida Bar Members

Florida Super Lawyers, 2006-2007