

Thomas N. Silverman, Esq., C.V.

Founder & Senior Partner, Thomas N. Silverman, P.A.

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Thomas N. Silverman, a graduate of the University of Miami and Duquesne Law School, is a Member of both the Pennsylvania and Florida Bars and is admitted to practice before the United States Tax Court. He holds a Master of Laws Degree in Taxation from New York University as well as an advanced law degree from Harvard Law School.

Mr. Silverman began his career in 1972 as a Law Clerk to Judge Henry Ellenbogen, President Judge of the Court of Common Pleas, Allegheny County, Pennsylvania. While serving his clerkship, Mr. Silverman represented dozens of individuals accused of being incompetent by the Allegheny County Mental Health Authorities and handled all guardianship hearings related to such charges.

Mr. Silverman then served as in-house Corporate Counsel to Westinghouse Electric Corporation (then a Fortune 500 Company) where he was assigned to Westinghouse Credit Corporation, its lending subsidiary. In that capacity, he handled complex, multi-million dollar loan transactions across the United States, including aircraft financing, lot sale financing, financing sales/expansions of businesses, real estate financing, and floor-plan/inventory financing. Recognizing that tax treatment/consequences were an integral part of these commercial transactions, he then attended the Graduate Tax Program at New York University and obtained an LL.M in Taxation. From there, in 1975, Mr. Silverman came to Florida to enter private practice where he chose to specialize in Estates, Trusts and Estate Planning. He taught courses on the same subjects as an Adjunct Professor at Florida Atlantic University from 1976 to 2003.

In 1986, because of his extensive knowledge and experience, Mr. Silverman was selected as Chairman of the Probate and Guardianship Committee of the Palm Beach County Bar Association. He is a Florida Bar Board Certified Tax Lawyer (since 1985), a frequent lecturer on various tax related subjects, and has written extensively on legal/tax planning concepts and strategies.

Mr. Silverman has practiced law in Palm Beach County, Florida since 1975 and specializes in Taxation, Estate Planning, Trust and Estate Administration, and related litigation. He is an AV Preeminent rated lawyer by LexisNexis Martindale-Hubbell.

Education:

- University of Miami, A.B. Psychology, 1968
- Duquesne Law School, J.D., 1971
- Harvard Law School, LL.M., 1972
- New York University, LL.M. (Taxation), 1975

Admitted to Practice:

- Commonwealth of Pennsylvania, 1971 (all Courts)
- State of Florida, 1974 (all Courts)
- U.S. District Court (Western Pennsylvania), 1971
- U.S. Tax Court, 1975

Speaker/Lecturer:

- Florida Bar Association; New Jersey Bar Association; Palm Beach County Bar Association
- Palm Beach Tax Institute; Broward County Planned Giving Council; Martin County Estate Planning Council; Palm Beach Franco-American Chamber; CPA/Law Forum of Boca Raton; Foundation of the Jewish Federation of Palm Beach County; Florida Institute of CPA's

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- Wilmington Trust Company (Delaware and Florida); Chemical Trust Company; Key Trust Company; Society National Trust Company; Manufacturer's Bank; E.F. Hutton & Company; A.G. Edwards and Company; Merrill Lynch; Mutual Benefit Financial Services; Prudential Bache Securities; Shearson Lehman Hutton; John Hancock Financial Services; Sanford C. Bernstein & Company
- University of Miami; Florida Atlantic University; Palm Beach Atlantic College; The Miami Herald; National Business Institute, Inc.
- Palm Beach County Medical Society; Good Samaritan Hospital; St. Mary's Hospital; Humana Hospital; JFK Hospital; and The American College of Legal Medicine

Author:

- The Pennsylvania Dead Man's Rule: A Decedent's Delight, 11 Duquesne Law Review, 313.
- *Can You Protect Your Pension Plan from Creditors?; New Threats Loom for Your Pension Assets*, Physician's Management Magazine.
- *Best Ways to Protect Your Professional and Personal Assets*, Physician's Management Magazine.
- *How to Guard Against Creditor Claims in Florida*, Offshore Investment Magazine.
- *Abuse of the Elderly through Fraud and Deception*, The Psychiatric Hospital Magazine.
- *Co-Author, Practical Estate Planning Techniques in Florida; Estate and Protective Planning Techniques in Florida; Basic Probate Procedures and Practice in Florida*, National Business Institute, Inc.
- *Co-Author, Successful Florida Family Business Succession Planning*, National Business Institute, Inc.
- *Doctor's Malpractice Defenses: How to Protect Against Creditor's Claims in Florida*.
- *Estate Planning for the Florida Resident* (Five editions).
- *Will Shows Your Concern for the Ones Left Behind*, Business Day 1, The Palm Beach Post
- *Revocable Living Trusts Add Flexibility to Estate Planning*, Business Day 1, The Palm Beach Post

Miscellaneous:

- Director, Horizon Trust Company of Florida, 1985-1990
- Director, Chemical Trust Company of Florida, 1990-1992
- Elected, Florida's Leading Attorneys
- Founder, Foundation of the Jewish Federation for Palm Beach County
- Martindale-Hubbell AV Preeminent Rating
- President & Trustee, [The Kantner Foundation, Inc.](http://TheKantnerFoundation.com)