



## Steven W. Cutler

### Partner

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Steven Cutler focuses his practice on developing and implementing sophisticated state, federal and international tax and estate planning strategies. He regularly provides counsel to individuals and closely held businesses with respect to a wide spectrum of comprehensive tax, estate planning, asset protection and business-related matters. This includes corporations, partnerships, limited liability companies, and other entities.

Mr. Cutler has experience in handling business and tax structuring, choice of entity, family wealth transfers, inter-generational planning, and the formation and operation of family limited partnerships and private family foundations.

Mr. Cutler's other areas of concentration include probate, guardianship, elder law, and the preparation of wills and all types of revocable, irrevocable and charitable trusts. He provides planning to U.S. citizens and residents for U.S. income, gift, estate, generation skipping and other tax matters, and pre-residency and immigration planning for non-citizen and non-resident investors.

## Professional Background

Mr. Cutler merged his practice with Hinshaw & Culbertson LLP in August 2004. Previously he was a founding partner in the law firm of Litow, Cutler & Zabłudowski, LLC, with offices in Fort Lauderdale, Miami, and Boca Raton, Florida.

He is Board Certified through the Florida Board of Legal Specialization and Education as a Wills, Trusts, and Estates Lawyer.

## Professional Affiliations

- The Florida Bar
  - Elder Law Section
  - Real Property, Probate & Trust Section
  - Tax Section
- Greater Fort Lauderdale Tax Council, Inc., Past President
- Estate Planning Council of Greater Miami
- Florida Legal Network (FLN) – Coral Gables Chapter

## Practices

Business & Commercial Transactions

Estate Planning & Wealth Preservation

Tax

## Education

LL.M., Taxation, University of Miami School of Law, 1983

J.D., University of Miami School of Law, 1982

B.A., University of Rochester, 1979

## Admissions

Florida

U.S. Tax Court



## Honors & Awards

- Selected by his peers for inclusion in *The Best Lawyers in America*® for Trusts and Estates, 2023 – 2024
- Holds the AV® Peer Review Rating from Martindale-Hubbell, its highest rating for ethics and legal ability
- Recognized as a Board Certified Wills, Trusts, and Estates Lawyer by the Florida Board of Legal Specialization and Education

## Presentations

- "Fiduciary Access to Digital Assets in Florida Estate Planning," Florida Lawyers Network - Coral Gables Chapter Monthly Meeting, Coral Gables, Florida, October 27, 2022
- "The Estate Planning Elephant in the Room," Florida Lawyers Network - Coral Gables Chapter Monthly Meeting, Virtual Event, May 27, 2021
- "Florida Probate Law: 'What You Need to Know,'" Miami-Dade Legal Support Association, Membership Meeting, Miami, Florida, January 24, 2018
- "Florida Electronic Wills Act," Florida Lawyers Network - Coral Gables Chapter Monthly Meeting, Coral Gables, Florida, September 28, 2017

## Community/Civic Activities

- Daniel D. Cantor Senior Center, Inc., Member of the Board of Directors