

Jonathan Gopman

Partner

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Jonathan focuses on sophisticated wealth accumulation and preservation planning strategies for entrepreneurs. He assists them with their personal and business planning needs at all phases of the wealth accumulation and preservation cycle. In his practice, Jonathan takes a four-part approach to wealth preservation planning by assisting individuals in implementing sophisticated estate planning, tax deferral, tax-favored investment, and asset protection structures. Jonathan's personal practice emphasizes international wealth preservation planning. He has substantial experience in assisting high net worth families with international and domestic estate planning, implementing foreign trust structures, business planning, and general tax planning.

Jonathan is the originator of the idea for the statutory tenancy by the entireties trust (commonly referred to as a "STET," a term he coined) that is set forth in § 3574(f) of Title 12 of Chapter 35 of the Delaware Statutes. This statute was enacted into law in Delaware in July 2010 and became effective on Aug. 1, 2010. A substantially similar version of the statute in Delaware enabling the creation of a STET was passed in Nevis by the Nevis Island Assembly on May 27, 2015. Jonathan was the primary draftsman of that statute for the government of Nevis. Jonathan's articles, commentaries, and presentations have also served as the impetus for changes to the trust laws of several states. In calendar years 2011 through 2015, Jonathan assisted the government of Nevis in revising its trust laws set forth in the Nevis International Exempt Trust Ordinance by rewriting a significant portion of the Ordinance. This legislation was enacted on May 27, 2015 by the Nevis Island Assembly. He was the only attorney in the United States selected by the government of Nevis to work and consult on this project. In 2013, Jonathan also assisted in revising the charging order statute set forth in the Nevis Limited Liability Company Ordinance. In calendar year 2015, Jonathan was appointed by the Minister of Finance of Nevis to the Nevis International Exempt Trust Ordinance Advisory Committee. This committee is charged with advising the Minister of Finance and the government of Nevis on issues related to the Ordinance and amending and modernizing the Ordinance on an

Education

University of Miami School of Law, LLM,
Estate Planning (1991)

Florida State University College of Law,
JD (1990)

University of South Florida, BA, Political
Science (1986)

Admissions

Florida

North Carolina

U.S. Tax Court

U.S. District Court for the Western District
of North Carolina

Practice Areas

[Trusts & Estate Planning](#)

Industries

[Private Wealth Services](#)

annual basis.

Experience

The following is a selected sampling of matters and is provided for informational purposes only. Past success does not indicate the likelihood of success in any future matter.

Previous Professional Experience

- Former Chair, Trusts & Estates Practice Group, Naples office of national law firm (2011–2021)
 - Former Naples Office Managing Partner

Recognitions

The bar rules of some states require that the standards for an attorney's inclusion in certain public accolades or recognitions be provided. When such accolades or recognitions are listed, a hyperlink is provided that leads to a description of the respective selection methodology.

- Guardian of Justice Pro Bono Award, Community Legal Services of Mid-Florida, 2018
- [The Best Lawyers in America®](#), Trusts and Estates (2010–2026)
- [Florida Super Lawyers](#) for Estate & Probate (2010–2024)
- [Florida Trend Legal Elite](#), (2010–present)
- [Worth Magazine's Top 100 Estate Planning Attorneys](#) (2005, 2007)
- [AV rated by Martindale Hubbell](#)

Professional Activities

- American College of Tax Counsel, Fellow
- American Bar Foundation, Fellow
- American Bar Association
 - Real Property, Trust and Estate Law Section
 - Asset Protection Planning, Co-Chair (2015–2017), former Vice Chair
- Adjunct professor in taxation, Ave Maria Law School, Naples, Florida
- Ave Maria School of Law, Curriculum Advisory Committee, Member
 - Estate Planning Day Conference, Permanent Member
- Leimberg Information Services, Inc. (LISI), Commentator on Asset Protection Planning Matters

- Society of Trust and Estate Practitioners (STEP), Member
- Interviewed and quoted in numerous articles in well-known publications such as the New York Times, Bloomberg Magazine, Forbes Magazine, Wealth Manager Magazine, and the Elite Traveler

Community

- Bascom Palmer Eye Institute, Advisory Board
- Champions for Learning Leadership Council of the Education Foundation in Collier County, Fla.
- Temple Shalom of Naples, Fla. Recognition Subcommittee of the Fundraising Committee
- Children's Hospital of Southwest Florida, Collier Advisory Council, Member
- Commonwealth Trust Company, Legal Advisory Board, Member
- Cystic Fibrosis Foundation - Tampa Chapter, Naples Advisory Board, Secretary
- Lee Memorial Health System Foundation, Board of Trustees, Former Member
- The Humane Society of Naples, Professional Advisory Committee, Member
- University of Miami Citizens Board, Member; Executive Committee, Former Member
 - Past Chairman

Articles & Speeches

Insights

[How Fla. Directed Trusts Allow for Greater Asset Control](#), *Law 360*- Author (August 25, 2022)

Exemptions and Waivers: Kearney Construction – A Whole New Ball Game , *ActionLine Vol. XXXXII, No. 1*- Co-Author (October 1, 2020)

An Unwavering Result, Third DCA Analyzes Waivers in the Context of the Former Wage Exemption Statute in *Castro v. Mercantil Commercebank, N.A* , *LISI Asset Protection Planning Newsletter #407*- Co-Author (June 17, 2020)

Of Waivers and Exemptions: Protecting Exempt Assets in Florida Following the Kearney Construction Case , *LISI Asset Protection Planning Newsletter #399*- Co-Author (February 27, 2020)

The South Dakota Supreme Court Confronts an Out of State Creditor in the Context of the Full Faith & Credit Clause , *LISI Asset Protection Planning Newsletter #391*- Co-Author (September 23, 2019)

Second DCA Keeps Berlinger Alive Another Day , *LISI Estate Planning Newsletter #2727*- Co-Author (May 30, 2019)

Events/Speaking Engagements

[Wealth Preservation Planning Strategies](#), *FinTech University Series*- Presenter (November 15, 2022)

[Tax Planning Strategies](#), *FinTech University Series*- Presenter (October 11, 2022)

[Expanding Opportunities for Financial and Estate Planning](#)- Co-Speaker (November 16, 2021)

Domestic Asset Protection Strategies for Trust and Estate Planners , *Professional Education Broadcast Network*- Speaker (May 12, 2021)

Creative Planning with Completed Gift Self-Settled Dynasty Trusts , *Peak Trust Company*- Speaker (March 4, 2021)

The Tax Aspects of Asset Protection Trusts , *New York State Society of CPAs*- Speaker (January 28, 2021)

What's Happening in Nevis, the Cook Islands and Other Jurisdictions , *The Florida Bar - 2020 Advanced Wealth Protection Program*- Speaker (October 23, 2020)

The Tax Aspects of Asset Protection Trusts, Including Income, Estate, Gift and Reporting and Compliance , *ProLaw CLE*- Speaker (September 29, 2020)

The New Avenue to the US Through Grenada CBI + E-2 and Tax Planning , *Range Developments*- Speaker (August 13, 2020)

Domestic Asset Protection Trusts: Key Income and Transfer Tax Implications , *Strafford*- Speaker (July 15, 2020)

Asset Protection and Risk Mitigation Planning with Intellectual Property , *18th Annual Rocky Mountain Intellectual Property and Technology Law Institute*- Speaker (June 26, 2020)

Domestic Self-Settled Trusts , *Professional Education Broadcast Network*- Speaker (April 14, 2020)

The Intersection of Asset Protection Planning with Estate and Income Tax Planning , *East Coast Estate Planning Council*- Speaker (February 11, 2020)

Tax Planning for NRAs Using PPLI and PPVVA , *M Group National Advisor's Conference*- Speaker (February 10, 2020)

Understanding the Crazy Minds of American Trusts & Estates Lawyers , *STEP – Nevis*- Speaker (December 3, 2019)

Asset Protection Techniques for Real Estate , *Professional Education Broadcast Network*- Speaker (November 5, 2019)

Establishing Trusts in Nevis , *The Nevis Business Forum*- Speaker (October 22, 2019)

The Intersection of Estate Planning & Asset Protection Planning," , *Miami Estate Planning Council*- Speaker (October 17, 2019)

Defending Asset Protection Trusts , *RPTE/ABA Spring Symposium*- Speaker (May 10, 2019)

Question & Answer Panel on Legal Challenges to Asset Protection , *Southpac Offshore Planning Institute 2019*- Speaker (May 2, 2019)

Expatriation: U.S. Tax Planning and Citizenship Options in Evolving International Financial Centers , *Collier County Bar Association Trusts & Estates Section*- Speaker (December 6, 2018)

Asset Protection Planning and Techniques , *Lorman Education Services Semi*- Speaker (November 20, 2018)

Structuring Offshore Asset Protection Trusts: What the Sophisticated Advisors Need Know. Part II , *Leimberg Information Services, Inc.*- Speaker (September 27, 2018)

Structuring Offshore Asset Protection Trusts: What the Sophisticated Advisors Need Know. Part I , *Leimberg Information Services, Inc.*- Speaker (September 6, 2018)

Using Offshore Trusts for Asset Protection, Still the Most Viable Wealth Protection Technique , *West Broward Estate Planning Council*- Speaker (September 5, 2018)

Expatriation: US Tax Planning Considerations and Options in Choosing a Second Passport , *Leimberg Information Services, Inc.*- Speaker (June 15, 2018)

Expatriation and Pre-Immigration Planning , *Ave Maria School of Law Estate Planning Conference*- Speaker (April 27, 2018)

Power Panel – Q&A and Highlights of the Day's Presentations , *Ave Maria School of Law Estate Planning Conference*- Speaker (April 27, 2018)

Panel, Expatriation and Pre-Immigration Planning , *Ave Maria School of Law Estate Planning Conference*- Speaker (April 27, 2018)

Asset Protection for the Everyday Estate Planning Lawyer: a Nuts to Bolts Review of Asset Protection Techniques from Simple to Complex , *Ave Maria School of Law Estate Planning Conference*- Speaker (April 27, 2018)

The Spreeze Transaction - Creative Planning with Stock in an S Corporation , *Probate & Pumpnickel*- Speaker (January 11, 2018)

Spreezing Stock in an S Corporation , *Leimberg Information Services, Inc.*,- Speaker (December 19, 2017)

Asset Protection Planning for Real Estate Investors & Developers , *Professional Education Broadcast Network*- Speaker (December 7, 2017)

Planning to Expatriate , *STEP Chapter luncheon*- Speaker (November 15, 2017)

Expatriation: U.S. Tax Planning and Nevis Citizenship Options in an Evolving International Financial Center , *STEP Southwest Florida Chapter*- Speaker (November 15, 2017)

Federal Tax Update , *Cherry Bekaert, LLP*- Co-Panelist (November 7, 2017)

Cross-Border Planning Issues for Norwegians , *Norwegian-American Chamber of Commerce Florida Chapter*- Speaker (October 19, 2017)

Planning to Expatriate , *Probate & Pumpnickel*- Speaker (October 18, 2017)

Planning to Expatriate , *Probate & Pumpnickel*- Speaker (September 29, 2017)

Tax Planning for IP , *Rocky Mountain Intellectual Property & Technology Law Institute*- Speaker (June 1, 2017)

Can You Take It with You , *ABA RPTE Spring Symposia*- Panelist (May 11, 2017)

Trust Busting , *International Law (IL 2017) Conference, The Florida Bar International Law Section*- Speaker (February 17, 2017)

I Ain't Afraid of No Laws! Legal Issues for Attorneys When Creating, Defending or Chasing Offshore Assets , *American Bankruptcy Institute's Caribbean Insolvency Symposium*- Speaker (February 11, 2017)