

Cullen I. Boggus

Of Counsel

Tampa Downtown
cboggus@gunster.com
(813) 739-6945



Practice & Industry Areas

- Private Wealth Services

Education

- University of Florida Levin College of Law, LL.M. in Taxation, 2015
- University of Florida Levin College of Law, J.D., *cum laude*, 2014
- University of Florida, B.A., 2011

Bar & Court Admissions

- Florida Bar
- Tennessee Bar

Overview

Cullen is an attorney in the firm's Private Wealth Services practice. He advises clients in all aspects of charitable, tax, business succession and estate planning. He previously practiced at a Tennessee-based law firm, where he developed and implemented tax-advantaged generational wealth transfer and business succession plans for ultra-high net worth clients.

While skilled in the mathematical aspects of planning, Cullen understands that a good plan is ultimately defined not by the numbers involved, but by the peace of mind and security it provides the client. To that end, Cullen strives to create personal relationships with clients that embody trust and confidence.

A frequent presenter and publisher on estate planning topics, Cullen is also active in both the Tax and the Real Property, Probate and Trust Law sections of the Florida Bar. He previously served as an adjunct professor in Estate Planning at Stetson University College of

Law. Cullen is barred in Tennessee and continues to serve clients with Tennessee-specific issues.

Honors

- *The Best Lawyers in America*®, “Ones to Watch”
 - Tax Law, 2024
 - Trusts & Estates, 2024
- Mid-South *Super Lawyers*, “Rising Star,” 2021
- Graduate, Florida Fellows Institute Class VI
- University of Florida Moot Court Team
 - Executive Chair of Training, 2013
 - Zimmerman, Kiser, Sutcliffe Moot Court Competition, Final Four
 - John J. Gibbons Moot Court Competition, First Runner-Up

Publications & Presentations

- “Artificial Intelligence in the Planning and Probate Practice,” co-presenter, National College of Probate Judges Fall Conference, November 2023
- “Wills of the Rich and Famous: Lessons Learned From Celebrity Estate Plans,” presenter, The Academy of Holy Names, October 2023
- “Piqued Interest: Charitable Remainder Trusts in High Interest Rate Environments,” presenter, City National Bank Trust Forum, August 2023
- “Charitable Planning for High Net Worth Clients,” presenter, U.S. Bank Lunch and Learn, July 2023
- “Estate Planning,” presenter, Florida Bar Young Lawyer’s Division, Basic Skills Course, November, 2022
- “Comments on Proposed Treasury Regulations Relating to Section 2053 of the Internal Revenue Code,” co-author, Florida Bar Tax Section Comments Submitted to the Internal Revenue Service, September 2022
- “Celebrity Wills,” The Villages Estate Planning Council, September 2022
- “Comments on Proposed Treasury Regulations Relating to the Basic Exclusion Amount Applicable to the Computation of Federal Estate and Gift Taxes,” co-author, Florida Bar Tax Section Comments Submitted to the Internal Revenue Service, July 2022
- “Pass-Through Entities: Tax Risks,” Lorman Education Services, June 2021
- “Overview of the New Tax Cuts and Jobs Act,” Tennessee Bar Association, March 2018
- “Estate Planning for Unmarried and Remarried Couples,” National Business Institute, December 2017
- “Deductibility of Executor and Trustee Fees Under the Tax Cuts and Jobs Act,” ABA Section of Real Property Trust, and Estate Law, Young Lawyers Division Spring

Newsletter, June 2017

- “Current Trends in Non-Tax Estate Planning,” ABA Section of Real Property, Trust, and Estate Law, Spring Symposium, April 2017

Professional Associations & Memberships

- Adjunct Professor of Estate Planning, Stetson University College of Law, Spring 2023
- Florida Bar Association
 - Tax Section
 - Real Property, Probate and Trust Law Section
 - Model and Uniform Acts Committee, Vice Co-chair, 2023 – present
 - Sponsorship Coordination Committee, Vice Chair, 2024 – present
 - At Large Member, 2023 – present
 - Trust Law Committee member
 - Probate Law and Procedure Committee member

Civic & Community Service

- Tampa Cattle Baron’s Ball, Board of Ambassadors, 2023, 2024