

# Peter T. Kirkwood

## Shareholder

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## Practice & Industry Areas

- Private Wealth Services

## Education

- University of Florida Levin College of Law, L.L.M. in Taxation, 1980
- University of Florida Levin College of Law, J.D., with honors, 1979
- University of Florida, B.S.B.A., with honors, 1975
- Eckerd College

## Bar & Court Admissions

- Florida, 1979

## Overview

With more than 40 years of experience, Peter Kirkwood practices in the areas of estate planning tax and tax-exempt law and probate and trust administration. He has written and lectured before attorneys and other professionals in estate planning and other tax topics.

Peter's community activities have involved serving on various boards and committees of charitable organizations, most notably on the Board of Directors of the H. Lee Moffitt Cancer Center Foundation.

## Honors

- *The Best Lawyers in America*®
  - Tax Law, Trusts and Estates, 2003-24

- Non-Profit/Charities Law, 2003-24
- Trusts and Estates “Lawyer of the Year” in Tampa, 2014, 2019
- Tax Law “Lawyer of the Year” Tampa, 2010, 2015, 2017, 2021, 2024
- Non-Profit/Charities Law “Lawyer of the Year” in Tampa, 2016, 2018, 2023
- Florida *Super Lawyers*, Estate Planning & Probate, 2006-23
- *Florida Trend*, “Legal Elite,” Wills, Trusts & Estates
- AV-rated as independently determined by Martindale-Hubbell

## **Publications & Presentations**

- “Estate Planning: Death Soon After Divorce,” Vol. 89, No. 1 January 2015, The Florida Bar Journal, 2015
- “Income Tax Planning for Property Transfers to Charitable Trusts and Foundations,” The Florida Bar Journal, March 1992
- “The Tax Reform Act of 1986: Provisions Affecting Individual Taxpayers,” The Florida Bar Journal, January 1987
- “Drafting and Uses of Charitable Trusts Including Charitable Lead and Remainder Trusts,” The Florida Bar Continuing Legal Educational Course Materials, 1985
- “Estate Tax Marital Deduction under the Economic Recovery Act of 1981,” The Florida Bar Continuing Legal Educational Course Materials, 1981
- “The Ability of Professional Group Practices to Avoid the Coverage and Anti-Discrimination Requirements for Qualified Plans,” 33 University of Florida Law Review 99, 1980
- Co-Author: “Tax Policy and Administration: An Interview With Commissioner of Internal Revenue, Roscoe Egger,” The Florida Bar Journal, November 1984
- “Sales and Use Taxes,” Florida State and Local Taxes, The Florida Bar, 1984
- “Tax Traps in Tax-Leveraged Salary Continuation Plans,” The Florida Bar Journal, March 1984
- “The Use of a Revocable Trust to Defeat the Elective Share,” The Florida Bar Journal, February 1983
- Research Assistant, Florida Wills and Trusts Manual, Sun Banks of Florida, 1981
- Editor, Tax Law Notes, The Florida Bar Journal, 1983-84

## **Professional Associations & Memberships**

- Tampa Bay Estate Planning Council, 1981-present
- Hillsborough County Bar Association, Treasurer, 1990-91
- The Florida Bar, Tax Section, Member

## **Civic & Community Service**

- H. Lee Moffitt Cancer Center & Research Institute Foundation, Inc., 1994-present
  - Member
  - Board of Directors