PATRICK J. LANNON

PARTNER

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Patrick J. Lannon is a partner with the Miami and Fort Lauderdale offices of Shutts & Bowen LLP, where he is a member of the Private Client Services Practice Group. Patrick is Florida Bar Board Certified in Wills, Trusts and Estates, and is a Fellow of the American College of Trust and Estate Counsel (ACTEC).

Patrick represents high-net-worth individuals both domestic and international with their estate, asset protection, and charitable planning with a focus on integrating family wealth transfer goals with sophisticated business succession, income, and estate tax planning strategies. He also assists personal representatives, trustees, and beneficiaries with estate and trust administration and advises fiduciaries and beneficiaries in contested or potentially contested trust and estate matters.

For a full list of Representative Matters, please click here.

Practice Areas

Private Client Services

Taxation

Trusts and Estates

Accolades

- *AV® Peer Review Rated, Martindale-Hubbell*
- *Best Lawyers in America®,* Trusts and Estates, 2021, 2022, 2023, 2024, 2025, 2026
- *Florida Super Lawyers*, 2010 - 2025
- *Aventura Magazine*, Top Lawyers, 2021
- *Florida Trend*, Legal Elite, 2010; 2014 - 2015; 2017

Shutts

Patrick J. Lannon

Education

- Harvard University, J.D., *magna cum laude*, 1996
- Columbia University, B.A., *summa cum laude*; Phi Beta Kappa, 1991

Bar Admissions

Florida

New York

Languages

Spanish

Professional and Civic

- The American College of Trust and Estate Counsel (ACTEC)
  - Fellow
- Estate Planning Council of Broward
  - Member
- Greater Miami Tax Institute
  - Past President
- Estate Planning Council of Greater Miami
  - Past President
  - Past Board Member
- The Florida Bar
  - Probate Rules Committee, Past Member
  - Real Property, Probate & Trust Law Section, Executive Council Member
  - Real Property, Probate & Trust Law Section Asset Protection Committee, Vice Chair
  - Real Property, Probate & Trust Law Section Attorney/Trust Officer Liaison Conference Committee, Past Vice Chair
  - Real Property, Probate & Trust Law Section, Past At Large Member
- Miami Beach Estate Planning Group
  - Member
- South Dade Estate Planning Council

- Past President
- Past Board Member
- University of Miami School of Law
  - Past Adjunct Professor, Heckerling Graduate Program in Estate Planning
- UM Center for Autism and Related Disabilities
  - Past Constituency Board Member

Presentations

- "A Murky Area of the Law – Community Property in Florida," Miami Beach Estate Planning Group (September 16, 2025)
- "A Murky Area of Law: Community Property in Florida," The American College of Trust and Estate Counsel 2025 Florida Fellows Meeting (August 20, 2025)
- "Community Property in Florida," Gulf Coast Estate Planning Council (March 12, 2025)
- "Yours, Mine, or Ours? Recent Changes to Community Property Rights on Death," The Florida Bar's Annual Probate Law Seminar (November 15, 2024)
- "Yours, Mine, or Ours? Recent Changes to Community Property Rights at Death," BNY Wealth Probate and Pumpernickel (November 14, 2024)
- "Protecting an Inheritance in the Event of Divorce," Estate Planning Council of Greater Miami (October 15, 2024)
- "Florida Uniform Community Property Rights at Death Act – Time for an Update?," Miami Beach Estate Planning Group (March 12, 2024)
- "Trust Modification, Decanting and Reformation," The Florida Bar's 2024 Wills, Trusts & Estates Certification Review Course (February 3, 2024)
- "Marital Agreements and Estate Planning: How Estate Planners and Family Law Attorneys Can Work Together to Benefit the Client," Coral Gables Estate Planning Council (November 2, 2023)
- "Best Practices for Trustee Resignation," Attorney Trust Officer Liasion Conference (August 18, 2023)
- "Best Practices for Trustee Resignation," Miami Beach Estate Planning Group (July 11, 2023)
- "Asset Protection for the Rest of Us," Martin County Estate Planning Council (May 19, 2023)
- "Trust Potpourri," Real Property Probate & Trust Law Section Wills, Trusts & Estates Certification Review Course 2023 (April 1, 2023)
- "Tips and Traps with Joint Trusts," Coral Gables/South Dade Estate Planning Council (March 2, 2023)
- "Passing Limited Liability Company Interests on Death Without Probate," Collier County Bar Association Symposium (February 3, 2023)

- "Passing LLC Membership Interests without Probate: Domestic & Foreign Issues," New Tax Lawyer Committee of the Tax Section of the Florida Bar (January 19, 2023)
- "Joint Revocable Trusts," Miami Beach Estate Planning Group (July 12, 2022)
- "Joint Trusts - What Are They?," The Florida Bar 2022 Litigation and Trust Law Symposium (July 8, 2022)
- "Protecting an Inheritance in the Event of Divorce," Quimbee CLE (June 13, 2022)
- "Is a Limited Liability Company Inheritance Agreement Enforceable?," Coral Gables / South Dade Estate Planning Council (April 7, 2022)
- "Asset Protection for the Rest of Us," Collier County Bar Association (January 4, 2022)
- "Passing LLC Interests on Death Without Probate," Miami Beach Planning Group (November 16, 2021)
- "Protecting Inherited Assets in the Event of Divorce," Lawline (September 27, 2021)
- "Protecting an Inheritance in the Event of Divorce," 39th Annual Attorney/Trust Officer Liaison Conference (August 19-21, 2021)
- "Passing LLC Membership Interests on Death Without Probate: Domestic and Foreign Issues," Greater Miami Tax Institute (June 17, 2021)
- "Protecting an Inheritance in the Event of Divorce," Coral Gables South Dade Estate Planning Group (May 18, 2021)
- "Protecting an Inheritance in the Event of Divorce," Ellevate Network (October 6, 2020)
- "Protecting an Inheritance in the Event of Divorce," The Real Property, Probate & Trust Law Section of the Florida Bar (September 16, 2020)
- "Joint Revocable Trusts: Domestic and International Considerations and Pitfalls," Greater Miami Tax Institute (June 25, 2020)
- "Joint Revocable Trusts: Domestic and International Considerations and Pitfalls," Estate Planning Council of Greater Miami 8th Annual Estate Planning Symposium (February 11, 2020)
- "Protecting an Inheritance in the Event of Divorce," Miami Beach Estate Planning Group (February 4, 2020)
- "Estate Planning Considerations Post-Immigration," Bilzin Sumberg International Tax & Wealth Planning Conference (November 7, 2019)
- "Asset Protection for the Rest of Us," Coral Gables/South Dade Estate Planning Council (April 30, 2019)
- "Estate Planning Trends for International Clients," Estate Planning Council of Greater Miami (April 24, 2019)
- "State Estate Tax - Still an Issue for Florida Residents?" Miami Beach Estate Planning Group (January 8, 2019)

- “State Estate Tax - Still an Issue for Florida Residents?” New Tax Lawyer Committee of the Tax Section of The Florida Bar (November 29, 2018)
- “International/Cross-Border Community Property and Marital Agreement Planning,” Bilzin Sumberg International Tax & Wealth Planning Conference (November 02, 2018)
- “What Advisors Should Be Discussing with Clients Post Tax Reform,” The Financial Planning Association of Miami & CFA Society Miami (February 27, 2018)
- “Considerations When Switching Domicile to Florida,” American Bar Association Tax Section (January 20, 2017)
- “Modern Families and Trust Planning,” STEP Miami (August 24, 2016)
- “Federal Tax Planning for the ‘Mature’ Estate Plan,” The Greater Miami Tax Institute (March 9, 2016)
- “What is a Trust? - Practical Trust Administration Considerations for Professional Advisors and Clients,” Financial Planning Association of Miami (March 1, 2016)
- “Inter-Vivos Undue Influence,” South Dade Estate Planning Council (October 22, 2015)
- “Asset Protection for the Rest of Us,” Miami Beach Estate Planning Group Seminar (October 13, 2015)
- “Recognizing Inter-Vivos Undue Influence,” Florida Bankers' Association (September 18, 2015)
- “Asset Protection for the Rest of Us,” Estate Planning Council of Greater Miami (March 19, 2015)
- “Estate Planning: From the Simple to the Complex,” Financial Planning Association (September 09, 2014)
- “Undue Influence in the Making of Inter-Vivos Gifts and Gifts by Operation of Law,” Miami Beach Estate Planning Group (June 10, 2014)
- “Do it Yourself Estate Planning or Inter-Vivos Undue Influence? Factors to Consider,” Real Property Probate & Trust Law Section of The Florida Bar (April 25, 2014)
- "Estate Planning for Out-of-State Property: Tackling the State Estate Tax on Non-Florida Assets," Verdeja & De Armas (June 07, 2013)
- "Ethical Issues in Representing Multiple Generations and Family Members in Estate Planning," The Florida Bar, Real Property Probate and Trust Law Section (May 9, 2013)
- "Death, Taxes, and Nonresident Aliens: U.S. Income and Estate Tax Planning for Non-Residents after the American Taxpayer Relief Act of 2012," Florida International Bankers Association (April 19, 2013)
- "Estate Planning for Out-Of-State Property: Tackling the State Estate Tax on Non-Florida Assets," Sun Trust (October 25, 2012)
- "Planning Considerations for Out-of-State Property," North Dade/South Broward Estate Planning Council (November 16, 2011)

- "Planning Considerations for Out-of-State Property: Estate Planning in an Ever Changing Environment Looking Back and Forward in 2010," The Florida Bar, Real Property Probate & Trust Law Section (November 19, 2010)
- "Statutory Update: Risk Management for the Life Insurance Trust Trustee," Estate Planning Council of Greater Miami (November 18, 2010)
- "Risk Management for the Life Insurance Trust Trustee," The Florida Bar (June 25, 2010)
- "She Gave It to WHO? Dealing With Lifetime Undue Influence," Estate Planning Council of Greater Miami (January 21, 2010)
- "Risk Management for the Life Insurance Trust - Accommodation Trustee," The Florida Bar, Real Property Probate & Trust Law Section of (December 11, 2009)
- "Domicile Planning - Don’t Take it for Granted," Estate Planning Council of Broward County (June 01, 2007)
- "IRA Planning Strategies for the Transferring and Preserving of Wealth," Lormar Seminar (October 15, 2003)

Publications

- Co-Author, "Recent Changes to Community Rights on Death," *The Florida Bar Journal* (November/December 2024)
- Co-Author, "Florida Uniform Disposition of Community Property Rights at Death Act: Time for an Update?," Steve Leimberg's Estate Planning Email Newsletter (January 25, 2024)
- Co-Author, "Florida Uniform Disposition of Community Property Rights at Death Act: Time for an Update?," ActionLine, Vol. XXXXIV, No. 4 – Summer 2023
- Co-Author, "I Quit: Trustee Resignation Rules Clarified," Steve Leimberg's Estate Planning Email Newsletter (November 7, 2022)
- Co-Author, "I Quit: Trustee Resignation Rules Clarified," Actionline Vol. XXXXVI, No. 1 Fall 2022 (September 22, 2022)
- "Is a Limited Liability Company Inheritance Agreement Enforceable," Steve Leimberg's Estate Planning Email Newsletter (November 22, 2021)
- "Is a Limited Liability Company Inheritance Agreement Enforceable?" Actionline Vol. XXXXIII, No. 1 Fall 2021 (October 18, 2021)
- "Tax Lawyers Busy as Elections Loom and Wealthy Clients Weigh Changes to Gift-Tax Exemption," Daily Business Review (August 6, 2020)
- "Protecting an Inheritance in the Event of Divorce," The Florida Bar Journal (July/August 2020)
- "Do I Need a Will?," AARP (May 1, 2017)

- "Estate of Kester – Undue Influence Challenge to Inter-Vivos Transfers," ActionLine, (2013-14)
- "When Payable on Death Accounts Backfire," Forbes (August 3, 2013)
- "Patrick Lannon on Estate of Kester: Undue Influence Challenge to Inter-Vivos Transfers," Steve Leimberg's Estate Planning Email Newsletter (July 29, 2013)
- "Estate Planning Considerations for Out-of-State Property," The Florida Bar Journal (November 2011)
- "Florida's ILIT Trustee Protection Statute § 736.0902," Steve Leimberg's Estate Planning Email Newsletter (July 29, 2010)
- "Co-Author, Cochran v. KeyBank – TOLI Case Law Guidance," Steve Leimberg's Estate Planning Email Newsletter (June 29, 2009)
- "Jittery Markets – and Clients – Create Need for Flexible Estate Plans," Practical Tax Strategies (May 2009)
- "Trust Owned Life Insurance Portfolio Management – Statutory Reduction of Fiduciary Liability," Steve Leimberg's Estate Planning Email Newsletter (September 08, 2008)
- "The ILIT "Accommodation Trustee" - Florida Law Options," Actionline (Fall 2008)
- "Challenging Inter Vivos Transfers Procured by Undue Influence: Factors to Consider," The Florida Bar Journal (March 2008)
- "What Every Attorney Needs to Know About Estate Planning," The Florida Bar Journal (November 2007)
- "Planning Opportunities With Irrevocable Life Insurance Trusts," Estate Planning (May 2007)
- "Domicile Planning – Don't Take it for Granted," The Florida Bar Journal (January 2006)

Blogs

- "Is This the End of Valuation Discounts in Estate Tax Planning?" (September 26, 2016)
- "Legal Implications of the Sterling Trust Dispute," New Miami Blog (June 20, 2014)
- "Family Trust Company Essential Long-Term Planning Tool for Entrepreneurs," New Miami Blog (March 5, 2014)
- "Miami Attorney Patrick Lannon on Undue Influence Claims Challenging Inter-Vivos Gifts," Florida Probate & Trust Litigation Blog (February 03, 2014)
- "No Good Deed Goes Untaxed – The IRS May Recharacterize Loans as Gifts," New Miami Blog (November 13, 2013)
- "IRS Recognizes Same Sex Marriages, Even if States Do Not," New Miami Blog (August 30, 2013)
- "The University of Miami's Heckerling Institute on Estate Planning Conference," New Miami Blog (February 13, 2013)

- "Post-Fiscal Cliff Estate Tax Planning: Opportunities Abound," Bilzin Sumberg Client Alert (January 09, 2013)