

# DAVID S. APPEL, CPA\*, PFS

PARTNER ► TAX & BUSINESS SERVICES

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David S. Appel is a partner in Marcum's Tax & Business Services division and National Leader of the Firm's EB-5 Investor Services Practice group. With more than 30 years of multidisciplinary experience in domestic and international taxation, Mr. Appel focuses his practice on family business tax strategy and consulting services.

He has addressed complex issues of estate, succession and retirement planning, including family wealth preservation and transfer to future generations.

Mr. Appel heads the Firm's Southeast Region tax consulting services group and serves on the Southeast Region Operations Committee. He is also a member of Marcum's Executive Committee.

Mr. Appel was awarded the designation of Personal Financial Specialist by the American Institute of Certified Public Accountants, in recognition of his considerable experience in personal financial planning. A skilled professional in estate tax, international tax, business succession planning and family estate planning, he has presented on numerous occasions to banking institutions and municipalities and at various tax conferences.

He also speaks frequently on a variety of topics related to the federal EB-5 Regional Center Pilot Program, which was established in 1990 to stimulate the U.S. economy through job creation and foreign investment in U.S. commercial enterprises. As Leader of Marcum's EB-5 Regional Center Services practice, Mr. Appel oversees a comprehensive range of accounting and regulatory compliance services for both EB-5 investors and the regional centers that administer funded projects, including management of investor reports; documentation of lawful sources of funds; design of accounting systems and internal controls; outsourced accounting services; USCIS compliance reporting; international investor tax services; independent CPA firm reporting; funds transfer accounting; review of financial pro-forma; and green card process and tax effects monitoring.

## Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
AICPA Tax Division  
AICPA Personal Financial Planning Division  
Florida Institute of Certified Public Accountants (FICPA)  
Estate Planning Council of Greater Miami  
American Cancer Society Volunteer Leadership Board  
NSU Ambassador's Board  
Jewish Community Foundation of the Jewish Federation of Broward County,  
Board of Directors

## Articles & Presentations

Family Office Roundtable: Sourcing Direct Investment Opportunities & Co-Investment Partners, Duane Morris LLP, May 2019  
Qualified Opportunity Zone Investment Strategies & the South Florida Real Estate Market, March 2019  
Year-End Tax Planning Strategies, November 2018  
IIUSA EB-5 Advocacy Conference, April 2018  
Heckerling Trust & Estate Conference, January 2018

## PRACTICE FOCUS

- Estate Planning
- Business Planning & Governance
- Succession Planning
- Family Wealth Planning
- EB-5 Planning & Compliance Reporting

## INDUSTRY FOCUS

- Multi-Generational Family Business
- High-Net-Worth Individuals
- Agricultural Companies
- Broker-Dealers
- Real Estate Companies
- Construction Companies
- Aviation Companies
- Manufacturers
- Distributors
- Healthcare

## EDUCATION

- Master of Business Administration, Nova Southeastern University
- Bachelor of Science, Accounting, University of Florida
- Bachelor of Science, Business Administration, Finance, University of Florida

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\* Licensed by the State of Florida

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Practical Issues for Green Card Investors in Uncertain Times - Association to Invest in America (IIUSA), October, 2016  
Best Practices for Managing the NCE Investment, EB-5 Diligence Webinar, June 2016  
China: Through an Income Tax, Estate Tax, Business Planning and Immigration Laws - 2016 Step OC Conference, January 2016  
Heckerling Institute Estate Planning Conference, 2016  
Family Office Expert Panel Participant, 2015 ACG Florida Capital Connection  
EB-5 Investor Based Immigration Conference, Pincus Professional Education, October 2015  
Panelist for the South Florida Legal Guide's Financial Roundtable: The Outlook for International Real Estate Investment, September 2015  
Understanding EB-5, The Seminar Group, August 2015  
Compliance w/ Foreign Account Tax Compliance Act (FATCA) and Foreign Corrupt Practices Act (FCPA), May 2015  
Pre-Immigration Tax Planning - Association to Invest in USA (IIUSA), San Francisco, October 2014  
2014 China Best Ideas Investment Conference, September 2014  
Planning Your Estate Now Can Prevent Problems in the Future - South Florida Hospital News and Healthcare Report, September 2014

## Awards & Recognition

2006 Key Partner Award, South Florida Business Journal Accounting-General Winner

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