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. An expert 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

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
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
Source of Funds Verification and Pre-immigration Taxation: 2014 Invest in America Conference, March 2014

Awards & Recognition

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

** Licensed by the State of Florida*

EXPERTISE

- 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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ACCOUNTANTS ▲ ADVISORS

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