



# DILLON L. ROBERTS

PARTNER, ATTORNEY  
TRUSTS, ESTATES & TAX



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**Dillon L. Roberts** represents clients in connection with complex estate and trust planning and administration, federal tax reporting, and wealth transfer planning. Dillon regularly advises clients with estates exceeding federal tax exemption thresholds, including filing of estate and gift tax returns and preserving valuable tax exemptions for future generations. He has represented trustees and beneficiaries in the administration, modification, and restructuring of irrevocable trusts, including strategies like decanting, severance, and nonjudicial settlement agreements.

His practice leverages sophisticated estate planning techniques designing and implementing trusts, through the establishment of special-purpose entity structures, and optimizing tax-efficient transfer strategies tailored to unique family dynamics and long-term wealth preservation. He also assists clients with business succession planning and the restructuring of operating businesses and real estate investments, often coordinating with investment advisors, accountants, valuation experts, and family office professionals.

## EDUCATION & RECOGNITION

- > Florida Atlantic University (MBA)
- > University of Florida, College of Law
- > University of Florida, College of Law, (LL.M., Taxation)
- > Board Certified Specialist in Tax Law
- > AV Rated, Martindale-Hubbell
- > Former US Army Captain

## MEMBERSHIPS

- > Indian River County Bar Association
- > Florida Bar, Real Property, Probate and Trust Law Sections
- > Indian River County Estate Planning Council

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## NOTABLE REPRESENTATIONS

### ESTATE AND TRUST ADMINISTRATION:

- > Represented multiple fiduciaries filing of IRS Form 706 (estate tax return) for estates in excess of \$13.9 million as well as filing to preserve decedent's unused exemption amounts to shelter future estate taxes.
- > Assisted multiple clients in connection with administration irrevocable trusts, including modification (judicially and nonjudicially), nonjudicial settlement agreements, decanting assets to new trust, and severance of trust into one or more subtrust (for GST tax purposes or for interests of trustee and