

Debra L. Boje

Shareholder

Tampa Downtown
dboje@gunster.com
(813) 222-6614



Practice & Industry Areas

- Private Wealth Services
- Probate, Trust & Guardianship Litigation
- Tax Law
- Health Care

Education

- University of Florida, LL.M., 1993
- Stetson University College of Law, cum laude, J.D., 1992
- Jacksonville University, magna cum laude, B.S., 1989

Bar & Court Admissions

- Florida, 1992
 - Board Certified in Wills, Trusts and Estates
- U.S. District Court, Middle District of Florida
- U.S. Court of Appeals, Eleventh Circuit
- U.S. Tax Court
- U.S. Court of Federal Claims, 1992

Overview

Debra Boje is a shareholder who joined the firm in 2011.

She is board certified by the Florida Bar in the area of wills, trusts and estates and is a fellow of the American College of Trust and Estate Counsel (ACTEC).

Debra focuses her practice in the areas of estate planning, probate, taxation and family business succession planning. Debra develops estate plans for her clients, as well as administers taxable and non-taxable estates and trusts. She uses both her tax and administrative background to assist in a wide range of litigation matters including for beneficiaries, creditors and individual and corporate fiduciaries.

Debra served with the Ad Hoc Trust Code Revisions Committee within which the Florida trust code was rewritten. She also served with the Ad Hoc Study Committee on Homestead

Life Estates, where she was involved in the drafting of the 2010 Homestead Act legislation.

Honors

- *The Best Lawyers in America*®
 - Trusts & Estates, 2011-24
 - Litigation – Trusts & Estates, 2011-24
 - Trusts & Estates Litigation “Lawyer of the Year” in Tampa, 2017
 - Business Edition: The Litigation Issue, 2021
- Florida *Super Lawyers*, 2006-23
- *Florida Trend*, “Legal Elite®,” 2022
- *Tampa Bay, Super Lawyers*, 2010
- AV Preeminent rated by Martindale-Hubbell

Publications & Presentations

- “The Power of Attorney Act – What You Need to Know Before October 1, 2011,” Real Property, Probate and Trust Law Section of The Florida Bar, Tampa, July 22, 2011, Palm Beach, August 3, 2011, Orlando, October 1, 2011
- “2010 Florida Trust and Probate Legislative Update,” 29th Annual Attorney/Trust Officer Liaison Conference, June 24-27, 2010, Naples, Florida
- “Clearing the Air on the Elective Share,” Real Property, Probate and Trust Law Section of The Florida Bar, 29th Annual Legislative and Case Law Update Seminar, July 31, 2009, Palm Beach, Florida
- “2009 Florida Trust and Probate Legislative Update,” 28th Annual Attorney/Trust Officer Liaison Conference, June 18-21, 2009, Naples, Florida
- “26th Estate and Probate Annual Legislative Update,” Palm Beach County Bar Association, May 13, 2009, West Palm Beach, Florida
- “Trusts: Guardians Powers and Duties,” Florida Legal Education Association, Guardianship Team, February 20-21, 2009, Tampa, Florida
- “Guardian Advocates,” Real Property, Probate and Trust Law Section of The Florida Bar, 28th Annual Legislative and Case Law Update Seminar, July 25, 2008, Palm Beach, Florida
- “DON’T LIEN ON ME: The Government’s Right to Require Security When an Election is Made to Defer the Payment of Estate Tax Attributable to an Interest in a Closely Held Business,” 2008 Florida ACTEC Fellows Meeting, July 23, 2008, Palm Beach, Florida
- “Trust and Estate Legislative Update,” 27th Annual Attorney/Trust Officer Liaison Conference, June 12-15, 2008, Naples, Florida
- “Trust and Estate 2008 Legislative Update,” Annual Joint Meeting of the Corporate Fiduciaries of Southwest Florida and the Collier County Bar Association’s Trust and

Estate Section, June 6, 2008, Naples, Florida

- “Florida’s Elective Share,” The Florida Bar, 2008 Wills, Trust & Estates Certification Review and Advanced Practice Update, April 18-19, 2008, Orlando, Florida
- “Still Learning the ‘New’ Elective Share – A Case in Point!” Florida Legal Education Association, Estate Planning in the Real World Seminar, October 5 & 6, 2007, Orlando, Florida
- “Probate Rules and Law Changes, ‘Hey, It’s Not All About the Trust Case,’” Real Property, Probate and Trust Law Section of The Florida Bar, 27th Annual Legislative and Case law Update Seminar, August 3, 2007, Palm Beach, Florida
- “Creditor Rights and Fiduciary Obligations for Insolvent Estates,” Real Property, Probate and Trust Law Section of The Florida Bar Trust and Estate Symposium, co-presented with David Carlisle, May 17, 2007, Tampa, Florida and May 25, 2007, Hollywood, Florida
- “Probate Code Substantive Law and Procedure,” The Florida Bar, 2007 Wills, Trusts & Estates Certification Review and Advanced Practice Update, April 13-14, 2007, Orlando, Florida
- “Opening the Estate: The (Not Always) Simple Process,” Florida Legal Education Association, Probate Team 1006 Seminar, October 20, 2006, Tampa, Florida
- “A Potpourri of Probate Code Clarifications and Revisions,” Real Property, Probate and Trust Law Section of The Florida Bar, 26th Annual Legislative and Case law Update Seminar, August 11, 2006, Palm Beach, Florida
- “Community Property Rights in Florida,” Florida Legal Education Association, Estate Planning in the Real World Seminar, October 15, 2005, Orlando, Florida
- “Funding the Living Trust,” Florida Legal Education Association, Estate Planning in the Real World Seminar, October 31, 2003, Tampa, Florida
- “Advance Directives,” Real Property, Probate and Trust Law Section of The Florida Bar Section seminar on Planning for Incapacity, February 4, 1999, Miami, Florida and February 5, 1999, Tampa, Florida
- “Recent Development Affecting Probate Administration and Taxation and Ethics in Probate Practice,” National Business Institute Florida Probate: Beyond the Basics Seminar, November 20, 1997, Tampa, Florida
- “Fundamentals of Will Drafting,” IPE Institute for Paralegal Education seminar on Estate Planning and Probate for the Paralegal/Legal Assistant in Florida, September 11, 1996, Tampa, Florida
- “Estate Planning and Asset Protection,” Redhead Financial, May 10, 2007
- “Essential Components of Every Estate Plan,” St. Anthony’s Health Care Foundation, October 12, 2006, St. Petersburg, Florida
- “Wills, Revocable Trust & Incorporating Charitable Giving into Your Estate Planning,” Palma Ceia Presbyterian Church, April 5, 2006, Tampa, Florida
- “Basic Estate Planning,” Tampa Unity Church, November 7, 2004, Tampa, Florida
- “Guardianship Review,” St. Joseph’s Hospital, October 1, 2003, Tampa, Florida

- “Asset Protection & Estate Planning,” Healthpoint Medical Services Group, Medical Staff, May 7, 2003, Tampa, Florida
- “Guardianship Review,” St. Joseph’s Hospital, March 5, 2003, Tampa, Florida
- “Asset Protection and Estate Planning,” Memorial Hospital Medical Staff, February 19, 2003, Tampa, Florida
- “Estate Planning,” St. Joseph’s Hospital, Better Breathing Support Group Program, October 12, 1999, Tampa, Florida
- “Estate Planning for the Family Business,” Bowling Proprietor’s Association of America, Bowl Expo, June 1999, Orlando, Florida
- “Estate Planning,” St. Joseph’s Hospital Heart Institute, May 1999, Tampa, Florida
- “Healthcare Decisions: The Importance of Planning,” The Hillsborough County Sheriff’s & Riverview P.R.I.D.E., Senior Informational Seminar, November 4, 1998, Riverview, Florida
- “Healthcare Decisions: The Importance of Planning,” October 22, 1998, Sun City Center, Florida
- “Healthcare Decisions: The Importance of Planning,” May 4, 1988, Sun City Center, Florida
- “Healthcare Decisions: The Importance of Planning,” Sun City Men’s Group, March 31, 1998, Sun City Center, Florida
- “Right to Die and Dying Right,” Elder Section of the Hillsborough County Bar Association, October 10, 1997, Tampa, Florida
- “Guardianship/Proxy,” joint meeting of social workers for various Tampa Bay area hospitals, June 19, 1997, Tampa, Florida
- “Health Care Decision Making,” residents of John Knox Village, May 9, 1997, Tampa, Florida
- “Guardianship/Proxy,” social workers at St. Joseph’s Hospital, April 4, 1997, Tampa, Florida
- “Estate Planning,” Equitable Life Agents, April 1997, Tampa, Florida
- “Estate Planning,” Brandon Dental Group, 1996, Brandon, Florida
- “Corporate Payment of Florida Stockholders’ Intangible Tax – Not a Simple Decision!” *Corporate Law Advisory*, Spring 2005
- “Funding the Living Trust,” co-author of Chapter 8, *Basic Estate Planning in Florida*, (6th Ed. 2008, 5th Ed. 2006 and 4th Ed. 2003), Florida Bar Continuing Legal Education
- “New Lien Rights on Decedent’s Protected Homestead: Do Not Be Caught Off Guard,” *Actionline* (Vol. XXV, No. 1, August 2003), The Florida Bar Real Property, Probate and Trust Law Section
- “Tax Consequences of Divorce and Separation in Drafting Marriage Contracts in Florida,” co-author of Chapter 4 (5th Ed. 2001 and 4th Ed. 1997), Florida Bar Continue Legal Education
- “Don’t Overlook the PreNeed Guardian,” *Lawyer* (Vol., 7, No. 8, 1997), Hillsborough County Bar Association

Professional Associations & Memberships

- American College of Trust and Estate Counsel, Fellow, 2007-present
- Florida Bar, Real Property, Probate and Trust Law Section
 - Chair, 2018-present
 - Executive Council
 - Member, 1997-present
 - Director, at large members, 2011-12
 - Secretary, 2010-11
 - Probate Law and Procedure Committee
 - Member, 1996-present
 - Chair, 2002-06
 - Vice-Chair, 2001-02
 - Estate & Trust Tax Planning Committee
 - Member, 1999-present
 - Vice-Chair, 2000-01
 - Ad Hoc Committee on Creditor's Rights, 2006-present
 - Power of Attorney Committee, 2005-present
 - Re-write of Florida Power of Attorney
 - Act effective in 2011
 - Legislative Committee
 - Vice-Chair, 2007-10
 - Advance Directives & HIPPA Committee, 2005-10
 - Guardianship and Advanced Directives
 - Homestead Issues Committee
- Hillsborough County Bar Association, 1993-present
 - Real Property, Probate and Trust Law Section
 - Member, 1993-present
 - Chair, 1998-99
 - Vice-Chair, 1997-98
 - Tax Law Section, 1993-present
- The Tampa Bay Estate Planning Council, Inc., 1997-10
- American Bar Association
 - Real Property, Probate and Trust Law Section, 1993-10
 - Tax Section, 1993-10