

Leslie J. Barnett

Shareholder

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Practice & Industry Areas

- Private Wealth Services
- Tax Law
- Corporate Law
- Family Office
- Probate, Trust & Guardianship Litigation

Education

- New York University, LL.M. in Taxation, 1972
- University of Florida, J.D., with honors, 1971
- University of Florida, B.A., 1968

Bar & Court Admissions

- Florida, 1971
- U.S. Tax Court, 1973
- Eleventh Circuit Court of Appeals

Overview

In his more than four decades of practice, Les Barnett has provided business succession, asset protection, estate planning, income tax planning and charitable gifting strategies for high net-worth individuals, corporate executives and closely held business owners. Les listens carefully to the needs of his clients and uses a common-sense approach in an effort to provide solutions to the problems presented.

While maintaining a full-time practice, Les has held many leadership roles, both professionally and in the community, including serving as chairman of the Tax Section of the Florida Bar, president of the Tampa Bay Estate Planning Council, faculty at the University of Florida School of Law, adjunct professor at the Stetson Law School, and is an Emeritus Member of the Board of Trustees of the University of Florida Law Center Association. Les also has served in various capacities in many other organizations involved in communal and philanthropic activities, particularly those focused on education and health care. He has

authored many articles and speaks frequently on various tax and estate planning topics. Les has been recognized on a national basis by many organizations for his professional acumen.

Honors

- Florida *Super Lawyers*, Tax, 2007-23
- *The Best Lawyers in America*[®], 1983-2024
 - Trusts and Estates
 - Tax Law
 - Non-Profit / Charities Law
 - Corporate Law
- Florida Bar Tax Section, Gerald T. Hart Outstanding Tax Attorney Award, 2019
- *Florida Trend*, “Legal Elite,” Wills, Trusts & Estates, 2004-21
- *Tampa Magazine*, “Top Lawyers”
 - Closely held companies & family business law, 2021, 2024
 - Nonprofits & charities law, 2021
 - Tax law, 2021
- *Chambers USA*, Tax & Estate Planning
- AV rated as independently determined by Martindale-Hubbell
- Tampa Orlando Pinellas (“TOP”) Jewish Foundation Distinguished Trustee Award, 2018
- Cardozo Society of the Tampa JCC Leadership Award, 2013
- United Jewish Community Endowment Achievement Award, 2005

Publications & Presentations

- “Qualified Domestic Trusts – Proposed Regulations Fill the Gaps?,” The Florida Bar Journal, June 1993
- “The Tax Reform Act of 1986: Its Impact Upon Divorce and Separation,” The Florida Bar Journal, January/February 1987
- Co-Author: “Tax Aspects of Domestic Relations After TRA ’84,” The Florida Bar Journal, February/March 1985
- “Sales and Use Taxes,” Florida State and Local Taxes, 1984
- “Estate and Gift Tax Provisions of the Economic Recovery Tax Act of 1981,” The Florida Bar Journal, November 1981
- “Tax Aspects of Domestic Relations,” Florida Dissolution of Marriage, Continuing Legal Education Manual, Supplement, March 1979
- “Tax Aspects of Domestic Relations,” Barrister Journal of the American Bar Association, Spring 1976
- “Tax Obligations of the Bankrupt,” Taxation for Accountants, October 1975, reprinted in Taxation for Lawyers, January/February 1976

- “Recent Developments – Deductibility of Attorney’s Fees,” American Bar Association Journal, June 1973
- “Reallocation of Income Under Section 482,” The Florida Bar Journal, November 1972
- “The Corporation As a Partner – The Florida Change,” 23 University of Florida Law Review 621, 1971

Professional Associations & Memberships

- American Bar Foundation, Fellow, 2019
- The Florida Bar, 1988-89
 - Member
 - Tax Section
 - Chairman
- Tax Advisory Committee to Finance and Tax Committee, Florida Legislature, 1983-84
- Pinellas Jewish Foundation, Inc., Tampa, Orlando, 1983-84
 - Founding Board Member
 - President
 - Board of Trustees
- Tampa Bay Estate Planning Council, President, 1981-82
- Hillsborough County Bar Association
- American College of Tax Counsel, Fellow
- American Bar Association
 - Member
 - Tax Section
- American College of Trust and Estate Counsel, Fellow
- Hillsborough County Bar Foundation, Board of Trustees
- Hillsborough County Education Foundation, Professional Advisory Committee, Member
- University Community Hospital Foundation, Professional Advisory Committee, Member
- Jewish Community Center
 - Executive Committee
 - Board of Trustees
- Tampa Jewish Federation
 - Executive Committee
 - Annual Campaign Chairman
 - Board of Trustees
- Congregation Rodeph Shalom
 - Capital Campaign Chairman
 - Board of Directors
- National Leadership Award, United Jewish Communities, Recipient
- Community Foundation Tampa Bay, Inc., Council of Professional Advisors, Member
- The Florida Bar, Continuing Legal Education Lecturer on Tax Matters

- Florida Institute of Certified Public Accountants, Continuing Professional Education
- Lecturer on Tax Matters

Civic & Community Service

- Leslie J. Barnett Young Leadership College Student Fund
- Hope Cohen Barnett Young Leadership Fund
- TOP Jewish Federation
- Tampa JCC Federation