



Contact

Leslie Loffman

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Leslie Loffman has more than 30 years of experience providing all aspects of tax structuring and business risk advice to REITs and real estate funds and their partners in the United States, Europe, and Asia, as well as to private equity funds, partnerships, corporations, and limited liability companies.

Les is the co-author of the two-volume treatise *Tax Aspects of Real Estate Investments* (Thomson Reuters Westlaw 1992) and was a regular columnist for the *Journal of Passthrough Entities*. He also has served on the board of contributing editors for the *Journal of Real Estate Taxation*

A frequent lecturer on numerous tax issues, Les is co-chair of the Practising Law Institute's Annual Real Estate Tax Forum. He regularly speaks on REITs real estate funds and other partnership structures, like-kind exchanges, investments by pension trusts and other tax-exempt entities, and tax aspects of workouts and bankruptcies. In addition, he has chaired New York University's Annual Conference on Real Estate and its Conference on Partnerships and other Passthrough Entities.

Les has been recognized by both *Chambers Global* and *Chambers USA*, which have described him as "a major force in the industry" and a "terrific lawyer who has spent his life on REIT work," adding that he "is a popular choice for tax structuring and business risk advice." *Legal 500* has also cited Les for his REITs practice, noting he is "widely regarded as a leading individual" and "a really good REITs tax

lawyer." In addition, he has repeatedly been included in *New York Super Lawyers*.

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Practices

Tax

Education

Vermont Law School, J.D.

cum laude

Pace University, M.B.A.

With Distinction

Brooklyn College, B.S.

Admissions & Qualifications

New York

Memberships

American Bar Association (Past Chair of Real Estate Committee; past co-Chair of Task Force on Publicly-Traded Partnerships; member of Task force on Bankruptcies and Workouts)

New York State Bar Association (Committees on Partnerships and Income from Real Property)

Tax Management Inc. (Advisory Board)

National Real Estate Institute (Advisory Board)

Awards & Recognition

Law360 MVP: Tax 2014

Chambers USA: New York: Tax

Chambers Global

The Legal 500 United States Hall of Fame 2018-2019

The Legal 500 United States Leading Lawyer 2016-2017

The Legal 500 United States: Real Estate Investment Trusts 2019

New York Super Lawyers 2020-2022

