



Jennifer M. Boll

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Profile

Jennifer is a valued partner to and trusted advisor of her clients. She focuses her practice on corporate, tax, and estate and business succession planning matters.

Jennifer advises privately held companies and individuals with respect to a wide range of corporate and tax matters, including mergers and acquisitions, real estate, financial transactions, and complex trust and estate matters.

In addition to her legal practice, Jennifer is a lecturer for the M.S. in taxation program at the University at Albany, State University of New York, where she teaches courses on federal, state, and interstate taxation. She is also an adjunct professor at Albany Law School, where she teaches courses on corporate tax, partnership tax, state and local tax, and estate planning. Jen is also a member of the firm's management committee.

Honors & Affiliations

- American Bar Association, Business Law Section and Taxation Section
- New York State Bar Association, Trusts & Estates Section; Business Law Section; Tax Section; Committee on Women in Law
- Albany County Bar Association
- Columbia County Bar Association
- Capital District Women's Bar Association, Chair, Legislative Committee
- Co-founder, Women Partners' Forum of the Capital Region
- Past Delegate, Women's Bar Association of the State of New York
- *Albany Business Review*, 2014 40 Under 40 Award
- Multiple Sclerosis Society of Northeastern New York Leadership Award

Representative Matters

Jennifer has extensive experience handling a broad array of corporate and tax matters for her clients. Representative examples of Jennifer's work include:

- Recapitalizing a client's business entity and preparing all associated estate planning documents needed to allow for the orderly transfer of the client's businesses to the next generation

Education

- Harvard Law School (J.D., *cum laude*, 1999)
- Siena College (B.A., *summa cum laude*, 1996)

Bar/Court Admissions

- New York
- Connecticut
- Massachusetts
- U.S. Tax Court
- U.S. District Court for the Northern District of New York

Practices

- Trust and Estate
- Tax Law
- Securities
- Cybersecurity and Data Privacy
- Business and Transactions
- Mergers and Acquisitions

- Leading a team to assist a publicly held client in issuing a new class of preferred stock through a private placement
- Planning and implementing a stock repurchase program for a client with widely held securities
- Handling legal and tax aspects of several trusts formed to maintain significant rental real estate holdings, charitable interests, and other business holdings
- Successfully concluding a significant IRS audit and appeals hearing involving deductibility of passive losses
- Obtaining voluntary disclosure agreements/penalty abatements for clients with significant unreported New York State income and sales and use tax
- Settling a New York State tax controversy involving employee classification and out-of-state contractors
- Advising several clients in the construction industry and design professions regarding corporate and operational planning needed to qualify for New York State WBE and DBE certifications
- Acted as a testifying expert witness with respect to income tax issues in a litigated corporate dissolution matter

Representative Presentations

- Estate Tax and Tax Exempt Entities, Federal Taxation Update 2018, New York State Society of CPAs - Adirondack Chapter, November 1, 2018
- Overview of Tax Cuts and Jobs Act Changes, Federal Taxation Update 2018, New York State Society of CPAs - Adirondack Chapter, November 1, 2018
- Update 2018, Trust and Estate, New York State Bar Association, October 11, 2018
- Probate and Administration of Estates, Federal and New York State Estate and Income Tax, September 26, 2018
- The "Gig" is Up: Tax Traps and Pitfalls of Contractors, Volunteers and Interns, Albany Marriott, May 16, 2018
- Planning With Your Client's Retirement and Life Insurance, Albany - New York State Bar Association, April 24, 2018
- How the New Tax Act Affects You and Your Small Business, Albany Law School, February 28, 2018
- Federal Tax Update, Northeast Annual Tax Conference, December 7, 2017
- Federal Tax Update and Foreign Account Compliance, Mid Hudson Annual Tax Conference, December 6, 2017
- Moderator, Champions for Your Success: Building the Team & Skills You Need, New York State Bar Association CLE, October 26, 2017
- Federal Tax Update and Foreign Account Compliance, Northeast Annual Tax Conference, December 8, 2016
- Federal Tax Update, Mid Hudson Annual Tax Conference, December 8, 2016
- Foreign Account Reporting Obligations and Corporate and Partnership Tax Update, Adirondack Chapter NYSSCPA Annual Tax Conference, November 30, 2016
- Panel Member, Preparing for Business Transitions, Business Owner Symposium, October 4, 2016

- Annual Speaker, University of Albany Young Entrepreneur Program
- Foreign Account Reporting: Enforcement Developments, May 11, 2016
- Estate Planning and Will Drafting, New York State Bar Association, April 12, 2016
- New York State Society of CPAs Mid-Hudson Annual Tax Conference, December 3, 2015
- New York State Society of CPAs Northeast Annual Tax Conference, December 2, 2015
- Succession Planning - Building a Sustainable Competitive Advantage, Women's Presidents' Organization Fall Retreat, November 5, 2015
- Keys to Financial Success, Albany Times Union Capital Region Women@Work Panel, October 20, 2015
- Living with the NY Nonprofit Revitalization Act - Practical Advice, New York Council of Nonprofits Seminar, October 8, 2015
- Affordable Care Act, 2015 Update for NYS Society of CPAs, August 24, 2015
- 2015 Tax Roadshow, July 15, 2015
- Affordable Care Act, 2015 Update for Tax Professionals, June 2-3, 2015

Representative Publications

- Quoted in Legal Obstacles to Pursuing Tax Charges Against Trump Family, *The Hill*, October 5, 2018

Other Activities

- Board Member, Junior Achievement of Northeastern New York, Inc.
- Go Red Committee, American Heart Association
- Board of Trustees, Make a Wish Foundation of Northeast NY
- Board of Associate Trustees, Siena College
- Former Board Member and Co-Chair, Community Cradle
- Former Member, Governor's Capital Region Women's Advisory Council
- Women Presidents' Organization
- Harvard Law School Alumni Association
- Advisory Board, Lung Cancer Alliance