



## Jennifer M. Boll

### Member

jboll@bsk.com

22 Corporate Woods  
Boulevard  
Suite 501  
Albany, NY 12211-  
2503

(518) 533-3225

(518) 533-3276 fax

268 Broadway

Suite 104

Saratoga Springs, NY  
12866-4281

(518) 533-3225

(518) 533-3276 fax

One Marina Park Drive

Suite 1410

Boston, MA 02210

(617) 878-2093

## Profile

### Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America*®, 2020-2024, Business Organizations (including LLCs and Partnerships), Tax Law and Trusts and Estates (listed for 5 years)
- American Bar Association, Business Law Section and Taxation Section
- New York State Bar Association, Trusts & Estates Section; Business Law Section; Tax Section
- Executive Committee, New York State Bar Association Section on Women in Law
- Albany County Bar Association
- Capital District Women's Bar Association, Former Chair, Legislative Committee
- Co-founder, Women Partners' Forum of the Capital Region
- Member, Women's Presidents Organization
- 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
- 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

### 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
- Business and Transactions
- Mergers and Acquisitions
- Essential Resources for Business

- 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

- Featured Speaker, Northeast Chapter Annual Tax Conference, December 8, 2022
- Program Co-Chair, Women On The Move 2022 - Aftershocks: Implications of the Dobbs Decision, NYS Bar Association, October 20, 2022
- Program Co-Chair, Women On The Move 2021, NYS Bar Association, September 30, 2021
- An Interview with Jennifer Boll, Business and Transactions, Legally Bond Podcast, July 26, 2021
- Ireland/NYS Spotlight Series - New York: Strategic US Entry Location, Globaify & Saratoga County Economic Development Corporation, July 21, 2020
- Financial Statements 101: Representing Business Clients, Albany Law School, July 16, 2020
- The Secure Act: Impacts on Retirement Planning 2020, NYS Bar Association, February 7, 2020
- Federal Tax Update, Mid-Hudson Chapter of the NYS Society of CPAs, December 9, 2019
- Federal Tax Update 2019, Adirondack Chapter of the NYS Society of CPAs, December 5, 2019
- Circular 230 Primer for Tax Practitioners, NYS Society of CPAs, November 7, 2019
- Trusts & Estates Update, NYS Bar Association, October 29, 2019
- Women on the Move, NYS Bar Association, Albany, NY, October 23, 2019
- Estate Tax and Tax Exempt Entities, Federal Taxation Update 2018, NYS Society of CPAs - Adirondack Chapter, November 1, 2018
- Overview of Tax Cuts and Jobs Act Changes, Federal Taxation Update 2018, NYS Society of CPAs - Adirondack Chapter, November 1, 2018
- Update 2018, Trust and Estate, NYS 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, NYS 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, NYS 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, NYS Bar Association, April 12, 2016
- NYS Society of CPAs Mid-Hudson Annual Tax Conference, December 3, 2015
- NYS 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 "New York Mulls Taxing Pot, Ultrarich Among Budget Solutions," *Bloomberg Law News*, December 8, 2020
- "Business Report: Estate And Tax Planning During COVID-19," *Saratoga Business Journal*, June 19, 2020
- Quoted in "Corporate Attorney Discusses New Rules for PPP Loans," *News10*, May 14, 2020
- Quoted in "Legal Obstacles to Pursuing Tax Charges Against Trump Family," *The Hill*, October 5, 2018

## Other Activities

- Board Member, Twin Rivers Council of the Boy Scouts of America

- Community Cradle, Former Board Member and Co-Chair, Former Member
- Governor's Capital Region Women's Advisory Council, Former Member
- Harvard Law School Alumni Association
- Junior Achievement of Northeastern New York, Inc., Board Member
- Make a Wish Foundation of Northeast NY, Treasurer, Board of Trustees
- Siena College, Board of Associate Trustees, Former Member