# 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 the director of 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 compensation committee and chair of the firm's tax practice group.

## Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America®*, 2020-2023, Business Organizations; Tax Law; Trusts and Estates
- 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

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

## 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
- 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, 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

- 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