

FACULTY BIOGRAPHIES



JENNIFER M. BOLL

Partner

jboll@hodgsonruss.com 518.433.2416

Jennifer focuses her practice on corporate, tax, and estate and business succession planning matters. She 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, state and local tax, and estate planning.

Honors

- Multiple Sclerosis Society of Northeastern New York Leadership Award
- *Albany Business Review's* 2014 40 Under Forty Award

Experience

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

677 Broadway
Suite 301
Albany, NY 12207

Areas of Practice

Business Tax
Corporate & Business Law
Estates & Trusts
Family Business & Succession Planning
Mergers & Acquisitions
Startups & Emerging Companies
State & Local Tax
Tax Dispute Resolution

Admissions

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

Education

B.A., summa cum laude, Siena College
J.D., cum laude, Harvard Law School



THOMAS J. COLLURA

Partner

tcollura@hodgsonruss.com 518.433.2443

Tom is a partner in the firm's Albany and Saratoga Springs, New York, offices. He also practices in Florida from the firm's Palm Beach office.

Tom's practice is focused on advising privately held companies and individuals concerning corporate, tax, and trusts and estates matters. He has more than 20 years of experience representing privately held companies and their owners in a wide range of corporate, tax, and commercial matters, including choice of entity, mergers, acquisitions, sales, recapitalizations, and business succession planning. Given his accounting and tax background, he routinely works with clients and their accountants concerning the legal and tax accounting complexities of partnerships and other entities.

Tom also represents business owners, entrepreneurs, executives, and wealthy individuals in all aspects of income, gift, estate, and generation-skipping transfer tax planning matters, and counsels individual and corporate fiduciaries concerning trust and estate administration matters and proceedings. He has extensive experience dealing with complex tax and fiduciary accounting issues related to estates and trusts comprised of significant business and real estate holdings. His practice also includes the representation of clients in contested accounting proceedings in Surrogate's Court and taxpayers in controversies with the Internal Revenue Service and the New York State Department of Taxation and Finance.

In addition to his law practice, Tom has been affiliated with the University at Albany as a lecturer and coordinator of the M.S. in taxation program for more than 15 years. His courses include partnership taxation, estate and gift taxation, tax planning for highly-compensated individuals, and tax research. Tom is admitted to practice in New York, Florida, U.S. Tax Court, and U.S. District Court for the Northern District of New York. He also holds inactive certified public accountant (CPA) license.

677 Broadway
Suite 301
Albany, NY 12207

Saratoga Springs
60 Railroad Place
Suite 300
Saratoga Springs, NY 12866
518.736.2900

Palm Beach
450 Royal Palm Way
6th Floor
Palm Beach, FL 33480
561.656.8608

Areas of Practice

Corporate & Business Law
Estates & Trusts
Business Tax
State & Local Tax
Estates & Trusts Controversies
Family Business & Succession
Planning
Mergers & Acquisitions
Private Wealth Planning

Industry Groups

Manufacturing
Professional Services

CHRISTOPHER MASSARONI

Shareholder

massaroni@mltw.com

Phone: (518) 447-3331

Fax: (518) 867-4731

677 Broadway, P.O. Box 459
Albany, New York 12207

Practice Groups

- Litigation and Dispute Resolution
- Commercial and Business Litigation
- Employment and Labor Law (Management)
- Construction and Surety Law



Mr. Massaroni is a trial attorney with experience in many substantive areas, including complex commercial disputes, personal injury and product liability cases, employment matters, construction claims and challenges to the authority of New York State officials. He has successfully litigated cases in federal and state courts throughout New York State, and in numerous other states, and he often appears before New York State agencies and investigative bodies.

Mr. Massaroni regularly represents businesses, individuals, public officials and governmental entities in sensitive and contested matters, including novel cases presenting unique issues of law. He leads a practice group which prides itself on its aggressive representation of a diverse group of clients.

He has extensive experience in the litigation of corporate disputes, including those involving claims of shareholders, ownership disputes, allegations of breach of fiduciary duty, and intellectual property issues. He also represents management in a variety of labor and employment matters, including discrimination and wrongful termination claims, grievances, and claims of unlawful union activities.

In the personal injury field, Mr. Massaroni has been selected by many national corporations to handle their self-insured personal injury defense claims in Upstate New York, including mass tort and complex product liability cases. He also represents accident victims in wrongful death and major injury cases, and has recovered many millions of dollars on behalf of these clients.

REPRESENTATIVE MATTERS

- Representation of the Speaker of the New York State Assembly in defense of claims challenging his approval of certain expenditures of State funds (NYS Supreme Court, New York County).
- Representation of the New York State Public Authorities Control Board and its members in litigation relating to the funding for the replacement bridge for the Tappan Zee Bridge (NYS Supreme Court, Albany County).
- Representation of a technology company in the prosecution of claims of trademark infringement, cyberpiracy and unfair competition (U.S. District Court, Northern District of New York).



STEVEN G. THOMAS

Principal Attorney

STEVEN G. THOMAS has extensive experience in domestic and international tax matters, corporate mergers and acquisitions, and general business and tax law.

A cum laude graduate of The University at Albany with a Bachelor of Science in Accounting and a minor in Business Administration, Mr. Thomas earned his Juris Doctor from Albany Law School of Union University where he graduated magna cum laude in 1995 and was a member of the Albany Law Review. He earned his Master of Laws (LL.M.) in Taxation from New York University School of Law.

Before joining Lavelle & Finn, LLP, Mr. Thomas served as a tax associate for several large New York City law firms.

Mr. Thomas is a member of the board of directors of several local organizations including School's Out, Inc., an organization providing before and after school care to children and The Bus Stop Club, an organization providing support to siblings of children with special needs. He also coaches his three children in numerous sporting activities.