Curriculum Vitae
THOMAS J. COLLURA

Contact Information

Office: Hodgson Russ LLP
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Education

ALBANY LAW SCHOOL OF UNION UNIVERSITY, J.D., 1988
J. Francis Doyle Scholar

UNIVERSITY OF SCRANTON, B.S., Accounting, *magna cum laude*
Second Major - Philosophy, 1985
Member: *Special Jesuit Liberal Arts* and *University Honors Programs*

Experience

HODGSON RUSS LLP, Albany and Saratoga Springs, New York
Partner, July 2013 - present

UNIVERSITY AT ALBANY, Albany, New York
Full-time Lecturer, *Masters of Science in Taxation (MST) Program*, 2001-present; MST Program Coordinator, 2004 – present; Adjunct, 1997 – 2000
Courses - *Estate and Gift Taxation; IRS Practice and Procedure; Partnership Taxation; Tax Planning Seminar; Tax Research*
Former Member, School of Business Graduate Affairs Committee

TUCZINSKI, CAVALIER, GILCHRIST & COLLURA, P.C., Albany, New York
Founder and Managing Shareholder, 2000 – July 2013

BOND, SCHOENECK & KING, LLP, Albany, New York
Partner, 1998-2000; Associate Attorney, 1990-1997

COOPERS & LYBRAND, LLP, Albany, New York
Tax Accountant, 1988-1990

Presentations and Publications

Author and Upcoming Chair, Moderator and Speaker, Limited Liability Companies – *Select Partnership Taxation Issues*, NYSBA, Business Organizations: *Tax and Legal Aspects Compared, LLCs, S Corporations and C Corporations*, December 2013

Speaker, Hodgson Russ LLP, *Handling New York Tax Audits and Appeals: Strategies to Pursue, Traps to Avoid*, November 2013

Speaker, *Tax Implications of Family Wealth Transfer*, NYSBA, Practical Skills: Introduction to Estate Planning, October 2013

Speaker, *The Compulsory Accounting Proceeding* and *The Accounting and Petition,* NYSBA, Contested Accounting Proceedings in Surrogate's Court, May 2013

Chair, Moderator and Speaker, *Administering the Estate – Part Two (Taxes)*, NYSBA, Practical Skills: Probate and Administration of Estates, December 2012

Speaker, *Roth IRA Conversions*, NYSBA, Dealing with Your Client's Retirement Assets, May 2012

Speaker, *Tax Implications of Family Wealth Transfer*, NYSBA, Practical Skills: Introduction to Estate Planning, October 2011

Speaker, *Administering the Estate – Part Two (Taxes)*, NYSBA, Practical Skills: Probate and Administration of Estates, October 2010

Chair and Moderator, NYSBA, Contested Accounting Proceedings in Surrogate's Court: The Law and Techniques You Should Know, December 2009

Speaker, *Dealing with Lawyers*, Key Bank, N.A., National Trust Real Estate Group, (Cleveland, Ohio), November 2009

Chair, Moderator and Speaker, *Tax Implications of Family Wealth Transfer* and *Testamentary Gifts*, NYSBA, Practical Skills: Introduction to Estate Planning, October 2009

Chair, Moderator and Speaker, *Taxes in a Nutshell*, NYSBA, Estate Planning for Middle Class Client, May 2009

Speaker, *Miscellaneous Proceedings and Ethics*, NYSBA, What You Need to Know as a Court-Appointed Guardian Ad Litem, December 2008

Chair, Moderator and Speaker, *Ethical Considerations and Attorney's Fees*, NYSBA, Practical Skills: Probate and Administration of Estates, October 2008

Chair and Moderator, NYSBA, Successfully Handling a 1404 Proceeding under the SCPA, June 2008

Speaker, *Business Succession Planning*, Bank of America, November 2007

Speaker, *Ethical Considerations for Trusts and Estates Lawyers*, NYSBA, Practical Skills: Introduction to Estate Planning, October 2007

Speaker, NYSBA, Trust Your Planning: A Comprehensive Review of Trust Planning and Drafting Techniques, May 2007

Speaker, *Ethical Considerations and Legal Fees*, NYSBA, Practical Skills: Probate and Administration of Estates, October 2006

Speaker, *Wealth Preservation and Transfer*, Jaeger & Flynn Associates, Inc., May 2006

Speaker, *Choice of Entity* and *Tax Compliance*, The Albany-Colonie Regional Chamber of Commerce Entrepreneurial Assistance Program, March 2006

Author, Limited Liability Companies – Select Partnership Taxation Issues, Albany Law School Institute of Legal Studies, February 2006

Speaker, *Wealth Preservation and Transfer*, MacDonald Financial Group, December 2005

Speaker, NYSBA, Practical Skills: Introduction to Estate Planning, October 2005

Speaker, *Preparing for Estate Planning*, NYSBA, Estate Planning and Will Drafting, May 2005

Speaker, *Wealth Preservation and Transfer*, The Consulting Alliance, March 2005

Author and Speaker, Transfer Tax Update: Selected Issues, Albany Law School Institute of Legal Studies, 2005 Tax Update: Recent Changes and New Opportunities, February 2005

Speaker, *Probate and Administration of Estates*, NYSBA, Practical Skills: Probate and Administration of Estates, October 2004

Speaker, *Preparing for Estate Planning*, NYSBA, Practical Skills: Introduction to Estate Planning, October 2003

Speaker, *Family Wealth Transfer and Preservation*, Albany Medical Center Foundation, May 2003

Author and Speaker, How to Do a Basic Estate Plan, Albany Law School Institute of Legal Studies, Bridge the Gap: Estate Planning and Administration, January 2003

Speaker, *Probate Proceedings*, NYSBA, Practical Skills: Probate and Administration of Estates, October 2002

Author and Speaker, Tax Deferred Exchanges Pursuant to IRC 1031, Albany Law School Institute of Legal Studies, June 2002

Speaker, *Inter Vivos Gifts* and *GRAT and QPRT Planning*, NYSBA, Trust Taxation and Planning, May 2002

Author and Speaker, How to Do a Basic Estate Plan, Albany Law School Institute of Legal Studies, Bridge the Gap: Estate Planning and Administration, January 2002

Speaker, *Revocable Trusts*, *Charitable Planning*, and *Life Insurance Planning*, NYSBA, Practical Skills: An Introduction to Estate Planning, October 2001

Author and Speaker, *Sale of a Business: Structuring the Deal*, Lorman Education Services, Buying and Selling a Business, August 2001

Author and Speaker, How to Do a Basic Estate Plan, Albany Law School Institute of Legal Studies, Bridge the Gap: Estate Planning and Administration, December 2000

Speaker, *Probate Proceedings*, NYSBA, Practical Skills: Probate and Administration of Estates, September 2000

Author and Speaker, How to Do a Basic Estate Plan, Albany Law School Institute of Legal Studies, Bridge the Gap: Estate Planning and Administration, December 1999

Speaker, *Estate Planning Objectives*, NYSBA, Practical Skills: Introduction to Estate Planning, November 1999

Speaker, *Estate Planning for Corporate Executives*, Bond, Schoeneck & King, LLP, Corporate Counsel Seminar, November 1999

Speaker, *Basics of Wills and Estate Planning*, Albany County Bar Association, January 1999

Author and Speaker, How to Do a Basic Estate Plan, Albany Law School Institute of Legal Studies, Bridge the Gap: Estate Planning and Administration, December 1998

Speaker, *Probate Proceedings*, NYSBA, Practical Skills: Probate and Administration of Estates, October 1998

Speaker, *Estate Planning*, College at Oneonta Foundation, October 1998

Speaker, *Pros and Cons of Revocable Living Trusts*, NYSBA, Lifetime (Intervivos) Trusts and Estate and Gift Taxation, May 1998

Speaker, *Real Estate Finance*, Capital Region Building Owners and Managers Association, Property Manager's Guide to Commercial Law, April 1998

Speaker, *Durable Powers of Attorney*, Albany Law School Governmental Law Center,, Fourth Annual Senior Citizens' Law Day, October 1997

Speaker, *Business Succession Planning for Small Business Owners*, The Albany-Colonie Regional Chamber of Commerce, Evergreen Bank, and Bond, Schoeneck & King, October 1996

Speaker, *Estate Planning and Wills*, Albany Law School Governmental Law Center, Third Annual Senior Citizens' Law Day, October 1996

Speaker, *Business Succession Planning*, The Albany-Colonie Regional Chamber of Commerce, Inc., June 1996

Speaker, *Estate Planning and Wills*, Albany Law School Governmental Law Center, Second Annual Senior Citizens' Law Day, October 1995

Chair and Moderator, *Probate and Administration of Estates*, NYSBA, Practical Skills: Probate and Administration of Estates, October 1994

Speaker, *Succession Planning for the Family Business – A Practical Guide to Smooth Transition*, The Business Council of New York State, Inc., February 1994

Author and Editor, *Senior Citizens' Handbook*, NYSBA, Young Lawyers' Section

Author, *New York Enacts New Estate Tax Deduction for Principal Residence*, NYSBA Young Lawyers' Section Perspective Newsletter

Professional Qualifications

Professional Licenses and Admissions

New York State Bar
Florida Bar (inactive)
United States Tax Court
Federal District Court, Northern District of New York
Certified Public Accountant, Maryland (inactive)

Professional Organizations

New York State Bar Association: Member, Tax and Trusts & Estates Sections (Delegate to NYSBA House of Delegates, *Former*: Alternate Delegate, Co-Chair, Membership Committee, Third Judicial District Representative, Chair, Government Relations Committee, and Young Lawyers Section Liason)
Florida Bar Association
Albany County Bar Association
Estate Planning Council of Eastern New York

Community Activities

Board Member, St. Thomas the Apostle School, Delmar, New York; *Chair*, Finance Committee
Member and Merit Badge Counselor, Boy Scouts of America, Troop 75, Delmar, NY
Former Trustee, Finance Committee and Pastoral Council Member, St. Thomas the Apostle Church, Delmar, New York
Former Board Member, The Community Foundation for the Greater Capital District, *Co-Chair*, Audit Committee; Professional Advisory Committee
Capital Leadership Class of 1999, The Albany-Colonie Regional Chamber of Commerce
MS Society of Northeastern New York Leadership Award, Class of 1999
Former Volunteer, Center for the Disabled, Bank, Bar and Ledger Fundraiser
Former Professional Advisory Committee Member, Albany Law School Planned Giving Committee
Former Coach, Bethlehem Soccer Club and Tri-Village Little League

Other

"AV" Martindale-Hubbell rating
Expert Witness on Taxation, NASD/AAA Securities Arbitration