



## THOMAS J. COLLURA

Partner

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Tom's practice is focused on representing privately-held companies and their owners concerning corporate, tax and commercial matters, including choice of entity, mergers and acquisitions, and business succession planning.

Tom also represents business owners, entrepreneurs, executives and ultra-high net worth individuals in all aspects of income, gift, estate and generation-skipping transfer tax planning, and fiduciaries concerning trust and estate administration matters. He has significant experience litigating contested fiduciary accounting proceedings in Surrogate's Court, as well as handling tax controversies with the Internal Revenue Service and the New York State Department of Taxation and Finance.

Tom is a Fellow of the American College of Trusts and Estates Counsel and has served as an expert witness on tax, corporate and trusts and estates matters. He was affiliated with the University at Albany as a full-time Lecturer and Director of the M.S. Taxation program for more than 20 years. His courses included partnership taxation, estate and gift taxation, tax planning for highly-compensated individuals, and tax research. He is also a frequent lecturer to the judiciary, attorneys, CPAs, bankers, financial advisers, and business owners.

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 an inactive certified public accountant (CPA) license.

### Honors

- Listed, *Best Lawyers in America* (Tax Law, Trusts & Estates), 2021 - 2024
- Listed, *Upstate New York Super Lawyers* (Business and Corporate) 2022 - 2023
- Dean W. Warren Haynes Memorial Award for Outstanding Graduate Teaching, 2017

677 Broadway  
Suite 401  
Albany, NY 12207

New York City  
605 Third Avenue  
Suite 2300  
New York City, NY 10158  
212.751.4300

Palm Beach  
440 Royal Palm Way  
Suite 202  
Palm Beach, FL 33480  
561.656.8608

### Practices & Industries

Corporate & Business  
Trusts & Estates  
Business Tax  
State & Local Tax  
Accountant Professional  
Corporate Governance & Compliance  
Family Business & Succession Planning  
Manufacturing  
Mergers & Acquisitions  
Private Wealth Planning  
Professional Services

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## In the News

Industry Roundtable: Family-Owned Business  
*Albany Business Review*, July 23, 2019

5 Questions with Faculty: Thomas J. Collura  
June 6, 2018

Table of Experts: Federal Tax Reform  
*Albany Business Review*, February 2, 2018

Peak Resorts Completes Acquisition Of Hunter Mountain For \$36.8 Million  
*The Street*, January 7, 2016

Hodgson Russ Snags 2 Tax Pros for Upstate NY Offices  
*Law360*, September 11, 2013

Jennifer M. Boll and Thomas J. Collura Join Hodgson Russ as Partners  
September 9, 2013

## Press Releases

55 Hodgson Russ LLP Attorneys Named to 2023 *Upstate New York Super Lawyers*  
List  
August 23, 2023

Fifty-Nine Hodgson Russ Attorneys Ranked in 2022 Edition of Upstate New York  
Super Lawyers  
*Hodgson Russ Press Release*, August 23, 2022

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 19, 2022

55 Hodgson Russ Attorneys Ranked in 2022 Edition of *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 19, 2021

55 Hodgson Russ Attorneys Ranked in 2021 *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 20, 2020

## Publications

New Jersey Enacts Major Changes to Corporate and Gross Income Tax  
*Hodgson Russ LLP State & Local Tax Alert*, July 6, 2023

Startups & Emerging Companies

Tax Residency

Tax-Exempt Organizations

Trusts & Estates Controversies

## Admissions

New York

Florida

U.S. Tax Court

U.S. District Court, Northern  
District of New York

Certified Public Accountant,  
Maryland (inactive)

## Education

University of Scranton, B.S., magna  
cum laude

Albany Law School of Union  
University, J.D.

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New York State Budget Notes – May 5, 2023

*Hodgson Russ State and Local Tax Alert*, May 5, 2023

New Jersey Tax Laws: Out with the Old and In with the New Tax Laws in 2023

*Hodgson Russ SALT Alert*, January 3, 2023

Tax Updates from New York City – September 2022

*Hodgson Russ TriState Tax Alert*, September 12, 2022

Tax Provisions of Interest in New York's 2022-23 Budget

*Hodgson Russ State & Local Tax Alert*, April 12, 2022

Tax Updates from New Jersey - March 2022

*Hodgson Russ Tristate Tax Alert*, March 28, 2022

New Jersey Enacts Amendments to its SALT Cap Workaround

*Hodgson Russ New Jersey Tax Alert*, January 21, 2022

Tax Updates from Connecticut, New Jersey and New York City - January 2022

*Hodgson Russ Tristate Tax Alert*, January 18, 2022

New York State Legislative Developments For Tax-Exempt Organizations/Nonprofits

*Hodgson Russ Tax-Exempt Organizations Alert*, December 15, 2021

Local Sales Taxes on Solar-Generated Electricity

*Hodgson Russ SALT and Renewable Energy Alert*, November 15, 2021

## **Presentations & Events**

The Surrogates' Association of the State of New York

Skaneateles, NY, October 20, 2022

Adirondack/Northeast Chapter NYSSCPA 2021 Tax Update

NYSSCPA - Adirondack/Northeast Chapter Conference, December 7, 2021

NYSBA Trusts and Estates Law Section Fall Meeting

October 2, 2020

Hodgson Russ/FAE COVID-19 Webinar Series

Foundation for Accounting Education: An Affiliate of the NYSSCPA, April 1 & 2, 2020

2019 Annual Tax Conference & Federal Taxation Update

New York State Society of Certified Public Accountants, SUNY Plattsburgh, Plattsburgh, New York, December 5, 2019

Planning for a Change in Residency

Saratoga Springs, New York, October 17, 2019

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2019 Summer Tax Series

Understanding New York State Tax Issues of 2019

The Harvard Club 35 W. 44th Street, New York, NY, June 12 - August 7, 2019

New Developments in Opportunity Zone Investing

The Desmond Hotel Albany, Albany, NY, June 26, 2019

Anatomy of a Trust

May 7, 2019

NYSSCPA Northeast Chapter Annual Tax Conference

Hilton Garden Inn, 235 Hoosick Street, Troy, NY 12180, December 4, 2018

## Professional Affiliations

- American College of Trust and Estate Counsel – Fellow; Member, Business Planning Committee; Member, Technology in the Practice Committee
- New York State Bar Association - Tax Section; Trusts & Estates Section – Vice Chair of Estate Planning Committee; Member of Executive Committee; Former Delegate and Alternate Delegate to NYSBA House of Delegates; Former Co-Chair, Membership Committee; Former Third Judicial District Representative; Former Chair, Government Relations Committee; and Former Young Lawyers Section Liaison
- Florida Bar Association
- Albany County Bar Association
- Estate Planning Council of Eastern New York
- American Bar Association – Tax Section
- Catholic Lawyers Guild
- New York State Society of Certified Public Accountants

## Community & Pro Bono

- Advisor, University of Scranton, Accounting Department Professional Advisory Committee
- Fellow, The New York Bar Foundation
- Member, Legacy Circle Advisory Committee, St. Peter's Health Partners, Albany, New York
- Trustee, St. Peter's Hospital Foundation, Albany, New York
- Former Board Member, St. Thomas the Apostle School, Delmar, New York; *Chair*, Finance Committee
- Former Trustee, Finance Committee and Pastoral Council Member, St. Thomas the Apostle Church, Delmar, New York
- Former Treasurer and Merit Badge Counselor, Boy Scouts of America, Troop 75, Delmar, New York

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- Former Board Member, Audit Committee co-chair, and Professional Advisory Committee member, the Community Foundation for the Greater Capital Region, Albany, New York
- Capital Leadership Class of 1999, The Albany-Colonie Regional Chamber of Commerce