

ARLENE M. HIBSCHWEILER, ESQ.

University at Buffalo
School of Management
362 Jacobs Management Center
Buffalo, New York 14260

PROFESSIONAL EDUCATION

STATE UNIVERSITY OF NEW YORK AT BUFFALO
School of Management
Buffalo, New York 14260

Masters in Business Administration
September 1, 1993

Honors:

Graduated **“with distinction”**.

Grade Point Average: 3.88

Recipient of a Helen Crosby Fellowship, 1991

STATE UNIVERSITY OF NEW YORK AT BUFFALO
Faculty of Law and Jurisprudence
Buffalo, New York 14260

Juris Doctor
June 1, 1984

Honors:

Graduated **magna cum laude**.

Buffalo Law Review
Note and Comment Editor 1983-84
Associate 1982-83

Scribes Award

Distinguished Achievement Awards as the outstanding student in Taxation
I and Dispute Resolution

UNDERGRADUATE EDUCATION

STATE UNIVERSITY OF NEW YORK AT BUFFALO
Buffalo, New York 14260

Bachelor of Arts
February 1, 1981

Honors:

Graduated **summa cum laude**.

Phi Beta Kappa

TEACHING EXPERIENCE

STATE UNIVERSITY OF NEW YORK AT BUFFALO
School of Management
Buffalo, New York 14226

Clinical Associate Professor. Instructor of law courses offered to accounting and business majors. Also responsible for coordinating part-time faculty who teach law courses in the School of Management. Fall 2002 to present.

STATE UNIVERSITY COLLEGE AT FREDONIA
Department of Business Administration
Fredonia, New York 14063

Associate Professor. Instructor of a wide range of courses, including Taxation I and II, White Collar Crime, Legal Environment of Business, and Business Law I and II. Teaching evaluations from students (“overall assessment of instructor”) have averaged 4.50 on a scale of 5.0. Fall 1995 to spring 2002.

Recipient of the **Chancellor’s Award for Excellence in Teaching**, 1998.

Assistant Professor. Fall 1989 to fall 1995.

STATE UNIVERSITY OF NEW YORK AT BUFFALO
School of Management

Buffalo, New York 14260

Lecturer. Instructor of a two semester business law course for undergraduates. Summer of 1987 through spring 1989.

CANISIUS COLLEGE
Buffalo, New York 14208

Instructor. Introductory political science course. Fall 1985 and fall 1986.

LEGAL EXPERIENCE

MARCUS, KNOER AND CRAWFORD
Buffalo, New York 14203

Of counsel. Assignments primarily in fields of tax and corporate law. June 1990 - January 1998.

HURWITZ AND FINE, P.C.
Buffalo, New York 14202

Corporate associate. Primary focus on tax work. January 1987 to July 1989.

SAPERSTON AND DAY, P.C.
Buffalo, New York 14202

Corporate associate. September 1984 to December 1986.

EDITORIAL

Editorial adviser to *The Tax Adviser*, January 2014 to date.

Staff editor, *Atlantic Law Journal*, Fall 2017 to date.

PUBLICATIONS

Honors

Recipient of *The Tax Adviser* 2006 Best Article Award

Books

Arlene M. Hirschweiler and Marion Kopin, Investment Taxation: Practical Tax Strategies for Financial Instruments (McGraw-Hill, 2003). Reviewed in *The Tax Adviser*, Vol. 36, No.12, December 2005 p. 570.

Monographs

Marion Kopin and Arlene M. Hirschweiler “The Accountant's Role in Bankruptcy Protection”, *Faulkner & Gray CPE Program*, Lesson 96-11, November 1996.

Articles

Hirschweiler, “Including Criminal Law in a Business Law Class – A Topic Important on its Own and in Support of Other Business Law Learning”, *The Atlantic Law Journal* Vol. 29, 2026 pp. 59-98.

Andreozzi, Nguyen, Hirschweiler, and Salzman, “What Tax Litigators Wish Other Tax Professionals Knew,” *The Tax Adviser*, (August 2023).

Hirschweiler, Arlene, Lyster, Timothy, Salzman, Martha, and Savino, William, “Five Things CPAs Need to Know about Bankruptcy,” *Journal of Accountancy*, (January 1, 2021).

Hirschweiler, Arlene M., Nesper, Kathleen, and Salzman, Martha, “Promoting Integrity in the Classroom,” 50 *The Tax Adviser* (AICPA) (May 2020).

Salzman, Hirschweiler and Tedesco, “Employment Tax Penalties: Let’s Keep it Civil”, *The Tax Adviser*, Vol. 49, No. 2, February 2018 pp. 92-105.

Arlene Hirschweiler and Martha Salzman, “Sustainability and Corporate Governance in a Business Law Course: A ‘Real World’ Project”, *The Atlantic Law Journal* Vol. 19, 2017 pp. 225 – 263.

Justin Andreozzi, Randall Andreozzi, and Arlene Hirschweiler, “The Threat of Parallel Investigations: When Civil Isn’t Civil”, *The Tax Adviser*, Vol. 46, No. 8, August 2015 pp. 608-619.

Arlene M. Hirschweiler and Martha Salzman, “Chapter 13: Tax Considerations”, *The Tax Adviser*, Vol. 44, No.5, May 2013 pp. 302-309.

Randall P. Andreozzi and Arlene Hirschweiler, “FBAR: Handle With Care”, *The Tax Adviser*, Vol. 43, No.5, May 2012 pp.330-339.

Martha Salzman and Arlene Hirschweiler, "Timing Considerations of Discharging Taxes in a Chapter 7 Bankruptcy", *The Tax Adviser*, Vol. 43, No. 2, February 2012 pp. 104-113.

Randall P. Andreozzi, Martha Salzman, and Arlene Hirschweiler, "False Tax Returns, Mail Fraud, and Money Laundering", *The Tax Adviser*, Vol. 42, No. 2, February 2011 pp. 112-119.

Arlene M. Hirschweiler and Martha Salzman, "Tread Carefully: What CPAs Should Know About Tax Fraud", *The Tax Adviser*, Vol. 40, No. 1, January 2009 pp. 20-27.

Arlene M. Hirschweiler, "Tax Practice and the Federal Criminal Code", *The Tax Adviser*, Vol. 39, No. 4, April 2008 pp. 216-224.

Arlene M. Hirschweiler, "Can Your Tax Client (or You) Go to Jail?" Part I, *The Tax Adviser*, Vol. 37, No. 4, April 2006 pp. 216-223. Part II, *The Tax Adviser*, Vol. 37, No. 5, May 2006 pp. 280-284.

Ronald J. Huefner and Arlene M. Hirschweiler "Calculating and Reporting Use Tax in New York", *The CPA Journal*, Vol. LXXIV, No. 7, July 2004 pp. 38-41.

Jane B. Romal and Arlene M. Hirschweiler, "Improving Professional Ethics - Recognition and Response", *The CPA Journal*, Vol. LXXIV, No. 6, June 2004 pp. 58-63.

Marion Kopin and Arlene M. Hirschweiler, "Counseling Older Clients", *Journal of Accountancy*, Vol. 191, No. 4, April 2001 pp. 51-60.

Arlene M. Hirschweiler and Marion Kopin, "Unravel the Tax Treatment of Financial Instruments", *Practical Tax Strategies*, Vol. 64, No. 2, February 2000 pp. 68-76. Also published in *RIA's Federal Taxes Weekly Alert*, Vol. 46, No. 13, March 23, 2000 pp. 155-158, Vol. 46, No. 15, April 6, 2000 pp. 180-182, Vol. 46, No. 17, April 20, 2000 pp. 204-206.

Marion Kopin and Arlene M. Hirschweiler, "Strategies for Handling IRS Assessments", *Taxation for Accountants*, Vol. 60, No. 4, April 1998 pp. 219-227. Also published in *Taxation for Lawyers*, Vol. 26, No. 6, pp. 345-353.

Arlene M. Hirschweiler and Marion Kopin, "LLC Are Generally - but not Always - the Right Choice", *Taxation for Accountants*, Vol. 58, No. 3, March 1997, pp. 159-168.

Arlene M. Hirschweiler, "When Clients Hire Household Help", *Journal of Accountancy*, Vol. 182, No. 3, September 1996, pp. 45-49.

Arlene M. Hirschweiler “Medicaid Planning after OBRA '93: What Next?”, *Personal Financial Planning*, Vol. 7, No. 1, November/December 1994, pp. 28-32.

Jane B. Romal and Arlene M. Hirschweiler, “Planning for Natural Death: An Ancillary to Estate Planning”, *Personal Financial Planning*, Vol. 5, No.6, September/October 1993, pp. 33-39.

Arlene M. Hirschweiler, Zafar U. Ahmed, and James F. Hopson, “Strategic Marketing Plans”, *Texas Bar Journal*, Vol. 56, No. 2, February 1993, pp. 120-125.

Arlene M. Hirschweiler and Christine P. Andrews, “Minimizing Taxes on Retirement Plan Distributions”, *Taxation for Lawyers*, Vol. 20, No. 5, March/April 1992, pp. 283-288. Also published in *Taxation for Accountants*, Vol. 48, No. 2, February 1992, pp. 84-89.

Arlene M. Hirschweiler, James F. Hopson, and John J. Bankosh, “Planning for Long-Term Medical Care”, *The CPA Journal*, Vol. LXI, No. 8, August 1991, pp. 69-71.

Christine Andrews, Arlene M. Hirschweiler, and Jane B. Romal, “What a CPA Should Know Before a Business Fails”, *Journal of Accountancy*, Vol. 171, No. 6, June 1991, pp. 34-41.

James F. Hopson, Theresa Domagalski, and Arlene M. Hirschweiler, “Expanding Your MAS Practice into Human Resources”, *National Public Accountant*, Vol. 35, No. 8, August 1990, pp. 18-23.

Comment, “The Toxic Workplace of the Child Farmworker”, 32 *Buf. L. Rev.* 343 (1983).

Other

Arlene M. Hirschweiler, “New York Practice Insights”, available online at Lexis Nexis, 2006. (New York Tax Law, sections Tax 209.1 Domestic corporations automatically subject to tax unless exempt; Tax 208.9(f)(5) \$10,000 limit on net operating loss carryback; Tax 208.9(f) Prohibition against deduction of net operating losses generated in years when not an Article 9-A taxpayer; Tax 210.1(g) New York S corporations: entity-level tax; Tax 1085 Penalties: generally, standards for abatement; Tax 606(i) NY S corporation shareholder's use of S corporation credits; Tax 612(b) Overview of modifications to federal adjusted gross income to compute New York adjusted gross income; Tax 612(b)(3),(18)-(20) Tax 612(c)(22) S corporation adjustments to federal adjusted gross income; Tax 615(f) Reduction of New York itemized deductions for high

income taxpayers; Tax 617 Optional New York S corporation election; treatment of federal S corporation that is a New York C corporation)

PRESENTATIONS AND CONFERENCES

Discussant, “Facilitation of Reasoning in the Tax Domain: An Examination of the Obligation Schema”, by Timothy J. Rupert, presented at the Northeast Regional Meeting, American Accounting Association, Buffalo, New York, April, 1994.

“Criminal and Civil Fraud investigations”, presented at the “Institute on Taxation,” sponsored by Buffalo Area Chapter, N.Y.S. Society of Certified Public Accountants, Erie Institute of Law, and S.U.N.Y.A.B. School of Management, Center for Management Development, Buffalo, New York, November 2006.

“Long-term Health Care: Can I Protect Myself?”, sponsored by Professional Tax Services, Buffalo, New York, April 1991.

“Non-Taxable Exchanges Under Section 1031 of the Internal Revenue Code of 1986”, at the Institute on Taxation, Buffalo, New York, December 1989 (co-authored with Lawrence C. Franco, Esq.).

RECENT PROFESSIONAL ACTIVITIES

“A Hell of a Hangover: New York’s Dram Shop Law”, sponsored by NYS

“The Criminal Practitioner’s Guide to Representing Financial Professionals”, sponsored by Lawline. Self-study completed in July 2023.

“Bankruptcy Essentials for Non-Bankruptcy Practitioners”, sponsored by Lawline. Self-study completed in July 2023.

“Ethics of Tax Law”, sponsored by Lawline. Self-study completed in July 2023.

“Ethics in Corporate Investigations: Strategies for Managing Conflicts of Interest And Protecting Client Privilege”, sponsored by Lawline. Self-study completed in July 2023.

“ChatGPT, Generative AI and the Transformation of the Practice of Law”, sponsored by Lawline. Self-study completed in July 2023.

“Don’t Bank on It! Counterfeit Check Fraud 101”, sponsored by Lawline. Self-study completed in July 2023.

“Bankruptcy Considerations for Businesses”, sponsored by Lawline. Self-study completed in January 2023.

“IRS Summons Power”, sponsored by Lawline. Self-study completed in January 2023.

COLLEGE AND COMMUNITY SERVICE

Committee membership and service at SOM. Teaching Effectiveness Committee. Student Issues Committee. Active contributor to ad hoc School committee that worked with Suresh to develop promotion and reappointment guidelines for clinical faculty. Coordinator for part-time law instructors. Responsible for evaluating all waiver requests.

Active Volunteer, Clarence Band Boosters

MEMBER: NYS Academy of Trial Lawyers