

MARTHA L. SALZMAN, ESQ.

University at Buffalo
School of Management
The State University of New York
364 Jacobs Management Center
Buffalo, New York 14260
msalzman@buffalo.edu

PROFESSIONAL EDUCATION

University of Pennsylvania Law School, Philadelphia, Pennsylvania

Juris Doctor, May 1987, *Cum Laude*

Order of the Coif – top 10% of class

Legal Research and Writing Instructor (1986-1987)

UNDERGRADUATE EDUCATION

University of Rochester, Rochester, New York

Bachelor of Arts, May 1984, *Summa Cum Laude*

Major: Political Science

Phi Beta Kappa. Dean's List (all semesters)

McGill Award – highest achievement in Political Science

Eisenhower College of the Rochester Institute of Technology, Seneca Falls, New York

Attended September 1980 – May 1982

Transferred due to college closing

Major: Public Policy

Dean's List (all semesters)

Class President (sophomore year)

TEACHING EXPERIENCE

University at Buffalo

School of Management

The State University of New York

Buffalo, New York

Clinical Assistant Professor of Business Law. Full-time instructor of business law and tax research courses offered to accounting and business majors. Fall 2006 to present.

Current Courses: MGT 401 – Public Policy Law & Management

MGT 403 – Business Law

MGA 623 – Professional Tax Research

Adjunct Assistant Professor. Part-time instructor of business law and ethics course offered to business majors. Spring 2006.

Co-Instructor. Co-taught course on S corporations in the Graduate Tax Certificate Program. Spring 2000.

Singapore Institute of Management (SIM)
Singapore

Visiting Instructor, University at Buffalo/SIM Undergraduate Degrees Studies Program of the Research Foundation of the State University of New York. Taught MGT 403 - Business Law I. Summer 2010.

University of Pennsylvania Law School
Philadelphia, Pennsylvania

Legal Research and Writing Instructor. Taught legal research and writing course to first year law students during third year in law school. Fall 1986 – Spring 1987.

LEGAL EXPERIENCE

Phillips Lytle LLP, Buffalo, New York

Partner – Corporate Department, January 1997 – June 2006

Associate – Corporate Department, September 1987 – December 1996

Practice focused on corporate counseling, including contracts, acquisitions, reorganizations, transactional planning, partnership and limited liability company agreements, shareholder buy-sell agreements, Hart-Scott-Rodino Act compliance, employment and consulting agreements, stock option plans and agreements and nonqualified deferred compensation arrangements; and taxation, including, federal income taxation of corporations and other entities, tax-exempt bond financing, New York State franchise and miscellaneous New York State business taxes, including sales and use tax. Practice also included extensive experience in transactional tax planning, compliance issues and post-audit matters including IRS appeals and NYS tax litigation before the Division of Tax Appeals and Tax Appeals Tribunal.

BAR ADMISSIONS AND PROFESSIONAL MEMBERSHIPS

Admitted to practice law in New York State (1988), U.S. District Court for the Western District of New York (1988), U.S. Tax Court (1988) and U.S. Court of Federal Claims (1992).

Chair, Taxation Section of the Bar Association of Erie County – 1999–2002.

Member, The College Board’s CLEP Business Law Test Development Committee, July 2008 – June 2014.

Consultant, The College Board and Educational Testing Service with respect to the CLEP Business Law Test, October 2014 – December 2015.

Consultant/Subject Matter Expert, Cengage Learning, Writing questions and preparing written and video question remediation for Miller, Business Law Today, 11th Edition; Clarkson, Business Law: Text and Cases, 14th Edition; and Beatty & Samuelson, Business Law and the Legal Environment, 8th Edition.

PUBLICATIONS

Author of the chapter “Fundamentals of Tax Research” in Collins, Shelby, Skills for Accounting Research (Cambridge Business Publishers) (Preliminary Edition 2014, Second Edition 2014, Third Edition 2016, Fourth Edition 2020, and Fifth Edition 2024).

Andreozzi, Randall P., Nguyen, Phuong (Cassie), Hibscheweiler, Arlene M., and Salzman, Martha L., “What Tax Litigators Wish Other Tax Professionals Knew”. Published in *The Tax Adviser* (AICPA), August 1, 2023. Available at <https://www.thetaxadviser.com/issues/2023/aug/what-tax-litigators-wish-other-tax-professionals-knew.html>.

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

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

Salzman, Martha L., Hibscheweiler, Arlene M., and Tedesco, Michael J., “Employment Tax Penalties: Let’s Keep it Civil,” 49 *The Tax Adviser* 92 (AICPA) (February 2018).

Hibscheweiler, Arlene M. and Salzman, Martha L. “Sustainability and Corporate Governance in a Business Law Course: A “Real World” Project,” 19 *Atlantic Law Journal* 225 (2017).

Hibscheweiler, Arlene M. and Salzman, Martha L., “Chapter 13: Tax Considerations,” 44 *The Tax Adviser* 302 (AICPA) (May 2013).

Salzman, Martha L. and Hibscheweiler, Arlene M., “Timing Considerations of Discharging Taxes in a Chapter 7 Bankruptcy,” 43 *The Tax Advisor* 104 (AICPA) (February 2012).

Andreozzi, Randall P., Salzman, Martha L. and Hibscheweiler, Arlene M., “False Tax Returns, Mail Fraud, and Money Laundering,” 42 *The Tax Adviser* 112 (AICPA) (February 2011).

Hibscheweiler, Arlene M. and Salzman, Martha L., “Tread Carefully: What CPAs Should Know About Tax Fraud,” 40 *The Tax Adviser* 20 (AICPA) (January 2009).

Kernan, David H. and Salzman, Martha L., “IRC Section 409A: What the Non-Tax and Non-Employee Benefits Attorney Should Know,” Bulletin (Bar Association of Erie County, April 2006).

Locke, James A. and Salzman, Martha L., co-authors of two Chapters on Sales Taxes and Use Taxes in New York Tax Analysis (CCH).

Locke, James A. and Salzman, Martha L., co-authors of:

“1992 Survey of New York Law – State Taxation,” 44 *Syracuse Law Review* 499 (1993);

“1993-94 Survey of New York Law – State Taxation,” 45 *Syracuse Law Review* 629 (1994); and

“1994-95 Survey of New York Law – State Taxation,” 46 Syracuse Law Review 841 (1995).

EDITORIAL

Staff Editor, *Atlantic Law Journal*, Fall 2017 – present.

PRESENTATIONS

Annual Institute on Taxation (co-sponsored by the University at Buffalo School of Management, Erie Institute of Law and Western New York Chapter of the NYS Society of Certified Public Accountants). Presentation topics: Partnerships, S Corporations, New York State Sales Tax, State Income and Sales Tax Nexus Issues, Choice of Entity, New York State Tax Update, Employees and Independent Contractors, Executive Compensation, Mock Session – Tax Planning.com, New York State Empire Zones and Qualified Empire Zone Enterprise Tax Incentives, Internal Revenue Code Section 409A – Nonqualified Deferred Compensation (2007), and The End of the Tax Cuts and Jobs Act (2024).

Phillips Lytle LLP – speaker at continuing legal education presentation entitled “Nonqualified Deferred Compensation Plans Under New Code Section 409A.” Buffalo, New York. May 22, 2006.

Lorman Educational Services – Speaker at seminar entitled “401(k)s and Other Retirement Plans.” Buffalo, NY. March 2006.

New York State Bar Association – Speaker at seminar entitled “Preparing and Drafting Organizational Documents for New York Closely Held Limited Liability Companies and Corporations.” Buffalo, NY. February 2005.

Bar Association of Erie County – Co-Speaker at Noonday Lecture – Income Tax Consequences of Separation and Divorce. Buffalo, NY. July 2000.

Foundation for Accounting Education – Co-Speaker at CPE Symposium – Employee Tax Issues Including Contractor Rules. Syracuse, NY. Summer 1995.

AWARDS/HONORS

Mother Colette Distinguished Alumnae Award, Immaculata Academy, Hamburg, NY. April 2015.

Named to the Business First and Buffalo Law Journal 2005 Who’s Who in Law.

UNIVERSITY SERVICE ACTIVITIES

Faculty Director, Office of Internships and Experiential Learning and Chair of the Internship Committee, University at Buffalo School of Management, Fall 2008 – Present

Faculty Advisor, University at Buffalo Accounting Association, Student Club, Fall 2009 – Fall 2018

Coach, LeaderCORE™, Fall 2012 – Spring 2014

Member, MS Accounting Admissions Committee – Spring 2021 – Present

Member, University Academic Adjudication Standing Committee, University at Buffalo, 2007 – Present

Member, Microcredit Community Initiative Committee, University at Buffalo School of Management, Fall 2009 – Fall 2010

Annual Institute on Taxation (co-sponsored by the University at Buffalo School of Management, Erie Institute of Law and Western New York Chapter of the NYS Society of Certified Public Accountants): Co-Chair – 1999–2002; Member of Planning Committee – 1993–2004, 2008 – Present

BOOKS REVIEWED

Reviewed and commented on Melvin, Sean, Business Law and Strategy, 2nd Edition (McGraw Hill) (Review – July 2024).

Reviewed and commented on Fricke, Michael, Business Law: A Storytelling Approach, First Edition (Pearson 2023).

Reviewed and commented on a McGraw-Hill all-digital Business Law product in development (Fall 2021).

Reviewed and commented on four draft chapters of Moeller, Exploring the Legal Environment of Business, First Edition (McGraw Hill) (Review – June 2015).

Reviewed and commented on three draft chapters of Moeller, Christiansen-Szalanski, Interactive Legal Environment of Business, First Edition (McGraw Hill) (Review – October 2012).

MOST RECENT RENEWAL OF PROFESSIONAL CERTIFICATION

New York State Biennial Attorney Registration, NYS Office of Court Administration, renewed September 2022.

CONFERENCES & SEMINARS ATTENDED AND OTHER CONTINUING LEGAL EDUCATION

“A Hell of a Hangover: New York’s Dram Shop Law,” NYS Academy of Trial Lawyers, online live webinar, March 2025.

“70th Annual Institute on Taxation, sponsored by Buffalo Area Chapter of the N.Y.S. Society of Certified Public Accountants, the Erie Institute of Law, and the University at Buffalo School of Management, Buffalo, New York, December 2024.

“Virtual Business Law Symposium,” McGraw Hill (April 2024).

“69th Annual Institute on Taxation, sponsored by Buffalo Area Chapter of the N.Y.S. Society of Certified Public Accountants, the Erie Institute of Law, and the University at Buffalo School of Management, Buffalo, New York, December 2023.

“The New AI: The Legal and Ethical Implications of ChatGPT and Other Emerging Technologies,” Fordham Law Review and Fordham University School of Law’s Neuroscience and Law Center, online live webinar, November 2023,

“Progress Through Precedent – The Reenactment of United States v. Oyama: This Is Our Land,” Phillips Lytle LLP online live webinar, October 2023.

“Navigating the Effects of a Business Dispute or Dissolution,” Phillips Lytle LLP online live webinar, March 2023.

“68th Annual Institute on Taxation, sponsored by Buffalo Area Chapter of the N.Y.S. Society of Certified Public Accountants, the Erie Institute of Law, and the University at Buffalo School of Management, Buffalo, New York, November 2022.

“Employment Contracts in Three Hours,” online course provided by University of Pennsylvania Carey Law School, June 2022.

“Doing No Harm: Why Cultural Competency Matters,” online live webinar sponsored by the Erie Institute of Law, Buffalo, New York, December 2021.

“Tackling An Accounting Industry Crisis: Accounting Writing and Communication Instruction at America’s “Writing University”, live webinar by the Tippie College of Business of the University of Iowa, March 2021.

“Dementia and the Law,” Continuing Legal Education live webinar by the Fordham University School of Law, March 2021.

“67th Annual Institute on Taxation,” sponsored by Buffalo Area Chapter of the N.Y.S. Society of Certified Public Accountants, the Erie Institute of Law, and the University at Buffalo School of Management, Buffalo, New York, November 2021.

“Quality by Design,” SUNY Center for Professional Development online course, August 2020.

“Legal Ethics During the Covid-19 Crisis: Protecting Yourself & Your Client,” Continuing Legal Education online course provided by Lawline, July 2020.

“Ethics of Multi-Jurisdictional Practice,” Continuing Legal Education online course provided by Lawline, July 2020.

“The Ethics of Listening – and Not Listening – To Your Clients,” Continuing Legal Education online course provided by Lawline, July 2020.

“Arbitration Ethics: Essential Norms and Impactful Surprises,” Continuing Legal Education online course provided by Lawline, July 2020.

“What Legal Organizations Can Do to Get More Senior Women Leaders,” Continuing Legal Education online course provided by Lawline, July 2020.

“Ethics for Tax Lawyers: Answers to Your Most Difficult Questions,” Continuing Legal Education online course provided by Lawline, June 2020.

COMMUNITY ACTIVITIES

Lector, S.S. Peter & Paul R.C. Church, Hamburg, New York, 2014-present

Volunteer Docent, Explore Buffalo, Spring 2022-present

Member (2000-2013) and President (2008-2013), Board of Trustees, Town of Hamburg Public Library

Member, Leadership Buffalo, Class of 1998