

MARTHA L. SALZMAN, ESQ.

University at Buffalo
School of Management
The State University of New York
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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).

Member, New York State Bar Association and the Bar Association of Erie County. Chair, Taxation Section of the Bar Association of Erie County – 1999–2002.

Member, Academy of Legal Studies in Business.

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, and Fourth Edition 2020).

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

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

Hibschweiler, 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).

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

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

Hibschweiler, 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, and Internal Revenue Code Section 409A – Nonqualified Deferred Compensation (2007).

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, 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 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 2018.

CONFERENCES & SEMINARS ATTENDED AND OTHER CONTINUING LEGAL EDUCATION

“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.

“66th 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 2019.

“65th 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 2018.

“Hot Topics in Tax Law Ethics Compliance Review: The Ethical Model Rules and the U.S. Department of the Treasury Circular 230,” Continuing Legal Education online course provided by Lawline, September 2018.

“Accountant Liability,” Continuing Legal Education online course provided by Lawline, September 2018.

“All-Natural, Rich with Essential Antioxidants: Product Advertising and Consumer Fraud Claims in the Food and Beverage Industry,” Continuing Legal Education online course provided by Lawline, September 2018.

“The First and Fourth Amendments in the Age of AI, Bots, and the Evolution of Electronic Communications,” Continuing Legal Education online course provided by Lawline, September 2018.

“Adoption Law Overview & Primer: A Federal and State Perspective,” Continuing Legal Education online course provided by Lawline, September 2018.

“The New Passthrough Deduction under Code § 199A,” Continuing Legal Education online course provided by Lawline, August 2018.

“Commercial Arbitrations and The Arbitration Clause,” Continuing Legal Education online course provided by Lawline, August 2018.

“When the Whistle Blows: What You Need to Know About Dodd-Frank and Sarbanes Oxley,” Continuing Legal Education online course provided by Lawline, August 2018.

“Intellectual Property Basics for Non-IP Lawyers,” Continuing Legal Education online course provided by Lawline, August 2018.

“Business Immigration in the Trump Era: The First Year and Predictions for the Future,” Continuing Legal Education online course provided by Lawline, August 2018.

“Best Practices in Jury Selection,” Continuing Legal Education online course provided by Lawline, August 2018.

“Ethical Issues Attorneys Face in Today’s Modern Technology,” Continuing Legal Education online course provided by Lawline, August 2018.

“A Perfect Storm: The Intersection of Fake News, Celebrity Endorsements & Social Media,” Continuing Legal Education online course provided by Lawline, August 2018.

“A Guide to Drafting Prenuptial Agreements in New York,” Continuing Legal Education online course provided by Lawline, August 2018.

“Civility and Professionalism in the Courtroom,” Continuing Legal Education online course provided by Lawline, August 2018.

“The Mispractice of Law: How Bad Behavior is Handled in New York State,” Continuing Legal Education online course provided by Lawline, July 2018.

“The Law Behind the Headlines: A Look into the Latest in Employment Law,” sponsored by the Erie Institute of Law, Buffalo, New York, April 2018.

Continuing Legal Education “17th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, Detroit, Michigan, November 2016.

“New York Medical Malpractice Litigation: Strategies, Issues and Analysis,” Continuing Legal Education online course provided by Lawline, September 2016.

“Implicit Bias: The Bias You Didn’t Know You Have . . . But You Do,” Continuing Legal Education online course provided by Lawline, August 2016.

“New York Commercial Collections Practice,” Continuing Legal Education online course provided by Lawline, August 2016.

“Effectively Using Experts in Personal Injury Cases,” Continuing Legal Education online course provided by Lawline, August 2016.

“Eminent Domain Procedure in New York,” Continuing Legal Education online course provided by Lawline, August 2016.

“Online Defamation: Just remember: If you don’t have anything nice to say . . . You must be online!” Continuing Legal Education online course provided by Lawline, August 2016.

“Self-Directed IRAs: After Peek v. Commissioner,” Continuing Legal Education online course provided by Lawline, August 2016.

“Basic Lessons on Ethics and Civility 2016,” sponsored by the New York State Bar Association, Buffalo, New York, April 2016.

16th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, Orlando, Florida, November 2015.

“62nd 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 2015.

“15th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, Indianapolis, Indiana, November 2014.

“Nuts and Bolts of Contract Drafting,” Continuing Legal Education online course provided by the New York State Bar Association, September 2014.

“Ethics for Real Lawyers: Traps and Snares for the Unwary,” sponsored by the New York State Bar Association, Rochester, New York, June 2014.

“Court Certified Article 81 Training,” sponsored by the Erie Institute of Law, June 2014.

“14th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, Charlotte, North Carolina, November 2013.

“Sustainability Conference: Fostering the Social Impact of B-Schools,” AACSB, Washington, D.C., June 2013.

“Tenth Annual Western New York Bankruptcy Conference,” sponsored by the Erie Institute of Law and the Monroe County Bar Association, Batavia, New York, June 2013.

“13th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, San Antonio, Texas, November 2012.

“Great Cross Examinations and Techniques,” Continuing Legal Education DVD provided by the Erie Institute of Law, Buffalo, New York, September 2012.

“Still A’Twitter Over Facebook: Social Networking Issues Every Lawyer Should Know,” Video Replay sponsored by the Erie Institute of Law, Buffalo, New York, August 2012.

“Labor and Employment Law Symposium,” sponsored by the Erie Institute of Law, Buffalo, New York, April 2012.

“Ethics Goes to the Movies,” Video Replay sponsored by the Erie Institute of Law, Buffalo, New York, December 2011.

“12th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, Cincinnati, Ohio, November 2011.

“58th 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 2011.

“11th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, Anaheim, California, November 2010.

“Seventh Annual Western New York Bankruptcy Conference,” sponsored by the Erie Institute of Law and the Monroe County Bar Association, Batavia, New York, May 2010.

“Labor and Employment Law Symposium,” sponsored by the Erie Institute of Law, Buffalo, New York, April 2010.

“10th Annual Student Leadership Conference,” sponsored by the Institute of Management Accountants, St. Louis, Missouri, November 2009.

“2009 Annual Conference of the Academy of Legal Studies in Business,” Denver, Colorado, August 2009.

“Sixth Annual Western New York Bankruptcy Conference”, sponsored by Erie Institute of Law and the Monroe County Bar Association, Mumford, New York, May 2009.

“55th 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 2008.

“How Consumers Find Attorneys Online and the Ethics of Online Client Development,” sponsored by the Syracuse University College of Law and the NYS Academy of Trial Lawyers, Buffalo, New York, June 2008.

“Fifth Annual Western New York Bankruptcy Conference,” sponsored by Erie Institute of Law and the Monroe County Bar Association, Batavia, New York, May 2008.

“Significant Bankruptcy Decisions in the Western District of New York,” sponsored by the Erie Institute of Law, December 2007.

“54th 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 2007.

“2007 Annual Conference of the Academy of Legal Studies in Business,” Indianapolis, Indiana, August 2007.

COMMUNITY ACTIVITIES

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

Member, Leadership Buffalo, Class of 1998

Director, The Arts Council in Buffalo and Erie County, 1999-2005

Member, Board of Directors, Homespace Corporation, 2002-2004

Trustee, Leukemia Society of America (WNY Chapter), 1990-1994

Director, Catholic Guild for the Blind, Inc., 1998-2000

Member, Parish Council, S.S. Peter & Paul R.C. Church, Hamburg, New York, September 1990-June 1993, June 1995-June 1998; Vice President, June 1995-June 1996; President, June 1996-June 1997