

KAREN MARTINO VALLE
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**Admitted to
Practice**

New York, Second Department, 1977
U.S.D.C., Northern, Southern and Eastern Districts of New York
United States Supreme Court
United States Tax Court

Legal Experience

03/09 – Present

Tuczinski, Cavalier, Gilchrist & Collura, PC
54 State Street, Albany, New York 12207

Organization and operation of business and not-for-profit corporations, partnerships and limited liability companies, including transactional matters, mergers and acquisitions and tax planning, with a special focus on health-related entities; other practice areas include estate planning and administration, business and succession planning, and regulatory compliance for health-care entities, including defense of Medicare and Medicaid audits.

05/99-03/09

Boies, Schiller & Flexner LLP
10 North Pearl Street, Albany, New York 12207

Organization and operation of business and not-for-profit corporations, partnerships and limited liability companies; tax planning; mergers and acquisitions; estate planning and administration; business and succession planning; and regulatory compliance for health-care entities.

10/97-05/99

Couch White, LLP
540 Broadway, Albany, New York 12207

Organization and operation of business and not-for-profit corporations, partnerships and limited liability companies; tax planning; mergers and acquisitions; estate planning and administration; business and succession planning; and real estate

03/81-10/97

Kohn, Bookstein and Karp, P.C.
90 State Street, Albany, New York 12207

Organization and operation of business and not-for-profit entities; tax litigation and planning; estate planning and administration; fiduciary income taxation of trusts and estates; real estate matters; guardianships

08/76-03/81

Internal Revenue Service

Office of Chief Counsel

Litigation of cases in the United States Tax Court; in charge of employee benefit plans and exempt organization cases, Manhattan District Counsel's Office; collection matters; referral of cases for criminal prosecution

Education

New York University, School of Law

L.L.M., Taxation - June, 1980

St. John's University, School of Law

J.D. - June, 1976; graduated cum laude

St. John's University, College of Business Administration

B.S., Accounting - June, 1973; graduated magna cum laude

Adjunct Professor:

Graduate College of Union University

01/03 to present - Business Law

Course includes various aspects of law involved in business dealings, including contract law, secured transactions, negotiable instruments, business organizations, intellectual property, government regulation, torts and bankruptcy.

01/98 to 03/02 - Legal and Tax Aspects of Partnerships and Corporations

Course covered various forms of doing business available, including partnerships, limited liability companies, C corporations and S corporations, including tax consequences of formation, operation and dissolution of each entity, as well as non-tax aspects of each. In addition, the course covered estate and gift taxation, exempt entities, multistate taxation, and IRS administration and practice.

State University of New York at Albany, Graduate Business School

9/02 to present - Corporate Taxation

Course covers tax consequences of formation, operation and dissolution of C corporations and S corporations.

Lecturer

New York State Bar Association, Estate Planning Seminar - 09/97

New York State Bar Association, Fiduciary Income Tax Planning Seminar - 05/97

New York State Office for the Aging, two seminars on estate planning

Published

New York Law Journal, "Changes to Publication Requirements in New York State, 6/9/06; monthly column on estate planning for the

Senior Source, a publication for senior citizens published by the Times Union, 12/97 to 6/99.