



Kelly E. Marks

Partner

Buffalo

(716) 847-5426

kmarks@phillipslytle.com

Ms. Marks is a tax attorney practicing in the areas of partnership and corporate tax; real estate investment trust tax; and the taxation of mergers and acquisitions, private equity deals, joint ventures and equity compensation. She has expertise in New York State tax law, including sales and use tax. Ms. Marks has provided tax advice in connection with asset, stock and equity sales; stock offerings and private placements; and executive compensation, including deferred and equity compensation.

Ms. Marks also has experience in providing tax advice to exempt organizations, including hospitals, educational organizations, scientific research institutions and health maintenance organizations regarding joint ventures, tax-exempt financings, formation and application for exempt status, and general tax regulatory compliance. She has advised exempt organizations on not-for-profit governance issues.

PRACTICE AREAS

Corporate
Not-For-Profit
Tax
Venture Capital & Technology

HONORS & AWARDS

- Named *Upstate New York Super Lawyers*[®] Rising Star, 2016-2017
- Listed in *Who's Who In Law*, *Business First of Buffalo* and *Buffalo Law Journal*

EDUCATION

- Albany Law School of Union University, J.D., *magna cum laude*, 2006
- New York University School of Law, Advanced Corporate Tax Certificate, 2010
- State University of New York at Buffalo, M.B.A., 1997
- State University of New York at Buffalo, B.S., *cum laude*, 1994

ADMITTED TO PRACTICE

- New York
- U.S. Tax Court

PROFESSIONAL ASSOCIATIONS

- Bar Association of Erie County
- New York State Bar Association
 - Business Law Section
 - Tax Section

SPEAKING ENGAGEMENTS

- Presenter, “Tax Reform and Philanthropy: How Changes in Federal Tax Law Impact Charitable Giving and Charitable Organizations,” “Bolster Your Boardroom Knowledge,” Phillips Lytle Not-For-Profit Seminar, October 2018
- Panelist, “Tax Reform and Philanthropy: How Changes in Federal Tax Law May Impact Charitable Giving,” “From Naming Rights to Quid Pro Quo: Fundraising Rules You Need to Know,” Association of Fundraising Professionals (AFP) Event, December 2017
- Presenter, “Charitable Giving Insights All Fundraisers Should Know: Important Advice and Topics Your Donors May be Hearing,” Association of Fundraising Professionals Western New York Chapter (AFP-WNY) Professional Advancement Session, December 2015
- Presenter, “The Nonprofit Revitalization Act—A Year Later,” “This Is Not Your Father’s Board of Directors,” Phillips Lytle LLP Seminar, October 2015
- Presenter, “Duties and Responsibilities of a Not-For-Profit Board Member,” “This Is Not Your Father’s Board of Directors,” Phillips Lytle LLP Seminar, October 2015

PUBLISHED WORKS

- Co-Author, “Regional Real Estate, New York – Law and Practice,” *Chambers Global Practice Guides*, June 2018

PRESENT ACTIVITIES

- American Red Cross, Greater Buffalo Chapter
 - Board of Directors, Member
 - Philanthropy Committee, Chair
 - Executive Committee, Member