ROWLANDS, LEBROU & GRIESMER, PLLC
ATTORNEYS AT LAW

Martin S. Finn

JD, LL.M., CPA/PFS, AEP® (Distinguished)

Senior Counsel

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Martin S. Finn, an attorney and certified public accountant, has over 30 years of experience advising clients on estate, financial, tax, business and elder law issues including personal and corporate tax planning, business counseling, structuring of business transactions, estate administration and estate and business succession planning. With a love for family and a passion for teaching, Mr. Finn finds great joy in educating and empowering his clients and their families through every stage of life. From newly married to taking care of aging parents; start up business to business succession – Marty handles the matter as he would for his own family.

Credentials

Education:

- LL.M. (Taxation); New York University, 1989
- J.D.; Albany Law School of Union University, 1983
- B.B.A. (Accounting); Siena College, 1980

Licensure:

- National Association of Estate Planners & Councils Estate Planning Hall of Fame® Accredited Estate Planner® (Distinguished)
- AICPA Personal Financial Specialist
- Certified Public Accountant (NY)
- Admitted to New York State Bar

Admission:

- New York

Professional Memberships:

- NYS Bar Association (Elder Law & Special Needs, Trusts & Estates Law and 50+ Sections)
- National Academy of Elder Law Attorneys, Inc.
- Estate Planning Council of Eastern New York, Inc.
- Albany County Bar Association
- Schenectady County Bar Association
- American Institute of Certified Public Accountants; (Tax and Personal Financial Planning Sections)
- NYS Society of Certified Public Accountants

Professional Activities (Recent):

American Institute of Certified Public Accountants

- Co-Chair, ENGAGE Conference 2021, 2022
- Chair, Conference on Tax Strategies for the High Income Individual, 2013 - 2020
- Chair, Sophisticated Tax Planning for Your Wealthy Clients, 2013 - 2021

New York State Bar Association

- Financial Officer, Elder Law and Special Needs Section, 2008 - 2020; 4th District Delegate

Community (Recent):

CAP COM Federal Credit Union

Member, Board of Directors, Supervisory Committee and Board of Managers
Past Member, CAP COM Cares Foundation
Past Member, CAP COM Cares Foundation

The Capital Region Chamber Foundation

Past Chair, Board of Directors

The Schenectady County Community College Foundation

Member, Board of Directors
Chair, Planned Giving Committee

Schenectady County Industrial Development Agency and Schenectady County Capital Resource Corporation; Treasurer

The Chamber of Schenectady County Foundation; Treasurer

Publications (Partial):

- The Complete Trust Course (a/k/a The Ultimate Trust Course), HalfMoon Education, Inc.,2019, 2016, 2014-2011; PESI, LLC, 2009-1997; (Co-Author with John H. Lavelle, Esq. and Amy L. Earing, Esq.)

- Federal & New York State Estate & Gift Tax Handbook, with Al Secor, Professional Education Systems, Inc., 2012, 2005, 1995 - 2000 (Co-Author with John H. Lavelle, Esq.)

- Federal/New York Fiduciary Income Tax Handbook, with Al Secor, PESI, LLC, 2010-2008, 2005, 1995 - 2000, (Co-Author with John H. Lavelle, Esq.)

- Tax Aspects: Mergers & Acquisitions, Cases and Problems, Wendy B. Davis; Albany, NY: 2007 (Co-Author with Amy Dickson)

- Top Ten Estate and Business Planning Mistakes (and Opportunities), Practical Tax Strategies Vol. 79, No. 6, 2007

- What a Power of Attorney Really Is... and Why You Need One Now, Bottom Line/Retirement, 2007

- Cents & Sensibility: The Practical Guide to Money & Aging, iUniverse, 2006 (Co-Author with John H. Lavelle, Esq.)

- Estate Planning Techniques for Mid-Sized Estates, Professional Education Systems, Inc., 2005-1997, (Co-Author with John H. Lavelle, Esq.)

- Estate & Long Term Care Planning for Seniors & Their Families, Professional Education Systems, Inc., 2000, 1997, (Co-Author with John H. Lavelle, Esq.)

- Estate Planning for Survivors, Professional Education Systems, Inc., 1998 (Co-Author with John H. Lavelle, Esq.)

- Choice of Business Entity: A Nuts & Bolts Approach - New York, with S. Siegel, Professional Education Systems, Inc., 1998 (Co-Author with John H. Lavelle, Esq.)

- The Changing Tax Environment in New York State, Professional Education Systems, Inc., 1996, (Co-Author with John H. Lavelle, Esq.)

Lectures (Recent):

American Institute of Certified Public Accountants

- Conference on Sophisticated Tax Planning for Your Wealthy Clients; 2021-2013
- Conference on Tax Strategies for the High-Income Individual; 2020-2003

Compass Tax Educators

- Maximizing the Tax Benefits in the Purchase and Sale of a Business
- Retirement Account Distributions After the Secure Act and the Cares Act

CPAacademy.org

- Estate Planning Trusts Primer
- Estate, Tax & Financial Planning Strategies in a Challenging Environment
- Advising A Family After the Death of a Loved One: Tax and Financial Considerations
- Tax Efficient Charitable Giving Strategies
- Estate Planning Strategies for Medium and High-Net Worth Clients Post-TCJA
- Exploring the CPA's Expanding Role in a Client's Tax and Financial Planning
- Top New Year's Resolutions for Tax, Estate and Financial Planners
- Top Year-End Tax and Financial Planning Moves

The Financial Planning Association of Northeastern New York

- Top Gun Tax Tactics: Stuff Even Maverick Doesn't Know
- To ROTH or Not to ROTH and Other Interesting Tax Tidbits in a Post-COVID(?) and a Post-Election (?) Planning World
- Estate Planning Wars: The Rise of Trust
- Making Taxes Great Again: Tax Reform the Trump Way and What Advisors Need to Know for Year End Tax Planning Purposes"

The Financial Planning Association of San Diego

- Godzilla v. Kong: Biden, Congress and Potential Tax Law Changes

Gift Planning Group of Northeastern New York

- All You Ever Wanted to Know About the SECURE Act – But Were Afraid to Ask

New York State Society of Enrolled Agents

- Maximizing the Tax Benefits in the Purchase and Sale of a Business, 33rd Annual Conference
- Retirement Account Distributions After the Secure Act and the Cares Act, 33rd Annual Conference
- Estates and Trusts: Fiduciary Tax Return Preparation, Parts I & II: 32nd Annual Conference
- Tax Compliance Issues for the Elderly: 32nd Annual Conference

State University of New York Blended Gifts Council

- Estate and Charitable Planning in a Challenging Environment

Frequent lecturer for community, civic and professional organizations on tax, estate and elder law topics

Teaching:

- Adjunct Professor, Schenectady County Community College
- Adjunct Professor, Albany Law School
- Adjunct Professor, Siena College
- Adjunct Professor, University at Albany

Awards:

- AICPA Sidney Kess Award for Excellence in Continuing Education
- The Reverend Benjamin Kuhn OFM Award - Siena College
- Volunteer of the Year, Siena College Board of Associate Trustees
- Lawyer in Service to the Community Award - Schenectady County Bar Association
- Excellence in Education Award - Professional Education Systems, Inc.

Areas of Practice:

- Estate Planning
- Estate Administration
- Special Needs Estate Planning
- Elder Law
- Banking & Financial Services
- Business Law
- Estate & Business Succession Planning