



Mary Anne Cody

Tel: (315) 233-8239

Fax: (315) 474-6409

mcody@mackenziehughes.com



Mary Anne's practice concentrates on financial planning issues for businesses and individuals. Her areas of emphasis include estate planning, fiduciary compliance and business tax and succession planning. Mary Anne also consults with businesses on ERISA employee plan matters including retirement and welfare benefit plans. In addition, she acts as general counsel for numerous not for profit entities advising on all matters from formation to dissolution to governance.

Prior to joining Mackenzie Hughes, Mary Anne practiced as a Certified Public Accountant with both national and regional accounting firms. Her experiences ranged from tax compliance to the review of audited financial statement tax footnotes for public companies, to estate and financial planning for high net worth individuals. Mary Anne lives in Camillus with her husband Bill and sons Will and Ned.

Experience:

- Restructure of a \$20 million plus Company to allow next generation succession
- Successfully filed for the approval of the Federal Department of Labor for a Plan voluntary compliance submissions
- Oversaw the beneficial merger of two not for profit entities
- Successfully defended of valuation discounts for an estate subject to a federal estate tax audit
- Successfully defended of a client's sales tax methodology upon audit

Community Recognitions:

- Chiefs Award-Camillus Fire Department in 2013
- Vera House – Special Appreciation award in 2010

Admissions:

- New York State Bar

Education:

- Bachelor of Science degree from Le Moyne College
- Juris Doctorate from California Western School of Law
- New York State Certified Public Accountant

Practice Areas:

- Business
- Economic Development
- Emerging Business
- Employee Benefits
- Estates, Trusts & Personal Planning
- Family & Matrimonial Law
- Intellectual Property & Technology
- Tax
- Wealth Management

Professional and Community Activities

Current:

- Frequent lecturer on Trusts & Estates, ERISA and non-for-profit issues.
- Director of the Central New York Estate Planning Council
- Volunteer for the Onondaga County Surrogate Court Clinic
- Member of the Onondaga County Bar Association

Prior:

- Co-chair of the Charitable Planning Committee of the Trusts & Estates section of the New York State Bar Association
- Director of the Samaritan Center
- Director of Aurora
- Director of Literacy Volunteers of Greater Syracuse
- Boy Scouts of America merit badge counselor
- President of the Mother Marianne Cope Shrine Museum
- Chair of the Vera House Board of Directors
- Member of the Le Moyne College Board of Regents
- Co-author of "Warren's Heaton on Surrogate's Court Practice" Volume 10 New York and Federal Estate Tax (Annual Updates)