

# Zaffram joins Hodgson Russ as partner in real estate & finance practice

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**Buffalo, NY** Pietra Zaffram has joined Hodgson Russ LLP's local office as a partner in its real estate & finance practice.

Zaffram focuses her practice on federal and state tax law with particular emphasis on tax-exempt financings and state and local finance law. In the area of public finance, she has assisted with numerous tax-exempt bond financings and has experience conducting tax due diligence review and drafting tax documents required for tax-exempt bond closings.

As tax counsel, Zaffram also provides tax advice relating to the structuring of financings to comply with state and federal tax law, addressing ongoing arbitrage and rebate issues, determining qualified versus unqualified costs, and reviewing reissuance questions.

Zaffram assists companies in obtaining tax savings through transactions with industrial development agencies and local development corporations and provides counsel on the federal opportunity zones program.

In the area of tax controversy, Zaffram represents clients in federal and New York state tax disputes from the audit level through the appellate process with respect to controversies involving taxes such as business tax, personal income tax, and sales and use tax.

In connection with her economic development practice, Zaffram has advised municipalities at all stages of the municipal annexation process, from planning and adoption, to defending against contested annexation actions.