

Kim Marie Kozaczek was a stellar student at Marlboro High School and could have earned admission to virtually any college or university in the country in 1977. But, her parents felt very strongly that Orange County Community College would prepare her for a successful future just as it had for three of her older cousins. Today, 30 years after Kim's graduation from the College, it's obvious her parents were correct and that she made the right decision.

It was a straightforward deal that Stanley and Julia Kozaczek offered their high-school-age daughter Kim Marie in the late 1970s: attend any four-year State University of New York school she wanted—but only a state school—or go to nearby Orange County Community College for two years, get a car and transfer to any four-year school in the country, regardless of price or location.

Kim's decision was simple. She took the black 1977 Monte Carlo and enrolled at Orange County Community College.

"Money wasn't flush in those days," says Julia, who still resides in the Orange County hamlet of Middle Hope where she and Stanley raised Kim. Stanley operated Kozaczek Brothers, his family's fuel-injection and diesel repair business along Route 9W near the Ulster County line. Julia, until retiring in her 70s, worked for many years as a coronary care nurse at St. Luke's Hospital in Newburgh. Stanley and Julia did their best to instill in Kim a commitment to education and a strong work ethic.

"Our family was oriented toward education," Julia adds. "The only way you get anywhere is with an education.

The College was rated number two in the country for community colleges back then and that was a deciding factor as my sister and I researched schools. (Attending SUNY Orange) was nice for Kim because she was able to keep her job, earn money and get her schooling. She didn't have to struggle."

As the youngest of nine brothers and sisters, Julia knew a bit about struggling. She was one of just two siblings in her family to attend college, having graduated from Fordham University's nursing school. By the time Julia—with the help of her oldest sister Olga Shumake—began researching college options for Kim, her extended family had already beaten a well-worn path between the apple orchards of Marlboro and the College's Middletown campus.

All three of Olga's children, who were significantly older than Kim, had graduated from the College and were already entrenched in successful careers as Kim was approaching her high school graduation. Patricia (Shumake) Allen was among the College's earliest graduates, accepting her degree in social sciences in 1953. She went on to graduate from the University of Delaware in 1955 and later received her master's from Tufts University. After starting her Ph.D. at the

University of California at Berkeley, Allen ultimately received her Ph.D. in clinical psychology from the University of Wisconsin at Madison.

Steven Shumake graduated from SUNY Orange in 1961, followed one year later by James Shumake. Steve, like his sister Patty, also earned a master's degree and a Ph.D. in psychology (his from Florida State University in Tallahassee). Jim went on to earn a bachelor's degree in biology and chemistry at Florida State and a master's degree from Oregon State University.

"That was the paradigm, at least as far as college was concerned, that my mom worked in," Kim says, adding that, in all, her extended family has seen many members either attend or graduate from the College. Because Kim's cousins had embarked upon their successful academic and professional careers at Orange County Community College, Julia was convinced her daughter could also parlay a two-year degree into something much greater.

And she did. After completing her degree in business administration in 1979, Kim transferred to Georgetown University—one of 11 schools to which



A Smart Two-Year Deal



On a recent return to Orange County to visit her mother, Kim Boylan strolls through the hills and apple orchards that she called home as a youngster growing up in the tiny hamlet of Middle Hope.

the lobbyist who already has the personal relationships and contacts on Capitol Hill.”

Away from the office, Boylan serves on the Board of Advisors for Syracuse University College of Law and sits on the Board of Directors of “Friends of Dresden,” an international non-profit organization that raises money to reconstruct significant artistically and architecturally historic buildings and monuments in Dresden, Germany, that were decimated by the Allied Bombing of that city in 1945.

she applied and was accepted—where she earned a bachelor’s degree in accounting in 1981. Two years later, she passed her Certified Public Accountant exam and promptly enrolled in the Syracuse University College of Law, earning her law degree, *cum laude*, in 1986. Later, she returned to law school, this time to Georgetown University Law Center, where she earned an LLM in tax law, with honors.

Today, 30 years after departing SUNY Orange, Kim (Kozaczek) Boylan is an accomplished tax lawyer in Washington, D.C. Upon graduation from law school, she clerked for a judge on the United States Court of Federal Claims and then went into private law practice. In 1995, she became a partner at Mayer Brown and since 2002 she has been a partner at Latham and Watkins, an international law firm that employs more than 2,100 lawyers in 27 offices worldwide. Boylan specializes in tax controversy, international tax and, because of her accounting background, accounting policy matters.

Over her career, she has represented the technology industry before

Congress, the Securities and Exchange Commission (SEC) and the Financial Accounting Standards Board (FASB) regarding important accounting policy issues such as the expensing of employee stock options, the elimination of pooling accounting and the proper accounting treatment for in-house research and development.

When she represented United Parcel Service in its fight against the Internal Revenue Service—relative to whether certain insurance transactions would be respected by the IRS—the case became a major “economic substance” case in the tax world.

When questions arose about the valuation of stock issued to the original founders of Hotels.com prior to the company’s IPO (initial public offering), Boylan successfully represented the company.

As a respected Washington lawyer with a strong background in accounting and tax, Boylan has been asked at times by lobbyists to assist in their efforts. “Much of my lobbying work has centered on tax or accounting-related issues,” she says. “Usually I’ve been the ‘substantive’ person who accompanies

These days, much of Boylan’s professional time is spent litigating or otherwise attempting to resolve tax cases for major corporations and handling the administrative duties of a law partner. But, three decades ago, accounting and law were not on her radar. As she was tracking in the footsteps of her cousins by attending Orange County Community College, she also aspired to follow several of them into psychology.

“Four people in my family had Ph.D.’s in psychology. This is going to sound strange, but when I was in high school, my dream job was to work with the criminally insane. I suppose I thought I could show them the error of their ways,” she recalls. Her cousin Patty eventually ended up working for the Wisconsin Department of Corrections and would later be assigned the task of determining whether mass murderer Jeffrey Dahmer was insane.

However, as happens with some college students, Boylan’s dream and her reality proved incompatible. “I started in math and psychology but I quickly learned that I didn’t want to be an engineer or math teacher and

felt that psychology and I really didn't mesh very well. I remember coming home depressed and in tears, because that was all I'd wanted to do and I didn't like it.

"Had I gone to a four-year school, like Georgetown where you apply to a particular (undergraduate) school, it would have been hard to transfer between schools. That was not the case at Orange County," she explains. "I met with counselors and they suggested business. I hadn't thought about business because no one in my family had studied business. But Orange County gave me the flexibility to stay within my program (math and psychology) but to take courses within business to test it out. Once I got into the business classes, I loved it.

"Where I've ended up is a complete 180 from what I thought I wanted to do when I went to the College. But I think the ability to experiment, to test the business courses before I made a decision, was very helpful to me," she adds. "I don't know where my life would be if I had not attended Orange County Community College. It gave me a chance, at a very early age, to find what I liked. That allowed me to be focused on a goal and achieve that goal."

From her youthful days working at Baldwin's Farm in Middle Hope to arguing cases in some of the highest courts in the land, Boylan has always been driven, focused and goal-oriented.

"At Georgetown, I loved the tax accounting classes and determined pretty quickly that I wanted to be a lawyer rather than an accountant. During my senior year, I had an internship with a Big Eight Accounting firm (Ernst & Whinney then, now Ernst & Young), and I saw that the lawyers were involved in all of the really interesting issues and tax work, and that the accountants mostly prepared the returns."

Boylan enjoyed interning at Ernst & Whinney, and accepted the company's offer of a full-time job over proposals from six other Big Eight firms.

"Even though I was pretty sure I wanted to go to law school, I thought it was silly to go through an entire accounting curriculum without getting certified (as a CPA), so I delayed entering law school for two years and took the job at Ernst & Whinney," she explains. "I decided upon Syracuse Law because its tax program had a good reputation and I got a lot of scholarship money."

Boylan's academic prowess at Syracuse, which mirrored her success at SUNY Orange and Georgetown, made her a hot commodity coming out of law school. But, a summer associateship with a New York City law firm proved to Boylan that she did not want to practice in the City, even though it would keep her close to home. Since she had thoroughly enjoyed Washington during her days

graduation, welcomed daughter Catie to their family. As a busy law partner, committed wife and mother of a preschooler, Boylan still appreciates the importance of education. And she is quick to tout the strength of her SUNY Orange degree.

"Georgetown has helped me out a lot because it has a great reputation and a large and active alumni group. But while the experiences at Orange County Community College were different than at Georgetown, the education was truly as good as it was at Georgetown," she says. "In some ways, Georgetown was similar because it is a small school with small classes. But the quality of the professors at Orange County was equal to Georgetown. Although the professors there may not have been as 'academically noted' as those at Georgetown, they were just as good.

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at Georgetown, she applied for judicial clerkships in the U.S. Tax Court and the U.S. Court of Federal Claims. Within two weeks, she had landed a clerkship with Judge Robert J. Yock on the Court of Federal Claims.

That led to a job with Dow, Lohnes and Albertson in which Boylan represented companies that were dealing with the IRS. A little more than two years later, she set her sights on "the firm with the best tax controversy reputation," so she applied and was hired by Mayer Brown, beginning a 13-year tenure that included her ascension to partner. In 2002, she left Mayer Brown for Latham and Watkins.

In 2005, Boylan and her husband Scott, whom she met at Syracuse and married one week after her

And they were caring and accessible.

"Even though I got some pressure from my high school teachers and guidance counselor to not attend a community college, it was hard to argue with my parents because three of my cousins who went to (SUNY Orange) did very well. They all became highly regarded in their fields."

Likewise, Kim Marie (Kozaczek) Boylan has become highly regarded as a tax attorney. And while she hasn't driven that 1977 Monte Carlo for a long time, her degree from Orange County Community College has helped carry her from the scenic hills of Middle Hope to the courtrooms of our nation's Capital, and beyond. ■