



## Frank J. Patyi

### Member

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### Profile

**Frank practices in all areas of federal, state, local and international taxation, with a particular concentration on the issues confronting exempt organizations, limited liability companies and partnerships.**

He has extensive experience in the tax and state law concerns of exempt organizations and works regularly with the Internal Revenue Service and the Attorney General's Office.

Frank has been involved with the formation, merger and dissolution of several well known tax-exempt entities and regularly consults on issues regarding Unrelated Business Income Tax (UBIT), Intermediate Sanctions, private foundations and joint ventures. Frank is co-chair of the governance and nominating committee of MedTech Association, Inc.

### Honors & Affiliations

- Listed in:
  - *Martindale-Hubbell*®, AV Preeminent Rated
- Pro Bono Champion, Volunteer Lawyers Project of CNY, 2021

### Representative Presentations

- Financial Leadership: Nonprofit Industry Legal Update, EFPR Group, LLC Presentation, September 24, 2019 and September 26, 2019
- Panel Member, Practice Tips (Modifying Restrictions on a Charitable Contribution), New York State Bar Association Annual Meeting, January 26, 2018
- Panel Member, *Matter of Phelps Smith* (Paul Smith's College of Arts and Sciences), New York State Bar Association Annual Meeting, January 26, 2018
- Practical Advice on the Aftermath of the Revitalization Act, 11th Annual Best Practices for Nonprofits, November 19, 2014
- Unrelated Business Income Tax Compliance, The Bonadio Group College and University Educational Breakfast Series, November 17, 2014
- Proposed Revisions to the Not-for-Profit Corporation Law, 10th Annual Best Practices for Nonprofits, January 16, 2014

### Education

- New York University School of Law (L.L.M. in Taxation 1999)
- St. John's University School of Law (J.D. 1998)
- Mercy College (B.S. 1994)
- Le Moyne College (B.A. 1992)

### Bar/Court Admissions

- New York

### Practices

- Startup and Emerging Business
- Exempt Organizations
- Tax
- Mergers and Acquisitions
- Health Care
- Business and Transactions
- Higher Education