



## Patrick L. Emmerling

### Member

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### Profile

**Patrick is a successful trust and estate attorney who possesses both the technical knowledge and practical experience to assure your estate planning goals are achieved.**

His individualized service and dedication to his client's long-range goals has always been his demonstrated quality.

Patrick is a certified public accountant and is a frequent speaker at industry, New York State Bar Association seminars, as well as the Notre Dame Tax and Estate Planning Institute.

### Honors & Affiliations

- Listed in:
  - *Best Lawyers in America*® 2007-2025, Trusts and Estates (listed for more than 15 years)
    - *Best Lawyers* Buffalo Trusts and Estates Lawyer of the Year, 2021
  - *New York Super Lawyers 2021*, Estate and Probate (listed for more than 10 years)
  - *Martindale-Hubbell*®, AV Preeminent Rated
- New York State Bar Association
- Erie County Bar Association
- Niagara Business Associates
- Fellow, The American College of Trust and Estate Counsel

### Representative Presentations

- Anatomy of a Trust, New York State Bar Association, May 7, 2019
- Panel Member, Q & A with Trusts and Estates Practitioners, Bar Association of Erie County, Practice and Procedure in Surrogates Court Committee, February 23, 2017
- Frequent Speaker at the State University of New York at Buffalo Annual Tax Institute
- Frequent Speaker at New York State Bar Association Seminars

### Education

- Notre Dame Law School (J.D., *magna cum laude*, 1993)
- Canisius College (B.S., *summa cum laude*, 1984)

### Bar/Court Admissions

- New York
- Florida

### Practices

- Trust and Estate
- Tax

## Representative Publications

- Co-Authored "Assigning Income to Another Taxpayer Who Pays No Tax on Such Income," Bloomberg's Tax Management Estate, Gifts and Trusts Journal, March 8, 2018
- Quoted in "Health proxy a must for old and young alike," *Buffalo Law Journal*, August 28, 2017
- "Family Feud — Hollywood May Call It Entertainment But It Is No Laughing Matter for Family Businesses, Part II: The Advisor's Role in Business Succession Planning," *Bloomberg BNA*, November 2016
- "Family Feud — Hollywood May Call It Entertainment But It Is No Laughing Matter for Family Businesses, Part I: An Analysis of Business Succession Planning from the Perspective of Maintaining Family Harmony," *Bloomberg BNA*, September 2016

## Other Activities

- American Counsel of Trusts and Estates Counsel
- Estate Analysts of Western New York
- Financial Planning Counselors of Western New York, Inc., Past President
- WNY Planned Giving Consortium, Inc., Past Treasurer