



## 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 limited liability companies, partnerships and tax-exempt organizations.

### 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