



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 2025*, 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