ESTATES & TRUSTS PRACTICE GROUP

The protection of assets and their transfer to future generations require an understanding of the unique goals of the client. This personalized planning also requires a mastery of the legal complexities of wills, trusts, business succession and retirement planning, and related estate and gift tax laws.

CAPABILITIES

- Adoption
- Canadian Property Estate Transfer Issues
- Elder Law
- Estate Administration
- Estate Litigation
- Estate Planning & Settlement
- Estate & Trust Fiduciary Income Tax Returns
- Estate & Gift Tax Audits
- Florida/New York Residency
- Guardianship Proceedings-Articles 81, 17 & 17-A
- Health Care Proxies & Living Wills
- Powers of Attorney
- Probate of Wills
- Trust Administration and Accounting

OUR APPROACH

The attorneys in our Estates and Trusts group counsel individual clients and their families, closely-held businesses, charitable foundations and fiduciaries in this important area of the law. We assist clients in the preparation of wills, trusts and other documents directing the management and transfer of their property. Understanding that clients are concerned about long term preservation of assets, we incorporate counsel on estate and gift tax issues as part of the estate planning process. We also assist clients and their families in anticipating the difficult transitions that may occur in the event of incapacity and help them navigate the maze of regulations related to medical and nursing home care.

We assist closely-held businesses in the preparation of agreements and compensation arrangements designed to keep the business in the family, including family limited partnership and limited liability company agreements, as well as shareholder buy-sell agreements.

Our attorneys are also experienced with sensitive estate and trust matters, including estate litigation, appellate proceedings, and estate, gift and income tax audits. Our services include probating a decedent's will and preparing the appropriate estate tax and fiduciary income tax returns and accountings.

We also provide services to our clients who act in a fiduciary capacity, including the appointment of fiduciaries, directing the creation of fiduciary accounts and serving as counsel during the resolution of will and trust disputes. Additionally, we serve as advisors regarding the formation and administration of charitable trusts and private foundations.

Your Team

PAUL A. BATTAGLIA

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PARTNER

Paul Battaglia is a partner in the Firm’s Estates & Trusts and Tax practice groups where he has been engaged in tax practice for more than 30 years. He concentrates his practice on taxation, tax exempt organizations, estate planning, corporate tax planning and international taxation. He is currently a member of the adjunct faculty at the University of New York at Buffalo Law School and previously taught at the State University of New York at Buffalo School of Management and Canisius College. Mr. Battaglia holds a BS from Canisius College and a JD from the University at Buffalo Law School.

GAYLE L. EAGAN

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PARTNER

Gayle Eagan has concentrated her practice on estate planning, trusts and estate administration and litigation, surrogate's court practice, elder law (including guardianship proceedings) and adoptions for over 20 years. Her career has included several board appointed positions within the legal community including President of the Estate Analysts of Western New York and Past President of the Women’s Bar Association of the State of New York. She is a fellow of the American College of Trust and Estate Counsel. Ms. Eagan holds a BA from Medaille College, an MS from Canisius College and a JD from the University at Buffalo Law School.

PATRICK L. EMMERLING

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PARTNER

Patrick Emmerling concentrates his practice in the area of estates and trusts, federal gift and estate taxation, and elder law. He also has experience as a certified public accountant and served as an adjunct professor in the Canisius College Masters in Tax program. Mr. Emmerling holds a BS from Canisius College and a JD from the University of Notre Dame.

LINDSAY M. MCKENNA

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ASSOCIATE

Lindsay M. McKenna earned both her B.A., and J.D., *cum laude*, from the State University of New York at Buffalo. While pursing her law degree, Ms. McKenna also received her Masters in Social Work. Prior to joining the Firm, she served as the Lead Law Clerk for Rich Products Corporation and as a Judicial Clerk for Hon. Paul Buchanan in Erie County Family Court. Her professional experience also includes service as a substitute teacher and court liaison for Gateway-Longview, Inc., a child and family service organization.

NICOLE R. TZETZO

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PARTNER

Nicole Tzetzo has extensive experience in sophisticated estate planning involving closely held businesses, succession planning, charitable remainder and life insurance trusts, as well as complex estate administration. She also has experience in tax-exempt bond transactions, including representation of issuers and underwriters, drafting of bond purchase agreements, review of applicable tax provisions, and structuring bond transactions. Prior to entering the private practice of law, she worked as a tax consultant at Ernst & Young, LLP and Deloitte & Touche LLP. Ms. Tzetzo holds a BS/BA from Xavier University and a JD from Columbus School of Law, Catholic University of America.