



MICHELLE E. ESPEY

Farrell Fritz, P.C.

Michelle E. Espey is a partner in the tax group at Farrell Fritz, P.C. in Uniondale. Espey counsels clients on a broad range of tax matters, from representing individuals and businesses in all stages of federal, state and city tax disputes to advising clients on tax aspects of various transactions. She also advises not-for-profits on issues related to their tax exempt status.

Delivering superior legal services in the midst of a pandemic has unquestionably necessitated a new way of thinking and greater flexibility, Espey said.

"Clients have had many questions about the tax breaks resulting from pandemic-related legislative and administrative changes including tax credits, filing postponements, the suspension of tax payments and deferral of certain tax collection and compliance programs," she said. "I have relied on new and existing technology to ensure that I remain accessible to clients and real-time communication continues."

"Clients, especially those who are in the midst of financial crisis due to the pandemic, need someone who will proactively connect with them and really listen to their concerns," Espey noted.

Espey is a member of the Nassau County Bar Association, the Tax Section of the American Bar Association, the New York State Bar Association, and the General Taxation



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Committee of the New York State Society of Certified Public Accountants' Suffolk Chapter. Previously, she served as contributing editor of tax law for *Business Law Today*, a publication of the American Bar

Association. She is also the former co-chair of the Nassau County Bar Association's Tax Law Committee.

Espey earned a juris doctor from Quinnipiac University School of Law and a bachelor's degree from College of the Holy Cross. She is admitted in the States of New York and New Jersey and the United States Tax Court.

Established in 1976, Farrell Fritz is headquartered in Uniondale, with offices in Albany, Hauppauge, New York City and Water Mill. The firm has nearly 90 attorneys across 19 practice areas.

Farrell Fritz handles legal matters in the areas of bankruptcy and restructuring; business divorce; commercial litigation; construction; corporate and finance; eDiscovery; emerging companies and venture capital; employment law; environmental law; estate litigation; health-care; land use and zoning; New York State Regulatory and Government Relations; not-for-profit law; real estate; tax planning and controversy; tax certiorari, and trusts and estates.

Farrell Fritz attorneys take prominent, active roles in scores of business, legal and philanthropic organizations; numerous are recognized regionally or nationally as leaders in their fields. The firm is well known for its pro bono work, board involvement, volunteer service and substantial financial support of local community organizations.