

# Long Island Business NEWS

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## PATRICIA C. MARCIN

Farrell Fritz P.C.

Patricia C. Marcin is of counsel to the law firm of Farrell Fritz PC, with offices in Uniondale and Hauppauge. Marcin concentrates her practice in estate and tax planning, including the preparation of wills and trusts and estate administration. She helps her clients plan for the transfer of their assets through lifetime gifting techniques and at death in the most tax-efficient manner to achieve their goals. Marcin analyzes estate and fiduciary income tax issues in estates, including postmortem tax elections. She also helps clients and their families navigate the practical issues that arise after death, as well as the legal and tax issues such as probate, the preparation of estate tax returns and federal and New York State estate tax audits.

“There has been renewed focus on the increase in the federal estate tax exemption and the resulting income tax analyses this increase requires when employing estate planning and estate administration techniques,” Marcin said. “Furthermore, there is renewed focus on the discrepancies between the federal and New York State estate tax regimes”

In addition, with the burgeoning special needs population, clients are wisely paying attention to proper gifting and estate planning techniques for heirs with special needs who are, or in the future may be, receiving governmental assistance, Marcin explained.



WHO'S WHO

in Professional Women



Marcin is a member of the Nassau and Suffolk Estate Planning Councils, the Trust & Estate Section of the New York State Bar Association, and the Nassau County Bar Association's Surrogate's Court Estates and Trust Committee.

She serves on the boards of North

Shore-LIJ Huntington Hospital, the Cold Spring Harbor Educational Foundation, the Caumsett Foundation and the Long Island Community Foundation (LICF). Marcin is also a member of North Shore-LIJ Foundation's professional advisory committee and Touro College Jacob D. Fuchsberg Law Center's Dean's advisory board.

Marcin was selected to the New York Metro Super Lawyers list in Estate Planning and Probate in 2012 and 2013 and was named one of the Top Women Lawyers in the Northeast in Trusts & Estates, Wills & Probates by Martindale-Hubbell in 2011 – 2012.

With more than 85 attorneys, Farrell Fritz PC provides a full array of legal services. Its lawyers are known in the New York business community for their quality service and for their deep commitment to the community. Highly respected for our experience in many areas of law, Farrell Fritz handles legal matters in the areas of bankruptcy and creditors' rights; commercial litigation; construction; corporate and finance; distressed assets; eDiscovery; emerging companies and venture capital; eminent domain; environmental law; estate litigation; health care; labor and employment; land use, municipal and zoning; real estate; tax planning and controversy; tax certiorari and trusts and estates for a variety of corporations, not-for-profit organizations and individuals.

