



## Emily S. Pan

PARTNER

Emily is the co-managing partner of the Vorys Cincinnati office and a member of the trusts, estates and wealth transfer group. Emily's practice ranges from representing individuals with their estate planning and wealth transfer needs, corporate fiduciaries with respect to trust and estate administration issues and nonprofit organizations with their tax exempt compliance.

Working with individuals, Emily assists with a variety of wealth transfer matters, including estate planning, charitable planning and business succession planning. Emily's clients consist of high net worth individuals and families, closely-held business owners, corporate executives, retirees and young professionals. Emily uses creative strategies to accomplish her clients' tax and non-tax goals and focuses on providing practical solutions.

Emily regularly represents corporate fiduciaries on a wide range of trust and estate administration issues. Emily also represents nonprofit organizations with respect to general governance issues, qualification for tax exemption, compliance with private foundation rules, public charity qualification and use of supporting organizations, and reorganization and dissolution.

Emily works collaboratively with Vorys litigators on controversies related to wealth transfer, including estate, trust, real estate and closely-held business disputes, and the exercise of fiduciary duties by trustees, executors, administrators, guardians and powers of attorney.

Emily is a fellow of the American College of Trusts and Estate Counsel (ACTEC). ACTEC is a legal professional organization consisting of estate planning lawyers and law professors who are elected to be fellows based on their outstanding reputation, exceptional skill and substantial contributions to the field by lecturing, writing, teaching and participating in bar activities. Emily also serves on the Council of the Estate Planning, Trust and Probate Law Section of the Ohio State Bar Association. The Council monitors Ohio's trust and estate law and drafts and proposes new legislation for consideration by the Ohio General Assembly.

### Cincinnati

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Great American Tower  
Cincinnati, Ohio 45202

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### Practice Areas

Litigation

Taxation

Trusts, Estates and Wealth  
Transfer

### Education

University of Miami School of Law,  
J.D., 2005

University of Miami, B.B.A., *cum  
laude*, 2002

### Bar & Court Admissions

Ohio

U.S. District Court for the  
Southern District of Ohio

*Admitted to practice law only in  
the states listed above.*

### Industries

Family Offices

Financial Institutions

Tax-Exempt Organizations

She is a member of the Ohio State Bar Association and the Cincinnati Bar Association.

Emily is a frequent lecturer on various estate planning and estate administration topics.

Emily received her J.D. from the University of Miami School of Law and her B.B.A. *cum laude* from the University of Miami.

## Events

8.24.2017

2017 All Ohio Forum

7.13.2017

Representing Estate and Trust Beneficiaries and Fiduciaries

6.20.2017

2017 Ohio State Bar Association Estate Planning Seminar

6.20.2017

Ohio State Bar Association Basics of Estate Administration Seminar

3.24.2017

34th Annual Advanced Estate Planning Institute

3.20.2017

Estate Planning in Uncertain Tax Environment and Ohio's STABLE Account

3.10.2017

Dayton Bar Association Estate Planning, Trust and Probate Institute Presentation

3.10.2017

Estate Planning, Trust and Probate Institute

12.9.2016

Trust and Estate Litigation Presentation

10.26.2016

Conflicts of Interest: Trust and Estate Administration

7.7.2016

ALI-CLE Representing Estate and Trust Beneficiaries and Fiduciaries

7.17.2015

18th Annual Advanced Course for Estate Planners, Litigators and Corporate Fiduciary Counsel

6.14.2015

Basics of Estate Administration Seminar

5.12.2015

Estate Planning Seminar

2.27.2015

Cincinnati Bar Association's Advanced Estate Planning Institute

8.7.2014

Ohio State Bar Association's Probate Law Update

6.14.2013

Basics of Estate Administration

2.26.2013

Estate Planning and Probate Committee Meeting

6.28.2012

Probate Law Update