



## Patrick J. Howley

Shareholder

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Patrick J. Howley is a shareholder in the Firm's Trusts & Estates Department. His practice focuses on estate planning for individuals and families, as well as representation of fiduciaries in the administration of estates and trusts.

Mr. Howley counsels clients on the use of Wills, Revocable Trusts, Financial Powers of Attorney, Health Care Powers of Attorney and Living Wills to accomplish their estate planning objectives. He also advises on the use of advanced techniques designed to minimize the tax burden on the transfer of wealth between generations. Such techniques include Irrevocable Life Insurance Trusts, Grantor Retained Annuity Trusts, Qualified Personal Residence Trusts, Sales to Intentionally Defective Grantor Trusts, Family Entities (LLCs, LPs), Charitable Lead Trusts and Charitable Remainder Trusts.

Mr. Howley's estate and trust administration practice is focused on advising fiduciaries on estate and trust administration, probate, estate and trust dispute resolution matters, and the preparation of federal and state estate tax returns. He also assists individuals and groups in the formation of exempt organizations and advises existing exempt organizations on a variety of legal and tax matters.

Mr. Howley has lectured extensively on estate planning issues for financial institutions, civic organizations, and community organizations.

### Practice Areas

- [Estates, Trusts and Probate](#)

### Industries

- [Charitable and Exempt Organizations](#)

### News

- [Pat Howley interviewed on The Eric Stewart Show: Estate Planning Tips](#)
- [Simon Nadler and Patrick Howley to speak at Tower Club's Building a Foundation for Growth](#)

## Education

- Catholic University of America, Columbus School of Law, J.D., 1994
- Boston College, B.A., 1991