

Marty is well respected both locally and state-wide as a dean of Trusts and Estates law. He publishes and lectures regularly on Trusts and Estates law. Marty was named the 2011 Trusts & Estates Lawyer of the Year in Rochester by *Best Lawyers*. He is AV rated by Martindale-Hubbell, included in *Super Lawyers*® 2007-2013 in the field of Estate Planning Law and Probate. He was also selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Trusts & Estates. Marty is a *magna cum laude* and Phi Beta Kappa graduate from Hamilton College. He was also a *magna cum laude* graduate from Cornell University where he earned his law degree and has taught a seminar on estate planning.

Marty understands that technical knowledge, while important, is not an end in itself. Rather, his aim is to bring the knowledge to bear in crafting a plan that reflects a client's judgment about the client's family and his or her legacy to them. He is a member of the prestigious American College of Trust and Estate Counsel.

Marty provides estate, succession, and transition planning for owners and principals of closely held businesses and high-net-worth individuals, including:

- Estate tax reduction strategies and techniques
- Charitable planning
- Transition planning for closely held businesses
- Use of trusts to leverage transfer tax credits, deductions, and exclusions
- Estate-planning issues with qualified plan benefits and IRAs
- Life insurance trusts
- Split-dollar arrangements
- Generation-skipping planning

He also represents clients before the Internal Revenue Service on transfer tax controversies. Before entering law school, Marty worked as a systems analyst, and later as a pension analyst, for a large New England insurance company.

Professional and Civic Activities

- Member, New York State Bar Association
- Member, Monroe County Bar Association
- Board Member, Society for Chamber Music in Rochester
- Member, Planned Giving Advisory Committee, The Carter Center, Atlanta, GA



MARTIN W. O'TOOLE

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Admissions

New York

Education

Cornell Law School, J.D., *magna cum laude*Hamilton College, A.B., *magna cum laude*

- Former Chair, Executive Council, Trusts and Estates Section, Monroe County Bar Association

Honors and Awards

- Named as *Best Lawyers*® 2011 Trusts and Estates “Lawyer of the Year” in Rochester, NY
- Selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Trusts and Estates
- Selected to the Upstate New York Super Lawyers list, 2007-2019
- AV Preeminent® Peer Review Rated by Martindale-Hubbell
- Member, American College of Trust and Estate Counsel (“ACTEC”)
- Listed in *Who’s Who in American Law*, 1994-1995 and 2000-2001
- Recipient, Monroe County Bar Association, Raymond Pauley Award for Legal Education Excellence, 2007
- Cornell Law School
 - Order of the Coif
 - Articles Editor, *Cornell Law Review*, 1985-1986
- Phi Beta Kappa, Hamilton College

Publications

- Author, “2017 Federal Estate Tax Reform Prospects,” *Rochester Business Journal*, March 10, 2017
- Author, “Significant Changes to New York Estate Tax?” *Rochester Business Journal*, March 14, 2014
- Co-Author, Fifth Edition of the *Harris New York Estate Planning Guide*

Presentations

- “Estate Tax Planning After the TCJA,” Monroe County Bar Association’s 53rd Annual Tax Institute, November 16, 2018
- Seminar, Estate Planning, Cornell Law School
- Annual Update, Monroe County Bar Trusts and Estates Section, 1998-2014

