



Emily S. Pan

PARTNER

Cincinnati

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Practice Areas

Litigation and Appeals

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

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.

Tax-Exempt Organizations

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.

Honors & Recognitions

Chambers & Partners, *High Net Worth Guide*, Leading Lawyer in Private Wealth, 2023-2025

The Best Lawyers in America, Trusts and Estates, 2022–2026

Cincinnati Business Courier, Forty Under Forty, 2019

Cincinnati Women of Influence Award, Class of 2015

Ohio Super Lawyers Rising Stars, Estate Planning & Probate, Estate & Trust Litigation, 2009-2013, 2015-2020

Professional and Community Activities

Pro Bono Partnership of Ohio, Board of Directors, Member

Legal Aid Society of Greater Cincinnati, Board Member

Down Syndrome Association of Greater Cincinnati, Board Member

American College of Trust and Estate Counsel, Fellow

Leadership Council for Legal Diversity, Fellow, 2017

Ohio State Bar Association's Estate Planning, Trust and Probate Law Section Council

Ohio State Bar Association's Estate Planning, Trust and Probate Law Section Council, Former Council Member

Ohio State Bar Association, 2016 Basic Estate Administration Seminar, Planning Chair, 2016

Ohio State Bar Association, Annual Convention, Estate Planning, Trust and Probate Law Section Seminar, Planning Chair, 2016

Cincinnati Bar Association, Advanced Estate Planning Institute, Committee Member, 2014-2016

Cincinnati Area Senior Services, Inc., Former Board Member

Cincinnati Estate Planning Council, Former Board Member

St. Joseph Home of Cincinnati, Former Board Member

