# Brian M. Sweet

Counsel
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Brian M. Sweet is Counsel in the Firm's Trusts & Estates group. Brian engages in sophisticated estate planning for individuals and families, often designed to accomplish transfers to family members and charitable organizations in a tax-efficient manner. Brian has served clients in a variety of situations, including entrepreneurs, investment fund principals, corporate executives, artists and collectors, and high net-worth families.

In recent years, Brian has helped many founders and investors with estate and tax planning involving their interests in high-growth companies. This advice often arises in the context of business transitions and funding rounds, and includes a deep understanding of Qualified Small Business Stock (QSBS) incentives and other unique opportunities available to founders and investors residing in the U.S. and abroad.

Brian's practice encompasses a broad range of issues relating to charitable giving. He has significant experience counseling individuals and families regarding their charitable planning, and he represents fiduciaries in the administration of estates with substantial charitable interests (including interests of private foundations). Brian also regularly counsels charitable organizations with respect to planned giving matters, including their interests in estates and trusts.

## Education

- Harvard Law School (J.D., 2008)
  - Articles Editor, *Harvard Civil Rights-Civil Liberties Law Review*
- Vanderbilt University (B.E., *summa cum laude*, 2005)

## Admissions

- New York

## Professional Activities

Member, Association of the Bar of the City of New York - Trusts, Estates, and Surrogates Court Committee

## Publications

- Co-Author, "Estate Planning for Founders and Investors in Venture-backed Companies: Transfers of Qualified Small Business Stock by Gift,"Tax Stringer (May 2020)

- "Tax Reform Update: Tax Planning Opportunities for Noncitizens Residing in the United States," (January 2018)
- Author, “Charitable Giving Update: Topics of Note in 2016,” The New York Community Trust Professional Notes (February 2016)
- Author, “Early Termination of Charitable Lead Trusts,” The New York Community Trust Professional Notes (June 2015)

### Speaking Engagements

- Speaker, “Estate and Tax Planning for Founders of Venture-Backed Companies”, New York State Society of CPAs Trust and Estate Taxation Conference (December 4, 2019)
- Presenter, “Early Termination of Charitable Remainder Trusts: Tax Consequences and Planning Opportunities,” Strafford Publications CLE Webinar (November 23, 2015)