Patterson Belknap


## Brian M. Sweet

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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 young entrepreneurs, investment fund principals, artists and art collectors, and high net-worth families.

Brian has also structured innovative solutions to help donors, fiduciaries and family offices accomplish both tax and non-tax goals in the administration of estates and family trusts. This work involves interpretation and modification of existing wills and trust agreements, migration of trusts across jurisdictions, and proceedings in Surrogate's Court.

Brian's practice encompasses a broad range of issues relating to charitable giving. He has experience developing and negotiating planned gifts and bequests, counseling fiduciaries in the administration of estates with substantial charitable interests (including interests of private foundations), and advising charitable organizations with respect to their restricted gifts and 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

SPEAKING ENGAGEMENTS: Presenter, “Early Termination of Charitable Remainder Trusts: Tax Consequences and Planning Opportunities,” Strafford Publications CLE Webinar (November 23, 2015)

### Publications

- "Tax Reform Update: Tax Planning Opportunities for Noncitizens Residing in the United States," (January 2018)