



## Jennifer W. Brown

Partner

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Jennifer Brown practices in the Firm's Trusts and Estates group, where she represents individuals and families with respect to estate and tax planning, including inter-generational planning, administration of trusts and estates, Surrogate's Court proceedings, and planning for charitable giving. Her clients include high-net worth individuals and families, as well as banks, trust companies, and not-for-profit organizations.

Ms. Brown works closely with individual clients, as well as with their accountants and other family and financial advisors, to help achieve their unique estate planning goals. She assists her clients in the preparation of a wide range of estate planning documents, including wills, revocable and irrevocable trusts, insurance trusts, grantor retained annuity trusts, dynasty trusts, trusts for minors, charitable trusts, supplemental needs trusts, health care proxies, living wills, and durable powers of attorney. Ms. Brown works with family members of each generation, and provides advice regarding planning techniques to minimize estate, gift, and generation-skipping transfer taxes.

In addition, Ms. Brown represents executors and trustees in the administration of estates and trusts, providing advice in connection with all aspects of estate and trust administration including raising cash, making distributions, preparing and filing estate and gift tax returns, and reviewing fiduciary income tax returns and accountings. She also represents clients in Surrogate's Court proceedings, including the settlement of judicial and non-judicial accounts.

In conjunction with the Firm's Tax-Exempt Organizations practice, Ms. Brown represents charitable entities with respect to estate and trust matters, such as the creation of charitable trusts, incorporation of family foundations, and advice in connection with charitable giving.

### Education

- Harvard Law School (J.D., 2002)
  - *Harvard Negotiation Law Review*
- University of Pennsylvania (B.A., *summa cum laude*, 1999)
  - Psi Chi Honor Society
  - John Marshall Honor Society
  - Golden Key Honor Society

### Admissions

- New York

# Patterson Belknap

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- New Jersey

## Languages

- Hebrew

## Professional Activities

- New York State Bar Association (Trusts & Estates Law Section)
- American Bar Association