Brian Sweet

Partner

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Brian Sweet is a Partner and member of Pryor Cashman's Private Client Group and Trusts + Estates Practice. He provides sophisticated estate planning advice to individuals, families, and their related family offices, often focused on achieving tax-efficient transfers to family members and charitable institutions.

His diverse client base includes entrepreneurs, investment fund principals, corporate executives, artists and collectors, and high net-worth families. Brian has developed particular experience assisting founders and investors with tax-sensitive planning relating to their equity interests in high-growth companies. This advice often arises in connection with business liquidations, transitions and funding rounds and draws on Brian's deep understanding of Qualified Small Business Stock (QSBS) incentives and other opportunities available to founders and investors.

Brian also has significant experience counseling clients regarding charitable giving. He counsels individuals and families on charitable planning and represents fiduciaries in administering estates with substantial charitable interests (including those of private foundations). He also regularly counsels charitable organizations with respect to planned giving, including their interests in estates and trusts.

Services

- Trusts + Estates
- Private Client

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 Affiliations

Association of the Bar of the City of New York; Trusts, Estates, and Surrogates Court Committee (Past Member)

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

- Panelist, “Trusts & Estates: Strategies for Effective Wealth Management,” SCG Legal’s 2024 Annual Meeting (September 20, 2024)
- Speaker, “Electronic Wills and Digital Execution of Estate Planning Documents,” PLI’s 53rd Annual Estate Planning Institute (September 2022)
- 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)