Brian K. Janowsky

PARTNER

Brian counsels high net worth clients and business owners.

Industries

Family Office Services
— Distressed Family Debt
Private Companies

Practices

Private Clients, Trusts & Estates
— Business Succession Planning
— Estate Planning
— Probate, Estate Settlement & Trust Administration
— Charitable Planning
— Trust & Estate Disputes
— Wealth Transfer Strategies

International

Japan

Education

Albany Law School, JD, cum laude, 2006
University of Pittsburgh, BSBA, 2003

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Brian tailors wealth transfer plans to each client's objectives, always mindful that clients' non-tax goals for their families, businesses, and philanthropic interests are the driving force behind any plan.

Brian regularly implements sophisticated lifetime and testamentary wealth transfer techniques and advises fiduciaries and beneficiaries in the administration of trusts and estates. He also reviews and performs tax compliance, and has represented clients before state and federal tax authorities. He represents fiduciaries and beneficiaries in litigated matters in state court as well.

Brian works with families and business owners across the country and brings a unique and practical perspective to his client engagements. Spending the early part of his career implementing complex estate plans and handling tax compliance within a global financial and wealth advisory firm, Brian can aptly guide families and their advisors on sophisticated plans "after the ink has dried," and is regularly engaged by other advisors to review existing plans collaboratively for compliance, creative new ideas, and best practices.

Brian serves as Deputy Practice Group Leader for the Private Clients, Trusts & Estates group.

Publications, Presentations & Recognitions

Presentations

- "When the Dust Settles," Hawaii Tax Institute, Conference (Nov. 4, 2025)
- "Charitable Gift Planning: 2025 and Beyond," (presenter) Hawaii Community Foundation and Hawaii Gift Planning Council (Jan. 9, 2025)
- "Administering a GST Exempt Trust," Hawaii Tax Institute, Conference (Nov. 6, 2024)
- "Family Matters: Plan to Avoid and Limit Family Business Disputes," Hawaii Tax Institute, Conference (Nov. 8, 2023)
- "Tie It Up Neat with a Bow: Estate and Succession Planning for the Family Business," Family

Business Center of Hawaii, Conference (Feb. 1, 2023)

- "The Silent Treatment: Trustee Duties to Disclose and Inform under Modern Trust Law," Hawaii Estate Planning Council, Webinar (Aug. 4, 2022)
- "Fixing a GST SNAFU," ABA RPTE National CLE Conference, Dallas, Texas (Apr. 29, 2022)
- "Planning for Influencers: Can My Heirs Cash in On My Likes?" (presenter) Hawaii Estate Planning Council (Apr. 22, 2021)
- "What Does Charitable Planning & Giving Look Like in 2020?" (presenter) Hawaii Community Foundation (Sep. 3, 2020)
- "Planning In A Low Interest Rate Environment," (co-presenter) Hawaii Estate Planning Council (Jul. 23, 2020)
- "The Use of S Corporations in Estate Planning," 56th Annual Hawaii Tax Institute, Honolulu, Hawaii (Nov. 6, 2019)
- "Credit Shelter Trusts," Anatomy of Trust, New York State Bar Association Trust & Estate Law Section, New York, N.Y. (May 31, 2019)
- "Estate Planning for Digital Assets," Hawaii Estate Planning Council (Apr. 25, 2019)
- "Unwinding FLPs and LLCs," 55th Annual Hawaii Tax Institute, Honolulu, Hawaii (Nov. 7, 2018)
- "Estate Planning for Digital Assets," 49th Annual Fall Tax Day, Committee of Banking Institutions on Taxation, New York, N.Y. (Oct. 25, 2018)
- "Basics of Estate Planning and Advanced Directives," Brooklyn Public Library, Brooklyn, N.Y. (Oct. 18, 2018)
- "Creating the Ultimate Digital Asset Estate Planning Checklist," American Bar Association 2018 Fall Tax Meeting; Section of Taxation; Trust and Estate Law Division of the Section of Real Property, Trust and Estate Law, Atlanta, Ga. (Oct. 5, 2018)
- "Basics of Trust Administration," Lorman Education Services Webinar (Jan. 30, 2018)
- "Qualifying Gifts to Charities Outside of the U. S. for the Income Tax Charitable Deduction," 54th Annual Hawaii Tax Institute, Honolulu, Hawaii (Nov. 7, 2017)
- "Planning for Financial Services Executives," RSM's 9th Annual New York Investment Industry Summit, New York, N.Y. (Sep. 19, 2017)
- "Common Drafting Issues in Estate Planning," American Bar Association Joint Meeting of the Taxation and Real Property, Trusts and Estates Section, Austin, Texas (Sep. 15, 2017)

Recognitions

- *Chambers High Net Worth* – Private Wealth Law, New York (2022-2025)
- Leading Global Tax Lawyers, *Lawdragon 500* (2025)
- The Best Lawyers in America, *Best Lawyers* (2021-2026)
- New York Metro Rising Star, *New York Super Lawyers*, Thomson Reuters (2018-2020)

Boards, Memberships & Certifications

- The Society of Trust and Estate Practitioners (STEP), Member
- American Bar Association, Real Property, Trust and Estate Law Section, Member
- New York State Bar Association, Trusts and Estates Law Section, Member
- American Cancer Society, Planned Giving Advisory Committee, Member

Bar Admissions

Hawaii
New York
New Jersey