

# JANIS L. COWHEY, ESQ.

PARTNER ► TAX & BUSINESS SERVICES



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Janis L. Cowhey is a Partner in the Firm's New York City office. She is a member of its Trusts and Estates Practice Group and the National Practice Leader of its Modern Family & LGBT Services Practice Group. Her focus is on complex estate, gift and income tax planning; estate and trust administration; planning for same sex couples and unmarried couples; individual and fiduciary tax compliance; and providing corporate counsel to clients.

Ms. Cowhey has refined a broad range of effective estate planning tools including QPRTs, GRATs, SLATs, CRUTs, CLATs, NIMCRUTs and IDGTs. She works with high-net-worth individuals and families to assist them in developing comprehensive estate plans that minimize taxes while tastefully providing for their inheritance scheme.

Ms. Cowhey has developed an expertise in working with domestic partners and non-traditional families including same sex married couples and unmarried couples. She provides income tax planning as well as tax return compliance including filing amended returns based on the recent Supreme Court ruling in Windsor. She assists LGBT individuals, couples and families navigate through the complex and rapidly changing tax and legal landscape of estate, gift and income tax planning.

Ms. Cowhey works closely with owners of closely-held businesses and start-up companies. She advises clients on business strategies, succession planning, sale/purchase of their business, shareholder agreements and operating agreements.

Ms. Cowhey handles trust and estate administration and acts as the fiduciary's trusted advisor handling all aspects of the process from inception to distribution. She prepares Court ordered as well as informal trust and estate accountings. She guides families and fiduciaries through the complex administration process.

Prior to joining the Firm in 2007, Ms. Cowhey was with a publicly-traded professional services company. She frequently lectures on topics related to estate and gift tax issues; estate planning strategies; and LGBT estate and income tax issues. She has appeared on TV and quoted in print media including the New York Times, as an expert on LGBT issues.

## Professional & Civic Affiliations

New York State Bar Association, Trusts & Estates Section  
New York City Bar Association, Member of LGBT Rights Committee  
New York City Bar Association, Former Member of Estate & Gift Tax Committee  
Florida Bar Association  
District of Columbia Bar Association

## Articles & Presentations

Same Sex Marriages: What You Need to Know in a Rapidly Changing Landscape  
Tax & Legal Implications for Same Sex Couples After Windsor  
Having the "Talk" With Your Company's Owner Regarding Succession Planning  
LGBT Panel - Same Sex Couples: Tax & Estate Planning Considerations  
The New Estate & Gift Tax Legislation  
Estate Planning 101  
Interest Rates & Effects on Planning  
The 709 Minefield  
Shareholders Agreements, The Good, The Bad & The Ugly  
Income Taxation of Trusts & Estates

## Awards & Honors

Honored in the inaugural edition of "Notable Women in Accounting & Consulting" by *Crain's New York*

## EXPERTISE

- Estate & Gift Planning
- Planning for Non-Traditional Families
- Estate & Trust Administration
- Individual & Fiduciary Tax Compliance
- Business Transactions

## INDUSTRY FOCUS

- High-Net-Worth Individuals & Families
- Same Sex Couples
- Unmarried Couples
- Closely-Held Business Owners
- Start-Up Companies

## EDUCATION

- Juris Doctor  
St. John's University,  
School of Law
- Bachelor of Arts, Mathematics  
State University of New York  
at Binghamton

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