



Harmon A. Brown

PARTNER

Harmon is an estate planner who has shepherded generations of families through the wealth planning labyrinthine.



Industries

[Private Companies](#)

Practices

[Corporate & Securities](#)

[Private Clients, Trusts & Estates](#)

Education

DePaul University College of Law, LL.M., 1984

University of California, Los Angeles, School of Law, JD, Order of the Coif, 1979

University of California, Los Angeles, BA, summa cum laude, Phi Beta Kappa, 1976

Offices

[Chicago](#)

Phone

[312.258.5690](tel:312.258.5690)

Email

harmon.brown@afslaw.com

Harmon is unflustered by the complicated family dynamics often associated with these matters and finds innovative ways to mitigate them in a timely and tactful manner.

Harmon's nationwide practice has helped clients plan for the transfer of their assets in a tax efficient and practical way. He has participated in a multitude of family meetings to develop, design and implement family estate planning. Harmon's goal is to provide clients with clarity about their options and work closely with them and their other professional advisors to develop an integrated estate plan.

Harmon focuses on advising business owners in management and ownership succession. This practice often involves restructuring the business entity, creating incentive compensation plans for management, designing voting arrangements, and creating wealth transfer vehicles. After devising these plans, Harmon acts as a hands-on adviser for these clients to fine-tune them and insure they are properly implemented.

Client Work

- Led the successful transition of ownership and control of several multi-generational family businesses. The projects involved planning for the transfer of equity interests, management succession and trust design.
- Worked with a family on the design of a business entity to receive assets on the termination of a trust worth in excess of \$1.5 billion.
- Assisted several families to individually design trusts to manage assets with investment advisors, business operation managers and trustees.
- Successfully represented multiple clients with the Internal Revenue Service on complex valuation and transfer tax issues.
- Advises numerous families on wealth transfer techniques, including regular follow-up to insure proper implementation and strategic changes due to updated market conditions.
- Advises several charitable entities as general counsel dealing with issues related to policies and

procedures, management and compliance.

Publications, Presentations & Recognitions

Publications

- [“Protecting Family Assets from Coast to Coast,”](#) *Leading Lawyers Network* (December 2009)

Presentations

Harmon regularly presents topics to tax planning conferences, estate planning councils and professional advisor groups relating to sophisticated transfer planning techniques.

- “Tie It Up Neat with a Bow: Estate and Succession Planning for the Family Business,” (co-presenter) Family Business Center of Hawaii (Feb. 1, 2023)
- “Planning In A Low Interest Rate Environment,” (co-presenter) Hawaii Estate Planning Council (Jul. 23, 2020)
- “Twenty Common Estate Planning Mistakes,” (co-presenter) Hawaii Estate Planning Council (Oct. 22, 2015)
- “The Ins and The Outs of Planning with Family Limited Partnerships and Family Limited Liability Companies,” (co-presenter) 2015 AICPA – Advanced Estate Planning Conference (Jul. 21, 2015)
- “Planning In 2015,” Merrill Lynch Wealth Management - Saracco Hochuli Group (Jan. 29, 2015)
- “Twenty Common Estate Planning Mistakes,” Bank of Hawaii (Jan. 26, 2015)
- “Twenty Common Estate Planning Mistakes,” First Hawaiian Bank (Jan. 26, 2015)
- “Estate Planning in 2014,” Bank of Hawaii (Jan. 31, 2014)
- “Estate Planning in 2014,” First Hawaiian Bank (Jan. 29, 2014)

Recognitions

- The Best Lawyers in America, *Best Lawyers* (2014-2024)
- Illinois Leading Lawyer, Law Bulletin’s *Illinois Leading Lawyers Network* (2007-2021)
- Top 10 Trust, Will & Estate Lawyers, Law Bulletin’s *Illinois Leading Lawyer’s Network* (2013)
- Top 100 Consumer Lawyers, Law Bulletin’s *Illinois Leading Lawyer’s Network* (2013)
- Outstanding Professional Advisor in Philanthropy Award, Hawaii Community Foundation (2013)
- Leading Lawyer, Law Bulletin’s *Illinois Leading Lawyers Network* (2006)
- Peer Reviewed AV® Preeminent™, *Martindale-Hubbell* (Since 1997)

Bar Admissions

[Illinois](#)

[Hawaii](#)

Court Admissions

[US Tax Court](#)