

Daniel S. Makoski

Principal

Parsippany, NJ | Clinton, NJ

M: (973) 626-3629

E: DSMakoski@pbnlaw.com

Daniel Makoski is a Principal at Porzio, Bromberg & Newman, P.C. and a member of the firm's Wealth Preservation Group. His primary areas of concentration are tax planning, tax controversy, transactional business matters, wills, trusts, and estate planning.

Mr. Makoski has extensive experience advising clients on personal income tax matters, including tax-efficient methods of acquiring and distributing assets; negotiating with tax authorities to minimize or eliminate tax deficiencies; appearing in the U.S. Tax Court; and handling IRS appeals. He has also drafted many estate plans, living wills, health care proxies, and powers of attorney. In addition, Mr. Makoski has significant expertise counseling business clients on business formation, mergers and acquisitions, restructuring, governance, and dissolution.

Recognitions

*No aspect of this or any advertisement has been approved by the Supreme Court of New Jersey. For ranking methodologies, please see **here**.*

- New Jersey Rising Stars® (2015-2018, 2022)

Memberships

- Hunterdon County Bar Association - Member
- Hunterdon County Bar Association - Co-Chair of Trust, Estate, Probate & Elder Law Committee (2019-2021)
- Contextual Family Services, Inc., a non-profit organization - President of Board
- Greater Middlesex Somerset County Estate Planning Council - President (2024-present); Trustee (2021-present)

News

*No aspect of this or any advertisement has been approved by the Supreme Court of New Jersey. For ranking methodologies, please see **here**.*

- Porzio, Bromberg & Newman Announces 2026 Attorney Promotions, 7/01/2026

Daniel S. Makoski Cont.

- Porzio Advises First Children Services on Strategic Growth Partnership , 10/08/2025
- Porzio, Bromberg & Newman Becomes Designated Custodian of Stroock & Stroock & Lavan LLP's Estate Planning Documents, 5/07/2025
- Porzio Opens New Office in Hunterdon County, NJ, Expanding Estate and Elder Law Planning Services, 4/01/2025
- Daniel S. Makoski Elected President of Greater Middlesex Somerset Estate Planning Council, 7/02/2024
- 22 Porzio Attorneys Selected for Inclusion on 2022 New Jersey Super Lawyers List, 4/06/2022
- Porzio's Wealth Preservation Group Expands Practice with the Addition of Three New Attorneys, 6/17/2021

Speaking Engagements

- "Advanced Estate Planning Strategies for Medical Doctors &High Net Worth Families: Irrevocable Trusts," Wealth Enhancement, 10/21/2025
- "When Uncle Sam is Your Pen Pal," Porzio's Wealth Preservation Symposium, 1/29/2025
- "Orange is the New Tax," 16th Annual Porzio Employment Law Forum, 10/01/2024
- "Dealing with IRS Criminal Enforcement and Tax Issues in Divorce," Academy for Continuing Professional Education, 9/03/2024
- "State of Vicinage XIII Probate and Equity Practice and the Role of CDR/ADR," 2022 HCBA Virtual Symposium, 4/05/2022

Media Mentions

- "Porzio Bromberg Grows In NJ With Hunterdon County Office," *Law360*, 4/07/2025

Practices

- Wealth Preservation

Bar Admissions

- New Jersey, 2008
- New York, 2009
- Florida, 2014
- Pennsylvania, 2025

Court Admissions

- United States Tax Court, 2009
- United States District Court, District of New Jersey, 2008

Daniel S. Makoski Cont.

- United States District Court, Southern District of New York, 2009
- United States District Court, Eastern District of New York, 2010

Education

- *New York Law School*
  LL.M. in Taxation, 2010
- *Widener University Delaware School of Law*
  J.D., 2008
- *Ramapo College of New Jersey*
  B.A., 2005