



David W. Kesner

PARTNER

dkesner@wiggin.com

New Haven: +1 203 498 4406

For more than 25 years, David has focused on assisting individuals, families, and closely held businesses with estate planning, estate settlement, taxation, and charitable giving. As a Partner in the Private Client Services Department, David seeks to help these clients manage, preserve, grow, and distribute wealth while achieving their financial and personal goals.

Clients often seek David's advice with respect to complex issues such as changes in federal estate and income tax law and the intricacies of property ownership in multiple states. David regularly shares his experience and knowledge in areas like these at events tailored for accountants, financial advisors, and the general public.

A co-founder of Wiggin and Dana's Philanthropy Practice Group, David is active in various civic and philanthropic organizations and currently serves as a director of Chapel Haven in New Haven, a school and transition program for adults with special needs.

He has been honored by Connecticut Legal Services, Inc. for pro bono services he rendered in the preparation of special needs trusts for the benefit of six teens and young adults experiencing mental health disabilities.

David earned his J.D. *magna cum laude* from *New York Law School*, where he was a member of the *New York Law School Law Review*. He obtained a B.S. *summa cum laude* in accounting from the *New York Institute of Technology*.

Education

- New York Law School (J.D., 1992)

- magna cum laude
- New York Institute of Technology (B.S., 1988)
 - summa cum laude

Bar Admissions

- Connecticut
- Maine
- Massachusetts

Publications

March 26, 2019

Estate Planning Strategies in Various Interest Rate Environments

December 18, 2018

Private Client Services 2018 Year-End Advisory

September 27, 2018

Non-Tax Reasons for Estate Planning

December 22, 2017

President Trump Signs Tax Reform Legislation

December 12, 2017

Private Client Services 2017 Year-End Advisory

November 9, 2017

Domicile and Residence

November 9, 2017

Strategies For Owning Property In Multiple States

November 1, 2017

Connecticut Estate Tax Exemption Increased

February 6, 2017

A 2017 Repeal of the "Death Tax?"

December 15, 2016

Private Client Services 2016 Year-End Advisory

August 17, 2016

New Proposed Regulations Concerning Valuation Discounts

July 27, 2016

Portability: A Useful Estate Planning Tool

December 22, 2015

2015 Year-End Estate Planning Advisory

July 15, 2015

Connecticut Budget Set to Impact the State's Highest Earners

February 26, 2015

Obama Administration's 2016 Budget Proposal

February 2, 2015

Build Estate Plans with Commercial Real Estate Interests

Estate Planning, Vol. 42, No. 2

December 22, 2014

2014 Year-End Estate Planning Advisory

June 2, 2014

Significant Changes to New York Estate and Income Tax Law Effective April 1, 2014

February 3, 2014

Estate Planning For Your Digital Assets

December 6, 2013

2013 Year-End Estate Planning Advisory

April 30, 2013

Income Tax Provisions of the American Taxpayer Relief Act of 2012 and Other Recent Legislation

January 14, 2013

Estate Planning Ramifications of the American Taxpayer Relief Act of 2012

August 24, 2006

Estate Tax Deferral if Estate Assets Consist Largely of Closely Held Business Interests: Internal Revenue Code §6166

Tax Newsletter of the Connecticut Bar Association, August 2, 2006

April 13, 2005

Subchapter S Stock in Trust Special Considerations

Estates & Probate Commentary, Connecticut Bar Association, Feb. 2005

August 19, 2003

Section 645 Election to Treat Revocable Trust as Part of the Grantor's Estate - Final Regulations Provide Guidance

Estates & Probate Newsletter of the Connecticut Bar Association, August 2003

July 30, 2003

Estate Taxes. (You're kidding right?)

Family Equity, A Publication of The Center for Family Business at the University of New Haven, June 2003.

March 18, 2003

Fiduciary Income Tax Issues for Closely Held Business Interests

Reprinted with permission from Probate & Property, March/April, 2003