WIGGIN
WIGGIN AND DANA

Vanessa L. Maczko

PARTNER

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Vanessa is a Partner in Wiggin and Dana's Private Client Services Department in the Greenwich, CT office.

Vanessa advises high net-worth individuals and families on multi-generational transfers of assets, such as closely-held business interests, marketable securities, art collections, real estate, tangible personal property and insurance policies. Her practice focuses on estate, gift and generation-skipping transfer tax planning.

For lifetime planning, Vanessa drafts and analyzes inter vivos trust agreements, such as insurance trusts, grantor trusts and dynasty trusts. She advises clients on the funding of trusts, whether through direct or formula gifting or leveraged sales, as well as on the administration and taxation of trusts. Vanessa prepares and reviews gift tax returns in connection with the transfer of assets and represents clients in gift tax audits with the Internal Revenue Service. In addition, she advises clients on the structuring of new investments as well as the restructuring of existing businesses with a focus on transitioning wealth and control to the next generation in a tax efficient manner that maintains business continuity.

Vanessa also assists with the preparation of testamentary documents and estate administration, including the probating of wills, the marshalling of assets, the filing of state and federal estate tax returns, the sale of estate assets and the distribution of assets among estate beneficiaries. Vanessa also has experience administering intestate estates and representing estate fiduciaries in estate tax audits.

In addition, Vanessa advises clients on charitable giving by forming and administering private foundations, setting up donor advised funds, papering pledges and drafting charitable lead and charitable remainder trusts.

Vanessa sits on the Board of Directors of Connecticut Foodshare, which helps individuals and families across Connecticut gain access to food, and the Soderstrom Scholars Fund, which provides internships, scholarships and mentoring to underrepresented students in the field of STEM in Connecticut.

Vanessa received her LL.M. from New York University, her J.D. from Harvard Law School, and her B.A. from the University of Michigan. She started her career with the Trusts and Estates group at Weil, Gotshal and Manges LLP and then transitioned to the Private Client Services group at Proskauer Rose LLP.

Vanessa lives with her husband and two children in Greenwich.

Education

- New York University (LL.M.)
- Harvard Law School (J.D.)
- University of Michigan (B.A.)

Bar Admissions

- Connecticut
- New York

Publications

December 16, 2025
Private Client Services 2025 Year-End Advisory

August 14, 2025
GRATs and Insider Trading

July 8, 2025
The Big Beautiful Bill: 5 Key Takeaways on Estate and Income Tax Planning

May 16, 2025
Recent U.S. Tax Court Victory for Taxpayers Utilizing Intrafamily Loans

March 13, 2025
New York Exempt Resident Trusts: A Deep Dive

December 12, 2024
Private Client Services 2024 Year-End Advisory

November 26, 2024
Crummey Trusts Are Not So Crummy

October 17, 2024
Estate Planning Considerations for Non-U.S. Citizen Spouses

September 5, 2024
A Guide to Estate Planning for Tangible Assets

August 22, 2024
Estate Planning and Divorce: Lessons from In re E. Earl Lyden Trust

August 15, 2024

Preserving Your Legacy: Estate Tax Deferral for Closely Held Businesses

2024

Estate Planning for College-Aged Children

July 11, 2024

U.S. Income Taxation of Foreign Trusts – Beware!

2024

LGBTQ+ Family Estate Planning

June 24, 2024

Connecticut’s New Trust Decanting Statute

June 2024

Connelly v. United States (No. 23-146)

June 7, 2024

Navigating Trust Taxation: State Income Tax

May 16, 2024

Common Income Tax Compliance for Estates

April 18, 2024

Directed Trusts in Connecticut

April 2024

SLATS — Spousal Lifetime Access Trusts

April 2024

Commonly Asked Questions on Funding Revocable Trusts

April 2024

Charitable Giving Options: Donor-Advised Funds vs. Private Foundations

February 29, 2024

10 Reasons to Update Your Estate Plan

February 23, 2024

2024 Non-Citizen U.S. Transfer Tax Overview

Updated March 2025

Domicile and Residence: Key Factors to Consider for Estate Planning

January 2024

Client Alert: 2024 Estate, Gift and GST Exemptions

January 2024

Checklist for Changing Domicile

December 14, 2023

Private Client Services 2023 Year-End Advisory

December 2023
The Gift of Medical Care – the “Med” of the “Med-Ed Exclusion”

December 5, 2023
Client Alert: Increased Federal Estate, Gift, and Generation-Skipping Transfer Tax Exemptions in 2024

November 30, 2023
Probate Litigation Alert: Connecticut Supreme Court Affirms Validity of No Contest Clauses

October 11, 2023
Modern Love, Timeless Legacy: Estate Planning For All Couples

September 21, 2023
Strategies for Owning Property in Multiple States

September 14, 2023
Qualified Personal Residence Trusts

August 17, 2023
The Ultimate Guide to Planning for a Family Vacation Property

August 7, 2023
Loaning Money to Family: A Guide to Intrafamily Loans

July 27, 2023
3 Key Strategies for Funding Educational Expenses

July 19, 2023
Modification and Termination of Irrevocable Trusts

July 13, 2023
5 Key Annual Requirements for Private Foundations

July 5, 2023
Maximizing Estate Planning Strategies in Various Interest Rate Environments

June 29, 2023
Understanding Digital Assets in the Context of Estate Planning Part II

Summer 2023
Key Considerations in Estate Planning for LGBTQ+ Individuals and Couples

April 28, 2023
Understanding Digital Assets in the Context of Estate Planning

April 3, 2023
How Do I Have A “Foreign Trust” If I Don’t Live Overseas?

March 29, 2023
529 Plans and Divorce

2023
Enforcement of a No-Contest Clause

February 15, 2023
Fiduciary Duties in Estate Administration

February 1, 2023
Five Reasons Why You Should Do Your Estate Plan

December 21, 2022
The Estate Planning Family Meeting: 5 Steps to a Successful Meeting

December 12, 2022
Private Client Services 2022 Year-End Advisory

December 2, 2022
GRATs — Grantor Retained Annuity Trusts

July 26, 2022
The Anti-Clawback Regulation and its Limitations

2022
Prenuptial Agreements

2022
Community Property

2022
Private Client Services: Service Highlights

May 31, 2022
With Sophisticated Planning, Don’t Underestimate the Need for a Proper Valuation

May 23, 2022
Update on the Biden Administration’s Proposed Tax Changes

December 8, 2021
Private Client Services 2021 Year-End Advisory

September 17, 2021
Estate Tax Watch 2021: House Ways and Means Committee Proposal Lowers Estate Tax Exemption

August 26, 2021
Wealth Planning in 2021: Preparing For a Changing Tax Landscape

August 25, 2021
Dynasty Trusts

August 25, 2021
Gift Assets Now

August 25, 2021
Substitute Assets in Existing Grantor Trusts