WIGGIN
WIGGIN AND DANA

Marissa A. O'Loughlin

ASSOCIATE

moloughlin@wiggin.com
Greenwich: +1 203 363 7674

Marissa is an Associate in Wiggin and Dana's Private Client Services Department, where she practices in the areas of trust and estate administration, estate and gift planning, and related services for individuals and families. She has extensive experience in complex trust and estate administration, including probate proceedings, multi-generational trust administration proceedings, claims against estates, and judicial accounting matters. Marissa also has significant experience in estate tax audits with the Internal Revenue Service, Connecticut Department of Revenue Services, and the New York Department of Taxation and Finance.

Before joining the firm, Marissa was a Trusts and Estates Associate at Kurzman Eisenberg Corbin and Lever LLP in New York, clerked for the Westchester County Surrogate's Court, and worked as an estate administration paralegal in Connecticut.

Marissa earned her J.D. *cum laude* from Pace Law School in 2019. She received her B.A. *summa cum laude* from Western Connecticut State University with a dual degree in Political Science and History in 2014.

Education

- Pace University School of Law (J.D., 2019)
    - cum laude
- Western Connecticut State University (B.A., 2014)
    - summa cum laude

Bar Admissions

- Connecticut
- New York

Publications

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

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

September 26, 2024
Family Office Basics: Structure, Benefits and Valuable Takeaways

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

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

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

February 25, 2020

Overuse of Beneficiary Designations: How They Can Derail a Client’s Estate Plan