WIGGIN

WIGGIN AND DANA

Carolyn A. Reers

PARTNER

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Carolyn is a Partner in Wiggin and Dana's Private Client Services Department, and a resident in the New York and Greenwich offices. Carolyn has more than 25 years of experience servicing high-net-worth individuals, their closely held companies and family offices with a focus on international estate and tax planning.

Immediately before joining Wiggin and Dana, Carolyn was a Partner at a leading international law firm, where she was integral in all aspects of trust and estate planning and administration. Carolyn was also responsible for the creation and management of public charities and private foundations.

Previously, Carolyn was a Managing Director at J.P. Morgan Private Bank in New York and Greenwich, CT, where she worked with teams focused on global families and their family offices, as well as some of the firm's largest hedge fund and private equity principal clients and CEOs of public and private companies.

Carolyn has written for various publications on subjects involving trusts and estates and charitable planning, and frequently lectures on international estate and tax planning topics. She has chaired the International Estate Planning Committee and International Membership Committee of the American College of Trust and Estate Counsel (ACTEC), as well as the FATF Task Force, and regularly represents ACTEC at the FATF Private Sector Consultative Forums held at the United Nations headquarters in Vienna.

Carolyn is also an active member of The International Academy of Estate and Trust Law, the International Society of Trust and Estate Practitioners, the American Bar Association, the New York Bar Association, and the Connecticut Bar Association.

Education

- Georgetown University Law Center (J.D., 1992)
- Boston College (B.A., 1988)

- summa cum laude

Bar Admissions

- Connecticut
- District of Columbia
- New York
- Maryland
- Virginia

Memberships and Affiliations

- The American College of Trust and Estate Counsel
  - Past-Chair, International Estate Planning Committee and International Membership Committee (2015-2018)
  - Past-Chair, FATF Task Force
- American Bar Association
  - Member
- Connecticut Bar Association
  - Executive Committee of Estates & Probate Section, 2006-2012
  - Chair, Continuing Legal Education Committee, Estates & Probate Section, 2007-2011
- New York Bar Association
- Diocese of Bridgeport, CT
  - Planned Giving Advisory Board Member
- YWCA of Greenwich, CT
  - Board of Directors, 2015-2016
- STEP (Society of Trust and Estate Practitioners)
  - TEP designee
- Malta House, Norwalk, CT
  - Pro bono counsel and Board of Directors member, 2007-2010

Publications

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

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

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

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 26, 2023
The Corporate Transparency Act (CTA) 2023 Update

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

September 21, 2023
Strategies for Owning Property in Multiple States

September 19, 2023
The Corporate Transparency Act (CTA)

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

2022
New Guidance on No Contest Clauses in Connecticut

2022
Prenuptial Agreements

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

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
Gift Assets Now

August 25, 2021
Dynasty Trusts

August 25, 2021
Substitute Assets in Existing Grantor Trusts

January 11, 2021
Immigration and Compliance Briefing: Tax Law Considerations Related to U.S. Immigration Status

November 18, 2020
Partner Carolyn Reers' Advisory Titled "Estate Tax Planning and the Often-Overlooked Power of the "Med-Ed Exclusion"" is Published in The National Law Review
The National Law Review

November 3, 2020
Estate Tax Planning and the Often-Overlooked Power of the "Med-Ed Exclusion"

October 6, 2020
Estate Planning and the 2020 Election

October 6, 2020
Dynasty Trusts

October 6, 2020
SLATs—Spousal Lifetime Access Trusts

June 11, 2020
The Private Client Services Department's First Episode of "Insights on Estate Planning" is Published in The National Law Review
The National Law Review

May 27, 2020
Non-Residents Owning Real Estate in Connecticut – Possible Strategy for Minimizing Tax

May 19, 2020
Grantor Retained Annuity Trusts (GRATS)

March 31, 2020
Partner Carolyn Reers Featured in Trust Quarterly Review
Trust Quarterly Review

March 1, 2020
"In with the New" – Trust Quarterly Review (Volume 18, Issue 1)
Trust Quarterly Review (Volume 18, Issue 1, pages 17-22)

February 19, 2020
Choosing a Trustee for Your Children – Should Foreign Family Members Apply?

January 6, 2020
PCS Client Alert: The SECURE Act

December 20, 2019
Private Client Services 2019 Year-End Advisory

July 15, 2019
Estate Planning Alert: Connecticut Legislature Passes Overhaul of Connecticut Trust Law

March 26, 2019
Estate Planning Alert: Connecticut to Match Federal Gift and Estate Tax Exemptions by 2023

March 26, 2019
Estate Planning Strategies in Various Interest Rate Environments