Erin D. Nicholls

PARTNER

enicholls@wiggin.com
Madison: +1 203 498 4319

Erin is a Partner in Wiggin and Dana's Private Client Services Department, where she focuses her practice on a wide range of tax, estate, and business planning matters. She is Co-Chair of the Family Office and Strategic Investments Group.

In that role, Erin works with individuals, family offices, and closely held businesses on issues related to wealth preservation, taxation, business succession planning, and charitable giving. She also counsels tax-exempt entities throughout all phases of their formation and compliance, and she advises a multinational financial institution with respect to fiduciary duties and trust administration.

Outside of the office, Erin is a fellow on the Connecticut Advisory Board of the Trust for Public Land, and she is an active member of the Connecticut Bar Association.

Erin earned her J.D. with honors from the University of Connecticut School of Law, where she was a Connecticut Scholar and the Symposium Editor for the Connecticut Law Review. She earned her B.A. *cum laude* in Political Science from the Honors Program at the University of Connecticut, where she was also Captain of the Dressage Team.

Education

- University of Connecticut School of Law (J.D., 2016)
    - With Honors
- University of Connecticut (B.A., 2012)
    - cum laude

Bar Admissions

- Connecticut

Publications

January 21, 2026

Partners Michael Clear and Erin Nicholls Featured in WealthCounsel Quarterly: “Trustee Removal: Practical Guidance for Planners and Litigators”

December 16, 2025

Private Client Services 2025 Year-End Advisory

April 22, 2025

Partners Michael Clear and Erin Nicholls Author Article for Reuters on Estate Planning for Founders

December 12, 2024

Private Client Services 2024 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

March 28, 2024
The New York LLC Transparency Act (NYLTA)

March 6, 2024
Alabama Federal Court Holds Corporate Transparency Act Unconstitutional

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 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

October 6, 2020
Estate Planning and the 2020 Election

October 6, 2020
SLATs—Spousal Lifetime Access Trusts

October 6, 2020
Dynasty Trusts

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

May 19, 2020
Grantor Retained Annuity Trusts (GRATS)

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

December 18, 2018
Private Client Services 2018 Year-End Advisory

November 13, 2018
Legal Issues for High-Growth Technology Companies
The National Law Review

October 23, 2018
Estate Planning for Founders
The National Law Review

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
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