WIGGIN
WIGGIN AND DANA



Matthew E. Smith

PARTNER

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Matt is a Partner in the firm's Private Client Services Department and Co-Chair of the Fiduciary and Probate Litigation Practice Group. Matt advises clients on estate planning, estate and trust administration, and probate litigation. His estate planning practice focuses on assisting individuals and families with practical estate, gift, and tax planning, including the preparation of wills and trusts. Matt works to maximize the transfer of wealth while minimizing the effects of estate and gift taxes.

Matt's most significant experience is in representing clients in contested estate and trust matters, including probate litigation. He frequently represents executors, trustees, and beneficiaries in disputes involving the administration of estates and trusts, will contests, contested accountings, and other appointment and removal proceedings. Matt also has substantial experience advising co-executors and co-trustees where there is tension or disagreement on the administration of an estate or trust, including working to find practical solutions as an alternative to litigation.

Before joining the firm, Matt was a litigation associate for Cravath, Swaine & Moore LLP. Matt's litigation experience included representing clients in large corporate matters, specifically high-stakes securities litigation.

Matt is a member of the Estates and Probate Section of the Connecticut Bar Association, the Trusts and Estates Section of the New York State Bar Association, and the Fairfield County Bar Association.

Matt received his J.D. from Columbia University Law School. He earned his undergraduate degree *cum laude* in Applied Mathematics from Harvard University.

Education

- Columbia University School of Law (J.D., 2005)
- Harvard University (A.B., 1999)
  - cum laude

Bar Admissions

- Connecticut
- New York

Court Admissions

- US District Court (District of Connecticut)
- US District Court (Southern District of New York)

Publications

June 23, 2026
Navigating Name and Gender Marker Alignment in Estate Planning

June 8, 2026
New York Authorizes Electronic Wills: A Wait-and-See Approach

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

November 20, 2025
Trust Assets Deemed “Marital Property” in Divorce Judgment: Connecticut Superior Court Issues Troubling Ruling

November 13, 2025
Connecticut Superior Court Entertains Claim that a Trustee’s Resignation Constitutes a Fraudulent Conveyance

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

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

September 19, 2024
Estate Planning for Franchisees: Ensuring a Smooth Transition

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 27, 2024
Nonjudicial Settlement Agreements in Connecticut

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 19, 2023
Discretionary Trust Assets Deemed "Marital Property" in Divorce Judgment: Massachusetts Appellate Court

Issues Troubling Ruling That Could Impact Estate Planners Across the U.S.

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

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
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 31, 2020
Wiggin and Dana Article "Enforceability of "No Contest" Clauses in Connecticut Wills and Trusts" Published in The National Law Review
The National Law Review

January 30, 2020
Enforceability of "No Contest" Clauses in Connecticut Wills and Trusts

January 17, 2020
The SECURE Act: Trust Planning for Inherited IRAs

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 Strategies in Various Interest Rate Environments

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

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

September 27, 2018
Non-Tax Reasons for Estate Planning

April 24, 2018
Removal of Trustees: Practice Points and Strategy from Rodowicz v. Bernard

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

August 9, 2017
Trusts in Divorce: The Connecticut Supreme Court Speaks in Ferri

February 6, 2017
A 2017 Repeal of the “Death Tax?”

December 15, 2016
Private Client Services 2016 Year-End Advisory

November 23, 2016
Federal Court Issues Nationwide Injunction Putting New Overtime Regulations On Hold

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