



Leonard Leader

PARTNER

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Len has decades of experience helping clients solve tax and estate planning challenges so they can build their wealth and bequeath it to younger generations. He serves as a Partner in the Private Client Services Department at Wiggin and Dana. Len advises clients on estate and probate law, tax planning, elder law, and family business succession planning.

Len is a nationally recognized trust and estate lawyer. *Worth Magazine* has named him one of “Top 100 Trust and Estate Lawyers” in the country. *Chambers High Net Worth* recognized Len in 2018. He was also recognized in the 2021 edition of *New York Best Lawyers* listing, as he has been since 2008. *Connecticut Super Lawyers* magazine has listed him in the category of Estate and Probate.

Len is a prolific thought leader in his field. He is a contributing writer on estate planning to several law publications, and is a frequent speaker on estate and tax planning topics to bar associations, business groups, and continuing education programs. He presents at an annual fiduciary income tax workshop for Professional Education Systems. He prepared a review of new developments in estate and gift taxation published in *The Tax Lawyer*. He co-authored an article on “Creative Clients Require Creative Planning” in the *Connecticut Law Tribune*, which was selected by the Legal Times for national publication. He also authored “Excluded Gifts Are Not Necessarily GST-Exempt” for *Probate & Property Magazine*.

Len is a member of the Taxation Section, the Generation Skipping Trusts Committee of the Estate Planning and Drafting Group of the Real Property, Probate and Trust Law Section of the American Bar Association, and was Chairman of a Task Force on Charitable Easements. He is also a member of the Trusts and Estates Section of the New York State Bar Association and the Executive Committee of the Estates and Probate Section of the Connecticut Bar Association.

Len is also passionately committed to helping the elderly, especially in his roles as Past President of the Jewish Home for the Elderly of Fairfield Men’s Club and a member of the Board of Directors of the Jewish Home.

Education

- Fordham University School of Law (J.D., 1973)
 - cum laude
- City College of the City University of New York (B.A., 1970)
 - cum laude
 - Phi Beta Kappa
- New York University Graduate School of Law (LL.M., 1982)

Bar Admissions

- Connecticut
- New York

Court Admissions

- US Court of Appeals for the Second Circuit
- US District Court (District of Connecticut)
- US District Court (Southern District of New York)

Memberships and Affiliations

- American Bar Association
 - Member, Taxation Section
 - Member, Estate and Gift Taxes Committee
 - Chairman, Task Force on Charitable Easements
 - Member, Generation Skipping Trusts Committee of the Estate Planning and Drafting Group of the Real Property, Probate and Trust Law Section
- Connecticut Bar Association
 - Member, Executive Committee, Estates and Probate Section
- New York State Bar Association
 - Member, Trusts and Estates Section

Publications

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 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

Substitute Assets in Existing Grantor Trusts

August 25, 2021

Gift Assets Now

August 25, 2021

Dynasty Trusts

October 6, 2020

Estate Planning and the 2020 Election

October 6, 2020

Dynasty Trusts

October 6, 2020

SLATs—Spousal Lifetime Access 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

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

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

July 15, 2015

Connecticut Budget Set to Impact the State's Highest Earners

February 26, 2015

Obama Administration's 2016 Budget Proposal

December 22, 2014

2014 Year-End Estate Planning Advisory

June 2, 2014

Significant Changes to New York Estate and Income Tax Law Effective April 1, 2014

February 3, 2014

Estate Planning For Your Digital Assets

December 6, 2013

2013 Year-End Estate Planning Advisory

April 30, 2013

Income Tax Provisions of the American Taxpayer Relief Act of 2012 and Other Recent Legislation

January 14, 2013

Estate Planning Ramifications of the American Taxpayer Relief Act of 2012

December 30, 2009

Beneficiary Designations: A Supreme Decision

Connecticut Bar Association Estates and Probate Newsletter

September 4, 2009

Closely Held Businesses in Troubled Times: Top 10 things owners should be considering now

April 13, 2005

Subchapter S Stock in Trust Special Considerations

Estates & Probate Commentary, Connecticut Bar Association, Feb. 2005

August 19, 2003

Section 645 Election to Treat Revocable Trust as Part of the Grantor's Estate – Final Regulations Provide Guidance

Estates & Probate Newsletter of the Connecticut Bar Association, August 2003

March 18, 2003

Fiduciary Income Tax Issues for Closely Held Business Interests

Reprinted with permission from Probate & Property, March/April, 2003

June 22, 1998

Creative Clients Require Creative Planning