WIGGIN
WIGGIN AND DANA

David W. Kesner

PARTNER

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For more than 25 years, David has focused on assisting individuals, families, and closely held businesses with estate planning, estate settlement, taxation, and charitable giving. As a Partner in the Private Client Services Department, David seeks to help these clients manage, preserve, grow, and distribute wealth while achieving their financial and personal goals.

Clients often seek David’s advice with respect to complex issues such as changes in federal estate and income tax law and the intricacies of property ownership in multiple states. David regularly shares his experience and knowledge in areas like these at events tailored for accountants, financial advisors, and the general public.

A co-founder of Wiggin and Dana’s Philanthropy Practice Group, David is active in various civic and philanthropic organizations and currently serves as a director of Chapel Haven in New Haven, a school and transition program for adults with special needs.

He has been honored by Connecticut Legal Services, Inc. for pro bono services he rendered in the preparation of special needs trusts for the benefit of six teens and young adults experiencing mental health disabilities.

David earned his J.D. *magna cum laude* from New York Law School, where he was a member of the *New York Law School Law Review.* He obtained a B.S. *summa cum laude* in accounting from the New York Institute of Technology.

Education

- New York Law School (J.D., 1992)
    - magna cum laude
- New York Institute of Technology (B.S., 1988)
    - summa cum laude

Bar Admissions

- Connecticut
- Maine
- Massachusetts

Publications

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

January 16, 2025
Form 706 vs. Form 1041: What is Deductible?

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

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

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
Dynasty Trusts

October 6, 2020
SLATs—Spousal Lifetime Access Trusts

October 6, 2020
Estate Planning and the 2020 Election

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 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

February 2, 2015
Build Estate Plans with Commercial Real Estate Interests
Estate Planning, Vol. 42, No. 2

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

August 24, 2006

Estate Tax Deferral if Estate Assets Consist Largely of Closely Held Business Interests: Internal Revenue Code §6166

Tax Newsletter of the Connecticut Bar Association, August 2, 2006

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

July 30, 2003

Estate Taxes. (You're kidding right?)

Family Equity, A Publication of The Center for Family Business at the University of New Haven, June 2003.

March 18, 2003

Fiduciary Income Tax Issues for Closely Held Business Interests

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