



Daniel L. Daniels

PARTNER

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For three decades, Dan has dedicated himself to counseling families in preserving wealth from generation to generation. His clients include affluent individuals, family offices, business owners, C-suite executives and private equity and hedge fund founders. He assists them in estate and business planning, trust and estate administration, probate litigation, and more. He is Co-Chair of the Family Office and Strategic Investments Group.

Dan has been named by *Worth Magazine* as one of the top 100 trust lawyers in the United States. He is one of seven trust and estate lawyers in Connecticut ranked in Band 1 by the international ranking service *Chambers and Partners*. Dan is a fellow of the American College of Trust and Estate Counsel and is listed in *The Best Lawyers in America*. *Best Lawyers* has also named Dan its Lawyer of the Year for the Stamford area in the category of trusts and estates.

Dan is especially interested in family businesses, having grown up in one. Clients often consider him their personal “general counsel”, seeking his advice on a variety of legal and family matters. If Dan isn’t the right person to answer a family’s question, he puts them in touch with others who can, whether at Wiggin or outside the firm, with the goal of getting the family the best possible advice.

Dan received his J.D. *cum laude* from Harvard Law School and his A.B. *summa cum laude* from Dartmouth. He and his family live in Greenwich.

Education

- Harvard Law School (J.D., 1987)
 - cum laude
- Dartmouth College (A.B., 1984)
 - summa cum laude

Bar Admissions

- Connecticut
- New York
- South Dakota

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 12, 2024

The Connecticut Uniform Trust Decanting Act: What You Need to Know

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

Gift Assets Now

August 25, 2021

Dynasty Trusts

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

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)

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

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

April 6, 2016

Critical Tax Considerations When Structuring a Family Office

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

September 4, 2009

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

July 22, 2009

Articles Published in Trusts & Estates Magazine