

Theodore R. Wagner

Retired Partner



contact

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Theodore R. Wagner's practice focuses on representing families and individuals since 1969. He handles all facets of estate planning, including the drafting of wills, living trusts, providing advice in connection with gifts, both charitable and non-charitable, drafting charitable lead and charitable remainder trusts, trusts for minors and for incapacitated persons, insurance trusts, generation skipping trusts, GRITs, GRATs and QPRTs, and advice in connection with the use of S corporations, limited liability companies and limited partnerships in family planning. Advises families in connection with assets such as controlling interests in publicly held corporations, real property, tangible personal property, including works of art, and copyrightable materials. He supervises the administration of estates from probate through final distribution, including all dealings with the federal and state tax authorities, and advises on all aspects of trust administration. Mr. Wagner is recognized in *The Best Lawyers in America*, *SuperLawyers*, and *The Chambers Directory of America's Leading Lawyers*.

Experience

- Successfully represented fiduciaries in contested court proceedings, including will contests, a suit relating to usage of an island held in a trust, a proceeding to determine the validity of a right of election, *cy pres* proceedings, and contested accountings.
- Advised a family on the recapitalization of public corporation, then prepared shareholders' agreement and family trust to hold and control company through "super-majority" voting stock held in the trust.
- Advised executors in connection with the successful liquidation of large block of extremely thinly traded public securities.

- Represented family members in connection with the appointment of a conservator for an elderly relative, and the subsequent gifts to grantor retained income trusts for collateral relatives by the conservator under the “substituted judgment” doctrine.
- Represented fiduciaries in various will and trust construction proceedings.
- Advised family directors of private trust company on their power to use the adjustment provisions of the Uniform Principal and Income Act.
- Advised executors in connection with initial public offerings of stock, sales of individual artworks as well as art collections, sales of other assets including investment advisory businesses, horses, tracts of developed and undeveloped real property and motion picture and other literary rights.

Admissions

Bar Admissions

Florida

New York

Court Admissions

U.S. Court of Appeals, Second Circuit

U.S. Court of Military Appeals

U.S. District Court for the Eastern District of New York

U.S. District Court for the Southern District of New York

U.S. Tax Court

Affiliations

Member, The Association of the Bar of the City of New York

Member, New York State Bar Association

Member, Florida Bar Association

Fellow, American College of Trust and Estates Counsel

Director and Member of the Executive Committee, The New 42nd Street, Inc., New York, New York

Member, Planned Giving Advisory Council of The New York Presbyterian Hospital

Education

Yale Law School (LLB, 1967)

Yale University (BA, 1964)

Awards/Honors

The Best Lawyers in America®, 1991-2021

Super Lawyers®, 2006-2021, 2023

Chambers USA, 2011

AV® Preeminent™ rated by Martindale-Hubbell®