



Theresa J. Balducci

Counsel

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Theresa Balducci is counsel in the Private Clients Practice Group. She focuses her practice on estate and tax planning, advising clients of ultra-high net worth to those of modest wealth. Theresa routinely represents fiduciaries in Surrogate's Court proceedings and advises individuals and institutions with respect to the estate administration process. She counsels clients with regard to the New York probate system and federal and state tax returns.

Previously, Theresa focused on estate planning and estate administration at both a large New York City law firm and a boutique trusts and estates firm. Theresa also worked as a Private Client Fiduciary Advisor for Wilmington Trust, N.A, where she advised in wealth preservation and complex personal trust and fiduciary matters.

Theresa volunteers for the City Bar Justice Center's Planning and Estates Law Project, where she advises low-income New Yorkers on wills, probate, and estate administration matters.

Services

- Private Clients
- Corporate Transparency Act Resource Center

Education

- New York Law School (J.D.)
- University of Massachusetts Amherst (B.A., *cum laude*)
 - double degree in Political Science and Legal Studies

Recognitions and Accolades

- *Thomson Reuters New York Metro Super Lawyers Rising Star* (2018 - 2023)
- *The Best Lawyers in America® - Ones to Watch*, Trusts and Estates (2023 - 2024)
- *Lawdragon 500 X - The Next Generation* (2024)
- *Profiles in Diversity Journal*, Women Worth Watching® in Leadership Awards (2024) Award Methodology
No aspect of this advertisement has been approved by the Supreme Court of New Jersey.

Memberships & Associations

- Association of the Bar of the City of New York, Trusts, Estates and Surrogates Courts Committee
 - Current Member
 - Former Secretary
- New York County Lawyers' Association, Estate and Trusts Section, prior co-chair

Publications

September 9, 2024

Trustee Compliance With the Corporate Transparency Act
New York Law Journal

July 22, 2024

FinCEN Guidance for Trustees under the Corporate Transparency Act
Client Alert

July 16, 2024

Recent FinCEN Updates to CTA Guidance
Client Alert

April 8, 2024

Why Supreme Court Should Allow Repatriation Tax To Stand
Law360 Expert Analysis