

Marjorie W. Hornaday

Partner

New York, NY | (212) 297-2443

mhornaday@daypitney.com

Overview

Marjorie W. Hornaday advises high net worth individuals and families regarding their estate planning needs, working closely with clients to address personal, family and business concerns, as well as opportunities to mitigate federal and state wealth transfer taxes. She also counsels public and private charities and corporate fiduciaries.

Recognizing that effective wealth transfer planning often involves complex legal concepts, Marjorie prioritizes clients' comprehension of their estate plans to ensure they can make informed decisions about their assets.

Marjorie's experience includes preparation of complex wills and trusts; family business succession planning; planning with intellectual property assets, particularly with respect to high-profile individuals in the entertainment industry; estate and trust administration, including trust "decanting," fiduciary accountings and preparation of federal and state estate tax returns; and charitable gift planning.

Practices & Industries

Private Client

Trust & Estates

Trust Services and Fiduciary Compliance

Education and Credentials

Education

New York University School of Law, LL.M., Taxation, 2015

New York University School of Law, J.D., 2012

Washington University in St. Louis, B.A., *with Honors*, 2007

Admissions

State of New York

Affiliations

New York City Bar Association, Estate and Gift Taxation Committee, Affiliate Member, 2022-2025, Member, 2019-2022

The American College of Trust and Estate Counsel (ACTEC), Mid-Atlantic Fellows Institute

Recognition and Community

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.

Recognitions

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Trusts and Estates, 2027

Selected to the list of Ones to Watch for Trusts and Estates by *The Best Lawyers in America* (Woodward/White, Inc.), 2023-2025

Insights

Are Santa Clauses in Estate Planning Documents Always a Welcome Gift?
Trusts & Estates Law Journal, May 23, 2025

News

Day Pitney Expands New York Private Client Department With Marjorie Hornaday
February 6, 2023

In The Media

Are Santa Clauses in Estate Planning Documents Always a Welcome Gift, New York City Bar Association Estate & Gift Taxation Committee
November 20, 2025

Attorneys 'On the Move'
New York Law Journal, February 16, 2023

The Daily Docket Industry Moves
Reuters' The Daily Docket Newsletter, February 9, 2023

Day Pitney Adds Partner In NY From Stroock & Stroock
Law360 Pulse, February 8, 2023

Drafting Irrevocable Trusts for the Modern Family
New York Law Journal, 2017

Portability Planning—IRS vs. the States
September 2016

Handling Death Under an Equity Compensation Plan
Selected Issues in Equity Compensation, National Center for Employee Ownership 11th ed. Chapter 5, January 2014