Magnetars: Theoretical Issues

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There is substantial evidence for the existence of a subclass of neutron stars containing ultrastrong ($10^{15} - 10^{16}$ G) magnetic fields. This talk will summarize present ideas and open questions regarding the origin of the magnetic field, the mechanism by which it decays, the composition of magnetars and their relation to strongly magnetic radio pulsars, their persistent non-thermal emission and dramatic torque variability, and their ultraluminous outbursts of hard X-rays and gamma-rays.