

## Estate Planning Considerations in the Current Environment

March 19, 2020 | Client Update

The coronavirus (COVID-19) is having an enormous impact on all of us globally. This Client Memorandum highlights estate planning matters that may be particularly relevant in the current environment and worthy of consideration. For those who are in a position to consider transferring current value or future appreciation to benefit their descendants, there are certain strategies that may be especially advantageous following a significant market decline, when interest rates are low and eventual long-term growth is expected.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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