



IPB Tax, Trusts & Estates Newsletter

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In This Issue:

[GRATs are on a Roll](#) - Market volatility in reaction to the coronavirus favors the use of short-term rolling GRATs for marketable securities. Poor performance over a short period of time doesn't compromise the overall success of this gifting strategy.

[Alternatives to In-Person Notarization](#) - Shelter-in-place orders have limited execution of documents in attorneys' offices. One option is to omit the notary blocks from Wills and trusts. Another is to use remote online notarization, now allowed by many states due to the pandemic.

[Recent Tax Updates](#) - IRS guidance addresses tax liability of persons stranded in other countries due to quarantine and extends deadlines for returns and payments. Congress has provided certain individual tax relief through the CARES Act.