



ORLOFF
LOWENBACH
STIFELMAN &
SIEGEL P.A.

Susan Holzman Speaks at the 2019 Mid-Atlantic Regional Meeting of the American College of Trust and Estate Counsel

On September 14, 2019, Susan Holzman spoke at the Mid-Atlantic Regional Meeting of The American College of Trust and Estate Counsel in New York. In Susan's presentation, *Planning for Art Collectors: Understanding Valuation and Substantiation Requirements for Income, Gift, and Estate Tax Purposes*, she focused on the different requirements for appraisals and tax reporting depending on the value of the art and the purpose for which the appraisal is being used. Susan analyzed the recently-issued final treasury regulations that provide detailed requirements for reporting charitable contributions of art.