
From: Barry J. Cohen <[REDACTED]>
Sent: Monday, September 18, 2017 12:51 PM
To: jeffrey E.
Subject: Art valuation date

Did I understand you to say that art is not eligible for the alternative valuation date (6 months after death) and must be valued on the date of death? I thought that we had the option to value it at (a) date of death, (b) 6 months after or (c) at the sale price if sold within 6 months after death.</=>

Barry J. Cohen =|
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[REDACTED]