



INFORMATION REGARDING
SPECIFIC GIFTS BY SEPARATE WRITTEN MEMORANDUM

Your Last Will and Testament (the “Will”) provides for your preparing and maintaining a separate written memorandum which identifies specific gifts of articles of tangible personal property and the person for whom such articles are intended. This information is to assist you in the preparation and maintenance of such a separate written memorandum. The attached form is a suggested format to use for Specific Gifts by Separate Written Memorandum.

In most jurisdictions, the law does not require that one’s separate written memorandum be executed with the formality of one’s Will. Therefore, it may be revised as desired by simply adding items, deleting items, or changing recipients.

In the case of inadvertent duplicate provisions for the same item, the later dated provision will control. Therefore, each addition, deletion, or change of recipient should be dated and signed. If your separate written statement extends to more than one page, each page should be dated and signed.

To prevent any misunderstanding, or the failure of a particular gift, we advise you to describe each item with sufficient certainty, so that it can be unambiguously identified by your personal representative, and to identify the recipient of the gift by relationship, full name, and city and state of current residence.

Example: Two (2) matching, 12 inch tall, rose-colored, crystal decanters, to my niece, Jane E. Doe, of Orlando, Florida.

Items which may not be devised by way of a separate written memorandum include real estate (including land or buildings), cash or securities, or intangible interests, e.g., beneficial interests in a trust or other entity. These items, as well as items of substantial value, should be devised in the actual Will or Trust. Examples of tangible personal items suitable for disposition by way of a separate written statement include jewelry, housewares and furnishing, special hobby or technical equipment, artwork, vehicles, mementos, etc.

When you have completed the separate written memorandum, you should place it on file with your Will or among your other personal papers, or return it to our office to be kept together with our office copy of your Will in your confidential file, so that it is accessible to your personal representative.



