

"Industry News, Helpful Hint, & Upcoming Events" eNewsletter

October 17, 2023

Trusts & Estates News

This week's Trust and Estate article is:
"Preserve Your Wealth: A Tale of the History of The Estate Tax Unified Credit"

(Excerpt from actual article):

The financial landscape, particularly in relation to estate taxes, is experiencing a sense of déjà vu.

You can read the article by clicking [HERE](#).

Last week's Trust & Estate article was:
"Tips for Handling IRS Estate and Gift Tax Audits"

You can read last week's eNewsletter by clicking [HERE](#).



Helpful Hint

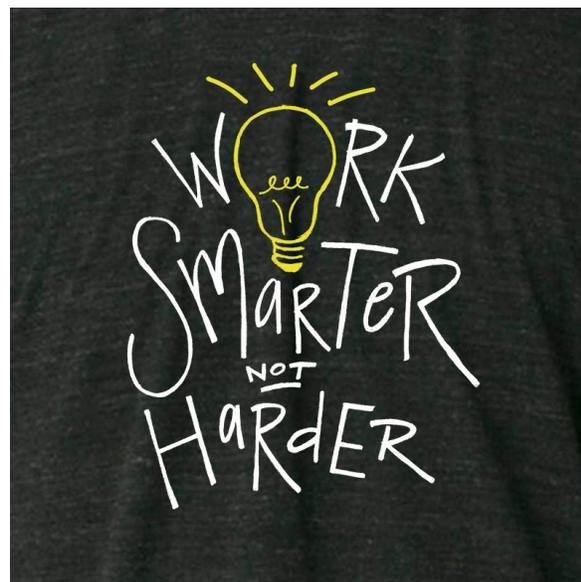
This week's "Helpful Hint" is:
"Determination of dividends for estate and gift tax returns"

This week we were asked to provide the IRS regulations we apply for determining applicable dividends for estate & gift tax returns. The answer is

*[IRS Reg. 20.2031-2(i)] which states:
"If an equity is ex-dividend for a cash distribution on or before the valuation date but is of record after the valuation date, the dividend is included in the report and is added to the security's mean value."*

and

[IRS Reg. 20.2032-1(d) (4)] which states: If an equity is ex-dividend and record for a cash distribution on or before the valuation date, but is payable after the valuation date, a separate dividend



accrual entry is made.

A summary of the IRS regulations we apply is available by clicking [HERE](#).

**Last week's "Helpful Hint" was:
"Helping a client through the audit process"**

You can read last week's eNewsletter by clicking [HERE](#).

If you want to speak with us, please:
call: 201-784-8500 x107
email: techsupport@appraisenj.net

Financial Market News

This week's Financial Market News is:
"Siren Song of Long Duration Is Getting Louder"

The Weekly Fix
from **BloombergMarkets**

Excerpt (from actual article):

Thursday's brutal bond selloff was a good reminder that Treasuries are a volatile place right now. All year, Wall Street pros have been sinking record sums of cash into the world's largest Treasury ETF on a high-conviction bet that interest rates have peaked — and all year, they've been wrong.

You can read the article by clicking [HERE](#).

Last week's Financial Market News was: "Brace for 5% Yields After Long Bonds Melt Down"

You can read last week's eNewsletter by clicking [HERE](#).

Upcoming Events

(Subject to change - please monitor regularly)

- Fri, Oct 27: (5:00p ET) System Maintenance - all online services will be unavailable with service being restored within a few hours.



Maybe there is a better way?

Why don't you consider us for your stock

and bond valuations for trusts & estates?

Maybe there is a better way than how you are doing them now? We've been providing these valuations since 1985 and have experience and insight.

Keep reading for a list of valuations we provide and how you can get them.

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Which valuations can I get from ESI-APPRAISE?

We give you access to all the tools, information, and professional support you need to increase your profits and serve your customers better. Additionally, ESI-Appraise offers a broad range of global securities and related financial data from all major markets and exchanges.

- IRS Form 706 Estate Tax Date of Date & Alternate Valuation Date
- IRS Form 709 Gift Tax
- IRS Form 8971 Beneficiaries
- IRS Form 1040/1041 Income Proration for Calendar or Fiscal Year
- Distributions
- Charitable Remainder Unitrusts
- Grantor Retained Annuity Trusts
- Capital Changes
- Cost Basis Calculator for Corporate Actions
- Cost Basis Calculator for Dividend Reinvestment Plans

How can I get a valuation from ESI-APPRAISE?

1. Secure online solutions (You do the work to save money.):

- **APPRAISE.Cloud:** web product which can be run from anywhere
- **APPRAISE.Windows:** software and data stored on your computer
- **APPRAISE.SaaS:** our Software as a Service (SaaS) solution. SaaS means we host the software, which you access via the internet, and you store your data locally on your computer. This benefits you and your information technology group because a hybrid solution takes the best of software and cloud and combines them. You're always running the current version and do not need to install updates. Your portfolio data is stored securely on your computers. It's easy to add and remove users.
- **ESI-Direct:** ONESOURCE Trust & Estate securities valuations without valuation software. Everything is done from within the 706, reducing steps, saving time, and increasing accuracy.
- **Universal Import:** A utility which enables users to create portfolios from comma delimited or Excel files in lieu of manually entering CUSIP/Ticker and shares. This works very well with exports from trust systems.

2. Outsourcing solution (We do the work and save you time.):

Valuations can be submitted/delivered via email, fax, overnight courier, or mail.

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