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Fast, Accurate, Easy and Economical
Historical Stock & Bond Valuations for Trusts & Estates
✓ First Class Service ✓ Innovative Technology ✓ IRS Accepted

"Industry News, Helpful Hint, & Upcoming Events" eNewsletter
December 26, 2023

Trusts & Estates News

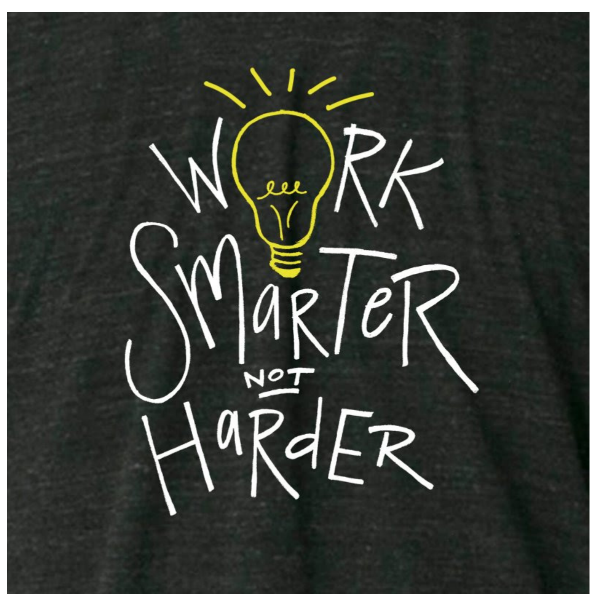
This week's Trust and Estate article is:
"How to Prepare for Upcoming Estate Tax Law Changes"

(Excerpt from actual article):
High-net-worth families have time to take advantage of higher estate and gift tax exemptions before they're significantly reduced if provisions of the Tax Cuts and Job Act are allowed to sunset.

You can read the article by clicking **HERE**.

Last week's Trust & Estate article was:
"Three Estate Planning To-Dos For Before Year's End"
You can read last week's eNewsletter by clicking **HERE**.

Helpful Hint



This week's Helpful Hint is:
"When can I send a portfolio for pricing if the valuation date is New Year's Day?"
Means are inversely weighted with respect to the number of trading days between the valuation date and pricing dates. Because neither Saturday, Sunday, nor Monday (01/01/2024) are trading days, the mean for a three day weekend Date-of-Death is the straight average between Friday and Tuesday. This is explained in IRS regulation 20.2031-2(b)1 which you can take a closer look at by clicking **HERE**. So, please wait until Wednesday before sending an estate or gift tax portfolio for valuation.

Last week's Helpful Hint was:
"IRS Form 709 Gift Tax Valuations"
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

Weekly Financial Market Review

Our business resides at the intersection of trust & estate law as well as financial data reporting.

We make it easy for our clients to stay current on financial market news by making a weekly market recap available by clicking **HERE**.

Upcoming Events

(Subject to change - please monitor regularly)

- Thu, Dec 28: (5:00p ET) System Maintenance - all online services will be unavailable with service being restored within a few hours.

- Fri, Dec 29: (10:30a ET) delayed opening for New Year office breakfast and (3:00p ET) early close for the New Year holiday.

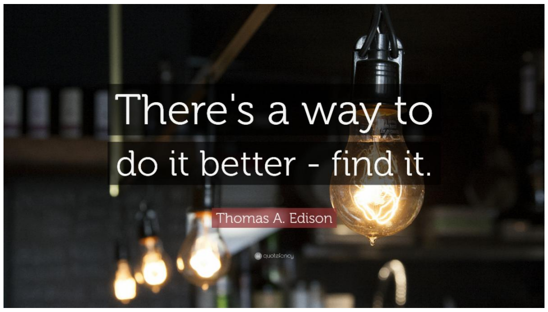
- Jan 8 - 13: We will be exhibiting at the 58th annual **Heckerling Institute on Estate Planning**. Please visit us at our booth (#501) by the registration desk.

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 installed 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.
Click **HERE** for an order form.

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