

APPRAISE

By Evaluation Services, Inc.
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*Quick, Accurate, and Economical
Historical Stock & Bond Valuations
for Trusts and Estates*

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

August 27, 2024

Trusts & Estates News

This week's Trust and Estate article is:
"The Hidden Realities Of Probate: Are
Americans Prepared?"

(Excerpt from actual article):

With the "great wealth transfer" currently underway, Americans stand to inherit up to \$84 trillion over the next two decades. This is the largest wealth transfer in history, meaning that we are more than likely to see record numbers of probate filings over the next couple of decades. The danger here is that most Americans are unaware, uninformed and under prepared when it comes to probate and what it entails. This not only puts inheritances at risk but will also adversely affect families unless they start preparing now.

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

Last week's Trust & Estate article was:
"Succession: The Brewing
Controversy Over The Murdoch Family
Trust"



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

Helpful Hint

**This week's Helpful Hint is:
"IRS Regulations Which Apply To
Accruals"**

A client recently asked which IRS regulations apply to accruals for estate tax valuations. Here is an extract from our website (see below).



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.

[IRS Reg. 20.2031-2(i)]

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.

[IRS Reg. 20.2032-1(d) (4)]

Interest is accrued for bonds from and including the last payable date up to and including the date of death.

[IRS Reg. 20.2032-1(e)]

Interest accruals are calculated on a 30/360 day basis for corporate, government agency and municipal bonds. An actual day basis is used for US Treasury Bonds and notes.

[MSRB Rule G-33]

The complete information is available by clicking [HERE](#).

Please send us an [EMAIL](#) if you have questions.

**Last week's Helpful Hint was:
"Export to comma delimited & Excel"**

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

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)

- **Fri, Aug 30:** We will be closing at 2:00p ET for the Labor Day holiday weekend.
- **Mon, Sep 2:** NASDAQ & NYSE markets closed for the Labor day holiday. We will be closed as well.
- **Thu, Sep 19:** (5:00p EDT) System Maintenance - all online services will be unavailable with service being restored within a few hours.



Is there a better way to prepare your valuations?

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. Our pricing universe contains millions of US and foreign securities with corresponding decades of history. We can speak with you to potentially identify ways to improve accuracy, productivity, and output.



Click [HERE](#) for a list of valuations we provide and how you can get them.

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