

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

January 20,
2026

Trusts & Estates News Article:

Heckerling 2026: Navigating Trust Situs Complexity and Conflict:

In his article, Martin M. Shenkman reports on the Heckerling Institute session "It's 10 PM, Do You Know Where Your Trust Is Sited?" introduced by Robert H. Sitkoff and featuring panelists Jane G. Ditelberg, Michaelle D. Rafferty, and Ronald J. Scalise Jr.

The group discussed how modern asset mobility has rendered traditional physical-location rules obsolete, necessitating the development of new frameworks, such as the Third Restatement of the Conflict of Laws and the Uniform Conflict of Laws in Trusts and Estates Act.

These initiatives shift the focus to "substantial connections," such as the settlor's domicile, leading Shenkman to advise planners to proactively specify governing laws for validity, construction, and administration to avoid conflicts.

Read the entire article by clicking [here](#). The [PDF](#) version of the article is also attached.

Helpful hint of the week:

How do you calculate Principal payments made between date of death & alternate date on paydown securities?

Principal payments made between the date of death and alternate dates are itemized.

The paydown factor from the date of death is applied to the alternate date report.

For any questions, please email us [@clientinfo@appraisenj.net](mailto:clientinfo@appraisenj.net)

Appraise

Helpful
hint



Last week Article:
What families should be asking their Estate Planners in 2026.

Last week Helpful hint:
Valuing Foreign Securities in the USA:

[Read more at](#)

Note:

Avoid running the portfolio for pricing between Saturday at 8:00 PM Eastern and Sunday at 8:00 AM Eastern, as the Intercontinental Exchange (ICE), our data provider, is offline during that time

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