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Since 1985

40th ANNIVERSARY

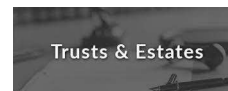
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"Industry News, Helpful Hint, & Upcoming Events" Newsletter

November 11, 2025

Trusts & Estates News Article:



Recent developments in estate planning

By Carol Warley, CPA/PFS, J.D.; Amber Waldman, CPA; and Alexa Larson, J.D., LL.M.

This article highlights key developments in estate planning that occurred between July 2024 and June 2025.

The federal estate and gift tax exemption has increased to \$15 million per individual and \$30 million per married couple, effective January 1, 2026. This change overrides the previous sunset of the exemption. As a result, estate planning is focusing more on non-tax matters, including incapacity planning with Durable Powers of Attorney, the transfer of digital assets such as cryptocurrency, and compliance with Beneficial Ownership Information Reporting (BOIR) under the Corporate Transparency Act (CTA). Additionally, beneficiaries of inherited retirement accounts must follow the SECURE Act's ten-year rule, which requires careful planning for required minimum distributions (RMDs) and trust structures. You can access the full article by clicking [HERE](#).

Last week's Trust & Estate article was:

The Next Generation Will Demand Digital Estate Planning from Day One.

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

This week's Helpful Hint:**Fiduciary Accounting Valuations**

Accurate valuations are the backbone of fiduciary accounting ensuring transparency, compliance, and smart decision-making.

Did you know that Evaluation services offer comprehensive pricing data, including high/bid, low/ask, closing, and mean prices?

Leverage our data valuation services to maintain compliance and make informed decisions—because precision matters.

Last week's Helpful Hint was:

Can you add assets to a portfolio after it is priced?

Yes. After a portfolio is priced, the status column will no longer say 'unpriced'. Only newly added unpriced securities are sent for pricing and incur a cost

**Upcoming Events:**

- **Wed, Nov 26:** (2:00 pm ET) Evaluation Services Customer Service / Technical Support will be closing early for the Thanksgiving Holiday. All online systems will be available.
- **Thurs, Nov 27:** Office is closed for the Thanksgiving holiday.
- **Fri, Nov 28:** (1:00 pm ET) The NASDAQ & NYSE exchanges are closing at 1:00pm ET. Evaluation Services Customer service / Technical Support will be closing at 1:00 pm ET as well. All online systems will be available.

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.

Need a trusted partner for your trust, estate, or gift tax valuations?

Let **Evaluation Services Inc. (ESI-APPRAISE)** simplify the process for you. ☎ Call us at **201-784-8500 x111** or ✉ **Email us** today.

Stay informed—follow us on **LinkedIn** for quick insights and news.

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 **operational efficiency**.

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

1. **APPRAISE.API**: a secure interface that streamlines portfolio pricing. This is done by allowing clients to program directly from their trust system into our proprietary pricing system and customize it for their reporting needs. No



personal or client data is exchanged. This can be a way to cut costs, improve efficiency, and improve your processing metrics.

2. **APPRAISE.Web**: A web-based application, accessed through any browser, that provides stock and bond valuations for estate, gift, and trust tax. Portfolios are saved to your account and accessible wherever you are, on any device.
3. **APPRAISE.Software**: Our proprietary software that has been serving our clients since 1985. Install it on any computer and get the estate, gift, and trust tax valuations you need quickly, accurately, and securely.
4. **APPRAISE.SaaS**: Software as a Service (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 web 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. The underlying technology is Citrix.
5. **ESI-Direct**: Thomson Reuters ONESOURCE Trust & Estate securities valuations without valuation software. Everything is done from within the Accounting or 706, reducing steps, saving time, and increasing accuracy.

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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