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40th ANNIVERSARY

*QUICK, ACCURATE, AND ECONOMICAL STOCK & BOND VALUATIONS FOR TRUSTS AND ESTATES
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- ✓ Cost Basis Calculator
- ✓ Corporate Actions, Splits, & Dividends

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

Dec 9, 2025

Trusts & Estates News Article:



States Where the Top 1% Pay the Most and Least Taxes

According to a recent SmartAsset study, the top 1% of earners now pay 37% of all U.S. income taxes while earning less than 20% of the total income. In Wyoming, Florida, and Nevada, this group contributes more than half of all income taxes collected, with New York following closely at 46%. Conversely, Alaska is the only state where the top 1% pays less than 30% of the total tax collected. While California's wealthy pay the highest gross amount at over \$122 billion, Connecticut imposes the highest effective tax rate on its top earners at 28%.

Read the entire article by clicking [here](#). The [PDF](#) version is attached for your convenience.

Last week's Trust & Estate article was:

4 Celebrity Estate Battles We Can All Learn From

The article, "4 Celebrity Estate Battles We Can All Learn From," discusses how successful estate planning is crucial, especially for wealthy and public figures, not just for tax reasons but also to maintain peace among heirs and stakeholders.

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

 Helpful hints

This week's Helpful Hint:

"Save time entering CUSIP numbers, Ticker symbols, and shares"

With our innovative technology solutions, whether API, software, SaaS, or web, you can import your holdings in seconds. You can import CUSIP / ticker symbol, and shares, streamlining your workflow.

Want to learn more? [Email us](#) today and discover how our tools can help you save time and simplify asset management

Last week's Helpful Hint was:

Using DRiP-Integrated Cost Basis Calculator, we can determine an investment's value by using the original purchase data (date and number of shares) and all dividend reinvestment activity to compute the adjusted cost basis and account valuation on any chosen date.

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.

Upcoming Events:

- Wed, Dec 24: The NASDAQ & NYSE exchanges are closing at 1:00pm ET for Christmas Eve. Our Customer Service / Technical / Client Support will be closing at 1:00pm ET as well. All online systems will be available.
- Office Closed on Thursday, Dec 25, 2025 Christmas day, align with Market.
- Wed, Dec 31: Our Customer Service / Technical/ Client Support will be closing at 2:00p ET for the New Years Eve. All online systems will be available.

Join Us at the 2026 Heckerling Institute on Estate Planning!

We're excited to exhibit at the upcoming Heckerling Institute on Estate Planning. Find out more [here!](#)

We're thrilled to kick off our 41st anniversary on January 1, 2026!

This milestone reflects our unwavering commitment to quality service, continuous improvement, and innovation. As we move forward, we're excited to share updates, insights, and initiatives that embody our vision of **Empowering Efficiency Through Innovation**. Join us as we celebrate this journey and look ahead to an even brighter future together!

60TH ANNUAL HECKERLING
INSTITUTE ON ESTATE PLANNING
January 12 - 16, 2026

Orlando World Center Marriott Resort and Convention Center

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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](tel:201-784-8500) 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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