

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

Jan 6, 2026

Trusts & Estates News Article:

Estate and Gift Tax Planning for 2026 and Beyond:

This article explores the significant shift in estate planning following the passage of the One Big Beautiful Bill Act (OBBBA), which permanently raised federal exemptions and eliminated the looming 2026 "cliff." With the basic exclusion amount set to reach approximately \$15 million per person in 2026, the author emphasizes that high-net-worth families should move away from frantic "use it or lose it" strategies toward more stable, integrated management. Critical recommendations include auditing aggressive gifting structures and revisiting formula funding clauses that may now be outdated due to higher exemption thresholds.

The piece also highlights the importance of navigating new IRS regulations on retirement accounts, specifically regarding conduit trust language and required minimum distributions under the SECURE Act. Beyond taxes, there is a rising bar for fiduciary standards, requiring trustees to maintain more rigorous documentation and process-driven decision-making. Ultimately, the article explains that while the tax landscape has stabilized, annual reviews remain essential to align wealth strategies with evolving family dynamics and state-level tax variations.

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

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Appraise
Helpful
hint



Last week Article:

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

Last week Helpful hint:

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

[Read more at](#)

Note:

Mon, Jan 19, 2026:
Martin Luther King Day – Office Closed, Online Services Available.

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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The advertisement features the Appraise NJ logo at the top left, which includes the text 'APPRAISE By Evaluation Services, Inc. Since 1985'. To the right, it says 'Fast, Accurate, Easy and Economical Historical Stock & Bond Valuations for Trusts & Estates' with checkmarks for 'First Class Service', 'Innovative Technology', and 'IRS Accepted'. The main title 'Unitrust Valuation Reports in Appraise' is prominently displayed in large, bold, white letters. Below the title, three icons represent 'Compliance', 'Tax Optimization', and 'Precision'. A sub-headline 'Take advantage of the CRUT season' is followed by two bullet points: '●Deliver Accuracy' and '●Build Confidence'. At the bottom right, there is a call to action: 'Email us today for details' and the email address 'clientinfo@appraisenj.net'.

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