

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

February  
24, 2026

## Trusts & Estates News Article:

### 2026 Estate and Gift Tax Update



Following the enactment of the One Big Beautiful Bill Act (OBBBA), the 2026 federal estate and gift tax landscape features significantly increased exemption limits, with the lifetime exclusion rising to \$15 million per individual (\$30 million for married couples) and the annual gift tax exclusion reaching \$19,000 per recipient. Although the top marginal tax rate remains at 40% and portability rules for surviving spouses are still in effect, the update introduces a new 0.5% AGI floor for individual charitable deductions and keeps income tax brackets for estates and trusts highly compressed, hitting the 37% maximum rate at just \$16,250 of taxable income. Consequently, taxpayers are encouraged to reassess their estate plans to ensure that formula clauses and gifting strategies are still optimized for these higher thresholds while remaining mindful of state-level taxes and potential future legislative shifts.

Read the entire article by clicking [HERE](#).

Last week's  
Trusts & Estates  
News Article:  
Critical Planning  
Questions For  
UHNW Owners Of  
Family Firm, Fine  
Art, And  
Collectibles.

Last week's  
Helpful Hint:  
10:1 Stock Splits &  
Your Valuation

[Read more HERE](#)

#### Notes:

**April 3:** NYSE  
Good Friday  
Holiday. Office is  
closed. Online  
services available.

### Helpful hint of the week: What is ESI-Direct?



ESI-Direct is an add-on service developed in partnership with Thomson Reuters as part of their ONESOURCE Trust and Estate Administration (OTEA) software. No installation is required, only an account number for logging into the ESI-Direct partition of the OTEA program. This allows users to get ESI's accurate valuations using their saved ONESOURCE assets. This saves time importing valuations over from our Appraise. It is all done in one program, bringing convenience directly to you and improving your productivity!

Please click [HERE](#) to learn more.

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

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