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QUICK, ACCURATE, AND ECONOMICAL STOCK & BOND VALUATIONS FOR TRUSTS AND ESTATES
FIRST CLASS SERVICE, INNOVATIVE TECHNOLOGY, IRS ACCEPTED

- ✓ IRS Form 706 Estate Tax Valuations
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- ✓ Issue Research For Options and Ticker Symbols

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- ✓ Cost Basis Calculator
- ✓ Corporate Actions, Splits, & Dividends

"Industry News, Helpful Hint, & Upcoming Events" Newsletter
October 28, 2025

# **Trusts & Estates News Article:**



# □ Estate Tax Filing Mistake Can Cost Clients Millions

#### **Estate Tax Portability: A Powerful Yet Often Misunderstood Tool**

Portability allows a surviving spouse to inherit the unused estate tax exemption of their deceased partner, potentially shielding millions from future estate taxes. However, this benefit isn't automatic—it requires timely and accurate filing of IRS Form 706.

A recent case, Estate of Billy S. Rowland v. Commissioner, highlights the costly consequences of missteps. The estate failed to properly value its assets and missed the filing deadline, resulting in a \$1.5 million tax bill and the loss of a \$3.7 million exemption. Experts warn that overlooking portability can lead to significant financial harm, urging families to seek qualified estate planning guidance.

You can access the article by clicking <u>HERE</u>, or you can view the <u>PDF</u> version attached for your convenience.

Last week's Trust & Estate article was:

"Giving While Living: A Thoughtful Shift in Wealth Transfer"

You can read last week's Newsletter by clicking **HERE**.



# This week, Helpful Hint:

**How to Enter Preferred Stock Tickers in Appraise** for Valuation

If the preferred stock ticker contains "PR", replace "PR" with a period (.) to match Appraise's preferred issue ticker format.

### Example:

- Company: AllstateStandard Ticker: ALL
- Preferred Stock Ticker: ALLPRJ
- Appraise-Compatible Ticker: ALL.J

☐ Correct Entry for Appraise: ALL.J

This formatting ensures Appraise recognizes and values the preferred stock correctly.

#### Last week's Helpful Hint was:

Can a Portfolio ID be renamed after creation in Appraise?

Yes, using the Copy Portfolio feature, you can duplicate the portfolio and update the Portfolio ID, Estate Name, and Valuation Date. Then, delete the original to keep your workspace streamlined. This reflects our commitment to user-centric design, providing professionals with the flexibility to manage valuations efficiently.

# **Upcoming Events: None.**

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?

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We've been providing these valuations <u>since 1985</u> 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.):

- 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.
- <u>ESI-Direct</u>: 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.
- <u>Software:</u> 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.
- <u>Web:</u> 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.

# 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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