

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

August 15, 2023

Trust & Estate News

This week's feature article is:
"U.S. Appeals Court: Deathbed Checks Are Includible in Decedent's Estate"

(Excerpt from actual article):

Time is precious, especially when a donor contemplates making deathbed gifts before their ultimate demise. Although the donor's time to make such gifts is limited, the conflict between the donor's fiduciaries and the Internal Revenue Service may continue for years. In a ruling released on July 12, 2023, the U.S. Court of Appeals for the Third Circuit affirmed a Tax Court ruling that certain deathbed gifts made by separate checks nearly eight years earlier are includible in the decedent's gross estate .

You can read the article by clicking [HERE](#).

Last week's feature article was:
"For Want of a Proper Acknowledgement, Taxpayer Loses A \$5.2 Million Deduction."

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



Helpful Hint

This week's "Helpful Hint" is:
"Using SEDOL numbers to price international securities"

We have the ability to price international securities using SEDOL numbers. The stock exchange daily official list (SEDOL) is a seven-character identification code assigned to securities that trade on the London Stock Exchange and various smaller exchanges in the United Kingdom. SEDOL codes are comparable to CUSIP numbers, which are codes issued by the Committee on Uniform

Securities Identification Procedures for stocks traded in the United States.

If you are not already a client, webappraisenj.com and our [outsourcing service](#), are quick and easy ways to get started with us. If you are a ONESOURCE Trust & Estate Administration client, [ESI-Direct](#) makes the valuation process so much easier. A full list of our delivery options, and valuation types, is available in the "**Maybe there is a better way?**" section of this eNewsletter.



**Last week's "Helpful Hint" was:
"Gift Tax Valuations"**

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

Financial Market News

**This week's topic is:
"Bonds Still Haven't Found
Their Recession"**

The Weekly Fix
from **BloombergMarkets**

Excerpt (from actual article):

Bond investors keep on discovering that the recession they've been betting on remains palpably distant. That's set off a bewildering array of recommendations from strategists and money managers, as the consensus call of a severe economic downturn loses credibility.

You can read the article by clicking [HERE](#).

Upcoming Events

- Fri, Aug 18: (5:00p ET) System Maintenance - all online services will be unavailable with service being restored within a few hours.
- Fri, Aug 25: (5:00p ET) System Maintenance - all online services will be unavailable with service being restored within a few hours
- Fri, Sep 1: We will be closing at 2:00p ET for the Labor Day holiday weekend.
- Mon, Sep 4: NASDAQ & NYSE markets closed for the Labor day



Maybe there is a better way?

Why don't you ask us about your stock and bond valuations for trusts & estates? Maybe there is a better way than how you are doing them now!

Keep reading for a list of valuations we provide and how you can get them.

If you want more information, either call us at 201-784-8500 x103 or [EMAIL](#) us.

There is no risk in asking, only possibilities.



These are the valuations we provide and how you can get them.

- ✓ IRS Form 706 Estate Tax Valuations
- ✓ IRS Form 709 Gift Tax Valuations
- ✓ CRUT & GRAT Valuations
- ✓ Corporate Actions, Splits, & Dividends
- ✓ Cost Basis for Dividend Reinvestment
- ✓ Form 8971 Reporting
- ✓ Allocate Income Between Form 1040 & 1041 for Calendar & Fiscal Year
- ✓ Fiduciary Accounting
- ✓ Cost Basis Calculator
- ✓ Domestic & International Securities

APPRAISE Secure Online Solutions *(You produce the report and save money)*

- **APPRAISE** SaaS SaaS means Software as a Service; We host the software eliminating upgrades; you save the portfolios on your computer for security
- **APPRAISE** Web Everything is run from the internet using a credit card or account number
- **APPRAISE** Software Software is installed on your computer and portfolios are saved there as well
- **APPRAISE** ESI-Direct No valuation software; value your OTEA securities using the internet

APPRAISE Outsourcing Solutions *(We do the work using your list of assets and save you time)*

- Valuations can be submitted/delivered via email, fax, overnight courier, or mail

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