



Trust and Estate Valuation Services

Issues Amid Financial Market Declines

The recent declines in the financial markets and in the overall economy present a dramatic shift from a period of historically high valuations to what could potentially be, at least temporarily, historical lows. As part of facing these financial challenges, individuals should evaluate different methods and strategies to protect their assets. This includes several critical tax and estate planning issues that have become time-sensitive in this uncertain economic environment.

Gift and Estate Taxes

There are several key issues that should be considered for gift and estate tax planning:

- ▶ **Gifts:** Gifting during a time of low values can help reduce estate and gift taxes.
- ▶ **Market volatility and valuation discounts:** Valuation discounts associated with a lack of control and lack of marketability are arguably larger during times of market volatility.
- ▶ **Reduction of lifetime exemption:** The historically large lifetime estate and gift tax exemption is scheduled to sunset in 2026. Individuals may lose the benefit of this large exemption if they do not use it soon.

Valuations

Valuations can present unique and complex challenges during times of market volatility and economic uncertainty. This can be particularly difficult when valuing closely held businesses and family limited partnerships (FLPs), including both tangible and intangible assets.

How Weaver Can Help

Weaver provides guidance and support around some of the most challenging issues for individuals and businesses across the country. With an in-depth understanding of many complex industries, we offer expansive knowledge and skills across the spectrum of valuation needs as well as gift and estate tax considerations.

Please contact us if you would like to discuss any of these ideas and evaluate the best way forward.



Valuation Services

- ▶ Closely held businesses
- ▶ Family limited partnerships
- ▶ Real estate
- ▶ Complex capital structures
- ▶ Debt instruments
- ▶ Intellectual property

Industries Served

- ▶ Banking and Financial Institutions
- ▶ Construction
- ▶ Energy
- ▶ Financial Services
- ▶ Health Care
- ▶ Hospitality
- ▶ Insurance
- ▶ Manufacturing, Distribution & Retail
- ▶ Private Equity
- ▶ Real Estate
- ▶ Renewable Energy
- ▶ Technology

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