MERCER CAPITAL

Three Reminders on Estate and Gift Taxes

Atticus L. Frank, CFA, ABV

Vice President

941.244.1020 | franka@mercercapital.com

MERCER CAPITAL

BUSINESS VALUATION &
FINANCIAL ADVISORY SERVICES

WWW.MERCERCAPITAL.COM

Three Things to Know on Estate and Gift Taxes

“Sundown you better take care”

Sunset provisions and policy reminders

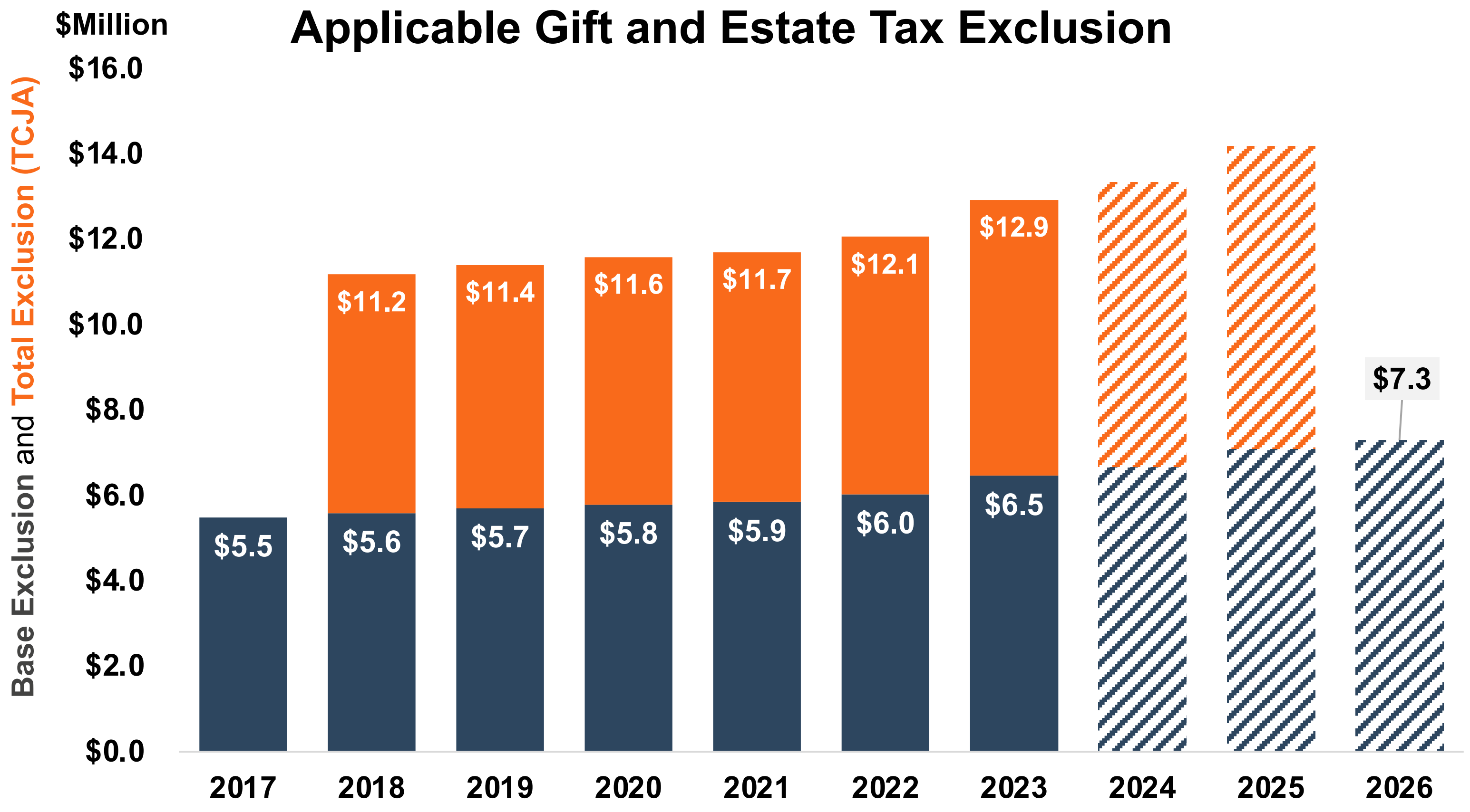
“But when the taxman come to the door”

Fair market value and the level of value

“You can rely on the old man's money”

Your family’s estate planning to-dos

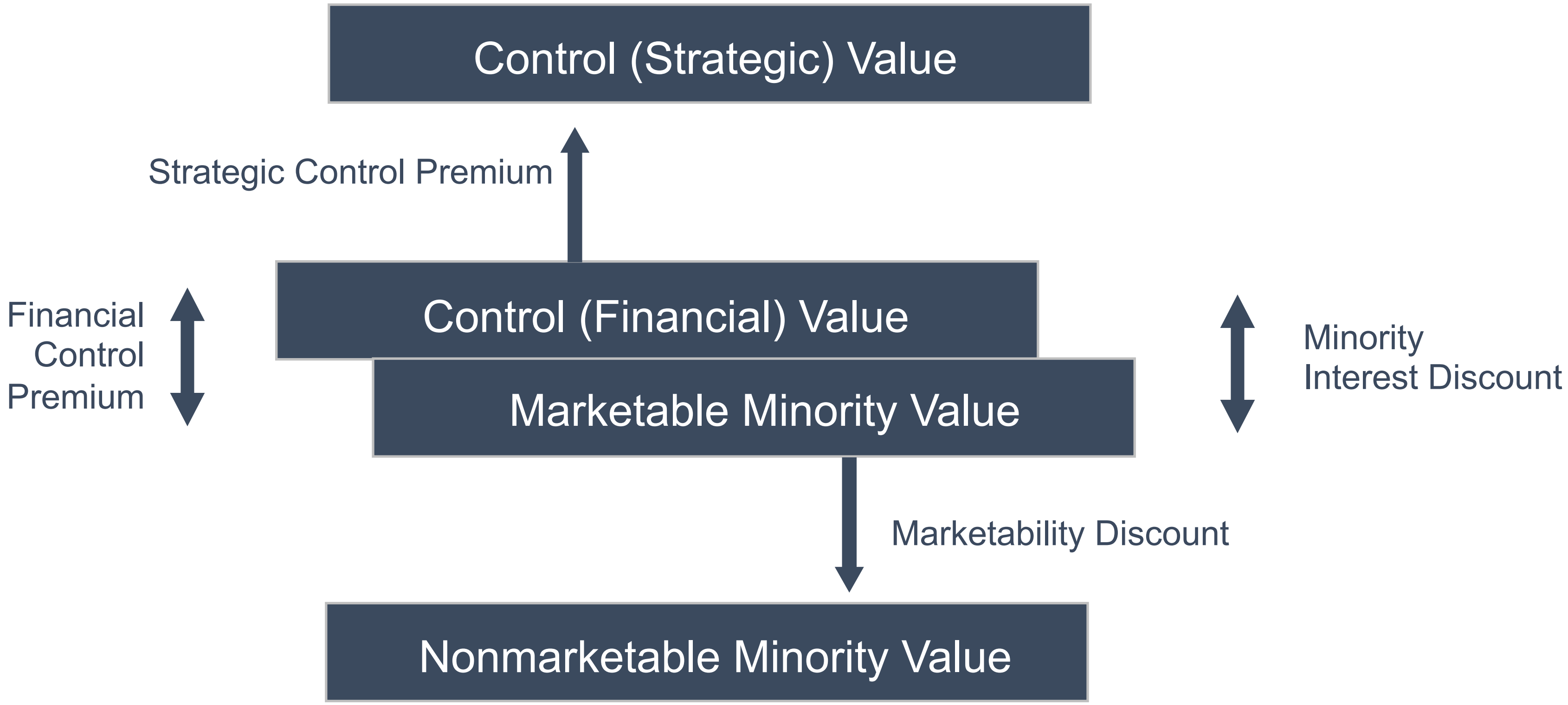
“Sundown you better take care”



Policy Reminders

1. January 1, 2026 sunset
2. Anti-clawback regulations
3. Congress divided

“But when the taxman come to the door”



“You can rely on the old man's money”

1. Review the current shareholder list & ownership table
2. Identifying current estate tax exposures
3. Identify tax & non-tax goals of the estate planning process
4. Obtain a current opinion of the fair market value of the business

Atticus Frank, CFA, ABV

franka@mercercapital.com

941.244.1020 | Cell: 941.416.7801

Atticus Frank is a vice president with Mercer Capital. Atticus has valuation experience across a broad range of engagements, including for estate and gift tax planning and compliance, transaction advisory services, and litigation support.

As a member of Mercer Capital's Family Business Advisory Services Group, Atticus provides financial education, valuation, and other strategic financial consulting to multi-generation family businesses. Atticus is a regular contributor to Mercer Capital's blog, *Family Business Director*.

Atticus spent time at D-R Media and Investments, a diversified media company based in Venice, Florida. Atticus served in the role of CFO and led a start-up concert promotion business and division of D-R Media.

Atticus is a member of the CFA Society of Tampa Bay, the Venice and Sarasota Chambers of Commerce, the Venice Estate Planning Council, ACG Tampa Bay, and the Financial Consulting Group.

Mercer Capital's Family Business Advisory Services

Mercer Capital provides financial education services and other strategic financial consulting to family businesses.

Services

- Customized Board Advisory Services
- Management Consulting
- Independent Valuation Opinions
- Transaction Advisory Services
- Confidential Shareholder Surveys
- Benchmarking / Business Intelligence
- Shareholder Engagement
- Shareholder Communication Support

We help family ownership groups, boards, and management teams align their perspectives on the financial realities, needs, and opportunities of the business.

We also help family business boards and management teams explain strategic financial decisions to shareholders and help shareholders communicate preferences to boards and management teams.

We have had the privilege of working with successful family and closely held businesses for the past 35 years. Given our experience, we are convinced that an engaged and informed shareholder base is essential for the long-term health and success of a family or closely held business. Yet, cultivating an engaged and informed shareholder base is often difficult. We can help.

>> Click here to learn more

MERCER
CAPITAL
www.mercercapital.com

Want more resources on this topic?

CLICK HERE