



FEDERAL ESTATE TAX

- Calculated automatically
- Can assume joint death in any year or separate death years
- Portability is included
- Existing deceased spouse unused exemption is supported
- Past gifting can be included
- Marital and charitable deductions
- GSTT tax supported
- Probate
- Exemption amount is indexed over time for projection purposes
- Discounted assets are supported



GIFTING & GIFT TAX

- Charitable and non-charitable gifts supported (cash or in-kind)
- Annual exclusion gifts are supported and indexed for projections
- Gifts are tracked annually per recipient and gift taxes calculated
- Gift splitting can be on or off for any chosen year(s)
- Trust funding is handled



TRUST & PARTNERSHIPS

- System supported trusts include:
 - Revocable
 - Irrevocable
 - Grantor
 - Charitable
 - Split Interest (CRT, CLT, GRT, etc.)
 - QTIP/QDOT
- Split interest calculations are automatically included in gift, income, and estate tax calculations
- Distributions can be scheduled from trust to income beneficiaries
- FLPs supported with discounting



WILLS & BENEFICIARIES

- Can bequest all or portions of assets to specific heirs or charity
- Bequest can be conditional-based on death order
- Primary and contingent beneficiary supported