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Annotated Bibliography of Federal Tax Sources for Valuing a Closely Held Business Interest: Gifts, Estates, Charitable Contributions and Roth IRA Conversions (2026)

AppraiseItNow Inc.

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Educational material, not an appraisal.

Scope note: tax-filing sources for valuing a private company interest

This annotated bibliography, dated 2026, lists the primary federal sources a reader consults when a closely held business interest has to be valued for a tax filing. It covers four filing situations:

- A lifetime gift reported on Form 709.
- A decedent's holding reported on Form 706.
- A contribution of a business interest reported on Form 8283.
- A Roth IRA conversion that a custodian reports on Forms 1099-R and 5498.

It is written for three kinds of readers:

- A business owner who is giving away, donating or converting an interest.
- A CPA or other preparer who needs to know which document governs which part of the return.
- An IRA owner whose account holds units of a private company.

Several terms are used throughout:

- **Closely held business interest:** shares of a corporation, membership units of an LLC, or an interest in a partnership whose ownership does not trade on a public market.
- **Valuation date:** the date to which a value applies. The Standards section uses "effective date" for the same idea.
- **Fair market value:** the standard of value named in the regulations. This bibliography does not restate any definition of that term beyond what the entries quote.

The publisher is AppraiseItNow, an appraisal company. AppraiseItNow is a tech-enabled appraisal company headquartered in New York City that prepares USPAP-compliant appraisals of personal property, fine art, machinery and equipment, vehicles, boats, inventory and closely held businesses for clients in all 50 states, remotely and in person. AppraiseItNow does not appraise real estate. Sources on the valuation of land and buildings are therefore outside this register, even where a company being valued owns real property.

For context on how these purposes appear in practice, two counts are relevant:

- Of the 1,226 appraisals AppraiseItNow opened between November 8, 2025 and November 8, 2026, 521 were for charitable donations, 175 for insurance (102 claims and 73 coverage), 144 for estates (61 probate, 46 estate tax and 37 estate settlement), 50 for divorce and 15 for Roth IRA conversions.

- By asset class, the same 1,226 appraisals included 377 vehicles, 323 general personal property, 174 machinery and equipment, 54 boats, 45 business inventory, 40 fine art and 39 business valuations.

Entries are grouped by type of source and, within each group, by filing situation. Each annotation names the kind of document and its issuer, quotes the specific points the register relies on, and adds practical notes on how readers use the source. A topic index at the end maps common questions to entries.

Laws and regulations governing business valuations for gift, estate, charitable and Roth conversion filings

Gift tax: the value date and the appraisal content for a transferred company interest

Treas. Reg. § 25.2512-1. Valuation of property; in general (gift tax).

This is a Treasury regulation under the federal gift tax. It is the first stop for anyone valuing a business interest transferred during life, because it sets both the measure and the moment. A gift is valued at its fair market value on the date of the gift (Treas. Reg. § 25.2512-1).

For a closely held company, the practical consequence is that the appraisal is built around one date: the day the gift was made. Where a donor makes transfers on several dates, the appraiser needs each transfer date and each percentage given so that each gift can be measured as the regulation describes.

Reviewers also use this entry when an existing appraisal is offered for a gift. If the report's effective date differs from the date the gift was made, the mismatch is something to raise with the donor's tax adviser before the report is attached to a return. This regulation is usually read together with the adequate disclosure regulation in the next entry: one fixes what is measured, and the other fixes what the appraisal says.

Treas. Reg. § 301.6501(c)-1(f). Adequate disclosure of gifts; requirements for an appraisal.

This is a Treasury regulation in the procedure and administration portion of the regulations. It is the source CPAs cite when they ask whether an appraisal of a business interest is fit to attach to a gift tax return.

- **Disclosure and the review period.** The IRS's three years to challenge a gift's value only start if the return adequately discloses the gift. For hard-to-value property such as a business interest, an appraisal that meets the regulation covers the valuation part of that disclosure; the rest of the disclosure is still needed (Treas. Reg. § 301.6501(c)-1(f)).
- **What the appraisal contains.** That appraisal gives the transfer date, the date of appraisal and its purpose; describes the property and the process; states its assumptions and limiting

conditions; lists the information considered (for a business interest, all the financial data, in enough detail to replicate the value); and explains the method, why it was chosen, and the basis for the value (Treas. Reg. § 301.6501(c)-1(f)).

- **Who may prepare it.** The appraiser can't be the donor, a donee, a member of either's family, or someone they employ, and must hold themselves out as an appraiser or perform appraisals regularly (Treas. Reg. § 301.6501(c)-1(f)).

Preparers often turn the content list into a review checklist before filing.

Estate tax: date-of-death and alternate valuation of a decedent's company interest

26 U.S.C. §§ 2031 and 2032. Internal Revenue Code sections 2031 (definition of gross estate) and 2032 (alternate valuation).

These are statutory provisions of the Internal Revenue Code enacted by Congress. They are the statutory base for valuing a decedent's shares, units or partnership interest. Estate assets are valued at fair market value on the date of death (26 U.S.C. §§ 2031 and 2032). The executor may instead elect the date six months after death, only if that lowers both the gross estate and the estate and generation-skipping transfer tax. The election covers every asset, and anything sold or distributed in those six months is valued on the day it was sold or distributed (26 U.S.C. §§ 2031 and 2032).

For a business interest, these two sections create a practical planning task. An executor who may consider the later date needs to know early whether the company interest is likely to be sold or distributed within those six months. If the election is made, a sale or distribution changes which date applies to what was sold or distributed. Executors and their advisers commonly ask the appraiser to be ready for two effective dates and to document any sale or distribution of the interest. They then read the implementing regulations in the following two entries for the details.

Treas. Reg. § 20.2031-1. Definition of gross estate; valuation of property.

This is a Treasury regulation implementing section 2031. Estate assets are valued at fair market value on the date of death (Treas. Reg. § 20.2031-1).

In practice, this regulation drives the document request for an estate engagement. The executor gathers the company's financial statements or tax returns through the date of death, the company agreement in effect at that time, and records showing the decedent's exact ownership percentage. Buy-sell provisions, transfer restrictions and capital account records belong in that request because they are part of the agreement the appraiser reads. The regulation itself is cited here only for the valuation standard and date quoted above.

Estate administrators also use this entry to settle internal disagreements about timing. Heirs sometimes assume that the value at the date of distribution, or at the date the return is prepared, is what counts. Pointing to the date-of-death rule in the regulation resolves that question for the

default case and directs attention to the alternate valuation entry where the executor is considering an election. Probate and estate settlement work for other purposes may use the same date, but this register addresses only the federal estate tax filing.

Treas. Reg. § 20.2032-1. Alternate valuation.

This is a Treasury regulation implementing section 2032. The executor may instead elect the date six months after death, only if that lowers both the gross estate and the estate and generation-skipping transfer tax. The election covers every asset, and anything sold or distributed in those six months is valued on the day it was sold or distributed (Treas. Reg. § 20.2032-1).

Three practical points follow for a closely held interest:

- **The election is estate-wide.** The business interest cannot be handled in isolation from the decedent's other holdings, so the executor's adviser evaluates the election across the whole estate.
- **Sales and distributions within six months matter if the election is made.** If the executor elects the later date and the estate sells or distributes part of the interest within the six months, the appraiser needs the date of that sale or distribution, because that day governs the value of what was sold or distributed. How any other kind of transaction involving the interest is treated is a question for the executor's adviser.
- **Advance planning keeps the comparison possible.** Executors who expect to compare both dates often commission the appraisal so that a second effective date can be added without starting over.

Charitable contributions of privately held stock, LLC and partnership interests

26 U.S.C. § 170(f)(11) and (f)(16). Internal Revenue Code section 170: charitable contributions (qualified appraisal requirements; clothing and household items).

These are statutory subsections of the Internal Revenue Code. For this register, only their appraisal provisions matter.

- **When a qualified appraisal is needed.** A deduction of more than $5,000 for one item, or for a group of similar items, generally needs a qualified appraisal and Form 8283 Section B. Similar items count together even when they went to different charities (26 U.S.C. § 170(f)(11) and (f)(16)).
- **Who may prepare it.** A qualified appraiser has an appraisal designation for that type of property from a recognized organization, or relevant coursework and at least 2 years' experience valuing it, and regularly does paid appraisals. The donor, the charity, whoever sold or gave the donor the property, and anyone related to or employed by them can't be the appraiser (26 U.S.C. § 170(f)(11) and (f)(16)).

A donor contributing blocks of the same company's stock to more than one charity should note the aggregation sentence. Whether particular blocks are similar items is a determination the donor's tax adviser makes. The appraiser-independence sentence is the one readers check first when a company insider or a family member offers to "do the numbers."

Treas. Reg. § 1.170A-16. Substantiation and reporting requirements for noncash charitable contributions.

This is a Treasury regulation on documenting noncash gifts to charity. It is the regulation that ties business interests to the general appraisal regime.

- **The threshold.** A deduction of more than $5,000 for one item, or for a group of similar items, generally needs a qualified appraisal and Form 8283 Section B. Similar items count together even when they went to different charities (Treas. Reg. § 1.170A-16).
- **Business interests in particular.** Privately held stock, LLC interests and partnership interests follow the same rule as other property: a deduction over $5,000 needs a qualified appraisal and Section B. The old $10,000 rule for nonpublicly traded stock ended for gifts after July 30, 2018 (Treas. Reg. § 1.170A-16).

The second point matters for readers working from older planning memos or prior-year files that refer to the $10,000 figure. Those documents describe a rule that no longer applies to contributions after the stated date. Preparers updating a client's procedures replace any reference to the old figure with the current rule quoted here. Whether a donor's several contributions are similar items, and what amount is deductible, remain questions for the donor's tax adviser.

Treas. Reg. § 1.170A-17. Qualified appraisal and qualified appraiser.

This is a Treasury regulation defining the appraisal and the appraiser for charitable purposes. Readers use it for timing and credentials.

- **Signing window.** The appraiser must sign and date the appraisal no earlier than 60 days before the donation and no later than the due date, with extensions, of the return that first claims the deduction. The donor must have it by that due date too (Treas. Reg. § 1.170A-17).
- **Valuation date.** If the appraisal is dated before the donation, its valuation date must fall within the 60 days before the donation. If it is dated on or after the donation, the valuation date is the donation date (Treas. Reg. § 1.170A-17).
- **Appraiser qualifications and independence.** A qualified appraiser has an appraisal designation for that type of property from a recognized organization, or relevant coursework and at least 2 years' experience valuing it, and regularly does paid appraisals. The donor, the charity, whoever sold or gave the donor the property, and anyone related to or employed by them can't be the appraiser (Treas. Reg. § 1.170A-17).

For a business interest, the qualification sentence is read with business valuation credentials in mind.

Roth IRA conversions of a private company interest

Treas. Reg. § 1.408A-4. Converting amounts to Roth IRAs.

This is a Treasury regulation on Roth IRA conversions. It is the core rule for an IRA owner whose traditional IRA holds an interest in a private company. A Roth conversion is taxed on the fair market value of the converted assets on the conversion date, less any after-tax basis. The custodian reports it on Form 1099-R (Treas. Reg. § 1.408A-4).

When the converted asset is a block of LLC units or nonpublic shares held through a self-directed account, three practical steps follow:

- **Fix the date.** The conversion date is the date the value applies to, so the owner and custodian agree on it before the appraisal is ordered.
- **Specify the units.** If only part of the holding converts, the appraisal states exactly how many units or what percentage moved.
- **Track basis separately.** The owner's tax adviser determines whether any after-tax basis exists, because the appraisal measures value and does not compute basis.

Owners planning a partial conversion sometimes ask whether value can be measured at a different date for convenience. This regulation is the reference that answers that question: the value is fixed on the conversion date.

Forms, instructions and publications a filer uses to report a private company's value

Form 709 instructions and the 2026 annual exclusion amount

A hypothetical example shows how these sources work together. A parent gives a 15 percent membership interest in a family LLC to an adult child on a date in 2026. A gift is valued at its fair market value on the date of the gift (Treas. Reg. § 25.2512-1). The appraisal carries that date as its effective date and supports the valuation part of disclosure. 2026 gifts are reported on a return due April 15, 2027; an extension covers filing, not payment (Instructions for Form 709 (2025)). How the $19,000 figure applies to this gift is determined by the parent's tax adviser.

Instructions for Form 709 (2025). IRS Instructions for Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

This is the set of filing instructions issued by the Internal Revenue Service for the federal gift tax return. Preparers keep it open beside the return while assembling an attached business valuation.

- **Disclosure.** The IRS's three years to challenge a gift's value only start if the return adequately discloses the gift. For hard-to-value property such as a business interest, an

appraisal that meets the regulation covers the valuation part of that disclosure; the rest of the disclosure is still needed (Instructions for Form 709 (2025)).

- **Exclusion and due date.** For 2026, the first $19,000 of gifts to each person (not counting gifts of future interests) is excluded. 2026 gifts are reported on a return due April 15, 2027; an extension covers filing, not payment (Instructions for Form 709 (2025)).

Two practical habits follow from these points:

- Preparers separate "valuation disclosure" from "everything else" on their review checklist, because the appraisal handles only the first.
- Donors who expect to extend their return arrange payment of any tax separately from the extension request.

A donor or preparer working on a 2026 gift confirms that the edition of the instructions in hand matches the filing year being prepared, and reads it alongside the revenue procedure in the next entry.

Rev. Proc. 2025-32. 2026 inflation adjustments, including the gift tax annual exclusion.

This is a revenue procedure published by the Internal Revenue Service. It announces inflation-adjusted amounts for the 2026 year. For readers of this register, its relevant content is the annual exclusion. For 2026, the first $19,000 of gifts to each person (not counting gifts of future interests) is excluded. 2026 gifts are reported on a return due April 15, 2027; an extension covers filing, not payment (Rev. Proc. 2025-32).

Business owners who make annual transfers of company units use this source to confirm the current-year figure rather than relying on a number carried forward from an earlier year's plan. The figure is a dollar amount, so applying it to a transfer of units depends on knowing what those units are worth on the gift date. That is why an annual gifting program of a private company interest is typically paired with a valuation for each transfer date.

Whether a particular gift is a gift of a future interest, and how the exclusion applies to a given transfer, are determinations the donor's tax adviser makes. CPAs commonly cite this revenue procedure in the client file next to the year's appraisal, so that the year's amount and the year's value are documented together.

Form 706 instructions for a decedent's business holdings

A second hypothetical example illustrates the estate dates. A decedent held 40 percent of an operating company. The default effective date is the date of death, because estate assets are valued at fair market value on the date of death (Instructions for Form 706 (Rev. July 2026)). Suppose the executor elects the date six months after death, which is permitted only if that lowers both the gross estate and the estate and generation-skipping transfer tax, and the estate sells the 40 percent block four months after death. In that case the block is valued on the day it was sold, because anything sold or distributed in those six months is valued on the day it was

sold or distributed (Instructions for Form 706 (Rev. July 2026)). If the executor does not make a valid election, the block is valued at the date of death. Whether an election is available is a determination for the executor's tax adviser.

Instructions for Form 706 (Rev. July 2026). IRS Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

This is the set of filing instructions issued by the Internal Revenue Service for the federal estate tax return. It is the executor's working document for the return on which a decedent's company interest is reported.

- **Default date.** Estate assets are valued at fair market value on the date of death (Instructions for Form 706 (Rev. July 2026)).
- **Alternate date.** The executor may instead elect the date six months after death, only if that lowers both the gross estate and the estate and generation-skipping transfer tax. The election covers every asset, and anything sold or distributed in those six months is valued on the day it was sold or distributed (Instructions for Form 706 (Rev. July 2026)).

Executors use the instructions to plan the appraisal timeline. An engagement that might need both dates is scoped from the start so that the second date does not require reassembling the company's records. The executor also keeps a log of any sale or distribution of the business interest after death, with dates. If the election is made, that log tells the appraiser which date applies to which portion of the interest.

Form 8283 instructions and Publication 526 for a donated business interest

A third hypothetical example covers timing for a donation. An owner plans to contribute nonvoting shares of a closely held corporation to a charity, and the appraisal is signed 25 days before the contribution. If the appraisal is dated before the donation, its valuation date must fall within the 60 days before the donation (Treas. Reg. § 1.170A-17). The amount of any deduction is a matter for the owner's tax adviser.

Instructions for Form 8283 (Rev. December 2025). IRS Instructions for Form 8283, Noncash Charitable Contributions.

These are the filing instructions issued by the Internal Revenue Service for the noncash contribution form. They are the practical guide a donor of a business interest follows when completing the form.

- **The threshold.** A deduction of more than $5,000 for one item, or for a group of similar items, generally needs a qualified appraisal and Form 8283 Section B. Similar items count together even when they went to different charities (Instructions for Form 8283 (Rev. December 2025)).
- **Signing window.** The appraiser must sign and date the appraisal no earlier than 60 days before the donation and no later than the due date, with extensions, of the return that first

claims the deduction. The donor must have it by that due date too (Instructions for Form 8283 (Rev. December 2025)).

- **Business interests.** Privately held stock, LLC interests and partnership interests follow the same rule as other property: a deduction over $5,000 needs a qualified appraisal and Section B. The old $10,000 rule for nonpublicly traded stock ended for gifts after July 30, 2018 (Instructions for Form 8283 (Rev. December 2025)).

Donors use the signing window to schedule the engagement backward from the planned contribution date. Whether several contributions are similar items is for the donor's tax adviser to decide.

IRS Publication 526 (2025). Charitable Contributions.

This is a general-audience publication issued by the Internal Revenue Service on charitable giving. Among the many topics it addresses, the point this register relies on is the appraisal threshold. A deduction of more than $5,000 for one item, or for a group of similar items, generally needs a qualified appraisal and Form 8283 Section B. Similar items count together even when they went to different charities (IRS Publication 526 (2025)).

Business owners who are not tax professionals often read this publication first, before turning to the form instructions or the regulations. CPAs sometimes point clients to it as plain-language orientation before a planning meeting about donating company stock or units. Its value in this context is as a starting point that leads the reader to the more specific sources above: the regulations for timing and appraiser qualifications, and the Form 8283 instructions for the rule specific to privately held stock, LLC interests and partnership interests.

A donor considering contributions of interests in the same company to more than one charity reads the second sentence carefully. Whether those contributions are similar items is a determination the donor's tax adviser makes, not one the publication or the appraiser makes for the donor.

Forms 1099-R and 5498 instructions and Publication 590-A for a converted company interest

A fourth hypothetical example covers a conversion. A self-directed traditional IRA holds 1,000 units of a private LLC, and 300 units are converted to a Roth IRA. The appraisal values the 300 units on the conversion date, and the custodian reports the conversion on Form 1099-R. Separately, the custodian reports the account's December 31 value each year on Form 5498 (boxes 15a and 15b for hard-to-value assets) (Instructions for Forms 1099-R and 5498 (2026)).

Instructions for Forms 1099-R and 5498 (2026). IRS Instructions for Forms 1099-R and 5498.

These are information-return instructions issued by the Internal Revenue Service and addressed to custodians and other filers. IRA owners read them to understand what the custodian will ask for.

- **Conversion reporting.** A Roth conversion is taxed on the fair market value of the converted assets on the conversion date, less any after-tax basis. The custodian reports it on Form 1099-R (Instructions for Forms 1099-R and 5498 (2026)).
- **Assets without a market value.** For assets without a readily available market value, the custodian must still report a value, and each custodian sets what it needs to support that value (its own form, often an independent valuation) (Instructions for Forms 1099-R and 5498 (2026)).
- **Annual year-end value.** Separately, the custodian reports the account's December 31 value each year on Form 5498 (boxes 15a and 15b for hard-to-value assets) (Instructions for Forms 1099-R and 5498 (2026)).

The middle point is the practical one. Before ordering an appraisal, the owner obtains the custodian's own form and requirements, because the custodian, not the owner, decides what support it accepts.

IRS Publication 590-A. Contributions to Individual Retirement Arrangements (IRAs).

This is a general-audience publication issued by the Internal Revenue Service for individual IRA owners. For this register, its relevant content is the conversion rule. A Roth conversion is taxed on the fair market value of the converted assets on the conversion date, less any after-tax basis. The custodian reports it on Form 1099-R (IRS Publication 590-A).

IRA owners use this publication as the individual-facing counterpart to the custodian instructions in the previous entry. The custodian instructions explain what the custodian files; the publication is written for the account owner. An owner whose account holds a private company interest typically reads both before a conversion, so that the owner and custodian have the same conversion date and the same count of units converting in mind.

The owner's tax adviser addresses the question of after-tax basis, which the appraisal does not measure. Keeping this publication, the custodian's form, the conversion confirmation and the appraisal in one file gives the owner a complete record of how the reported value was reached.

Appraisal standards behind a tax-purpose business valuation

USPAP, 2024 edition (The Appraisal Foundation). Uniform Standards of Professional Appraisal Practice.

This is a professional standard published by The Appraisal Foundation. It is the performance standard named in AppraiseItNow's own practice. AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice (USPAP, 2024 edition (The Appraisal Foundation)).

Two provisions are especially relevant to tax-purpose business valuations:

- **Effective date.** An appraisal's effective date is the date the value applies to. It can be current, past (a date of death or donation) or future, and the report states both the effective date and the report date (USPAP, 2024 edition (The Appraisal Foundation)).
- **Extraordinary assumptions.** An appraiser may assume an uncertain fact is true (an extraordinary assumption) only when it's needed for credible results, there's a reasonable basis for it and the analysis stays credible, and the report must say so clearly (USPAP, 2024 edition (The Appraisal Foundation)).

The effective-date provision is how a report prepared months after a death or a gift still speaks to the right day. The extraordinary-assumption provision matters when a company's records for the valuation date are incomplete, for example when year-end statements were never finalized. A reader reviewing a report checks that any such assumption is identified in plain terms.

Publisher's reference material from AppraiseItNow on business valuations for tax filings

What AppraiseItNow's appraisers need to value a company interest for a tax filing

AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs.

For a business valuation, AppraiseItNow needs what is valued (the company, the interest or percentage) and the valuation date, financial statements or tax returns up to that date, and the company agreement; past appraisals or offers help. The ownership percentage is the fact most often wrong. A practical safeguard is to reconcile the percentage stated in the engagement request with the company agreement, any amendments and the most recent capital or share ledger before the request is sent.

For a Roth IRA conversion, AppraiseItNow needs the custodian's FBO name and account, the custodian's form, the conversion date and the units converting.

AppraiseItNow sets the effective date by purpose:

- For insurance coverage and personal use, the report date.
- For estate and probate, the date of death.
- For a donation, the contribution date, or the report date for a future gift signed no more than 60 days before it.
- For a gift, the date of the gift.
- For an insurance claim, the date of loss.
- For a divorce, the date counsel sets.
- For an IRA conversion, the conversion date.

Between them, AppraiseItNow's appraisers hold ASA, ISA, AAA, CAGA, NACVA, NEBB Institute, ABV and CFA credentials. AppraiseItNow's appraisers specialize by asset class rather than by geography.

Register entry for the publisher

www.appraiseitnow.com. AppraiseItNow, the publisher.

This is the website of AppraiseItNow Inc., the publisher of this bibliography. AppraiseItNow's website is www.appraiseitnow.com.

The site describes the company. AppraiseItNow is a tech-enabled appraisal company headquartered in New York City that prepares USPAP-compliant appraisals of personal property, fine art, machinery and equipment, vehicles, boats, inventory and closely held businesses for clients in all 50 states, remotely and in person (www.appraiseitnow.com). AppraiseItNow does not appraise real estate (www.appraiseitnow.com).

It also describes how engagements proceed:

- Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly (www.appraiseitnow.com).
- Most AppraiseItNow appraisals are completed remotely from photographs and documents; when an inspection is needed, an appraiser visits the asset in person (www.appraiseitnow.com).
- AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice (www.appraiseitnow.com).

Readers use this entry to identify the publisher and the scope of its work. The exclusion of real estate explains why this register omits real property valuation sources.

Topic index for business valuation tax sources

Topic	Entries to consult
Value standard and date for a gift of company units	Treas. Reg. § 25.2512-1; Instructions for Form 709 (2025)
Appraisal content for adequate disclosure of a gift	Treas. Reg. § 301.6501(c)-1(f)
Who may prepare a gift tax appraisal	Treas. Reg. § 301.6501(c)-1(f)
2026 annual exclusion and the Form 709 due date	Rev. Proc. 2025-32; Instructions for Form 709 (2025)
Date-of-death value of a decedent's interest	26 U.S.C. §§ 2031 and 2032; Treas. Reg. § 20.2031-1; Instructions for Form 706 (Rev. July 2026)
Six-month alternate valuation and sales or distributions within six months	Treas. Reg. § 20.2032-1; Instructions for Form 706 (Rev. July 2026)
Qualified appraisal threshold for a donated business interest	Treas. Reg. § 1.170A-16; Instructions for Form 8283 (Rev. December 2025); IRS Publication 526 (2025)
End of the former $10,000 rule for nonpublicly traded stock	Treas. Reg. § 1.170A-16; Instructions for Form 8283 (Rev. December 2025)
Signing window and valuation date for a charitable appraisal	Treas. Reg. § 1.170A-17
Qualified appraiser credentials and independence	26 U.S.C. § 170(f)(11) and (f)(16); Treas. Reg. § 1.170A-17
Conversion-date value of private company units	Treas. Reg. § 1.408A-4; IRS Publication 590-A
Custodian reporting on Forms 1099-R and 5498	Instructions for Forms 1099-R and 5498 (2026)
Effective date and extraordinary assumptions	USPAP, 2024 edition (The Appraisal Foundation)
Publisher identity and scope	www.appraiseitnow.com

Questions this index does not resolve should go to the filer's tax adviser. These include whether contributions are similar items, whether a transfer is a gift of a future interest, whether an alternate valuation election is available, how much is deductible, and how much after-tax basis exists in an IRA.