A League of Research

Have your clients transferred too much wealth? How will rising rates impact their legacy? What are some overlooked ways to minimize the tax burden on the sale of a business?

Bernstein's deep research, state-of-the-art modeling, and guiding governance structures will ensure you're at the forefront of the latest wealth developments. Click the title or ask your Bernstein Advisor to access the pieces below.

Tax

- **PPLI: To Save Taxes on Alternative Investments, Pay Attention to Packaging**
- **CRT: When the Stars Align: Optimal Conditions for Charitable Remainder Trusts**
- **Income Tax Saving Strategies for Business Owners**
- **QSBS: What Is IRC Section 1202?** (Ask Your Bernstein Advisor for Access)
- **Premium After-Tax Harvesting: Harnessing Tax Benefits to Boost Returns** (Ask Your Bernstein Advisor for Access)

Trusts and Estates

- **Finding the Will: When "Simple" Strategies Fall Short**
- **End-of-Life Planning: Creating the Road Map to a Lasting Legacy**
- **Fiduciary ESG Investing: Navigating the New Frontier** (ABA Real Property; Trust and Estate Law Journal)
- **Sizing a Transfer-Tax Strategy for Success** (Trusts & Estates Magazine)
- **Using Retirement Accounts For Funding Gifts** (WealthManagement.com)

Transaction Planning

- **Reaching the Summit: Planning Around an IPO**
- **It's a Wonderful Deal! Selling a Business to Achieve Your Goals**
- **Threading the Needle: Donating Business Interests to Charity**
- **Selling a Medical Practice: Improving Outcomes for Practice Owners**
- **Investing After You Sell Your Business to an ESOP** (National Center for Employee Ownership)

Family Law

- **Prenuptial Agreements: Survival Guides for Matrimonial Adventure**
- **Use a Prenup Checklist to Help Clients Plan for Marriage** (WealthManagement.com)
- **The Best Laid Plans: How Divorce Can Impact SLAT Planning and Why a Postnuptial Agreement…** (Bloomberg Tax; Tax Management Estates, Gifts and Trusts Journal)

Family Engagement and Philanthropy

- Putting Family First: The Power of Governance in Family Offices
- Govern Your Giving: Putting Structures in Place to Promote Philanthropic Traditions
- Takin' Care of Business…And Family: Navigating the Intersection of Family, Business and Ownership
- Philanthropy: Rooted in Your Values

Foundation and Institutional Advisory

- Balancing Structure and Flexibility: Building a Durable Strategic Asset Allocation for Endowments and Foundations
- **Critical Decisions for a Private Foundation** (Ask Your Bernstein Advisor for Access)
- **Cash: Too Much of a Good Thing? A Guide to Sizing and Investing Reserves** (Ask Your Bernstein Advisor for Access)

Cross-Border

- A Global Roadmap for Offshore Trusts and ESG Investing (STEP Journal)
- It's About Time: When Offshore Trusts for US Beneficiaries Make Sense (Bloomberg Tax)
- Is Undistributed Net Income a Ticking Time Bomb or Treasure Trove? (Bloomberg Tax)
- Shifting Gears: Planning for the Death of a Foreign Grantor (Bloomberg Tax)
- Pre-Immigration Planning: Boosting the Power of Drop-Off Trusts with PPLI (Bloomberg BNA)

Midyear Outlook: Out of the Woods?

While forecasting is more difficult amid today's uncertain conditions, above is a summary of our market perspectives that may impact opportunities and asset allocation decisions.

Quantifying the Benefit of Planning:

Bernstein's proprietary Wealth Forecasting System allows investors to pre-experience the impact of a planning recommendation. We determine the amount of core capital required to secure an investor's spending needs, providing important peace of mind. And by quantifying the value that a planning vehicle may produce over the investor's lifetime, we can help them proceed with confidence.

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