Date-of-Death Appraisals

date-of-death.com

Statewide California · Certified desktop appraisals, ordered entirely online

FOR CPAS, ESTATE ATTORNEYS, TRUSTEES & FIDUCIARIES

When a client inherits California real estate, the stepped-up basis under **IRC §1014** is only as defensible as the documentation behind it. We provide USPAP-compliant retrospective appraisals that establish fair market value as of the date of death — the figure your client will rely on when the property is eventually sold, and the one that must hold up if the IRS asks.

WHY YOUR CLIENT NEEDS ONE

- Establishes the stepped-up basis and eliminates capital gains tax on a lifetime of appreciation
- Supports the basis claimed on the return when a Form 1099-S reports the eventual sale
- Documents value for trust accounting, estate settlement, and distribution among beneficiaries
- Protects against IRC §6662 accuracy-related penalties if the basis is challenged
- Zestimates, AVMs, and broker price opinions do not meet the qualified-appraisal standard

SCOPE OF SERVICE

- **Property types:** Single-family residences and condominiums, including PUDs
- **Purposes:** Date of death / step-up in basis, trust valuations, gift tax
- **Coverage:** All 58 California counties
- **Effective dates:** Retrospective to any date — recent or decades past
- **Not covered:** Commercial, 2–4 unit income property, apartment buildings

PRICING

Standard Desktop RECOMMENDED FOR CPA FILES

$449

- Location and neighborhood maps
- Comparable sale photographs
- Market conditions analysis
- Self-contained — reviewable without outside research

Basic Desktop

$299

- Identical analytical methodology
- Same certified value conclusion
- Streamlined report format
- Suited to simpler estates

Both tiers are USPAP-compliant and certified. The difference is the depth of presentation, not the quality of the analysis — the complete analysis is retained in the workfile and available if the appraisal is examined. Every order is reviewed by a certified appraiser before an invoice is sent. No travel or site-visit charges.

HOW YOUR CLIENT ORDERS — NO PHONE CALL REQUIRED

1. SUBMIT
Property address, date of death, and contact details through the online order form.

2. REVIEW
A certified appraiser reviews the assignment and sends an invoice within one business day.

3. PAY & SEND PHOTOS
Pay online, then share photos by upload, email, text, or a cloud link.

4. RECEIVE
Completed report delivered by secure download, typically in 5–7 business days.

ABOUT THE APPRAISER

- **California Certified Residential Real Estate Appraiser** — License No. AR036053
- Nearly 7,000 completed appraisals over more than two decades
- Regular expert witness in family law and bankruptcy litigation — valuations tested under cross-examination
- Experience spans entry-level condominiums to homes exceeding 10,000 square feet and $15 million in value
- Signing fair market value forms you have prepared is included in the fee at no additional charge

Refer your client to date-of-death.com

Questions about an assignment before referring? Email **orders@date-of-death.com**

This sheet is informational and is not tax or legal advice. Your client's CPA or attorney determines what documentation a particular filing requires.