

Estate Valuations & Pricing Systems

Ethical, Legal and Regulatory Policy

Summary

Estate Valuations & Pricing Systems, Inc. employees will behave legally, ethically and in the best interest of our clients at all times, and in accordance with any applicable regulations. Any violation of this policy must be reported to company management as soon as possible.

Behavior

EVP Systems employees will carry out their duties honestly, in good faith, and with due care and diligence at all times.

They will comply with all applicable federal, state and local laws, and in accordance with any regulatory requirements. Under no circumstances will an EVP Systems employee falsify or alter the result of an evaluation or report to favor or disfavor the client's position; attempts to bribe employees to do so must be reported to company management immediately. Likewise, employees will never interfere, directly or indirectly, with a client or auditors attempt to review or assess a report produced by the company or its software.

Except when in conflict with the above, EVP Systems employees' primary concern will be for the welfare and interest of the company's clients, both financially and in securing their confidential information.

Reporting

EVP Systems employees will report all violations of the company Ethical, Legal, and Regulatory Policy—either by themselves or other employees—to management upon becoming aware of the violation. Anonymity in reporting others may be requested and will be honored.

Conflicts of interest, both in actuality and in appearance, either by an employee or the company itself through a policy, shall be reported to company management.

If an EVP Systems employee becomes aware of confidential client information that is either beyond what is required to perform their job or that has been accidentally disclosed, they must immediately file an Awareness Notice, per the "Information Security Policy." While some client information is required to produce EVP Systems work-product using certain products or services—a decedent's name, their date of death, their security holdings, etc.—anything else

should be reported. For example, a client’s home postal address, their Social Security Number, or any bank identification or routing numbers would trigger an Awareness Notice. Likewise, any information sent to EVP Systems accidentally, regarding someone other than the decedent for instance, would also require reporting.

The company is obligated to report the access of company and client information by third parties, per the “Security Incident Response Policy.”

If an employee discovers that the company itself is acting illegally or unethically, the employee is required to report the activity to upper management immediately.

Methodology

EVP Systems’ software and reports—including EVP Office, EVP Everywhere, EVP Upload, and Professional Services—will maintain a strict compliance with all the provisions of the Code of Federal Regulations, Title 26, Chapter 1, Section 20, as they pertain to estate and gift tax regulations and methodology.

Review and Update

This policy is reviewed and updated annually, and behavior and methodology adjusted accordingly, to reflect any changes in federal, state, or local laws.

Approval

This policy has been approved by the President of EVP Systems, Michael A. Walker, on the following dates:

November 18, 2022
July 1, 2023

[Signed:] Michael A. Walker
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Last Updated: July 1, 2023