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# Estate Tax Exemption



# Gift Tax Exemption

No Tax on  
\$11.58 million &  
Unlimited for Spouse

Citizen

No Tax on  
\$11.58 million &  
Unlimited for Spouse

\$15,000 per year

# Estate Tax Exemption



# Gift Tax Exemption

No Tax on  
\$11.58 million &  
limit for Spouse without  
Qualified Domestic Trust

Resident

No Tax on  
\$11.58 million &  
limited to \$157,000 per  
year for Spouse

\$15,000 per year

# Estate Tax Exemption

# Gift Tax Exemption

Non-Resident



No Tax on  
\$60,000

excluding non-US assets  
and life insurance  
proceeds

\$15,000 per year