

## United States Gift & Estate Tax Table: 2016

<b>Gift Taxes</b>	<b>To Citizens</b>	<b>To Resident &amp; Non-Resident Alien</b>
<b>From US Citizen or Resident Alien</b>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Unlimited Lifetime Deduction</li> <li>- <b><u>Non-Spouse</u></b> Annual Exclusion: \$14,000 Lifetime Exclusion: \$5,450,000</li> </ul>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Annual Exclusion: \$145,000 Lifetime Exclusion: \$5,450,000</li> <li>- <b><u>Non-Spouse</u></b> Annual Exclusion: \$14,000 Lifetime Exclusion: \$5,450,000</li> </ul>
<b>From Non-Resident Alien</b>  <b>(US situs property)</b>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Unlimited Lifetime Deduction</li> <li>- <b><u>Non-Spouse</u></b> Annual Exclusion: \$14,000 Lifetime Exclusion: NONE</li> </ul>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Annual Exclusion: \$145,000 Lifetime Exclusion: NONE</li> <li>- <b><u>Non-Spouse</u></b> Annual Exclusion: \$14,000 Lifetime Exclusion: NONE</li> </ul>

<b>Estate Taxes</b>	<b>To Citizen</b>	<b>To Resident &amp; Non-Resident Alien</b>
<b>From US Citizen or Resident Alien</b>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Unlimited Lifetime Deduction</li> <li>- <b><u>Non-Spouse</u></b> Lifetime Exclusion: \$5,450,000</li> </ul>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Lifetime Exclusion: \$5,450,000</li> <li>- <b><u>Non-Spouse</u></b> Lifetime Exclusion: \$5,450,000</li> </ul>
<b>From Non-Resident Alien</b>  <b>(US situs property)</b>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Unlimited Lifetime Deduction</li> <li>- <b><u>Non-Spouse</u></b> Estate Exclusion: \$60,000</li> </ul>	<ul style="list-style-type: none"> <li>- <b><u>Spouse</u></b> Estate Exclusion: \$5,450,000</li> <li>- <b><u>Non-Spouse</u></b> Estate Exclusion: \$60,000</li> </ul>