



INTERNATIONAL ESTATE PLANNING BASICS

1. Estate Tax Exclusion amount in 2009 available to a non US citizen who is a resident is \$3,500,000.
2. Estate Tax Exclusion amount in 2009 available to a nonresident noncitizen spouse limited to \$60,000.
3. Gift Tax Exclusion amount in 2009 available to a non US citizen who is a resident is \$1,000,000.
4. Gift Tax Exclusion amount in 2009 available to a nonresident noncitizen spouse is 0.00
5. The Gift Tax Exemption for gifts to a non US citizen spouse is \$133,000 of 2009 whether or not the spouse is a resident.
6. If the surviving spouse is a non US citizen spouse whether or not the spouse is a resident, the unlimited marital deduction is not available, however, QDOT is available to both resident and nonresident.