

**Estate and Gift Taxes**

	<b>2014</b>	<b>2015</b>
Annual Gift Tax Exclusion to U.S, citizens	14,000.00	14,000.00
Annual Gift Tax Exclusion to Nonresident Spouses	145,000.00	147,000.00
Estate Tax Exclusion	5,340,000.00	5,430,000.00

<b>2016</b>	<b>2017</b>
14,000.00	14,000
148,000.00	149,00.00
5,450,000.00	5,490,00.00