



MATHISON & VOS

ATTORNEYS AT LAW / PLLC

P.O. Box 728, 101 West Highway 61 - #110

Grand Marais, MN 55604

218-387-9191

Federal and Minnesota Estate Tax Exemptions

	EXEMPTION AMOUNT	
Year of Death	Federal	Minnesota
2006-2008	\$2,000,000	\$1,000,000
2009	\$3,500,000	\$1,000,000
2010-2012	\$5,120,000	\$1,000,000
2013	\$5,250,000	\$1,000,000
2014	\$5,340,000	\$1,200,000
2015	\$5,430,000	\$1,400,000
2016	\$5,450,000	\$1,600,000
2017	\$5,490,000	\$1,800,000
2018	TBD	\$2,000,000

***MN Estate Tax rate is 10% to
16% of the amount exceeding
the exemption**

Federal Gift Tax Annual Exclusion for 2017

Annual Exclusion	\$14,000
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