



MATHISON & VOS

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Federal and Minnesota Estate Tax Exemptions

	EXEMPTION AMOUNT	
Year of Death	Federal	Minnesota
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	\$2,100,000*
2018	TBD	\$2,400,000*
2019	TBD	\$2,700,000*
2020 +	TBD	\$3,000,000*

* Subject to final determination of
MN Tax Bill signed 5/30/17 and
subject to potential modification

Federal Gift Tax Annual Exclusion for 2017

Annual Exclusion	\$14,000
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