



# THE PERROM LAW OFFICE, LLC

Electronic Newsletter  
ESTATE PLANNING / IMMIGRATION & NATURALIZATION

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### RESOURCES:

- If there are any questions or topics you would like to see in a future issue

OR

- To schedule a consultation visit

OR

- To schedule a seminar for your group or company

Contact us at 312-637-9886 or at [info@perrom.com](mailto:info@perrom.com).

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### ESTATE PLANNING FOR A NON-US CITIZEN SPOUSE...

Non-U.S. citizens face special tax considerations when it comes to family estate planning. Whether you are a U.S. citizen married to a non-U.S. citizen or you are a non-U.S. citizen yourself married to another non-U.S. citizen, your estate planning requires a different strategy. A non-U.S. citizen is someone living in the U.S. who does not have a U.S. citizenship.

#### Marital gifting implications

Currently, there is unlimited gifting between spouses when they are both U.S. citizens. Generally, you can give all your assets to your U.S. citizen spouse without any tax implications.

However, a U.S. citizen spouse is only allowed a tax-free annual exclusion gift of \$152,000 to his/her non-U.S. citizen spouse. If you bought a house prior to your marriage to a non-U.S. citizen spouse and now want to include your spouse in the title to the house, you might want to consult a tax advisor to avoid any taxable consequences out of this well intended transfer.

#### Estate transfer at death

The new U.S. Tax Act temporarily doubles the amount a U.S. citizen can transfer to his/her heirs from \$5.59 million per person to \$11.18 million per person tax free. That is, at his/her death, U.S. citizen can leave up to \$11.18 million to his/her U.S. citizen heirs without any estate tax.

However, non-U.S. persons "residing" in the U.S. can only transfer up to \$60,000 to his/her heirs tax free. A popular vehicle to avoid this death transfer limit is a Qualified Domestic Trust or QDOT. It allows the decedent's estate to defer tax on assets passing to the surviving spouse.

Whether considering gifting or estate planning to your non-U.S. citizen spouse, you should consult an estate planning attorney to figure the best strategy for you, your spouse and the rest of your family.

*The Perrom Law Office, LLC hopes you celebrate a safe 4<sup>TH</sup> of July and cherish the freedoms we still have as a nation.*

**HAPPY 4<sup>TH</sup> OF JULY!**

*If you would like to find out more about the information contained in this newsletter or to set up a consultation visit with our office, please contact us at [info@perrom.com](mailto:info@perrom.com) or call us at 312.637.9886.*

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