

Federal And Washington Estate Taxes For 2016

By Washington State Estate Planning Lawyer [Per E Oscarsson](#)

The “applicable exclusion amount” is the amount of a deceased person’s estate that passes free of estate tax. This differs from the unlimited marital deduction that applies when one spouse dies and transfers all of his or her interest in property to the surviving spouse. There is an applicable exclusion amount for federal estate tax purposes and an applicable exclusion amount for the state of Washington’s estate tax purposes. Under both federal and Washington law, the applicable exclusion amount is subject to adjustment. For federal estate taxes, the applicable exclusion amount is \$5,450,000 for 2016, a slight increase over the amount for 2015. Washington’s Department of Revenue has determined the state applicable exclusion amount for 2016 to be \$2,079,000, also a slight increase over the amount for 2015.

If you need assistance with your estate planning, contact Per Oscarsson or one of the other attorneys in Beresford Booth’s Estate Planning and Probate Group.

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