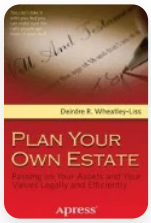
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Plan Your Own Estate

Deirdre R. Wheatley-Liss

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Abstract

Tax law favors married couples, except if your spouse isn’t a US citizen. In that case, the United States is very concerned that your spouse, after your death, will run back to their home country, and it will lose its chance to tax your assets. Your planning needs to focus on understanding and complying with the rules as much as the exceptions and ways to avoid them.

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Notes

1. For more details on the unitrust, flip back to Chapter 17, “Planning Guide for Second Marriages,” where I go over the elements of the unitrust and its benefits in detail.

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