From: Halperin, Alan S <█████████████>
Sent: Sunday, January 1, 2017 2:30 PM
To: jeffrey E.
Subject: Re:

If wife is considered a US citizen, the subsequent tax due at her death is =ue to her estate inclusion. If the wife is not a US citizen, the subsequen= tax is an extension of the predeceased husband's estate. The first scenar=o is due to the QTIP rules and the second scenario is due to the QDOT rules.

Happy new year. Alan

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From: jeffrey E.
Sent: Sunday, January 1, 2017 5:05 AM
To: Halperin, Alan S
Subject:

If i formed a qtip trust with my Virgin Islands wife. &nbs=; when she dies , is it taxed as per her estate or a delayed v=rsion of mine.?   happy new year

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     please note

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