



Minding the Gap: The Mismatch Between Maryland's 2019 Estate Tax Exemption and the New Federal Estate Tax Exemption

PRACTICE AREAS

Estate Planning

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In "Minding the Gap: The Mismatch Between Maryland's 2019 Estate Tax Exemption and the New Federal Estate Tax Exemption," Linda Kotis discusses Maryland's decoupling of its state estate tax exemption from the new federal estate tax exemption and a new state level DSUE. While focusing on Maryland law, the article's proposed strategies to reduce tax liability may also be useful for taxpayers in other states.

To view the article, please [click here](#).

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