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Legislation Increases D.C.'s Estate Tax Exemption to Conform with the Federal Estate Tax

The Fiscal Year 2018 Budget Support Act of 2017 ("Act") will impact a range of tax provisions, including to increase the D.C. estate tax exemption to conform with the federal estate tax exemption. Accordingly, for decedents who pass after December 31, 2017, the D.C. unified credit will match the federal unified credit and an estate tax return will not be required if a decedent's gross estate does not exceed the applicable zero bracket amount in D.C., which will equal the federal estate tax exemption. The Act will take effect on October 1, 2017 following a 30-day period of congressional review and publication in the D.C. Register. See L. 2017, Act 22-130.

View L. 2017, Act 22-130

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