

Estate Tax

The Nebraska estate tax and generation-skipping transfer tax have been repealed for decedents dying or transfers made on or after January 1, 2007. (LB 367)

When to Review Your Estate Plan

The estate plan rules have been in a constant state of flux for the past several years. As a result, regular review should be considered. At a minimum, your estate plan should be reviewed upon:

- A move to another state.
- A significant change in assets (including an inheritance).
- A change in family situation.
- Retirement.
- Law changes or changes to phase-in amounts (which are occurring annually).
- At least every three years.