Estate Tax 2027 Fact Sheet: Exclusion, Rate and Form 706 Dates

The federal figures the IRS published for 2027, with the rule behind each

ITEM	2027 FIGURE	RULE
Estate basic exclusion amount	$15,480,000	Estates of decedents who die during 2027
Annual gift exclusion	$20,000	Per recipient, calendar year 2027
Gifts to a spouse who is not a U.S. citizen	$201,000	Not included in taxable gifts, 2027
Top rate, unified rate schedule	40%	Table A, over $1,000,000
Form 706 due	9 months	After the date of death
Form 4768 extension	6 months	Automatic, extra time to file

- Two spouses: $30,960,000 is our arithmetic (2 x $15,480,000) and needs portability or each spouse using their own exclusion.
- Write the date of death and the Form 706 due date here.
- Ask an estate lawyer or tax professional how this applies to an estate.

My notes

Source: Internal Revenue Service, Rev. Proc. 2026-35 and IR-2026-133 (Nov. 5, 2026); Instructions for Form 706 (07/2026). The $30,960,000 couple total is Fresh Calendars arithmetic (2 x $15,480,000).