

## NON-CITIZEN SPOUSE GIFT TAX ANNUAL EXCLUSION

<b>Year</b>	<b>Limitation</b>
1997-1998	\$100,000
1999	\$101,000
2000	\$103,000
2001	\$106,000
2002	\$110,000
2003	\$112,000
2004	\$114,000

(Information obtained from the IRS)