



b. 美国遗产税

目前，中国还没有像美国一样征收遗产税或者赠予税。当外国公民在美国拥有资产的时候，在他（她）过世的时候将需要缴纳 40%的遗产税，税基是财产的市场价值,免税额为 6 万美元。

劳先生在美国有一处公寓大楼，价值 500 万美元，他个人还持有美国公司股票，价值 2000 万美元。当他过世的时候，他的遗产税预计为 1000 万美元。为了避免美国的遗产税，我们常常会用到外国股份制公司来避免美国的遗产税，这是因为公司是一个无限期存在的实体，无需缴纳遗产税。

但由于美国通过了税负倒置制度，该结构对于 2004 年之后的房地产转移交易不适用，因为境外股份制公司在美国遗产税中被视为是美国资产。

*b. U.S. Estate Tax*

Currently, China does not have an estate or gift tax. However, the U.S. does. If a foreign person individually owns U.S. assets when he or she passes away, the U.S. estate tax is 40% of the fair market value of the assets, and only \$60,000 of assets may be excluded.

Mr. Lao owned an apartment building worth \$5 million. He also individually owned a U.S. corporation worth \$20 million. Should he pass away, the estimated U.S. estate tax is approximately \$10 million. For many years, many planners recommended a foreign corporation will be used to prevent U.S. estate tax. This is because a corporation does not die.

Unfortunately, since the adoption of the U.S. inversion rules this structure most likely does not work for transfers of real estate after 2004, and the foreign corporation will be considered a U.S. asset for estate tax purposes.



中国客户应先设立美国信托，然后再由信托来购买美国房地产，而不是直接购买美国房地产再转到外国公司或直接由外国公司来购买美国房地产。

Rather than purchasing the U.S. real estate and then contributing the property to a foreign corporation or having the foreign corporation purchase the U.S. real estate, the Chinese person should have first formed a U.S. trust, then the U.S. trust should have purchased the U.S. real estate.