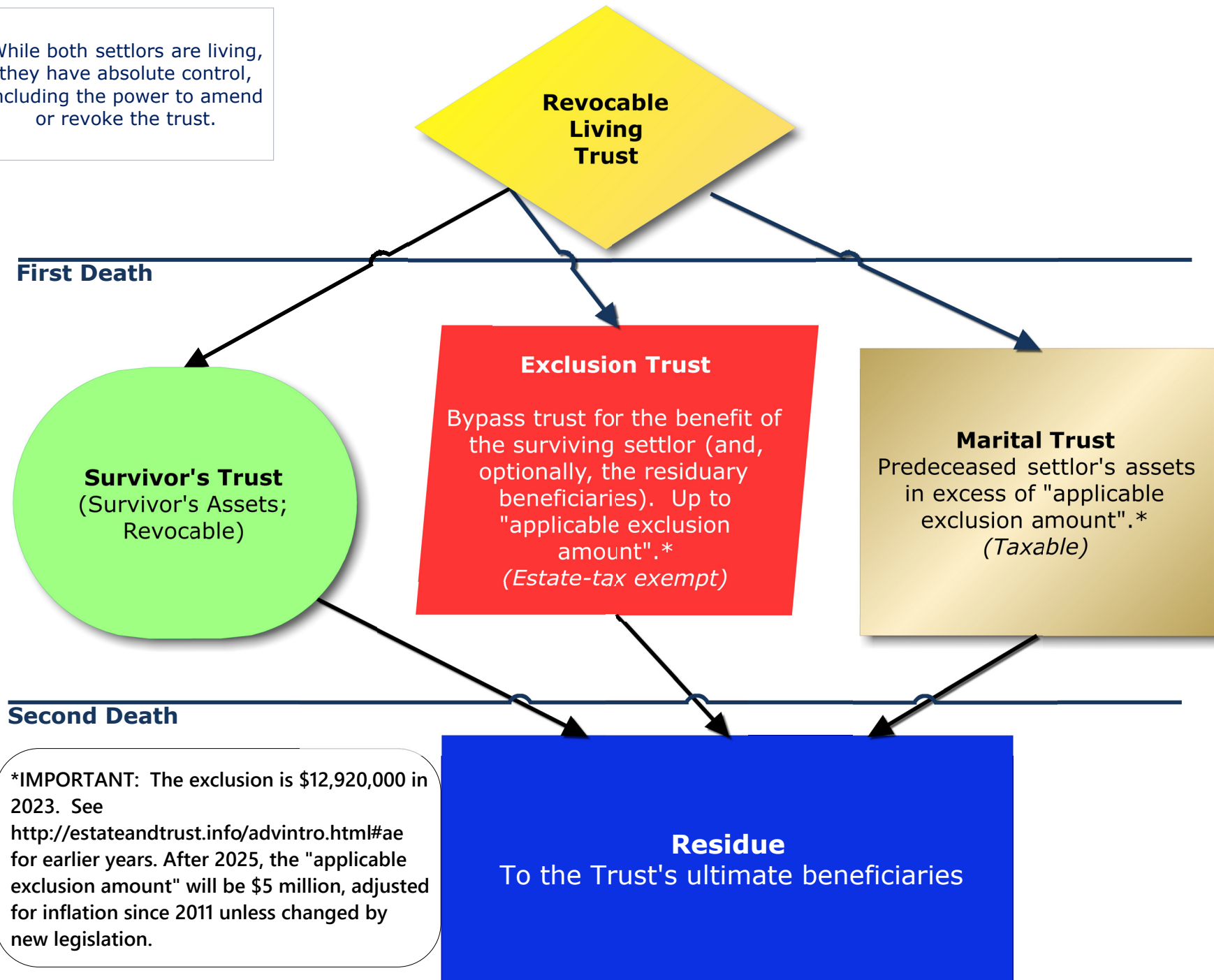


# A/B/C TRUST

While both settlors are living, they have absolute control, including the power to amend or revoke the trust.



**\*IMPORTANT:** The exclusion is \$12,920,000 in 2023. See <http://estateandtrust.info/advintro.html#ae> for earlier years. After 2025, the "applicable exclusion amount" will be \$5 million, adjusted for inflation since 2011 unless changed by new legislation.