

# In the *news*

## New year, new inflation-adjusted numbers and new planning opportunities

To help you and your clients begin this new year prepared, John Hancock's Advanced Markets team remains committed to providing resources you can rely on.

In our popular [Fingertip Tax Guide](#), discover the 2026 lifetime gift and estate tax exemptions — now \$15,000,000 — and the unchanged annual gift tax exclusion of \$19,000, along with many inflation-adjusted figures. Take a look today!

The following materials — also available on our website with no login required — have been recently updated to reflect the 2026 exemptions and exclusions:

- [Because you asked: Estate and gift tax treatment for non-citizens](#)
- [Client guide: Wait-and-see loans](#)
- [Selling guide: Wealthy global citizen market](#)

## Charitable planning after H.R. 1

The H.R. 1 act changed the rules around charitable deductions in 2026, and we have updated the following guides accordingly:

- [Because you asked: Charitable planning with life insurance](#)
- [Client guide: Charitable planning](#)

Additional resources



[John Hancock SalesHub](#)



Advanced Markets



## Key insights from Advanced Markets

### Central Intelligence

Stay informed on important court rulings and legislative updates that can affect our industry. Each month, this publication summarizes topics that can directly impact your business. This issue includes:

- IRS issues guidance for new provisions under H.R. 1
- Appeals Court forecloses Tax Court review of FBAR penalties
- Tax Court finds that surrendered life insurance policies are taxable income
- Eleventh Circuit finds CTA constitutional

**Read the latest**

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