



## Estate Planning Key Numbers

You will find here some key numbers associated with estate planning, as well as the federal estate tax rate schedules for 2010 through 2012, and the tentative schedule for 2013.

	2010	2011
Annual gift exclusion:	\$13,000	\$13,000
Estate tax basic <sup>1</sup> exclusion amount:	\$5,000,000	\$5,000,000 + DSUEA <sup>2</sup>
Gift tax applicable exclusion amount:	\$1,000,000	
Noncitizen spouse annual gift exclusion:	\$134,000	\$136,000
Generation-skipping transfer (GST) tax exemption:	\$5,000,000	\$5,000,000 <sup>3</sup>
Special use valuation limit (qualified real property in decedent's gross estate):	\$1,000,000	\$1,020,000

<sup>1</sup> Formerly called applicable exclusion amount

<sup>2</sup> Deceased spousal unused exclusion amount (new for 2011)

<sup>3</sup> The GST tax exemption is not portable

### 2010 THROUGH 2012 ESTATE TAX RATE SCHEDULE

Taxable Estate	Tentative Tax Equals	Plus	Of Amount Over
0 - \$10,000	\$0	18%	\$0
\$10,000 - \$20,000	\$1,800	20%	\$10,000
\$20,000 - \$40,000	\$3,800	22%	\$20,000
\$40,000 - \$60,000	\$8,200	24%	\$40,000
\$60,000 - \$80,000	\$13,000	26%	\$60,000
\$80,000 - \$100,000	\$18,200	28%	\$80,000
\$100,000 - \$150,000	\$23,800	30%	\$100,000
\$150,000 - \$250,000	\$38,800	32%	\$150,000
\$250,000 - \$500,000	\$70,800	34%	\$250,000
\$500,000 +	\$155,800	35%	\$500,000
<b>Credit shelter amount \$5,000,000</b>	<b>Credit amount \$1,730,800</b>		

Under the sunset provision of The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, the gift and estate and GST tax exemptions referenced above will revert to \$1 million in 2013, and the maximum tax rate will revert to 55%.

## TENTATIVE 2013 ESTATE TAX RATE SCHEDULE

<b>Taxable Estate</b>	<b>Tentative Tax Equals</b>	<b>Plus</b>	<b>Of Amount Over</b>
0 - \$10,000	\$0	18%	\$0
\$10,000 - \$20,000	\$1,800	20%	\$10,000
\$20,000 - \$40,000	\$3,800	22%	\$20,000
\$40,000 - \$60,000	\$8,200	24%	\$40,000
\$60,000 - \$80,000	\$13,000	26%	\$60,000
\$80,000 - \$100,000	\$18,200	28%	\$80,000
\$100,000 - \$150,000	\$23,800	30%	\$100,000
\$150,000 - \$250,000	\$38,800	32%	\$150,000
\$250,000 - \$500,000	\$70,800	34%	\$250,000
\$500,000 - \$750,000	\$155,800	37%	\$500,000
\$750,000 - \$1,000,000	\$248,300	39%	\$750,000
\$1,000,000 - \$1,250,000	\$345,800	41%	\$1,000,000
\$1,250,000 - \$1,500,000	\$448,300	43%	\$1,250,000
\$1,500,000 - \$2,000,000	\$555,800	45%	\$1,500,000
\$2,000,000 - \$2,500,000	\$780,800	49%	\$2,000,000
\$2,500,000 - \$3,000,000	\$1,025,800	50%	\$2,500,000
\$3,000,000 - \$10,000,000	\$1,290,800	55%	\$3,000,000
\$10,000,000 - \$17,184,000	\$5,140,800	60%	\$10,000,000
\$17,184,000 +	\$9,451,200	55%	\$17,184,000
<b>Credit shelter amount \$1,000,000</b>	<b>Credit amount \$345,800</b>		

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