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Estate Planning Key Numbers



You will find here some key numbers associated with estate planning, as well as the federal estate tax rate schedule for 2009 and the tentative federal tax rate schedule for 2011. For 2010, the federal gift tax remains in force, but the estate and generation-skipping transfer taxes are repealed. However, it is likely that Congress will reinstate these taxes, retroactively or otherwise.

	2009	2010
Annual gift exclusion:	\$13,000	\$13,000
Estate tax applicable exclusion amount:	\$3,500,000	N/A
Gift tax applicable exclusion amount:	\$1,000,000	\$1,000,000
Noncitizen spouse annual gift exclusion:	\$133,000	\$134,000
GSTT exemption:	\$3,500,000	N/A
Special use valuation limit (qualified real property in decedent's gross estate):	\$1,000,000	\$1,000,000
Qualified conservation easement exclusion:		
*Dollar cap amount (exclusion of up to 40% of land value)	\$500,000	N/A
IRC Section 6166 estate tax deferral on closely held business		
*Amount used to determine the "2 percent portion" for purposes of calculating interest	\$1,330,000	N/A

2009 Estate Tax Rate Schedule

Taxable Estate	Tentative Tax Equals Base Tax of	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 - \$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 -----	\$555,800	45%	\$1,500,000
2009 credit shelter amount \$3,500,000			2009 credit amount \$1,455,800

Tentative 2011 Estate Tax Rate Schedule

Taxable Estate	Tentative Tax Equals Base Tax of	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 - \$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	53%	\$2,500,000
\$3,000,000 -----	\$1,290,800	55%	\$3,000,000
2011 credit shelter amount \$1,000,000	2011 credit amount \$345,800		
Special range for 5% surtax to phase out the benefit of graduated tax rates			
\$10,000,000 - \$17,184,000	Maximum surtax: 5% x \$17,184,000 = \$359,200	5% surtax means a 60% marginal rate in this range	
Note: These are the tax rates that were in effect prior to enactment of the Economic Growth and Tax Relief Act of 2001 (P.L. 107-16, EGTRRA)			

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