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Estate Planning Key Numbers

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

	2012	2013
Annual gift tax exclusion:	$13,000	$14,000
Gift tax and estate tax basic[1] exclusion amount:	$5,120,000 + DSUEA[2]	$5,250,000 + DSUEA[2]
Noncitizen spouse annual gift tax exclusion:	$139,000	$143,000
Generation-skipping transfer (GST) tax exemption:	$5,120,000[3]	$5,250,000[3]
Special use valuation limit (qualified real property in decedent's gross estate):	$1,040,000	$1,070,000

[1] Formerly called applicable exclusion amount
[2] Deceased spousal unused exclusion amount (for 2011 and later years)
[3] The GST tax exemption is not portable

2012 Gift Tax and Estate Tax Rate Schedule

Taxable Gift/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
Credit shelter amount $5,120,000	**Unified credit amount $1,772,800**		

2013 Gift Tax and Estate Tax Rate Schedule

Taxable Gift/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 - $750,000	$155,800	37%	$500,000
$750,000 - $1,000,000	$248,300	39%	$750,000
$1,000,000 +	$345,800	40%	$1,000,000
Credit shelter amount $5,250,000	**Unified credit amount $2,045,800**		

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