



RALLIS * SEGUNDO, P. A.

John N. Rallis II, CPA
 Shareholder
 4053 Summerwood Avenue
 Orlando, FL 32812
 407-812-8490 ph
 tax@ralliscpa.com
 www.ralliscpa.com

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 2011 and 2012, and the tentative schedule for 2013.



	2011	2012
Annual gift exclusion:	\$13,000	\$13,000
Estate tax basic ¹ exclusion amount:	\$5,000,000 + DSUEA ²	\$5,120,000 + DSUEA ²
Noncitizen spouse annual gift exclusion:	\$136,000	\$139,000
Generation-skipping transfer (GST) tax exemption:	\$5,000,000	\$5,120,000 ³
Special use valuation limit (qualified real property in decedent's gross estate):	\$1,020,000	\$1,040,000

¹ Formerly called applicable exclusion amount

² Deceased spousal unused exclusion amount (for 2011 and 2012 only)

³ The GST tax exemption is not portable

2011 and 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
Credit shelter amount is \$5,000,000 in 2011, \$5,120,000 in 2012	Credit amount is \$1,730,800 in 2011, \$1,772,800 in 2012		

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

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 - \$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
Credit shelter amount \$1,000,000	Credit amount \$345,800		

IMPORTANT DISCLOSURES

Broadridge Investor Communication Solutions, Inc. does not provide investment, tax, or legal advice. The information presented here is not specific to any individual's personal circumstances.

To the extent that this material concerns tax matters, it is not intended or written to be used, and cannot be used, by a taxpayer for the purpose of avoiding penalties that may be imposed by law. Each taxpayer should seek independent advice from a tax professional based on his or her individual circumstances.

These materials are provided for general information and educational purposes based upon publicly available information from sources believed to be reliable—we cannot assure the accuracy or completeness of these materials. The information in these materials may change at any time and without notice.