

## 2008 & 2009 FIGURES

ESTATE PLANNING	2008	2009
Annual Gift Tax Exclusion	\$12,000	\$13,000
Annual Gift Tax Exclusion to a Noncitizen Spouse	\$128,000	\$133,000
Applicable Exclusion Amount:		
• Gift Tax	\$1,000,000	\$1,000,000
• Estate Tax	\$2,000,000	\$3,500,000
Applicable Credit Amount:		
• Gift Tax Credit Equivalent	\$345,800	\$345,800
• Estate Tax Credit Equivalent	\$780,800	\$1,455,800
Maximum Estate and Gift Tax Rate	45%	45%
GSTT Exclusion Amount	\$2,000,000	\$3,500,000
Estate Installments (Section 6166)	\$1,280,000	\$1,330,000
Special Use Valuation (Section 2032A)	\$960,000	\$1,000,000

## INCOME TAX RATE SCHEDULE FOR ESTATES AND TRUSTS (2009)

If taxable income is:	The tax is:
Not over \$2,300	<b>15%</b> of taxable income
Over \$2,300 but not over \$5,350	\$345 plus <b>25%</b> of the excess of such amount over \$2,300
Over \$5,350 but not over \$8,200	\$1,107.50 plus <b>28%</b> of the excess of such amount over \$5,350
Over \$8,200 but not over \$11,150	\$1,905.50 plus <b>33%</b> of the excess of such amount over \$8,200
Over \$11,150	\$2,879 plus <b>35%</b> of the excess of such amount over \$11,150



YOUR MONEY EDUCATION RESOURCE.™

**Money Education**  
[www.money-education.com](http://www.money-education.com)  
**888-295-6023**