

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



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