



RIGHTPATH™

Investments & Financial Planning, Inc.

2010 Key Numbers: Estate Planning

Winter 2010

Whether you are an estate trustee or a recent beneficiary, you will want to know how tax rates break down and what certain limits are. Of course, things continue to change for 2011, so stay tuned!

Estate Planning	2008	2009	2010
Annual gift exclusion:	\$12,000	\$13,000	\$13,000
Estate tax applicable exclusion amount:	\$2,000,000	\$3,500,000	N/A ²
Gift tax applicable exclusion amount:	\$1,000,000	\$1,000,000	\$1,000,000
Noncitizen spouse annual gift exclusion:	\$128,000	\$133,000	\$134,000
GSTT exemption:	\$2,000,000	\$3,500,000	N/A ²
Special use valuation limit (qualified real property in decedent's gross estate):	\$960,000	\$1,000,000	\$1,000,000
Qualified conservation easement exclusion:			
*Dollar cap amount (exclusion of up to 40% of land value)	\$500,000	\$500,000	N/A ²
Qualified funeral trusts:			
*Maximum contribution to a qualified funeral trust (aggregate contribution limit)	\$9,000	N/A ¹	N/A ¹

2007 and 2008 Estate Tax Rate Schedule

Taxable Estate	Base Tax	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

2007 and 2008 credit shelter amount \$2,000,000

2007/2008 credit amount \$780,800

2009 Estate Tax Rate Schedule

Taxable Estate	Base Tax	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
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\$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

¹ Dollar limit repealed for tax years beginning after August 29, 2008

² Assumes no additional action by Congress

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