

2012 ESTATE PLANNING LIMITS

	<u>2011</u>	<u>2012</u>
Annual Gift Tax Exclusion	\$ 13,000.00	\$ 13,000.00
Annual Gift Tax Exclusion – Noncitizen Spouse	136,000.00	139,000.00
Applicable Exclusion Amount – Gift Tax	5,000,000.00	5,120,000.00*
Applicable Exclusion Amount – Estate Tax	5,000,000.00	5,120,000.00*
Applicable Credit Amount – Gift Tax	1,730,800.00	1,772,800.00
Applicable Credit Amount – Estate Tax	1,730,800.00	1,772,800.00
Maximum Estate/Gift Tax Rate	35%	35%
GSTT Exclusion Amount	5,000,000.00	5,120,000.00*
Special Use Valuation (Sec 2032A)	\$1,020,000.00	\$1,040,000.00

* Absent new legislation, these amounts will revert to \$1,000,000.00 on January 1, 2013.