

# Unified Federal Estate and Gift Tax Rates

If the amount is: Over (1)	But not over (2)	Tax on (1)	Rate on Excess (1)
0	10,000.00	0	18
10,000.00	20,000.00	1,800.00	20
20,000.00	40,000.00	3,800.00	22
40,000.00	60,000.00	8,200.00	24
60,000.00	80,000.00	13,000.00	26
80,000.00	100,000.00	18,200.00	28
100,000.00	150,000.00	23,800.00	30
150,000.00	250,000.00	38,800.00	32
250,000.00	500,000.00	70,800.00	34
500,000.00	750,000.00	155,800.00	37
750,000.00	1,000,000.00	248,300.00	39
1,000,000.00	1,250,000.00	345,800.00	41
1,250,000.00	1,500,000.00	448,300.00	43
1,500,000.00	2,000,000.00	555,800.00	45
2,000,000.00	2,500,000.00	780,800.00	49
2,500,000.00	3,000,000.00	1,025,800.00	53
3,000,000.00	and above	1,290,800.00	55

## Estimated Estate Tax Liability

Line 1 - Enter Net Worth \$ \_\_\_\_\_

Line 2 - Add In Face Value - Life Insurance \$ \_\_\_\_\_

**Total** \$ \_\_\_\_\_

Line 3 - Add In Any Potential Inheritance \$ \_\_\_\_\_

**Total** \$ \_\_\_\_\_

Line 4 - Subtract \$1,500,000 -1,500,000.00

**Total** \$ \_\_\_\_\_

Line 5 - If Line 4 Greater Than Zero  
Subtract Tax From Above Table \$ \_\_\_\_\_

Line 6 - What's Left for Heirs \$ \_\_\_\_\_