

Ambrecht Associates
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Inflation Adjustments under Taxpayer Relief Act of 1997, and EGTRRA of 2001

Year	Annual Exclusion (\$1,000 for each 10% CPI)	Annual Exclusion for Gifts to Non-Citizen Spouse	1997 Act Applicable Credit Amount	1997 Act Applicable Exclusion Amount	2001 Act Estate Tax Exemption	2001 Act Gift Tax Exemption	2001 Act GST Exemption (2004-2010 is equal to Estate tax Exemption)	1997 Act GST Exemption (\$10,000 for each 1% CPI)	\$6166 2% Int. Amount [§6601(j)] (\$10,000 of asset value for each 1% CPI) [Note: the 2% interest is applied to the following number plus the applicable credit amount]		\$2032A Amount of Aggregate Decrease in Value of Property (\$10,000 for each 1-1/3% CPI)	Top Gift Tax Rate	Top Estate and GST Tax Rate	Allowable State Death Tax Credit	2001 Act Estate Tax Unified Credit Amount
									Asset Value	Tax Amount					
1997 & Prior	\$ 10,000	\$ 100,000	\$ 192,800	\$ 600,000				\$ 1,000,000		\$153,000 at 4%	\$ 750,000				
1998	10,000	100,000	202,050	625,000				1,000,000	\$1,000,000	\$337,200	750,000				
1999	10,000	101,000	211,300	650,000				1,010,000	\$1,010,000		760,000				
2000	10,000	103,000	220,550	675,000				1,030,000	1,030,000		770,000				
2001	10,000	106,000	220,550	675,000	675,000	675,000	* 1,060,000	1,060,000	1,060,000		800,000	55%	55%	100%	220,550
2002	11,000	110,000	229,800	700,000	1,000,000	1,000,000	* 1,100,000	1,100,000	1,100,000		820,000	50%	50%	75%	345,800
2003	11,000	112,000	229,800	700,000	1,000,000	1,000,000	1,120,000	1,120,000	1,120,000		840,000	49%	49%	50%	345,800
2004	11,000	114,000	287,300	850,000	1,500,000	1,000,000	1,500,000	1,140,000	1,140,000		850,000	48%	48%	25%	555,800
2005	11,000	117,000	326,300	950,000	1,500,000	1,000,000	1,500,000	1,170,000	1,170,000	539,900	870,000	47%	47%	None	555,800
2006	12,000	120,000	345,800	1,000,000	2,000,000	1,000,000	2,000,000	1,200,000	1,200,000	552,000	900,000	46%	46%	None	780,800
2007	12,000	125,000	345,800	1,000,000	2,000,000	1,000,000	2,000,000	1,250,000	1,250,000		940,000	45%	45%	None	780,800
2008	12,000	128,000	345,800	1,000,000	2,000,000	1,000,000	2,000,000	1,280,000	1,280,000		960,000	45%	45%	None	780,800
2009	13,000	133,000	345,800	1,000,000	3,500,000	1,000,000	3,500,000	1,330,000	1,330,000		1,000,000	45%	45%	None	1,455,800
2010	13,000	134,000	345,800	1,000,000	Repealed	1,000,000	Repealed	1,340,000	1,340,000		1,000,000	35%	Repealed	N/A	None
2011	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2012	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2013	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2014	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2015	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2016	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2017	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2018	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2019	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800
2020	13,000	134,000	345,800	1,000,000		1,000,000		1,340,000	1,340,000		1,000,000	55%	55%	100%	192,800

* plus future inflation adjustments (green shaded area)

grey shaded area -- will not apply (see adjoining column)