



**Chlebina Capital Management, LLC**

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**CHLEBINA CAPITAL**

# Estate Planning Key Numbers



You will find here some key numbers associated with estate planning, as well as the federal gift tax and estate tax rate schedules for 2017 and 2018.

	2017	2018
Annual gift tax exclusion:	\$14,000	\$15,000
Gift tax and estate tax applicable exclusion amount:	\$5,490,000 <sup>1</sup> + DSUEA <sup>2</sup>	\$11,200,000 <sup>1</sup> + DSUEA <sup>2</sup>
Noncitizen spouse annual gift tax exclusion:	\$149,000	\$152,000
Generation-skipping transfer (GST) tax exemption:	\$5,490,000 <sup>3</sup>	\$11,200,000 <sup>3</sup>
GST tax rate	40%	40%
Special use valuation limit (qualified real property in decedent's gross estate):	\$1,120,000	\$1,140,000

- 1 The basic exclusion amount. The 2018 amount may be adjusted by the IRS.
- 2 Deceased spousal unused exclusion amount (for 2011 and later years)
- 3 The GST tax exemption is not portable. The 2018 amount may be adjusted by the IRS.

**2017 and 2018 Gift Tax and Estate Tax Rate Schedule**

Taxable Gift/Estate	Tentative Tax Equals	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 +	\$345,800	40%	\$1,000,000
<b>Credit shelter amount: \$5,490,000 in 2017, \$11,200,000 in 2018<sup>4</sup></b>	<b>Unified credit amount: \$2,141,800 in 2017, \$4,425,800 in 2018<sup>4</sup></b>		

<sup>4</sup> The 2018 amount may be adjusted by the IRS.

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**IMPORTANT DISCLOSURES**

Securities offered through Securities Service Network, LLC., Member FINRA/SIPC. Fee-based advisory services are offered through Chlebina Capital Management, LLC., a registered investment advisor.