

Estimated Federal Estate Tax Liability at Married Taxpayer's Age 90 - \$30MM Exemption

Assumptions:

Current Exemption Amount: \$ 30,000,000
 Growth/ Appreciation Rate of Net Estate: 4.00% (No value-realizing events such as inheritances or gifts from others).
 Exemption Inflation Rate: 2.57% (The historical 20-year annual average)

Younger Spouse's Age	Years to Younger Spouse's Age 90	Current Net Estate Value																	
		\$	10,000,000	\$	15,000,000	\$	20,000,000	\$	25,000,000	\$	30,000,000	\$	35,000,000	\$	40,000,000	\$	45,000,000	\$	50,000,000
		Estate Tax Liability - Younger Spouse Survives to Age 90																	
45	45	\$	-	\$	-	\$	10,079,160	\$	21,761,511	\$	33,443,863	\$	45,126,214	\$	56,808,565	\$	68,490,917	\$	80,173,268
46	44		-		-		9,200,186		20,433,216		31,666,246		42,899,276		54,132,306		65,365,337		76,598,367
47	43		-		-		8,367,329		19,168,319		29,969,310		40,770,300		51,571,291		62,372,281		73,173,272
48	42		-		-		7,578,507		17,964,075		28,349,642		38,735,210		49,120,778		59,506,346		69,891,914
49	41		-		-		6,831,725		16,817,848		26,803,971		36,790,094		46,776,217		56,762,340		66,748,463
50	40		-		-		6,125,074		15,727,115		25,329,156		34,931,198		44,533,239		54,135,280		63,737,321
51	39		-		-		5,456,724		14,689,456		23,922,188		33,154,920		42,387,652		51,620,384		60,853,116
52	38		-		-		4,824,923		13,702,550		22,580,177		31,457,804		40,335,431		49,213,058		58,090,685
53	37		-		-		4,227,994		12,764,174		21,300,354		29,836,533		38,372,713		46,908,893		55,445,072
54	36		-		-		3,664,331		11,872,196		20,080,061		28,287,926		36,495,791		44,703,657		52,911,522
55	35		-		-		3,132,396		11,024,574		18,916,752		26,808,930		34,701,108		42,593,286		50,485,464
56	34		-		-		2,630,717		10,219,349		17,807,982		25,396,615		32,985,247		40,573,880		48,162,513
57	33		-		-		2,157,884		9,454,646		16,751,409		24,048,171		31,344,933		38,641,695		45,938,457
58	32		-		-		1,712,550		8,728,667		15,744,785		22,760,902		29,777,020		36,793,137		43,809,255
59	31		-		-		1,293,422		8,039,689		14,785,956		21,532,223		28,278,490		35,024,756		41,771,023
60	30		-		-		899,267		7,386,062		13,872,857		20,359,652		26,846,447		33,333,242		39,820,037
61	29		-		-		528,900		6,766,203		13,003,506		19,240,809		25,478,112		31,715,415		37,952,717
62	28		-		-		181,192		6,178,598		12,176,005		18,173,412		24,170,818		30,168,225		36,165,632
63	27		-		-		-		5,621,797		11,388,534		17,155,271		22,922,008		28,688,745		34,455,482
64	26		-		-		-		5,094,407		10,639,347		16,184,286		21,729,226		27,274,165		32,819,105
65	25		-		-		-		4,595,098		9,926,771		15,258,444		20,590,116		25,921,789		31,253,462
66	24		-		-		-		4,122,595		9,249,204		14,375,812		19,502,420		24,629,029		29,755,637
67	23		-		-		-		3,675,676		8,605,107		13,534,538		18,463,969		23,393,400		28,322,832
68	22		-		-		-		3,253,171		7,993,009		12,732,846		17,472,684		22,212,522		26,952,359
69	21		-		-		-		2,853,961		7,411,497		11,969,033		16,526,569		21,084,105		25,641,641
70	20		-		-		-		2,476,972		6,859,218		11,241,464		15,623,711		20,005,957		24,388,203
71	19		-		-		-		2,121,178		6,334,876		10,548,575		14,762,273		18,975,971		23,189,670
72	18		-		-		-		1,785,596		5,837,230		9,888,863		13,940,496		17,992,129		22,043,762
73	17		-		-		-		1,469,286		5,365,087		9,260,888		13,156,689		17,052,490		20,948,291
74	16		-		-		-		1,171,346		4,917,309		8,663,271		12,409,234		16,155,196		19,901,159
75	15		-		-		-		890,915		4,492,802		8,094,689		11,696,576		15,298,463		18,900,350
76	14		-		-		-		627,167		4,090,520		7,553,873		11,017,225		14,480,578		17,943,931
77	13		-		-		-		379,313		3,709,460		7,039,607		10,369,754		13,699,901		17,030,048
78	12		-		-		-		146,598		3,348,662		6,550,727		9,752,791		12,954,856		16,156,920
79	11		-		-		-		-		3,007,207		6,086,115		9,165,023		12,243,931		15,322,839
80	10		-		-		-		-		2,684,212		5,644,701		8,605,190		11,565,678		14,526,167
81	9		-		-		-		-		2,378,836		5,225,460		8,072,083		10,918,707		13,765,331
82	8		-		-		-		-		2,090,270		4,827,408		7,564,546		10,301,684		13,038,822
83	7		-		-		-		-		1,817,740		4,449,603		7,081,467		9,713,331		12,345,194
84	6		-		-		-		-		1,560,506		4,091,144		6,621,782		9,152,420		11,683,058
85	5		-		-		-		-		1,317,860		3,751,165		6,184,471		8,617,777		11,051,083

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