

Estimated Federal Estate Tax Liability at a Single Taxpayer's Age 90 - \$15MM Exemption

Assumptions:

Current Exemption Amount: \$ 15,000,000
 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)

		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
Age	Years to Age 90	Estate Tax Liability at Age 90																	
45	45	\$	5,039,580	\$	16,721,931	\$	28,404,283	\$	40,086,634	\$	51,768,985	\$	63,451,337	\$	75,133,688	\$	86,816,039	\$	98,498,391
46	44		4,600,093		15,833,123		27,066,153		38,299,183		49,532,214		60,765,244		71,998,274		83,231,304		94,464,334
47	43		4,183,664		14,984,655		25,785,645		36,586,636		47,387,627		58,188,617		68,989,608		79,790,598		90,591,589
48	42		3,789,253		14,174,821		24,560,389		34,945,957		45,331,525		55,717,092		66,102,660		76,488,228		86,873,796
49	41		3,415,863		13,401,985		23,388,108		33,374,231		43,360,354		53,346,477		63,332,600		73,318,723		83,304,846
50	40		3,062,537		12,664,578		22,266,619		31,868,661		41,470,702		51,072,743		60,674,785		70,276,826		79,878,867
51	39		2,728,362		11,961,094		21,193,826		30,426,558		39,659,290		48,892,022		58,124,754		67,357,486		76,590,218
52	38		2,412,462		11,290,088		20,167,715		29,045,342		37,922,969		46,800,596		55,678,223		64,555,850		73,433,477
53	37		2,113,997		10,650,177		19,186,357		27,722,536		36,258,716		44,794,896		53,331,075		61,867,255		70,403,435
54	36		1,832,165		10,040,031		18,247,896		26,455,761		34,663,626		42,871,491		51,079,356		59,287,221		67,495,086
55	35		1,566,198		9,458,376		17,350,554		25,242,732		33,134,910		41,027,088		48,919,266		56,811,444		64,703,622
56	34		1,315,358		8,903,991		16,492,624		24,081,256		31,669,889		39,258,522		46,847,154		54,435,787		62,024,420
57	33		1,078,942		8,375,704		15,672,466		22,969,229		30,265,991		37,562,753		44,859,515		52,156,277		59,453,040
58	32		856,275		7,872,392		14,888,510		21,904,627		28,920,745		35,936,862		42,952,980		49,969,097		56,985,215
59	31		646,711		7,392,978		14,139,245		20,885,512		27,631,778		34,378,045		41,124,312		47,870,579		54,616,846
60	30		449,633		6,936,428		13,423,223		19,910,018		26,396,813		32,883,608		39,370,403		45,857,198		52,343,993
61	29		264,450		6,501,753		12,739,056		18,976,359		25,213,662		31,450,965		37,688,267		43,925,570		50,162,873
62	28		90,596		6,088,003		12,085,409		18,082,816		24,080,222		30,077,629		36,075,036		42,072,442		48,069,849
63	27		-		5,694,267		11,461,004		17,227,741		22,994,478		28,761,215		34,527,953		40,294,690		46,061,427
64	26		-		5,319,673		10,864,613		16,409,552		21,954,492		27,499,432		33,044,371		38,589,311		44,134,250
65	25		-		4,963,386		10,295,058		15,626,731		20,958,404		26,290,076		31,621,749		36,953,422		42,285,094
66	24		-		4,624,602		9,751,210		14,877,818		20,004,427		25,131,035		30,257,643		35,384,252		40,510,860
67	23		-		4,302,554		9,231,985		14,161,416		19,090,847		24,020,278		28,949,709		33,879,140		38,808,571
68	22		-		3,996,504		8,736,342		13,476,180		18,216,017		22,955,855		27,695,692		32,435,530		37,175,367
69	21		-		3,705,748		8,263,284		12,820,821		17,378,357		21,935,893		26,493,429		31,050,965		35,608,501
70	20		-		3,429,609		7,811,855		12,194,102		16,576,348		20,958,594		25,340,840		29,723,087		34,105,333
71	19		-		3,167,438		7,381,137		11,594,835		15,808,533		20,022,232		24,235,930		28,449,628		32,663,327
72	18		-		2,918,615		6,970,248		11,021,881		15,073,514		19,125,147		23,176,780		27,228,413		31,280,046
73	17		-		2,682,544		6,578,345		10,474,146		14,369,946		18,265,747		22,161,548		26,057,349		29,953,150
74	16		-		2,458,654		6,204,617		9,950,579		13,696,542		17,442,504		21,188,467		24,934,429		28,680,392
75	15		-		2,246,401		5,848,288		9,450,175		13,052,062		16,653,949		20,255,836		23,857,723		27,459,610
76	14		-		2,045,260		5,508,613		8,971,966		12,435,319		15,898,671		19,362,024		22,825,377		26,288,730
77	13		-		1,854,730		5,184,877		8,515,024		11,845,171		15,175,318		18,505,465		21,835,612		25,165,759
78	12		-		1,674,331		4,876,396		8,078,460		11,280,524		14,482,589		17,684,653		20,886,718		24,088,782
79	11		-		1,503,603		4,582,511		7,661,420		10,740,328		13,819,236		16,898,144		19,977,052		23,055,960
80	10		-		1,342,106		4,302,595		7,263,083		10,223,572		13,184,061		16,144,549		19,105,038		22,065,526
81	9		-		1,189,418		4,036,042		6,882,665		9,729,289		12,575,913		15,422,536		18,269,160		21,115,783
82	8		-		1,045,135		3,782,273		6,519,411		9,256,549		11,993,687		14,730,825		17,467,963		20,205,102
83	7		-		908,870		3,540,734		6,172,597		8,804,461		11,436,324		14,068,188		16,700,051		19,331,915
84	6		-		780,253		3,310,891		5,841,529		8,372,167		10,902,805		13,433,443		15,964,081		18,494,719
85	5		-		658,930		3,092,236		5,525,541		7,958,847		10,392,153		12,825,459		15,258,765		17,692,070