


**Select Portfolio Management, Inc.**

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**SELECT PORTFOLIO  
MANAGEMENT, INC.**  
Integrated Wealth Management  
A Registered Investment Advisor

## Estate Planning Key Numbers



You will find here some key numbers associated with estate planning, as well as the 2007, 2008, and 2009 estate tax rate schedules.

	2007	2008
<b>Annual gift exclusion:</b>	\$12,000	\$12,000
<b>Estate tax applicable exclusion amount:</b>	\$2,000,000	\$2,000,000
<b>Gift tax applicable exclusion amount:</b>	\$1,000,000	\$1,000,000
<b>Noncitizen spouse annual gift exclusion:</b>	\$125,000	\$128,000
<b>GSTT exemption:</b>	\$2,000,000	\$2,000,000
<b>Special use valuation limit (qualified real property in decedent's gross estate):</b>	\$940,000	\$960,000
<b>Qualified conservation easement exclusion:</b>		
*Dollar cap amount (exclusion of up to 40% of land value)	\$500,000	\$500,000
<b>Qualified funeral trusts:</b>		
*Maximum contribution to a qualified funeral trust (aggregate contribution limit)	\$8,800	\$9,000

### 2007 and 2008 Estate Tax Rate Schedule

Taxable Estate	Tentative Tax Equals Base Tax of	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 - \$1,250,000	\$345,800	41%	\$1,000,000
\$1,250,000 - \$1,500,000	\$448,300	43%	\$1,250,000
\$1,500,000 -----	\$555,800	45%	\$1,500,000
<b>2007 and 2008 credit shelter amount \$2,000,000</b>	<b>2007 and 2008 credit amount \$780,800</b>		

**2009 Estate Tax Rate Schedule**

<b>Taxable Estate</b>	<b>Tentative Tax Equals Base Tax of</b>	<b>Plus</b>	<b>Of Amount Over</b>
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
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\$750,000 - \$1,000,000	\$248,300	39%	\$750,000
\$1,000,000 - \$1,250,000	\$345,800	41%	\$1,000,000
\$1,250,000 - \$1,500,000	\$448,300	43%	\$1,250,000
\$1,500,000 -----	\$555,800	45%	\$1,500,000
<b>2009 credit shelter amount \$3,500,000</b>	<b>2009 credit amount \$1,455,800</b>		

**Disclosure Information -- Important -- Please Review**

This material does not constitute the rendering of investment, legal, tax or insurance advice or services. It is intended for informational use only and is not a substitute for investment, legal, tax, and insurance advice.

State, national and international laws vary, as do individual circumstances; so always consult a qualified investment advisor, attorney, CPA, or insurance agent on all investment, legal, tax, or insurance matters.

The effectiveness of any of the strategies described will depend on your individual situation and on a number of other factors. After reviewing your personal situation, we may recommend that you not use any strategy in this document but instead consider various other strategies available through our practice.

Please feel free to contact me to discuss your particular situation.

Securities offered through Securities Equity Group, Member FINRA, SIPC & MSRB

David M. Jones is a Registered Representative. CA Insurance # 0E65326