



**Alamo**  
**BUYERS.com**

WE PAY CASH FOR REAL  
ESTATE & REAL ESTATE NOTES  
(210) 401-9300

MAXIMUM IRS NO TAX DUE ESTATE VALUES

Year of death	Combined gross assets and prior taxable gifts	Top Estate Tax Rate
1942-1976	\$ 60,000.00	77%
1977	\$ 120,000.00	70%
1978	\$ 134,000.00	70%
1979	\$ 147,000.00	70%
1980	\$ 161,000.00	70%
1981	\$ 175,000.00	70%
1982	\$ 225,000.00	65%
1983	\$ 275,000.00	60%
1984	\$ 325,000.00	55%
1985	\$ 400,000.00	55%
1986	\$ 500,000.00	55%
1987-1997	\$ 600,000.00	55%
1998	\$ 625,000.00	55%
1999	\$ 650,000.00	55%
2000-2001	\$ 675,000.00	55%
2002	\$ 1,000,000.00	50%
2003	\$ 1,000,000.00	49%
2004	\$ 1,500,000.00	48%
2005	\$ 1,500,000.00	47%
2006	\$ 2,000,000.00	46%
2007-2008	\$ 2,000,000.00	45%
2009	\$ 3,500,000.00	45%
2010	\$ 5,000,000.00	35% or 0%, see special rules
2011	\$ 5,000,000.00	35%
2012	\$ 5,120,000.00	35%

2013	\$ 5,250,000.00	40%
2014	\$ 5,340,000.00	40%
2015	\$ 5,430,000.00	40%
2016	\$ 5,450,000.00	0%

Beginning January 1, 2011, estates of decedents survived by a spouse may elect to pass any of the decedent's unused exemption to the surviving spouse. This election is made on a timely filed estate tax return for the decedent with a surviving spouse. Note that simplified valuation provisions apply for those estates without a filing requirement absent the portability election.

**\*Note: There are special rules for decedents dying in 2010**

***\*\*The above information should not be considered to be legal advice.  
Please seek legal counsel before relying on any of the above data.  
If any of the information above is found to be wrong please feel free  
to email corrections to [info@alamobuyers.com](mailto:info@alamobuyers.com)***

**WE BUY YOUR PROBLEMS**

**(210) 401-9300**