

2011 Federal Tax Rates

<u>Tax Rate</u>	<u>Single Filers</u>	<u>Married Filing Jointly</u>	<u>Married Filing Separately</u>	<u>Head of Household</u>
10%	Up to \$8,500	Up to \$17,000	Up to \$8,500	Up to \$12,150
15%	\$8,501 - 34,500	\$17,001 - 69,000	\$8,501 - 34,500	\$12,151 - 46,250
25%	\$34,501 - 83,600	\$69,001 - 139,350	\$34,501 - 69,675	\$46,251 - 119,400
28%	\$83,601 - 174,400	\$139,351 - 212,300	\$69,675 - 106,150	\$119,401 - 193,350
33%	\$174,401 - 379,150	\$212,301 - 379,150	\$106,151 - 189,575	\$193,351 - 379,150
35%	\$379,151 or more	\$379,151 or more	\$189,576 or more	\$379,151 or more

2011 - 2013 Estate Tax Exemption and Rate

<u>Year of Death</u>	<u>Estate Tax Exemption</u>	<u>Maximum Rate on Estate Greater Than Exemption</u>
2011	\$5,000,000	35%
2012	\$5,000,000	35%
2013	\$1,000,000	55%

Annual Gift Tax Exclusion

<u>Year Gift Made</u>	<u>Excluded Amount From Tax</u>
2011	\$13,000

Generation-Skipping Transfer Tax

<u>Year of Transfer</u>	<u>Excluded Amount From Tax</u>
2011	\$5,000,000
2012	\$5,000,000
2013	\$1,000,000

Annual Exclusion for Non-Resident Aliens in 2011

<u>Type of Gift</u>	<u>Exemption</u>
Annual exclusion Gifts to person other than Spouse	\$13,000
Annual Gifts to Citizen Spouse	Unlimited
Annual Gifts to Non-Citizen Spouse	\$136,000

Long-Term Capital Gains Rate

<u>Year of Sale</u>	<u>Maximum Tax Rate</u>
2011	15%
2012	15%
2013	20%