

Estimated Estate Tax Liability at Single Taxpayer's Age 90 - Exemption Sunsets on 12/31/2025

Assumptions:

Current Exemption Amount: \$ 13,990,000

Growth/ Appreciation Rate of Net Estate: 4.00%

Exemption Inflation Rate: 2.57% (The historical 20-year annual average)

Exemption "sunsets" on 12/31/2025 according to current tax law.

No value-realizing events (such as inheritances or gifts from others).

		Current Net Estate Value																	
		\$	10,000,000	\$	20,000,000	\$	30,000,000	\$	40,000,000	\$	50,000,000	\$	60,000,000	\$	70,000,000	\$	80,000,000	\$	90,000,000
Age	Years to Age 90	Estate Tax Liability - Death at Taxpayer's Age 90 - Lifetime Exemption "Sunsets" on 12/31/2025																	
45	45	\$	15,033,207	\$	38,397,909	\$	61,762,612	\$	85,127,315	\$	108,492,017	\$	131,856,720	\$	155,221,423	\$	178,586,126	\$	201,950,828
46	44		14,343,319		36,809,379		59,275,439		81,741,500		104,207,560		126,673,620		149,139,681		171,605,741		194,071,801
47	43		13,682,763		35,284,744		56,886,725		78,488,707		100,090,688		121,692,669		143,294,650		164,896,631		186,498,612
48	42		13,050,342		33,821,478		54,592,614		75,363,749		96,134,885		116,906,020		137,677,156		158,448,292		179,219,427
49	41		12,444,905		32,417,151		52,389,397		72,361,643		92,333,888		112,306,134		132,278,380		152,250,626		172,222,872
50	40		11,865,347		31,069,430		50,273,512		69,477,595		88,681,677		107,885,760		127,089,842		146,293,925		165,498,007
51	39		11,310,609		29,776,072		48,241,536		66,707,000		85,172,464		103,637,928		122,103,392		140,568,856		159,034,320
52	38		10,779,671		28,534,925		46,290,178		64,045,432		81,800,686		99,555,940		117,311,194		135,066,447		152,821,701
53	37		10,271,557		27,343,916		44,416,276		61,488,635		78,560,995		95,633,354		112,705,714		129,778,073		146,850,432
54	36		9,785,329		26,201,059		42,616,790		59,032,520		75,448,250		91,863,980		108,279,710		124,695,441		141,111,171
55	35		9,320,087		25,104,443		40,888,799		56,673,155		72,457,511		88,241,867		104,026,223		119,810,578		135,594,934
56	34		8,874,965		24,052,231		39,229,496		54,406,761		69,584,027		84,761,292		99,938,557		115,115,823		130,293,088
57	33		8,449,135		23,042,659		37,636,184		52,229,708		66,823,233		81,416,757		96,010,281		110,603,806		125,197,330
58	32		8,041,800		22,074,035		36,106,270		50,138,505		64,170,740		78,202,975		92,235,210		106,267,445		120,299,680
59	31		7,652,195		21,144,729		34,637,262		48,129,796		61,622,330		75,114,863		88,607,397		102,099,931		115,592,464
60	30		7,279,587		20,253,177		33,226,767		46,200,358		59,173,948		72,147,538		85,121,128		98,094,718		111,068,308
61	29		6,923,272		19,397,878		31,872,484		44,347,090		56,821,696		69,296,301		81,770,907		94,245,513		106,720,119
62	28		6,582,574		18,577,388		30,572,201		42,567,014		54,561,828		66,556,641		78,551,454		90,546,267		102,541,081
63	27		6,256,845		17,790,319		29,323,793		40,857,268		52,390,742		63,924,216		75,457,691		86,991,165		98,524,639
64	26		5,945,461		17,035,340		28,125,219		39,215,099		50,304,978		61,394,857		72,484,736		83,574,615		94,664,494
65	25		5,647,826		16,311,172		26,974,517		37,637,862		48,301,208		58,964,553		69,627,898		80,291,244		90,954,589
66	24		5,363,367		15,616,583		25,869,800		36,123,017		46,376,233		56,629,450		66,882,667		77,135,883		87,389,100
67	23		5,091,533		14,950,395		24,809,257		34,668,119		44,526,981		54,385,843		64,244,706		74,103,568		83,962,430
68	22		4,831,796		14,311,471		23,791,146		33,270,822		42,750,497		52,230,172		61,709,847		71,189,522		80,669,197
69	21		4,583,651		13,698,723		22,813,795		31,928,868		41,043,940		50,159,012		59,274,084		68,389,157		77,504,229
70	20		4,346,611		13,111,103		21,875,596		30,640,088		39,404,581		48,169,073		56,933,566		65,698,059		74,462,551
71	19		4,120,209		12,547,606		20,975,003		29,402,400		37,829,796		46,257,193		54,684,590		63,111,986		71,539,383
72	18		3,904,000		12,007,266		20,110,532		28,213,798		36,317,064		44,420,330		52,523,596		60,626,862		68,730,128
73	17		3,697,553		11,489,155		19,280,757		27,072,359		34,863,961		42,655,563		50,447,165		58,238,767		66,030,369
74	16		3,500,457		10,992,382		18,484,307		25,976,232		33,468,157		40,960,082		48,452,007		55,943,932		63,435,857
75	15		3,312,316		10,516,090		17,719,864		24,923,638		32,127,412		39,331,186		46,534,960		53,738,734		60,942,508
76	14		3,132,753		10,059,458		16,986,164		23,912,870		30,839,576		37,766,281		44,692,987		51,619,693		58,546,399
77	13		2,961,402		9,621,696		16,281,990		22,942,284		29,602,578		36,262,872		42,923,166		49,583,460		56,243,755
78	12		2,797,917		9,202,046		15,606,175		22,010,303		28,414,432		34,818,561		41,222,690		47,626,819		54,030,948
79	11		2,641,962		8,799,778		14,957,594		21,115,410		27,273,226		33,431,043		39,588,859		45,746,675		51,904,491
80	10		2,493,216		8,414,193		14,335,170		20,256,147		26,177,125		32,098,102		38,019,079		43,940,056		49,861,033
81	9		2,351,372		8,044,620		13,737,867		19,431,114		25,124,361		30,817,609		36,510,856		42,204,103		47,897,350
82	8		2,216,135		7,690,412		13,164,688		18,638,964		24,113,240		29,587,516		35,061,793		40,536,069		46,010,345
83	7		2,087,223		7,350,950		12,614,677		17,878,404		23,142,131		28,405,858		33,669,585		38,933,312		44,197,039
84	6		1,964,362		7,025,638		12,086,914		17,148,190		22,209,466		27,270,743		32,332,019		37,393,295		42,454,571
85	5		1,847,294		6,713,906		11,580,517		16,447,129		21,313,741		26,180,352		31,046,964		35,913,575		40,780,187