

**Historical and Future Federal Gift Tax Exemptions and Rates:**

<b>Year</b>	<b>Gift Tax Exemption</b>	<b>Top Gift Tax Rate</b>
1997	\$600,000	55%
1998	\$625,000	55%
1999	\$650,000	55%
2000	\$675,000	55%
2001	\$675,000	55%
2002	\$1,000,000	50%
2003	\$1,000,000	49%
2004	\$1,000,000	48%
2005	\$1,000,000	47%
2006	\$1,000,000	46%
2007	\$1,000,000	45%
2008	\$1,000,000	45%
2009	\$1,000,000	45%
2010	\$1,000,000	35%
2011	\$5,000,000	35%
2012	\$5,120,000	35%
2013	\$5,250,000	40%
2014	\$5,340,000	40%
2015	\$5,430,000	40%
2016	\$5,450,000	40%