**2015 Gift and Estate Tax Table (Projected)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Taxable Gift/Estate** |  |  |  |
| **From** | **To** | **Tax on Col. 1** | **Rate on Excess** |
| **$0** | **$2,500** | **$0** | **15%** |
| **$2,500** | **$5,900** | **$375** | **25%** |
| **$5,900** | **$9,050** | **$1,225** | **28%** |
| **$9,050** | **$12,300** | **$2,107** | **33%** |
| **Over $12,300** | **N/A** | **$3,179.50** | **39.6%** |