

ESTATE TAX CHART

YEAR OF DEATH	ESTATE TAX EXCLUSION	ESTATE TAX RATES
1981	\$175,625	32 to 55%
1982	\$225,000	32 to 55%
1983	\$275,000	34 to 55%
1984	\$325,000	34 to 55%
1985	\$400,000	34 to 55%
1986	\$500,000	37 to 55%
1987-1997	\$600,000	37 to 55%
1998	\$625,000	37 to 55%
1999	\$650,000	37 to 55%
2000-2001	\$675,000	37 to 55%
2002	\$1,000,000	41 to 50%
2003	\$1,000,000	41 to 49%
2004	\$1,500,000	45 to 48%
2005	\$1,500,000	45 to 47%
2006	\$2,000,000	46%
2007-2008	\$2,000,000	45%
2009	\$3,500,000	45%
2010	No Estate Tax	No Estate Tax
2011	\$1,000,000	41 to 55% as follows: \$1M-1.25M 41% \$1.25M-1.5M 43% \$1.5M-2M 45% \$2M-2.5M 49% \$2.5-3M 53% \$3M+ 55%

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