

## ESTATE TAX EXCLUSIONS & CREDITS

Year	Exclusion	Unified Credit
1987-1997	\$600,000	\$192,800
1998	\$625,000	\$202,050
1999	\$650,000	\$211,300
2000-2001	\$675,000	\$220,550
2002-2003	\$1,000,000	\$345,800
2004-2005	\$1,500,000	\$555,800
2006-2008	\$2,000,000	\$780,800
2009	\$3,500,000	\$1,455,800
2010	No estate taxes	No estate taxes
2011+	\$1,000,000	\$345,800

## GIFT TAX EXCLUSIONS & CREDITS

Year	Exclusion	Unified Credit
1987-1997	\$600,000	\$192,800
1998	\$625,000	\$202,050
1999	\$650,000	\$211,300
2000-2001	\$675,000	\$220,550
2002-2009	\$1,000,000	\$345,800
2010	\$1,000,000	\$330,800
2011+	\$1,000,000	\$345,800