

## ESTATE & GIFT TAX TABLE

For years 2001 and 2011+

Taxable Estate/Gift		Base Tax	Rate on Excess
From	To		
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	2,500,000	780,800	49%
2,500,000	3,000,000	1,025,800	53%
3,000,000	10,000,000	1,290,800	55%
10,000,000	17,184,000	5,140,800	60%
17,184,000	Unlimited	9,451,200	55%

## ESTATE & GIFT TAX TABLE

For year 2002

Taxable Estate/Gift		Base Tax	Rate on Excess
From	To		
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	2,500,000	780,800	49%
2,500,000	Unlimited	1,025,800	50%

## ESTATE & GIFT TAX TABLE

For year 2003

Taxable Estate/Gift		Base Tax	Rate on Excess
From	To		
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	Unlimited	780,800	49%

## ESTATE & GIFT TAX TABLE

For year 2004

Taxable Estate/Gift		Base Tax	Rate on Excess
From	To		
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	Unlimited	780,800	48%

## ESTATE & GIFT TAX TABLE

For year 2005

Taxable Estate/Gift		Base Tax	Rate on Excess
From	To		
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	Unlimited	780,800	47%

## ESTATE & GIFT TAX TABLE

For year 2006

Taxable Estate/Gift		Base Tax	Rate on Excess
From	To		
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	Unlimited	780,800	46%

## ESTATE & GIFT TAX TABLE

For years 2007-2009

Taxable Estate/Gift		Base Tax	Rate on Excess
From	To		
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	Unlimited	555,800	45%

## GIFT TAX TABLE

For year 2010 only

Taxable Gift		Base Tax	Rate on Excess
From	To		
500,000	Unlimited	155,800	35%