

**ESTATE TAX RATES,
ESTATE TAX, GIFT TAX AND GST TAX EXEMPTION
AMOUNTS 2001 to 2011**

Year	Highest Estate and Gift Tax Rate	Estate Tax Exemption	Gift Tax Exemption	GST Tax Exemption
2001	55%	\$675,000	\$675,000 per person lifetime exemption	\$1,060,000 per person lifetime exemption
2002	50%	\$1,000,000	\$1,000,000 per person lifetime exemption	\$1,060,000 per person lifetime exemption ¹
2003	49%	\$1,000,000	\$1,000,000 per person lifetime exemption	\$1,060,000 per person lifetime exemption
2004	48%	\$1,500,000	\$1,000,000 per person lifetime exemption	\$1,500,000 per person lifetime exemption
2005	47%	\$1,500,000	\$1,000,000 per person lifetime exemption	\$1,500,000 per person lifetime exemption
2006	46%	\$2,000,000	\$1,000,000 per person lifetime exemption	\$2,000,000 per person lifetime exemption
2007	45%	\$2,000,000	\$1,000,000 per person lifetime exemption	\$2,000,000 per person lifetime exemption
2008	45%	\$2,000,000	\$1,000,000 per person lifetime exemption	\$2,000,000 per person lifetime exemption
2009	45%	\$3,500,000	\$1,000,000 per person lifetime exemption	\$3,500,000 per person lifetime exemption
2010	No estate tax; 35% maximum gift tax	NONE	\$1,000,000 per person lifetime exemption	N/A
2011²	55%	\$1,000,000	\$1,000,000 lifetime exemption	\$1,060,000 per person lifetime exemption

¹ 2002 and 2003 GST tax exemption may be greater based upon cost-of-living adjustments which are to be determined.

² Unless Congress acts, the estate and gift tax exemption amount will be \$1,000,000 in 2011, with estate and gift tax rates reverting to the current schedule, 41% between \$1,000,000 and \$1,250,000, 43% between \$1,250,000 and \$1,500,000, 45% between \$1,500,000 and \$2,000,000 and 49% between \$2,000,000, and 55% between \$2,000,000 and \$2,500,000 and 55% above \$2,500,000.