

**ESTATE AND GIFT TAX SCHEDULE**

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**Estate and Generation Skipping Tax**

<b>Calendar Year</b>	<b>Applicable Exclusion</b>	<b>Highest Estate &amp; Generation Skipping Rate</b>	<b>Gift Taxes Applicable Exclusion</b>	<b>Highest Gift Tax Rate</b>
2004	\$1.5 million	48%	\$1 million	48%
2005	\$1.5 million	47%	\$1 million	47%
2006	\$2 million	46%	\$1 million	46%
2007	\$2 million	45%	\$1 million	45%
2008	\$2 million	45%	\$1 million	45%
2009	\$3.5 million	45%	\$1 million	45%
2010	Repealed	Repealed	\$1 million	Top Individual Rate
2011	\$1 million			

*See Tax Professional for Details***Transfer Tax Rate Schedule 2007-2009**

<b>Taxable Amount</b>	<b>Tax</b>	<b>Marginal Rate</b>
0	0	18%
\$10,000	\$1,800	20%
\$20,000	\$3,800	22%
\$40,000	\$8,200	24%
\$60,000	\$13,000	26%
\$80,000	\$18,200	28%
\$100,000	\$23,800	30%
\$150,000	\$38,800	32%
\$250,000	\$70,800	34%
\$500,000	\$155,800	37%
\$750,000	\$248,300	39%
\$1,000,000	\$345,800	41%
\$1,250,000	\$448,300	43%
\$1,500,000	\$555,800	45%
\$2,000,000	\$780,800	45%
\$2,500,000	\$1,025,800	45%
\$3,000,000	\$1,290,800	45%

*See Tax Professional for Details*