

ESTATE TAX RATES

<u>Year</u>	<u>Exemption</u>	<u>Maximum Rate</u>
2001	\$ 675,000	55%
2002	1,000,000	50%
2003	1,000,000	49%
2004	1,500,000	48%
2005	1,500,000	47%
2006	2,000,000	46%
2007	2,000,000	45%
2008	2,000,000	45%
2009	3,500,000	45%
2010	Unlimited	None
2011	675,000	55%