

Estate, Gift and GST Tax Rates & Exemptions

(Current as of 7/1/2010)

	2009	2010	2011
Gift Tax Exemption	\$1,000,000	\$1,000,000	\$1,000,000
Maximum Gift Tax Rate	45%	35%	55% with 5% surcharge on cumulative gifts between \$10,000,000 and \$17,184,000
Estate Tax Exemption	\$3,500,000	Unlimited	\$1,000,000
Maximum Estate Tax Rate	45%	None	55% with 5% surcharge on estates between \$10,000,000 and \$17,184,000
Exemption from GST Tax	\$3,500,000	Unlimited	\$1,000,000 indexed for inflation since 1999
GST Tax Rate	45%	None	55%