

2008 Estate Tax Rate Schedule

Taxable Estate		Tentative Tax Equals		
exceeds	but does not exceed	base tax	plus	of amount over
\$0	\$10,000	\$0	18%	\$0
\$10,000	\$20,000	\$1,800	20%	\$10,000
\$20,000	\$40,000	\$3,800	22%	\$20,000
\$40,000	\$60,000	\$8,200	24%	\$40,000
\$60,000	\$80,000	\$13,000	26%	\$60,000
\$80,000	\$100,000	\$18,200	28%	\$80,000
\$100,000	\$150,000	\$23,800	30%	\$100,000
\$150,000	\$250,000	\$38,800	32%	\$150,000
\$250,000	\$500,000	\$70,800	34%	\$250,000
\$500,000	\$750,000	\$155,800	37%	\$500,000
\$750,000	\$1,000,000	\$248,300	39%	\$750,000
\$1,000,000	\$1,250,000	\$345,800	41%	\$1,000,000
\$1,250,000	\$1,500,000	\$448,300	43%	\$1,250,000
\$1,500,000		\$555,800	45%	\$1,500,000
	2008 credit shelter amount			2008 credit amount
	\$2,000,000			\$780,800

2009 Estate Tax Rate Schedule

Taxable Estate		Tentative Tax Equals		
exceeds	but does not exceed	base tax	plus	of amount over
\$0	\$10,000	\$0	18%	\$0
\$10,000	\$20,000	\$1,800	20%	\$10,000
\$20,000	\$40,000	\$3,800	22%	\$20,000
\$40,000	\$60,000	\$8,200	24%	\$40,000
\$60,000	\$80,000	\$13,000	26%	\$60,000
\$80,000	\$100,000	\$18,200	28%	\$80,000
\$100,000	\$150,000	\$23,800	30%	\$100,000
\$150,000	\$250,000	\$38,800	32%	\$150,000
\$250,000	\$500,000	\$70,800	34%	\$250,000
\$500,000	\$750,000	\$155,800	37%	\$500,000
\$750,000	\$1,000,000	\$248,300	39%	\$750,000
\$1,000,000	\$1,250,000	\$345,800	41%	\$1,000,000
\$1,250,000	\$1,500,000	\$448,300	43%	\$1,250,000
\$1,500,000		\$555,800	45%	\$1,500,000
	2009 credit shelter amount			2009 credit amount
	\$3,500,000			\$1,455,800



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