

Estate and Gift Tax Exemptions and Rates 2009

The Estate and Gift Tax Exemptions and Rates for 2009:

<u>YEAR</u>	<u>MAXIMUM ESTATE TAX RATE</u>	<u>MAXIMUM GIFT TAX RATE</u>
2009	45%	45%

<u>YEAR</u>	<u>ESTATE TAX APPLICABLE EXCLUSION AMOUNT*</u>	<u>GIFT TAX APPLICABLE EXCLUSION AMOUNT</u>
2009	\$3,500,000	\$1,000,000

* This amount may be reduced by any use of the Gift Tax Excludable Amount during lifetime.