

ESTATE TAX RATES

(Per Person)

| YEAR | MAX RATE | UNIFIED CREDIT | APPLICABLE EXCLUSION AMOUNT | Memo |
|------|----------|----------------|-----------------------------|--|
| 2008 | 45% | 780,800 | \$2,000,000 | |
| 2009 | 45% | 1,455,800 | \$3,500,000 | |
| 2010 | 0% | N/A | N/A | (election, limited stepped up basis) |
| 2011 | 35% | \$1,730,800 | \$5,000,000 | (File return to carry over unused AEA to surviving spouse) |
| 2012 | 35% | \$1,772,800 | \$5,000,000 | (File return to carry over unused AEA to surviving spouse) |
| 2013 | 55% | \$345,800 | \$1,000,000 | |