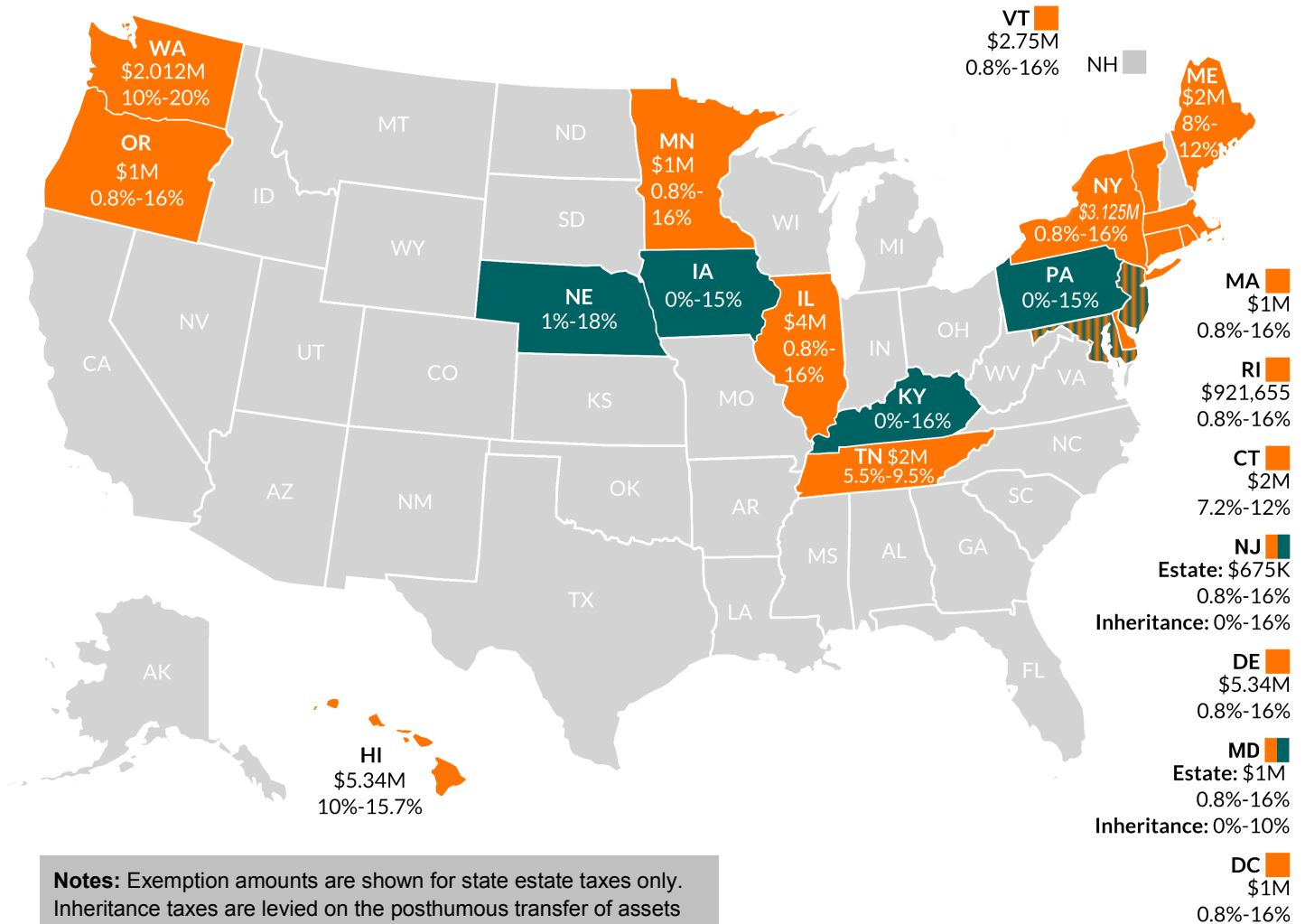


Inheritance and Estate Tax Rates and Exemptions 2015



Notes: Exemption amounts are shown for state estate taxes only. Inheritance taxes are levied on the posthumous transfer of assets based on relationship to the decedent; different rates and exemptions apply depending on the relationship. For more details, see table 35 of *Facts & Figures 2014: How Does Your State Compare?* Data as of Jan. 1, 2014. Published May 28, 2014

Sources: U.S. Census Bureau; State Statutes; Schoening Strategies

- State has an estate tax
- State has an inheritance tax



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