

UNIFIED ESTATE & GIFT TAX EXCLUSION AMOUNT

<u>Year</u>	<u>Exclusion Amount</u>	<u>ANNUAL GIFT EXCLUSION</u>
2001	\$ 675,000	
2002	\$ 1.0 million	
2003	same	
2004	\$ 1.5 million	
2005	same	
2006	\$ 2.0 million	
2007	same	
2008	same	
2009	\$ 3.5 million	
2010	No Estate Tax	
2011	\$ 5.0 million	
2012	same	
2013	same	
2014	\$ 5,340,000	
2015	\$ 5,430,000	
2016	\$ 5,450,000	
2017	\$ 5,490,000	
2018	\$ 11,180,000	15,000
2019	\$ 11,400,000	15,000
2020	\$ 11,580,000	15,000
2021	\$ 11,700,000	15,000
2022	\$ 12,060,000	16,000

G:\PACKET\TAXRATE.ESG