

**FEDERAL ESTATE AND GIFT TAX RATES\***

<b>Tax Base is Over</b>	<b>Tax Base is Under</b>	<b>Tax Is</b>	<b>+ %</b>	<b>On Excess Over</b>
\$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	\$38,300	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	\$2,000,000	\$555,800	45%	\$1,500,000
\$2,000,000	\$2,500,000	\$780,800	46%	\$2,000,000
\$2,500,000	\$3,000,000	\$1,025,800	46%	\$2,500,000
\$3,000,000	\$10,000,000	\$1,290,800	46%	\$3,000,000
\$10,000,000	\$17,184,000	\$5,140,800	46%	\$10,000,000
\$17,184,000	Higher	\$9,451,200	46%	\$21,040,000

**\* 1993 and beyond**