



First Minnetonka Investment Center: Estate Tax Exclusion Chart

Subtract applicable credit below from calculated tax:

Year	Exclusion Amount	Maximum Estate Tax Rate
2006	2,000,000	46%
2007	2,000,000	45%
2006-2008	2,000,000	45%
2009	3,500,000	45%
2010	Estate tax repealed; gift tax remains	35%
2011	1,000,000	35%
2012	5,000,000	35%
2013	5,000,000	50%
<i>Annual Gift Tax Exclusion: \$13,000 (2006 & 2007)</i>		
<i>GST Tax Exemption: \$5,000,000 (2006 & 2007)</i>		