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Estate Tax Exemptions and Rates

Federal Estate Tax

Year	Exemption Equivalent	Rate (Beginning and Top rates in 2011)	
2009	\$3,500,000	45%	
2010	REPEAL? ALL EXEMPT?	0%	
2011 and after	\$1,000,000	41%	55%

Washington State Estate Tax

If Washington Taxable Estate		The Amount of Tax Equals		Of Washington Estate Value More Than
Is at Least	But Less Than	Initial Tax Amount	Plus Tax Rate %	
\$0	\$1,000,000	\$0	10.00%	\$0
\$1,000,000	\$2,000,000	\$100,000	14.00%	\$1,000,000
\$2,000,000	\$3,000,000	\$240,000	15.00%	\$2,000,000
\$3,000,000	\$4,000,000	\$390,000	16.00%	\$3,000,000
\$4,000,000	\$6,000,000	\$550,000	17.00%	\$4,000,000
\$6,000,000	\$7,000,000	\$890,000	18.00%	\$6,000,000
\$7,000,000	\$9,000,000	\$1,070,000	18.50%	\$7,000,000
Above \$9,000,000		\$1,440,000	19.00%	Above \$9,000,000

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