

Calendar year	Highest Estate and Gift Tax Rates
2001	55%
2002	50%
2003	49%
2004	48%
2005	47%
2006	46%
2007	45%
2008	45%
2009	45%
2010	Top Individual Tax Rate (Gift tax only)
2011	?

Calendar year	Estate tax transfer exemption	Gift tax transfer exemption
2001	\$675,000	\$675,000
2002	\$1 million	\$1 million
2003	\$1 million	\$1 million
2004	\$1.5 million	\$1 million
2005	\$1.5 million	\$1 million
2006	\$2 million	\$1 million
2007	\$2 million	\$1 million
2008	\$2 million	\$1 million
2009	\$3.5 million	\$1 million
2010	N/A (tax repealed)	\$1 million
2011	?	\$1 million