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| **2015 ESTATE AND GIFT TAX TABLE** |
| Taxable Gift/Estate | Tax onCol. 1 | Rate onExcess |
| From | To |  |
| $0 | $2,500 | $0 | 15% |
| 2,500 | 5,900 | 375 | 25% |
| 5,900 | 9,050 | 1,225 | 28% |
| 9,050 | 12,300 | 2,107 | 33% |
| Over 12,300 | N/A | 3,179.50 | 39.6% |
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| Gift Tax Annual Exclusion | $14,000 |
| Annual Exclusion: Non-U.S. Spouse | $147,000 |
| Gift Tax Unified Credit |
| Amount | $2,117,800 |
| Shelters | $5,430,000 |
| Estate Tax Unified Credit |
| Amount | $2,117,800 |
| Shelters | $5,430,000 |
| State Death Tax | Deduction |
|   |  |
| Special Use Valuation Limitation | $1,100,000 |
| Qualified Conservation Easement Exclusion | $500,000 |
| GST Tax Rate | 40% |
| GST Tax Exemption | $5,430,000 |
| GST Tax Annual Exclusion | $14,000 |