

FEDERAL ESTATE TAX CHART

Taxable amount of estate (over exclusion amount)	Estate Tax owed
Between \$0 and \$10,000	\$0 plus 18% of amount over \$0
Between \$10,000 and \$20,000	\$1,800 plus 20% of amount over \$10,000
Between \$20,000 and \$40,000	\$3,800 plus 22% of amount over \$20,000
Between \$40,000 and \$60,000	\$8,200 plus 24% of amount over \$40,000
Between \$60,000 and \$80,000	\$13,000 plus 26% of amount over \$60,000
Between \$80,000 and \$100,000	\$18,200 plus 28% of amount over \$80,000
Between \$100,000 and \$150,000	\$23,800 plus 30% of amount over \$100,000
Between \$150,000 and \$250,000	\$38,800 plus 32% of amount over \$150,000
Between \$250,000 and \$500,000	\$70,800 plus 34% of amount over \$250,000
Between \$500,000 and \$750,000	\$155,800 plus 37% of amount over \$500,000
Between \$750,000 and \$1,000,000	\$248,300 plus 39% of amount over \$750,000
Over \$1,000,000	\$345,800 plus 40% of amount over \$1,000,000