

STATE ESTATE/INHERITANCE TAX

STATE	TAX TYPE	EXEMPTION *	MAX TAX
CONNECTICUT	Estate	\$2,000,000	12%
DELAWARE	Estate	Federal Exemption Amount	16%
HAWAII	Estate	\$3,600,000	16%
(NON RESIDENTS)	Estate	\$60,000	Up to 16%
INDIANA *2	Inheritance	Special rules apply depending on lineage. Can start at \$100	20%
ILLINOIS	Estate	\$4,000,000	16%
IOWA	Inheritance	\$0	15%
KENTUCKY	Inheritance	\$500	16%
LOUISIANA	Estate	\$60,000	6.0%
MAINE	Estate	\$1,000,000	16%
MARYLAND	Estate/Inheritance	\$1,000,000 / \$150	16% / 10%
MASSACHUSETTS	Estate	\$1,000,000	16%
MINNESOTA	Estate	\$1,000,000	16%
NEBRASKA	Inheritance	\$10,000	18%
NEW JERSEY	Estate/Inheritance	\$675,000 / \$0	16% / 16%
NEW YORK	Estate	\$1,000,000	Up to 16%
OREGON	Estate	\$1,000,000	16%
PENNSYLVANIA	Inheritance	\$0	15%
RHODE ISLAND	Estate	\$859,350	16%
TENNESSEE *1	Inheritance	\$1,000,000	9.5%
VERMONT	Estate	\$2,750,000	16%
WASHINGTON DC	Estate	\$1,000,000	16%
WASHINGTON STATE	Estate	\$2,000,000	19%

* Some states allow greater exemptions for spouses, parents or children

*1 2012 being phased out over a period of 4 years

*2 Phased out over 9 years starting 2013

Source: About.com