

4-Nov-14

2014 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | -- | 40% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2014.

11-Apr-13

2013 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | -- | 40% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2013.

7-Oct-13

2012 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | ---- | 35% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2012.

24-Jun-11

2011 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | ---- | 35% |

Note: The estate tax was repealed by EGTRRA for calendar year 2010 only.

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2011.

19-Jan-10

2009 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | ---- | 45% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2009.

18-Sep-08

2008 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | ---- | 45% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2008.

2-Jan-08

2007 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | ---- | 45% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2007.

10-Jul-07

2006 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | 2,000,000 | 45% |
| 2,000,000 | ---- | 46% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, October 2006.

2005 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | 2,000,000 | 45% |
| 2,000,000 | ---- | 47% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2005.

2004 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | 2,000,000 | 45% |
| 2,000,000 | ---- | 48% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2004.

2003 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | 2,000,000 | 45% |
| 2,000,000 | ---- | 49% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August, 2003.

2002 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | 2,000,000 | 45% |
| 2,000,000 | 2,500,000 | 49% |
| 2,500,000 | ---- | 50% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August, 2002.

2001 Unified Rate Schedule

| Taxable Amount | | Marginal Rate |
|----------------|--------------|---------------|
| Over | But not over | |
| \$0 | \$10,000 | 18% |
| 10,000 | 20,000 | 20% |
| 20,000 | 40,000 | 22% |
| 40,000 | 60,000 | 24% |
| 60,000 | 80,000 | 26% |
| 80,000 | 100,000 | 28% |
| 100,000 | 150,000 | 30% |
| 150,000 | 250,000 | 32% |
| 250,000 | 500,000 | 34% |
| 500,000 | 750,000 | 37% |
| 750,000 | 1,000,000 | 39% |
| 1,000,000 | 1,250,000 | 41% |
| 1,250,000 | 1,500,000 | 43% |
| 1,500,000 | 2,000,000 | 45% |
| 2,000,000 | 2,500,000 | 49% |
| 2,500,000 | 3,000,000 | 53% |
| 3,000,000 | — | 55% |

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, November, 2001.