



The Law Firm of
**KAVESH,
MINOR &
OTIS, INC.**

Estate Planning Specialists
for your peace of mind®

Main Office
990 West 190th Street, Suite 500
Torrance, California 90502
Offices throughout Southern California

1-800-756-5596
310-324-9403
Fax: 310-324-0517
www.kaveshlaw.com

Estate (Inheritance) Tax Table Updated for 2009

| Year | Top Tax Rate | Exemption Amount |
|------|--------------|------------------|
| 2001 | 55% | \$675,000 |
| 2002 | 50% | \$1 million |
| 2003 | 49% | \$1 million |
| 2004 | 48% | \$1.5 million |
| 2005 | 47% | \$1.5 million |
| 2006 | 46% | \$2 million |
| 2007 | 45% | \$2 million |
| 2008 | 45% | \$2 million |
| 2009 | 45% | \$3.5 million |
| 2010 | Repealed | No Limit |
| 2011 | 55%? | \$1 million? |

NOTE: The exemption amount above is per person, so a married couple would have an exemption amount that is double what is indicated (\$7 million in 2009).