

Estate and Gift Tax Planning

		2006	2007	2008
Estate Tax	Excluding	\$ 2 million	\$ 2 million	\$ 2 million
	Maximim Rate	46%	45%	45%
Gift Tax Exemption		\$ 1 million	\$ 1 million	\$ 1 million
GST Tax Exemption		\$ 2 million	\$ 2 million	\$ 2 million