

State Death Taxes

<u>Separate State Estate Taxes</u>	<u>Exemption Amount</u>	<u>Max Rate</u>
Connecticut	\$2M	12%
District of Columbia	\$1M	16%
Illinois	\$4M	16%
Maine	\$2M	12%
Maryland	\$1M	16%
Massachusetts	\$1M	16%
Minnesota	\$1M	16%
New Jersey	\$675,000	16%
New York (exemption phased to Federal by 2019)	\$2,062,500	16%
Oregon	\$1M	16%
Rhode Island	\$910,725	16%
Tennessee (phases out by 1/1/2016)	\$2M	9.5%
Vermont	\$2.75M	16%
Washington	\$2M	19%
<u>Indexed to Federal</u>		
Delaware	\$5.34M	16%
Hawaii	\$5.34M	16%
<u>State Inheritance Tax</u>		
Iowa	none	15%
Kentucky	\$500	16%
Maryland	\$150	10%
Nebraska (county inheritance tax)		18%
New Jersey	none	16%
Pennsylvania		15%

http://www.mcguirewoods.com/news-resources/publications/taxation/state_death_tax_chart.pdf