



## State Estate and Inheritance Tax Comparison Chart

State	2011 Inheritance Estate Tax Exemption	Top Inheritance Estate Tax Rates
Connecticut	\$2,000,000	12%
Delaware	\$3,500,000	16%
District of Columbia	\$1,000,000	16%
Hawaii	\$3,600,000	16%
Illinois	\$2,000,000	16%
<b>Indiana</b>	<b>\$100</b>	<b>20%</b>
Iowa	\$0	15%
Kentucky	\$500	16%
Maine	\$1,000,000	16%
Maryland	\$1,000,000	16%
Massachusetts	\$1,000,000	16%
Minnesota	\$1,000,000	16%
Nebraska	\$10,000	18%
New Jersey	\$675,000	16%
New York	\$1,000,000	16%
North Carolina	\$5,000,000	16%
Ohio	\$338,333	7%
Oregon	\$1,000,000	16%
Pennsylvania	\$0	15%
Rhode Island	\$859,350	16%
Tennessee	\$1,000,000	9.5%
Vermont	\$2,750,000	16%
Washington	\$2,000,000	19%

Of the 23 states with an inheritance or estate tax, 16 have an exemption of \$1 million or less, and 20 have a top tax rate of 16% or less. Raising our exemption level and top tax rate, over the majority of other state's is not a prudent public policy.

Source: Forbes map of states including exemption and top rate, and article: [hover over each state for data  
www.forbes.com/2010/12/21/state-federal-estate-tax-planning-2011-personal-finance-state-estate-tax-map.html](http://www.forbes.com/2010/12/21/state-federal-estate-tax-planning-2011-personal-finance-state-estate-tax-map.html)

Tax Fairness Oregon is a citizen's group advocating for fair, stable and adequate taxes