

**State Death Tax Chart as of April 15, 2015**

<b>State</b>	<b>Exemption</b>	<b>Rate (Min. to Max.)</b>	<b>Inheritance Tax %</b>
Alabama	N/A	-	-
Alaska	N/A	-	-
Arizona	N/A	-	-
Arkansas	N/A	-	-
California	N/A	-	-
Colorado	N/A	-	-
Connecticut	\$2,000,000	7.2% - 12.0%	-
Delaware	\$5,430,000	0.8% - 16.0%	-
District of Columbia	\$1,000,000	0.8% - 16.0%	-
Florida	N/A	-	-
Georgia	N/A	-	-
Hawaii	\$5,430,000	0.8% - 16.0%	-
Idaho	N/A	-	-
Illinois	\$4,000,000	0.8% - 16.0%	-
Indiana	N/A	-	-
Iowa	N/A	-	5% - 15%
Kansas	N/A	-	-
Kentucky	N/A	-	4% 16%
Louisiana	N/A	-	-
Maine	\$2,000,000	8.0% - 12.0%	-
Maryland	\$1,500,000	16.0%	10%
Massachusetts	\$1,000,000	0.8% - 16.0%	-
Michigan	N/A	-	-
Minnesota	\$1,400,000	9.0% - 16.0%	-
Mississippi	N/A	-	-
Missouri	N/A	-	-
Montana	N/A	-	-
Nebraska	N/A	-	1% - 18%
Nevada	N/A	-	-
New Hampshire	N/A	-	-
New Jersey	\$675,000	0.8% - 16.0%	11% - 16%
New Mexico	N/A	-	-
New York	\$3,125,000	3.06% - 16.0%	-
North Carolina	N/A	-	-
Ohio	N/A	-	-
Oklahoma	N/A	-	-
Oregon	\$1,000,000	0.8% - 16.0%	-
Pennsylvania	N/A	-	4.5% - 15%
Rhode Island	\$1,500,000	0.8% - 16.0%	-
South Carolina	N/A	-	-
South Dakota	N/A	-	-
Tennessee	\$5,000,000	5.5% - 9.5%	-
Texas	N/A	-	-
Utah	N/A	-	-
Vermont	\$2,750,000	0.8% - 16.0%	-
Virginia	N/A	-	-
Washington	\$2,054,000	10.0% - 20.0%	-
West Virginia	N/A	-	-
Wisconsin	N/A	-	-
Wyoming	N/A	-	-

**Note:** Maryland and New Jersey have both an estate and an inheritance tax.