

FEDERAL ESTATE AND GIFT TAXES

- *APPLICABLE EXCLUSION AMOUNT FOR ESTATE TAX*

2007 – 2008.....\$ 2,000,000

2009.....\$ 3,500,000

- *APPLICABLE EXCLUSION AMOUNT FOR GIFT TAX*

2007 – 2009.....\$ 1,000,000

- *GIFT TAX ANNUAL EXCLUSION*

2007.....\$ 12,000

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CERTIFIED PUBLIC ACCOUNTANTS
FINANCIAL ADVISORS