

| | 2012 | 2013 |
|-------------------|-------------|-------------|
| GIFT TAX | | |
| Exemption | \$5,120,000 | \$5,250,000 |
| Tax rate | 35% | 40% |
| ESTATE TAX | | |
| Exemption | \$5,120,000 | \$5,250,000 |
| Tax rate | 35% | 40% |
| GST TAX | | |
| Exemption | \$5,120,000 | \$5,250,000 |
| Tax rate | 35% | 40% |
| Annual Exclusion | \$13,000 | \$14,000 |