

States That Impose Estate Taxes

	2015 Exemption	Top Rate
Connecticut	\$2 million	12%
District of Columbia	2 million	16
Delaware	5.43 million	16
Hawaii	5.43 millin	15.7
Illinois	4 million	16
Maine	2 million	12
Maryland	1.5 million	16
Massachusetts	1 million	16
Minnesota	1.4 million	16
New Jersey	675,000	16
New York	3.125 million	16
Oregon	1 million	16
Rhode Island	1.5 million	16
Tennessee	5 million	9.5
Vermont	2.75 million	16
Washington	2.012 million	20

States that Impose Inheritance Taxes

Iowa	none	15%
Kentucky	\$500	16
Maryland	none	10
Nebraska	10,000	18
New Jersey	none	16
Pennsylvania	none	15