

# *Massachusetts*

## **Estate Tax Exemptions**

The following table illustrates Federal and Massachusetts estate tax exemptions over the next several years:

<b>Year</b>	<b>Federal Exemption Amount</b>	<b>Massachusetts Exemption Amount</b>	<b>Massachusetts Estate Tax Due</b>
<b>2004</b>	\$1,500,000	\$850,000	\$64,400
<b>2005</b>	\$1,500,000	\$950,000	\$64,400
<b>2006</b>	\$2,000,000	\$1,000,000	\$99,600
<b>2007</b>	\$2,000,000	\$1,000,000	\$99,600
<b>2008</b>	\$2,000,000	\$1,000,000	\$99,600
<b>2009</b>	\$3,500,000	\$1,000,000	\$229,200