

Federal Estate Tax Affidavit**Estate Tax Gross Estate Exemption Threshold**

died on or before 12/31/76	\$60,000.00
died on or before 12/31/77	\$120,000.00
died on or before 12/31/78	\$134,000.00
died on or before 12/31/79	\$147,000.00
died on or before 12/31/80	\$161,000.00
died on or before 12/31/81	\$175,000.00
died on or before 12/31/82	\$275,000.00
died on or before 12/31/83	\$325,000.00
died on or before 12/31/84	\$400,000.00
died on or before 12/31/85	\$500,000.00
died on or before 12/31/97	\$600,000.00
died on or after 1/1/98	\$625,000.00
died on or after 1/1/99	\$650,000.00
died on or after 1/1/2000	\$675,000.00
died on or after 1/1/2002	\$1,000,000.00
died on or after 1/1/2004	\$850,000.00
died on or after 1/1/2005	\$950,000.00
died on or after 1/1/2006	\$1,000,000.00