

## SUMMARY OF WASHINGTON, OREGON, DISTRICT OF COLUMBIA, MARYLAND AND VIRGINIA STATE ESTATE TAX LAWS

State Estate Taxes		2009	2010	2011
<i>Washington</i>	Exemption		\$2 million	
	Top Rate		19%	
<i>Oregon</i>	Exemption		\$1 million	
	Top Rate		16%	
<i>District of Columbia</i>	Exemption		\$1 million	
	Top Rate		16%	
<i>Maryland</i>	Exemption		\$1 million	
	Top Rate		16%	
<i>Virginia</i>		no state estate tax		

### Disclaimer

The information contained herein is general in nature and based on authorities that are subject to change. This material may not be applicable to specific circumstances and may require consideration of nontax and other tax factors. Contact our attorneys prior to taking any action based on this information.

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