

## Tax Rate Schedules

### Class A

Includes: Children, grandchildren,  
stepchildren, parents

If the amount for each donee in Col. 1 is more than	But not Over	The tax Is	
\$ 0	\$ 10,000		1%
\$ 10,000	\$ 25,000	\$ 100	+ 2%
\$ 25,000	\$ 50,000	\$ 400	+ 3%
\$ 50,000	\$ 100,000	\$ 1,150	+ 4%
\$ 100,000	\$ 200,000	\$ 3,150	+ 5%
\$ 200,000	\$ 500,000	\$ 8,150	+ 6%
\$ 500,000	\$ 1,000,000	\$ 26,150	+ 7%
\$ 1,000,000	\$ 1,500,000	\$ 61,150	+ 8%
\$ 1,500,000	\$ 2,000,000	\$ 101,150	+ 9%
\$ 2,000,000	\$ 2,500,000	\$ 146,150	+ 10%
\$ 2,500,000	\$ 3,000,000	\$ 196,150	+ 11%
\$ 3,000,000	-----	\$ 251,150	+ 12%

### Class B

Includes: Brothers, sisters, aunts, uncles,  
nieces and nephews by blood

If the amount for each donee in Col. 1 is more than	But not Over	The tax Is	
\$ 0	\$ 5,000		4%
\$ 5,000	\$ 10,000	\$ 200	+ 5%
\$ 10,000	\$ 25,000	\$ 450	+ 6%
\$ 25,000	\$ 50,000	\$ 1,350	+ 7%
\$ 50,000	\$ 100,000	\$ 3,100	+ 8%
\$ 100,000	\$ 250,000	\$ 7,100	+ 10%
\$ 250,000	\$ 500,000	\$ 22,100	+ 11%
\$ 500,000	\$ 1,000,000	\$ 49,600	+ 12%
\$ 1,000,000	\$ 1,500,000	\$ 109,600	+ 13%
\$ 1,500,000	\$ 2,000,000	\$ 174,600	+ 14%
\$ 2,000,000	\$ 3,000,000	\$ 244,600	+ 15%
\$ 3,000,000	-----	\$ 394,600	+ 16%

### Class C

Includes: All other donees

If the amount for each donee in Col. 1 is more than	But not Over	The tax Is	
\$ 0	\$ 10,000		8%
\$ 10,000	\$ 25,000	\$ 800	+ 9%
\$ 25,000	\$ 50,000	\$ 2,150	+ 10%
\$ 50,000	\$ 100,000	\$ 4,650	+ 11%
\$ 100,000	\$ 250,000	\$ 10,150	+ 12%
\$ 250,000	\$ 500,000	\$ 28,150	+ 13%
\$ 500,000	\$ 1,000,000	\$ 60,650	+ 14%
\$ 1,000,000	\$ 1,500,000	\$ 130,650	+ 15%
\$ 1,500,000	\$ 2,500,000	\$ 205,650	+ 16%
\$ 2,500,000	-----	\$ 365,650	+ 17%