

State	Does the State Recognize Same Sex Marriage?	Does the State Recognize Tenants by the Entireties (with Pure Protection*)?	Does the State have an Estate Tax or Inheritance Tax?	Exemption Amount; Highest Estate and/or Inheritance Tax Rate (if applicable)	Does the State have an Income Tax?	Highest Income Tax Rate (if applicable)
California	Yes	No	No	N/A	Yes	13.30%
Connecticut	Yes	No	Estate Tax (and state Gift Tax)	\$2,000,000; 12%	Yes	6.70%
Delaware	Yes	Yes	No (repealed for deaths after June 30, 2013)	N/A	Yes	6.75%
District of Columbia	Yes	Yes	Estate Tax	\$1,000,000; 16%	Yes	8.95%
Iowa	Yes	No	Inheritance Tax (but spouses and descendants are exempt)	No exemption; 15%	Yes	8.98%
Maine	Yes	No	Estate Tax	\$2,000,000; 12%	Yes	7.95%
Maryland	Yes	Yes	Estate Tax and an Inheritance Tax (but spouses and descendants are exempt from the Inheritance Tax)	\$1,000,000 (estate only); 16% (estate); 10% (inheritance)	Yes	5.75%
Massachusetts	Yes	No	Estate Tax	\$1,000,000; 16%	Yes	5.30%
Minnesota	Yes	No	Estate Tax (and state Gift Tax)	\$1,000,000; 10%	Yes	7.85%
New Hampshire	Yes	No	No	N/A	Only on dividend or interest income	5.00%
New York	Yes	No	Estate Tax	\$1,000,000; 16%	Yes	8.82%
Rhode Island	Yes	No	Estate Tax	\$910,725; 16%	Yes	5.99%
Vermont	Yes	Yes	Estate Tax	\$2,750,000; 16%	Yes	8.95%
Washington	Yes	No	Estate Tax	\$2,000,000; 19%	No	N/A

\* "Pure Protection" refers to those state laws which protect Tenants by the Entireties assets from the creditors of only one spouse.