

## EXHIBIT A

### TAXES

U.S. Estate Tax Return, Form 706, must be filed for the Estate of every Decedent whose gross estate, at the time of death, exceeded the following amounts: (Provided the Decedent did not use any unified credit during his or her lifetime)

#### YEAR OF DEATH:

2000 and 2001 .....	\$ 675,000.00
2002 and 2003 .....	\$1,000,000.00
2004 and 2005.....	\$1,500,000.00
2006, 2007, & 2008 .....	\$2,000,000.00
2009.....	\$3,500,000.00
2010.....	(tax repealed).....\$0.00
2011.....	\$5,000,000.00
2012.....	\$5,000,000.00
2013.....	\$1,000,000.00

The value of the gross estate and the Decedent's available Unified Credit at the date of the Decedent's death govern the liability for filing the U.S. Estate Tax Return. Like the Texas Inheritance Tax Return, the return is due nine months after the date of the Decedent's death unless an extension of time for filing has been granted.

Both the state inheritance tax and the federal estate tax must be paid before any estate may be closed.