

Table T17-0229
Estate Tax Returns and Liability Under Current Law, 2015-2027¹

	Calendar Year												
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Current Law²													
Number of Returns (thousands)³	11.0	11.2	11.3	11.3	11.3	11.2	11.2	11.2	11.3	11.3	11.3	11.4	11.4
Number of Taxable Returns (thousands)	5.3	5.3	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.6	5.6	5.7	5.7
Estate Tax Liability (\$ billions)	18.6	19.3	19.9	20.4	20.8	21.2	21.8	22.4	23.1	23.9	24.6	25.3	26.1
Addendum													
Projected Number of Deaths (thousands)	2,619	2,650	2,681	2,712	2,743	2,777	2,811	2,848	2,887	2,927	2,971	3,016	3,064

Sources: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Projections of the Population and Components of Change for the United States: 2015 to 2060 (NP2014-T1) from Population Division, U.S. Census Bureau.

(1) Calendar year.

(2) Under current law, the exemption is \$5 million, indexed for inflation after 2011; the estate tax rate is 40 percent.

(3) Refers to returns filed with gross estate greater than the exemption.