31-Jul-19

2018 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, November 2018.

31-Jul-19

2017 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, November 2017.

10-Jan-17

2016 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2016.

10-Jan-17

2015 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2015.

4-Nov-14

2014 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2014.

11-Apr-13

2013 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	--	40%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2013.

7-Oct-13

2012 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	----	35%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2012.

24-Jun-11

2011 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	----	35%

Note: The estate tax was repealed by EGTRRA for calendar year 2010 only.
Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2011.

19-Jan-10

2009 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	----	45%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2009.

18-Sep-08

2008 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	----	45%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2008.

2-Jan-08

2007 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	----	45%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, September 2007.

10-Jul-07

2006 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	46%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, October 2006.

2005 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	47%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2005.

2004 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	48%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August 2004.

2003 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	----	49%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August, 2003.

2002 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	2,500,000	49%
2,500,000	----	50%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, August, 2002.

2001 Unified Rate Schedule

Taxable Amount		
Over	But not over	Marginal Rate
$0	$10,000	18%
10,000	20,000	20%
20,000	40,000	22%
40,000	60,000	24%
60,000	80,000	26%
80,000	100,000	28%
100,000	150,000	30%
150,000	250,000	32%
250,000	500,000	34%
500,000	750,000	37%
750,000	1,000,000	39%
1,000,000	1,250,000	41%
1,250,000	1,500,000	43%
1,500,000	2,000,000	45%
2,000,000	2,500,000	49%
2,500,000	3,000,000	53%
3,000,000	—	55%

Source: Internal Revenue Service, Instructions for Form 706 - United States Estate (and Generation-Skipping Transfer) Tax Return, November, 2001.