Estate Tax Exemption and Highest Estate Tax Rate by Tax Year: 1916-2020

1916	Urrent Dollars \$50,000	Lowest applicable rate (percent) [1] 1% 2% 2% 1% 1% 1% 1% 1% 1% 1% 1% 1% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3%	Highest rate (percent) 10% 25% 25% 25% 25% 25% 25% 26% 20% 40% 40% 40% 40% 40% 70% 70% 70% 70% 70% 77% 77% 77% 77%	Top Bracket (dollars) \$5,000,000 \$10,000,
1917. 1918. 1919. 1919. 1919. 1919. 1920. 1921. 1922. 1922. 1922. 1922. 1923. 1924. 1925. 1926. 1927. 1928. 1929. 1930. 1931. 1932. 1933. 1934. 1934. 1935. 1936. 1937. 1938. 1939. 1939. 1939. 1939. 1939. 1939. 1940. 1941. 1944. 1946. 1947. 1948. 1949. 1959.	\$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$5100,000 \$100,000 \$100,000 \$100,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$50,000	15%, 25%, 15%, 15%, 15%, 15%, 15%, 15%, 15%, 1	25% 25% 25% 25% 25% 25% 25% 20% 20% 20% 20% 20% 20% 70% 77% 77% 77% 77% 77% 77%	\$11,000,00 \$10,000,00
1918.	\$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$100,000 \$100,000 \$100,000 \$50,000	19% 19% 19% 19% 19% 19% 19% 19% 19% 19%	25% 25% 25% 25% 25% 40% 20% 20% 20% 20% 20% 70% 70% 70% 70% 70% 77% 77% 77% 77%	\$10,000,00 \$10,000,00
919. 919. 920. 921. 922. 923. 924. 925. 924. 925. 926. 927. 928. 928. 929. 930. 931. 932. 933. 934. 935. 936. 937. 938. 938. 938. 939. 939. 941. 941. 941. 945. 946. 947. 948. 948. 949. 955. 956. 957. 958. 958. 958. 959. 959. 959. 959. 959	\$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$100,000	196, 196, 196, 196, 196, 196, 196, 196,	25% 25% 25% 25% 25% 40% 40% 40% 20% 20% 20% 20% 70% 70% 77% 77% 77% 77% 77% 77%	\$10,000.00 \$10,000.00
921. 921. 922. 923. 924. 925. 925. 926. 927. 928. 927. 928. 929. 939. 930. 931. 932. 933. 934. 935. 936. 937. 938. 939. 940. 941. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 947. 948. 949. 959. 959. 959. 959. 959. 959. 959	\$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$50,000 \$100,000 \$100,000 \$100,000 \$50,000	196, 196, 196, 196, 196, 196, 196, 196,	25% 25% 40% 40% 40% 20% 20% 20% 20% 20% 70% 70% 77% 77% 77% 77% 77%	\$10,000,00 \$10,000,00
922 923 926 927 926 927 927 928 927 928 927 928 927 928 927 928 927 928 927 928 928 928 928 928 928 928 928 928 928	\$50,000 \$50,000 \$50,000 \$50,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$50,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$50,000	1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1	25% 40% 20% 20% 20% 20% 20% 20% 20% 20% 70% 20% 45% 45% 45% 70% 70% 70% 70% 70% 77% 77% 77% 77%	\$10,000,00 \$10,000,00
923. 924. 925. 926. 927. 928. 927. 928. 929. 930. 931. 932. 933. 934. 935. 936. 937. 938. 939. 940. 941. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 946. 947. 947. 948. 949. 950. 950. 951. 955. 956. 957. 958. 959. 959. 959. 959. 959. 960. 961. 962. 963. 964. 965. 965. 965. 965. 967. 971. 972. 973. 974. 977. 977. 977. 977. 977. 977. 977	\$50,000 \$50,000 \$50,000 \$50,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$50,000	15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	25% 40% 40% 20% 20% 20% 20% 20% 20% 70% 70% 77% 77% 77% 77% 77% 77%	\$10,000,00 \$10,000,00
924. 925. 926. 927. 928. 929. 930. 931. 932. 933. 931. 932. 933. 934. 935. 936. 937. 938. 939. 940. 941. 944. 946. 944. 946. 947. 948. 948. 948. 949. 949. 949. 956. 957. 958. 958. 959. 957. 958. 958. 958. 958. 959. 959. 957. 977. 977. 977. 977. 977	\$50,000 \$50,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$50,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$50,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 2% 2% 2% 2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	40% 40% 20% 20% 20% 20% 20% 20% 30% 45% 45% 45% 70% 70% 70% 70% 77% 77% 77% 77%	\$10,000,00 \$10,000,00
926. 927. 928. 927. 928. 929. 930. 930. 931. 932. 933. 934. 935. 935. 936. 937. 938. 939. 940. 941. 941. 944. 944. 945. 946. 947. 946. 947. 948. 948. 949. 949. 949. 950. 950. 950. 950. 950. 950. 950. 95	\$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$50,000 \$50,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$50,000	1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 2% 2% 2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	20% 20% 20% 20% 20% 20% 45% 45% 66% 70% 70% 70% 77% 77% 77% 77% 77% 77%	\$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$10,000,000
927. 928. 929. 930. 931. 931. 932. 933. 931. 932. 933. 935. 936. 937. 938. 938. 939. 940. 941. 942. 944. 944. 949. 956. 957. 958. 959. 959. 959. 959. 959. 959. 959	\$100,000 \$100,000 \$100,000 \$100,000 \$50,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$6	19% 19% 19% 19% 19% 19% 19% 19% 29% 29% 29% 29% 39% 39% 39% 39% 39% 39% 39% 39% 39% 3	20% 20% 20% 20% 20% 45% 45% 45% 70% 70% 70% 77% 77% 77% 77% 77% 77%	\$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000
928. 928. 929. 930. 931. 931. 932. 933. 934. 935. 938. 939. 939. 940. 941. 941. 942. 943. 944. 945. 946. 947. 948. 948. 949. 949. 949. 949. 949. 955. 956. 957. 958. 959. 959. 959. 959. 959. 959. 959	\$100,000 \$100,000 \$100,000 \$100,000 \$50,000 \$50,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1	20% 20% 20% 20% 45% 66% 70% 70% 70% 70% 77% 77% 77% 77% 77%	\$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
929 9390 9390 9391 9392 9393 9994 9992 9993 9992 9993 9992 9993 931 9392 9393 9965 9966 9966 9967 997 1 977 2 977 2 977 2 977 2 977 2 977 9 990. 990. 991 991 9992 9993 9992 9993 9992 9993 9994 991 1 9392 9993 9992 9993 9992 9993 9994 991 1 9392 9933 9994 9994 9992 9993 9992 9993 9994 9994	\$100.000 \$100.000 \$100.000 \$50.000 \$50.000 \$50.000 \$50.000 \$40.000 \$40.000 \$40.000 \$40.000 \$40.000 \$40.000 \$60.000	1% 1% 1% 1% 1% 1% 1% 2% 2% 2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	20% 20% 45% 45% 60% 70% 70% 70% 70% 77% 77% 77% 77%	\$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
331	\$100,000 \$50,000 \$50,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$60,000	1% 1% 1% 1% 2% 2% 2% 2% 2% 35% 35% 35% 35% 35% 35% 35% 35% 35% 35	20% 45% 45% 60% 70% 70% 70% 70% 70% 77% 77% 77% 77% 7	\$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
332 333 3934 3934 3935 3936 3936 3936 3936 3936 3937 3938 3937 3938 3939 3939 3939 3939	\$50,000 \$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,00	1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1% 1	45% 45% 60% 70% 70% 70% 70% 70% 70% 77% 77% 77% 7	\$10,000,00 \$10,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
333. 334. 335. 336. 337. 338. 339. 339. 340. 341. 340. 341. 340. 341. 340. 341. 341. 342. 343. 344. 344. 345. 346. 347. 348. 348. 349. 349. 349. 349. 349. 349. 349. 349	\$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$60,000	1% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2% 2%	45% 60% 70% 70% 70% 70% 70% 70% 70% 70% 70% 7	\$10,000,00 \$10,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
335. 336. 337. 338. 339. 339. 340. 341. 342. 343. 344. 343. 344. 344. 344. 345. 346. 346. 347. 348. 349. 349. 349. 349. 349. 349. 349. 349	\$50,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$60,000	1% 2% 2% 2% 2% 2% 2% 2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	60% 70% 70% 70% 70% 70% 70% 70% 77% 77% 7	\$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000
336. 337. 338. 339. 339. 340. 341. 341. 342. 343. 344. 345. 346. 347. 346. 347. 347. 348. 348. 349. 349. 349. 349. 349. 349. 349. 349	\$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	2% 2% 2% 2% 2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	70% 70% 70% 70% 70% 70% 77% 77% 77% 77%	\$50,000,000 \$50,000,000 \$50,000,000 \$50,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000
937. 938. 939. 939. 940. 941. 941. 942. 943. 944. 944. 945. 946. 946. 947. 947. 948. 949. 950. 951. 952. 953. 954. 955. 956. 957. 958. 959. 957. 958. 959. 957. 958. 959. 957. 958. 959. 959. 959. 959. 959. 959. 959	\$40,000 \$40,000 \$40,000 \$40,000 \$40,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	2% 2% 2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	70% 70% 70% 70% 70% 70% 77% 77% 77% 77%	\$50,000,00 \$50,000,00 \$50,000,00 \$50,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
339 940 941 941 942 943 944 945 946 947 946 947 948 948 948 949 951 952 952 953 954 956 957 958 958 959 960 960 967 971 977 977 977 977 978 977 978 977 979 980 980 981 982 983	\$40,000 \$40,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	2% 2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	70% 70% 77% 77% 77% 77% 77% 77% 77% 77%	\$50,000,000 \$50,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000
940. 941. 942. 943. 944. 945. 946. 946. 947. 947. 948. 948. 949. 949. 949. 949. 949. 957. 958. 958. 958. 959. 959. 959. 960. 961. 962. 963. 964. 965. 967. 968. 968. 969. 969. 969. 977. 971. 977. 977. 977. 977. 977. 97	\$40,000 \$40,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	2% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	70% 77% 77% 77% 77% 77% 77% 77% 77% 77%	\$50,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
941 941 942 943 944 945 946 946 946 946 946 946 946 946 946 946	\$40,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3	77% 77% 77% 77% 77% 77% 77% 77% 77%	\$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
942 943 944 943 944 945 946 946 946 947 948 949 949 949 949 949 949 949 949 949	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	77% 77% 77% 77% 77% 77% 77% 77%	\$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
943. 944. 944. 945. 946. 946. 947. 948. 949. 949. 949. 949. 949. 949. 949	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3% 3% 3% 3% 3% 3% 3% 3%	77% 77% 77% 77% 77% 77% 77%	\$10,000,00 \$10,000,00 \$10,000,00 \$10,000,00
945. 946. 947. 948. 949. 949. 950. 951. 9552. 9552. 9553. 955. 956. 957. 958. 959. 960. 961. 962. 963. 964. 964. 965. 967. 977. 977. 977. 977. 977. 977. 977	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3% 3% 3% 3% 3%	77% 77% 77% 77% 77%	\$10,000,00 \$10,000,00
946. 947. 948. 949. 949. 949. 949. 949. 949. 959. 959	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3% 3% 3% 3% 3%	77% 77% 77% 77%	\$10,000,00
947. 948. 949. 949. 949. 950. 951. 952. 952. 953. 954. 955. 956. 956. 957. 958. 959. 960. 961. 962. 963. 964. 968. 969. 977. 977. 977. 977. 977. 977. 977	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3% 3% 3% 3%	77% 77% 77%	
949. 949. 9550. 9550. 9550. 9550. 9550. 9552. 9552. 9554. 9555. 9554. 9555. 9554. 9555. 9561. 9577. 958. 9577. 958. 9577. 958. 9577. 958. 9577. 958. 9577. 958. 9577. 958. 9577. 958. 9577. 958. 9577. 958. 958. 9599. 9594. 9599. 9599. 9599. 9599. 9599. 9594. 9599. 9599. 9594. 9599. 9599. 9594. 9599. 9599. 9594. 9599. 9599. 9594. 9599. 9594. 9599. 9594. 9594. 9599. 9594.	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3% 3% 3%	77%	ψ.υ,υυυ,υυ
950. 951. 952. 953. 954. 954. 955. 956. 956. 957. 958. 958. 958. 959. 961. 962. 963. 964. 965. 967. 977. 977. 977. 977. 977. 977. 978. 977. 979. 980. 981. 982. 983. 984.	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3% 3%		\$10,000,00
951. 952. 953. 954. 955. 955. 956. 956. 956. 956. 956. 956	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3% 3%		\$10,000,00
352 3553 3553 3553 3555 3555 3555 3555	\$60,000 \$60,000 \$60,000 \$60,000 \$60,000	3% 3%	77%	\$10,000,00 \$10,000,00
954. 955. 956. 957. 958. 958. 958. 959. 950. 950. 951. 951. 952. 952. 953. 954. 955. 957. 957. 957. 957. 957. 957. 957	\$60,000 \$60,000 \$60,000 \$60,000	3%	77%	\$10,000,00
955.5 956.5 957.7 958.8 959.9 960.0 961.0 961.0 962.3 963.3 964.4 968.6 969.7 977.0 977.2 977.3 977.4 977.5 977.6 977.7 978.8 979.9 980.0 981.1 982.3	\$60,000 \$60,000		77%	\$10,000,00
956. 957. 958. 959. 959. 959. 959. 959. 959. 959	\$60,000	3% 3%	77% 77%	\$10,000,00 \$10,000.00
957. 958. 959. 960. 961. 961. 962. 963. 963. 964. 965. 966. 967. 966. 967. 967. 971. 972. 977. 977. 977. 977. 978. 979. 989. 981. 982. 983. 984.		3%	77%	\$10,000,00
959.0 950.0 961.0 961.0 962.0 963.3 964.4 965.5 966.0 967.7 968.8 969.0 977.7 972.7 977.2 977.3 974.4 977.5 976.0 977.2 978.8 979.9 980.0 981.0 981.0 982.0 983.3 984.0 985.8 989.0 991.0 991.0 991.0 991.0 991.0 991.0 991.0 991.0 991.0 991.0 992.0 993.0	\$60,000	3%	77%	\$10,000,00
960. 961. 962. 963. 964. 965. 966. 967. 967. 967. 967. 977. 977. 977	\$60,000	3%	77%	\$10,000,00
961. 962. 963. 964. 965. 966. 966. 967. 968. 969. 977. 977. 977. 977. 977. 977. 978. 979. 979	\$60,000 \$60,000	3% 3%	77% 77%	\$10,000,00 \$10,000,00
962 963 964 969 965 966 967 968 968 969 969 969 969 969 969 969 969	\$60,000	3%	77%	\$10,000,00
964. 965. 966. 967. 968. 969. 970. 971. 972. 973. 974. 975. 976. 977. 979. 980. 981. 982. 988. 989. 989. 991. 991. 991.	\$60,000	3%	77%	\$10,000,00
965. 966. 967. 968. 969. 970. 971. 972. 973. 975. 976. 977. 978. 978. 979. 980. 981. 982. 983. 984.	\$60,000 \$60,000	3% 3%	77% 77%	\$10,000,00
966. 967. 968. 969. 970. 971. 972. 973. 974. 975. 976. 977. 978. 979. 980. 988. 983. 984. 985. 988. 989. 991. 991.	\$60,000	3%	77%	\$10,000,00 \$10,000,00
968. 969. 970. 971. 972. 973. 974. 975. 976. 977. 977. 977. 977. 977. 977. 977	\$60,000	3%	77%	\$10,000,00
969. 970. 9770. 9770. 9770. 9770. 9771. 9772. 9774. 9775. 9776. 9776. 9776. 9776. 9776. 9776. 9776. 9776. 9779. 9880. 9881. 9882. 9886. 9886. 9886. 9886. 9887. 98888. 9897. 98898. 9897. 98989. 9897. 98989. 9997. 9977. 9977. 9977	\$60,000	3%	77%	\$10,000,00
970	\$60,000 \$60,000	3% 3%	77% 77%	\$10,000,00 \$10,000,00
972. 973. 974. 975. 976. 977. 977. 978. 979. 980. 981. 982. 983. 984. 986. 987. 988. 989. 989. 989. 989.	\$60,000	3%	77%	\$10,000,00
973. 974. 9774. 9775. 9776. 9776. 9776. 9778. 9778. 978. 979. 980. 981. 982. 983. 984. 985. 987. 988. 989. 999. 991. 991. 992. 993. 993. 994.	\$60,000	3%	77%	\$10,000,00
974. 975. 975. 976. 977. 977. 977. 977. 977. 977. 977	\$60,000 \$60,000	3% 3%	77% 77%	\$10,000,00 \$10,000,00
975. 976. 977 (2). 977 (2). 978 (2). 978 (2). 980. 981. 982. 983. 984. 985. 987. 988. 989. 999. 991. 991. 992. 993. 993. 994.	\$60,000	3%	77%	\$10,000,00
977 [2]. 977 [2]. 979. 980. 981. 982. 983. 984. 984. 985. 986. 987. 988. 999. 999.	\$60,000	3%	77%	\$10,000,00
978. 979. 980. 981. 981. 982. 982. 983. 984. 985. 986. 987. 999. 9990. 991.	\$60,000	3%	77%	\$10,000,00
979 980 981 981 981 982 983 984 995 986 987 987 988 999 999 991	\$120,000 \$134,000	30% 30%	70% 70%	\$5,000,00 \$5,000,00
980. 981. 982. 983. 984. 985. 986. 987. 988. 999. 999. 990. 991.	\$134,000	30%	70%	\$5,000,00
982 983 984 984 985 987 987 987 988 989 999 999 9993 9994 9994	\$161,000	32%	70%	\$5,000,00
983	\$175,000	32%	70% 65%	\$5,000,00
984 985 986 987 988 989 990 991 992 993 994	\$225,000 \$275,000	32% 32%	65% 60%	\$4,000,00 \$3,500,00
986. 987 988. 989. 990. 991. 992. 993. 994.	\$325,000	34%	55%	\$3,000,00
987	\$400,000	34%	55%	\$3,000,00
988	\$500,000 \$600.000	37% 37%	55% 55%	\$3,000,00
989	\$600,000	37%	55% 55%	\$3,000,00 \$3,000,00
991 992 993 994	\$600,000	37%	55%	\$3,000,00
992 993 994	\$600,000	37%	55%	\$3,000,00
993	\$600,000 \$600,000	37% 37%	55% 55%	\$3,000,00 \$3,000,00
994	\$600,000	37%	55%	\$3,000,00
	\$600,000	37%	55%	\$3,000,00
995	\$600,000	37%	55%	\$3,000,00
996	\$600,000 \$600,000	37% 37%	55% 55%	\$3,000,00 \$3,000,00
998	\$625,000	37%	55%	\$3,000,00
999	\$650,000	37%	55%	\$3,000,00
000	\$675,000	37% 37%	55% 55%	\$3,000,00
001	\$675,000 \$1,000,000	37% 41%	55% 50%	\$3,000,00 \$2,500,00
003	\$1,000,000	41%	49%	\$2,000,00
004		45%	48%	\$2,000,00
005	\$1,500,000	45% 46%	47% 46%	\$2,000,00 \$2,000.00
006	\$1,500,000	46% 45%	46% 45%	\$2,000,00 \$1,500,00
008	\$1,500,000 \$2,000,000	45%	45%	\$1,500,00
009	\$1,500,000 \$2,000,000 \$2,000,000	45%	45%	\$1,500,00
010 [3]	\$1,500,000 \$2,000,000	*	*	*
011	\$1,500,000 \$2,000,000 \$2,000,000 \$2,000,000 \$3,500,000 *	35%	35% 35%	\$500,00 \$500.00
013	\$1,500,000 \$2,000,000 \$2,000,000 \$2,000,000 \$3,500,000 * \$5,000,000		40%	\$1,000,00
014	\$1,500,000 \$2,000,000 \$2,000,000 \$2,000,000 \$3,500,000 *	35% 40%	40%	\$1,000,00
015	\$1,500,000 \$2,000,000 \$2,000,000 \$2,000,000 \$3,500,000 \$5,000,000 \$5,120,000 \$5,250,000 \$5,340,000	40% 40%	40%	\$1,000,00
016	\$1,500,000 \$2,000,000 \$2,000,000 \$2,000,000 \$3,500,000 \$5,120,000 \$5,120,000 \$5,250,000 \$5,430,000 \$5,430,000	40% 40% 40%		\$1,000,00 \$1,000,00
018	\$1,500,000 \$2,000,000 \$2,000,000 \$2,000,000 \$3,500,000 \$5,120,000 \$5,120,000 \$5,250,000 \$5,340,000 \$5,430,000 \$5,430,000	40% 40% 40% 40%	40% 40%	\$1,000,00
019	\$1,500,000 \$2,000,000 \$2,000,000 \$2,000,000 \$3,500,000 \$5,120,000 \$5,120,000 \$5,250,000 \$5,430,000 \$5,430,000	40% 40% 40%	40% 40% 40%	\$1,000,00

Notes:

[1] Lowest applicable rate taking account of exemption or credit amount. For tax years 2006 onwards, since the exemption or credit amount equals or exceeds the top taxable estate bracket, the lowest applicable rate equals the highest marginal estate tax rate.

[2] Unified credit replaced the exemption starting in 1977.

[3] The estate tax was repealed for 2010 by the Economic Growth and Tax Relief Reconciliation Act (EGTRRA) of 2001.

Sources:

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IRS, "What's New. Estate and Gift Tax," March 30, 2020 at https://www.irs.gov/businesses/small-businesses-self-employed/whats-new-estate-and-gift-tax.