

Table T08-0260
Aggregate Projections: Estate Tax Returns and Liability, 2004-18¹

	Calendar Year														
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Pre-EGTRRA Law															
Number of Returns (thousands)	99.5	95.8	95.6	98.7	105.9	112.9	119.4	124.6	130.6	139.4	147.6	155.2	164.9	172.6	187.8
Number of Taxable Returns (thousands)	43.6	43.7	42.5	42.7	49.1	54.0	57.1	61.0	64.0	67.1	71.7	76.6	79.6	83.2	90.8
Estate Tax Liability (\$billions)	26.4	28.1	29.3	29.6	32.4	35.3	38.3	41.4	44.8	49.0	53.3	57.5	62.1	66.6	73.9
Current Law															
Number of Returns (thousands)	39.0	47.9	30.3	32.7	35.1	15.4	0.0	124.6	130.6	139.4	147.6	155.2	164.9	172.6	187.8
Number of Taxable Returns (thousands)	18.6	22.9	14.3	14.7	15.5	6.2	0.0	61.0	64.0	67.1	71.7	76.6	79.6	83.2	90.8
Estate Tax Liability (\$billions)	21.5	24.5	21.5	21.2	23.0	17.9	0.0	41.4	44.8	49.0	53.3	57.5	62.1	66.6	73.9
Change Due to EGTRRA²															
Number of Returns (thousands)	-60.5	-47.9	-65.3	-66.0	-70.9	-97.5	-119.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Number of Taxable Returns (thousands)	-25.0	-20.7	-28.2	-28.0	-33.6	-47.8	-57.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estate Tax Liability (\$billions)	-4.9	-3.6	-7.8	-8.5	-9.4	-17.4	-38.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6)

(1) Calendar year.

(2) Change in estate tax liability is a static estimate that does not include behavioral response. Change does not include the effects of the gift tax or income tax.