

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Alaska Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	7	11	9	4	0	38	42	41	47	52	54	56	63	64	66	31	523	554	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	26	28	29	32	36	38	42	41	47	52	54	56	63	64	66	151	523	674	
\$1.5 Million Exemption	9	12	11	12	14	13	17	18	17	24	26	23	30	33	33	58	234	292	
\$2.0 Million Exemption	7	11	9	12	11	12	9	13	12	16	21	15	22	21	26	50	167	217	
\$2.5 Million Exemption	6	7	6	6	8	6	6	8	8	11	13	10	6	17	16	33	101	134	
\$3.0 Million Exemption	5	6	6	4	5	5	4	6	6	8	6	7	6	11	11	26	70	96	
\$3.5 Million Exemption	3	6	5	4	5	4	3	3	6	7	5	7	5	8	9	23	57	80	
\$4.0 Million Exemption	3	6	5	3	5	4	2	3	5	6	5	4	4	7	8	22	48	70	
\$5.0 Million Exemption	2	4	3	2	4	2	2	2	3	4	4	3	3	4	5	15	32	47	
\$10.0 Million Exemption	2	2	2	2	2	2	2	2	2	2	2	2	2	3	4	10	23	33	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Alabama Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	164	166	188	79	0	699	739	782	807	844	884	925	977	1,024	1,080	597	8,761	9,358	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	527	549	590	626	658	699	739	782	807	844	884	925	977	1,024	1,080	2,950	8,761	11,711	
\$1.5 Million Exemption	222	228	251	276	307	321	335	354	369	380	416	435	465	490	535	1,284	4,100	5,384	
\$2.0 Million Exemption	164	166	188	200	232	221	231	254	263	274	295	313	317	351	368	950	2,887	3,837	
\$2.5 Million Exemption	102	96	112	139	160	133	149	155	161	162	184	199	196	223	240	609	1,802	2,411	
\$3.0 Million Exemption	70	77	84	95	104	103	104	117	118	125	136	148	154	164	177	430	1,346	1,776	
\$3.5 Million Exemption	62	59	67	79	90	78	84	94	93	104	111	108	120	133	133	357	1,058	1,415	
\$4.0 Million Exemption	51	50	54	63	78	59	60	67	69	80	78	82	91	98	98	296	782	1,078	
\$5.0 Million Exemption	29	26	29	36	44	38	37	42	43	46	51	55	57	65	63	164	497	661	
\$10.0 Million Exemption	6	7	9	10	18	12	11	14	16	15	17	15	19	21	20	50	160	210	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Arkansas Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	71	83	82	46	0	299	313	328	347	364	382	395	423	445	459	282	3,755	4,037	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	231	239	251	266	278	299	313	328	347	364	382	395	423	445	459	1,265	3,755	5,020	
\$1.5 Million Exemption	100	103	108	121	135	139	146	151	167	173	195	197	208	224	233	567	1,833	2,400	
\$2.0 Million Exemption	71	83	82	98	106	108	109	121	119	133	133	146	149	176	175	440	1,369	1,809	
\$2.5 Million Exemption	48	54	60	70	76	75	74	77	80	93	87	94	112	129	117	308	938	1,246	
\$3.0 Million Exemption	38	41	49	51	57	61	62	61	66	80	76	70	90	91	92	236	749	985	
\$3.5 Million Exemption	30	35	44	46	51	51	50	50	60	67	59	60	73	73	72	206	615	821	
\$4.0 Million Exemption	19	28	36	35	45	40	37	38	40	54	49	46	55	52	54	163	465	628	
\$5.0 Million Exemption	11	15	18	25	29	24	25	24	26	30	30	31	32	35	37	98	294	392	
\$10.0 Million Exemption	4	7	7	7	10	8	9	8	9	11	12	8	11	11	12	35	99	134	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Arizona Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	225	253	272	156	0	631	665	709	733	778	820	872	911	948	988	906	8,055	8,961	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	487	516	546	579	608	631	665	709	733	778	820	872	911	948	988	2,736	8,055	10,791	
\$1.5 Million Exemption	275	302	325	341	364	369	399	434	449	478	502	563	582	615	638	1,607	5,029	6,636	
\$2.0 Million Exemption	225	253	272	280	309	302	320	348	354	380	409	456	471	489	512	1,339	4,041	5,380	
\$2.5 Million Exemption	181	193	214	216	236	235	242	252	276	289	321	345	364	382	403	1,040	3,109	4,149	
\$3.0 Million Exemption	143	154	168	179	190	197	202	209	229	240	275	297	301	319	323	834	2,592	3,426	
\$3.5 Million Exemption	129	129	142	156	174	162	168	172	187	190	222	230	246	261	269	730	2,107	2,837	
\$4.0 Million Exemption	108	105	125	132	148	125	139	137	152	150	174	181	190	193	208	618	1,649	2,267	
\$5.0 Million Exemption	70	71	77	83	101	97	99	102	109	114	114	127	133	143	140	402	1,178	1,580	
\$10.0 Million Exemption	19	23	23	25	38	29	30	31	33	36	34	39	44	48	45	128	369	497	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
California Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	2,496	2,696	2,911	1,376	0	9,403	9,900	10,376	10,914	11,504	12,088	12,730	13,403	14,111	14,862	9,479	119,291	128,770	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	7,154	7,593	8,038	8,516	8,980	9,403	9,900	10,377	10,915	11,504	12,088	12,730	13,403	14,111	14,863	40,281	119,294	159,575	
\$1.5 Million Exemption	3,226	3,491	3,721	4,017	4,363	4,352	4,660	4,942	5,284	5,626	6,010	6,391	6,807	7,285	7,767	18,818	59,124	77,942	
\$2.0 Million Exemption	2,493	2,696	2,911	3,073	3,504	3,153	3,394	3,545	3,820	4,051	4,376	4,660	4,946	5,326	5,678	14,677	42,949	57,626	
\$2.5 Million Exemption	1,710	1,809	1,987	2,111	2,435	2,111	2,286	2,398	2,577	2,739	2,952	3,116	3,380	3,613	3,912	10,052	29,084	39,136	
\$3.0 Million Exemption	1,300	1,410	1,510	1,611	1,769	1,683	1,793	1,894	2,054	2,205	2,294	2,475	2,634	2,814	3,036	7,600	22,882	30,482	
\$3.5 Million Exemption	1,126	1,198	1,288	1,376	1,585	1,366	1,468	1,562	1,643	1,789	1,874	2,002	2,147	2,285	2,476	6,573	18,612	25,185	
\$4.0 Million Exemption	942	992	1,066	1,121	1,348	1,046	1,141	1,211	1,277	1,363	1,441	1,541	1,645	1,771	1,918	5,469	14,354	19,823	
\$5.0 Million Exemption	572	609	659	700	879	716	777	810	861	915	982	1,037	1,099	1,191	1,270	3,419	9,658	13,077	
\$10.0 Million Exemption	175	185	206	218	307	210	223	235	245	263	296	311	316	344	381	1,091	2,824	3,915	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Colorado Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	179	186	203	101	0	641	678	708	746	783	822	863	917	968	1,008	669	8,134	8,803	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	477	504	537	575	605	641	678	708	746	783	822	863	917	968	1,008	2,698	8,134	10,832	
\$1.5 Million Exemption	218	238	257	277	294	312	330	343	365	386	415	436	457	500	528	1,284	4,072	5,356	
\$2.0 Million Exemption	179	186	203	216	239	228	243	255	286	286	305	323	345	384	399	1,023	3,054	4,077	
\$2.5 Million Exemption	118	135	138	156	180	161	177	180	184	197	204	222	241	256	284	727	2,106	2,833	
\$3.0 Million Exemption	95	104	113	120	135	128	137	143	142	160	162	187	189	204	217	567	1,669	2,236	
\$3.5 Million Exemption	83	91	95	101	121	94	113	108	117	124	134	154	146	169	173	491	1,332	1,823	
\$4.0 Million Exemption	66	74	76	82	101	72	81	80	95	96	103	111	118	120	134	399	1,010	1,409	
\$5.0 Million Exemption	37	40	45	49	63	45	51	54	51	58	62	71	76	83	87	234	638	872	
\$10.0 Million Exemption	8	9	10	12	17	12	14	13	16	18	17	21	20	20	21	56	172	228	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Connecticut Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	333	355	392	193	0	1,182	1,255	1,310	1,376	1,447	1,510	1,583	1,660	1,753	1,843	1,273	14,919	16,192	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	887	934	990	1,051	1,112	1,182	1,255	1,310	1,376	1,447	1,510	1,583	1,660	1,753	1,843	4,974	14,919	19,893	
\$1.5 Million Exemption	425	460	500	523	578	599	641	675	726	789	817	862	906	982	1,049	2,486	8,046	10,532	
\$2.0 Million Exemption	333	355	392	405	473	452	470	497	539	572	600	636	672	735	789	1,958	5,962	7,920	
\$2.5 Million Exemption	239	244	280	283	350	320	341	357	392	412	425	464	479	532	577	1,396	4,299	5,695	
\$3.0 Million Exemption	188	203	219	232	258	255	266	285	300	325	356	369	390	425	462	1,100	3,433	4,533	
\$3.5 Million Exemption	154	162	181	193	226	214	213	221	250	259	287	292	322	337	380	916	2,775	3,691	
\$4.0 Million Exemption	120	127	149	161	188	157	157	173	189	196	225	233	246	255	281	745	2,112	2,857	
\$5.0 Million Exemption	73	78	80	93	116	104	109	112	125	133	148	158	158	170	187	440	1,404	1,844	
\$10.0 Million Exemption	26	25	29	30	39	26	32	32	37	46	51	47	44	51	50	149	416	565	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
District of Columbia Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	114	122	140	93	0	196	207	220	229	244	258	274	291	308	321	469	2,548	3,017	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	152	162	172	178	189	196	207	220	229	244	258	274	291	308	321	853	2,548	3,401	
\$1.5 Million Exemption	134	144	156	160	173	172	186	194	207	210	232	232	259	273	278	767	2,243	3,010	
\$2.0 Million Exemption	114	122	140	141	154	144	158	161	182	187	204	209	228	244	248	671	1,965	2,636	
\$2.5 Million Exemption	96	108	123	120	139	126	136	146	159	162	180	185	204	210	219	586	1,727	2,313	
\$3.0 Million Exemption	90	100	106	108	118	111	122	125	143	146	164	167	179	187	193	522	1,537	2,059	
\$3.5 Million Exemption	80	92	95	93	106	96	106	98	121	111	134	142	149	161	156	466	1,274	1,740	
\$4.0 Million Exemption	68	85	78	77	94	75	84	83	94	89	105	109	112	125	123	402	999	1,401	
\$5.0 Million Exemption	48	48	53	56	67	57	62	65	65	67	75	77	84	89	90	272	731	1,003	
\$10.0 Million Exemption	13	14	16	16	23	17	15	18	19	20	26	26	26	24	28	82	219	301	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Delaware Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	115	115	122	84	0	169	179	191	201	215	223	239	251	264	280	436	2,212	2,648	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	135	141	148	153	163	169	179	191	201	215	223	239	251	264	280	740	2,212	2,952	
\$1.5 Million Exemption	124	128	132	145	157	150	162	172	185	194	206	223	229	246	263	686	2,030	2,716	
\$2.0 Million Exemption	115	115	122	134	138	132	143	153	166	172	187	201	204	228	233	624	1,819	2,443	
\$2.5 Million Exemption	101	106	108	114	123	117	125	130	143	155	169	179	186	202	218	552	1,624	2,176	
\$3.0 Million Exemption	88	89	98	102	107	97	116	113	126	137	146	160	168	181	191	484	1,435	1,919	
\$3.5 Million Exemption	75	69	84	84	101	82	93	93	92	110	115	120	132	152	160	413	1,149	1,562	
\$4.0 Million Exemption	60	55	68	70	83	57	61	69	62	81	79	91	91	108	113	336	812	1,148	
\$5.0 Million Exemption	36	34	39	37	50	36	43	46	48	56	55	63	60	66	76	196	549	745	
\$10.0 Million Exemption	12	10	11	11	19	10	13	13	14	17	15	16	18	18	23	63	157	220	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Florida Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	1,313	1,410	1,513	751	0	4,602	4,832	5,101	5,396	5,666	5,953	6,262	6,569	6,909	7,267	4,987	58,557	63,544	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	3,468	3,708	3,959	4,158	4,389	4,602	4,832	5,101	5,396	5,666	5,954	6,262	6,569	6,909	7,267	19,682	58,558	78,240	
\$1.5 Million Exemption	1,676	1,802	1,934	2,068	2,239	2,259	2,363	2,536	2,737	2,895	3,083	3,290	3,516	3,697	3,962	9,719	30,338	40,057	
\$2.0 Million Exemption	1,313	1,410	1,513	1,631	1,837	1,675	1,734	1,878	2,052	2,144	2,297	2,461	2,654	2,805	2,979	7,704	22,679	30,383	
\$2.5 Million Exemption	914	995	1,062	1,132	1,274	1,180	1,208	1,337	1,424	1,494	1,620	1,742	1,867	1,985	2,096	5,377	15,953	21,330	
\$3.0 Million Exemption	709	767	834	863	961	936	969	1,050	1,130	1,180	1,302	1,399	1,507	1,580	1,671	4,134	12,724	16,858	
\$3.5 Million Exemption	609	656	701	751	861	747	802	840	897	958	1,063	1,153	1,244	1,273	1,376	3,578	10,353	13,931	
\$4.0 Million Exemption	506	552	570	621	722	569	623	659	683	758	827	909	961	1,011	1,073	2,971	8,073	11,044	
\$5.0 Million Exemption	303	334	372	383	492	403	419	452	488	509	553	598	660	701	740	1,884	5,523	7,407	
\$10.0 Million Exemption	95	110	123	132	180	130	137	155	158	166	181	188	219	234	252	640	1,820	2,460	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																				
U.S. Totals																				
(Number of Taxable Estates)																				
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020					
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654		
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785		
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583		
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305		
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510		
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712		
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402		
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337		
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666		
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330		

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																				
Georgia Only																				
(Number of Taxable Estates)																				
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020	
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020					
Current Law	296	334	371	144	0	1,412	1,477	1,558	1,635	1,721	1,811	1,894	1,984	2,088	2,192	1,145	17,772	18,917		
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	1,069	1,132	1,217	1,276	1,340	1,412	1,477	1,558	1,635	1,721	1,811	1,894	1,984	2,088	2,192	6,034	17,772	23,806		
\$1.5 Million Exemption	417	467	502	525	567	581	611	644	674	719	778	821	880	951	994	2,478	7,653	10,131		
\$2.0 Million Exemption	296	334	371	390	446	380	414	447	474	496	517	564	603	646	698	1,837	5,239	7,076		
\$2.5 Million Exemption	188	204	234	243	272	223	253	267	283	296	319	357	365	396	424	1,141	3,183	4,324		
\$3.0 Million Exemption	138	140	168	172	177	176	194	205	209	231	231	252	268	285	306	795	2,357	3,152		
\$3.5 Million Exemption	119	122	140	144	155	140	154	166	171	194	182	210	222	239	251	680	1,929	2,609		
\$4.0 Million Exemption	99	101	113	104	133	99	111	128	130	147	142	158	175	177	187	550	1,454	2,004		
\$5.0 Million Exemption	52	59	65	68	85	72	76	82	89	94	95	116	121	119	131	329	995	1,324		
\$10.0 Million Exemption	23	24	25	28	33	25	31	29	30	30	35	38	43	42	47	133	350	483		

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Hawaii Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	32	28	33	10	0	154	170	180	192	200	207	216	237	254	260	103	2,070	2,173	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	106	115	125	137	148	154	170	180	192	200	207	216	237	254	260	631	2,070	2,701	
\$1.5 Million Exemption	38	43	47	49	57	57	67	76	84	83	94	101	109	125	121	234	917	1,151	
\$2.0 Million Exemption	32	28	33	34	45	34	42	53	66	59	59	63	77	80	83	172	616	788	
\$2.5 Million Exemption	13	22	20	23	28	22	29	32	37	38	36	40	47	51	51	106	383	489	
\$3.0 Million Exemption	10	12	14	13	18	17	20	24	26	30	30	32	34	40	39	67	292	359	
\$3.5 Million Exemption	9	10	13	10	15	12	14	19	19	24	23	23	27	34	34	57	229	286	
\$4.0 Million Exemption	8	10	7	6	12	11	12	13	14	16	14	17	19	24	24	43	164	207	
\$5.0 Million Exemption	6	5	5	5	9	7	7	8	9	11	11	9	13	20	17	30	112	142	
\$10.0 Million Exemption	3	3	4	4	4	3	4	3	3	5	5	3	3	6	4	18	39	57	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Iowa Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	84	103	109	23	0	593	608	638	683	724	769	803	848	892	935	319	7,493	7,812	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	450	488	513	532	573	593	608	638	683	724	769	803	848	892	935	2,556	7,493	10,049	
\$1.5 Million Exemption	132	150	164	168	201	200	207	223	250	267	291	307	330	351	380	815	2,806	3,621	
\$2.0 Million Exemption	83	103	109	113	145	120	127	126	145	167	171	183	206	217	235	553	1,697	2,250	
\$2.5 Million Exemption	34	44	51	55	71	51	51	58	65	76	76	72	96	109	109	255	763	1,018	
\$3.0 Million Exemption	17	22	25	25	28	26	25	32	37	42	46	45	46	51	55	117	405	522	
\$3.5 Million Exemption	15	19	20	23	26	22	22	25	31	34	38	38	40	43	46	103	339	442	
\$4.0 Million Exemption	12	16	18	21	21	18	17	20	21	23	27	31	30	32	33	88	252	340	
\$5.0 Million Exemption	7	11	10	13	15	15	14	17	17	19	20	21	23	25	26	56	197	253	
\$10.0 Million Exemption	4	5	5	6	6	6	3	5	8	9	7	10	8	10	12	26	78	104	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Idaho Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	39	38	44	32	0	85	92	95	99	102	110	118	124	133	140	153	1,098	1,251	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	62	64	70	75	82	85	92	95	99	102	110	118	124	133	140	353	1,098	1,451	
\$1.5 Million Exemption	44	45	50	54	62	61	68	70	71	79	81	85	90	95	104	255	804	1,059	
\$2.0 Million Exemption	39	38	44	47	52	53	55	58	59	66	68	75	72	78	86	220	670	890	
\$2.5 Million Exemption	28	30	35	37	46	43	41	48	53	54	58	60	60	64	67	176	548	724	
\$3.0 Million Exemption	25	22	30	34	39	37	39	44	48	44	51	51	55	55	60	150	484	634	
\$3.5 Million Exemption	21	20	25	32	33	32	36	40	40	39	45	46	42	43	48	131	411	542	
\$4.0 Million Exemption	14	18	22	28	30	27	30	30	33	34	36	34	36	39	36	112	335	447	
\$5.0 Million Exemption	11	13	17	21	27	19	18	22	25	26	28	29	31	28	29	89	255	344	
\$10.0 Million Exemption	4	3	5	7	9	6	6	7	6	5	10	9	7	10	9	28	75	103	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Illinois Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	567	614	659	275	0	2,563	2,689	2,839	2,987	3,104	3,253	3,431	3,604	3,807	3,996	2,115	32,273	34,388	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	1,962	2,075	2,189	2,326	2,453	2,563	2,689	2,839	2,987	3,104	3,254	3,431	3,604	3,807	3,996	11,005	32,274	43,279	
\$1.5 Million Exemption	760	839	902	972	1,065	1,071	1,160	1,210	1,300	1,371	1,473	1,598	1,684	1,795	1,925	4,538	14,587	19,125	
\$2.0 Million Exemption	567	614	659	754	834	754	809	855	913	978	1,032	1,106	1,206	1,248	1,339	3,428	10,240	13,668	
\$2.5 Million Exemption	342	393	420	464	523	461	514	535	545	630	663	686	717	761	836	2,142	6,348	8,490	
\$3.0 Million Exemption	260	280	291	319	358	348	365	393	417	440	483	502	544	567	607	1,508	4,666	6,174	
\$3.5 Million Exemption	213	225	241	275	318	270	291	315	340	356	389	394	427	458	491	1,272	3,731	5,003	
\$4.0 Million Exemption	159	165	190	209	251	195	219	226	256	264	289	295	320	336	372	974	2,772	3,746	
\$5.0 Million Exemption	89	103	111	115	163	137	148	157	165	174	189	193	207	217	241	581	1,828	2,409	
\$10.0 Million Exemption	27	28	31	31	49	41	40	46	45	43	51	57	54	67	67	166	511	677	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Indiana Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	202	226	238	97	0	1,004	1,045	1,090	1,150	1,218	1,283	1,349	1,433	1,509	1,595	763	12,676	13,439	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	759	811	859	904	952	1,004	1,045	1,090	1,150	1,218	1,283	1,349	1,433	1,509	1,595	4,285	12,676	16,961	
\$1.5 Million Exemption	293	310	336	368	395	400	422	443	483	523	550	587	625	664	716	1,702	5,413	7,115	
\$2.0 Million Exemption	201	226	238	276	301	259	282	304	336	345	347	390	402	449	467	1,242	3,581	4,823	
\$2.5 Million Exemption	123	144	146	162	186	155	166	180	191	194	194	232	248	267	283	761	2,110	2,871	
\$3.0 Million Exemption	94	105	107	116	128	112	127	128	141	150	157	164	176	190	203	550	1,548	2,098	
\$3.5 Million Exemption	78	88	88	97	113	95	112	103	107	119	130	126	143	152	164	464	1,251	1,715	
\$4.0 Million Exemption	65	68	78	75	94	69	81	78	88	96	100	95	114	115	120	380	956	1,336	
\$5.0 Million Exemption	41	44	47	47	56	47	52	51	59	60	66	70	79	85	94	235	663	898	
\$10.0 Million Exemption	12	13	14	14	17	14	16	13	15	15	13	16	21	22	24	70	169	239	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
International & No State Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	45	47	57	31	0	196	206	219	222	231	238	253	263	276	293	180	2,397	2,577	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	147	160	169	175	185	196	206	219	222	231	238	253	263	276	293	836	2,397	3,233	
\$1.5 Million Exemption	58	62	73	74	81	83	96	104	113	116	128	135	139	166	167	348	1,247	1,595	
\$2.0 Million Exemption	45	47	57	57	63	73	71	85	86	90	90	97	108	112	116	269	928	1,197	
\$2.5 Million Exemption	35	34	44	47	43	48	59	61	62	68	65	70	81	80	83	203	677	880	
\$3.0 Million Exemption	30	27	33	34	34	40	44	52	49	53	57	58	63	64	70	158	550	708	
\$3.5 Million Exemption	26	20	30	31	30	34	39	46	41	45	50	48	55	54	61	137	473	610	
\$4.0 Million Exemption	20	17	27	29	24	31	37	42	34	38	45	39	43	46	54	117	409	526	
\$5.0 Million Exemption	12	8	19	20	15	19	25	27	22	24	25	20	28	28	28	74	246	320	
\$10.0 Million Exemption	2	2	5	4	5	6	6	7	6	10	8	7	8	13	11	18	82	100	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Kansas Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	97	106	124	62	0	383	405	428	451	464	499	525	552	585	622	389	4,914	5,303	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	284	294	317	342	364	383	405	428	451	464	499	525	552	585	622	1,601	4,914	6,515	
\$1.5 Million Exemption	125	132	152	177	190	191	204	222	225	242	260	280	299	318	335	776	2,576	3,352	
\$2.0 Million Exemption	97	106	124	139	158	142	155	168	171	181	202	210	236	249	254	624	1,968	2,592	
\$2.5 Million Exemption	69	79	84	94	114	103	111	119	125	126	149	157	164	182	196	440	1,432	1,872	
\$3.0 Million Exemption	56	62	65	70	84	86	90	96	101	113	121	124	136	147	154	337	1,168	1,505	
\$3.5 Million Exemption	49	55	53	62	79	65	76	83	80	90	100	103	110	128	130	298	965	1,263	
\$4.0 Million Exemption	43	46	44	53	68	52	53	65	69	71	81	74	85	93	96	254	739	993	
\$5.0 Million Exemption	26	28	28	35	42	39	44	45	48	54	55	56	61	66	71	159	539	698	
\$10.0 Million Exemption	9	9	9	12	17	16	15	17	17	20	18	20	19	23	22	56	187	243	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Kentucky Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	120	134	148	55	0	574	605	637	684	717	748	789	839	876	917	457	7,386	7,843	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	447	467	499	521	544	574	605	637	684	717	748	789	839	876	917	2,478	7,386	9,864	
\$1.5 Million Exemption	169	181	199	208	219	241	248	258	285	308	322	356	374	399	425	976	3,216	4,192	
\$2.0 Million Exemption	120	134	148	146	168	152	163	191	205	207	228	246	257	278	288	716	2,215	2,931	
\$2.5 Million Exemption	76	87	89	99	105	96	94	108	122	122	137	148	166	167	173	456	1,333	1,789	
\$3.0 Million Exemption	58	58	61	68	71	71	73	82	87	92	95	109	117	119	131	316	976	1,292	
\$3.5 Million Exemption	49	49	51	55	62	53	57	60	77	73	77	90	93	101	112	266	793	1,059	
\$4.0 Million Exemption	42	38	43	46	57	43	51	48	55	57	62	67	70	77	91	226	621	847	
\$5.0 Million Exemption	25	22	25	28	36	28	29	35	42	45	46	51	52	59	62	136	449	585	
\$10.0 Million Exemption	8	8	8	9	13	6	6	7	11	11	16	12	14	19	20	46	122	168	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Louisiana Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	65	69	79	31	0	293	315	334	347	365	382	397	410	439	455	244	3,737	3,981	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	217	230	246	261	277	293	315	334	347	365	382	397	410	439	455	1,231	3,737	4,968	
\$1.5 Million Exemption	87	94	100	104	113	113	137	151	156	162	173	189	185	216	229	498	1,711	2,209	
\$2.0 Million Exemption	65	69	79	82	87	77	101	103	105	111	127	137	126	150	161	382	1,198	1,580	
\$2.5 Million Exemption	43	44	50	49	55	47	61	61	66	69	71	87	88	92	101	241	743	984	
\$3.0 Million Exemption	29	32	35	35	37	38	45	49	51	53	57	55	64	66	72	168	550	718	
\$3.5 Million Exemption	21	27	28	31	34	30	41	36	40	44	46	42	47	52	58	141	436	577	
\$4.0 Million Exemption	20	22	22	26	28	24	31	24	30	32	35	36	38	42	42	118	334	452	
\$5.0 Million Exemption	12	13	13	16	17	15	18	17	17	19	22	21	25	24	26	71	204	275	
\$10.0 Million Exemption	4	4	6	6	6	5	4	6	6	5	5	6	8	9	8	26	62	88	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Massachusetts Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	372	397	418	197	0	1,396	1,475	1,552	1,638	1,728	1,808	1,897	2,013	2,119	2,222	1,384	17,848	19,232	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	1,076	1,132	1,187	1,266	1,345	1,396	1,475	1,552	1,638	1,729	1,808	1,897	2,013	2,119	2,222	6,006	17,849	23,855	
\$1.5 Million Exemption	478	518	543	600	658	654	710	751	792	846	898	933	1,004	1,070	1,125	2,797	8,783	11,580	
\$2.0 Million Exemption	371	397	418	450	516	469	514	558	581	626	639	679	724	758	820	2,152	6,368	8,520	
\$2.5 Million Exemption	246	274	273	304	359	300	331	368	382	406	441	460	499	526	566	1,456	4,279	5,735	
\$3.0 Million Exemption	186	199	205	232	255	245	262	285	311	324	349	363	388	410	439	1,077	3,376	4,453	
\$3.5 Million Exemption	161	162	181	197	232	203	208	233	250	276	279	286	317	342	362	933	2,756	3,689	
\$4.0 Million Exemption	134	125	149	164	198	161	170	177	195	215	220	227	252	265	271	770	2,153	2,923	
\$5.0 Million Exemption	84	84	96	112	132	119	124	125	131	152	160	156	171	179	196	508	1,513	2,021	
\$10.0 Million Exemption	23	25	27	29	47	26	33	26	35	38	38	41	44	52	59	151	392	543	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Maryland Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	177	194	210	83	0	842	875	921	965	1,023	1,069	1,125	1,186	1,246	1,322	664	10,574	11,238	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	639	689	724	766	802	842	875	921	965	1,023	1,069	1,125	1,186	1,246	1,322	3,620	10,574	14,194	
\$1.5 Million Exemption	249	268	289	310	337	341	352	379	406	432	457	485	519	556	601	1,453	4,528	5,981	
\$2.0 Million Exemption	177	194	210	222	267	220	240	251	268	312	302	330	342	384	399	1,070	3,048	4,118	
\$2.5 Million Exemption	114	116	130	146	160	127	133	147	157	178	178	194	213	220	216	666	1,763	2,429	
\$3.0 Million Exemption	76	80	95	96	98	93	99	105	118	122	127	134	143	152	161	445	1,254	1,699	
\$3.5 Million Exemption	66	68	87	83	86	78	79	82	93	93	98	111	112	120	133	390	999	1,389	
\$4.0 Million Exemption	54	59	70	70	75	55	57	68	67	76	77	78	84	85	101	328	748	1,076	
\$5.0 Million Exemption	33	31	37	42	48	41	39	43	45	45	44	47	51	50	62	191	467	658	
\$10.0 Million Exemption	8	7	9	11	17	9	9	9	6	8	10	12	16	13	15	52	107	159	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Maine Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	44	43	49	19	0	151	163	174	180	189	202	208	217	229	238	155	1,951	2,106	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	124	128	133	137	144	151	163	174	180	189	202	208	217	229	238	666	1,951	2,617	
\$1.5 Million Exemption	51	54	57	58	62	62	68	74	75	82	88	95	106	110	120	282	880	1,162	
\$2.0 Million Exemption	44	43	49	46	52	51	53	53	63	61	75	72	79	91	84	234	682	916	
\$2.5 Million Exemption	32	31	31	30	41	36	37	40	44	44	49	53	59	64	66	165	492	657	
\$3.0 Million Exemption	21	25	21	25	28	28	32	31	37	36	42	43	45	47	52	120	393	513	
\$3.5 Million Exemption	16	20	20	19	26	23	24	23	29	27	31	28	31	36	42	101	294	395	
\$4.0 Million Exemption	11	15	13	13	23	15	16	19	24	21	23	19	22	26	31	75	216	291	
\$5.0 Million Exemption	5	8	5	5	12	8	10	10	13	12	17	15	17	16	19	35	137	172	
\$10.0 Million Exemption	2	2	2	2	3	5	5	5	6	5	6	5	7	9	9	11	62	73	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Michigan Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	330	354	382	186	0	1,198	1,265	1,335	1,416	1,474	1,550	1,642	1,734	1,821	1,919	1,252	15,354	16,606	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	903	959	1,018	1,069	1,136	1,198	1,265	1,335	1,416	1,474	1,550	1,642	1,734	1,821	1,919	5,085	15,354	20,439	
\$1.5 Million Exemption	428	456	490	521	574	591	633	676	723	770	832	888	932	996	1,064	2,469	8,105	10,574	
\$2.0 Million Exemption	330	354	382	398	463	435	462	498	545	568	633	653	683	741	801	1,927	6,019	7,946	
\$2.5 Million Exemption	239	258	270	292	334	292	324	359	383	398	421	458	496	540	563	1,393	4,234	5,627	
\$3.0 Million Exemption	183	202	219	220	244	242	271	287	303	325	344	367	385	402	441	1,068	3,367	4,435	
\$3.5 Million Exemption	160	173	181	186	222	180	214	231	251	275	276	285	322	326	366	922	2,726	3,648	
\$4.0 Million Exemption	125	139	153	154	192	151	157	171	185	206	206	214	255	249	294	763	2,088	2,851	
\$5.0 Million Exemption	74	83	88	92	121	103	109	117	122	131	145	148	165	175	201	458	1,416	1,874	
\$10.0 Million Exemption	23	28	27	29	39	27	34	35	33	35	38	43	48	51	64	146	408	554	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Minnesota Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	157	176	167	70	0	628	662	700	740	790	834	883	919	969	1,015	570	8,140	8,710	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	479	508	542	573	605	628	662	700	740	790	834	883	919	969	1,015	2,707	8,140	10,847	
\$1.5 Million Exemption	207	228	235	257	271	277	296	319	339	363	410	415	440	474	502	1,198	3,835	5,033	
\$2.0 Million Exemption	157	176	167	205	209	190	198	225	230	245	285	300	306	322	343	914	2,644	3,558	
\$2.5 Million Exemption	100	111	102	127	137	129	127	139	150	151	176	185	191	211	206	577	1,665	2,242	
\$3.0 Million Exemption	71	80	78	86	91	98	99	106	112	118	134	135	137	165	160	406	1,264	1,670	
\$3.5 Million Exemption	57	68	71	70	88	77	75	88	89	95	110	115	109	129	133	354	1,020	1,374	
\$4.0 Million Exemption	51	56	59	61	79	55	53	66	68	72	78	80	80	101	97	306	750	1,056	
\$5.0 Million Exemption	30	30	32	34	43	36	37	36	38	45	54	48	50	60	64	169	468	637	
\$10.0 Million Exemption	11	12	7	10	15	16	18	15	17	20	21	19	16	20	22	55	184	239	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Missouri Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	229	230	251	92	0	1,111	1,178	1,235	1,304	1,357	1,431	1,497	1,571	1,658	1,733	802	14,075	14,877	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	836	883	937	1,005	1,071	1,111	1,178	1,235	1,304	1,357	1,431	1,497	1,571	1,658	1,733	4,732	14,075	18,807	
\$1.5 Million Exemption	311	335	368	398	441	435	459	497	522	559	588	637	691	739	779	1,853	5,906	7,759	
\$2.0 Million Exemption	228	230	251	273	331	288	326	337	345	371	412	422	451	486	523	1,313	3,961	5,274	
\$2.5 Million Exemption	126	139	157	158	198	160	180	197	212	229	246	258	271	293	324	778	2,370	3,148	
\$3.0 Million Exemption	85	90	100	106	122	114	128	147	156	165	179	187	198	213	232	503	1,719	2,222	
\$3.5 Million Exemption	70	79	88	92	113	96	101	117	130	126	144	154	163	179	200	442	1,410	1,852	
\$4.0 Million Exemption	56	67	70	76	96	82	80	86	99	98	118	116	121	147	147	365	1,094	1,459	
\$5.0 Million Exemption	33	41	44	47	68	54	59	68	69	71	76	83	91	100	101	233	772	1,005	
\$10.0 Million Exemption	9	10	8	10	17	13	13	18	23	24	25	29	31	35	32	54	243	297	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Mississippi Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	65	63	74	36	0	212	222	238	258	275	290	304	314	325	335	238	2,773	3,011	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	146	158	166	184	199	212	222	238	258	275	290	304	314	325	335	853	2,773	3,626	
\$1.5 Million Exemption	82	86	91	94	110	111	118	126	129	135	148	167	167	178	179	463	1,458	1,921	
\$2.0 Million Exemption	65	63	74	74	94	82	84	100	96	99	111	113	128	124	137	370	1,074	1,444	
\$2.5 Million Exemption	42	48	55	51	58	55	57	68	69	78	87	81	94	92	99	254	780	1,034	
\$3.0 Million Exemption	32	36	39	42	45	47	46	53	56	63	71	67	75	76	76	194	630	824	
\$3.5 Million Exemption	27	32	32	36	41	39	32	44	48	49	57	57	55	63	63	168	507	675	
\$4.0 Million Exemption	22	31	28	25	36	32	29	31	33	36	43	42	43	51	48	142	388	530	
\$5.0 Million Exemption	18	18	20	19	27	22	20	21	24	26	27	31	31	40	40	102	282	384	
\$10.0 Million Exemption	8	8	9	9	11	7	7	9	9	7	11	12	13	14	14	45	103	148	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Montana Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	65	68	74	38	0	164	173	183	189	199	210	226	234	248	258	245	2,084	2,329	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	122	132	138	144	153	164	173	183	189	199	210	226	234	248	258	689	2,084	2,773	
\$1.5 Million Exemption	77	82	87	87	92	97	96	106	111	119	126	138	136	148	153	425	1,230	1,655	
\$2.0 Million Exemption	65	68	74	75	75	80	82	88	92	95	103	112	104	119	126	357	1,001	1,358	
\$2.5 Million Exemption	49	54	58	54	59	62	58	66	65	69	76	89	83	94	97	274	759	1,033	
\$3.0 Million Exemption	38	43	44	45	46	48	50	50	59	61	62	68	71	71	77	216	617	833	
\$3.5 Million Exemption	31	33	37	38	40	42	41	44	52	51	51	61	61	64	67	179	534	713	
\$4.0 Million Exemption	27	26	26	35	34	34	32	37	39	41	46	45	52	54	52	148	432	580	
\$5.0 Million Exemption	14	16	16	19	24	22	24	23	26	28	32	33	38	39	41	89	306	395	
\$10.0 Million Exemption	5	6	6	7	7	7	7	8	9	10	9	12	11	11	14	31	98	129	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
North Carolina Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	269	295	319	134	0	1,144	1,195	1,253	1,326	1,390	1,454	1,531	1,595	1,670	1,759	1,017	14,317	15,334	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	851	921	976	1,030	1,085	1,144	1,195	1,253	1,326	1,390	1,454	1,531	1,596	1,670	1,759	4,863	14,318	19,181	
\$1.5 Million Exemption	362	392	421	447	486	486	529	547	590	627	658	708	764	797	830	2,108	6,536	8,644	
\$2.0 Million Exemption	269	295	319	327	384	358	359	398	405	436	460	511	526	550	604	1,594	4,607	6,201	
\$2.5 Million Exemption	176	193	200	208	251	228	246	246	264	295	309	326	340	351	383	1,028	2,988	4,016	
\$3.0 Million Exemption	140	146	148	154	177	173	186	199	198	208	228	239	249	257	283	765	2,220	2,985	
\$3.5 Million Exemption	119	125	125	134	159	145	149	161	160	165	185	195	204	217	217	662	1,798	2,460	
\$4.0 Million Exemption	89	111	96	110	130	107	114	111	121	129	140	140	150	165	160	536	1,337	1,873	
\$5.0 Million Exemption	52	61	60	67	80	66	69	74	81	82	92	99	101	109	114	320	887	1,207	
\$10.0 Million Exemption	16	18	20	23	27	22	23	28	31	34	33	33	32	30	37	104	303	407	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
North Dakota Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	18	22	24	14	0	73	76	81	81	86	89	93	99	106	107	78	891	969	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	53	61	63	65	69	73	76	81	81	86	89	93	99	106	107	311	891	1,202	
\$1.5 Million Exemption	25	29	30	33	38	38	38	46	45	42	52	51	61	57	59	155	489	644	
\$2.0 Million Exemption	18	22	24	26	28	26	27	35	27	29	36	39	48	40	45	118	352	470	
\$2.5 Million Exemption	13	16	15	17	18	18	20	22	23	22	26	29	34	30	32	79	256	335	
\$3.0 Million Exemption	11	13	11	15	15	14	17	15	18	20	20	23	25	26	27	65	205	270	
\$3.5 Million Exemption	9	9	9	14	15	13	13	10	16	18	19	16	19	21	22	56	167	223	
\$4.0 Million Exemption	8	9	9	9	13	9	11	9	14	13	13	13	15	16	17	48	130	178	
\$5.0 Million Exemption	4	6	5	5	8	6	5	5	6	7	9	8	9	11	12	28	78	106	
\$10.0 Million Exemption	1	1	1	1	2	1	1	1	1	1	2	2	3	4	4	6	20	26	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Nebraska Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	66	80	69	29	0	273	287	304	321	335	359	377	405	426	445	244	3,532	3,776	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	209	226	230	249	259	273	287	304	321	335	359	377	405	426	445	1,173	3,532	4,705	
\$1.5 Million Exemption	94	101	103	107	118	117	126	132	151	158	168	177	189	198	212	523	1,628	2,151	
\$2.0 Million Exemption	66	80	69	84	100	73	87	85	96	114	109	122	126	142	144	399	1,098	1,497	
\$2.5 Million Exemption	39	47	41	46	58	45	48	57	59	61	66	77	76	89	90	231	668	899	
\$3.0 Million Exemption	29	30	32	33	33	33	35	40	42	46	46	51	55	56	64	157	468	625	
\$3.5 Million Exemption	25	29	30	29	31	28	29	29	36	39	35	44	48	50	57	144	395	539	
\$4.0 Million Exemption	24	21	27	25	28	25	24	23	30	30	28	35	33	40	41	125	309	434	
\$5.0 Million Exemption	15	15	18	17	23	18	19	18	20	22	25	26	27	26	27	88	228	316	
\$10.0 Million Exemption	5	5	6	6	7	6	5	4	5	6	7	10	10	8	9	29	70	99	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
New Hampshire Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	60	66	64	44	0	131	144	150	161	173	182	194	209	216	232	234	1,792	2,026	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	102	109	113	122	132	131	144	150	161	173	182	194	209	216	232	578	1,792	2,370	
\$1.5 Million Exemption	75	81	75	86	97	90	104	109	110	127	131	139	152	164	173	414	1,299	1,713	
\$2.0 Million Exemption	60	66	64	76	88	77	91	100	92	105	109	121	129	141	149	354	1,114	1,468	
\$2.5 Million Exemption	53	56	56	60	76	63	77	80	83	90	95	101	111	114	123	301	937	1,238	
\$3.0 Million Exemption	48	49	47	50	66	56	66	65	74	80	84	89	96	105	107	260	822	1,082	
\$3.5 Million Exemption	43	42	40	44	60	43	47	53	61	60	74	75	79	89	86	229	667	896	
\$4.0 Million Exemption	37	33	29	35	50	31	36	43	50	46	57	50	62	67	65	184	507	691	
\$5.0 Million Exemption	19	20	15	18	29	21	25	28	30	31	29	32	37	41	42	101	316	417	
\$10.0 Million Exemption	6	6	3	3	9	4	5	7	8	9	7	10	11	11	16	27	88	115	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
New Jersey Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	503	549	573	247	0	2,216	2,343	2,461	2,591	2,720	2,865	3,007	3,167	3,330	3,492	1,872	28,192	30,064	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	1,667	1,770	1,880	1,977	2,110	2,216	2,343	2,461	2,591	2,720	2,865	3,007	3,167	3,330	3,492	9,404	28,192	37,596	
\$1.5 Million Exemption	676	716	773	817	922	931	998	1,058	1,129	1,203	1,305	1,398	1,479	1,578	1,693	3,904	12,772	16,676	
\$2.0 Million Exemption	503	549	573	604	741	648	681	747	793	853	889	977	1,072	1,128	1,211	2,970	8,999	11,969	
\$2.5 Million Exemption	308	347	375	383	474	407	427	471	490	562	569	626	684	714	765	1,887	5,715	7,602	
\$3.0 Million Exemption	229	249	271	288	323	309	329	360	366	400	427	469	514	536	572	1,360	4,282	5,642	
\$3.5 Million Exemption	188	220	223	247	287	250	268	290	295	340	340	388	412	435	475	1,165	3,493	4,658	
\$4.0 Million Exemption	153	181	178	190	244	195	202	234	233	251	270	300	322	339	374	946	2,720	3,666	
\$5.0 Million Exemption	96	100	108	107	154	129	138	151	157	170	181	195	205	228	241	565	1,795	2,360	
\$10.0 Million Exemption	28	31	34	37	53	33	44	38	44	50	52	53	62	64	73	183	513	696	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
New Mexico Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	51	56	59	42	0	155	160	168	180	191	204	221	239	257	270	208	2,045	2,253	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	109	117	123	137	148	155	160	168	180	191	204	221	239	257	270	634	2,045	2,679	
\$1.5 Million Exemption	69	70	75	87	96	94	94	100	110	118	127	133	158	155	175	397	1,264	1,661	
\$2.0 Million Exemption	51	56	59	72	78	72	75	83	83	106	104	110	130	128	135	316	1,026	1,342	
\$2.5 Million Exemption	37	39	43	56	61	58	56	60	65	77	82	87	102	98	105	236	790	1,026	
\$3.0 Million Exemption	33	35	39	46	48	44	49	55	56	63	71	74	84	88	91	201	675	876	
\$3.5 Million Exemption	31	29	34	42	46	37	42	44	46	49	58	58	69	67	76	182	546	728	
\$4.0 Million Exemption	29	22	29	33	36	30	33	35	36	37	42	46	48	51	58	149	416	565	
\$5.0 Million Exemption	16	15	17	19	23	20	22	24	27	27	30	30	38	36	40	90	294	384	
\$10.0 Million Exemption	5	6	6	8	10	8	8	9	8	10	8	10	11	14	13	35	99	134	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Nevada Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	73	79	90	37	0	366	384	413	428	446	460	483	505	533	558	279	4,576	4,855	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	251	273	296	320	347	367	385	413	428	446	460	483	505	533	558	1,487	4,578	6,065	
\$1.5 Million Exemption	104	109	126	139	155	151	171	178	195	209	211	228	242	244	271	633	2,100	2,733	
\$2.0 Million Exemption	73	79	90	99	117	96	117	115	136	149	147	164	172	170	182	458	1,448	1,906	
\$2.5 Million Exemption	47	52	61	61	71	65	78	74	84	96	93	107	108	117	124	292	946	1,238	
\$3.0 Million Exemption	39	39	44	49	54	50	59	61	63	70	75	78	82	86	95	225	719	944	
\$3.5 Million Exemption	34	31	32	37	43	40	47	50	50	58	66	67	72	68	72	177	590	767	
\$4.0 Million Exemption	31	28	23	29	38	23	33	37	40	37	46	43	54	53	58	149	424	573	
\$5.0 Million Exemption	16	14	14	16	19	16	19	21	22	26	31	29	29	33	35	79	261	340	
\$10.0 Million Exemption	6	4	4	4	7	6	8	9	10	14	10	11	12	15	13	25	108	133	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
New York Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	1,380	1,500	1,594	941	0	3,811	4,039	4,274	4,483	4,705	4,969	5,215	5,504	5,766	6,067	5,415	48,833	54,248	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	2,850	3,043	3,213	3,409	3,600	3,812	4,039	4,275	4,484	4,705	4,969	5,215	5,504	5,768	6,068	16,115	48,839	64,954	
\$1.5 Million Exemption	1,680	1,835	1,944	2,055	2,234	2,318	2,461	2,619	2,751	2,912	3,098	3,257	3,466	3,646	3,889	9,748	30,417	40,165	
\$2.0 Million Exemption	1,380	1,500	1,594	1,700	1,891	1,834	1,977	2,086	2,176	2,334	2,489	2,604	2,780	2,982	3,147	8,065	24,409	32,474	
\$2.5 Million Exemption	1,070	1,169	1,231	1,318	1,495	1,415	1,508	1,635	1,689	1,810	1,937	2,057	2,186	2,315	2,490	6,283	19,042	25,325	
\$3.0 Million Exemption	889	963	1,023	1,105	1,224	1,193	1,279	1,379	1,432	1,527	1,637	1,744	1,846	1,971	2,108	5,204	16,116	21,320	
\$3.5 Million Exemption	757	807	873	941	1,081	955	1,026	1,123	1,162	1,221	1,296	1,418	1,512	1,623	1,730	4,459	13,066	17,525	
\$4.0 Million Exemption	611	659	718	785	923	709	764	839	888	938	996	1,101	1,146	1,234	1,308	3,696	9,923	13,619	
\$5.0 Million Exemption	356	391	424	458	599	478	513	558	600	625	661	719	786	824	882	2,228	6,646	8,874	
\$10.0 Million Exemption	129	143	153	169	209	156	180	199	199	207	235	247	267	277	282	803	2,249	3,052	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Ohio Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	480	507	540	284	0	1,470	1,556	1,643	1,719	1,800	1,904	2,007	2,109	2,241	2,348	1,811	18,797	20,608	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	1,118	1,179	1,254	1,330	1,405	1,470	1,556	1,643	1,719	1,801	1,904	2,007	2,109	2,241	2,348	6,286	18,798	25,084	
\$1.5 Million Exemption	592	619	665	703	772	781	831	913	948	981	1,060	1,141	1,189	1,288	1,369	3,351	10,501	13,852	
\$2.0 Million Exemption	480	507	540	562	626	586	650	698	731	773	813	869	933	1,020	1,063	2,715	8,136	10,851	
\$2.5 Million Exemption	353	377	401	422	477	431	461	486	519	567	597	643	680	742	763	2,030	5,889	7,919	
\$3.0 Million Exemption	281	296	316	338	372	342	371	408	431	461	487	529	553	606	631	1,603	4,819	6,422	
\$3.5 Million Exemption	236	250	263	284	333	278	287	329	349	385	391	418	465	478	509	1,366	3,889	5,255	
\$4.0 Million Exemption	195	205	205	230	277	210	213	253	254	301	292	327	361	372	406	1,112	2,989	4,101	
\$5.0 Million Exemption	108	115	124	131	175	138	152	168	168	188	190	216	215	239	246	653	1,920	2,573	
\$10.0 Million Exemption	30	30	41	41	55	34	38	41	52	59	58	72	74	69	76	197	573	770	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Oklahoma Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	82	90	104	37	0	380	392	416	436	458	492	515	542	568	589	313	4,788	5,101	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	283	310	330	347	366	380	392	416	436	458	492	515	542	568	589	1,636	4,788	6,424	
\$1.5 Million Exemption	111	125	133	143	152	154	164	171	192	200	213	219	240	247	269	664	2,069	2,733	
\$2.0 Million Exemption	81	90	104	100	121	115	114	120	145	139	145	149	173	172	195	496	1,467	1,963	
\$2.5 Million Exemption	45	53	58	62	80	69	76	77	93	85	81	98	106	110	121	298	916	1,214	
\$3.0 Million Exemption	32	39	44	45	52	54	56	56	63	63	65	75	74	78	83	212	667	879	
\$3.5 Million Exemption	31	30	38	37	50	44	41	43	51	50	55	55	62	68	66	186	535	721	
\$4.0 Million Exemption	26	27	35	30	44	32	29	32	41	40	36	43	49	45	53	162	400	562	
\$5.0 Million Exemption	16	16	21	23	26	19	20	20	25	26	27	30	31	32	32	102	262	364	
\$10.0 Million Exemption	3	5	5	5	7	5	5	6	7	7	6	9	11	10	11	25	77	102	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Oregon Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	177	172	198	70	0	846	890	926	988	1,045	1,094	1,149	1,201	1,263	1,338	617	10,740	11,357	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	666	699	729	763	804	846	890	926	988	1,045	1,094	1,149	1,201	1,263	1,338	3,661	10,740	14,401	
\$1.5 Million Exemption	235	253	274	285	313	316	332	357	385	410	435	459	505	531	580	1,360	4,310	5,670	
\$2.0 Million Exemption	177	172	198	205	231	207	214	233	247	262	295	296	331	347	371	983	2,803	3,786	
\$2.5 Million Exemption	105	106	116	124	143	109	127	124	132	148	146	177	198	202	217	594	1,580	2,174	
\$3.0 Million Exemption	66	72	74	76	85	81	89	95	98	105	105	115	132	139	139	373	1,098	1,471	
\$3.5 Million Exemption	60	63	65	70	72	60	77	78	74	83	82	95	108	120	118	330	895	1,225	
\$4.0 Million Exemption	52	52	52	56	54	40	57	63	61	62	63	73	84	92	92	266	687	953	
\$5.0 Million Exemption	29	30	29	33	36	32	35	41	39	45	43	47	53	60	63	157	458	615	
\$10.0 Million Exemption	9	11	10	11	12	10	9	7	11	12	10	13	17	19	21	53	129	182	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Pennsylvania Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	406	443	475	195	0	1,901	2,015	2,112	2,224	2,349	2,470	2,579	2,706	2,841	3,001	1,519	24,198	25,717	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1.0 Million Exemption	1,432	1,517	1,617	1,696	1,812	1,901	2,015	2,112	2,224	2,349	2,470	2,579	2,706	2,841	3,001	8,074	24,198	32,272	
\$1.5 Million Exemption	563	595	658	688	768	762	825	888	950	1,030	1,089	1,176	1,233	1,308	1,417	3,272	10,678	13,950	
\$2.0 Million Exemption	406	443	475	537	614	545	613	627	668	721	777	826	879	935	1,003	2,475	7,594	10,069	
\$2.5 Million Exemption	256	284	304	330	389	339	381	401	432	453	495	514	561	605	657	1,563	4,838	6,401	
\$3.0 Million Exemption	188	199	214	228	255	247	277	285	326	333	352	389	400	435	463	1,084	3,507	4,591	
\$3.5 Million Exemption	157	161	186	195	233	190	220	225	265	272	269	312	326	344	377	932	2,800	3,732	
\$4.0 Million Exemption	124	124	148	152	191	149	158	175	190	201	199	223	243	256	278	739	2,072	2,811	
\$5.0 Million Exemption	78	79	85	94	126	96	106	116	128	130	137	149	157	170	188	462	1,377	1,839	
\$10.0 Million Exemption	18	20	23	25	35	26	26	32	35	36	36	39	50	51	57	121	388	509	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Rhode Island Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	48	59	53	19	0	254	270	289	308	326	338	353	369	383	411	179	3,301	3,480	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	205	211	217	229	239	254	270	289	308	326	338	353	369	383	411	1,101	3,301	4,402	
\$1.5 Million Exemption	72	75	76	83	85	88	99	108	116	124	135	138	152	161	174	391	1,295	1,686	
\$2.0 Million Exemption	48	59	53	59	64	59	60	67	78	78	78	92	105	92	114	283	823	1,106	
\$2.5 Million Exemption	28	30	36	32	37	32	36	39	35	36	40	43	46	54	58	163	419	582	
\$3.0 Million Exemption	19	19	19	20	21	22	23	23	27	27	27	27	29	30	34	98	269	367	
\$3.5 Million Exemption	17	17	19	19	20	20	19	20	21	24	23	25	24	26	33	92	235	327	
\$4.0 Million Exemption	14	15	15	14	18	16	15	16	18	21	17	20	18	20	21	76	182	258	
\$5.0 Million Exemption	11	10	11	11	12	11	10	10	13	14	14	15	15	15	16	55	133	188	
\$10.0 Million Exemption	2	2	3	3	6	4	4	3	4	5	3	5	5	5	5	16	43	59	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
South Carolina Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	109	119	126	53	0	474	506	526	547	583	607	651	680	709	754	407	6,037	6,444	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	370	393	414	435	450	474	506	526	547	583	607	651	680	709	754	2,062	6,037	8,099	
\$1.5 Million Exemption	145	154	165	164	185	185	198	218	220	234	252	277	284	311	333	813	2,512	3,325	
\$2.0 Million Exemption	109	119	126	128	152	128	131	155	152	173	181	198	202	224	232	634	1,776	2,410	
\$2.5 Million Exemption	72	79	77	82	92	77	86	92	96	110	111	128	132	145	142	402	1,119	1,521	
\$3.0 Million Exemption	48	52	58	61	63	66	70	71	73	83	90	96	98	107	111	282	865	1,147	
\$3.5 Million Exemption	38	47	51	53	55	48	56	52	54	69	73	75	76	86	86	244	675	919	
\$4.0 Million Exemption	31	40	45	42	48	41	45	37	41	52	58	52	56	69	69	206	520	726	
\$5.0 Million Exemption	22	27	28	28	36	30	30	27	31	37	37	41	42	49	49	141	373	514	
\$10.0 Million Exemption	10	12	13	12	14	12	9	12	12	14	13	14	14	20	16	61	136	197	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
South Dakota Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	19	18	19	5	0	87	90	92	95	101	106	113	116	123	130	61	1,053	1,114	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	66	67	70	77	83	87	90	92	95	101	106	113	116	123	130	363	1,053	1,416	
\$1.5 Million Exemption	27	24	26	31	36	37	37	37	39	45	42	47	47	51	57	144	439	583	
\$2.0 Million Exemption	19	18	19	24	28	25	25	22	22	28	29	25	28	31	31	108	266	374	
\$2.5 Million Exemption	7	8	9	14	13	12	10	10	12	12	14	11	11	17	17	51	126	177	
\$3.0 Million Exemption	5	5	5	6	6	7	6	7	8	8	9	8	9	10	13	27	85	112	
\$3.5 Million Exemption	5	3	5	5	6	6	4	7	7	8	9	6	9	9	11	24	76	100	
\$4.0 Million Exemption	5	3	5	5	4	4	4	6	7	7	7	6	7	7	10	22	65	87	
\$5.0 Million Exemption	3	3	3	3	3	4	4	3	4	5	5	5	5	5	7	15	47	62	
\$10.0 Million Exemption	2	2	2	2	2	3	3	2	1	2	2	3	3	2	3	10	24	34	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Tennessee Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	169	173	190	98	0	533	566	598	629	658	704	745	774	817	865	630	6,889	7,519	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	415	443	464	493	517	533	566	598	629	658	704	745	774	817	865	2,332	6,889	9,221	
\$1.5 Million Exemption	211	225	239	258	283	271	296	318	336	355	381	427	440	462	490	1,216	3,776	4,992	
\$2.0 Million Exemption	168	173	190	206	237	207	219	232	242	256	292	309	330	338	352	974	2,777	3,751	
\$2.5 Million Exemption	114	126	136	144	180	149	157	154	176	192	204	229	224	253	265	700	2,003	2,703	
\$3.0 Million Exemption	89	94	105	114	134	132	131	128	144	154	173	190	185	208	202	536	1,647	2,183	
\$3.5 Million Exemption	77	86	90	98	120	106	107	105	122	126	145	158	147	176	165	471	1,357	1,828	
\$4.0 Million Exemption	60	73	74	81	103	75	86	90	98	99	117	121	118	141	131	391	1,076	1,467	
\$5.0 Million Exemption	40	45	48	56	72	59	60	69	69	75	83	84	84	89	93	261	765	1,026	
\$10.0 Million Exemption	11	12	13	17	28	22	23	26	25	29	26	30	29	34	34	81	278	359	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Texas Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	698	713	789	407	0	2,360	2,471	2,579	2,724	2,860	3,008	3,160	3,302	3,474	3,640	2,607	29,578	32,185	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	1,764	1,864	1,993	2,108	2,249	2,360	2,471	2,579	2,724	2,860	3,008	3,160	3,302	3,474	3,640	9,978	29,578	39,556	
\$1.5 Million Exemption	871	918	994	1,071	1,180	1,180	1,231	1,310	1,412	1,492	1,586	1,658	1,767	1,892	2,011	5,034	15,539	20,573	
\$2.0 Million Exemption	698	713	789	868	967	892	913	989	1,056	1,107	1,217	1,265	1,310	1,389	1,512	4,035	11,650	15,685	
\$2.5 Million Exemption	507	514	560	615	699	624	652	697	733	781	832	880	944	978	1,042	2,895	8,163	11,058	
\$3.0 Million Exemption	390	415	449	478	518	494	526	560	606	622	669	713	739	780	828	2,250	6,537	8,787	
\$3.5 Million Exemption	330	367	376	407	472	390	431	460	473	488	561	592	593	633	687	1,952	5,308	7,260	
\$4.0 Million Exemption	256	305	312	340	409	305	332	349	371	362	433	464	449	469	522	1,622	4,056	5,678	
\$5.0 Million Exemption	165	183	193	206	253	205	216	226	253	259	290	294	307	334	349	1,000	2,733	3,733	
\$10.0 Million Exemption	53	59	64	68	95	66	63	72	79	77	83	91	93	101	111	339	836	1,175	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Utah Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	42	40	53	27	0	150	153	166	174	181	184	197	203	218	233	162	1,859	2,021	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	107	113	121	126	136	150	153	166	174	181	184	197	203	218	233	603	1,859	2,462	
\$1.5 Million Exemption	53	57	65	74	78	84	88	97	100	108	111	113	122	129	142	327	1,094	1,421	
\$2.0 Million Exemption	42	40	53	60	68	66	73	71	79	84	84	96	100	102	120	263	875	1,138	
\$2.5 Million Exemption	31	30	42	45	48	54	53	56	64	64	68	78	79	84	93	196	693	889	
\$3.0 Million Exemption	27	27	32	35	40	43	44	46	52	56	58	63	70	74	82	161	588	749	
\$3.5 Million Exemption	23	22	29	27	36	33	37	37	46	46	44	52	62	64	65	137	486	623	
\$4.0 Million Exemption	16	20	24	22	32	27	26	25	37	29	35	41	46	50	49	114	365	479	
\$5.0 Million Exemption	12	14	13	15	20	15	15	17	22	21	23	27	26	27	32	74	225	299	
\$10.0 Million Exemption	7	7	6	6	8	6	6	7	9	7	9	10	10	11	13	34	88	122	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Virginia Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	309	327	362	146	0	1,351	1,412	1,502	1,578	1,635	1,723	1,823	1,910	2,005	2,098	1,144	17,037	18,181	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	1,038	1,099	1,151	1,221	1,291	1,351	1,412	1,502	1,578	1,635	1,723	1,823	1,910	2,005	2,098	5,800	17,037	22,837	
\$1.5 Million Exemption	414	450	477	531	580	576	608	659	708	757	800	854	909	960	1,037	2,452	7,868	10,320	
\$2.0 Million Exemption	308	327	362	381	443	417	403	436	480	512	552	584	620	661	689	1,821	5,354	7,175	
\$2.5 Million Exemption	184	213	213	248	286	243	239	268	298	311	328	363	394	394	434	1,144	3,272	4,416	
\$3.0 Million Exemption	132	149	153	173	194	188	188	198	230	242	245	267	292	305	321	801	2,476	3,277	
\$3.5 Million Exemption	111	127	125	146	174	157	147	160	184	205	205	211	232	256	258	683	2,015	2,698	
\$4.0 Million Exemption	90	109	96	111	151	115	112	127	138	153	158	161	173	194	207	557	1,538	2,095	
\$5.0 Million Exemption	53	58	60	66	94	73	75	82	95	99	104	111	120	132	137	331	1,028	1,359	
\$10.0 Million Exemption	21	23	23	22	37	24	26	28	30	31	36	36	39	45	42	126	337	463	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Vermont Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	27	27	27	14	0	152	163	175	179	191	201	218	226	238	252	95	1,995	2,090	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	113	118	125	137	143	152	163	175	179	191	201	218	226	238	252	636	1,995	2,631	
\$1.5 Million Exemption	41	41	42	47	53	51	54	62	68	76	72	85	94	99	107	224	768	992	
\$2.0 Million Exemption	27	27	27	32	44	34	36	41	51	51	49	55	57	61	74	157	509	666	
\$2.5 Million Exemption	14	17	16	21	22	20	20	26	27	31	31	37	36	39	46	90	313	403	
\$3.0 Million Exemption	12	11	13	15	16	15	16	18	21	23	24	29	27	35	36	67	244	311	
\$3.5 Million Exemption	11	11	12	14	15	12	15	16	15	18	21	25	22	28	31	63	203	266	
\$4.0 Million Exemption	10	10	12	12	13	8	14	14	12	15	18	20	20	22	22	57	165	222	
\$5.0 Million Exemption	6	6	8	7	9	7	7	9	10	10	10	13	12	15	14	36	107	143	
\$10.0 Million Exemption	3	3	3	4	5	4	5	5	5	5	5	7	7	8	8	18	59	77	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Washington Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	271	280	303	90	0	1,411	1,492	1,577	1,661	1,766	1,839	1,922	2,015	2,110	2,217	944	18,010	18,954	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	1,046	1,113	1,202	1,268	1,335	1,411	1,492	1,577	1,661	1,766	1,839	1,922	2,015	2,110	2,217	5,964	18,010	23,974	
\$1.5 Million Exemption	368	395	433	469	495	498	539	582	624	689	725	755	832	874	920	2,160	7,038	9,198	
\$2.0 Million Exemption	271	280	303	314	372	313	338	364	394	442	454	487	539	574	620	1,540	4,525	6,065	
\$2.5 Million Exemption	153	158	165	178	206	167	179	193	208	232	241	256	276	314	326	860	2,392	3,252	
\$3.0 Million Exemption	92	102	106	105	115	115	115	129	144	150	163	175	180	201	212	520	1,584	2,104	
\$3.5 Million Exemption	80	83	88	90	106	93	91	102	114	131	139	149	151	161	178	447	1,309	1,756	
\$4.0 Million Exemption	65	61	70	74	85	69	75	78	92	99	105	120	125	130	145	355	1,038	1,393	
\$5.0 Million Exemption	31	36	38	44	53	45	53	56	65	71	75	81	85	89	97	202	717	919	
\$10.0 Million Exemption	17	16	17	18	23	16	19	21	24	27	24	28	33	30	33	91	255	346	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Wisconsin Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	186	211	203	88	0	946	997	1,042	1,091	1,151	1,228	1,294	1,361	1,428	1,510	688	12,048	12,736	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	732	782	823	856	894	946	997	1,042	1,091	1,151	1,228	1,294	1,361	1,428	1,510	4,087	12,048	16,135	
\$1.5 Million Exemption	262	285	297	317	348	360	386	415	419	472	489	531	573	622	642	1,509	4,909	6,418	
\$2.0 Million Exemption	186	211	203	227	269	234	254	269	282	307	331	350	372	417	444	1,096	3,260	4,356	
\$2.5 Million Exemption	117	132	126	141	157	141	148	165	166	182	183	206	211	244	254	673	1,900	2,573	
\$3.0 Million Exemption	78	82	90	102	108	101	111	118	125	129	139	141	157	170	174	460	1,365	1,825	
\$3.5 Million Exemption	64	75	71	88	96	80	94	100	96	107	115	111	127	140	146	394	1,116	1,510	
\$4.0 Million Exemption	55	62	55	71	84	64	71	76	72	83	87	79	96	102	110	327	840	1,167	
\$5.0 Million Exemption	33	38	38	43	53	46	51	55	55	56	59	61	64	72	76	205	595	800	
\$10.0 Million Exemption	10	11	11	13	18	12	13	14	13	14	17	19	20	21	21	63	164	227	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
West Virginia Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	27	29	30	7	0	162	173	183	189	195	198	206	212	221	236	93	1,975	2,068	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	127	134	143	149	152	162	173	183	189	195	198	206	212	221	236	705	1,975	2,680	
\$1.5 Million Exemption	34	36	38	41	47	51	56	68	73	74	75	83	86	88	92	196	746	942	
\$2.0 Million Exemption	27	29	30	32	36	33	31	39	44	42	44	50	53	55	58	154	449	603	
\$2.5 Million Exemption	14	15	18	19	19	18	22	20	18	21	24	22	27	24	31	85	227	312	
\$3.0 Million Exemption	7	10	10	9	12	12	13	13	14	14	15	15	17	17	19	48	149	197	
\$3.5 Million Exemption	5	8	7	7	11	9	11	11	11	12	11	13	10	13	14	38	115	153	
\$4.0 Million Exemption	5	7	5	7	11	7	5	8	8	9	8	10	7	8	11	35	81	116	
\$5.0 Million Exemption	3	3	3	3	5	3	3	3	3	4	4	4	4	4	6	17	38	55	
\$10.0 Million Exemption	1	1	2	2	3	0	1	2	2	3	2	2	3	2	3	9	20	29	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Revenue Estimates of Estate Tax Repeal and Alternatives Using \$1.0 to \$3.5 Million Unified Credit (Exemption) Amounts and 15% to 45% Top Rates																			
U.S. Totals																			
(Change from Current Law, in Billions of Dollars)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law Exemption (\$M)	\$ 2.0	\$ 2.0	\$ 2.0	\$ 3.5	NA	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0			
Repeal, Starting in 2006	\$ (28)	\$ (30)	\$ (33)	\$ (30)	\$ (10)	\$ (57)	\$ (61)	\$ (65)	\$ (69)	\$ (73)	\$ (78)	\$ (83)	\$ (88)	\$ (94)	\$ (100)	\$ (130)	\$ (767)	\$ (898)	
\$2.5M & 45%	(4)	(5)	(7)	1	22	(32)	(34)	(36)	(38)	(41)	(43)	(46)	(49)	(52)	(55)	7	(425)	(418)	
\$2.0M & 40%	(4)	(4)	(7)	2	22	(32)	(35)	(37)	(39)	(41)	(44)	(47)	(50)	(53)	(56)	9	(434)	(425)	
\$1.5M & 35%	(3)	(4)	(6)	3	23	(33)	(35)	(37)	(39)	(42)	(44)	(47)	(50)	(54)	(57)	13	(438)	(425)	
\$3.5M & 45%	(9)	(10)	(12)	(5)	17	(38)	(40)	(43)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(20)	(503)	(523)	
\$2.0M & 35%	(7)	(8)	(10)	(3)	18	(38)	(40)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(10)	(503)	(513)	
\$1.0M & 15%	(13)	(14)	(16)	(10)	10	(37)	(39)	(42)	(45)	(48)	(51)	(54)	(58)	(61)	(65)	(42)	(500)	(541)	

Notes: All alternatives based on current law, except for top rate and a limit on the credit for tax on adjusted gifts. 15% tax rate alternative also eliminates state estate tax credit/deduction. Rows may not sum due to independent rounding.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
U.S. Totals																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	13,503	14,511	15,620	7,411	0	51,613	54,360	57,207	60,214	63,295	66,548	69,993	73,582	77,415	81,382	51,045	655,609	706,654	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	39,055	41,475	43,978	46,497	49,155	51,615	54,361	57,209	60,216	63,297	66,550	69,993	73,583	77,417	81,384	220,160	655,625	875,785	
\$1.5 Million Exemption	17,539	18,885	20,254	21,692	23,698	23,930	25,513	27,206	28,986	30,846	32,895	35,007	37,238	39,652	42,242	102,068	323,515	425,583	
\$2.0 Million Exemption	13,493	14,511	15,620	16,731	19,058	17,372	18,517	19,781	21,098	22,445	23,971	25,526	27,192	29,057	30,933	79,413	235,892	315,305	
\$2.5 Million Exemption	9,176	9,944	10,661	11,433	13,153	11,680	12,502	13,373	14,212	15,212	16,208	17,377	18,577	19,841	21,161	54,367	160,143	214,510	
\$3.0 Million Exemption	7,035	7,578	8,136	8,668	9,562	9,251	9,859	10,524	11,267	11,978	12,793	13,663	14,507	15,453	16,438	40,979	125,733	166,712	
\$3.5 Million Exemption	6,004	6,421	6,893	7,411	8,574	7,437	7,988	8,519	9,083	9,726	10,373	11,070	11,814	12,617	13,472	35,303	102,099	137,402	
\$4.0 Million Exemption	4,901	5,281	5,634	6,038	7,265	5,659	6,091	6,543	6,970	7,447	7,976	8,481	9,050	9,666	10,335	29,119	78,218	107,337	
\$5.0 Million Exemption	2,945	3,169	3,424	3,680	4,703	3,869	4,132	4,402	4,713	5,009	5,358	5,695	6,080	6,531	6,956	17,921	52,745	70,666	
\$10.0 Million Exemption	942	1,020	1,109	1,194	1,646	1,175	1,270	1,363	1,453	1,557	1,663	1,781	1,909	2,054	2,194	5,911	16,419	22,330	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.

Number of Taxable Estates Under Current Law, Tax Repeal and Different Per-Person Unified Credit (Exemption) Amounts																			
Wyoming Only																			
(Number of Taxable Estates)																			
	Calendar Years																2006 to 2010	2011 to 2020	2006 to 2020
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020				
Current Law	30	35	37	19	0	148	151	155	165	172	182	184	186	204	209	121	1,756	1,877	
Repeal, Starting in 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1.0 Million Exemption	109	114	122	126	138	148	151	155	165	172	182	184	186	204	209	609	1,756	2,365	
\$1.5 Million Exemption	40	42	45	52	58	59	57	66	71	72	81	84	85	94	95	237	764	1,001	
\$2.0 Million Exemption	30	35	37	37	50	41	40	44	46	52	59	55	59	67	71	189	534	723	
\$2.5 Million Exemption	19	24	23	25	31	22	25	27	31	34	39	39	38	50	41	122	346	468	
\$3.0 Million Exemption	16	16	16	20	24	18	19	23	24	26	31	29	31	37	35	92	273	365	
\$3.5 Million Exemption	14	12	14	19	20	15	14	18	21	23	27	27	25	30	28	79	228	307	
\$4.0 Million Exemption	10	11	13	15	16	10	11	14	12	17	23	19	16	25	22	65	169	234	
\$5.0 Million Exemption	8	8	8	8	10	7	8	8	10	11	13	12	12	14	14	42	109	151	
\$10.0 Million Exemption	4	3	3	3	6	1	3	4	4	4	2	3	3	3	4	19	31	50	

Notes: All calculations are based on current law except for a 45% top rate, a limit on the credit for tax on adjusted gifts, and changes to the exemption amount.