

Subtitle B—Estate and Gift Taxes

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CHAPTER 11—ESTATE TAX

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Subchapter A—Estates of Citizens or Residents

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PART I—TAX IMPOSED

Sec. 2001. Rate of tax.

Sec. 2002. Liability for payment.

SEC. 2001. RATE OF TAX.

A tax computed in accordance with the following table is hereby imposed on the transfer of the taxable estate, determined as provided in section 2051, of every decedent, citizen or resident of the United States dying after the date of enactment of this title:

If the taxable estate is:	The tax shall be:
Not over \$5,000-----	3 % of the taxable estate.
Over \$5,000 but not over \$10,000-----	\$150, plus 7 % of excess over \$5,000.
Over \$10,000 but not over \$20,000-----	\$500, plus 11 % of excess over \$10,000.
Over \$20,000 but not over \$30,000-----	\$1,600, plus 14 % of excess over \$20,000.
Over \$30,000 but not over \$40,000-----	\$3,000, plus 18 % of excess over \$30,000.
Over \$40,000 but not over \$50,000-----	\$4,800, plus 22 % of excess over \$40,000.
Over \$50,000 but not over \$60,000-----	\$7,000, plus 25 % of excess over \$50,000.
Over \$60,000 but not over \$100,000-----	\$9,500, plus 28 % of excess over \$60,000.
Over \$100,000 but not over \$250,000-----	\$20,700, plus 30 % of excess over \$100,000.
Over \$250,000 but not over \$500,000-----	\$65,700, plus 32 % of excess over \$250,000.
Over \$500,000 but not over \$750,000-----	\$145,700, plus 35 % of excess over \$500,000.
Over \$750,000 but not over \$1,000,000----	\$233,200, plus 37 % of excess over \$750,000.
Over \$1,000,000 but not over \$1,250,000---	\$325,700, plus 39 % of excess over \$1,000,000.
Over \$1,250,000 but not over \$1,500,000---	\$423,200, plus 42 % of excess over \$1,250,000.