

- 1 terminated as provided in section 2106, of every decedent non-
 2 resident not a citizen of the United States:

"If the taxable estate tax is: The tax shall be:

Not over \$100,000-----	5% of the taxable estate.
Over \$100,000 but not over \$500,000-----	\$5,000, plus 10% of excess over \$100,000.
Over \$500,000 but not over \$1,000,000-----	\$15,000, plus 15% of excess over \$500,000.
Over \$1,000,000 but not over \$2,000,000-----	\$120,000, plus 20% of excess over \$1,000,000.
Over \$2,000,000-----	\$320,000, plus 25% of excess over \$2,000,000.

- 3 **(b) CREDITS AGAINST TAX.**—Section 2102 (relating
 4 to credits allowed against estate tax) is amended to read as
 5 follows:

6 **"SEC. 2102. CREDITS AGAINST TAX.**

- 7 **"(a) IN GENERAL.**—The tax imposed by section 2101
 8 shall be credited with the amounts determined in accordance
 9 with sections 2011 to 2013, inclusive (relating to State death
 10 taxes, gift tax, and tax on prior transfers), subject to the
 11 special limitation provided in subsection (b).

- 12 **"(b) SPECIAL LIMITATION.**—The maximum credit
 13 allowed under section 2011 against the tax imposed by sec-
 14 tion 2101 for State death taxes paid shall be an amount
 15 which bears the same ratio to the credit computed as pro-
 16 vided in section 2011 (b) as the value of the property, as