

Appendix III

STATE DEATH TAX CREDIT ^{1,2}				
Estates of Decedents Dying After 1976				
Adjusted Taxable Estate				
("Adjusted Taxable Estate" is the decedent's taxable estate less \$60,000)				
From	To	Credit =	+ %	Of Excess Over
0	\$40,000	0	0.8	0
\$40,000	90,000	0	1.6	\$40,000
90,000	140,000	\$400	2.4	90,000
140,000	240,000	1,200	3.2	140,000
240,000	440,000	3,600	4	240,000
440,000	640,000	10,000		440,000
640,000	840,000	18,000	4.8	640,000
840,000	1,040,000	27,600	5.6	840,000
1,040,000	1,540,000	38,800	6.4	1,040,000
1,540,000	2,040,000	70,800	7.2	1,540,000
2,040,000	2,540,000	106,800	8	2,040,000
2,540,000	3,040,000	146,800	8.8	2,540,000
3,040,000	3,540,000	190,800	9.6	3,040,000
3,540,000	4,040,000	238,800	10.4	3,540,000
4,040,000	5,040,000	290,800	11.2	4,040,000
5,040,000	6,040,000	402,800	12	5,040,000
6,040,000	7,040,000	522,800	12.8	6,040,000
7,040,000	8,040,000	650,800	13.6	7,040,000
8,040,000	9,040,000	786,800	14.4	8,040,000
9,040,000	10,040,000	930,800	15.2	9,040,000
10,040,000		1,082,800	16	10,040,000

¹ The above table may not be used in computing tax on estates of certain servicemen.

² There is a limitation on the credit in estates of nonresidents not citizens dying after November 13, 1966. See Code Sec. 2102.