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Federal Estate Tax Estimator for 2014 **No State Estate Tax**

Taxable Estate	Federal Estate Tax	Marginal Tax Rate	Effective Tax Rate
5,340,000	0	0.0%	0.0%
6,000,000	264,000	40.0%	4.4%
7,000,000	664,000	40.0%	9.5%
8,000,000	1,064,000	40.0%	13.3%
9,000,000	1,464,000	40.0%	16.3%
10,000,000	1,864,000	40.0%	18.6%
11,000,000	2,264,000	40.0%	20.6%
12,000,000	2,664,000	40.0%	22.2%
13,000,000	3,064,000	40.0%	23.6%
14,000,000	3,464,000	40.0%	24.7%
15,000,000	3,864,000	40.0%	25.8%
16,000,000	4,264,000	40.0%	26.7%
17,000,000	4,664,000	40.0%	27.4%
18,000,000	5,064,000	40.0%	28.1%
19,000,000	5,464,000	40.0%	28.8%
20,000,000	5,864,000	40.0%	29.3%
21,000,000	6,264,000	40.0%	29.8%
22,000,000	6,664,000	40.0%	30.3%
23,000,000	7,064,000	40.0%	30.7%
24,000,000	7,464,000	40.0%	31.1%
25,000,000	7,864,000	40.0%	31.5%
26,000,000	8,264,000	40.0%	31.8%
27,000,000	8,664,000	40.0%	32.1%
28,000,000	9,064,000	40.0%	32.4%
29,000,000	9,464,000	40.0%	32.6%
30,000,000	9,864,000	40.0%	32.9%
40,000,000	13,864,000	40.0%	34.7%
50,000,000	17,864,000	40.0%	35.7%
60,000,000	21,864,000	40.0%	36.4%
70,000,000	25,864,000	40.0%	36.9%
80,000,000	29,864,000	40.0%	37.3%
90,000,000	33,864,000	40.0%	37.6%
100,000,000	37,864,000	40.0%	37.9%
200,000,000	77,864,000	40.0%	38.9%
300,000,000	117,864,000	40.0%	39.3%
400,000,000	157,864,000	40.0%	39.5%
500,000,000	197,864,000	40.0%	39.6%
600,000,000	237,864,000	40.0%	39.6%
700,000,000	277,864,000	40.0%	39.7%
800,000,000	317,864,000	40.0%	39.7%
900,000,000	357,864,000	40.0%	39.8%
1,000,000,000	397,864,000	40.0%	39.8%

Notes:

- For decedents in 2014.
- Estate taxes and rates shown apply to a single person or the first deceased of a married couple.
- For estate of the second to die of a married couple, subtract from the federal tax the unused portion of the deceased spouse's unused credit.
- Assumes no prior taxable gifts.

