

SUBTITLE B. ESTATE AND GIFT TAXES
CHAPTER 11. ESTATE TAX
SUBCHAPTER A. ESTATES OF CITIZENS OR RESIDENTS
PART II. CREDITS AGAINST TAX

IRC Sec. 2011

Sec. 2011. Credit for State death taxes [Caution: This section does not apply to the estates of decedents dying after December 31, 2004, pursuant to subsec. (f) of this section. See also prospective amendment note below.].

(a) In general. The tax imposed by section 2001 [[26 USCS § 2001](#)] shall be credited with the amount of any estate, inheritance, legacy, or succession taxes actually paid to any State or the District of Columbia, in respect of any property included in the gross estate (not including any such taxes paid with respect to the estate of a person other than the decedent).

(b) Amount of credit.

(1) In general. Except as provided in paragraph (2), the credit allowed by this section shall not exceed the appropriate amount stated in the following table:

If the adjusted taxable estate is:	The maximum tax credit shall be:
Not over \$ 90,000	8/10ths of 1% of the amount by which the adjusted taxable estate exceeds \$ 40,000.
Over \$ 90,000 but not over \$ 140,000.	\$ 400 plus 1.6% of the excess over \$ 90,000.
Over \$ 140,000 but not over \$ 240,000.	\$ 1,200 plus 2.4% of the excess over \$ 140,000.
Over \$ 240,000 but not over \$ 440,000.	\$ 3,600 plus 3.2% of the excess over \$ 240,000.
Over \$ 440,000 but not over \$ 640,000.	\$ 10,000 plus 4% of the excess over \$ 440,000.
Over \$ 640,000 but not over \$ 840,000.	\$ 18,000 plus 4.8% of the excess over \$ 640,000.
Over \$ 840,000 but not over \$ 1,040,000.	\$ 27,600 plus 5.6% of the excess over \$ 840,000.
Over \$ 1,040,000 but not over \$ 1,540,000.	\$ 38,800 plus 6.4% of the excess over \$ 1,040,000.
Over \$ 1,540,000 but not over \$ 2,040,000.	\$ 70,800 plus 7.2% of the excess over \$ 1,540,000.
Over \$ 2,040,000 but not over \$ 2,540,000.	\$ 106,800 plus 8% of the excess over \$ 2,040,000.
Over \$ 2,540,000 but not over \$ 3,040,000.	\$ 146,800 plus 8.8% of the excess over \$ 2,540,000.
Over \$ 3,040,000 but not over \$ 3,540,000.	\$ 190,800 plus 9.6% of the excess over \$ 3,040,000.
Over \$ 3,540,000 but not over \$ 4,040,000.	\$ 238,800 plus 10.4% of the excess over \$ 3,540,000.
Over \$ 4,040,000 but not over \$ 5,040,000.	\$ 290,800 plus 11.2% of the excess over \$ 4,040,000.
Over \$ 5,040,000 but	\$ 402,800 plus 12% of the

not over \$ 6,040,000.	excess over \$ 5,040,000.
Over \$ 6,040,000 but not over \$ 7,040,000.	\$ 522,800 plus 12.8% of the excess over \$ 6,040,000.
Over \$ 7,040,000 but not over \$ 8,040,000.	\$ 650,800 plus 13.6% of the excess over \$ 7,040,000.
Over \$ 8,040,000 but not over \$ 9,040,000.	\$ 786,800 plus 14.4% of the excess over \$ 8,040,000.
Over \$ 9,040,000 but not over \$ 10,040,000.	\$ 930,800 plus 15.2% of the excess over \$ 9,040,000.
Over \$ 10,040,000	\$ 1,082,800 plus 16% of the excess over \$ 10,040,000.

(2) Reduction of maximum credit.

(A) In general. In the case of estates of decedents dying after December 31, 2001, the credit allowed by this section shall not exceed the applicable percentage of the credit otherwise determined under paragraph (1).

(B) Applicable percentage.

In the case of estates	the applicable
of decedents dying during:	percentage is:
2002	75 percent
2003	50 percent
2004	25 percent.

(3) Adjusted taxable estate. For purposes of this section, the term "adjusted taxable estate" means the taxable estate reduced by \$ 60,000.

(c) Period of limitations on credit. The credit allowed by this section shall include only such taxes as were actually paid and credit therefor claimed within 4 years after the filing of the return required by section 6018 [26 USCS § 6018], except that--

(1) If a petition for redetermination of a deficiency has been filed with the Tax Court within the time prescribed in section 6213(a) [26 USCS § 6213(a)], then within such 4-year period or before the expiration of 60 days after the decision of the Tax Court becomes final.

(2) If, under section 6161 or 6166 [26 USCS § 6161 or 6166], an extension of time has been granted for payment of the tax shown on the return, or of a deficiency, then within such 4-year period or before the date of the expiration of the period of the extension.

(3) If a claim for refund or credit of an overpayment of tax imposed by this chapter [26 USCS §§ 2001 et seq.] has been filed within the time prescribed in section 6511 [26 USCS § 6511], then within such 4-year period or before the expiration of 60 days from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the disallowance of any part of such claim, or before the expiration of 60 days after a decision by any court of competent jurisdiction becomes final with respect to a timely suit instituted upon such claim, whichever is later.

Refund based on the credit may (despite the provisions of sections 6511 and 6512 [26 USCS §§ 6511 and 6512]) be made if claim therefor is filed within the period above provided. Any such refund shall be made without interest.

(d) Limitation in cases involving deduction under section 2053(d). In any case where

a deduction is allowed under section 2053(d) [26 USCS § 2053(d)] for an estate, succession, legacy, or inheritance tax imposed by a State or the District of Columbia upon a transfer for public, charitable, or religious uses described in section 2055 or 2106(a)(2) [26 USCS § 2055 or 2106(a)(2)], the allowance of the credit under this section shall be subject to the following conditions and limitations:

(1) The taxes described in subsection (a) shall not include any estate, succession, legacy, or inheritance tax for which such deduction is allowed under section 2053(d) [26 USCS § 2053(d)].

(2) The credit shall not exceed the lesser of--

(A) the amount stated in subsection (b) on an adjusted taxable estate determined by allowing such deduction authorized by section 2053(d) [26 USCS § 2053(d)], or

(B) that proportion of the amount stated in subsection (b) on an adjusted taxable estate determined without regard to such deduction authorized by section 2053(d) [26 USCS § 2053(d)] as (i) the amount of the taxes described in subsection (a), as limited by the provisions of paragraph (1) of this subsection, bears to (ii) the amount of the taxes described in subsection (a) before applying the limitation contained in paragraph (1) of this subsection.

(3) If the amount determined under subparagraph (B) of paragraph (2) is less than the amount determined under subparagraph (A) of that paragraph, then for purposes of subsection (d) such lesser amount shall be the maximum credit provided by subsection (b).

(e) Limitation based on amount of tax. The credit provided by this section shall not exceed the amount of the tax imposed by section 2001 [26 USCS § 2001], reduced by the amount of the unified credit provided by section 2010 [26 USCS § 2010].

(f) Termination. This section shall not apply to the estates of decedents dying after December 31, 2004.