

Provision	Effective	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2002-06	2002-11
4. Modifications to Section 6166 - increase from 15 to 45 the number of partners of a partnership or shareholders in a corporation eligible for installment payments of estate tax under section 6166	dda 12/31/01	---	-285	-297	-330	-364	-394	-383	-381	-371	-358	-1,276	-3,163
NET TOTAL		-4	-7,838	-9,232	-11,543	-13,395	-15,270	-20,429	-28,297	-35,049	-51,754	-42,013	-192,811

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

dda = decedents dying after

gma = gifts made after

ta = transfers after