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An [analysis by the Tax Policy Center](#) of the estate tax changes proposed in the Senate version of the bill — which ultimately were adopted in the final bill that became law — shows that while the number of people who would have to pay an estate tax would drop from 5,500 to 1,700 in 2018, the tax revenues from the estate tax would drop by only about a third, from \$20.4 billion to \$13.6 billion. That pattern remains — with estate tax revenue about a third lower than it would be under current law — over the next eight years, until the provision sunsets.

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