

Figure A1: Optimal linear inheritance tax rates, by percentile of bequest received (France, variants with diff. eb = long-run bequest elasticity)

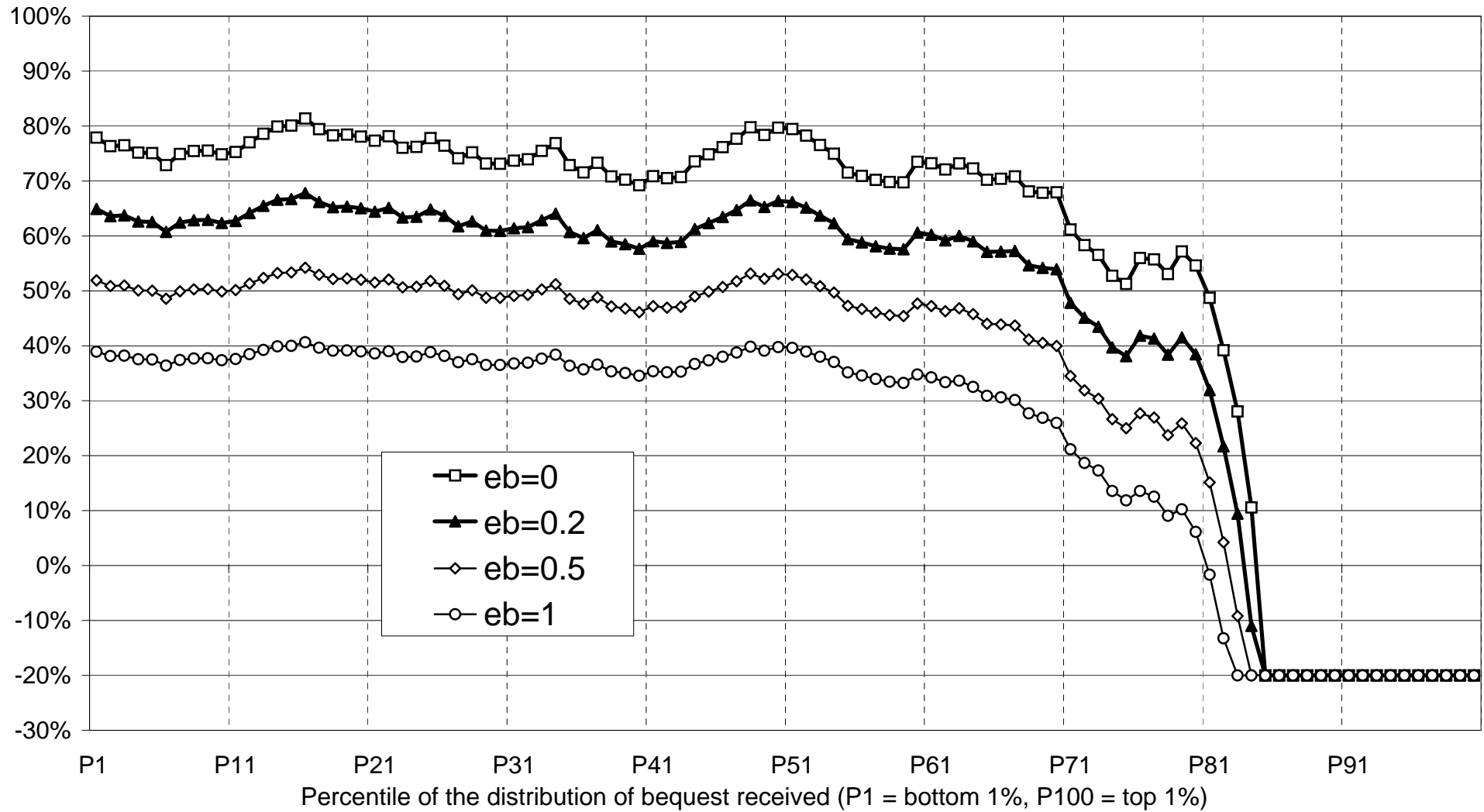


Figure A2: Optimal linear inheritance tax rates, by percentile of bequest received (U.S., variants with diff. eb = long-run bequest elasticity)

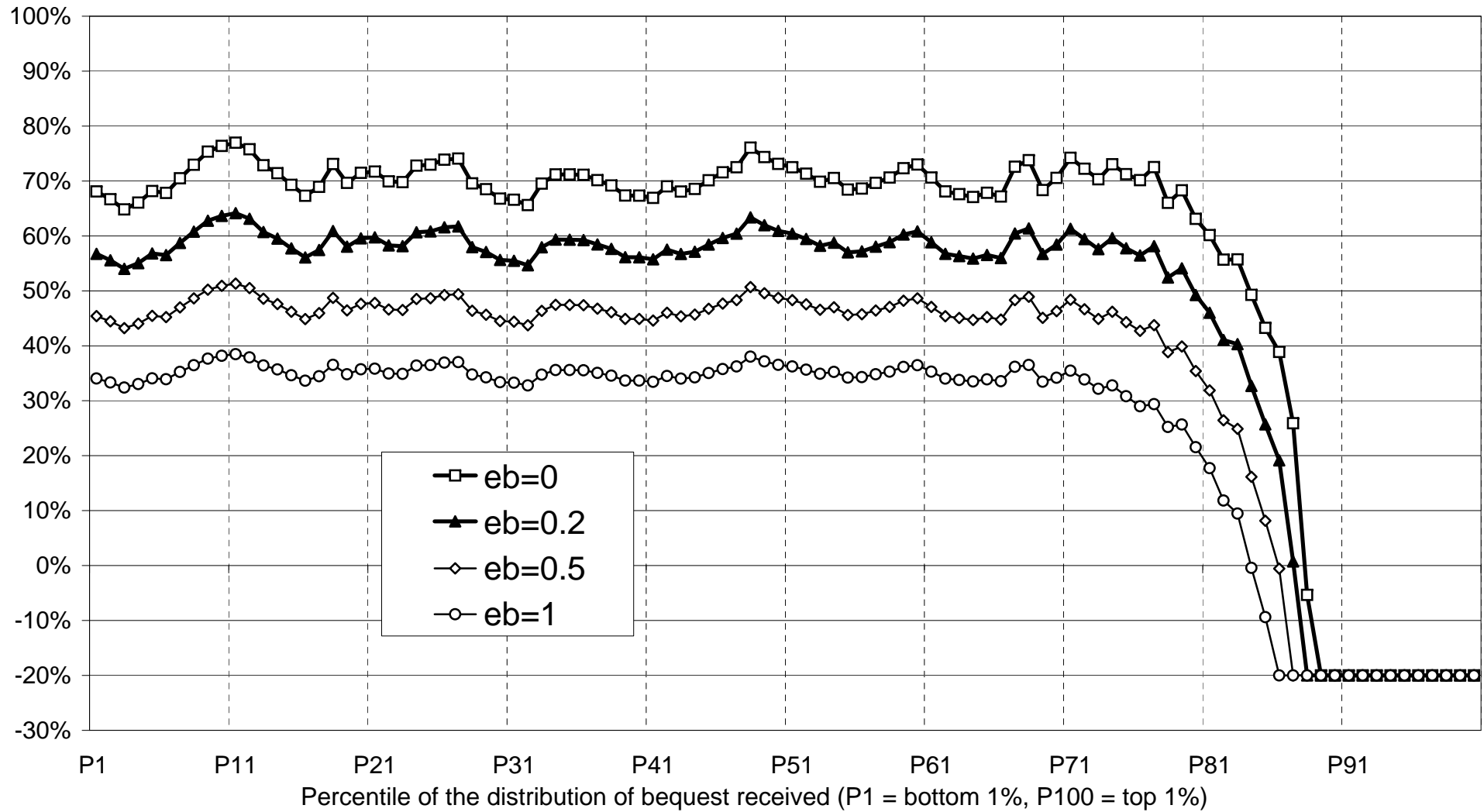


Figure A3: Optimal linear inheritance tax rates, by percentile of bequest received (France, variants with diff. v = strength of bequest motive)

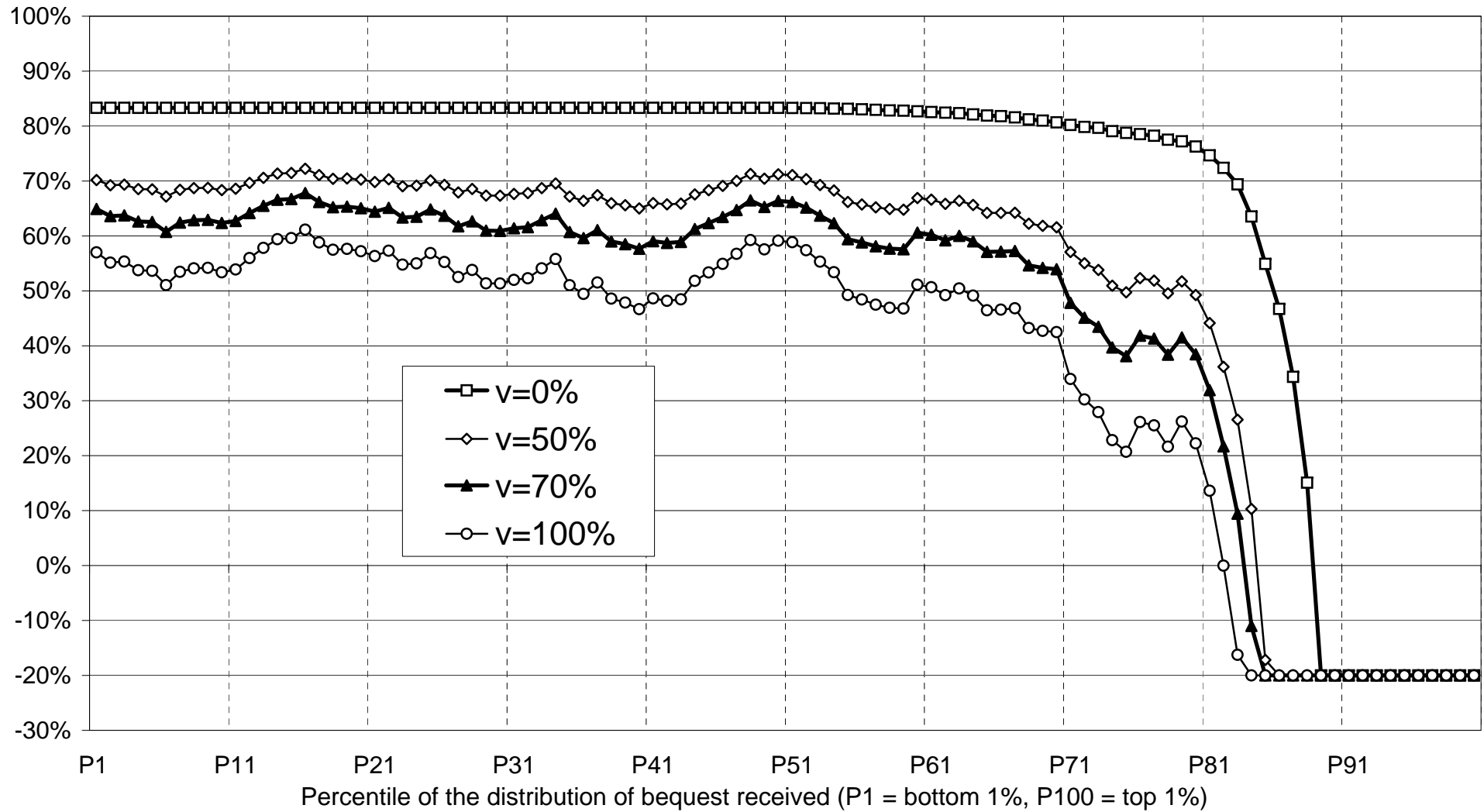


Figure A4: Optimal linear inheritance tax rates, by percentile of bequest received (U.S., variants with diff. v = strength of bequest motive)

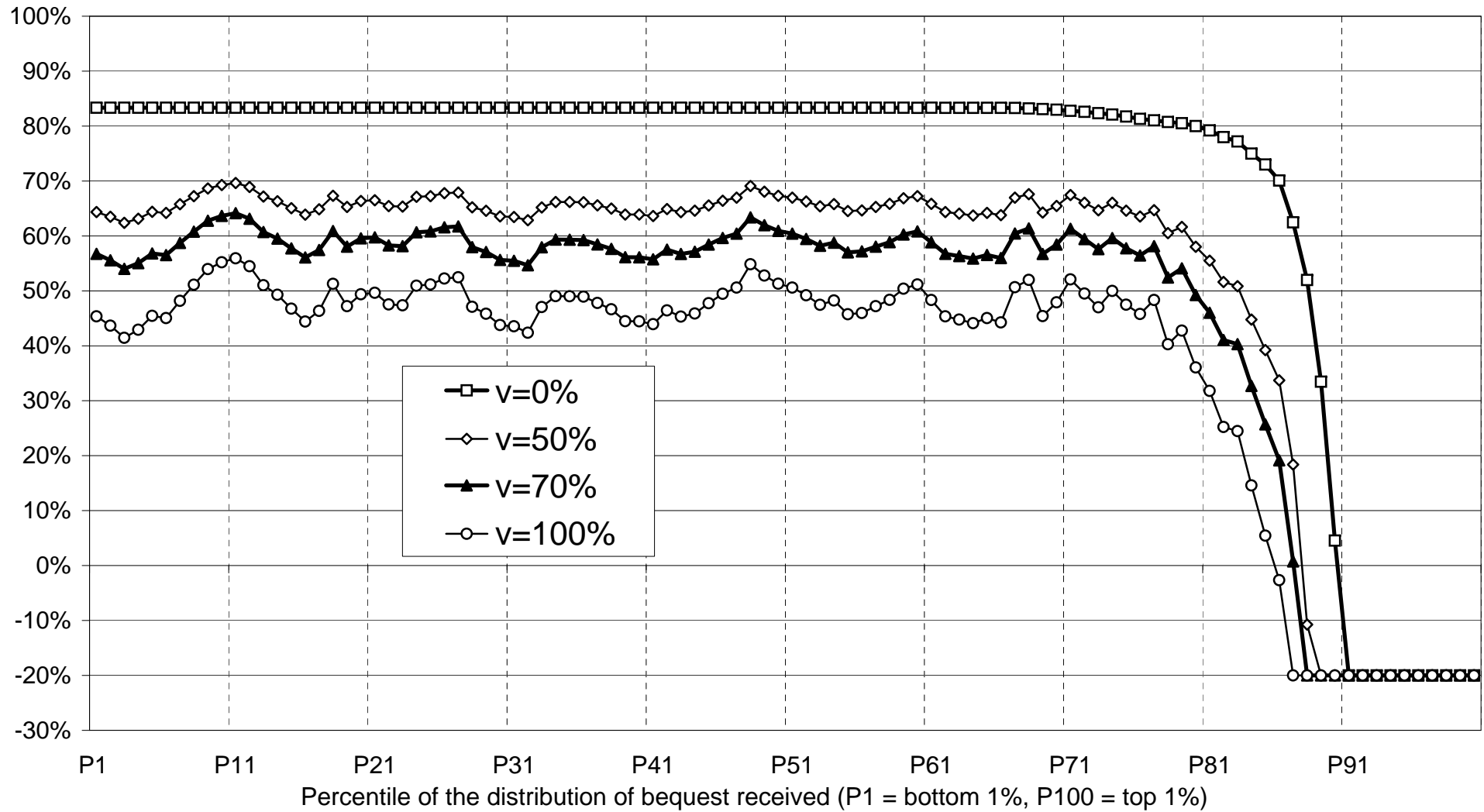


Figure A5: Optimal linear inheritance tax rates, by percentile of bequest received (France, variants with diff. $r-g$ = capitalization factor)

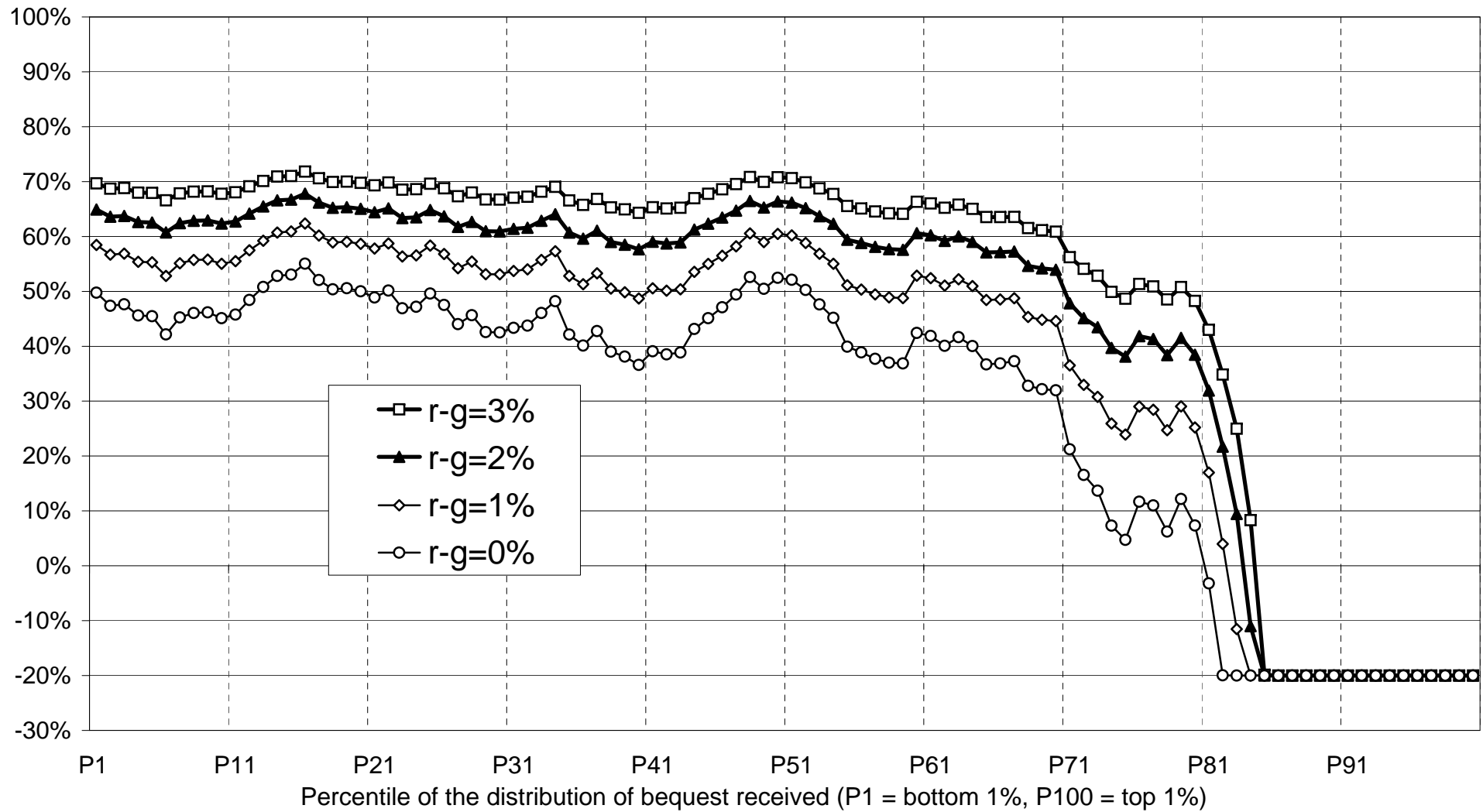


Figure A6: Optimal linear inheritance tax rates, by percentile of bequest received (U.S., variants with diff. $r-g$ = capitalization factor)

