

**Table T06-0018**  
**Pre-EGTRRA Law: Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2006<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,380	53.1	1,988	1,440	13.1	10	8	0.7	0.5
2.0 - 3.5	540	20.8	1,365	2,529	9.0	38	70	2.5	2.8
3.5 - 5.0	190	7.3	817	4,299	5.4	45	239	3.1	5.6
5.0 - 10.0	270	10.4	1,885	6,983	12.5	225	835	15.3	12.0
10.0 - 20.0	130	5.0	1,846	14,202	12.2	203	1,560	13.7	11.0
More than 20.0	80	3.1	7,225	90,314	47.8	956	11,947	64.7	13.2
<b>All</b>	<b>2,600</b>	<b>100.0</b>	<b>15,127</b>	<b>5,818</b>	<b>100.0</b>	<b>1,477</b>	<b>568</b>	<b>100.0</b>	<b>9.8</b>
<b>TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	260	35.1	371	1,426	4.6	10	40	0.7	2.8
2.0 - 3.5	140	18.9	353	2,524	4.4	38	269	2.5	10.6
3.5 - 5.0	70	9.5	272	3,890	3.4	45	648	3.1	16.7
5.0 - 10.0	130	17.6	839	6,451	10.3	225	1,734	15.3	26.9
10.0 - 20.0	90	12.2	1,216	13,513	15.0	203	2,253	13.7	16.7
More than 20.0	50	6.8	5,056	101,119	62.4	956	19,115	64.7	18.9
<b>All</b>	<b>740</b>	<b>100.0</b>	<b>8,107</b>	<b>10,956</b>	<b>100.0</b>	<b>1,477</b>	<b>1,997</b>	<b>100.0</b>	<b>18.2</b>
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	1,120	59.9	1,617	1,444	23.0	0	0	n/a	0.0
2.0 - 3.5	400	21.4	1,012	2,530	14.4	0	0	n/a	0.0
3.5 - 5.0	130	7.0	545	4,189	7.8	0	0	n/a	0.0
5.0 - 10.0	150	8.0	1,047	6,978	14.9	0	0	n/a	0.0
10.0 - 20.0	50	2.7	630	12,601	9.0	0	0	n/a	0.0
More than 20.0	30	1.6	2,169	72,307	30.9	0	0	n/a	0.0
<b>All</b>	<b>1,870</b>	<b>100.0</b>	<b>7,020</b>	<b>3,754</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0.0</b>

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. Under pre-EGTRRA law, the top estate tax rate would be 55 percent and the effective exemption would be \$1 million.

(2) Estate tax returns where farm and business assets represent at least half of gross estate.

(3) Average net estate tax liability as a percentage of average gross estate.