

Table T06-0019
Pre-EGTRRA Law: Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2006¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ²
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
ALL RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	17,170	55.5	24,341	1,418	19.1	569	33	4.2	2.3
2.0 - 3.5	6,610	21.4	17,293	2,616	13.5	1,008	153	7.5	5.8
3.5 - 5.0	2,390	7.7	9,666	4,044	7.6	684	286	5.1	7.1
5.0 - 10.0	2,930	9.5	19,918	6,798	15.6	2,467	842	18.4	12.4
10.0 - 20.0	1,150	3.7	15,748	13,694	12.3	2,428	2,112	18.1	15.4
More than 20.0	690	2.2	40,697	58,982	31.9	6,278	9,098	46.7	15.4
All	30,930	100.0	127,664	4,128	100.0	13,435	434	100.0	10.5
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	4,580	41.2	7,280	1,590	10.4	569	124	4.2	7.8
2.0 - 3.5	2,610	23.5	6,763	2,591	9.6	1,008	386	7.5	14.9
3.5 - 5.0	1,110	10.0	4,308	3,881	6.1	684	616	5.1	15.9
5.0 - 10.0	1,530	13.8	10,444	6,826	14.9	2,467	1,613	18.4	23.6
10.0 - 20.0	800	7.2	11,071	13,838	15.8	2,428	3,036	18.1	21.9
More than 20.0	480	4.3	30,270	63,062	43.2	6,278	13,079	46.7	20.7
All	11,120	100.0	70,136	6,307	100.0	13,435	1,208	100.0	19.2
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	12,580	63.5	17,061	1,356	29.7	0	0	n/a	0.0
2.0 - 3.5	3,990	20.1	10,530	2,639	18.3	0	0	n/a	0.0
3.5 - 5.0	1,290	6.5	5,359	4,154	9.3	0	0	n/a	0.0
5.0 - 10.0	1,400	7.1	9,474	6,767	16.5	0	0	n/a	0.0
10.0 - 20.0	350	1.8	4,678	13,365	8.1	0	0	n/a	0.0
More than 20.0	210	1.1	10,428	49,655	18.1	0	0	n/a	0.0
All	19,810	100.0	57,528	2,904	100.0	0	0	n/a	0.0

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