

27-Oct-17

PRELIMINARY RESULTS

[Click on PDF or Excel link to see additional breakdowns for farms and businesses.](#)

Table T17-0230
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹

Size of Gross Estate (millions of 2017 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									
5.0 - 10.0	7,150	63.2	52,600	7,360	26.6	1,860	260	9.3	3.5
10.0 - 20.0	2,590	22.9	36,200	13,960	18.3	3,800	1,460	19.0	10.5
More than 20.0	1,570	13.8	108,980	69,630	55.1	14,290	9,130	71.6	13.1
All ³	11,310	100.0	197,770	17,490	100.0	19,950	1,760	100.0	10.1
Taxable Returns									
5.0 - 10.0	2,820	51.7	22,070	7,820	18.6	1,860	660	9.3	8.4
10.0 - 20.0	1,620	29.6	22,910	14,180	19.3	3,800	2,350	19.0	16.6
More than 20.0	1,020	18.6	73,790	72,570	62.1	14,290	14,050	71.6	19.4
All ³	5,460	100.0	118,780	21,770	100.0	19,950	3,660	100.0	16.8
Non-Taxable Returns									
5.0 - 10.0	4,330	73.9	30,520	7,050	38.6	0	0	n/a	0.0
10.0 - 20.0	980	16.7	13,280	13,600	16.8	0	0	n/a	0.0
More than 20.0	550	9.4	35,190	64,160	44.5	0	0	n/a	0.0
All ³	5,850	100.0	78,990	13,500	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2017 has a \$5.49 million exemption and a 40 percent rate. Numbers of returns have been rounded to the nearest multiple of ten.

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

(3) Excludes returns with gross estate under \$5 million.

Table T17-0230
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹
Estates with Majority of Assets Comprised of Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2017 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	Number	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	
All Returns									
5.0 and above	300	100.0	1,950	6,460	100.0	30	100	100.0	1.5
All ⁴	300	100.0	1,950	6,460	100.0	30	100	100.0	1.5
Taxable Returns									
5.0 and above	80	100.0	540	6,660	100.0	30	370	100.0	5.6
All ⁴	80	100.0	540	6,660	100.0	30	370	100.0	5.6
Non-Taxable Returns									
5.0 and above	220	0.0	1,410	6,380	100.0	0	0	n/a	0.0
All ⁴	220	0.0	1,410	6,380	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2017 has a \$5.49 million exemption and a 40 percent rate.

Numbers of returns have been rounded to the nearest multiple of ten.

(2) Estate tax returns where farm and business assets represent at least half of gross estate and these assets total no more than \$5 million.

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

(4) Excludes returns with gross estate under \$5 million.

Table T17-0230
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹
Farms and Businesses²

Size of Gross Estate (millions of 2017 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	Number	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	Amount (\$ millions)	Average (\$ thousands)	Percent of Total	
All Returns									
5.0 - 10.0	630	48.4	4,790	7,580	18.3	150	240	6.4	3.1
10.0 - 20.0	450	34.4	5,820	12,980	22.3	360	800	15.2	6.2
More than 20.0	220	17.2	15,500	69,210	59.4	1,850	8,240	78.4	11.9
All ⁴	1,300	100.0	26,110	20,030	100.0	2,350	1,810	100.0	9.0
Taxable Returns									
5.0 - 10.0	220	36.1	1,730	7,900	11.2	150	690	6.4	8.7
10.0 - 20.0	250	41.9	3,190	12,540	20.7	360	1,410	15.2	11.3
More than 20.0	130	21.9	10,460	78,660	68.0	1,850	13,880	78.4	17.6
All ⁴	610	100.0	15,380	25,370	100.0	2,350	3,890	100.0	15.3
Non-Taxable Returns									
5.0 - 10.0	410	59.0	3,060	7,410	28.5	0	0	n/a	0.0
10.0 - 20.0	190	27.8	2,630	13,550	24.5	0	0	n/a	0.0
More than 20.0	90	13.0	5,040	55,410	47.0	0	0	n/a	0.0
All ⁴	700	100.0	10,730	15,390	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2017 has a \$5.49 million exemption and a 40 percent rate. Numbers of returns have been rounded to the nearest multiple of ten.

(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.

(4) Excludes returns with gross estate under \$5 million.

Table T17-0230
Current Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2017¹
Returns with Any Farm or Business Assets

Size of Gross Estate (millions of 2017 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 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,440	58.1	25,770	7,500	20.3	700	200	5.5	2.7
10.0 - 20.0	1,450	24.5	20,590	14,220	16.2	2,130	1,470	16.8	10.3
More than 20.0	1,030	17.4	80,580	78,520	63.5	9,830	9,580	77.7	12.2
All ³	5,910	100.0	126,940	21,480	100.0	12,660	2,140	100.0	10.0
Taxable Returns									
5.0 - 10.0	940	39.8	7,570	8,020	10.5	700	740	5.5	9.3
10.0 - 20.0	830	35.1	12,150	14,580	16.9	2,130	2,550	16.8	17.5
More than 20.0	600	25.1	52,130	87,550	72.6	9,830	16,510	77.7	18.9
All ³	2,370	100.0	71,860	30,280	100.0	12,660	5,330	100.0	17.6
Non-Taxable Returns									
5.0 - 10.0	2,490	70.5	18,200	7,300	33.1	0	0	n/a	0.0
10.0 - 20.0	610	17.4	8,430	13,730	15.3	0	0	n/a	0.0
More than 20.0	430	12.2	28,450	66,040	51.6	0	0	n/a	0.0
All ³	3,540	100.0	55,080	15,570	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

(1) Estimates are for decedents dying in calendar year 2017; estate tax under current law in 2017 has a \$5.49 million exemption and a 40 percent rate. Numbers of returns have been rounded to the nearest multiple of ten.

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

(3) Excludes returns with gross estate under \$5 million.