

## Section 6166(c) Scenarios

1	12,500,000.00	Gross estate
2	1,176,000.00	Schedules J, K, and L deductions before interest
3	11,324,000.00	6166(b)(6) Adjusted gross estate
4	<b>Scenario 1 - only one business value exceeds 35% of the adjusted gross estate</b>	
5	3,000,000.00	6166(a) business value, >20% of the total value of the business
6	0.264924	6166(b)(6) ratio
7	4,000,000.00	6166(b)(8) business value, >20% of the total value of the business
8	0.353232	6166(b)(6) ratio
9	7,000,000.00	6166(c) aggregate business value
10	0.618156	6166(b)(6) ratio
11	All deferred at the 6166(b)(8) rates and term	
12	<b>Scenario 2 - each business value exceeds 35% of the adjusted gross estate</b>	
13	4,000,000.00	6166(a) business value, >20% of the total value of the business
14	0.353232	6166(b)(6) ratio
15	4,000,000.00	6166(b)(8) business value, >20% of the total value of the business
16	0.353232	6166(b)(6) ratio
17	8,000,000.00	6166(c) aggregate business value
18	0.706464	6166(b)(6) ratio
19	All deferred at the 6166(b)(8) rates and term	
20	<b>Scenario 3 - neither business value exceeds 35% of the adjusted gross estate</b>	
21	3,000,000.00	6166(a) business value, >20% of the total value of the business
22	0.264924	6166(b)(6) ratio
23	3,000,000.00	6166(b)(8) business value, >20% of the total value of the business
24	0.264924	6166(b)(6) ratio
25	6,000,000.00	6166(c) aggregate business value
26	0.529848	6166(b)(6) ratio
27	All deferred at the 6166(b)(8) rates and term	
28	<b>Scenario 4 - only one of two types of business values exceeds 35% of the adjusted gross estate</b>	
29	500,000.00	6166(a) business value, >20% of the total value of the business
30	400,000.00	6166(a) business value, >20% of the total value of the business
31	650,000.00	6166(a) business value, >20% of the total value of the business
32	275,000.00	6166(a) business value, >20% of the total value of the business
33	330,000.00	6166(a) business value, >20% of the total value of the business
34	115,000.00	6166(a) business value, >20% of the total value of the business
35	125,000.00	6166(a) business value, >20% of the total value of the business
36	224,000.00	6166(a) business value, >20% of the total value of the business
37	105,000.00	6166(a) business value, >20% of the total value of the business
38	196,000.00	6166(a) business value, >20% of the total value of the business
39	247,000.00	6166(a) business value, >20% of the total value of the business
40	300,000.00	6166(a) business value, >20% of the total value of the business
41	3,467,000.00	6166(a) aggregate business value

42	0.306164	6166(b)(6) ratio
43	2,500,000.00	6166(b)(8) business value, >20% of the total value of the business
44	1,500,000.00	6166(b)(8) business value, >20% of the total value of the business
45	4,000,000.00	6166(b)(8) aggregate business value
46	0.353232	6166(b)(6) ratio
47	6,500,000.00	6166(c) aggregate business value
48	0.574002	6166(b)(6) ratio
49		All deferred at the 6166(b)(8) rates and term
50	<b>Scenario 5 - only one of two types of business values exceeds 35% of the adjusted gross estate</b>	
51	4,000,000.00	6166(a) business value, >20% of the total value of the business
52	0.353232	6166(b)(6) ratio
53	200,000.00	6166(b)(8) business value, >20% of the total value of the business
54	0.017662	6166(b)(6) ratio
55	4,200,000.00	6166(c) aggregate business value
56	0.370894	6166(b)(6) ratio
57		All deferred at the 6166(b)(8) rates and term