

**Table T06-0207**  
**Landrieu Estate Tax Proposal, S.3626**  
**Returns with any Farm or Business Assets**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</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	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	4,170	61.2	29,031	6,962	26.6	291	70	4.0	1.0
10.0 - 20.0	1,680	24.7	23,006	13,694	21.1	1,215	723	16.9	5.3
More than 20.0	960	14.1	57,152	59,533	52.3	5,690	5,927	79.1	10.0
All	6,810	100.0	109,189	16,034	100.0	7,196	1,057	100.0	6.6
<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	0	0.0	0	0	0.0	0	0	0.0	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	570	31.1	4,530	7,947	9.2	291	511	4.0	6.4
10.0 - 20.0	790	43.2	10,957	13,870	22.3	1,215	1,538	16.9	11.1
More than 20.0	470	25.7	33,565	71,416	68.4	5,690	12,105	79.1	17.0
All	1,830	100.0	49,053	26,805	100.0	7,196	3,932	100.0	14.7
<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	0	0.0	0	0	0.0	0	0	n/a	0.0
2.0 - 3.5	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	3,600	72.1	24,501	6,806	40.7	0	0	n/a	0.0
10.0 - 20.0	900	18.0	12,049	13,388	20.0	0	0	n/a	0.0
More than 20.0	490	9.8	23,586	48,135	39.2	0	0	n/a	0.0
All	4,990	100.0	60,136	12,051	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. Provisions include: \$5 million effective exemption, indexed for inflation after 2010, reduced (but not below zero) by 5 percent of amount by which taxable estate exceeds \$100 million; allow additional \$2.5 million deduction for qualified family-owned business interests (QFOBI); impose single statutory estate tax rate of 35 percent; repeal the state death tax credit and replace with a deduction for state estate taxes paid; repeal the 5-percent

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