

Table T06-0225
Current-Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2015¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of current 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									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,470	46.1	2,130	1,449	26.0	31	21	6.1	1.4
2.0 - 3.5	1,190	37.3	3,160	2,655	38.6	203	171	40.4	6.4
3.5 - 5.0	250	7.8	1,049	4,198	12.8	64	257	12.8	6.1
5.0 - 10.0	280	8.8	1,844	6,585	22.5	205	731	40.7	11.1
10.0 - 20.0	0	0.0	0	n/a	0.0	0	n/a	0.0	n/a
More than 20.0	0	0.0	0	n/a	0.0	0	n/a	0.0	n/a
All	3,190	100.0	8,183	2,565	100.0	503	158	100.0	6.1
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	220	20.4	377	1,716	11.1	31	140	6.1	8.1
2.0 - 3.5	620	57.4	1,623	2,618	47.7	203	327	40.4	12.5
3.5 - 5.0	100	9.3	419	4,194	12.3	64	644	12.8	15.3
5.0 - 10.0	140	13.0	981	7,010	28.9	205	1,462	40.7	20.9
10.0 - 20.0	0	0.0	0	n/a	0.0	0	n/a	0.0	n/a
More than 20.0	0	0.0	0	n/a	0.0	0	n/a	0.0	n/a
All	1,080	100.0	3,401	3,149	100.0	503	466	100.0	14.8
NON-TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	1,250	59.2	1,753	1,402	36.7	0	0	n/a	0.0
2.0 - 3.5	570	27.0	1,536	2,696	32.1	0	0	n/a	0.0
3.5 - 5.0	150	7.1	630	4,200	13.2	0	0	n/a	0.0
5.0 - 10.0	140	6.6	862	6,159	18.0	0	0	n/a	0.0
10.0 - 20.0	0	0.0	0	n/a	0.0	0	0	n/a	0.0
More than 20.0	0	0.0	0	n/a	0.0	0	0	n/a	0.0
All	2,110	100.0	4,781	2,266	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.

(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.