

Table T06-0226
Current-Law Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2015 ¹
Farms and Businesses²

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	40.4	2,130	1,449	8.9	31	21	1.3	1.4
2.0 - 3.5	1,190	32.7	3,160	2,655	13.2	203	171	8.4	6.4
3.5 - 5.0	250	6.9	1,049	4,198	4.4	64	257	2.7	6.1
5.0 - 10.0	410	11.3	2,876	7,016	12.0	249	608	10.3	8.7
10.0 - 20.0	190	5.2	2,686	14,135	11.2	233	1,226	9.7	8.7
More than 20.0	130	3.6	12,068	92,828	50.3	1,629	12,534	67.6	13.5
All	3,640	100.0	23,969	6,585	100.0	2,410	662	100.0	10.1
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	220	16.7	377	1,716	2.7	31	140	1.3	8.1
2.0 - 3.5	620	47.0	1,623	2,618	11.7	203	327	8.4	12.5
3.5 - 5.0	100	7.6	419	4,194	3.0	64	644	2.7	15.3
5.0 - 10.0	180	13.6	1,352	7,509	9.8	249	1,384	10.3	18.4
10.0 - 20.0	120	9.1	1,705	14,208	12.3	233	1,941	9.7	13.7
More than 20.0	90	6.8	8,387	93,187	60.5	1,629	18,104	67.6	19.4
All	1,320	100.0	13,863	10,503	100.0	2,410	1,825	100.0	17.4
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	53.9	1,753	1,402	17.3	0	0	n/a	0.0
2.0 - 3.5	570	24.6	1,536	2,696	15.2	0	0	n/a	0.0
3.5 - 5.0	150	6.5	630	4,200	6.2	0	0	n/a	0.0
5.0 - 10.0	230	9.9	1,525	6,629	15.1	0	0	n/a	0.0
10.0 - 20.0	70	3.0	981	14,010	9.7	0	0	n/a	0.0
More than 20.0	50	2.2	3,681	73,616	36.4	0	0	n/a	0.0
All	2,320	100.0	10,105	4,356	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.

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