

**Table T06-0231**  
**H.R.5970 As Passed by The House, Estate Tax and Extension of Tax Relief Act of 2006**  
**Assuming Current Law 20 Percent Capital Gains Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2015<sup>1</sup>**  
**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	5,490	62.0	38,847	7,076	27.3	287	52	4.0	0.7
10.0 - 20.0	2,100	23.7	28,881	13,753	20.3	911	434	12.8	3.2
More than 20.0	1,260	14.2	74,651	59,247	52.4	5,894	4,678	83.1	7.9
All	8,860	100.0	142,378	16,070	100.0	7,091	800	100.0	5.0
<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	1,200	42.0	9,309	7,757	13.9	287	239	4.0	3.1
10.0 - 20.0	1,050	36.7	14,557	13,863	21.7	911	867	12.8	6.3
More than 20.0	610	21.3	43,120	70,688	64.4	5,894	9,662	83.1	13.7
All	2,860	100.0	66,986	23,422	100.0	7,091	2,479	100.0	10.6
<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	4,300	71.7	29,538	6,869	39.2	0	0	n/a	0.0
10.0 - 20.0	1,050	17.5	14,324	13,642	19.0	0	0	n/a	0.0
More than 20.0	650	10.8	31,531	48,509	41.8	0	0	n/a	0.0
All	6,000	100.0	75,393	12,565	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; statutory estate tax rate of 20 percent on taxable estate up to \$25 million and 30 percent on taxable estate greater than \$25 million; repeal the state death tax credit and do not allow a deduction for state estate taxes paid; repeal the 5-percent surtax.

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

Note: See T06-0227 for current law baseline: <http://www.taxpolicycenter.org/TaxModel/tmdb/TMTemplate.cfm?Docid=1308>.