

Table T06-0232
H.R.5970 As Passed by The House, Estate Tax and Extension of Tax Relief Act of 2006
Assuming Extension of 15 Percent Capital Gains Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2015¹

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ²
	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	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	11,200	68.3	76,586	6,838	35.3	667	60	7.6	0.9
10.0 - 20.0	3,480	21.2	47,643	13,691	21.9	1,385	398	15.8	2.9
More than 20.0	1,720	10.5	92,840	53,977	42.8	6,726	3,911	76.6	7.2
All	16,390	100.0	217,069	13,244	100.0	8,778	536	100.0	4.0
TAXABLE RETURNS									
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	3,890	57.9	27,424	7,050	25.5	667	171	7.6	2.4
10.0 - 20.0	1,960	29.2	26,672	13,608	24.8	1,385	706	15.8	5.2
More than 20.0	870	12.9	53,597	61,606	49.8	6,726	7,732	76.6	12.6
All	6,720	100.0	107,693	16,026	100.0	8,778	1,306	100.0	8.2
NON-TAXABLE RETURNS									
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	7,310	75.6	49,162	6,725	44.9	0	0	n/a	0.0
10.0 - 20.0	1,520	15.7	20,971	13,797	19.2	0	0	n/a	0.0
More than 20.0	840	8.7	39,243	46,718	35.9	0	0	n/a	0.0
All	9,670	100.0	109,376	11,311	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 15 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 T06-0224 for current law baseline: <http://www.taxpolicycenter.org/TaxModel/tmdb/TMTemplate.cfm?Docid=1305>.