

**Table T06-0173**  
**H.R. 5638 As Amended and Passed by The House, The Permanent Estate Tax Relief Act of 2006**  
**Assuming Current Law 20 Percent Capital Gains Rate**  
**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	198	48	3.0	0.7
10.0 - 20.0	1,680	24.7	23,006	13,694	21.1	731	435	11.0	3.2
More than 20.0	960	14.1	57,152	59,533	52.3	5,720	5,958	86.0	10.0
<b>All</b>	<b>6,810</b>	<b>100.0</b>	<b>109,189</b>	<b>16,034</b>	<b>100.0</b>	<b>6,649</b>	<b>976</b>	<b>100.0</b>	<b>6.1</b>
<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	720	36.2	5,680	7,888	11.4	198	275	3.0	3.5
10.0 - 20.0	830	41.7	11,367	13,695	22.9	731	880	11.0	6.4
More than 20.0	440	22.1	32,648	74,200	65.7	5,720	13,000	86.0	17.5
<b>All</b>	<b>1,990</b>	<b>100.0</b>	<b>49,695</b>	<b>24,972</b>	<b>100.0</b>	<b>6,649</b>	<b>3,341</b>	<b>100.0</b>	<b>13.4</b>
<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	3,450	71.4	23,351	6,768	39.2	0	0	n/a	0.0
10.0 - 20.0	860	17.8	11,639	13,534	19.6	0	0	n/a	0.0
More than 20.0	510	10.6	24,504	48,046	41.2	0	0	n/a	0.0
<b>All</b>	<b>4,830</b>	<b>100.0</b>	<b>59,494</b>	<b>12,318</b>	<b>100.0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0.0</b>

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; statutory rate of 20 percent on taxable estate between \$5 million and \$25 million and 40 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.