

**Table T06-0180**  
**H.R. 5638 As Amended and Passed by The House, The Permanent Estate Tax Relief Act of 2006**  
**Assuming 15 Percent Capital Gains Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</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	310	52.5	2,179	7,028	15.4	17	54	2.1	0.8
10.0 - 20.0	170	28.8	2,400	14,115	16.9	33	191	4.1	1.4
More than 20.0	110	18.6	9,601	87,280	67.7	741	6,738	93.8	7.7
All	590	100.0	14,179	24,032	100.0	790	1,340	100.0	5.6
<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	50	29.4	420	8,406	6.2	17	334	2.1	4.0
10.0 - 20.0	70	41.2	928	13,259	13.7	33	465	4.1	3.5
More than 20.0	50	29.4	5,416	108,312	80.1	741	14,823	93.8	13.7
All	170	100.0	6,764	39,788	100.0	790	4,649	100.0	11.7
<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	260	61.9	1,758	6,763	23.7	0	0	n/a	0.0
10.0 - 20.0	110	26.2	1,471	13,377	19.8	0	0	n/a	0.0
More than 20.0	60	14.3	4,185	69,753	56.4	0	0	n/a	0.0
All	420	100.0	7,415	17,655	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 indexed for inflation after 2010; statutory rate of 15 percent on taxable estate between \$5 million and \$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) 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.