

**Table T06-0164**  
**H.R. 5638, 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>**  
**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	4,270	61.8	29,540	6,918	26.9	157	37	3.2	0.5
10.0 - 20.0	1,680	24.3	23,006	13,694	21.0	538	320	10.9	2.3
More than 20.0	960	13.9	57,152	59,533	52.1	4,226	4,403	85.9	7.4
All	6,910	100.0	109,698	15,875	100.0	4,922	712	100.0	4.5
<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	36.4	5,716	7,938	11.6	157	218	3.2	2.7
10.0 - 20.0	830	41.9	11,426	13,766	23.3	538	649	10.9	4.7
More than 20.0	430	21.7	31,923	74,239	65.1	4,226	9,829	85.9	13.2
All	1,980	100.0	49,064	24,780	100.0	4,922	2,486	100.0	10.0
<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	3,550	72.0	23,825	6,711	39.3	0	0	n/a	0.0
10.0 - 20.0	850	17.2	11,580	13,624	19.1	0	0	n/a	0.0
More than 20.0	530	10.8	25,229	47,602	41.6	0	0	n/a	0.0
All	4,930	100.0	60,634	12,299	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 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) Average net estate tax liability as a percentage of average gross estate.