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**Table T08-0141**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**

Size of Gross Estate (millions of 2008 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	7,790	6.3	8,039	1,032	2.1	11	1	0.0	0.1
1.0 - 2.0	75,520	60.6	112,893	1,495	30.1	4,445	59	10.7	3.9
2.0 - 3.5	25,390	20.4	69,548	2,739	18.5	7,423	292	17.9	10.7
3.5 - 5.0	6,590	5.3	29,181	4,428	7.8	4,213	639	10.2	14.4
5.0 - 10.0	5,930	4.8	43,563	7,346	11.6	6,774	1,142	16.4	15.6
10.0 - 20.0	2,100	1.7	30,258	14,409	8.1	5,301	2,524	12.8	17.5
More than 20.0	1,260	1.0	81,452	64,645	21.7	13,220	10,492	31.9	16.2
All	124,580	100.0	374,933	3,010	100.0	41,388	332	100.0	11.0
<b>TAXABLE RETURNS</b>									
Less than 1.0	200	0.3	207	1,036	0.1	11	53	0.0	5.1
1.0 - 2.0	35,660	58.4	55,422	1,554	24.5	4,445	125	10.7	8.0
2.0 - 3.5	15,470	25.3	42,181	2,727	18.6	7,423	480	17.9	17.6
3.5 - 5.0	3,940	6.5	17,475	4,435	7.7	4,213	1,069	10.2	24.1
5.0 - 10.0	3,370	5.5	25,157	7,465	11.1	6,774	2,010	16.4	26.9
10.0 - 20.0	1,430	2.3	20,631	14,428	9.1	5,301	3,707	12.8	25.7
More than 20.0	970	1.6	65,421	67,445	28.9	13,220	13,629	31.9	20.2
All	61,030	100.0	226,494	3,711	100.0	41,388	678	100.0	18.3
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	7,590	11.9	7,831	1,032	5.3	0	0	n/a	0.0
1.0 - 2.0	39,870	62.7	57,471	1,441	38.7	0	0	n/a	0.0
2.0 - 3.5	9,920	15.6	27,366	2,759	18.4	0	0	n/a	0.0
3.5 - 5.0	2,640	4.2	11,705	4,434	7.9	0	0	n/a	0.0
5.0 - 10.0	2,560	4.0	18,407	7,190	12.4	0	0	n/a	0.0
10.0 - 20.0	680	1.1	9,627	14,157	6.5	0	0	n/a	0.0
More than 20.0	290	0.5	16,031	55,279	10.8	0	0	n/a	0.0
All	63,550	100.0	148,439	2,336	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

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

**Table T08-0141**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2008 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	610	6.7	630	1,033	3.5	0	0	0.0	0.0
1.0 - 2.0	6,020	66.1	9,062	1,505	50.0	245	41	27.9	2.7
2.0 - 3.5	1,820	20.0	4,804	2,639	26.5	252	138	28.7	5.2
3.5 - 5.0	410	4.5	1,872	4,566	10.3	210	513	24.0	11.2
5.0 - 10.0	250	2.7	1,752	7,006	9.7	170	681	19.4	9.7
All	9,110	100.0	18,120	1,989	100.0	877	96	100.0	4.8
<b>TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	1	n/a	0.0	0	n/a	0.0	n/a
1.0 - 2.0	2,160	67.1	3,362	1,557	47.5	245	113	27.9	7.3
2.0 - 3.5	720	22.4	1,901	2,640	26.9	252	350	28.7	13.3
3.5 - 5.0	250	7.8	1,133	4,532	16.0	210	841	24.0	18.5
5.0 - 10.0	90	2.8	676	7,507	9.6	170	1,893	19.4	25.2
All	3,220	100.0	7,072	2,196	100.0	877	272	100.0	12.4
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	610	10.4	630	1,032	0.0	0	0	n/a	0.0
1.0 - 2.0	3,850	65.4	5,700	1,481	51.6	0	0	n/a	0.0
2.0 - 3.5	1,100	18.7	2,903	2,639	26.3	0	0	n/a	0.0
3.5 - 5.0	160	2.7	739	4,620	6.7	0	0	n/a	0.0
5.0 - 10.0	160	2.7	1,076	6,724	9.7	0	0	n/a	0.0
All	5,890	100.0	11,048	1,876	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

(2) Estate tax returns where farm and business assets represent at least half of gross estate and these assets total no more than \$5 million.

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

**Table T08-0141**  
**Current-Law 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 2008 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	610	6.3	630	1,033	1.7	0	0	0.0	0.0
1.0 - 2.0	6,020	62.3	9,062	1,505	24.4	245	41	7.5	2.7
2.0 - 3.5	1,820	18.8	4,804	2,639	12.9	252	138	7.7	5.2
3.5 - 5.0	410	4.2	1,872	4,566	5.0	210	513	6.4	11.2
5.0 - 10.0	400	4.1	2,916	7,291	7.8	239	596	7.3	8.2
10.0 - 20.0	190	2.0	2,752	14,486	7.4	280	1,473	8.6	10.2
More than 20.0	220	2.3	15,167	68,942	40.8	2,039	9,267	62.5	13.4
All	9,660	100.0	37,205	3,851	100.0	3,264	338	100.0	8.8
<b>TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	1	n/a	0.0	0	n/a	0.0	n/a
1.0 - 2.0	2,160	61.5	3,362	1,557	16.6	245	113	7.5	7.3
2.0 - 3.5	720	20.5	1,901	2,640	9.4	252	350	7.7	13.3
3.5 - 5.0	250	7.1	1,133	4,532	5.6	210	841	6.4	18.5
5.0 - 10.0	130	3.7	999	7,687	4.9	239	1,835	7.3	23.9
10.0 - 20.0	100	2.8	1,469	14,689	7.3	280	2,799	8.6	19.1
More than 20.0	150	4.3	11,392	75,948	56.2	2,039	13,592	62.5	17.9
All	3,510	100.0	20,257	5,771	100.0	3,264	930	100.0	16.1
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	610	9.9	630	1,032	3.7	0	0	n/a	0.0
1.0 - 2.0	3,850	62.6	5,700	1,481	33.6	0	0	n/a	0.0
2.0 - 3.5	1,100	17.9	2,903	2,639	17.1	0	0	n/a	0.0
3.5 - 5.0	160	2.6	739	4,620	4.4	0	0	n/a	0.0
5.0 - 10.0	260	4.2	1,917	7,374	11.3	0	0	n/a	0.0
10.0 - 20.0	90	1.5	1,283	14,260	7.6	0	0	n/a	0.0
More than 20.0	70	1.1	3,775	53,930	22.3	0	0	n/a	0.0
All	6,150	100.0	16,948	2,756	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

(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.

**Table T08-0141**  
**Current-Law 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 2008 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	2,240	5.4	2,305	1,029	1.3	3	1	0.0	0.1
1.0 - 2.0	21,250	51.4	32,439	1,527	17.7	1,030	48	4.8	3.2
2.0 - 3.5	9,450	22.9	25,767	2,727	14.0	1,936	205	9.0	7.5
3.5 - 5.0	2,850	6.9	12,657	4,441	6.9	1,632	573	7.6	12.9
5.0 - 10.0	3,110	7.5	23,154	7,445	12.6	3,099	997	14.5	13.4
10.0 - 20.0	1,430	3.5	20,512	14,344	11.2	3,233	2,261	15.1	15.8
More than 20.0	990	2.4	66,773	67,447	36.4	10,513	10,619	49.0	15.7
All	41,310	100.0	183,609	4,445	100.0	21,445	519	100.0	11.7
<b>TAXABLE RETURNS</b>									
Less than 1.0	50	0.3	48	961	0.0	3	53	0.0	5.5
1.0 - 2.0	8,480	46.4	13,238	1,561	11.8	1,030	121	4.8	7.8
2.0 - 3.5	4,940	27.0	13,345	2,702	11.9	1,936	392	9.0	14.5
3.5 - 5.0	1,590	8.7	7,064	4,443	6.3	1,632	1,027	7.6	23.1
5.0 - 10.0	1,540	8.4	11,759	7,636	10.5	3,099	2,013	14.5	26.4
10.0 - 20.0	930	5.1	13,426	14,437	12.0	3,233	3,477	15.1	24.1
More than 20.0	750	4.1	53,274	71,032	47.5	10,513	14,017	49.0	19.7
All	18,270	100.0	112,155	6,139	100.0	21,445	1,174	100.0	19.1
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	2,190	9.5	2,257	1,031	3.2	0	0	n/a	0.0
1.0 - 2.0	12,770	55.4	19,202	1,504	26.9	0	0	n/a	0.0
2.0 - 3.5	4,510	19.6	12,422	2,754	17.4	0	0	n/a	0.0
3.5 - 5.0	1,260	5.5	5,593	4,439	7.8	0	0	n/a	0.0
5.0 - 10.0	1,580	6.9	11,395	7,212	15.9	0	0	n/a	0.0
10.0 - 20.0	500	2.2	7,086	14,172	9.9	0	0	n/a	0.0
More than 20.0	240	1.0	13,499	56,246	18.9	0	0	n/a	0.0
All	23,040	100.0	71,454	3,101	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

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