

Table T08-0259
Current-Law Distribution of Estate Tax By Amount of Estate Tax Paid, Farm and Business Returns, 2008¹

Net Estate Tax (\$ thousands)	Farms and Businesses Under \$5 Million ²				All Farms and Businesses ³				Returns with Any Farm or Business Assets ⁴			
	Number	Percent of Total	Tax (\$ millions)	Percent of Total	Number	Percent of Total	Tax (\$ millions)	Percent of Total	Number	Percent of Total	Tax (\$ millions)	Percent of Total
0	1,490	73.0	0.0	0.0	1,730	70.0	0.0	0.0	9,760	60.0	0.0	0.0
Less than 100	150	7.4	6.2	2.8	150	6.1	6.3	0.3	1,030	6.3	66.0	0.4
100-500	280	13.7	70.2	31.7	290	11.7	72.5	3.4	2,010	12.4	569.2	3.9
500-1,000	60	2.9	38.1	17.2	70	2.8	45.5	2.1	1,090	6.7	822.9	5.6
1,000-2,000	20	1.0	32.1	14.5	60	2.4	87.0	4.1	830	5.1	1,132.2	7.7
2,000-5,000	40	2.0	74.9	33.8	90	3.6	244.9	11.6	990	6.1	2,959.7	20.0
More than 5,000	0	0.0	0.0	0.0	90	3.6	1,662.2	78.5	540	3.3	9,215.8	62.4
All	2,040	100.0	221.4	100.0	2,470	100.0	2,118.5	100.0	16,260	100.0	14,765.8	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

(1) Calendar year. Number of returns has been rounded to the nearest ten.

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

(3) Estate tax returns where farm and business assets represent at least half of gross estate.

(4) All estate tax returns reporting any farm or business assets.