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Table T09-0001
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2009¹

Size of Gross Estate (millions of 2008 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ²
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
ALL RETURNS									
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	450	2.9	1,591	3,536	1.0	1	1	0.0	0.0
3.5 - 5.0	6,380	41.5	26,668	4,180	16.3	446	70	2.5	1.7
5.0 - 10.0	5,500	35.8	38,430	6,987	23.5	2,779	505	15.5	7.2
10.0 - 20.0	1,900	12.4	26,193	13,786	16.0	3,391	1,785	18.9	12.9
More than 20.0	1,150	7.5	70,349	61,173	43.1	11,303	9,829	63.1	16.1
All	15,370	100.0	163,232	10,620	100.0	17,920	1,166	100.0	11.0
TAXABLE RETURNS									
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	30	0.5	105	3,506	0.1	1	19	0.0	0.5
3.5 - 5.0	1,600	25.8	6,891	4,307	7.4	446	279	2.5	6.5
5.0 - 10.0	2,690	43.4	19,358	7,196	20.9	2,779	1,033	15.5	14.4
10.0 - 20.0	1,140	18.4	15,884	13,934	17.2	3,391	2,975	18.9	21.3
More than 20.0	750	12.1	50,362	67,149	54.4	11,303	15,071	63.1	22.4
All	6,200	100.0	92,600	14,935	100.0	17,920	2,890	100.0	19.4
NON-TAXABLE RETURNS									
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	420	4.6	1,486	3,539	2.1	0	0	n/a	0.0
3.5 - 5.0	4,780	52.1	19,777	4,137	28.0	0	0	n/a	0.0
5.0 - 10.0	2,810	30.6	19,072	6,787	27.0	0	0	n/a	0.0
10.0 - 20.0	760	8.3	10,309	13,564	14.6	0	0	n/a	0.0
More than 20.0	400	4.4	19,987	49,968	28.3	0	0	n/a	0.0
All	9,170	100.0	70,632	7,702	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. For decedents dying in 2009, the effective exemption is \$3.5 million and the estate tax rate is 45 percent.

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

Table T09-0001
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2009¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2008 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
ALL RETURNS									
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	10	1.4	39	3,928	1.1	0	0	0.0	0.0
3.5 - 5.0	410	58.6	1,721	4,199	47.7	3	7	3.7	0.2
5.0 - 10.0	280	40.0	1,849	6,604	51.2	74	265	96.3	4.0
All	700	100.0	3,610	5,157	100.0	77	110	100.0	2.1
TAXABLE RETURNS									
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	10	12.5	39	3,861	7.2	3	282	3.7	7.3
5.0 - 10.0	70	87.5	499	7,127	92.8	74	1,059	96.3	14.9
All	80	100.0	538	6,722	100.0	77	962	100.0	14.3
NON-TAXABLE RETURNS									
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	10	1.6	39	3,904	1.3	0	0	n/a	0.0
3.5 - 5.0	400	64.5	1,683	4,207	54.8	0	0	n/a	0.0
5.0 - 10.0	210	33.9	1,350	6,430	44.0	0	0	n/a	0.0
All	620	100.0	3,072	4,955	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. For decedents dying in 2009, the effective exemption is \$3.5 million and the estate tax rate is 45 percent.

(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 T09-0001
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2009¹
Farms and Businesses²

Size of Gross Estate (millions of 2008 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
ALL RETURNS									
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	10	0.9	39	3,928	0.2	0	0	0.0	0.0
3.5 - 5.0	410	35.0	1,721	4,199	8.6	3	7	0.1	0.2
5.0 - 10.0	380	32.5	2,638	6,942	13.2	94	248	4.6	3.6
10.0 - 20.0	180	15.4	2,525	14,026	12.7	210	1,164	10.3	8.3
More than 20.0	200	17.1	13,008	65,040	65.3	1,725	8,625	84.9	13.3
All	1,170	100.0	19,931	17,035	100.0	2,032	1,736	100.0	10.2
TAXABLE RETURNS									
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	10	3.7	39	3,861	0.4	3	282	0.1	7.3
5.0 - 10.0	90	33.3	659	7,322	6.6	94	1,048	4.6	14.3
10.0 - 20.0	70	25.9	1,120	16,003	11.2	210	2,994	10.3	18.7
More than 20.0	100	37.0	8,209	82,093	81.9	1,725	17,250	84.9	21.0
All	270	100.0	10,027	37,138	100.0	2,032	7,525	100.0	20.3
NON-TAXABLE RETURNS									
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	10	1.1	39	3,904	0.4	0	0	n/a	0.0
3.5 - 5.0	400	44.9	1,683	4,207	17.0	0	0	n/a	0.0
5.0 - 10.0	290	32.6	1,979	6,824	20.0	0	0	n/a	0.0
10.0 - 20.0	100	11.2	1,404	14,044	14.2	0	0	n/a	0.0
More than 20.0	90	10.1	4,799	53,319	48.5	0	0	n/a	0.0
All	890	100.0	9,904	11,128	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. For decedents dying in 2009, the effective exemption is \$3.5 million and the estate tax rate is 45 percent.

(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 T09-0001
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2009¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of 2008 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ²
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
ALL RETURNS									
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	230	2.7	823	3,576	0.7	0	0	0.0	0.0
3.5 - 5.0	3,000	35.6	12,399	4,133	11.3	128	43	1.0	1.0
5.0 - 10.0	2,960	35.2	20,767	7,016	18.9	1,246	421	9.9	6.0
10.0 - 20.0	1,310	15.6	17,831	13,612	16.2	1,988	1,518	15.8	11.1
More than 20.0	930	11.0	58,336	62,727	53.0	9,199	9,891	73.2	15.8
All	8,420	100.0	110,156	13,083	100.0	12,561	1,492	100.0	11.4
TAXABLE RETURNS									
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	470	15.2	2,024	4,307	3.2	128	273	1.0	6.3
5.0 - 10.0	1,300	41.9	9,313	7,164	14.8	1,246	959	9.9	13.4
10.0 - 20.0	730	23.5	10,125	13,869	16.1	1,988	2,723	15.8	19.6
More than 20.0	590	19.0	41,497	70,334	65.9	9,199	15,591	73.2	22.2
All	3,100	100.0	62,959	20,309	100.0	12,561	4,052	100.0	20.0
NON-TAXABLE RETURNS									
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	230	4.3	822	3,575	1.7	0	0	n/a	0.0
3.5 - 5.0	2,520	47.3	10,375	4,117	22.0	0	0	n/a	0.0
5.0 - 10.0	1,660	31.1	11,454	6,900	24.3	0	0	n/a	0.0
10.0 - 20.0	570	10.7	7,707	13,520	16.3	0	0	n/a	0.0
More than 20.0	330	6.2	16,839	51,028	35.7	0	0	n/a	0.0
All	5,330	100.0	47,198	8,855	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. For decedents dying in 2009, the effective exemption is \$3.5 million and the estate tax rate is 45 percent.

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