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**Table T09-0397**  
**\$3.5 Million Exemption, Indexed for Inflation and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**

Size of Gross Estate (millions of 2009 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	300	1.9	1,069	3,564	0.6	0	1	0.0	0.0
3.5 - 5.0	6,740	42.4	28,771	4,269	17.3	389	58	2.2	1.4
5.0 - 10.0	5,790	36.4	40,651	7,021	24.4	2,831	489	15.8	7.0
10.0 - 20.0	1,880	11.8	25,583	13,608	15.4	3,449	1,835	19.3	13.5
More than 20.0	1,200	7.5	70,407	58,672	42.3	11,234	9,362	62.7	16.0
All	15,900	100.0	166,482	10,471	100.0	17,903	1,126	100.0	10.8
<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	1,380	22.1	6,049	4,383	6.4	389	282	2.2	6.4
5.0 - 10.0	2,840	45.5	20,462	7,205	21.6	2,831	997	15.8	13.8
10.0 - 20.0	1,200	19.2	16,061	13,384	16.9	3,449	2,874	19.3	21.5
More than 20.0	820	13.1	52,202	63,661	55.1	11,234	13,700	62.7	21.5
All	6,240	100.0	94,782	15,189	100.0	17,903	2,869	100.0	18.9
<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	300	3.1	1,061	3,535	1.5	0	0	n/a	0.0
3.5 - 5.0	5,350	55.3	22,723	4,247	31.7	0	0	n/a	0.0
5.0 - 10.0	2,950	30.5	20,189	6,844	28.2	0	0	n/a	0.0
10.0 - 20.0	690	7.1	9,522	13,800	13.3	0	0	n/a	0.0
More than 20.0	380	3.9	18,205	47,908	25.4	0	0	n/a	0.0
All	9,670	100.0	71,700	7,415	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would be indexed for inflation after 2009. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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

**Table T09-0397**  
**\$3.5 Million Exemption, Indexed for Inflation and 45 Percent Rate**  
**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 2009 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	20	2.2	63	3,140	1.4	0	0	0.0	0.0
3.5 - 5.0	590	64.8	2,483	4,208	54.3	2	4	3.5	0.1
5.0 - 10.0	300	33.0	2,027	6,756	44.3	70	232	96.5	3.4
All	910	100.0	4,572	5,024	100.0	72	79	100.0	1.6
<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	40	40.0	152	3,810	23.4	2	62	3.5	1.6
5.0 - 10.0	70	70.0	500	7,144	76.6	70	995	96.5	13.9
All	100	100.0	653	6,527	100.0	72	721	100.0	11.1
<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	20	2.5	63	3,130	1.6	0	0	n/a	0.0
3.5 - 5.0	550	67.9	2,330	4,237	59.5	0	0	n/a	0.0
5.0 - 10.0	240	29.6	1,527	6,361	38.9	0	0	n/a	0.0
All	810	100.0	3,920	4,839	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would be indexed for inflation after 2009. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(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 T09-0397**  
**\$3.5 Million Exemption, Indexed for Inflation and 45 Percent 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 2009 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	20	1.3	63	3,140	0.2	0	0	0.0	0.0
3.5 - 5.0	590	36.9	2,483	4,208	9.3	2	4	0.1	0.1
5.0 - 10.0	410	25.6	2,902	7,077	10.8	96	234	3.3	3.3
10.0 - 20.0	200	12.5	2,736	13,682	10.2	236	1,182	8.1	8.6
More than 20.0	390	24.4	18,597	47,685	69.4	2,575	6,601	88.5	13.8
All	1,600	100.0	26,781	16,738	100.0	2,909	1,818	100.0	10.9
<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	40	7.7	152	3,810	0.9	2	62	0.1	1.6
5.0 - 10.0	90	17.3	722	8,024	4.5	96	1,065	3.3	13.3
10.0 - 20.0	110	21.2	1,475	13,408	9.1	236	2,148	8.1	16.0
More than 20.0	280	53.8	13,800	49,286	85.5	2,575	9,195	88.5	18.7
All	520	100.0	16,150	31,057	100.0	2,909	5,595	100.0	18.0
<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	20	1.9	63	3,130	0.6	0	0	n/a	0.0
3.5 - 5.0	550	50.9	2,330	4,237	21.9	0	0	n/a	0.0
5.0 - 10.0	310	28.7	2,180	7,031	20.5	0	0	n/a	0.0
10.0 - 20.0	90	8.3	1,261	14,017	11.9	0	0	n/a	0.0
More than 20.0	100	9.3	4,797	47,970	45.1	0	0	n/a	0.0
All	1,080	100.0	10,631	9,844	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would be indexed for inflation after 2009. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(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 T09-0397**  
**\$3.5 Million Exemption, Indexed for Inflation and 45 Percent 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 2009 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	130	1.5	481	3,703	0.4	0	0	0.0	0.0
3.5 - 5.0	3,240	36.7	13,883	4,285	12.1	89	27	0.7	0.6
5.0 - 10.0	3,190	36.2	22,705	7,117	19.9	1,342	421	10.2	5.9
10.0 - 20.0	1,280	14.5	17,089	13,350	15.0	2,131	1,665	16.3	12.5
More than 20.0	980	11.1	60,144	61,372	52.6	9,537	9,732	72.8	15.9
All	8,820	100.0	114,302	12,959	100.0	13,098	1,485	100.0	11.5
<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	1	0	0.0	0	0	0.0	0.0
3.5 - 5.0	400	12.4	1,734	4,335	2.6	89	221	0.7	5.1
5.0 - 10.0	1,390	43.2	10,214	7,348	15.3	1,342	965	10.2	13.1
10.0 - 20.0	770	23.9	10,010	12,999	15.0	2,131	2,768	16.3	21.3
More than 20.0	660	20.5	44,680	67,696	67.0	9,537	14,450	72.8	21.3
All	3,220	100.0	66,638	20,695	100.0	13,098	4,068	100.0	19.7
<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	130	2.3	481	3,696	1.0	0	0	n/a	0.0
3.5 - 5.0	2,840	50.6	12,149	4,278	25.5	0	0	n/a	0.0
5.0 - 10.0	1,800	32.1	12,490	6,939	26.2	0	0	n/a	0.0
10.0 - 20.0	520	9.3	7,079	13,614	14.9	0	0	n/a	0.0
More than 20.0	320	5.7	15,464	48,326	32.4	0	0	n/a	0.0
All	5,610	100.0	47,664	8,496	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. The \$3.5 million exemption would be indexed for inflation after 2009. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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