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Table T09-0398
\$3.5 Million Exemption and 45 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹

Size of Gross Estate (millions of 2009 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	620	3.8	2,222	3,584	1.3	2	3	0.0	0.1
3.5 - 5.0	6,740	41.5	28,771	4,269	17.2	429	64	2.4	1.5
5.0 - 10.0	5,790	35.7	40,651	7,021	24.2	2,910	503	16.1	7.2
10.0 - 20.0	1,880	11.6	25,583	13,608	15.3	3,483	1,852	19.3	13.6
More than 20.0	1,200	7.4	70,407	58,672	42.0	11,257	9,381	62.3	16.0
All	16,230	100.0	167,635	10,329	100.0	18,080	1,114	100.0	10.8
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	10	0.2	43	4,316	0.0	2	168	0.0	3.9
3.5 - 5.0	1,520	23.7	6,607	4,347	6.9	429	282	2.4	6.5
5.0 - 10.0	2,870	44.7	20,645	7,194	21.6	2,910	1,014	16.1	14.1
10.0 - 20.0	1,200	18.7	16,066	13,388	16.8	3,483	2,902	19.3	21.7
More than 20.0	820	12.8	52,256	63,726	54.7	11,257	13,728	62.3	21.5
All	6,420	100.0	95,618	14,894	100.0	18,080	2,816	100.0	18.9
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	610	6.2	2,179	3,572	3.0	0	0	n/a	0.0
3.5 - 5.0	5,210	53.1	22,164	4,254	30.8	0	0	n/a	0.0
5.0 - 10.0	2,920	29.8	20,006	6,851	27.8	0	0	n/a	0.0
10.0 - 20.0	690	7.0	9,517	13,793	13.2	0	0	n/a	0.0
More than 20.0	380	3.9	18,151	47,766	25.2	0	0	n/a	0.0
All	9,810	100.0	72,017	7,341	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 not be indexed for inflation. 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 T09-0398
\$3.5 Million Exemption and 45 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2009 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	20	2.2	86	4,292	1.9	0	0	0.0	0.0
3.5 - 5.0	590	64.1	2,483	4,208	54.0	4	6	4.7	0.1
5.0 - 10.0	300	32.6	2,027	6,756	44.1	72	238	95.3	3.5
All	920	100.0	4,595	4,995	100.0	75	82	100.0	1.6
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	1	0	0.2	0	0	0.0	0.0
3.5 - 5.0	40	36.4	158	3,956	23.8	4	88	4.7	2.2
5.0 - 10.0	70	63.6	504	7,203	76.0	72	1,022	95.3	14.2
All	110	100.0	664	6,034	100.0	75	682	100.0	11.3
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	20	2.5	85	4,227	2.2	0	0	n/a	0.0
3.5 - 5.0	550	67.9	2,325	4,226	59.1	0	0	n/a	0.0
5.0 - 10.0	240	29.6	1,522	6,343	38.7	0	0	n/a	0.0
All	810	100.0	3,932	4,854	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 not be indexed for inflation. 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 T09-0398
\$3.5 Million Exemption and 45 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Farms and Businesses²

Size of Gross Estate (millions of 2009 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	20	1.2	86	4,292	0.3	0	0	0.0	0.0
3.5 - 5.0	590	36.6	2,483	4,208	9.3	4	6	0.1	0.1
5.0 - 10.0	410	25.5	2,902	7,077	10.8	98	240	3.4	3.4
10.0 - 20.0	200	12.4	2,736	13,682	10.2	239	1,197	8.2	8.7
More than 20.0	390	24.2	18,597	47,685	69.4	2,582	6,622	88.3	13.9
All	1,610	100.0	26,804	16,648	100.0	2,924	1,816	100.0	10.9
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	1	0	0.0	0	0	0.0	0.0
3.5 - 5.0	40	7.7	158	3,956	1.0	4	88	0.1	2.2
5.0 - 10.0	90	17.3	727	8,082	4.5	98	1,094	3.4	13.5
10.0 - 20.0	110	21.2	1,475	13,412	9.1	239	2,176	8.2	16.2
More than 20.0	280	53.8	13,801	49,289	85.4	2,582	9,223	88.3	18.7
All	520	100.0	16,163	31,083	100.0	2,924	5,623	100.0	18.1
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	20	1.9	85	4,227	0.8	0	0	n/a	0.0
3.5 - 5.0	550	50.9	2,325	4,226	21.8	0	0	n/a	0.0
5.0 - 10.0	310	28.7	2,174	7,014	20.4	0	0	n/a	0.0
10.0 - 20.0	90	8.3	1,261	14,011	11.9	0	0	n/a	0.0
More than 20.0	100	9.3	4,796	47,961	45.1	0	0	n/a	0.0
All	1,080	100.0	10,641	9,852	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 not be indexed for inflation. 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 T09-0398
\$3.5 Million Exemption and 45 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of 2009 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	220	2.5	799	3,632	0.7	0	0	0.0	0.0
3.5 - 5.0	3,240	36.4	13,883	4,285	12.1	101	31	0.8	0.7
5.0 - 10.0	3,190	35.8	22,705	7,117	19.8	1,381	433	10.5	6.1
10.0 - 20.0	1,280	14.4	17,089	13,350	14.9	2,153	1,682	16.3	12.6
More than 20.0	980	11.0	60,144	61,372	52.5	9,556	9,751	72.4	15.9
All	8,910	100.0	114,619	12,864	100.0	13,190	1,480	100.0	11.5
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	3	0	0.0	0	0	0.0	0.0
3.5 - 5.0	490	14.7	2,122	4,330	3.2	101	206	0.8	4.7
5.0 - 10.0	1,410	42.2	10,357	7,345	15.4	1,381	979	10.5	13.3
10.0 - 20.0	770	23.1	10,011	13,001	14.9	2,153	2,795	16.3	21.5
More than 20.0	660	19.8	44,730	67,773	66.5	9,556	14,478	72.4	21.4
All	3,340	100.0	67,223	20,127	100.0	13,190	3,949	100.0	19.6
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	220	3.9	796	3,617	1.7	0	0	n/a	0.0
3.5 - 5.0	2,740	49.1	11,762	4,293	24.8	0	0	n/a	0.0
5.0 - 10.0	1,780	31.9	12,348	6,937	26.1	0	0	n/a	0.0
10.0 - 20.0	520	9.3	7,078	13,611	14.9	0	0	n/a	0.0
More than 20.0	320	5.7	15,414	48,168	32.5	0	0	n/a	0.0
All	5,580	100.0	47,397	8,494	100.0	0	0	n/a	0.0

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

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