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**Table T09-0440**  
**\$3.5 Million Exemption and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010<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	460	3.1	1,619	3,519	1.1	0	0	0.0	0.0
3.5 - 5.0	6,790	45.2	28,661	4,221	19.4	454	67	3.1	1.6
5.0 - 10.0	5,000	33.3	34,767	6,953	23.5	2,123	425	14.3	6.1
10.0 - 20.0	1,760	11.7	23,627	13,424	16.0	3,084	1,752	20.8	13.1
More than 20.0	1,000	6.7	59,330	59,330	40.1	9,136	9,136	61.7	15.4
All	15,010	100.0	148,003	9,860	100.0	14,797	986	100.0	10.0
<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	8	0	0.0	0	0	0.0	0.0
3.5 - 5.0	1,680	30.6	7,379	4,392	9.2	454	270	3.1	6.2
5.0 - 10.0	2,070	37.7	14,978	7,236	18.8	2,123	1,025	14.3	14.2
10.0 - 20.0	1,100	20.0	14,499	13,181	18.2	3,084	2,803	20.8	21.3
More than 20.0	650	11.8	42,939	66,060	53.8	9,136	14,056	61.7	21.3
All	5,490	100.0	79,803	14,536	100.0	14,797	2,695	100.0	18.5
<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	460	4.8	1,610	3,501	2.4	0	0	n/a	0.0
3.5 - 5.0	5,110	53.7	21,282	4,165	31.2	0	0	n/a	0.0
5.0 - 10.0	2,930	30.8	19,789	6,754	29.0	0	0	n/a	0.0
10.0 - 20.0	670	7.0	9,128	13,624	13.4	0	0	n/a	0.0
More than 20.0	350	3.7	16,391	46,831	24.0	0	0	n/a	0.0
All	9,520	100.0	68,200	7,164	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 T09-0440**  
**\$3.5 Million Exemption and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010<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	10	1.0	34	3,404	0.7	0	0	0.0	0.0
3.5 - 5.0	690	67.0	2,812	4,075	55.5	2	3	2.3	0.1
5.0 - 10.0	330	32.0	2,218	6,723	43.8	76	232	97.7	3.4
All	1,030	100.0	5,064	4,917	100.0	78	76	100.0	1.5
<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	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	40	40.0	154	3,849	24.4	2	46	2.3	1.2
5.0 - 10.0	60	60.0	476	7,929	75.5	76	1,275	97.7	16.1
All	100	100.0	630	6,298	100.0	78	783	100.0	12.4
<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	10	1.1	34	3,399	0.8	0	0	n/a	0.0
3.5 - 5.0	650	69.9	2,658	4,089	59.9	0	0	n/a	0.0
5.0 - 10.0	270	29.0	1,743	6,455	39.3	0	0	n/a	0.0
All	930	100.0	4,434	4,768	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 T09-0440**  
**\$3.5 Million Exemption and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010<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	10	0.6	34	3,404	0.2	0	0	0.0	0.0
3.5 - 5.0	690	43.9	2,812	4,075	12.4	2	3	0.1	0.1
5.0 - 10.0	420	26.8	2,913	6,935	12.9	101	240	5.0	3.5
10.0 - 20.0	220	14.0	2,901	13,184	12.8	257	1,169	12.7	8.9
More than 20.0	250	15.9	13,957	55,828	61.7	1,663	6,651	82.2	11.9
All	1,570	100.0	22,616	14,405	100.0	2,023	1,288	100.0	8.9
<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	10.5	154	3,849	1.3	2	46	0.1	1.2
5.0 - 10.0	90	23.7	672	7,463	5.8	101	1,120	5.0	15.0
10.0 - 20.0	110	28.9	1,504	13,673	12.9	257	2,338	12.7	17.1
More than 20.0	150	39.5	9,310	62,067	80.0	1,663	11,084	82.2	17.9
All	380	100.0	11,640	30,631	100.0	2,023	5,322	100.0	17.4
<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	10	0.8	34	3,399	0.3	0	0	n/a	0.0
3.5 - 5.0	650	54.2	2,658	4,089	24.2	0	0	n/a	0.0
5.0 - 10.0	330	27.5	2,241	6,791	20.4	0	0	n/a	0.0
10.0 - 20.0	110	9.2	1,397	12,696	12.7	0	0	n/a	0.0
More than 20.0	100	8.3	4,647	46,468	42.3	0	0	n/a	0.0
All	1,200	100.0	10,976	9,147	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 T09-0440**  
**\$3.5 Million Exemption and 45 Percent Rate**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010<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	330	4.0	1,150	3,485	1.2	0	0	0.0	0.0
3.5 - 5.0	3,260	39.8	13,923	4,271	14.0	115	35	1.1	0.8
5.0 - 10.0	2,630	32.1	18,518	7,041	18.6	785	299	7.6	4.2
10.0 - 20.0	1,180	14.4	15,658	13,269	15.7	1,802	1,527	17.5	11.5
More than 20.0	800	9.8	50,178	62,722	50.5	7,571	9,464	73.7	15.1
All	8,200	100.0	99,427	12,125	100.0	10,274	1,253	100.0	10.3
<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	610	23.5	2,714	4,449	5.1	115	189	1.1	4.2
5.0 - 10.0	820	31.5	6,128	7,474	11.4	785	958	7.6	12.8
10.0 - 20.0	670	25.8	8,721	13,017	16.3	1,802	2,689	17.5	20.7
More than 20.0	500	19.2	36,081	72,161	67.3	7,571	15,143	73.7	21.0
All	2,600	100.0	53,645	20,633	100.0	10,274	3,951	100.0	19.2
<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	330	5.9	1,150	3,485	2.5	0	0	n/a	0.0
3.5 - 5.0	2,650	47.3	11,208	4,230	24.5	0	0	n/a	0.0
5.0 - 10.0	1,810	32.3	12,390	6,845	27.1	0	0	n/a	0.0
10.0 - 20.0	510	9.1	6,937	13,601	15.2	0	0	n/a	0.0
More than 20.0	300	5.4	14,097	46,990	30.8	0	0	n/a	0.0
All	5,600	100.0	45,782	8,175	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.