

Table T09-0356
Extend 2009 Estate Tax Law (\$3.5M Exemption, 45 Percent Rate)
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹

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	420	2.8	1,485	3,535	1.0	0	1	0.0	0.0
3.5 - 5.0	6,750	45.0	28,442	4,214	19.2	423	63	2.9	1.5
5.0 - 10.0	5,050	33.7	34,962	6,923	23.6	2,149	426	14.5	6.1
10.0 - 20.0	1,770	11.8	23,574	13,318	15.9	3,089	1,745	20.9	13.1
More than 20.0	1,010	6.7	59,580	58,990	40.2	9,137	9,047	61.7	15.3
All	15,000	100.0	148,042	9,869	100.0	14,798	987	100.0	10.0
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	0	0.0	8	0	0.0	0	0	0.0	0.0
3.5 - 5.0	1,630	29.6	7,125	4,371	8.9	423	260	2.9	5.9
5.0 - 10.0	2,110	38.4	15,214	7,211	19.0	2,149	1,018	14.5	14.1
10.0 - 20.0	1,100	20.0	14,578	13,253	18.2	3,089	2,808	20.9	21.2
More than 20.0	650	11.8	42,960	66,093	53.8	9,137	14,057	61.7	21.3
All	5,500	100.0	79,885	14,525	100.0	14,798	2,691	100.0	18.5
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	4.4	1,477	3,516	2.2	0	0	n/a	0.0
3.5 - 5.0	5,120	53.9	21,317	4,163	31.3	0	0	n/a	0.0
5.0 - 10.0	2,930	30.8	19,748	6,740	29.0	0	0	n/a	0.0
10.0 - 20.0	660	6.9	8,996	13,630	13.2	0	0	n/a	0.0
More than 20.0	360	3.8	16,619	46,164	24.4	0	0	n/a	0.0
All	9,500	100.0	68,156	7,174	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

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

Table T09-0356
Extend 2009 Estate Tax Law (\$3.5M Exemption, 45 Percent Rate)
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹
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	10	1.0	35	3,466	0.7	0	0	0.0	0.0
3.5 - 5.0	690	67.0	2,806	4,067	55.4	2	3	2.2	0.1
5.0 - 10.0	330	32.0	2,224	6,739	43.9	77	232	97.8	3.4
All	1,030	100.0	5,065	4,917	100.0	78	76	100.0	1.5
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	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	40	40.0	153	3,830	24.5	2	44	2.2	1.1
5.0 - 10.0	60	60.0	473	7,878	75.5	77	1,276	97.8	16.2
All	100	100.0	626	6,259	100.0	78	783	100.0	12.5
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	35	3,466	0.8	0	0	n/a	0.0
3.5 - 5.0	650	69.9	2,653	4,081	59.8	0	0	n/a	0.0
5.0 - 10.0	270	29.0	1,751	6,486	39.5	0	0	n/a	0.0
All	930	100.0	4,439	4,773	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

(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 T09-0356
Extend 2009 Estate Tax Law (\$3.5M Exemption, 45 Percent Rate)
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹
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	10	0.6	35	3,466	0.2	0	0	0.0	0.0
3.5 - 5.0	690	43.9	2,806	4,067	12.4	2	3	0.1	0.1
5.0 - 10.0	410	26.1	2,898	7,068	12.8	101	246	5.0	3.5
10.0 - 20.0	210	13.4	2,830	13,474	12.5	259	1,233	12.8	9.1
More than 20.0	250	15.9	14,082	56,329	62.2	1,659	6,637	82.1	11.8
All	1,570	100.0	22,650	14,427	100.0	2,021	1,287	100.0	8.9
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	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	40	10.5	153	3,830	1.3	2	44	0.1	1.1
5.0 - 10.0	90	23.7	668	7,427	5.7	101	1,121	5.0	15.1
10.0 - 20.0	110	28.9	1,566	14,237	13.4	259	2,354	12.8	16.5
More than 20.0	150	39.5	9,285	61,898	79.5	1,659	11,062	82.1	17.9
All	380	100.0	11,672	30,717	100.0	2,021	5,318	100.0	17.3
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	0.8	35	3,466	0.3	0	0	n/a	0.0
3.5 - 5.0	650	54.6	2,653	4,081	24.2	0	0	n/a	0.0
5.0 - 10.0	330	27.7	2,229	6,756	20.3	0	0	n/a	0.0
10.0 - 20.0	100	8.4	1,264	12,635	11.5	0	0	n/a	0.0
More than 20.0	110	9.2	4,797	43,614	43.7	0	0	n/a	0.0
All	1,190	100.0	10,978	9,225	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

(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 T09-0356
Extend 2009 Estate Tax Law (\$3.5M Exemption, 45 Percent Rate)
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹
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	320	3.9	1,108	3,461	1.1	0	0	0.0	0.0
3.5 - 5.0	3,240	39.5	13,819	4,265	13.9	105	32	1.0	0.8
5.0 - 10.0	2,650	32.3	18,596	7,017	18.7	797	301	7.8	4.3
10.0 - 20.0	1,180	14.4	15,584	13,207	15.7	1,801	1,527	17.5	11.6
More than 20.0	810	9.9	50,399	62,220	50.6	7,572	9,348	73.7	15.0
All	8,200	100.0	99,505	12,135	100.0	10,275	1,253	100.0	10.3
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	590	22.7	2,628	4,454	4.9	105	178	1.0	4.0
5.0 - 10.0	840	32.3	6,222	7,408	11.6	797	949	7.8	12.8
10.0 - 20.0	680	26.2	8,776	12,906	16.3	1,801	2,649	17.5	20.5
More than 20.0	500	19.2	36,086	72,173	67.2	7,572	15,144	73.7	21.0
All	2,600	100.0	53,713	20,659	100.0	10,275	3,952	100.0	19.1
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	320	5.7	1,108	3,461	2.4	0	0	n/a	0.0
3.5 - 5.0	2,650	47.4	11,191	4,223	24.4	0	0	n/a	0.0
5.0 - 10.0	1,820	32.6	12,374	6,799	27.0	0	0	n/a	0.0
10.0 - 20.0	500	8.9	6,807	13,615	14.9	0	0	n/a	0.0
More than 20.0	310	5.5	14,312	46,168	31.3	0	0	n/a	0.0
All	5,590	100.0	45,791	8,192	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

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