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Table T09-0396
Current-Law 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	2,110	1.9	2,137	1,013	0.7	1	*	**	**
1.0 - 2.0	69,970	64.6	97,224	1,390	30.5	2,576	37	7.5	2.6
2.0 - 3.5	20,560	19.0	54,210	2,637	17.0	5,483	267	15.9	10.1
3.5 - 5.0	6,740	6.2	28,771	4,269	9.0	3,708	550	10.8	12.9
5.0 - 10.0	5,790	5.3	40,651	7,021	12.7	6,281	1,085	18.3	15.5
10.0 - 20.0	1,880	1.7	25,583	13,608	8.0	4,769	2,537	13.9	18.6
More than 20.0	1,200	1.1	70,407	58,672	22.1	11,593	9,660	33.7	16.5
All	108,250	100.0	318,984	2,947	100.0	34,410	318	100.0	10.8
TAXABLE RETURNS									
Less than 1.0	30	0.1	29	963	0.0	1	34	**	3.5
1.0 - 2.0	23,090	52.2	35,141	1,522	19.2	2,576	112	7.5	7.3
2.0 - 3.5	11,510	26.0	30,010	2,607	16.4	5,483	476	15.9	18.3
3.5 - 5.0	4,030	9.1	17,219	4,273	9.4	3,708	920	10.8	21.5
5.0 - 10.0	3,370	7.6	23,853	7,078	13.0	6,281	1,864	18.3	26.3
10.0 - 20.0	1,250	2.8	16,904	13,523	9.2	4,769	3,815	13.9	28.2
More than 20.0	960	2.2	59,868	62,363	32.7	11,593	12,076	33.7	19.4
All	44,230	100.0	183,025	4,138	100.0	34,410	778	100.0	18.8
NON-TAXABLE RETURNS									
Less than 1.0	2,080	3.2	2,108	1,013	1.6	0	0	n/a	0.0
1.0 - 2.0	46,880	73.2	62,083	1,324	45.7	0	0	n/a	0.0
2.0 - 3.5	9,050	14.1	24,200	2,674	17.8	0	0	n/a	0.0
3.5 - 5.0	2,700	4.2	11,552	4,279	8.5	0	0	n/a	0.0
5.0 - 10.0	2,420	3.8	16,798	6,941	12.4	0	0	n/a	0.0
10.0 - 20.0	640	1.0	8,679	13,561	6.4	0	0	n/a	0.0
More than 20.0	240	0.4	10,539	43,911	7.8	0	0	n/a	0.0
All	64,010	100.0	135,959	2,124	100.0	0	0	n/a	0.0

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

* Less than \$500. ** Less than 0.05 percent.

(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 T09-0396
Current-Law 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	50	0.5	51	1,021	0.3	0	0	0.0	0.0
1.0 - 2.0	6,560	71.8	9,487	1,446	51.3	172	26	24.3	1.8
2.0 - 3.5	1,630	17.8	4,447	2,728	24.0	132	81	18.6	3.0
3.5 - 5.0	590	6.5	2,483	4,208	13.4	258	438	36.4	10.4
5.0 - 10.0	300	3.3	2,027	6,756	11.0	147	491	20.7	7.3
All	9,140	100.0	18,495	2,023	100.0	710	78	100.0	3.8
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,660	65.9	2,543	1,532	43.8	172	104	24.3	6.8
2.0 - 3.5	390	15.5	1,061	2,720	18.3	132	339	18.6	12.4
3.5 - 5.0	380	15.1	1,594	4,195	27.5	258	680	36.4	16.2
5.0 - 10.0	80	3.2	608	7,594	10.5	147	1,840	20.7	24.2
All	2,520	100.0	5,806	2,304	100.0	710	282	100.0	12.2
NON-TAXABLE RETURNS									
Less than 1.0	50	0.8	51	1,021	0.0	0	0	n/a	0.0
1.0 - 2.0	4,900	74.0	6,944	1,417	54.7	0	0	n/a	0.0
2.0 - 3.5	1,240	18.7	3,386	2,731	26.7	0	0	n/a	0.0
3.5 - 5.0	210	3.2	889	4,232	7.0	0	0	n/a	0.0
5.0 - 10.0	220	3.3	1,419	6,451	11.2	0	0	n/a	0.0
All	6,620	100.0	12,689	1,917	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.

(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 T09-0396
Current-Law 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	50	0.5	51	1,021	0.1	0	0	0.0	0.0
1.0 - 2.0	6,560	66.7	9,487	1,446	23.3	172	26	4.4	1.8
2.0 - 3.5	1,630	16.6	4,447	2,728	10.9	132	81	3.4	3.0
3.5 - 5.0	590	6.0	2,483	4,208	6.1	258	438	6.6	10.4
5.0 - 10.0	410	4.2	2,902	7,077	7.1	205	500	5.2	7.1
10.0 - 20.0	200	2.0	2,736	13,682	6.7	352	1,758	9.0	12.9
More than 20.0	390	4.0	18,597	47,685	45.7	2,788	7,149	71.4	15.0
All	9,830	100.0	40,703	4,141	100.0	3,907	397	100.0	9.6
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,660	55.7	2,543	1,532	10.9	172	104	4.4	6.8
2.0 - 3.5	390	13.1	1,061	2,720	4.5	132	339	3.4	12.4
3.5 - 5.0	380	12.8	1,594	4,195	6.8	258	680	6.6	16.2
5.0 - 10.0	120	4.0	921	7,674	3.9	205	1,708	5.2	22.3
10.0 - 20.0	110	3.7	1,549	14,079	6.6	352	3,197	9.0	22.7
More than 20.0	320	10.7	15,652	48,912	67.1	2,788	8,713	71.4	17.8
All	2,980	100.0	23,320	7,825	100.0	3,907	1,311	100.0	16.8
NON-TAXABLE RETURNS									
Less than 1.0	50	0.7	51	1,021	0.3	0	0	n/a	0.0
1.0 - 2.0	4,900	71.6	6,944	1,417	39.9	0	0	n/a	0.0
2.0 - 3.5	1,240	18.1	3,386	2,731	19.5	0	0	n/a	0.0
3.5 - 5.0	210	3.1	889	4,232	5.1	0	0	n/a	0.0
5.0 - 10.0	290	4.2	1,981	6,831	11.4	0	0	n/a	0.0
10.0 - 20.0	90	1.3	1,188	13,196	6.8	0	0	n/a	0.0
More than 20.0	70	1.0	2,945	42,076	16.9	0	0	n/a	0.0
All	6,840	100.0	17,383	2,541	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.

(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 T09-0396
Current-Law 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	270	0.7	270	999	0.2	*	**	***	***
1.0 - 2.0	20,460	55.2	28,835	1,409	17.6	601	29	3.1	2.1
2.0 - 3.5	7,650	20.6	20,588	2,691	12.6	1,391	182	7.2	6.8
3.5 - 5.0	3,240	8.7	13,883	4,285	8.5	1,552	479	8.0	11.2
5.0 - 10.0	3,190	8.6	22,705	7,117	13.9	3,064	960	15.8	13.5
10.0 - 20.0	1,280	3.5	17,089	13,350	10.5	2,947	2,302	15.2	17.2
More than 20.0	980	2.6	60,144	61,372	36.8	9,801	10,001	50.6	16.3
All	37,060	100.0	163,513	4,412	100.0	19,356	522	100.0	11.8
TAXABLE RETURNS									
Less than 1.0	0	0.0	2	**	***	*	**	***	***
1.0 - 2.0	4,980	36.8	7,776	1,562	7.9	601	121	3.1	7.7
2.0 - 3.5	3,410	25.2	9,052	2,655	9.2	1,391	408	7.2	15.4
3.5 - 5.0	1,920	14.2	8,177	4,259	8.3	1,552	808	8.0	19.0
5.0 - 10.0	1,660	12.3	12,054	7,261	12.2	3,064	1,846	15.8	25.4
10.0 - 20.0	810	6.0	10,680	13,185	10.8	2,947	3,638	15.2	27.6
More than 20.0	780	5.8	51,075	65,481	51.7	9,801	12,565	50.6	19.2
All	13,550	100.0	98,817	7,293	100.0	19,356	1,428	100.0	19.6
NON-TAXABLE RETURNS									
Less than 1.0	260	1.1	267	1,028	0.4	0	0	n/a	0.0
1.0 - 2.0	15,480	65.8	21,058	1,360	32.5	0	0	n/a	0.0
2.0 - 3.5	4,240	18.0	11,535	2,721	17.8	0	0	n/a	0.0
3.5 - 5.0	1,320	5.6	5,706	4,323	8.8	0	0	n/a	0.0
5.0 - 10.0	1,530	6.5	10,651	6,961	16.5	0	0	n/a	0.0
10.0 - 20.0	470	2.0	6,409	13,635	9.9	0	0	n/a	0.0
More than 20.0	200	0.9	9,069	45,345	14.0	0	0	n/a	0.0
All	23,520	100.0	64,696	2,751	100.0	0	0	n/a	0.0

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

* Less than \$500,000. ** Less than \$500. *** Less than 0.05 percent.

(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.