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Table T10-0213
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	2,540	2.4	2,572	1,012	0.8	2	1	0.0	0.1
1.0 - 2.0	69,770	64.8	97,553	1,398	30.6	2,721	39	7.9	2.8
2.0 - 3.5	19,810	18.4	52,414	2,646	16.5	5,296	267	15.4	10.1
3.5 - 5.0	6,680	6.2	28,426	4,255	8.9	3,642	545	10.6	12.8
5.0 - 10.0	5,840	5.4	41,049	7,029	12.9	6,333	1,084	18.4	15.4
10.0 - 20.0	1,910	1.8	25,898	13,559	8.1	4,828	2,528	14.0	18.6
More than 20.0	1,200	1.1	70,575	58,812	22.2	11,610	9,675	33.7	16.5
All	107,750	100.0	318,488	2,956	100.0	34,432	320	100.0	10.8
TAXABLE RETURNS									
Less than 1.0	50	0.1	53	1,054	0.0	2	38	0.0	3.6
1.0 - 2.0	22,770	52.3	34,777	1,527	19.1	2,721	120	7.9	7.8
2.0 - 3.5	11,150	25.6	29,326	2,630	16.1	5,296	475	15.4	18.1
3.5 - 5.0	3,960	9.1	16,840	4,252	9.2	3,642	920	10.6	21.6
5.0 - 10.0	3,370	7.7	24,014	7,126	13.2	6,333	1,879	18.4	26.4
10.0 - 20.0	1,260	2.9	17,092	13,565	9.4	4,828	3,832	14.0	28.2
More than 20.0	960	2.2	59,982	62,481	32.9	11,610	12,094	33.7	19.4
All	43,520	100.0	182,083	4,184	100.0	34,432	791	100.0	18.9
NON-TAXABLE RETURNS									
Less than 1.0	2,480	3.9	2,519	1,016	1.8	0	0	n/a	0.0
1.0 - 2.0	47,010	73.2	62,776	1,335	46.0	0	0	n/a	0.0
2.0 - 3.5	8,660	13.5	23,088	2,666	16.9	0	0	n/a	0.0
3.5 - 5.0	2,720	4.2	11,586	4,260	8.5	0	0	n/a	0.0
5.0 - 10.0	2,470	3.8	17,036	6,897	12.5	0	0	n/a	0.0
10.0 - 20.0	650	1.0	8,806	13,548	6.5	0	0	n/a	0.0
More than 20.0	240	0.4	10,593	44,138	7.8	0	0	n/a	0.0
All	64,230	100.0	136,405	2,124	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(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 T10-0213
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	90	1.0	95	1,061	0.5	0	0	0.0	0.0
1.0 - 2.0	6,470	74.0	9,412	1,455	53.7	178	27	24.8	1.9
2.0 - 3.5	1,270	14.5	3,460	2,724	19.8	132	104	18.4	3.8
3.5 - 5.0	590	6.8	2,503	4,242	14.3	258	438	36.0	10.3
5.0 - 10.0	310	3.5	2,047	6,604	11.7	150	482	20.8	7.3
All	8,740	100.0	17,517	2,004	100.0	718	82	100.0	4.1
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,670	66.3	2,564	1,535	44.2	178	106	24.8	6.9
2.0 - 3.5	390	15.5	1,059	2,715	18.2	132	338	18.4	12.4
3.5 - 5.0	380	15.1	1,570	4,130	27.0	258	680	36.0	16.5
5.0 - 10.0	90	3.6	614	6,827	10.6	150	1,662	20.8	24.3
All	2,520	100.0	5,807	2,304	100.0	718	285	100.0	12.4
NON-TAXABLE RETURNS									
Less than 1.0	90	1.4	95	1,061	0.8	0	0	n/a	0.0
1.0 - 2.0	4,800	77.2	6,847	1,427	58.5	0	0	n/a	0.0
2.0 - 3.5	880	14.1	2,401	2,728	20.5	0	0	n/a	0.0
3.5 - 5.0	220	3.5	933	4,242	8.0	0	0	n/a	0.0
5.0 - 10.0	220	3.5	1,433	6,512	12.2	0	0	n/a	0.0
All	6,220	100.0	11,710	1,883	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(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 T10-0213
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	90	1.0	95	1,061	0.2	0	0	0.0	0.0
1.0 - 2.0	6,470	68.7	9,412	1,455	23.7	178	27	4.5	1.9
2.0 - 3.5	1,270	13.5	3,460	2,724	8.7	132	104	3.4	3.8
3.5 - 5.0	590	6.3	2,503	4,242	6.3	258	438	6.6	10.3
5.0 - 10.0	410	4.4	2,920	7,122	7.4	208	507	5.3	7.1
10.0 - 20.0	200	2.1	2,667	13,334	6.7	355	1,775	9.1	13.3
More than 20.0	390	4.1	18,580	47,642	46.9	2,786	7,144	71.1	15.0
All	9,420	100.0	39,637	4,208	100.0	3,917	416	100.0	9.9
TAXABLE RETURNS									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,670	56.0	2,564	1,535	11.0	178	106	4.5	6.9
2.0 - 3.5	390	13.1	1,059	2,715	4.5	132	338	3.4	12.4
3.5 - 5.0	380	12.8	1,570	4,130	6.7	258	680	6.6	16.5
5.0 - 10.0	120	4.0	929	7,746	4.0	208	1,733	5.3	22.4
10.0 - 20.0	110	3.7	1,569	14,260	6.7	355	3,227	9.1	22.6
More than 20.0	320	10.7	15,647	48,898	67.0	2,786	8,707	71.1	17.8
All	2,980	100.0	23,338	7,832	100.0	3,917	1,314	100.0	16.8
NON-TAXABLE RETURNS									
Less than 1.0	90	1.4	95	1,061	0.6	0	0	n/a	0.0
1.0 - 2.0	4,800	74.5	6,847	1,427	42.0	0	0	n/a	0.0
2.0 - 3.5	880	13.7	2,401	2,728	14.7	0	0	n/a	0.0
3.5 - 5.0	220	3.4	933	4,242	5.7	0	0	n/a	0.0
5.0 - 10.0	290	4.5	1,991	6,865	12.2	0	0	n/a	0.0
10.0 - 20.0	80	1.2	1,098	13,726	6.7	0	0	n/a	0.0
More than 20.0	70	1.1	2,933	41,899	18.0	0	0	n/a	0.0
All	6,440	100.0	16,299	2,531	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(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 T10-0213
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	350	1.0	350	1,001	0.2	1	3	0.0	0.3
1.0 - 2.0	20,480	55.9	29,047	1,418	17.9	619	30	3.2	2.1
2.0 - 3.5	7,000	19.1	18,798	2,685	11.6	1,162	166	6.0	6.2
3.5 - 5.0	3,290	9.0	13,905	4,226	8.6	1,592	484	8.3	11.5
5.0 - 10.0	3,220	8.8	22,914	7,116	14.1	3,082	957	16.0	13.5
10.0 - 20.0	1,290	3.5	17,277	13,393	10.6	2,967	2,300	15.4	17.2
More than 20.0	990	2.7	60,280	60,889	37.1	9,813	9,912	51.0	16.3
All	36,620	100.0	162,570	4,439	100.0	19,237	525	100.0	11.8
TAXABLE RETURNS									
Less than 1.0	30	0.2	26	857	0.0	1	33	0.0	3.8
1.0 - 2.0	5,090	37.9	8,110	1,593	8.2	619	122	3.2	7.6
2.0 - 3.5	3,100	23.1	8,260	2,664	8.4	1,162	375	6.0	14.1
3.5 - 5.0	1,960	14.6	8,234	4,201	8.3	1,592	812	8.3	19.3
5.0 - 10.0	1,650	12.3	12,093	7,329	12.3	3,082	1,868	16.0	25.5
10.0 - 20.0	810	6.0	10,757	13,280	10.9	2,967	3,664	15.4	27.6
More than 20.0	780	5.8	51,161	65,591	51.9	9,813	12,581	51.0	19.2
All	13,420	100.0	98,640	7,350	100.0	19,237	1,433	100.0	19.5
NON-TAXABLE RETURNS									
Less than 1.0	320	1.4	325	1,015	0.5	0	0	n/a	0.0
1.0 - 2.0	15,390	66.3	20,937	1,360	32.8	0	0	n/a	0.0
2.0 - 3.5	3,910	16.9	10,538	2,695	16.5	0	0	n/a	0.0
3.5 - 5.0	1,320	5.7	5,671	4,296	8.9	0	0	n/a	0.0
5.0 - 10.0	1,570	6.8	10,821	6,892	16.9	0	0	n/a	0.0
10.0 - 20.0	480	2.1	6,520	13,583	10.2	0	0	n/a	0.0
More than 20.0	210	0.9	9,119	43,423	14.3	0	0	n/a	0.0
All	23,200	100.0	63,930	2,756	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-5).

(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.