

**Table T05-0040**  
**\$3.5 Million Exemption and 45 Percent Top Rate:**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Returns with any Farm or Business Assets**

Size of Gross Estate (millions of current 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	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	3,920	41.0	15,891	4,054	15.0	90	23	0.9	0.6
5.0 - 10.0	3,300	34.5	23,043	6,983	21.8	1,051	319	10.3	4.6
10.0 - 20.0	1,540	16.1	21,120	13,714	20.0	2,068	1,343	20.3	9.8
More than 20.0	820	8.6	45,626	55,642	43.2	6,966	8,495	68.5	15.3
All	9,570	100.0	105,680	11,043	100.0	10,175	1,063	100.0	9.6
<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	860	23.8	3,686	4,286	6.5	90	105	0.9	2.4
5.0 - 10.0	1,290	35.7	9,446	7,322	16.6	1,051	815	10.3	11.1
10.0 - 20.0	970	26.9	13,467	13,883	23.7	2,068	2,132	20.3	15.4
More than 20.0	490	13.6	30,254	61,743	53.2	6,966	14,216	68.5	23.0
All	3,610	100.0	56,853	15,749	100.0	10,175	2,819	100.0	17.9
<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	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	3,060	51.3	12,204	3,988	25.0	0	0	n/a	0.0
5.0 - 10.0	2,010	33.7	13,597	6,765	27.8	0	0	n/a	0.0
10.0 - 20.0	570	9.5	7,653	13,427	15.7	0	0	n/a	0.0
More than 20.0	330	5.5	15,372	46,582	31.5	0	0	n/a	0.0
All	5,970	100.0	48,826	8,179	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(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.