

Table T05-0043
\$3.5 Million Exemption and 15 Percent Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Farms and Businesses²

Size of Gross Estate (millions of current 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	0	0.0	0	0	0.0	0	0	0.0	0.0
3.5 - 5.0	220	31.4	953	4,330	8.2	1	7	0.3	0.2
5.0 - 10.0	270	38.6	1,816	6,727	15.7	17	62	3.9	0.9
10.0 - 20.0	150	21.4	2,042	13,612	17.7	55	366	12.9	2.7
More than 20.0	70	10.0	6,737	96,243	58.3	353	5,039	82.8	5.2
All	700	100.0	11,548	16,497	100.0	426	608	100.0	3.7
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	10	5.3	65	6,535	1.1	1	145	0.3	2.2
5.0 - 10.0	60	31.6	475	7,909	7.8	17	279	3.9	3.5
10.0 - 20.0	80	42.1	1,066	13,327	17.4	55	687	12.9	5.2
More than 20.0	40	21.1	4,507	112,671	73.7	353	8,818	82.8	7.8
All	190	100.0	6,113	32,173	100.0	426	2,241	100.0	7.0
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	0	0.0	0	0	0.0	0	0	n/a	0.0
3.5 - 5.0	200	39.2	887	4,436	16.3	0	0	n/a	0.0
5.0 - 10.0	200	39.2	1,342	6,709	24.7	0	0	n/a	0.0
10.0 - 20.0	70	13.7	976	13,938	18.0	0	0	n/a	0.0
More than 20.0	30	5.9	2,230	74,337	41.0	0	0	n/a	0.0
All	510	100.0	5,435	10,657	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) 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.