

Table T05-0044
\$3.5 Million Exemption and 15 Percent Rate:
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 current 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	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	30	8	1.0	0.2
5.0 - 10.0	3,300	34.5	23,043	6,983	21.8	313	95	10.2	1.4
10.0 - 20.0	1,540	16.1	21,120	13,714	20.0	599	389	19.5	2.8
More than 20.0	820	8.6	45,626	55,642	43.2	2,135	2,604	69.4	4.7
All	9,570	100.0	105,680	11,043	100.0	3,078	322	100.0	2.9
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	860	25.5	3,686	4,286	7.0	30	35	1.0	0.8
5.0 - 10.0	1,210	35.9	8,746	7,228	16.5	313	259	10.2	3.6
10.0 - 20.0	860	25.5	11,925	13,866	22.5	599	697	19.5	5.0
More than 20.0	440	13.1	28,614	65,032	54.0	2,135	4,853	69.4	7.5
All	3,370	100.0	52,971	15,719	100.0	3,078	913	100.0	5.8
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	3,060	49.4	12,204	3,988	23.2	0	0	n/a	0.0
5.0 - 10.0	2,090	33.7	14,296	6,840	27.1	0	0	n/a	0.0
10.0 - 20.0	680	11.0	9,195	13,522	17.4	0	0	n/a	0.0
More than 20.0	370	6.0	17,012	45,979	32.3	0	0	n/a	0.0
All	6,200	100.0	52,708	8,501	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.