

Table T04-0165
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2009¹

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	6,390	40.4	26,165	4,095	17.7	431	67	2.9	1.6
5.0 - 10.0	6,350	40.2	43,199	6,803	29.2	3,242	510	21.6	7.5
10.0 - 20.0	2,050	13.0	27,604	13,465	18.7	3,273	1,597	21.8	11.9
More than 20.0	1,010	6.4	50,763	50,260	34.4	8,075	7,995	53.8	15.9
All	15,800	100.0	147,730	9,350	100.0	15,020	951	100.0	10.2
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	1,490	21.0	6,374	4,278	7.5	431	289	2.9	6.8
5.0 - 10.0	3,550	50.1	24,411	6,876	28.8	3,242	913	21.6	13.3
10.0 - 20.0	1,420	20.0	19,228	13,541	22.7	3,273	2,305	21.8	17.0
More than 20.0	640	9.0	34,641	54,126	40.9	8,075	12,617	53.8	23.3
All	7,090	100.0	84,655	11,940	100.0	15,020	2,119	100.0	17.7
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	4,900	56.3	19,791	4,039	31.4	0	0	n/a	0.0
5.0 - 10.0	2,810	32.3	18,787	6,686	29.8	0	0	n/a	0.0
10.0 - 20.0	630	7.2	8,376	13,295	13.3	0	0	n/a	0.0
More than 20.0	370	4.2	16,122	43,572	25.6	0	0	n/a	0.0
All	8,710	100.0	63,075	7,242	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.