

Table T04-0167
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2009¹
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	230	36.5	971	4,221	10.0	3	12	0.2	0.3
5.0 - 10.0	230	36.5	1,594	6,929	16.5	45	194	3.8	2.8
10.0 - 20.0	110	17.5	1,497	13,605	15.5	138	1,253	11.9	9.2
More than 20.0	60	9.5	5,616	93,593	58.0	977	16,282	84.1	17.4
All	630	100.0	9,677	15,360	100.0	1,162	1,845	100.0	12.0
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	5.9	60	6,027	1.1	3	271	0.2	4.5
5.0 - 10.0	50	29.4	400	8,005	7.5	45	894	3.8	11.2
10.0 - 20.0	70	41.2	971	13,871	18.1	138	1,970	11.9	14.2
More than 20.0	30	17.6	3,924	130,787	73.3	977	32,563	84.1	24.9
All	170	100.0	5,355	31,501	100.0	1,162	6,836	100.0	21.7
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	220	47.8	910	4,139	21.1	0	0	n/a	0.0
5.0 - 10.0	180	39.1	1,193	6,630	27.6	0	0	n/a	0.0
10.0 - 20.0	40	8.7	526	13,139	12.2	0	0	n/a	0.0
More than 20.0	20	4.3	1,692	84,600	39.2	0	0	n/a	0.0
All	460	100.0	4,321	9,394	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.