

**Table T04-0037**  
**Current-Law Distribution of Estate Tax By Amount of Estate Tax Paid, 2004<sup>1</sup>**

Net Estate Tax (\$ thousands)	All Estate Tax Returns				Married Estate Tax Returns				Not Married Estate Tax Returns			
	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total	Number (thousands)	Percent of Total	Amount (\$millions)	Percent of Total
<b>0</b>	18.4	49.5	0.0	0.0	15.7	85.9	0.0	0.0	2.7	14.3	0.0	0.0
<b>Less than 10</b>	0.3	0.9	1.5	0.0	0.0	0.3	0.2	0.0	0.3	1.5	1.3	0.0
<b>10-25</b>	1.7	4.7	32.7	0.2	0.1	0.5	1.4	0.0	1.7	8.8	31.4	0.2
<b>25-50</b>	0.6	1.7	23.0	0.1	0.1	0.5	3.3	0.1	0.6	2.9	19.7	0.1
<b>50-100</b>	1.9	5.2	149.3	0.8	0.4	2.4	33.8	1.2	1.5	7.9	115.5	0.8
<b>100-200</b>	3.8	10.3	561.2	3.2	0.3	1.5	38.9	1.3	3.6	18.9	522.3	3.6
<b>200-500</b>	3.9	10.5	1,316.1	7.5	0.5	2.5	158.1	5.4	3.4	18.1	1,158.0	7.9
<b>500-1,000</b>	2.1	5.7	1,507.1	8.6	0.5	3.0	385.1	13.2	1.6	8.3	1,122.1	7.7
<b>1,000-2,000</b>	2.3	6.1	3,210.0	18.3	0.4	2.1	539.9	18.5	1.9	10.0	2,670.1	18.2
<b>2,000-5,000</b>	1.5	4.2	4,519.0	25.7	0.2	0.9	487.8	16.7	1.4	7.3	4,031.2	27.5
<b>More than 5,000</b>	0.5	1.3	6,259.6	35.6	0.1	0.5	1,267.1	43.5	0.4	2.1	4,992.6	34.0
<b>All</b>	37.2	100.0	17,579.5	100.0	18.3	100.0	2,915.4	100.0	18.9	100.0	14,664.1	100.0

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

(1) Calendar year.