

**Table T04-0038**  
**Current-Law Distribution of Estate Tax By Amount of Estate Tax Paid, Farm and Business Returns, 2004<sup>1</sup>**

Net Estate Tax (\$ thousands)	Farms and Businesses Under \$5 Million <sup>2</sup>				All Farms and Businesses <sup>3</sup>				Returns with Any Farm or Business Assets <sup>4</sup>			
	Number	Percent of Total	Amount (\$millions)	Percent of Total	Number	Percent of Total	Amount (\$millions)	Percent of Total	Number	Percent of Total	Amount (\$millions)	Percent of Total
<b>0</b>	620	64.6	0.0	0.0	690	61.1	0.0	0.0	8,710	55.2	0.0	0.0
<b>Less than 100</b>	210	21.9	6.3	6.7	210	18.6	6.3	0.6	1,450	9.2	71.8	0.8
<b>100-500</b>	60	6.3	16.2	17.1	70	6.2	16.6	1.7	3,150	20.0	684.5	7.8
<b>500-1,000</b>	40	4.2	30.4	32.2	50	4.4	35.7	3.6	690	4.4	491.3	5.6
<b>1,000-2,000</b>	20	2.1	29.7	31.4	40	3.5	59.9	6.1	920	5.8	1,339.1	15.2
<b>2,000-5,000</b>	10	1.0	12.0	12.6	50	4.4	142.6	14.5	530	3.4	1,639.6	18.6
<b>More than 5,000</b>	0	0.0	0.0	0.0	30	2.7	723.7	73.5	320	2.0	4,605.1	52.1
<b>All</b>	960	100.0	94.6	100.0	1,130	100.0	984.9	100.0	15,770	100.0	8,831.4	100.0

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

\* Less than 5. \*\* Less than 0.05 percent.

(1) Calendar year. Number of returns has been rounded to the nearest ten.

(2) Estate tax returns where farm and business assets represent at least half of gross estate and these assets are no more than \$5 million.

(3) Estate tax returns where farm and business assets represent at least half of gross estate.

(4) All estate tax returns reporting any farm or business assets.