

Table T05-0132
\$10 Million Exemption and 35 Percent Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹

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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	2,700	67.3	36,806	13,632	34.2	609	225	9.0	1.7
More than 20.0	1,300	32.4	70,765	54,435	65.8	6,132	4,717	91.0	8.7
All	4,010	100.0	107,572	26,826	100.0	6,740	1,681	100.0	6.3
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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	0.0	0.0
10.0 - 20.0	630	51.2	9,266	14,707	19.0	609	966	9.0	6.6
More than 20.0	600	48.8	39,549	65,915	81.0	6,132	10,220	91.0	15.5
All	1,230	100.0	48,815	39,687	100.0	6,740	5,480	100.0	13.8
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	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	0	0.0	0	0	0.0	0	0	n/a	0.0
10.0 - 20.0	2,070	74.5	27,541	13,305	46.9	0	0	n/a	0.0
More than 20.0	710	25.5	31,216	43,966	53.1	0	0	n/a	0.0
All	2,780	100.0	58,757	21,136	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. Provisions also include replacing the state death tax credit with a deduction for state estate taxes paid and repeal of the 5-percent surtax.

(2) Average net estate tax liability as a percentage of average gross estate.