

Table T05-0133
\$10 Million Exemption and 35 Percent Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
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	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	170	60.7	2,400	14,115	20.0	18	106	2.1	0.8
More than 20.0	110	39.3	9,601	87,280	80.0	841	7,641	97.9	8.8
All	280	100.0	12,000	42,858	100.0	859	3,067	100.0	7.2
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	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	20	28.6	302	15,119	5.4	18	905	2.1	6.0
More than 20.0	50	71.4	5,299	105,971	94.6	841	16,811	97.9	15.9
All	70	100.0	5,601	80,013	100.0	859	12,266	100.0	15.3
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	150	71.4	2,097	13,982	32.8	0	0	n/a	0.0
More than 20.0	60	28.6	4,302	71,703	67.2	0	0	n/a	0.0
All	210	100.0	6,399	30,474	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) 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.