

**Table T05-0122**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	1,410	43.1	2,014	1,428	10.2	19	13	1.0	0.9
2.0 - 3.5	1,010	30.9	2,519	2,494	12.7	133	132	6.9	5.3
3.5 - 5.0	250	7.6	1,020	4,080	5.2	59	235	3.0	5.8
5.0 - 10.0	320	9.8	2,215	6,921	11.2	211	660	10.9	9.5
10.0 - 20.0	170	5.2	2,400	14,115	12.1	244	1,437	12.6	10.2
More than 20.0	110	3.4	9,601	87,280	48.6	1,275	11,595	65.7	13.3
All	3,270	100.0	19,768	6,045	100.0	1,941	594	100.0	9.8
<b>TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	0.0	0.0
1.0 - 2.0	220	19.6	343	1,561	3.1	19	85	1.0	5.4
2.0 - 3.5	490	43.8	1,179	2,407	10.8	133	272	6.9	11.3
3.5 - 5.0	100	8.9	403	4,029	3.7	59	587	3.0	14.6
5.0 - 10.0	130	11.6	934	7,187	8.5	211	1,625	10.9	22.6
10.0 - 20.0	100	8.9	1,452	14,517	13.3	244	2,442	12.6	16.8
More than 20.0	70	6.3	6,625	94,644	60.6	1,275	18,221	65.7	19.3
All	1,120	100.0	10,937	9,765	100.0	1,941	1,733	100.0	17.8
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	0	0.0	0	0	0.0	0	0	n/a	0.0
1.0 - 2.0	1,190	55.3	1,670	1,404	18.9	0	0	n/a	0.0
2.0 - 3.5	520	24.2	1,340	2,577	15.2	0	0	n/a	0.0
3.5 - 5.0	150	7.0	617	4,114	7.0	0	0	n/a	0.0
5.0 - 10.0	190	8.8	1,281	6,740	14.5	0	0	n/a	0.0
10.0 - 20.0	70	3.3	948	13,541	10.7	0	0	n/a	0.0
More than 20.0	40	1.9	2,976	74,391	33.7	0	0	n/a	0.0
All	2,150	100.0	8,831	4,108	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.

(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.