

**Table T04-0172**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Returns with any Farm or Business Assets**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</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	23,090	56.7	32,528	1,409	20.4	716	31	4.1	2.2
2.0 - 3.5	8,090	19.9	21,384	2,643	13.4	1,487	184	8.5	7.0
3.5 - 5.0	3,920	9.6	15,891	4,054	10.0	1,799	459	10.3	11.3
5.0 - 10.0	3,300	8.1	23,043	6,983	14.4	2,860	867	16.3	12.4
10.0 - 20.0	1,540	3.8	21,120	13,714	13.2	3,209	2,084	18.3	15.2
More than 20.0	820	2.0	45,626	55,642	28.6	7,446	9,080	42.5	16.3
All	40,750	100.0	159,592	3,916	100.0	17,517	430	100.0	11.0
<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	6,050	39.5	9,387	1,552	10.2	716	118	4.1	7.6
2.0 - 3.5	3,290	21.5	8,817	2,680	9.6	1,487	452	8.5	16.9
3.5 - 5.0	2,280	14.9	9,133	4,006	10.0	1,799	789	10.3	19.7
5.0 - 10.0	1,950	12.7	13,989	7,174	15.3	2,860	1,467	16.3	20.4
10.0 - 20.0	1,140	7.5	15,792	13,852	17.2	3,209	2,815	18.3	20.3
More than 20.0	580	3.8	34,604	59,663	37.7	7,446	12,837	42.5	21.5
All	15,300	100.0	91,722	5,995	100.0	17,517	1,145	100.0	19.1
<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	17,040	67.0	23,141	1,358	34.1	0	0	n/a	0.0
2.0 - 3.5	4,800	18.9	12,567	2,618	18.5	0	0	n/a	0.0
3.5 - 5.0	1,640	6.4	6,758	4,121	10.0	0	0	n/a	0.0
5.0 - 10.0	1,340	5.3	9,054	6,756	13.3	0	0	n/a	0.0
10.0 - 20.0	400	1.6	5,328	13,321	7.9	0	0	n/a	0.0
More than 20.0	230	0.9	11,022	47,921	16.2	0	0	n/a	0.0
All	25,450	100.0	67,870	2,667	100.0	0	0	n/a	0.0

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

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

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