

**Table T06-0044**  
**\$3.5 Million Exemption and 35 Percent Rate:**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**

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	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	8,540	42.1	35,765	4,188	18.2	479	56	3.5	1.3
5.0 - 10.0	7,720	38.1	52,954	6,859	27.0	2,307	299	16.8	4.4
10.0 - 20.0	2,700	13.3	36,806	13,632	18.8	3,293	1,220	24.0	8.9
More than 20.0	1,300	6.4	70,765	54,435	36.1	7,647	5,883	55.7	10.8
All	20,270	100.0	196,290	9,684	100.0	13,726	677	100.0	7.0
<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	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	2,120	26.1	9,462	4,463	8.8	479	226	3.5	5.1
5.0 - 10.0	3,480	42.8	24,989	7,181	23.1	2,307	663	16.8	9.2
10.0 - 20.0	1,670	20.5	22,882	13,702	21.2	3,293	1,972	24.0	14.4
More than 20.0	860	10.6	50,726	58,983	46.9	7,647	8,892	55.7	15.1
All	8,130	100.0	108,059	13,291	100.0	13,726	1,688	100.0	12.7
<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	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	6,430	53.0	26,303	4,091	29.8	0	0	n/a	0.0
5.0 - 10.0	4,240	34.9	27,965	6,595	31.7	0	0	n/a	0.0
10.0 - 20.0	1,030	8.5	13,924	13,519	15.8	0	0	n/a	0.0
More than 20.0	440	3.6	20,039	45,544	22.7	0	0	n/a	0.0
All	12,140	100.0	88,231	7,268	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.