

Table T06-0047
\$3.5 Million Exemption and 35 Percent Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Returns with any Farm or Business Assets

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	3,530	33.8	14,561	4,125	11.7	59	17	0.7	0.4
5.0 - 10.0	4,270	40.9	29,540	6,918	23.8	878	206	10.2	3.0
10.0 - 20.0	1,680	16.1	23,006	13,694	18.5	1,714	1,020	19.9	7.5
More than 20.0	960	9.2	57,152	59,533	46.0	5,948	6,196	69.2	10.4
All	10,440	100.0	124,259	11,902	100.0	8,599	824	100.0	6.9
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	430	12.5	1,843	4,285	2.8	59	136	0.7	3.2
5.0 - 10.0	1,500	43.5	11,068	7,379	16.7	878	585	10.2	7.9
10.0 - 20.0	920	26.7	12,738	13,845	19.3	1,714	1,863	19.9	13.5
More than 20.0	610	17.7	40,512	66,413	61.2	5,948	9,751	69.2	14.7
All	3,450	100.0	66,161	19,177	100.0	8,599	2,492	100.0	13.0
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	3,110	44.5	12,718	4,089	21.9	0	0	n/a	0.0
5.0 - 10.0	2,770	39.6	18,472	6,669	31.8	0	0	n/a	0.0
10.0 - 20.0	760	10.9	10,269	13,511	17.7	0	0	n/a	0.0
More than 20.0	350	5.0	16,640	47,542	28.6	0	0	n/a	0.0
All	6,990	100.0	58,098	8,312	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.