

**Table T06-0048**  
**\$3.5 Million Exemption and 40 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	548	64	3.5	1.5
5.0 - 10.0	7,720	38.1	52,954	6,859	27.0	2,652	344	16.7	5.0
10.0 - 20.0	2,700	13.3	36,806	13,632	18.8	3,807	1,410	24.0	10.3
More than 20.0	1,300	6.4	70,765	54,435	36.1	8,833	6,795	55.8	12.5
All	20,270	100.0	196,290	9,684	100.0	15,841	781	100.0	8.1
<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	26.0	9,462	4,463	8.7	548	258	3.5	5.8
5.0 - 10.0	3,490	42.8	25,066	7,182	23.1	2,652	760	16.7	10.6
10.0 - 20.0	1,680	20.6	23,044	13,717	21.3	3,807	2,266	24.0	16.5
More than 20.0	860	10.5	50,812	59,083	46.9	8,833	10,271	55.8	17.4
All	8,160	100.0	108,384	13,282	100.0	15,841	1,941	100.0	14.6
<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	53.1	26,302	4,091	29.9	0	0	n/a	0.0
5.0 - 10.0	4,230	34.9	27,888	6,593	31.7	0	0	n/a	0.0
10.0 - 20.0	1,020	8.4	13,762	13,493	15.7	0	0	n/a	0.0
More than 20.0	440	3.6	19,953	45,349	22.7	0	0	n/a	0.0
All	12,120	100.0	87,906	7,253	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.