

Table T06-0051
\$3.5 Million Exemption and 40 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	67	19	0.7	0.5
5.0 - 10.0	4,270	40.9	29,540	6,918	23.8	1,008	236	10.2	3.4
10.0 - 20.0	1,680	16.1	23,006	13,694	18.5	1,986	1,182	20.0	8.6
More than 20.0	960	9.2	57,152	59,533	46.0	6,859	7,145	69.1	12.0
All	10,440	100.0	124,259	11,902	100.0	9,920	950	100.0	8.0
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	12.4	1,843	4,286	2.8	67	155	0.7	3.6
5.0 - 10.0	1,510	43.5	11,129	7,370	16.8	1,008	667	10.2	9.1
10.0 - 20.0	930	26.8	12,841	13,807	19.3	1,986	2,136	20.0	15.5
More than 20.0	610	17.6	40,586	66,535	61.1	6,859	11,244	69.1	16.9
All	3,470	100.0	66,399	19,135	100.0	9,920	2,859	100.0	14.9
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	44.6	12,718	4,089	22.0	0	0	n/a	0.0
5.0 - 10.0	2,760	39.6	18,411	6,671	31.8	0	0	n/a	0.0
10.0 - 20.0	760	10.9	10,165	13,376	17.6	0	0	n/a	0.0
More than 20.0	350	5.0	16,566	47,330	28.6	0	0	n/a	0.0
All	6,970	100.0	57,860	8,301	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.