

**Table T06-0105**  
**Reported Baucus Estate Tax Compromise -- Extremely Preliminary**  
**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	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	25	7	0.3	0.2
5.0 - 10.0	4,270	40.9	29,540	6,918	23.8	459	108	6.4	1.6
10.0 - 20.0	1,680	16.1	23,006	13,694	18.5	1,158	689	16.1	5.0
More than 20.0	960	9.2	57,152	59,533	46.0	5,567	5,799	77.2	9.7
All	10,440	100.0	124,259	11,902	100.0	7,209	690	100.0	5.8
<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	430	12.7	1,842	4,285	2.8	25	58	0.3	1.4
5.0 - 10.0	1,490	44.0	10,972	7,364	16.9	459	308	6.4	4.2
10.0 - 20.0	880	26.0	12,194	13,857	18.8	1,158	1,316	16.1	9.5
More than 20.0	590	17.4	39,995	67,788	61.5	5,567	9,435	77.2	13.9
All	3,390	100.0	65,003	19,175	100.0	7,209	2,126	100.0	11.1
<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	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	44.1	12,718	4,090	21.5	0	0	n/a	0.0
5.0 - 10.0	2,780	39.4	18,568	6,679	31.3	0	0	n/a	0.0
10.0 - 20.0	800	11.3	10,812	13,516	18.2	0	0	n/a	0.0
More than 20.0	370	5.2	17,157	46,370	29.0	0	0	n/a	0.0
All	7,050	100.0	59,256	8,405	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 include: \$3.5 million effective exemption; statutory rate of 15 percent on taxable estate up to \$5 million, 25 percent on taxable estate between \$5 million and \$10 million, 35 percent on taxable estate greater than \$10 million; replace the state death tax credit with a deduction for state estate taxes paid; and repeal the 5-percent surtax.

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