

**Table T05-0051**  
**\$5 Million Exemption and 15 Percent Rate:**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses<sup>2</sup>**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	270	56.3	1,816	6,727	17.1	8	28	1.9	0.4
10.0 - 20.0	150	31.3	2,042	13,612	19.3	38	254	9.8	1.9
More than 20.0	70	14.6	6,737	96,243	63.6	344	4,919	88.3	5.1
All	480	100.0	10,595	22,073	100.0	390	813	100.0	3.7
<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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	30	23.1	221	7,358	3.9	8	253	1.9	3.4
10.0 - 20.0	70	53.8	977	13,952	17.3	38	545	9.8	3.9
More than 20.0	40	30.8	4,435	110,866	78.7	344	8,609	88.3	7.8
All	130	100.0	5,632	43,323	100.0	390	3,001	100.0	6.9
<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	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	240	68.6	1,596	6,648	32.1	0	0	n/a	0.0
10.0 - 20.0	80	22.9	1,065	13,315	21.5	0	0	n/a	0.0
More than 20.0	30	8.6	2,302	76,744	46.4	0	0	n/a	0.0
All	350	100.0	4,963	14,180	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten.

(2) Estate tax returns where farm and business assets represent at least half of gross estate.

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