

**Table T05-0052**  
**\$5 Million Exemption and 15 Percent Rate:**  
**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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,300	58.4	23,043	6,983	25.7	104	31	4.1	0.5
10.0 - 20.0	1,540	27.3	21,120	13,714	23.5	412	268	16.1	2.0
More than 20.0	820	14.5	45,626	55,642	50.8	2,038	2,485	79.8	4.5
All	5,650	100.0	89,789	15,892	100.0	2,554	452	100.0	2.8
<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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	550	31.3	4,123	7,497	9.6	104	189	4.1	2.5
10.0 - 20.0	780	44.3	10,973	14,068	25.4	412	529	16.1	3.8
More than 20.0	430	24.4	28,037	65,202	65.0	2,038	4,738	79.8	7.3
All	1,760	100.0	43,133	24,508	100.0	2,554	1,451	100.0	5.9
<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	2,750	70.7	18,919	6,880	40.6	0	0	n/a	0.0
10.0 - 20.0	760	19.5	10,147	13,351	21.7	0	0	n/a	0.0
More than 20.0	390	10.0	17,589	45,101	37.7	0	0	n/a	0.0
All	3,890	100.0	46,656	11,994	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) Average net estate tax liability as a percentage of average gross estate.