

Table T06-0139
Reported Kyl Estate Tax Compromise
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011 ¹

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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	7,720	65.8	52,954	6,859	33.0	366	47	6.3	0.7
10.0 - 20.0	2,700	23.0	36,806	13,632	22.9	954	353	16.5	2.6
More than 20.0	1,300	11.1	70,765	54,435	44.1	4,466	3,435	77.2	6.3
All	11,730	100.0	160,525	13,685	100.0	5,785	493	100.0	3.6
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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	1,830	47.5	13,704	7,489	18.9	366	200	6.3	2.7
10.0 - 20.0	1,390	36.1	19,074	13,723	26.3	954	686	16.5	5.0
More than 20.0	620	16.1	39,884	64,328	54.9	4,466	7,203	77.2	11.2
All	3,850	100.0	72,662	18,873	100.0	5,785	1,503	100.0	8.0
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	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	5,890	74.7	39,250	6,664	44.7	0	0	n/a	0.0
10.0 - 20.0	1,310	16.6	17,732	13,536	20.2	0	0	n/a	0.0
More than 20.0	680	8.6	30,882	45,414	35.1	0	0	n/a	0.0
All	7,880	100.0	87,863	11,150	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: \$5 million effective exemption; statutory rate of 15 percent from \$5 million to \$30 million, 30 percent above \$30 million; replace the state death tax credit with a deduction for state estate taxes paid; and repeal the 5-percent surtax.. Effective for decedents dying on or after 01/01/07.

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