

Table T06-0142
Reported Kyl Estate Tax Compromise
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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	4,270	61.8	29,540	6,918	26.9	128	30	3.0	0.4
10.0 - 20.0	1,680	24.3	23,006	13,694	21.0	479	285	11.1	2.1
More than 20.0	960	13.9	57,152	59,533	52.1	3,696	3,850	85.9	6.5
All	6,910	100.0	109,698	15,875	100.0	4,303	623	100.0	3.9
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	580	33.1	4,647	8,012	10.0	128	221	3.0	2.8
10.0 - 20.0	750	42.9	10,321	13,761	22.2	479	638	11.1	4.6
More than 20.0	420	24.0	31,482	74,958	67.8	3,696	8,801	85.9	11.7
All	1,750	100.0	46,450	26,543	100.0	4,303	2,459	100.0	9.3
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	3,690	71.4	24,893	6,746	39.4	0	0	n/a	0.0
10.0 - 20.0	940	18.2	12,686	13,495	20.1	0	0	n/a	0.0
More than 20.0	540	10.4	25,669	47,536	40.6	0	0	n/a	0.0
All	5,170	100.0	63,248	12,234	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.