

**Table T08-0263**  
**Current-Law Distribution of Estate Tax By Amount of Estate Tax Paid, Small Farm and Business Returns,**  
**2009, 2011<sup>1</sup>**

Net Estate Tax (thousands of 2008 dollars)	2009				2011			
	Number	Percent of Total	Amount (\$millions)	Percent of Total	Number	Percent of Total	Amount (\$millions)	Percent of Total
<b>0</b>	621	89.1	0.0	0.0	5,884	64.9	0.0	0.0
<b>Less than 100</b>	8	1.1	0.3	0.4	1,288	14.2	0.1	*
<b>100-500</b>	14	2.0	4.3	5.7	1,461	16.1	372.4	42.9
<b>500-1,000</b>	15	2.2	12.6	16.6	320	3.5	242.6	28.0
<b>1,000-2,000</b>	37	5.3	58.4	77.2	70	0.8	93.8	10.8
<b>2,000-5,000</b>	0	0.0	0.1	0.1	39	0.4	107.6	12.4
<b>More than 5,000</b>	0	0.0	0.0	0.0	0	0.0	0.0	0.0
<b>All</b>	697	100.0	75.7	100.0	9,062	100.0	867.3	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-6).

\* Less than 0.05 percent.

(1) Calendar year. Number of returns has been rounded to the nearest ten. Small farm and business returns are those in which farm and business assets represent at least half of gross estate and these assets are no more than \$5 million.