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**Table T09-0196**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**

Size of Gross Estate (millions of 2009 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	2,330	2.2	2,371	1,018	0.7	1	1	0.0	0.1
1.0 - 2.0	67,580	63.9	95,007	1,406	29.3	2,708	40	7.7	2.9
2.0 - 3.5	20,370	19.3	53,785	2,640	16.6	5,685	279	16.2	10.6
3.5 - 5.0	6,420	6.1	27,574	4,295	8.5	3,589	559	10.2	13.0
5.0 - 10.0	5,640	5.3	40,027	7,097	12.3	5,783	1,025	16.5	14.4
10.0 - 20.0	2,100	2.0	28,957	13,789	8.9	5,395	2,569	15.4	18.6
More than 20.0	1,270	1.2	76,582	60,301	23.6	11,874	9,349	33.9	15.5
All	105,720	100.0	324,304	3,068	100.0	35,035	331	100.0	10.8
<b>TAXABLE RETURNS</b>									
Less than 1.0	40	0.1	40	997	0.0	1	32	0.0	3.2
1.0 - 2.0	24,800	54.0	37,918	1,529	19.9	2,708	109	7.7	7.1
2.0 - 3.5	11,830	25.7	30,846	2,607	16.2	5,685	481	16.2	18.4
3.5 - 5.0	3,790	8.2	16,264	4,291	8.5	3,589	947	10.2	22.1
5.0 - 10.0	3,130	6.8	22,509	7,191	11.8	5,783	1,848	16.5	25.7
10.0 - 20.0	1,390	3.0	19,180	13,798	10.0	5,395	3,881	15.4	28.1
More than 20.0	1,000	2.2	64,240	64,240	33.6	11,874	11,874	33.9	18.5
All	45,960	100.0	190,996	4,156	100.0	35,035	762	100.0	18.3
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	2,300	3.8	2,331	1,014	1.7	0	0	n/a	0.0
1.0 - 2.0	42,780	71.6	57,089	1,334	42.8	0	0	n/a	0.0
2.0 - 3.5	8,550	14.3	22,939	2,683	17.2	0	0	n/a	0.0
3.5 - 5.0	2,640	4.4	11,310	4,284	8.5	0	0	n/a	0.0
5.0 - 10.0	2,510	4.2	17,518	6,979	13.1	0	0	n/a	0.0
10.0 - 20.0	710	1.2	9,777	13,771	7.3	0	0	n/a	0.0
More than 20.0	280	0.5	12,342	44,078	9.3	0	0	n/a	0.0
All	59,760	100.0	133,307	2,231	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(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.

**Table T09-0196**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of 2009 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	80	1.0	78	980	0.5	0	2	0.0	0.2
1.0 - 2.0	5,980	73.0	8,772	1,467	52.6	206	34	30.7	2.3
2.0 - 3.5	1,340	16.4	3,649	2,723	21.9	113	84	16.9	3.1
3.5 - 5.0	470	5.7	2,009	4,275	12.0	203	432	30.4	10.1
5.0 - 10.0	330	4.0	2,172	6,581	13.0	147	446	22.0	6.8
All	8,190	100.0	16,680	2,037	100.0	669	82	100.0	4.0
<b>TAXABLE RETURNS</b>									
Less than 1.0	10	0.4	5	480	0.1	0	16	0.0	3.4
1.0 - 2.0	1,910	72.6	2,932	1,535	51.5	206	108	30.7	7.0
2.0 - 3.5	340	12.9	914	2,687	16.1	113	332	16.9	12.4
3.5 - 5.0	290	11.0	1,199	4,134	21.1	203	701	30.4	16.9
5.0 - 10.0	90	3.4	639	7,100	11.2	147	1,635	22.0	23.0
All	2,630	100.0	5,688	2,163	100.0	669	254	100.0	11.8
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	70	1.3	74	1,052	0.0	0	0	n/a	0.0
1.0 - 2.0	4,070	73.2	5,840	1,435	53.1	0	0	n/a	0.0
2.0 - 3.5	990	17.8	2,735	2,763	24.9	0	0	n/a	0.0
3.5 - 5.0	190	3.4	811	4,267	7.4	0	0	n/a	0.0
5.0 - 10.0	230	4.1	1,533	6,664	13.9	0	0	n/a	0.0
All	5,560	100.0	10,992	1,977	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(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 and these assets total no more than \$5 million.

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

**Table T09-0196**  
**Current-Law 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 2009 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	80	0.9	78	980	0.2	0	2	0.0	0.2
1.0 - 2.0	5,980	67.8	8,772	1,467	22.1	206	34	5.6	2.3
2.0 - 3.5	1,340	15.2	3,649	2,723	9.2	113	84	3.1	3.1
3.5 - 5.0	470	5.3	2,009	4,275	5.1	203	432	5.5	10.1
5.0 - 10.0	420	4.8	2,997	7,137	7.5	202	481	5.5	6.7
10.0 - 20.0	210	2.4	2,923	13,917	7.3	394	1,876	10.7	13.5
More than 20.0	320	3.6	19,342	60,445	48.6	2,577	8,054	69.7	13.3
All	8,820	100.0	39,771	4,509	100.0	3,695	419	100.0	9.3
<b>TAXABLE RETURNS</b>									
Less than 1.0	10	0.3	5	480	0.0	0	16	0.0	3.4
1.0 - 2.0	1,910	63.0	2,932	1,535	12.4	206	108	5.6	7.0
2.0 - 3.5	340	11.2	914	2,687	3.9	113	332	3.1	12.4
3.5 - 5.0	290	9.6	1,199	4,134	5.1	203	701	5.5	16.9
5.0 - 10.0	130	4.3	938	7,216	4.0	202	1,555	5.5	21.5
10.0 - 20.0	120	4.0	1,688	14,064	7.1	394	3,284	10.7	23.3
More than 20.0	240	7.9	15,975	66,563	67.5	2,577	10,738	69.7	16.1
All	3,030	100.0	23,650	7,805	100.0	3,695	1,220	100.0	15.6
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	70	1.2	74	1,052	0.5	0	0	n/a	0.0
1.0 - 2.0	4,070	70.3	5,840	1,435	36.2	0	0	n/a	0.0
2.0 - 3.5	990	17.1	2,735	2,763	17.0	0	0	n/a	0.0
3.5 - 5.0	190	3.3	811	4,267	5.0	0	0	n/a	0.0
5.0 - 10.0	300	5.2	2,059	6,864	12.8	0	0	n/a	0.0
10.0 - 20.0	90	1.6	1,235	13,721	7.7	0	0	n/a	0.0
More than 20.0	80	1.4	3,367	42,089	20.9	0	0	n/a	0.0
All	5,790	100.0	16,120	2,784	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(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.

**Table T09-0196**  
**Current-Law 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 2009 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	310	0.9	318	1,025	0.2	0	1	0.0	0.1
1.0 - 2.0	19,120	54.6	27,251	1,425	16.6	666	35	3.5	2.4
2.0 - 3.5	7,220	20.6	19,431	2,691	11.8	1,303	181	6.9	6.7
3.5 - 5.0	2,980	8.5	12,845	4,310	7.8	1,464	491	7.7	11.4
5.0 - 10.0	2,920	8.3	20,906	7,160	12.7	2,446	838	12.9	11.7
10.0 - 20.0	1,420	4.1	19,285	13,581	11.7	3,357	2,364	17.7	17.4
More than 20.0	1,020	2.9	64,532	63,267	39.2	9,752	9,561	51.4	15.1
All	34,990	100.0	164,569	4,703	100.0	18,990	543	100.0	11.5
<b>TAXABLE RETURNS</b>									
Less than 1.0	10	0.1	7	729	0.0	0	28	0.0	3.8
1.0 - 2.0	5,280	39.7	8,371	1,585	8.3	666	126	3.5	8.0
2.0 - 3.5	3,230	24.3	8,569	2,653	8.5	1,303	403	6.9	15.2
3.5 - 5.0	1,700	12.8	7,299	4,294	7.3	1,464	861	7.7	20.1
5.0 - 10.0	1,390	10.5	10,183	7,326	10.1	2,446	1,760	12.9	24.0
10.0 - 20.0	900	6.8	12,206	13,562	12.1	3,357	3,730	17.7	27.5
More than 20.0	780	5.9	53,920	69,128	53.6	9,752	12,503	51.4	18.1
All	13,290	100.0	100,555	7,566	100.0	18,990	1,429	100.0	18.9
<b>NON-TAXABLE RETURNS</b>									
Less than 1.0	310	1.4	310	1,001	0.5	0	0	n/a	0.0
1.0 - 2.0	13,830	63.7	18,881	1,365	29.5	0	0	n/a	0.0
2.0 - 3.5	4,000	18.4	10,862	2,715	17.0	0	0	n/a	0.0
3.5 - 5.0	1,280	5.9	5,545	4,332	8.7	0	0	n/a	0.0
5.0 - 10.0	1,530	7.1	10,723	7,009	16.8	0	0	n/a	0.0
10.0 - 20.0	520	2.4	7,079	13,614	11.1	0	0	n/a	0.0
More than 20.0	230	1.1	10,612	46,141	16.6	0	0	n/a	0.0
All	21,700	100.0	64,013	2,950	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

(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.