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**Table T09-0199**  
**\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate**  
**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	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	340	3.6	1,751	5,149	1.2	2	7	0.0	0.1
5.0 - 10.0	5,640	60.3	40,027	7,097	27.2	985	175	8.5	2.5
10.0 - 20.0	2,100	22.5	28,957	13,789	19.7	2,322	1,106	19.9	8.0
More than 20.0	1,270	13.6	76,582	60,301	52.0	8,338	6,565	71.6	10.9
All	9,350	100.0	147,317	15,756	100.0	11,647	1,246	100.0	7.9
<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	10	0.3	55	5,531	0.1	2	226	0.0	4.1
5.0 - 10.0	1,520	42.2	11,732	7,719	14.3	985	648	8.5	8.4
10.0 - 20.0	1,260	35.0	17,284	13,718	21.1	2,322	1,843	19.9	13.4
More than 20.0	810	22.5	53,005	65,439	64.6	8,338	10,293	71.6	15.7
All	3,600	100.0	82,077	22,799	100.0	11,647	3,235	100.0	14.2
<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	330	5.7	1,695	5,138	2.6	0	0	n/a	0.0
5.0 - 10.0	4,120	71.7	28,295	6,868	43.4	0	0	n/a	0.0
10.0 - 20.0	840	14.6	11,673	13,896	17.9	0	0	n/a	0.0
More than 20.0	460	8.0	23,576	51,253	36.1	0	0	n/a	0.0
All	5,750	100.0	65,239	11,346	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. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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

**Table T09-0199**  
**\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate**  
**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	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	10	2.9	73	7,262	3.2	0	0	0.0	0.0
5.0 - 10.0	330	97.1	2,172	6,581	96.8	23	69	100.0	1.0
All	340	100.0	2,244	6,601	100.0	23	67	100.0	1.0
<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	0.1	0	0	0.0	0.0
5.0 - 10.0	40	100.0	336	8,390	99.9	23	570	100.0	6.8
All	40	100.0	336	8,394	100.0	23	570	100.0	6.8
<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	10	3.3	72	7,245	3.8	0	0	n/a	0.0
5.0 - 10.0	280	93.3	1,836	6,558	96.2	0	0	n/a	0.0
All	300	100.0	1,909	6,362	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. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(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 T09-0199**  
**\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate**  
**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	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	10	1.0	73	7,262	0.3	0	0	0.0	0.0
5.0 - 10.0	420	43.3	2,997	7,137	11.8	31	73	1.6	1.0
10.0 - 20.0	210	21.6	2,923	13,917	11.5	164	780	8.3	5.6
More than 20.0	320	33.0	19,342	60,445	76.3	1,784	5,575	90.2	9.2
All	970	100.0	25,335	26,119	100.0	1,979	2,040	100.0	7.8
<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	60	17.1	479	7,988	3.2	31	514	1.6	6.4
10.0 - 20.0	90	25.7	1,376	15,285	9.3	164	1,820	8.3	11.9
More than 20.0	200	57.1	13,016	65,081	87.5	1,784	8,920	90.2	13.7
All	350	100.0	14,871	42,489	100.0	1,979	5,653	100.0	13.3
<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	10	1.6	72	7,245	0.7	0	0	n/a	0.0
5.0 - 10.0	360	58.1	2,518	6,995	24.1	0	0	n/a	0.0
10.0 - 20.0	120	19.4	1,547	12,890	14.8	0	0	n/a	0.0
More than 20.0	120	19.4	6,326	52,719	60.5	0	0	n/a	0.0
All	620	100.0	10,464	16,877	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. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

(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 T09-0199**  
**\$5 Million Exemption, Indexed for Inflation and 35 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 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	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	120	2.2	630	5,254	0.6	0	4	0.0	0.1
5.0 - 10.0	2,920	53.3	20,906	7,160	19.8	396	136	4.5	1.9
10.0 - 20.0	1,420	25.9	19,285	13,581	18.3	1,450	1,021	16.6	7.5
More than 20.0	1,020	18.6	64,532	63,267	61.3	6,903	6,768	78.9	10.7
All	5,480	100.0	105,354	19,225	100.0	8,750	1,597	100.0	8.3
<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	14	0	0.0	0	0	0.0	0.0
5.0 - 10.0	560	28.3	4,407	7,869	7.4	396	707	4.5	9.0
10.0 - 20.0	790	39.9	10,705	13,550	18.0	1,450	1,835	16.6	13.5
More than 20.0	630	31.8	44,429	70,522	74.6	6,903	10,958	78.9	15.5
All	1,980	100.0	59,554	30,078	100.0	8,750	4,419	100.0	14.7
<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	120	3.4	617	5,140	1.3	0	0	n/a	0.0
5.0 - 10.0	2,370	67.7	16,500	6,962	36.0	0	0	n/a	0.0
10.0 - 20.0	620	17.7	8,581	13,840	18.7	0	0	n/a	0.0
More than 20.0	390	11.1	20,103	51,546	43.9	0	0	n/a	0.0
All	3,500	100.0	45,800	13,086	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. The \$5 million exemption would be indexed for inflation after 2010. Proposal also repeals the 5-percent surtax and replaces the credit for state estate taxes paid with a deduction.

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