

Click on PDF or Excel link to see additional breakdowns for farms and businesses.

Table T09-0441
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹

Size of Gross Estate (millions of 2009 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	260	3.2	1,285	4,941	1.1	7	26	0.1	0.5
5.0 - 10.0	5,000	62.3	34,767	6,953	29.2	737	147	8.1	2.1
10.0 - 20.0	1,760	21.9	23,627	13,424	19.9	1,798	1,021	19.6	7.6
More than 20.0	1,000	12.5	59,330	59,330	49.9	6,611	6,611	72.2	11.1
All	8,020	100.0	119,008	14,839	100.0	9,153	1,141	100.0	7.7
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	50	1.7	254	5,083	0.4	7	136	0.1	2.7
5.0 - 10.0	1,310	43.2	9,751	7,444	15.0	737	563	8.1	7.6
10.0 - 20.0	1,040	34.3	13,788	13,258	21.1	1,798	1,728	19.6	13.0
More than 20.0	640	21.1	41,428	64,731	63.5	6,611	10,330	72.2	16.0
All	3,030	100.0	65,221	21,525	100.0	9,153	3,021	100.0	14.0
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	210	4.2	1,031	4,908	1.9	0	0	n/a	0.0
5.0 - 10.0	3,690	73.9	25,016	6,779	46.5	0	0	n/a	0.0
10.0 - 20.0	730	14.6	9,838	13,477	18.3	0	0	n/a	0.0
More than 20.0	360	7.2	17,902	49,727	33.3	0	0	n/a	0.0
All	4,990	100.0	53,787	10,779	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(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 T09-0441
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹
Farms and Businesses Under \$5 Million²

Size of Gross Estate (millions of 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	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	10	2.9	32	3,217	1.4	0	0	0.0	0.0
5.0 - 10.0	330	97.1	2,218	6,723	98.6	30	90	100.0	1.3
All	340	100.0	2,251	6,620	100.0	30	87	100.0	1.3
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	50	100.0	396	7,913	100.0	30	594	100.0	7.5
All	50	100.0	396	7,913	100.0	30	594	100.0	7.5
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	10	3.4	32	3,217	1.7	0	0	n/a	0.0
5.0 - 10.0	280	96.6	1,823	6,510	98.3	0	0	n/a	0.0
All	290	100.0	1,855	6,397	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(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 T09-0441
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹
Farms and Businesses²

Size of Gross Estate (millions of 2009 dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate ³
	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	10	1.1	32	3,217	0.2	0	0	0.0	0.0
5.0 - 10.0	420	47.2	2,913	6,935	14.7	37	87	2.6	1.3
10.0 - 20.0	220	24.7	2,901	13,184	14.6	144	655	10.4	5.0
More than 20.0	250	28.1	13,957	55,828	70.5	1,203	4,813	86.9	8.6
All	890	100.0	19,802	22,250	100.0	1,384	1,555	100.0	7.0
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	70	22.6	530	7,578	5.0	37	522	2.6	6.9
10.0 - 20.0	100	32.3	1,374	13,744	12.9	144	1,441	10.4	10.5
More than 20.0	140	45.2	8,748	62,485	82.1	1,203	8,595	86.9	13.8
All	310	100.0	10,653	34,364	100.0	1,384	4,464	100.0	13.0
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	10	1.7	32	3,217	0.4	0	0	n/a	0.0
5.0 - 10.0	350	60.3	2,382	6,807	26.0	0	0	n/a	0.0
10.0 - 20.0	120	20.7	1,526	12,718	16.7	0	0	n/a	0.0
More than 20.0	110	19.0	5,209	47,355	56.9	0	0	n/a	0.0
All	580	100.0	9,150	15,775	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(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 T09-0441
\$5 Million Exemption, Indexed for Inflation and 35 Percent Rate
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of 2009 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	90	1.9	455	5,060	0.5	0	0	0.0	0.0
5.0 - 10.0	2,630	56.0	18,518	7,041	21.8	268	102	3.9	1.4
10.0 - 20.0	1,180	25.1	15,658	13,269	18.5	1,046	887	15.4	6.7
More than 20.0	800	17.0	50,178	62,722	59.2	5,496	6,870	80.7	11.0
All	4,700	100.0	84,809	18,045	100.0	6,810	1,449	100.0	8.0
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	490	30.6	3,634	7,417	7.8	268	546	3.9	7.4
10.0 - 20.0	620	38.8	8,126	13,107	17.5	1,046	1,688	15.4	12.9
More than 20.0	490	30.6	34,749	70,916	74.7	5,496	11,216	80.7	15.8
All	1,600	100.0	46,510	29,068	100.0	6,810	4,256	100.0	14.6
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	90	2.9	455	5,060	1.2	0	0	n/a	0.0
5.0 - 10.0	2,150	69.1	14,884	6,923	38.9	0	0	n/a	0.0
10.0 - 20.0	560	18.0	7,532	13,449	19.7	0	0	n/a	0.0
More than 20.0	310	10.0	15,429	49,771	40.3	0	0	n/a	0.0
All	3,110	100.0	38,300	12,315	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-3).

(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.