

**Table T05-0030**  
**\$2 Million Exemption and 45 Percent Top 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 current 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	470	54.0	1,221	2,598	36.6	12	26	12.9	1.0
3.5 - 5.0	220	25.3	953	4,330	28.5	27	122	28.4	2.8
5.0 - 10.0	190	21.8	1,165	6,132	34.9	55	290	58.6	4.7
10.0 - 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
More than 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
All	870	100.0	3,339	3,837	100.0	94	108	100.0	2.8
<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	80	38.1	229	2,863	24.8	12	152	12.9	5.3
3.5 - 5.0	60	28.6	252	4,197	27.2	27	446	28.4	10.6
5.0 - 10.0	70	33.3	444	6,348	48.0	55	788	58.6	12.4
10.0 - 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
More than 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
All	210	100.0	925	4,406	100.0	94	448	100.0	10.2
<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	390	58.2	992	2,543	41.1	0	0	n/a	0.0
3.5 - 5.0	160	23.9	701	4,380	29.0	0	0	n/a	0.0
5.0 - 10.0	120	17.9	721	6,006	29.9	0	0	n/a	0.0
10.0 - 20.0	0	0.0	0	0	0.0	0	0	n/a	0.0
More than 20.0	0	0.0	0	0	0.0	0	0	n/a	0.0
All	670	100.0	2,413	3,602	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0304-2).

(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.