

Table T05-0048
\$5 Million Exemption and 45 Percent Top Rate:
Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011¹
Returns with any Farm or Business Assets

Size of Gross Estate (millions of current 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	0	0.0	0	0	0.0	0	0	0.0	0.0
5.0 - 10.0	3,300	58.4	23,043	6,983	25.7	373	113	4.4	1.6
10.0 - 20.0	1,540	27.3	21,120	13,714	23.5	1,446	939	17.1	6.8
More than 20.0	820	14.5	45,626	55,642	50.8	6,640	8,097	78.5	14.6
All	5,650	100.0	89,789	15,892	100.0	8,459	1,497	100.0	9.4
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	640	32.5	4,887	7,635	10.4	373	583	4.4	7.6
10.0 - 20.0	860	43.7	12,058	14,021	25.7	1,446	1,681	17.1	12.0
More than 20.0	480	24.4	29,892	62,275	63.8	6,640	13,833	78.5	22.2
All	1,970	100.0	46,836	23,775	100.0	8,459	4,294	100.0	18.1
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	0	0.0	0	0	0.0	0	0	n/a	0.0
5.0 - 10.0	2,660	72.3	18,156	6,826	42.3	0	0	n/a	0.0
10.0 - 20.0	680	18.5	9,062	13,326	21.1	0	0	n/a	0.0
More than 20.0	340	9.2	15,734	46,278	36.6	0	0	n/a	0.0
All	3,680	100.0	42,953	11,672	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) Average net estate tax liability as a percentage of average gross estate.