

Table T04-0168
Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2009¹
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	2,250	31.6	9,138	4,061	10.6	21	9	0.2	0.2
5.0 - 10.0	2,860	40.2	19,717	6,894	22.9	870	304	9.7	4.4
10.0 - 20.0	1,300	18.3	17,956	13,812	20.9	1,916	1,474	21.4	10.7
More than 20.0	710	10.0	39,188	55,194	45.6	6,139	8,647	68.6	15.7
All	7,110	100.0	85,999	12,095	100.0	8,947	1,258	100.0	10.4
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	70	2.8	333	4,763	0.7	21	304	0.2	6.4
5.0 - 10.0	1,170	46.4	8,261	7,061	17.6	870	744	9.7	10.5
10.0 - 20.0	850	33.7	11,899	13,999	25.3	1,916	2,254	21.4	16.1
More than 20.0	430	17.1	26,470	61,559	56.4	6,139	14,278	68.6	23.2
All	2,520	100.0	46,964	18,636	100.0	8,947	3,550	100.0	19.1
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	2,170	47.4	8,805	4,057	22.6	0	0	n/a	0.0
5.0 - 10.0	1,690	36.9	11,456	6,778	29.3	0	0	n/a	0.0
10.0 - 20.0	450	9.8	6,057	13,460	15.5	0	0	n/a	0.0
More than 20.0	280	6.1	12,718	45,420	32.6	0	0	n/a	0.0
All	4,580	100.0	39,035	8,523	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.