

Table T04-0032
Current-Law Distribution of Estate Tax By Amount of Estate Tax Paid, Farm and Business Returns, 2001¹

Net Estate Tax (\$ thousands)	Farms and Businesses Under \$5 Million ²				All Farms and Businesses ³				Returns with Any Farm or Business Assets ⁴			
	Number	Percent of Total	Amount (\$millions)	Percent of Total	Number	Percent of Total	Amount (\$millions)	Percent of Total	Number	Percent of Total	Amount (\$millions)	Percent of Total
0	2,840	73.6	0.0	0.0	2,870	71.6	0.0	0.0	19,870	58.3	0.0	0.0
Less than 100	690	17.9	18.5	8.9	700	17.5	18.6	1.9	5,270	15.5	241.2	2.4
100-500	210	5.4	54.0	26.0	210	5.2	55.6	5.6	5,750	16.9	1,495.0	15.0
500-1,000	50	1.3	34.3	16.5	50	1.2	39.8	4.0	1,290	3.8	904.0	9.0
1,000-2,000	60	1.6	70.6	34.0	80	2.0	105.4	10.6	1,110	3.3	1,622.7	16.2
2,000-5,000	10	0.3	30.1	14.5	60	1.5	172.8	17.4	540	1.6	1,707.3	17.1
More than 5,000	0	0.0	0.0	0.0	30	0.7	600.8	60.5	260	0.8	4,028.9	40.3
All	3,860	100.0	207.5	100.0	4,010	100.0	993.0	100.0	34,080	100.0	9,999.1	100.0

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

* Less than 5. ** Less than 0.05 percent.

(1) Calendar year. Number of returns has been rounded to the nearest ten.

(2) Estate tax returns where farm and business assets represent at least half of gross estate and these assets are no more than \$5 million.

(3) Estate tax returns where farm and business assets represent at least half of gross estate.

(4) All estate tax returns reporting any farm or business assets.