

Table T04-0044
Current-Law Distribution of Estate Tax By Amount of Estate Tax Paid, Farm and Business Returns, 2009¹

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	350	87.5	0.0	0.0	460	73.0	0.0	0.0	4,580	64.4	0.0	0.0
Less than 100	10	2.5	0.3	1.2	10	1.6	0.4	0.0	170	2.4	9.8	0.1
100-500	20	5.0	5.0	21.4	30	4.8	8.9	0.8	410	5.8	118.8	1.3
500-1,000	10	2.5	4.4	18.8	30	4.8	18.5	1.6	500	7.0	352.5	3.9
1,000-2,000	10	2.5	11.4	48.1	40	6.3	55.7	4.8	600	8.4	834.0	9.3
2,000-5,000	0	0.0	2.5	10.6	40	6.3	105.7	9.1	520	7.3	1,594.3	17.8
More than 5,000	0	0.0	0.0	0.0	30	4.8	973.0	83.7	340	4.8	6,037.5	67.5
All	400	100.0	23.6	100.0	630	100.0	1,162.2	100.0	7,110	100.0	8,947.0	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.