

Table T04-0050
Current-Law Distribution of Estate Tax By Amount of Estate Tax Paid, Farm and Business Returns, 2011¹

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	2,140	73.5	0.0	0.0	2,230	69.7	0.0	0.0	25,450	62.5	0.0	0.0
Less than 100	280	9.6	20.0	8.4	300	9.4	20.0	1.2	3,840	9.4	186.9	1.1
100-500	350	12.0	82.2	34.7	350	10.9	83.7	4.8	5,460	13.4	1,496.9	8.5
500-1,000	90	3.1	59.5	25.1	100	3.1	65.5	3.8	2,240	5.5	1,662.9	9.5
1,000-2,000	40	1.4	54.5	23.0	90	2.8	124.0	7.1	1,950	4.8	2,602.3	14.9
2,000-5,000	10	0.3	20.8	8.8	90	2.8	283.8	16.4	1,350	3.3	3,995.5	22.8
More than 5,000	0	0.0	0.0	0.0	40	1.3	1,157.8	66.7	470	1.2	7,572.3	43.2
All	2,910	100.0	237.0	100.0	3,200	100.0	1,734.7	100.0	40,750	100.0	17,517.0	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.