

**Table T05-0127**  
**\$8 Million Exemption and 15 Percent Rate:**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Returns with any Farm or Business Assets**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>2</sup>
	Number	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	Amount (\$millions)	Average (\$ thousands)	Percent of Total	
<b>ALL RETURNS</b>									
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	980	27.1	8,684	8,861	9.8	10	10	0.4	0.1
10.0 - 20.0	1,680	46.4	23,006	13,694	25.9	215	128	9.4	0.9
More than 20.0	960	26.5	57,152	59,533	64.3	2,075	2,161	90.2	3.6
All	3,620	100.0	88,842	24,542	100.0	2,300	635	100.0	2.6
<b>TAXABLE RETURNS</b>									
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	90	10.0	863	9,590	2.3	10	111	0.4	1.2
10.0 - 20.0	430	47.8	6,299	14,649	16.8	215	501	9.4	3.4
More than 20.0	380	42.2	30,322	79,793	80.9	2,075	5,460	90.2	6.8
All	900	100.0	37,484	41,648	100.0	2,300	2,556	100.0	6.1
<b>NON-TAXABLE RETURNS</b>									
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	890	32.7	7,821	8,788	15.2	0	0	n/a	0.0
10.0 - 20.0	1,250	46.0	16,707	13,366	32.5	0	0	n/a	0.0
More than 20.0	580	21.3	26,830	46,259	52.2	0	0	n/a	0.0
All	2,720	100.0	51,358	18,882	100.0	0	0	n/a	0.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

(1) Calendar year. Numbers of returns have been rounded to the nearest multiple of ten. Provisions also include replacing the state death tax credit with a deduction for state estate taxes paid and repeal of the 5-percent surtax.

(2) Average net estate tax liability as a percentage of average gross estate.