

**Table T04-0170**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses Under \$5 Million<sup>2</sup>**

Size of Gross Estate (millions of current dollars)	Returns		Gross Estate			Net Estate Tax			Average Tax Rate <sup>3</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	2,030	70.0	2,909	1,433	46.6	59	29	24.7	2.0
2.0 - 3.5	470	16.2	1,221	2,598	19.5	52	112	22.1	4.3
3.5 - 5.0	220	7.6	953	4,330	15.2	47	214	19.9	4.9
5.0 - 10.0	190	6.6	1,165	6,132	18.6	79	415	33.2	6.8
10.0 - 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
More than 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
All	2,900	100.0	6,247	2,154	100.0	237	82	100.0	3.8
<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	470	61.8	818	1,741	40.9	59	125	24.7	7.2
2.0 - 3.5	150	19.7	414	2,760	20.7	52	350	22.1	12.7
3.5 - 5.0	60	7.9	271	4,509	13.5	47	786	19.9	17.4
5.0 - 10.0	80	10.5	498	6,222	24.9	79	985	33.2	15.8
10.0 - 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
More than 20.0	0	0.0	0	0	0.0	0	0	0.0	0.0
All	760	100.0	2,000	2,632	100.0	237	312	100.0	11.8
<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	1,560	72.9	2,091	1,340	49.2	0	0	n/a	0.0
2.0 - 3.5	320	15.0	807	2,521	19.0	0	0	n/a	0.0
3.5 - 5.0	150	7.0	682	4,547	16.1	0	0	n/a	0.0
5.0 - 10.0	110	5.1	667	6,066	15.7	0	0	n/a	0.0
10.0 - 20.0	0	0.0	0	0	0.0	0	0	n/a	0.0
More than 20.0	0	0.0	0	0	0.0	0	0	n/a	0.0
All	2,140	100.0	4,247	1,984	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) Estate tax returns where farm and business assets represent at least half of gross estate and these assets total no more than \$5 million.

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