

**Table T04-0171**  
**Current-Law Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2011<sup>1</sup>**  
**Farms and Businesses<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	63.4	2,909	1,433	18.6	59	29	3.4	2.0
2.0 - 3.5	470	14.7	1,221	2,598	7.8	52	112	3.0	4.3
3.5 - 5.0	220	6.9	953	4,330	6.1	47	214	2.7	4.9
5.0 - 10.0	270	8.4	1,816	6,727	11.6	150	555	8.6	8.2
10.0 - 20.0	150	4.7	2,042	13,612	13.0	297	1,978	17.1	14.5
More than 20.0	70	2.2	6,737	96,243	43.0	1,130	16,145	65.1	16.8
All	3,200	100.0	15,677	4,899	100.0	1,735	542	100.0	11.1
<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	48.5	818	1,741	8.9	59	125	3.4	7.2
2.0 - 3.5	150	15.5	414	2,760	4.5	52	350	3.0	12.7
3.5 - 5.0	60	6.2	271	4,509	3.0	47	786	2.7	17.4
5.0 - 10.0	120	12.4	900	7,501	9.8	150	1,248	8.6	16.6
10.0 - 20.0	110	11.3	1,523	13,843	16.6	297	2,697	17.1	19.5
More than 20.0	50	5.2	5,236	104,711	57.1	1,130	22,602	65.1	21.6
All	970	100.0	9,161	9,444	100.0	1,735	1,788	100.0	18.9
<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	70.0	2,091	1,340	32.1	0	0	n/a	0.0
2.0 - 3.5	320	14.3	807	2,521	12.4	0	0	n/a	0.0
3.5 - 5.0	150	6.7	682	4,547	10.5	0	0	n/a	0.0
5.0 - 10.0	140	6.3	916	6,545	14.1	0	0	n/a	0.0
10.0 - 20.0	40	1.8	519	12,977	8.0	0	0	n/a	0.0
More than 20.0	20	0.9	1,501	75,071	23.0	0	0	n/a	0.0
All	2,230	100.0	6,516	2,922	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.

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