

**Table T06-0101**  
**Reported Baucus Estate Tax Compromise -- Extremely Preliminary**  
**Distribution of Gross Estate and Net Estate Tax By Size of Gross Estate, 2010<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	3,120	32.1	12,775	4,095	11.0	16	5	0.2	0.1
5.0 - 10.0	4,100	42.2	28,019	6,834	24.2	391	95	5.8	1.4
10.0 - 20.0	1,600	16.5	21,880	13,675	18.9	1,148	717	17.0	5.2
More than 20.0	890	9.2	53,141	59,709	45.9	5,178	5,818	76.9	9.7
All	9,720	100.0	115,815	11,915	100.0	6,733	693	100.0	5.8
<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	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	330	10.2	1,386	4,199	2.3	16	50	0.2	1.2
5.0 - 10.0	1,490	46.3	10,635	7,137	17.4	391	262	5.8	3.7
10.0 - 20.0	860	26.7	11,754	13,667	19.2	1,148	1,334	17.0	9.8
More than 20.0	550	17.1	37,343	67,896	61.1	5,178	9,415	76.9	13.9
All	3,220	100.0	61,117	18,980	100.0	6,733	2,091	100.0	11.0
<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	2,790	43.0	11,389	4,082	20.8	0	0	n/a	0.0
5.0 - 10.0	2,610	40.2	17,384	6,661	31.8	0	0	n/a	0.0
10.0 - 20.0	750	11.6	10,126	13,502	18.5	0	0	n/a	0.0
More than 20.0	340	5.2	15,798	46,466	28.9	0	0	n/a	0.0
All	6,490	100.0	54,698	8,428	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 include: \$3.5 million effective exemption; statutory rate of 15 percent on taxable estate up to \$5 million, 25 percent on taxable estate between \$5 million and \$10 million, 35 percent on taxable estate greater than \$10 million; replace the state death tax credit with a deduction for state estate taxes paid; and repeal the 5-percent surtax.

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