Estate Tax Returns Filed in 2015 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,043	158,621	2,603	504,455	6,655	521,354	6,717	646,548	8,735	7,041,267
Under \$5 million	1,182	15,314	289	17,257	850	29,800	817	20,772	960	224,595
\$5 million under \$10 million	5,670	78,584	1,324	135,471	3,563	175,759	3,621	150,495	4,862	1,801,262
\$10 million under \$20 million	1,995	33,228	593	106,996	1,387	119,838	1,390	126,874	1,789	1,303,398
\$20 million under \$50 million	846	17,885	262	92,630	600	97,830	626	125,458	778	1,255,112
\$50 million or more	349	13,610	134	152,101	256	98,128	263	222,950	346	2,456,899
All Taxable Returns	4,635	72,827	1,986	411,981	4,208	387,533	4,156	543,048	4,331	3,480,452
Under \$5 million	626	7,335	215	13,368	563	20,708	531	14,546	555	60,090
\$5 million under \$10 million	2,156	27,921	925	95,921	1,979	102,103	1,953	102,871	1,985	449,705
\$10 million under \$20 million	1,086	17,775	501	88,521	989	95,285	982	109,384	1,041	557,747
\$20 million under \$50 million	514	10,340	226	83,658	461	81,258	469	110,708	499	714,644
\$50 million or more	253	9,456	119	130,513	217	88,179	221	205,540	251	1,698,266
All Nontaxable Returns	5,407	85,794	617	92,473	2,447	133,821	2,561	103,500	4,404	3,560,814
Under \$5 million	556	7,979	74	3,888	287	9,091	286	6,225	405	164,505
\$5 million under \$10 million	3,514	50,663	399	39,550	1,584	73,657	1,668	47,624	2,877	1,351,557
\$10 million under \$20 million	909	15,453	92	18,475	398	24,553	408	17,491	748	745,652
\$20 million under \$50 million	332	7,545	36	8,972	140	16,572	158	14,750	279	540,468
\$50 million or more	96	4,155	15	21,588	39	9,948	42	17,410	95	758,633
Tax status and	Bequests to si	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Detrume	5,865	54,955,254	2,636	20,003,162	11,865	83,920,030	2,780	2,470,457		
All Returns Under \$5 million	507	817,864	211	92,792	1,382	1,226,723	359	61,944		
\$5 million under \$10 million	3,426	12,326,605	1,314	2,381,194	6,804	17,087,014	1,429	609,920		
\$10 million under \$20 million	1,202	10,470,408	603	2,233,679	2,324	14,404,716	574	458,049		
\$20 million under \$20 million	513	10,924,825	312	2,837,387	957	15,370,597	286	527,708		
\$50 million or more	217	20,415,552	196	12,458,110	398	35,830,980	131	812,836		
\$30 Hillion of Hiore										
All Taxable Returns	659	11,262,608	1,324	9,736,248	4,909	25,984,237	1,682	2,141,059		
Under \$5 million	* 44	* 30,932	123	28,787	665	182,052	219	38,328		
\$5 million under \$10 million	191	287,094	505 J	236,121	2,291	1,327,727	727	368,469		
		1 '				0.450.000	100	440 704		
\$10 million under \$20 million	187	974,996	344	592,508	1,149	2,459,026	420	416,701		
\$20 million under \$50 million	142	974,996 1,989,479	197	1,258,790	539	4,265,225	206	508,035		
		974,996	l		· ·					
\$20 million under \$50 million	142 95 5,206	974,996 1,989,479 7,980,107 43,692,646	197 156 1,311	1,258,790 7,620,042 10,266,914	539 266 6,955	4,265,225 17,750,206 57,935,794	206 110 1,098	508,035 809,526 329,398		
\$20 million under \$50 million \$50 million or more	142 95 5,206 463	974,996 1,989,479 7,980,107 43,692,646 786,932	197 156 1,311 88	1,258,790 7,620,042 10,266,914 64,005	539 266 6,955 717	4,265,225 17,750,206 57,935,794 1,044,671	206 110 1,098 140	508,035 809,526 329,398 23,617		
\$20 million under \$50 million \$50 million or more All Nontaxable Returns	142 95 5,206 463 3,235	974,996 1,989,479 7,980,107 43,692,646 786,932 12,039,511	197 156 1,311 88 809	1,258,790 7,620,042 10,266,914 64,005 2,145,073	539 266 6,955 717 4,513	4,265,225 17,750,206 57,935,794 1,044,671 15,759,286	206 110 1,098 140 702	508,035 809,526 329,398 23,617 241,450		
\$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	142 95 5,206 463 3,235 1,015	974,996 1,989,479 7,980,107 43,692,646 786,932 12,039,511 9,495,413	197 156 1,311 88 809 259	1,258,790 7,620,042 10,266,914 64,005 2,145,073 1,641,171	539 266 6,955 717 4,513 1,176	4,265,225 17,750,206 57,935,794 1,044,671 15,759,286 11,945,690	206 110 1,098 140 702 155	508,035 809,526 329,398 23,617 241,450 41,349		
\$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	142 95 5,206 463 3,235	974,996 1,989,479 7,980,107 43,692,646 786,932 12,039,511	197 156 1,311 88 809	1,258,790 7,620,042 10,266,914 64,005 2,145,073	539 266 6,955 717 4,513	4,265,225 17,750,206 57,935,794 1,044,671 15,759,286	206 110 1,098 140 702	508,035 809,526 329,398 23,617 241,450		

NOTE: Detail may not add to total due to rounding.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2015, most returns were filed for deaths that occurred in 2014, for which the filing threshold was \$5.34 million of gross estate. Because of filing extensions, however, some returns were filed in 2015 for deaths that occurred prior to 2014, for which filing thresholds were lower. There are also a small number of return filed Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2016.

^{*}Revised November 2016

15-Feb-16

Estate Tax Returns Filed in 2014 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
· · · · · · · · · · · · · · · · · · ·										
All Returns	10,173	161,873	2,752	529,919	6,925	548,258	6,930	640,505	8,844	10,608,609
Under \$5 million	1,406	19,264	336	18,440	988	37,888	990	28,900	1,202	205,125
\$5 million under \$10 million	5,679	77,291	1,398	137,006	3,734	177,753	3,723	164,193	4,796	1,765,166
\$10 million under \$20 million	1,958	32,350	640	118,190	1,374	132,631	1,368	127,425	1,762	1,326,135
\$20 million under \$50 million	822	19,407	282	114,108	596	99,952	608	128,431	775	1,297,294
\$50 million or more	308	13,560	95	142,174	233	100,034	241	191,556	309	6,014,889
All Taxable Returns	4,921	77,064	2,090	434,651	4,456	414,563	4,322	547,776	4,566	3,712,549
Under \$5 million	749	9,184	233	11,735	661	24,587	659	21,324	673	65,326
\$5 million under \$10 million	2,340	28,213	1,007	103,214	2,151	116,865	2,026	120,438	2,125	521,349
\$10 million under \$20 million	1,080	17,276	523	98,728	983	102,236	967	105,942	1,027	567,933
\$20 million under \$50 million	548	11,978	244	97,399	480	83,839	484	120,354	532	730,065
\$50 million or more	205	10,413	84	123,575	181	87,035	187	179,717	210	1,827,876
All Nontaxable Returns	5,252	84,809	662	95,268	2,469	133,695	2,607	92,729	4,278	6,896,060
Under \$5 million	657	10,080	103	6,706	327	13,301	331	7,576	530	139,798
\$5 million under \$10 million	3,340	49,078	392	33,792	1,583	60,888	1,697	43,755	2,671	1,243,817
\$10 million under \$20 million	877	15,075	118	19,463	391	30,395	401	21,482	735	758,202
\$20 million under \$50 million	274	7,429	38	16,710	116	16,113	124	8,077	243	567,230
\$50 million or more	103	3,147	11	18,599	52	12,999	54	11,839	99	4,187,013
Tax status and	Bequests to su	ırviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction	-	
Tax status and size of gross estate	Bequests to su Number	arviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount	State death	tax deduction Amount	-	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
size of gross estate All Returns	Number 5,901	Amount 56,251,892	Number 2,743	Amount 18,428,807	Number 11,882	Amount 87,287,389	Number 3,030	Amount 2,371,224	-	
size of gross estate	Number 5,901 633	Amount 56,251,892 1,086,233	Number 2,743 280	Amount 18,428,807 135,490	Number 11,882 1,614	Amount 87,287,389 1,540,785	3,030 482	Amount 2,371,224 70,555	-	
size of gross estate All Returns	Number 5,901 633 3,389	Amount 56,251,892 1,086,233 11,803,676	2,743 280 1,317	Amount 18,428,807 135,490 2,270,000	Number 11,882 1,614 6,704	Amount 87,287,389 1,540,785 16,432,014	3,030 482 1,547	2,371,224 70,555 597,630	-	
size of gross estate All Returns Under \$5 million	Number 5,901 633 3,389 1,202	Amount 56,251,892 1,086,233 11,803,676 10,141,342	2,743 280 1,317 644	Amount 18,428,807 135,490 2,270,000 2,433,426	Number 11,882 1,614 6,704 2,283	Amount 87,287,389 1,540,785 16,432,014 14,337,546	3,030 482 1,547 578	2,371,224 70,555 597,630 435,790	-	
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	5,901 633 3,389 1,202 485	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215	2,743 280 1,317 644 338	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446	Number 11,882 1,614 6,704 2,283 937	Amount 87,287,389 1,540,785 16,432,014 14,337,546 14,686,170	3,030 482 1,547 578 298	2,371,224 70,555 597,630 435,790 461,045	-	
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Number 5,901 633 3,389 1,202	Amount 56,251,892 1,086,233 11,803,676 10,141,342	2,743 280 1,317 644	Amount 18,428,807 135,490 2,270,000 2,433,426	Number 11,882 1,614 6,704 2,283	Amount 87,287,389 1,540,785 16,432,014 14,337,546	3,030 482 1,547 578	2,371,224 70,555 597,630 435,790	-	
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	Number 5,901 633 3,389 1,202 485 192	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425	Number 2,743 280 1,317 644 338 165	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444	Number 11,882 1,614 6,704 2,283 937 345	Amount 87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874	3,030 482 1,547 578 298 125	Amount 2,371,224 70,555 597,630 435,790 461,045 806,204	-	
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns	Number 5,901 633 3,389 1,202 485 192 726	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204	Number 2,743 280 1,317 644 338 165	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404	Number 11,882 1,614 6,704 2,283 937 345 5,142	Amount 87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190	Number 3,030 482 1,547 578 298 125 1,830	Amount 2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million	Number 5,901 633 3,389 1,202 485 192 726 * 71	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235	2,743 280 1,317 644 338 165 1,342	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933	Number 11,882 1,614 6,704 2,283 937 345 5,142 786	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810	3,030 482 1,547 578 298 125 1,830 319	2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117	-	
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million	Number 5,901 633 3,389 1,202 485 192 726 * 71 189	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312	2,743 280 1,317 644 338 165 1,342 127 492	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574	11,882 1,614 6,704 2,283 937 345 5,142 786 2,424	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554	3,030 482 1,547 578 298 125 1,830 319 785	2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Number 5,901 633 3,389 1,202 485 192 726 * 71 189 211	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164	Number 2,743 280 1,317 644 338 165 1,342 127 492 372	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086	Number 3,030 482 1,547 578 298 125 1,830 319 785 402	Amount 2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	Number 5,901 633 3,389 1,202 485 192 726 *71 189 211 163	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164 2,350,149	Number 2,743 280 1,317 644 338 165 1,342 127 492 372 231	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797 1,531,505	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132 577	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086 4,942,570	Number 3,030 482 1,547 578 298 125 1,830 319 785 402 224	Amount 2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229 450,378		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Number 5,901 633 3,389 1,202 485 192 726 * 71 189 211	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164	Number 2,743 280 1,317 644 338 165 1,342 127 492 372	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086	Number 3,030 482 1,547 578 298 125 1,830 319 785 402	Amount 2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million under \$50 million	Number 5,901 633 3,389 1,202 485 192 726 *71 189 211 163	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164 2,350,149	Number 2,743 280 1,317 644 338 165 1,342 127 492 372 231	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797 1,531,505	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132 577	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086 4,942,570	Number 3,030 482 1,547 578 298 125 1,830 319 785 402 224	Amount 2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229 450,378		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million under \$50 million \$40 million under \$50 million \$50 million or more	Number 5,901 633 3,389 1,202 485 192 726 *71 189 211 163 92	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164 2,350,149 8,771,344 43,716,687	Number 2,743 280 1,317 644 338 165 1,342 127 492 372 231 121	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797 1,531,505 7,858,597 8,177,402	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132 577 223	Amount 87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086 4,942,570 18,883,170 59,216,199	3,030 482 1,547 578 298 125 1,830 319 785 402 224 99	Amount 2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229 450,378 800,148 264,338		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$10 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	Number 5,901 633 3,389 1,202 485 192 726 * 71 189 211 163 92 5,175 562	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164 2,350,149 8,771,344 43,716,687 1,003,997	Number 2,743 280 1,317 644 338 165 1,342 127 492 372 231 121 1,401	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797 1,531,505 7,858,597 8,177,402 92,557	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132 577 223 6,741 828	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086 4,942,570 18,883,170 59,216,199 1,276,974	3,030 482 1,547 578 298 125 1,830 319 785 402 224 99	2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229 450,378 800,148 264,338 15,438		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$50 million under \$50 million \$40 million under \$50 million \$50 million under \$10 million	Number 5,901 633 3,389 1,202 485 192 726 * 71 189 211 163 92 5,175 562 3,201	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164 2,350,149 8,771,344 43,716,687 1,003,997 11,505,364	Number 2,743 280 1,317 644 338 165 1,342 127 492 372 231 121 1,401 153 825	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797 1,531,505 7,858,597 8,177,402 92,557 2,049,427	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132 577 223 6,741 828 4,280	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086 4,942,570 18,883,170 59,216,199 1,276,974 14,996,460	Number 3,030 482 1,547 578 298 125 1,830 319 785 402 224 99 1,200 163	2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229 450,378 800,148 264,338 15,438 195,616		
size of gross estate All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million \$5 million under \$10 million \$5 million under \$10 million	Number 5,901 633 3,389 1,202 485 192 726 * 71 189 211 163 92 5,175 562	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164 2,350,149 8,771,344 43,716,687 1,003,997 11,505,364 9,108,178	Number 2,743 280 1,317 644 338 165 1,342 127 492 372 231 121 1,401 153	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797 1,531,505 7,858,597 8,177,402 92,557	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132 577 223 6,741 828	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086 4,942,570 18,883,170 59,216,199 1,276,974	Number 3,030 482 1,547 578 298 125 1,830 319 785 402 224 99 1,200 163 762	2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229 450,378 800,148 264,338 15,438		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$50 million or more All Nontaxable Returns Under \$5 million \$50 million under \$50 million \$50 million under \$50 million \$50 million or more	7,001 633 3,389 1,202 485 192 726 * 71 189 211 163 92 5,175 562 3,201 991	Amount 56,251,892 1,086,233 11,803,676 10,141,342 10,092,215 23,128,425 12,535,204 * 82,235 298,312 1,033,164 2,350,149 8,771,344 43,716,687 1,003,997 11,505,364	Number 2,743 280 1,317 644 338 165 1,342 127 492 372 231 121 1,401 153 825 272	Amount 18,428,807 135,490 2,270,000 2,433,426 2,916,446 10,673,444 10,251,404 42,933 220,574 597,797 1,531,505 7,858,597 8,177,402 92,557 2,049,427 1,835,630	Number 11,882 1,614 6,704 2,283 937 345 5,142 786 2,424 1,132 577 223 6,741 828 4,280 1,152	87,287,389 1,540,785 16,432,014 14,337,546 14,686,170 40,290,874 28,071,190 263,810 1,435,554 2,546,086 4,942,570 18,883,170 59,216,199 1,276,974 14,996,460 11,791,460	Number 3,030 482 1,547 578 298 125 1,830 319 785 402 224 99 1,200 163 762 176	2,371,224 70,555 597,630 435,790 461,045 806,204 2,106,886 55,117 402,014 399,229 450,378 800,148 264,338 15,438 195,616 36,561		

NOTE: Detail may not add to total due to rounding.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2013, most returns were filed for deaths that occurred in 2012, for which the filing threshold was \$5.12 million. Because of filing extensions, however, some returns were filed in 2013 for deaths that occurred prior to 2012, for which filing thresholds were lower. Source: IRS, Statistics of Income Division, October 2015.

Estate Tax Returns Filed in 2013 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,230	141,972	2,500	435,306	6,279	503,355	6,354	814,607	8,165	5,917,584
Under \$5 million	894	10,605	190	11,776	628	21,363	601	16,656	777	185,171
\$5 million under \$10 million	5,405	71,101	1,384	137,212	3,525	173,981	3,550	153,098	4,684	1,563,044
\$10 million under \$20 million	1,896	32,516	606	109,007	1,383	120,053	1,416	134,146	1,732	1,347,211
\$20 million under \$50 million	767	16,873	236	80,548	548	96,413	579	139,716	722	1,152,639
\$50 million or more	268	10,876	84	96,763	195	91,545	208	370,991	250	1,669,519
All Taxable Returns	4,460	68,301	1,888	358,770	4,071	376,262	3,967	715,317	4,230	2,628,201
Under \$5 million	390	4,335	122	8,688	364	12,836	327	12,147	367	43,496
\$5 million under \$10 million	2,306	27,631	987	102,224	2,108	105,982	2,031	106,400	2,155	395,892
\$10 million under \$20 million	1,101	17,476	501	92,447	1,029	97,117	1,021	113,325	1,060	611,219
\$20 million under \$50 million	490	11,168	208	70,833	426	81,938	431	121,573	475	620,101
\$50 million or more	174	7,690	70	84,578	144	78,390	157	361,872	172	957,494
All Nontaxable Returns	4,770	73,671	612	76,536	2,208	127,093	2,387	99,290	3,935	3,289,384
Under \$5 million	504	6,269	69	3,089	264	8,527	274	4,509	410	141,675
\$5 million under \$10 million	3,099	43,470	397	34,988	1,417	68,000	1,519	46,698	2,529	1,167,152
\$10 million under \$20 million	795	15,040	104	16,561	354	22,936	395	20,821	671	735,993
\$20 million under \$50 million	277	5,705	28	9,715	122	14,475	149	18,143	247	532,538
\$50 million or more	94	3,186	14	12,185	51	13,155	51	9,119	78	712,025
Tax status and		urviving spouse		deduction		deductions		tax deduction	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	5,159	42,690,055	2,528	13,556,835	10,545	64,166,371	3,104	2,240,807		
Under \$5 million	352	569,559	165	90,760	1,036	912,099	329	61,971		
\$5 million under \$10 million	3,110	9,402,680	1,331	1,939,798	6,201	13,479,116	1,717	648,238		
\$10 million under \$20 million	1,087	8,649,872	576	1,981,611	2,156	12,401,271	667	516,548		
\$20 million under \$50 million	449	9,039,573	304	2,119,907	854	12,664,349	280	469,079		
\$50 million or more	162	15,028,370	153	7,424,758	297	24,709,536	111	544,972		
All Taxable Returns	634	9,789,649	1,353	6,787,228	4,674	20,807,762	1,851	1,953,412		
Under \$5 million	* 24	* 14,550	55	18,050	421	118,360	174	33,895		
\$5 million under \$10 million	185	209,489	613	301,610	2,396	1,275,090	908	444,679		
\$10 million under \$20 million	215	828,866	355	571,475	1,159	2,354,678	471	477,615		
\$20 million under \$50 million	138	1,658,832	214	1,000,282	508	3,580,939	212	456,061		
\$50 million or more	72	7,077,912	116	4,895,812	190	13,478,696	86	541,162		
	4 525	22 000 406	1 175	6.700.000	F 071	42 250 600	1 252	207 206		
All Nontaxable Returns	4,525	32,900,406	1,175	6,769,606	5,871	43,358,609	1,253	287,396		
Under \$5 million	327	555,010	110	72,710	615	793,739	154	28,076		
\$5 million under \$10 million	2,925	9,193,191	718	1,638,188	3,805	12,204,026	809	203,558		
\$10 million under \$20 million	872	7,821,006	221	1,410,137	997	10,046,593	196	38,933		
\$20 million under \$50 million	311	7,380,741	90	1,119,626	346	9,083,410	68	13,018		
\$50 million or more	89	7,950,458	36	2,528,946	107	11,230,840	25	3,810		

NOTE: Detail may not add to total due to rounding.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2013, most returns were filed for deaths that occurred in 2012, for which the filing threshold was \$5.12 million. Because of filing extensions, however, some returns were filed in 2013 for deaths that occurred prior to 2012, for which filing thresholds were lower. Source: IRS, Statistics of Income Division, October 2014.

Estate Tax Returns Filed in 2012 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	8,077	121,382	2,169	382,246	5,134	396,461	5,366	445,915	7,019	5,752,466
Under \$5.0 million	825	10,059	213	13,470	575	22,892	572	17,821	657	215,630
\$5.0 million under \$10.0 million	4,953	64,484	1,235	113,125	2,979	133,836	3,168	115,396	4,222	1,527,681
\$10.0 million under \$20.0 million	1,498	24,527	465	82,517	1,005	90,760	1,044	87,207	1,378	1,095,142
\$20.0 million or more	801	22,311	256	173,135	576	148,973	582	225,491	762	2,914,012
All Taxable Returns	3,585	50,352	1,631	314,047	3,169	285,329	3,161	354,095	3,330	1,808,931
Under \$5.0 million	307	3,660	117	7,013	276	10,254	263	6,984	257	29,726
\$5.0 million under \$10.0 million	2,036	23,240	918	81,263	1,780	82,685	1,771	77,642	1,878	301,305
\$10.0 million under \$20.0 million	764	11,966	377	66,095	693	69,477	708	69,145	728	312,497
\$20.0 million or more	477	11,486	220	159,676	420	122,913	419	200,324	467	1,165,404
All Nontaxable Returns	4,492	71,030	538	68,199	1,965	111,132	2,205	91,820	3,689	3,943,535
Under \$5.0 million	517	6,399	96	6,457	299	12,638	308	10,837	400	185,904
\$5.0 million under \$10.0 million	2,918	41,244	317	31,862	1,199	51,150	1,397	37,754	2,344	1,226,377
\$10.0 million under \$20.0 million	734	12,562	89	16,422	311	21,283	336	18,062	650	782,645
\$20.0 million or more	323	10,825	36	13,459	156	26,060	163	25,167	295	1,748,608
Tax status and	Bequests to s	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
									•	
All Returns	4,734	42,862,866	2,399	14,111,289	9,391	64,101,840	2,817	1,822,961		
Under \$5.0 million	412	535,867	174	117,513	979	939,403	246	48,029		
\$5.0 million under \$10.0 million	2,897	8,509,128	1,352	2,312,643	5,793	12,806,494	1,708	636,629		
\$10.0 million under \$20.0 million	920	7,167,593	513	2,004,934	1,723	10,556,371	531	380,805		
\$20.0 million or more	505	26,650,279	360	9,676,199	896	39,799,571	331	757,498		
All Taxable Returns	432	11,320,205	1,086	6,573,273	3,738	20,769,655	1,541	1,513,191		
Under \$5.0 million	* 18	* 9,202	58	14,612	331	84,951	94	18,674		
	10	" 9,202	30	14,012						
\$5.0 million under \$10.0 million	133	151,555	518	199,350	2,114	938,694	873	422,083		
		1			l		873 343			
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	133	151,555	518	199,350	2,114	938,694		422,083		
\$10.0 million under \$20.0 million \$20.0 million or more	133 124	151,555 502,182	518 287	199,350 534,071	2,114 798 495	938,694 1,580,283	343 231	422,083 339,735		
\$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	133 124 157	151,555 502,182 10,657,267	518 287 224	199,350 534,071 5,825,240	2,114 798	938,694 1,580,283 18,165,727	343	422,083 339,735 732,700		
\$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$5.0 million	133 124 157 4,302	151,555 502,182 10,657,267 31,542,661	518 287 224 1,313	199,350 534,071 5,825,240 7,538,016	2,114 798 495 5,653	938,694 1,580,283 18,165,727 43,332,185	343 231 1,276	422,083 339,735 732,700 309,769		
\$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	133 124 157 4,302 394	151,555 502,182 10,657,267 31,542,661 526,665	518 287 224 1,313 117	199,350 534,071 5,825,240 7,538,016 102,901	2,114 798 495 5,653 647	938,694 1,580,283 18,165,727 43,332,185 854,453	343 231 1,276 152	422,083 339,735 732,700 309,769 29,355		

NOTE: Detail may not add to total due to rounding.

Source: IRS, Statistics of Income Division, August 2013.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2012, most returns were filed for deaths that occurred in 2011, for which the filing threshold was \$5 million. Because of filing extensions, however, some returns were filed in 2012 for deaths that occurred prior to 2011, for which filing thresholds were lower. The number of returns filed for deaths in 2010 was reduced by a provision in the tax law that enabled estates to opt out of the estate tax system and instead file Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent.

Estate Tax Returns Filed in 2011 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,835	60,871	1,184	179,033	2,473	207,596	2,536	210,623	3,361	2,728,449
Under \$3.5 million	465	4,779	161	7,943	330	15,752	308	11,519	390	82,965
\$3.5 million under \$5.0 million	842	10,264	249	17,953	527	25,467	551	20,996	716	199,129
\$5.0 million under \$10.0 million	1,755	29,777	501	53,809	1,098	65,545	1,134	53,886	1,561	647,056
\$10.0 million under \$20.0 million	487	8,631	164	35,583	320	33,565	334	30,879	425	501,229
\$20.0 million or more	286	7,419	109	63,746	198	67,268	209	93,342	269	1,298,070
All Taxable Returns	1,389	20,055	794	130,814	1,281	137,807	1,276	159,527	1,283	986,136
Under \$3.5 million	155	1,410	94	4,629	146	5,885	144	5,257	129	14,048
\$3.5 million under \$5.0 million	262	2,853	163	11,962	244	12,327	242	12,220	238	28,156
\$5.0 million under \$10.0 million	614	7,920	336	38,206	572	39,015	563	38,283	579	169,099
\$10.0 million under \$20.0 million	210	3,554	115	25,710	190	23,751	197	24,783	195	124,833
\$20.0 million or more	148	4,317	86	50,307	129	56,830	130	78,985	142	650,000
All Nontaxable Returns	2,446	40,816	390	48,219	1,192	69,790	1,260	51,096	2,078	1,742,312
Under \$3.5 million	310	3,369	67	3,314	184	9,867	164	6,263	261	68,918
\$3.5 million under \$5.0 million	580	7,411	86	5,990	283	13,140	309	8,777	478	170,973
\$5.0 million under \$10.0 million	1,141	21,857	165	15,603	526	26,530	571	15,604	982	477,957
\$10.0 million under \$20.0 million	277	5,077	49	9,873	130	9,814	137	6,095	230	376,395
\$20.0 million or more	138	3,102	23	13,439	69	10,438	79	14,357	127	648,069
Tax status and	Bequests to s	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction	l .	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
	2 407	16 561 360	1.020	7 220 1 47	4 502	27 210 204	1 254	675 526		
All Returns	2,487 269	16,561,368	1,039	7,238,147	4,583 599	27,219,284	1,354	675,526		
Under \$3.5 million		301,225	89	63,151		490,588	101	12,678		
\$3.5 million under \$5.0 million	509	769,247	173	195,268	988	1,237,710	253	47,702		
\$5.0 million under \$10.0 million	1,196	3,675,394	471	913,735	2,109	5,450,225	697	226,595		
\$10.0 million under \$20.0 million	324	2,803,406 9,012,096	170	899,215	563	4,320,452	174 129	94,871		
\$20.0 million or more	189									
		9,012,090	136	5,166,778	324	15,720,310	129	293,680		
All Taxable Returns	202	2,217,761	370	3,497,626	1,478	7,180,909	605	517,479		
All Taxable Returns Under \$3.5 million	202 11	2,217,761 5577	370 25	3,497,626 2,756	1,478 173	7,180,909 41,297	605 52	517,479 6,313		
	202 11 17	2,217,761 5577 8,420	370 25 44	3,497,626 2,756 7,904	1,478 173 277	7,180,909 41,297 87,197	605 52 101	517,479 6,313 22,383		
Under \$3.5 million	202 11 17 77	2,217,761 5577 8,420 125,042	370 25 44 155	3,497,626 2,756 7,904 72,361	1,478 173 277 654	7,180,909 41,297 87,197 499,623	605 52 101 286	517,479 6,313 22,383 126,843		
Under \$3.5 million \$3.5 million under \$5.0 million	202 11 17 77 45	2,217,761 5577 8,420 125,042 270,642	370 25 44 155 73	3,497,626 2,756 7,904 72,361 148,904	1,478 173 277 654 218	7,180,909 41,297 87,197 499,623 628,938	605 52 101 286 90	517,479 6,313 22,383 126,843 78,051		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	202 11 17 77	2,217,761 5577 8,420 125,042	370 25 44 155	3,497,626 2,756 7,904 72,361	1,478 173 277 654	7,180,909 41,297 87,197 499,623	605 52 101 286	517,479 6,313 22,383 126,843		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	202 11 17 77 45	2,217,761 5577 8,420 125,042 270,642	370 25 44 155 73	3,497,626 2,756 7,904 72,361 148,904	1,478 173 277 654 218	7,180,909 41,297 87,197 499,623 628,938	605 52 101 286 90	517,479 6,313 22,383 126,843 78,051		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	202 11 17 77 45 52	2,217,761 5577 8,420 125,042 270,642 1,808,080	370 25 44 155 73 73	3,497,626 2,756 7,904 72,361 148,904 3,265,700	1,478 173 277 654 218 156	7,180,909 41,297 87,197 499,623 628,938 5,923,854	605 52 101 286 90 76	517,479 6,313 22,383 126,843 78,051 283,890		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	202 11 17 77 45 52 2,285	2,217,761 5577 8,420 125,042 270,642 1,808,080 14,343,607	370 25 44 155 73 73	3,497,626 2,756 7,904 72,361 148,904 3,265,700 3,740,522	1,478 173 277 654 218 156 3,105	7,180,909 41,297 87,197 499,623 628,938 5,923,854 20,038,376	605 52 101 286 90 76	517,479 6,313 22,383 126,843 78,051 283,890 158,047		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million	202 11 17 77 45 52 2,285 258	2,217,761 5577 8,420 125,042 270,642 1,808,080 14,343,607 295,648	370 25 44 155 73 73 669 64	3,497,626 2,756 7,904 72,361 148,904 3,265,700 3,740,522 60,394	1,478 173 277 654 218 156 3,105 426	7,180,909 41,297 87,197 499,623 628,938 5,923,854 20,038,376 449,291	605 52 101 286 90 76 749 49	517,479 6,313 22,383 126,843 78,051 283,890 158,047 6,365		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	202 11 17 77 45 52 2,285 258 492	2,217,761 5577 8,420 125,042 270,642 1,808,080 14,343,607 295,648 760,827	370 25 44 155 73 73 669 64	3,497,626 2,756 7,904 72,361 148,904 3,265,700 3,740,522 60,394 187,364	1,478 173 277 654 218 156 3,105 426 711	7,180,909 41,297 87,197 499,623 628,938 5,923,854 20,038,376 449,291 1,150,512	605 52 101 286 90 76 749 49	517,479 6,313 22,383 126,843 78,051 283,890 158,047 6,365 25,320		

NOTE: Detail may not add to total due to rounding.

[1]Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. However, the estate tax was repealed temporarily for 2010 before being reinstated with the passage of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act in December 2010. The law, which was retroactive for all 2010 decedents, raised the estate tax exemption level to \$5.0 million and also allowed estates to opt out of the estate tax system and instead file Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent. These tax law changes, combined with extended filing deadlines for 2010 returns, resulted in relatively few estate tax returns being filed for 2010 decedents during 2011. Therefore, this table is not comparable to prior filing year estate tax tables.

Source: IRS, Statistics of Income Division, August $\,$ 2012.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

Estate Tax Returns Filed in 2010 [1]: Deductions, by Tax Status and Size of Gross Estate ${\sf Tax}$

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	13,238	179,340	4,983	707,533	9,228	577,747	9,396	718,538	11,568	6,506,409
Under \$3.5 million	2,777	26,500	1,089	52,225	2,014	47,086	2,046	39,333	2,360	400,923
\$3.5 million under \$5.0 million	4,395	52,133	1,471	118,961	2,851	109,930	2,914	99,853	3,744	967,853
\$5.0 million under \$10.0 million	3,901	51,850	1,516	180,547	2,767	160,096	2,821	147,618	3,470	1,646,765
\$10.0 million under \$20.0 million	1,352	23,667	544	107,274	988	105,768	1,004	108,922	1,237	1,151,708
\$20.0 million or more	813	25,190	362	248,526	608	154,867	611	322,811	757	2,339,160
All Taxable Returns	6,398	87,481	3,800	598,481	5,872	437,968	5,777	613,225	5,830	2,767,584
Under \$3.5 million	1,226	11,001	629	37,546	1,139	27,949	1,072	23,839	1,101	100,794
\$3.5 million under \$5.0 million	1,852	22,095	1,111	93,613	1,685	71,122	1,683	72,324	1,580	199,450
\$5.0 million under \$10.0 million	2,006	25,330	1,279	153,230	1,865	119,700	1,840	118,486	1,892	529,989
\$10.0 million under \$20.0 million	792	12,504	460	93,204	717	85,601	723	96,589	758	466,320
\$20.0 million or more	522	16,551	320	220,888	467	133,597	460	301,988	499	1,471,030
All Nontaxable Returns	6,840	91,858	1,183	109,051	3,356	139,779	3,618	105,312	5,738	3,738,826
Under \$3.5 million	1,551	15,499	460	14,678	875	19,137	974	15,495	1,258	300,129
\$3.5 million under \$5.0 million	2,542	30,037	360	25,348	1,167	38,808	1,231	27,529	2,164	768,403
\$5.0 million under \$10.0 million	1,895	26,520	237	27,317	902	40,396	981	29,132	1,579	1,116,776
\$10.0 million under \$20.0 million	560	11,163	83	14,070	271	20,168	281	12,334	479	685,388
\$20.0 million or more	291	8,639	42	27,638	141	21,270	151	20,823	258	868,129
Tax status and	Bequests to s	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	.	
All Returns	7,323	42,232,789	3,061	11,493,245	15,190	62,447,706	4,398	1,860,926		
Under \$3.5 million	1,351	1,180,203	384	283,770	3,306	2,014,789	613	69,725		
\$3.5 million under \$5.0 million	2,389	3,924,290	922	788,840	5,027	6,085,515	1,471	254,845		
\$5.0 million under \$10.0 million	2,293	8,151,514	966	1,613,431	4,439	11,925,416	1,413	458,697		
\$10.0 million under \$20.0 million	804	7,094,243	433	1,544,092	1,526	10,157,943	528	347,341		
\$20.0 million or more	487	21,882,540	355	7,263,112	891	32,264,044	373	730,318		
AU = 11 B .	604	0 421 622	1 562	6 772 171	6 710	10 909 550	2 700	1 624 126		
All Taxable Returns	684	8,421,633	1,562	6,773,171	6,710	19,808,559	2,708	1,634,126		
Under \$3.5 million	* 18	* 7,881	146	21,085	1,325	242,939	336	42,835		
Under \$3.5 million \$3.5 million under \$5.0 million	* 18 57	* 7,881 51,736	146 349	21,085 60,941	1,325 1,912	242,939 589,214	336 855	42,835 177,058		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	* 18 57 266	* 7,881 51,736 540,624	146 349 523	21,085 60,941 347,439	1,325 1,912 2,106	242,939 589,214 1,864,177	336 855 911	42,835 177,058 384,666		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	* 18 57 266 174	* 7,881 51,736 540,624 826,645	146 349 523 283	21,085 60,941 347,439 694,175	1,325 1,912 2,106 825	242,939 589,214 1,864,177 2,293,397	336 855 911 340	42,835 177,058 384,666 318,634		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	* 18 57 266	* 7,881 51,736 540,624	146 349 523	21,085 60,941 347,439	1,325 1,912 2,106	242,939 589,214 1,864,177	336 855 911	42,835 177,058 384,666		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	* 18 57 266 174 169 6,639	*7,881 51,736 540,624 826,645 6,994,746 33,811,156	146 349 523 283 261	21,085 60,941 347,439 694,175 5,649,530 4,720,074	1,325 1,912 2,106 825 542 8,479	242,939 589,214 1,864,177 2,293,397 14,818,832 42,639,147	336 855 911 340 266	42,835 177,058 384,666 318,634 710,933 226,800		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	* 18 57 266 174 169 6,639 1,333	* 7,881 51,736 540,624 826,645 6,994,746 33,811,156 1,172,322	146 349 523 283 261 1,498 239	21,085 60,941 347,439 694,175 5,649,530 4,720,074 262,685	1,325 1,912 2,106 825 542 8,479 1,981	242,939 589,214 1,864,177 2,293,397 14,818,832 42,639,147 1,771,850	336 855 911 340 266 1,690 278	42,835 177,058 384,666 318,634 710,933 226,800 26,890		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	* 18 57 266 174 169 6,639 1,333 2,331	* 7,881 51,736 540,624 826,645 6,994,746 33,811,156 1,172,322 3,872,553	146 349 523 283 261 1,498 239 573	21,085 60,941 347,439 694,175 5,649,530 4,720,074 262,685 727,899	1,325 1,912 2,106 825 542 8,479 1,981 3,115	242,939 589,214 1,864,177 2,293,397 14,818,832 42,639,147 1,771,850 5,496,301	336 855 911 340 266 1,690 278 615	42,835 177,058 384,666 318,634 710,933 226,800 26,890 77,787		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million	* 18 57 266 174 169 6,639 1,333 2,331 2,026	* 7,881 51,736 540,624 826,645 6,994,746 33,811,156 1,172,322 3,872,553 7,610,889	146 349 523 283 261 1,498 239 573 442	21,085 60,941 347,439 694,175 5,649,530 4,720,074 262,685 727,899 1,265,992	1,325 1,912 2,106 825 542 8,479 1,981 3,115 2,333	242,939 589,214 1,864,177 2,293,397 14,818,832 42,639,147 1,771,850 5,496,301 10,061,238	336 855 911 340 266 1,690 278 615 502	42,835 177,058 384,666 318,634 710,933 226,800 26,890 77,787 74,032		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	* 18 57 266 174 169 6,639 1,333 2,331	* 7,881 51,736 540,624 826,645 6,994,746 33,811,156 1,172,322 3,872,553	146 349 523 283 261 1,498 239 573	21,085 60,941 347,439 694,175 5,649,530 4,720,074 262,685 727,899	1,325 1,912 2,106 825 542 8,479 1,981 3,115	242,939 589,214 1,864,177 2,293,397 14,818,832 42,639,147 1,771,850 5,496,301	336 855 911 340 266 1,690 278 615	42,835 177,058 384,666 318,634 710,933 226,800 26,890 77,787		

NOTE: Detail may not add to total due to rounding.

Source: IRS, Statistics of Income Division, October 2011.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2010, most returns were filed for deaths that occurred in 2009,

for which the filing threshold was \$3.5 million. Because of filing extensions, however, some returns were filed in 2010 for deaths that occurred prior to 2009, for which filing thresholds may have been lower.

Estate Tax Returns Filed in 2009 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	29,082	336,044	10,128	1,057,381	19,663	901,504	20,202	1,063,157	24,689	8,840,248
Under \$2.0 million	1,108	11,324	305	10,550	818	21,964	880	15,063	928	67,531
\$2.0 million under \$3.5 million	15,514	155,572	5,020	231,913	10,163	254,557	10,568	203,492	12,729	1,825,487
\$3.5 million under \$5.0 million	5,183	56,319	1,834	132,388	3,557	148,418	3,553	137,655	4,448	1,098,049
\$5.0 million under \$10.0 million	4,667	59,228	1,895	229,435	3,265	193,109	3,286	184,612	4,157	1,759,620
\$10.0 million under \$20.0 million	1,668	28,447	677	145,988	1,164	124,472	1,200	154,850	1,522	1,295,640
\$20.0 million or more	942	25,154	396	307,107	695	158,984	715	367,485	904	2,793,921
All Taxable Returns	14,110	158,279	8,111	912,234	12,621	689,852	12,468	907,338	12,883	3,907,067
Under \$2.0 million	541	5,148	138	5,207	433	10,208	448	8,618	459	21,530
\$2.0 million under \$3.5 million	6,756	63,201	3,769	179,514	5,939	165,011	5,801	125,134	5,936	420,035
\$3.5 million under \$5.0 million	2,710	27,787	1,597	110,318	2,523	118,321	2,500	116,699	2,503	388,447
\$5.0 million under \$10.0 million	2,539	30,262	1,668	204,989	2,346	155,228	2,308	161,304	2,441	727,617
\$10.0 million under \$20.0 million	961	15,395	593	130,043	855	103,968	875	144,488	944	635,564
\$20.0 million or more	603	16,485	346	282,163	525	137,115	535	351,094	599	1,713,875
All Nontaxable Returns	14,972	177,766	2,016	145,147	7,042	211,652	7,734	155,819	11,806	4,933,181
Under \$2.0 million	568	6,175	167	5,343	386	11,755	431	6,445	469	46,001
\$2.0 million under \$3.5 million	8,758	92,371	1,251	52,399	4,224	89,547	4,767	78,358	6,793	1,405,452
\$3.5 million under \$5.0 million	2,473	28,532	237	22,070	1,033	30,097	1,052	20,956	1,944	709,602
\$5.0 million under \$10.0 million	2,128	28,966	227	24,446	919	37,881	978	23,307	1,716	1,032,003
\$10.0 million under \$20.0 million	706	13,052	84	15,945	309	20,504	325	10,362	578	660,076
\$20.0 million or more	338	8,669	49	24,945	170	21,868	180	16,391	305	1,080,046
Tax status and	Bequests to s	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	15,859	62,207,102	6,242	16,019,953	33,419	90,497,430	9,405	2,949,148		
Under \$2.0 million	386	203,089	237	26,968	1,291	361,345	371	25,379		
\$2.0 million under \$3.5 million	7,917	8,632,920	2,716	1,409,762	17,749	12,775,573	4,979	642,842		
\$3.5 million under \$5.0 million	3,146	7,073,842	1,062	1,185,183	6,141	9,862,295	1,532	310,897		
\$5.0 million under \$10.0 million	2,843	12,368,368	1,274	2,311,256	5,335	17,108,897	1,517	475,478		
\$10.0 million under \$20.0 million	998	9,891,771	534	1,761,002	1,857	13,364,939	627	417,155		
\$20.0 million or more	569	24,037,111	419	9,325,783	1,045	37,024,381	379	1,077,396		
All Taxable Returns	1,607	10,831,785	3,168	8,688,096	14,699	26,254,817	5,966	2,572,342		
Under \$2.0 million	18	164	63	2,886	544	56,900	231	13,668		
\$2.0 million under \$3.5 million	396	195,360	1,035	153,979	6,998	1,345,769	2,785	376,938		
\$3.5 million under \$5.0 million	317	425,378	593	168,323	2,862	1,378,835	1,109	268,228		
	440			653,836	2,643	3,103,219	1,093	438,013		
\$5.0 million under \$10.0 million	446	1,131,451	770	033,030	2,0.0					
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	229	1,131,451 1,304,420	383	879,929	1,015	3,237,814	460	404,601		
				1 '			460 288	404,601 1,070,894		
\$10.0 million under \$20.0 million	229	1,304,420	383	879,929	1,015	3,237,814				
\$10.0 million under \$20.0 million \$20.0 million or more	229 200	1,304,420 7,775,011	383 324	879,929 6,829,144	1,015 637	3,237,814 17,132,279	288	1,070,894 376,806 11,711		
\$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	229 200 14,252	1,304,420 7,775,011 51,375,317	383 324 3,074	879,929 6,829,144 7,331,856	1,015 637 18,720	3,237,814 17,132,279 64,242,613	288 3,439	1,070,894 376,806		
\$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million	229 200 14,252 368	1,304,420 7,775,011 51,375,317 202,925	383 324 3,074 175	879,929 6,829,144 7,331,856 24,082	1,015 637 18,720 747	3,237,814 17,132,279 64,242,613 304,445	288 3,439 140	1,070,894 376,806 11,711		
\$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	229 200 14,252 368 7,521 2,828 2,397	1,304,420 7,775,011 51,375,317 202,925 8,437,560 6,648,465 11,236,918	383 324 3,074 175 1,681 469 504	879,929 6,829,144 7,331,856 24,082 1,255,783 1,016,860 1,657,420	1,015 637 18,720 747 10,751 3,279 2,692	3,237,814 17,132,279 64,242,613 304,445 11,429,804 8,483,460 14,005,678	288 3,439 140 2,194 423 424	1,070,894 376,806 11,711 265,904 42,669 37,465		
\$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	229 200 14,252 368 7,521 2,828	1,304,420 7,775,011 51,375,317 202,925 8,437,560 6,648,465	383 324 3,074 175 1,681 469	879,929 6,829,144 7,331,856 24,082 1,255,783 1,016,860	1,015 637 18,720 747 10,751 3,279	3,237,814 17,132,279 64,242,613 304,445 11,429,804 8,483,460	288 3,439 140 2,194 423	1,070,894 376,806 11,711 265,904 42,669		

NOTE: Detail may not add to total due to rounding.

Source: IRS, Statistics of Income Division, September 2010.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^{**} Data were combined to prevent disclosure of individual taxpayer data.

d = Data were deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

^[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2009, most returns were filed for deaths that occurred in 2008,

for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2009 for deaths that occurred prior to 2008, for which filing thresholds may have been lower.

Estate Tax Returns Filed in 2008 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Francisco -		Evanues :!		A44	ual face	Other		Dobto	markaana
Tax status and		expenses		commissions		eys' fees		enses/losses		mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	33,273	373,072	12,477	1,299,675	22,569	1,033,879	22,585	1,121,359	28,006	8,845,716
Under \$2.0 million	1,424	13,449	477	17,563	1,073	23,160	982	13,914	1,223	110,858
\$2.0 million under \$3.5 million	18,089	172,933	6,368	307,041	11,755	276,871	11,953	221,621	14,639	1,716,307
\$3.5 million under \$5.0 million	5,687	63,449	2,130	159,056	3,839	168,595	3,715	109,484	4,905	1,105,808
\$5.0 million under \$10.0 million	5,136	64,339	2,160	254,217	3,698	209,959	3,717	231,972	4,531	1,654,051
\$10.0 million under \$20.0 million	1,860	28,322	830	178,850	1,371	123,479	1,375	146,269	1,707	1,130,229
\$20.0 million or more	1,077	30,581	512	382,947	833	231,815	845	398,099	1,002	3,128,462
All Taxable Returns	16,287	182,636	10,085	1,144,150	14,851	770,117	14,494	963,047	14,835	4,204,812
Under \$2.0 million	662	5,092	309	12,491	592	14,019	578	8,751	543	11,825
\$2.0 million under \$3.5 million	7,910	73,307	4,790	241,187	7,145	179,438	7,009	164,640	6,914	413,876
\$3.5 million under \$5.0 million	3,005	33,640	1,929	143,221	2,776	107,170	2,580	83,736	2,854	489,725
\$5.0 million under \$10.0 million	2,859	32,808	1,875	225,644	2,651	162,260	2,657	193,289	2,733	780,120
\$10.0 million under \$20.0 million	1,128	16,505	722	158,658	1,033	101,030	1,014	134,104	1,095	610,891
\$20.0 million or more	723	21,283	460	362,949	653	206,199	656	378,527	698	1,898,374
All Nontaxable Returns	16,987	190,436	2,392	155,525	7,718	263,762	8,091	158,312	13,171	4,640,904
Under \$2.0 million	763	8,357	169	5,073	480	9,141	404	5,163	680	99,033
\$2.0 million under \$3.5 million	10,179	99,626	1,578	65,854	4,610	97,433	4,944	56,981	7,725	1,302,431
\$3.5 million under \$5.0 million	2,682	29,808	201	15,836	1,064	61,425	1,135	25,747	2,051	616,084
\$5.0 million under \$10.0 million	2,277	31,530	285	28,573	1,047	47,698	1,060	38,683	1,798	873,930
\$10.0 million under \$20.0 million	732	11,817	108	20,192	338	22,448	361	12,165	612	519,338
\$20.0 million or more	354	9,298	51	19,997	180	25,616	188	19,572	304	1,230,088
Tax status and	Bequests to s	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
All Returns	18,126	67,609,679	7,214	28,372,041	38,362	108,858,346	11,561	3,474,323		
Under \$2.0 million	537	263,974	326	43,821	1,685	492,748	467	28,158		
\$2.0 million under \$3.5 million	9,470	10,416,827	3,160	1,772,910	20,951	14,946,722	6,051	667,332		
\$3.5 million under \$5.0 million	3,390	7,717,694	1,217	1,018,884	6,562	10,371,836	1,896	377,786		
\$5.0 million under \$10.0 million	3,038	13,279,713	1,429	2,370,922	5,890	18,105,302	1,920	655,970		
\$10.0 million under \$20.0 million	1,066	10,734,812	626	2,143,059	2,095	14,509,514	724	548,652		
\$20.0 million or more	625	25,196,658	457	21,022,446	1,178	50,432,225	502	1,196,426		
All Taxable Returns	1,479	10,891,109	4,009	20,932,348	17,164	39,260,281	7,698	3,144,719		
Under \$2.0 million	52	2,195	151	4,951	720	62,680	252	16,301		
\$2.0 million under \$3.5 million	270	102,259	1,335	185,189	8,366	1,407,505	3,642	445,759		
\$3.5 million under \$5.0 million	280	278,881	809	279,369	3,158	1,442,378	1,424	341,099		
\$5.0 million under \$10.0 million	424	966,145	905	717,027	2,995	3,112,045	1,451	620,209		
\$10.0 million under \$20.0 million	232	1,361,260	443	950,262	1,178	3,354,964	546	534,294		
\$20.0 million or more	220	8,180,369	366	18,795,550	746	29,880,709	383	1,187,055		
All Nontaxable Returns	16,647	56,718,571	3,206	7,439,693	21,198	69,598,065	3,863	329,605		
Under \$2.0 million	485	261,779	175	38,870	965	430,068	214	11,857		
Under \$4.0 Hillion		1 '		1,587,721	12,585	13,539,216	2,409	221,572		
\$2.0 million under \$2.5 million	9 200	I 10 314 568	1 1 825							
\$2.0 million under \$3.5 million	9,200 3 109	10,314,568 7 438 814	1,825 408		,	1 ' '				
\$3.5 million under \$5.0 million	3,109	7,438,814	408	739,516	3,404	8,929,458	473	36,686		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	3,109 2,614	7,438,814 12,313,569	408 524	739,516 1,653,895	3,404 2,895	8,929,458 14,993,257	473 469	36,686 35,761		
\$3.5 million under \$5.0 million	3,109	7,438,814	408	739,516	3,404	8,929,458	473	36,686		

NOTE: Detail may not add to total due to rounding.

Source: IRS, Statistics of Income Division, October 2009.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2008, most returns were filed for deaths that occurred in 2007, for which the filling threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2008 for deaths that occurred prior to 2007, for which filling thresholds may have been lower.

Estate Tax Returns Filed in 2007 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,960	340,616	13,042	1,273,483	23,175	915,224	23,336	1,140,019	27,874	7,624,009
Under \$2.0 million	3,251	27,434	1,264	39,095	2,406	52,808	2,124	30,751	2,619	201,727
\$2.0 million under \$3.5 million	17,071	158,585	6,443	315,201	11,804	266,221	12,174	227,791	14,049	1,644,257
\$3.5 million under \$5.0 million	5,258	51,873	2,080	153,716	3,482	128,279	3,584	116,112	4,424	850,230
\$5.0 million under \$10.0 million	4,773	57,245	2,039	232,467	3,492	188,047	3,441	213,097	4,282	1,506,566
\$10.0 million under \$20.0 million	1,700	23,954	803	176,497	1,286	114,373	1,294	160,706	1,601	980,781
\$20.0 million or more	907	21,526	413	356,507	705	165,496	718	391,562	898	2,440,447
All Taxable Returns	16,618	167,972	10,388	1,100,072	14,880	703,937	14,894	976,226	15,352	3,757,752
Under \$2.0 million	1,316	10,881	840	25,920	1,290	29,769	1,159	16,368	1,152	37,500
\$2.0 million under \$3.5 million	8,093	70,134	4,836	242,390	7,067	180,726	7,204	170,034	7,281	517,705
\$3.5 million under \$5.0 million	2,768	27,202	1,827	137,471	2,434	101,321	2,476	79,383	2,590	317,449
\$5.0 million under \$10.0 million	2,771	31,189	1,796	207,295	2,560	152,994	2,522	190,640	2,669	662,263
\$10.0 million under \$20.0 million	1,057	13,787	720	159,843	982	97,545	982	146,502	1,044	541,945
\$20.0 million or more	613	14,779	369	327,152	547	141,581	551	373,299	616	1,680,891
All Nontaxable Returns	16,342	172,643	2,654	173,412	8,295	211,287	8,442	163,793	12,521	3,866,257
Under \$2.0 million	1,935	16,553	424	13,174	1,116	23,039	965	14,383	1,467	164,228
\$2.0 million under \$3.5 million	8,978	88,451	1,607	72,811	4,737	85,495	4,970	57,758	6,768	1,126,552
\$3.5 million under \$5.0 million	2,490	24,670	253	16,245	1,048	26,958	1,108	36,729	1,834	532,782
\$5.0 million under \$10.0 million	1	1 '	242		932		919		,	844,303
\$10.0 million under \$20.0 million	2,001 643	26,056 10,167	83	25,172 16,654	304	35,053 16,827	312	22,456 14,204	1,614 557	438,836
	294	6,747	83 44		158		167	· '	282	
\$20.0 million or more				29,355		23,915		18,263	202	759,555
Tax status and		urviving spouse		deduction		deductions		x deduction [2]		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
All Returns	17,422	62,056,974	7,672	19,701,929	37,997	93,245,904	11,608	3,394,074		
Under \$2.0 million	1,519	1,060,534	579	246,314	3,921	1,672,373	848	50,353		
\$2.0 million under \$3.5 million	8,688	9,850,992	3,521	1,982,948	19,796	14,506,815	6,007	680,908		
\$3.5 million under \$5.0 million	3,013	6,903,932	1,295	1,187,054	5,943	9,419,898	1,825	384,915		
\$5.0 million under \$10.0 million	2,678	11,982,078	1,294	2,214,199	5,429	16,428,761	1,810	627,003		
\$10.0 million under \$20.0 million	971	9,542,151	550	1,675,366	1.892	12,695,293	679	530,191		
\$20.0 million or more	553	22,717,287	433	12,396,049	1,017	38,522,764	439	1,120,705		
All Taxable Returns	1,585	11,175,806	4,254	12,229,881	17,406	30,272,872	7,841	3,095,495		
Under \$2.0 million	*57	*15,562	195	17,755	1,409	162,696	515	30,515		
\$2.0 million under \$3.5 million	393	143,327	1,685	215,056	8,473	1,583,925	3,709	479,635		
\$3.5 million under \$5.0 million	267	222,304	763	211,770	2,860	1,120,105	1,393	356,020		
\$5.0 million under \$10.0 million	402	976,295	877	798,290	2,906	3,051,073	1,341	593,051		
\$10.0 million under \$20.0 million	237	1,323,273	400	895,214	1,104	3,198,230	528	520,455		
\$20.0 million or more	229	8,495,045	335	10,091,796	654	21,156,843	356	1,115,819		
All Nontaxable Returns	15 027	FO 991 169	2 410	7 472 049	20 F01	62 072 021	2 767	200 570		
Under \$2.0 million	15,837	50,881,168	3,419	7,472,048	20,591	62,973,031	3,767	298,579		
	1,462 8,295	1,044,972	384	228,559	2,512	1,509,677	332	19,838		
		9,707,665	1,836	1,767,891	11,323	12,922,889	2,298	201,273		
\$2.0 million under \$3.5 million			F22	075 204						
\$3.5 million under \$5.0 million	2,746	6,681,627	532	975,284	3,083	8,299,793	432	28,895		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	2,746 2,276	6,681,627 11,005,783	417	1,415,909	2,522	13,377,688	469	33,952		
\$3.5 million under \$5.0 million	2,746	6,681,627			,		-	· '		

NOTE: Detail may not add to total due to rounding.

Source: IRS, Statistics of Income Division, October 2008.

^{*} Estimates should be used with caution because of the small number of sample returns on which they were based.

^[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2007, most returns were filed for deaths that occurred in 2006, for which the filing threshold was

^{\$2.0} million. Because of filing extensions, however, some returns were filed in 2007 for deaths that occurred prior to 2006. In 2005, the estate tax filing threshold was \$1.5 million.

^[2] Available only for estates in which the decedent died in 2005 or later.

Estate Tax Returns Filed in 2006 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	vs' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	42,858	415,140	16,701	1,265,158	30,003	1,047,600	30,482	1,241,842	35,873	7,909,327
Under \$1.5 million	1,797	14,231	695	21,659	1,291	30,234	1,296	23,236	1,560	150,175
\$1.5 million under \$2.0 million	12,977	107,335	4,617	152,667	9,124	159,917	9,229	122,404	10,181	749,439
\$2.0 million under \$3.5 million	16,264	145,779	6,325	313,387	11,229	296,286	11,542	235,880	13,598	1,974,352
\$3.5 million under \$5.0 million	5,006	52,153	2,016	156,628	3,465	129,435	3,440	114,161	4,305	952,780
\$5.0 million under \$10.0 million	4,435	54,427	1,940	226,352	3,109	166,730	3,190	186,754	3,994	1,155,150
\$10.0 million under \$20.0 million	1,517	21,369	684	148,482	1,128	111,562	1,133	127,430	1,416	915,866
\$20.0 million or more	863	19,847	423	245,983	658	153,436	653	431,977	818	2,011,565
All Taxable Returns	21,776	201,056	13,518	1,098,702	19,920	804,368	19,723	1,096,563	19,793	3,964,023
Under \$1.5 million	796	6,117	386	11,191	738	14,457	646	13,498	701	30,591
\$1.5 million under \$2.0 million	5,450	39,610	3,027	101,788	4,924	86,897	4,847	62,348	4,636	144,211
\$2.0 million under \$3.5 million	8,618	73,381	5,595	279,973	7,986	229,019	7,932	208,061	7,841	723,442
\$3.5 million under \$5.0 million	2,810	27,234	1,822	143,007	2,583	107,351	2,558	103,718	2,634	477,554
\$5.0 million under \$10.0 million	2,551	29,747	1,718	207,064	2,308	137,065	2,359	168,526	2,460	612,413
\$10.0 million under \$20.0 million	966	12,983	594	134,713	869	95,100	866	118,447	941	589,061
\$20.0 million or more	585	11,982	376	220,966	512	134,480	513	421,965	580	1,386,751
All Nontaxable Returns	21,082	214,085	3,182	166,455	10,083	243,232	10,759	145,279	16,080	3,945,304
Under \$1.5 million	1,000	8,114	309	10,468	553	15,777	650	9,738	859	119,584
\$1.5 million under \$2.0 million	7,528	67,725	1,590	50,880	4,200	73,020	4,382	60,057	5,545	605,228
\$2.0 million under \$3.5 million	7,646	72,397	730	33,414	3,242	67,267	3,610	27,819	5,757	1,250,910
\$3.5 million under \$5.0 million	2,196	24,918	194	13,621	881	22,084	881	10,443	1,672	475,225
\$5.0 million under \$10.0 million	1,884	24,680	222	19,287	801	29,665	831	18,228	1,534	542,737
\$10.0 million under \$20.0 million	551	8,386	90	13,768	260	16,462	267	8,983	475	326,805
\$20.0 million or more	278	7,864	48	25,017	146	18,956	139	10,012	238	624,814
										- ,-
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death ta	x deduction [2]		
Tax status and size of gross estate	Bequests to su Number	arviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount	State death ta Number	x deduction [2] Amount	•	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
size of gross estate All Returns	Number 21,867	Amount 65,831,439	Number 9,522	Amount 17,590,332	Number 49,019	Amount 95,504,013	Number 12,254	Amount 2,770,955		
size of gross estate All Returns Under \$1.5 million	Number 21,867 630	Amount 65,831,439 299,884	Number 9,522 349	Amount 17,590,332 62,958	Number 49,019 2,000	Amount 95,504,013 608,645	Number 12,254 283	Amount 2,770,955 12,887		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million	Number 21,867 630 5,475	Amount 65,831,439 299,884 3,874,210	Number 9,522 349 2,255	Amount 17,590,332 62,958 741,966	Number 49,019 2,000 14,846	Amount 95,504,013 608,645 5,944,072	Number 12,254 283 3,395	Amount 2,770,955 12,887 246,175		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Number 21,867 630 5,475 8,941	Amount 65,831,439 299,884 3,874,210 11,692,957	9,522 349 2,255 3,571	Amount 17,590,332 62,958 741,966 2,161,734	Number 49,019 2,000 14,846 18,848	Amount 95,504,013 608,645 5,944,072 16,887,449	Number 12,254 283 3,395 4,779	Amount 2,770,955 12,887 246,175 535,216		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Number 21,867 630 5,475 8,941 2,851	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186	9,522 349 2,255 3,571 1,144	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407	49,019 2,000 14,846 18,848 5,629	95,504,013 608,645 5,944,072 16,887,449 9,523,515	Number 12,254 283 3,395 4,779 1,529	Amount 2,770,955 12,887 246,175 535,216 294,497		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Number 21,867 630 5,475 8,941 2,851 2,604	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737	Number 9,522 349 2,255 3,571 1,144 1,259	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036	Number 49,019 2,000 14,846 18,848 5,629 5,049	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391	Number 12,254 283 3,395 4,779 1,529 1,384	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Number 21,867 630 5,475 8,941 2,851	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186	9,522 349 2,255 3,571 1,144	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407	49,019 2,000 14,846 18,848 5,629	95,504,013 608,645 5,944,072 16,887,449 9,523,515	Number 12,254 283 3,395 4,779 1,529	Amount 2,770,955 12,887 246,175 535,216 294,497		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Number 21,867 630 5,475 8,941 2,851 2,604 855 510	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714	Number 9,522 349 2,255 3,571 1,144 1,259 538 406	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503	Number 12,254 283 3,395 4,779 1,529 1,384 562 323	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	Number 21,867 630 5,475 8,941 2,851 2,604 855	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.5 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 **	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 **	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$1.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 3,064,610 3,284,731 17,738,646	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$3.0 million under \$10.0 million \$4.0 million under \$20.0 million \$3.0 million under \$20.0 million \$3.0 million under \$20.0 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** ***153 545 400 411 217 220 19,921	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084	9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 **	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 *** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 **	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.0 million under \$10.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.5 million under \$20.0 million \$1.5 million under \$20.0 million \$1.5 million under \$20.0 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$10.0 million under \$10.0 million \$20.0 million under \$20.0 million \$3.5 million under \$20.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952 8,397	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434 14,588,356	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.1 million under \$20.0 million \$20.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952 8,397 2,452	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355 6,531,522	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501 401	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955 767,243	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813 2,678	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 5,411,434 14,588,356 7,849,865	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153 308	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610 17,095		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$2.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952 8,397 2,452 2,193	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355 6,531,522 11,195,536	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501 401 421	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955 767,243 1,290,018	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813 2,678 2,390	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434 14,588,356 7,849,865 13,121,782	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153 308 314	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610 17,095 16,133		
size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number 21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952 8,397 2,452	Amount 65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355 6,531,522	Number 9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501 401	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955 767,243	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813 2,678	Amount 95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 5,411,434 14,588,356 7,849,865	Number 12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153 308	Amount 2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610 17,095		

NOTE: Detail may not add to total due to rounding.

Source: IRS, Statistics of Income Division, October 2007.

^{**} Data were combined to prevent disclosure of individual taxpayer data.

^[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2006, most returns were filed for deaths that occurred in 2005, for which the filing threshold was \$1.5 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2005. In 2006, the estate tax filing threshold increased to \$2.0 million.

^[2] Available only for estates in which the decedent died in 2005 or later.

Estate Tax Returns Filed in 2005 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	39,078	363,648	15,407	1,125,869	27,297	929,947	27,539	1,059,245	33,047	6,597,968
Under \$1.5 million	4,722	37,266	1,716	44,770	3,236	60,237	3,255	36,645	3,939	286,239
\$1.5 million under \$2.0 million	11,956	97,849	4,340	143,075	8,321	153,090	8,217	116,424	9,663	646,488
\$2.0 million under \$3.5 million	12,861	113,940	5,212	274,638	8,899	236,286	9,061	194,780	10,964	1,406,031
\$3.5 million under \$5.0 million	3,924	37,727	1,585	121,996	2,649	106,779	2,783	94,307	3,332	738,556
\$5.0 million under \$10.0 million	3,681	41,733	1,637	205,796	2,707	155,119	2,687	175,910	3,336	1,229,258
\$10.0 million under \$20.0 million	1,244	18,535	589	122,960	948	84,481	980	122,553	1,147	743,270
\$20.0 million or more	690	16,597	327	212,634	537	133,956	555	318,626	666	1,548,125
All Taxable Returns	19,275	175,201	12,086	981,488	17,478	710,604	17,184	910,276	17,673	3,232,470
Under \$1.5 million	1,676	13,324	895	24,377	1,514	25,578	1,361	16,595	1,429	56,410
\$1.5 million under \$2.0 million	4,951	38,713	2,884	102,363	4,530	89,803	4,358	69,106	4,369	162,348
\$2.0 million under \$3.5 million	6,974	57,277	4,605	245,393	6,288	190,365	6,268	169,229	6,462	561,271
\$3.5 million under \$5.0 million	2,216	19,528	1,413	111,790	1,971	87,611	1,998	69,592	2,040	340,230
\$5.0 million under \$10.0 million	2,191	22,994	1,477	187,706	2,018	127,629	2,020	160,645	2,138	613,334
		11,504	516	111,521	728	69,854	739	112,757		
\$10.0 million under \$20.0 million \$20.0 million or more	794 473	11,860	297	198,337	728 430	119,763	739 440	312,350	768 467	411,691 1,087,184
All Nontaxable Returns	19,803	188,447	3,320	144,381	9,819	219,343	10,355	148,969	15,374	3,365,498
Under \$1.5 million	3,046	23,942	821	20,393	1,722	34,659	1,894	20,049	2,510	229,829
\$1.5 million under \$2.0 million	7,005	59,136	1,457	40,712	3,790	63,287	3,858	47,317	5,294	484,140
\$2.0 million under \$3.5 million	5,886	56,664	607	29,245	2,611	45,921	2,794	25,551	4,501	844,760
\$3.5 million under \$5.0 million	1,709	18,199	172	10,206	678	19,168	785	24,715	1,292	398,326
\$5.0 million under \$10.0 million	1,490	18,739	160	18,090	689	27,490	667	15,264	1,198	615,924
\$10.0 million under \$20.0 million	450	7,031	73	11,438	221	14,627	242	9,796	379	331,580
\$20.0 million or more	217	4,737	30	14,297	108	14,192	116	6,275	199	460,940
Tax status and		rviving spouse	Charitable	deduction	Allowable	deductions	State death tax			
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	20,284	54,834,605	8,785	19,782,413	45,020	84,963,478	696	120,938		
Under \$1.5 million	2,060	1,155,199	710	218,462	5,576	1,880,864	*23	*1,198		
\$1.5 million under \$2.0 million	5,717	4,003,696	2,334	882,742	13,933	6,082,203	267	15,060		
						13,656,378		27,139		
\$2.0 million under \$3.5 million		9.666.356	2.814	1 1.687.401	14.832		212			
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	7,134	9,666,356 5,830,068	2,814 1,037	1,687,401	14,832 4 445		212 63			
\$3.5 million under \$5.0 million	7,134 2,239	5,830,068	1,037	1,084,509	4,445	8,039,911	63	9,691		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	7,134 2,239 2,036	5,830,068 9,545,012	1,037 1,107	1,084,509 1,969,189	4,445 4,119	8,039,911 13,360,586	63 79	9,691 26,785		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	7,134 2,239 2,036 686	5,830,068 9,545,012 7,144,059	1,037 1,107 455	1,084,509 1,969,189 1,587,237	4,445 4,119 1,357	8,039,911 13,360,586 9,843,783	63 79 40	9,691 26,785 21,980		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	7,134 2,239 2,036 686 413	5,830,068 9,545,012 7,144,059 17,490,214	1,037 1,107 455 328	1,084,509 1,969,189 1,587,237 12,352,872	4,445 4,119 1,357 759	8,039,911 13,360,586 9,843,783 32,099,754	63 79 40 12	9,691 26,785 21,980 19,085		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	7,134 2,239 2,036 686	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206	1,037 1,107 455 328 4,565	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121	4,445 4,119 1,357 759 20,203	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127	63 79 40	9,691 26,785 21,980		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million	7,134 2,239 2,036 686 413 1,754 *46	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079	1,037 1,107 455 328 4,565 221	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665	4,445 4,119 1,357 759 20,203 1,807	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867	63 79 40 12 413 **	9,691 26,785 21,980 19,085 105,583 **		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million	7,134 2,239 2,036 686 413 1,754 *46 169	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092	1,037 1,107 455 328 4,565 221 711	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721	4,445 4,119 1,357 759 20,203 1,807 5,216	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184	63 79 40 12 413 ** **112	9,691 26,785 21,980 19,085 105,583 ** **7,201		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	7,134 2,239 2,036 686 413 1,754 *46 169 490	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853	1,037 1,107 455 328 4,565 221 711 1,634	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735	63 79 40 12 413 ** **112 166	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519	1,037 1,107 455 328 4,565 221 711 1,634 657	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860	63 79 40 12 413 ** **112 166 37	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751	1,037 1,107 455 328 4,565 221 711 1,634 657 734	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836	63 79 40 12 413 ** **112 166 37 61	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Retums Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,971,045	63 79 40 12 413 ** **112 166 37 61 29	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497	8,039,911 13,360,586 93,360,586 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600	63 79 40 12 413 ** **112 166 37 61 29 *8	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818	8,039,911 13,360,586 9843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351	63 79 40 12 413 ** **112 166 37 61 29 *8	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Nontaxable Returns Under \$1.5 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997	63 79 40 12 413 ** **112 166 37 61 29 *8	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million \$20.0 million under \$2.0 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019	63 79 40 12 413 ** ***112 166 37 61 29 *8 283 **	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 **		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$1.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531	8,039,911 13,360,586 8,43,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643	63 79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *11,822 15,355 ** **9,058 *2,408		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644 1,941	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 490 1,623 1,180 380	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163	8,039,911 13,360,586 9843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643 6,672,050	63 79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46 25	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408 1,900		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644 1,941 1,659	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550 8,610,261	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180 380 372	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924 1,184,825	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163 1,840	8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,730,997 5,496,019 11,738,643 6,672,050 10,495,750	63 79 40 12 413 ** ***112 166 37 61 29 *8 283 ** **179 *46 25 18	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408 1,900 1,201		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644 1,941	5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 490 1,623 1,180 380	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163	8,039,911 13,360,586 9843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643 6,672,050	63 79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46 25	9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408 1,900		

NOTE: Detail may not add to total due to rounding.

Source: IRS, Statistics of Income Division, October 2007.

^{**} Estimates should be used with caution because of the small number of sample returns on which they were based.

** Data were combined to prevent disclosure of individual taxpayer data.

^[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2005, most returns were filed for deaths that occurred in 2004, for which the filing threshold was

^{\$1.5} million. Because of filing extensions, however, some returns were filed in 2005 for deaths that occurred prior to 2004, for which the filing thresholds were lower.

^[2] The state death tax deduction was available only for estates in which the decedent died in 2005.

Estate Tax Returns Filed in 2004 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral e	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	F7 224	F00 4C4	22,873	1 250 400	40 107	1 070 220	40.002	1 040 075
Under \$1.0 million	57,224	500,464		1,350,490	40,197	1,078,328	40,993	1,049,075
	2,128	17,193	757	13,173	1,568	18,719	1,652	14,086
\$1.0 million under \$1.5 million	21,956	165,042	8,452	217,226	15,021	215,798	15,476	157,692
\$1.5 million under \$2.0 million	11,937	93,733	4,501	165,200	8,533	162,630	8,710	139,725
\$2.0 million under \$3.5 million	12,132	110,449	5,156	261,878	8,440	224,736	8,487	183,749
\$3.5 million under \$5.0 million	3,752	39,078	1,550	128,181	2,690	104,056	2,641	80,682
\$5.0 million under \$10.0 million	3,433	40,866	1,550	198,551	2,513	141,471	2,568	141,646
\$10.0 million under \$20.0 million	1,210	18,217	570	120,690	912	83,321	926	106,751
\$20.0 million or more	676	15,885	337	245,589	520	127,597	532	224,744
All Taxable Returns	29,906	250,750	18.359	1.169.942	26.698	830.060	26.959	896,237
Under \$1.0 million	1,010	7,096	463	6,418	839	8,380	935	8,289
\$1.0 million under \$1.5 million	9,831	69,198	5,804	156,823	8,506	133,451	8,700	97,189
\$1.5 million under \$2.0 million	6,715	50,145	3,932	142,873	6,083	120,642	6,063	109,051
\$2.0 million under \$3.5 million								
	6,944	58,685	4,581	235,152	6,326	184,418	6,312	164,987
\$3.5 million under \$5.0 million	2,056	20,233	1,350	115,282	1,922	81,907	1,900	74,092
\$5.0 million under \$10.0 million	2,077	23,120	1,404	183,482	1,891	117,525	1,913	127,146
\$10.0 million under \$20.0 million	778	10,924	516	110,365	702	70,228	707	100,054
\$20.0 million or more	494	11,351	309	219,547	429	113,508	429	215,429
All Nontaxable Returns	27,318	249,713	4,514	180,548	13,498	248,268	14,034	152,838
Under \$1.0 million	1,118	10,097	294	6,755	729	10,339	717	5,797
\$1.0 million under \$1.5 million	12,125	95.844	2,648	60,404	6.515	82,346	6.776	60,502
\$1.5 million under \$2.0 million	5,222	43,589	569	22,328	2,450	41,988	2,647	30,674
\$2.0 million under \$3.5 million	5,187	51,765	575	26,726	2,114	40,318	2,175	18,762
\$3.5 million under \$5.0 million	1,696	18,845	201	12,898	769	22,149	741	6,590
\$5.0 million under \$10.0 million	1,355	17,746	146	15,069	622	23,946	655	14,500
\$10.0 million under \$20.0 million	431	7,293	54	10,325	210	13,093	219	6,697
\$20.0 million or more	182	4,534	28	26,042	91	14,090	103	9,315
				urviving spouse		deduction	Allowable	deductions
Tax status and size of gross estate	Debts and Number							
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
size of gross estate All Returns	Number 47,555	Amount 7,780,526	Number 27,380	Amount 60,188,300	Number 11,861	Amount 14,967,967	Number 64,981	Amount 87,450,596
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
size of gross estate All Returns	Number 47,555	Amount 7,780,526	Number 27,380	Amount 60,188,300	Number 11,861	Amount 14,967,967	Number 64,981	Amount 87,450,596
size of gross estate All Returns Under \$1.0 million	Number 47,555 1,660	Amount 7,780,526 71,096	Number 27,380 663	Amount 60,188,300 264,822	Number 11,861 262	Amount 14,967,967 9,769	Number 64,981 2,316	Amount 87,450,596 414,833
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	Number 47,555 1,660 17,558	7,780,526 71,096 953,830 844,510	Number 27,380 663 9,062	Amount 60,188,300 264,822 4,626,902 4,917,675	Number 11,861 262 3,779	Amount 14,967,967 9,769 806,756	Number 64,981 2,316 25,102	87,450,596 414,833 7,283,114 7,258,415
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Number 47,555 1,660 17,558 9,857 10,305	Amount 7,780,526 71,096 953,830 844,510 1,355,115	Number 27,380 663 9,062 5,814 6,668	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542	Number 11,861 262 3,779 2,236 2,823	Amount 14,967,967 9,769 806,756 819,135 1,860,126	Number 64,981 2,316 25,102 13,577 13,936	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343	Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843	27,380 663 9,062 5,814 6,668 2,183	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197	Number 11,861 262 3,779 2,236 2,823 933	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029	Number 64,981 2,316 25,102 13,577 13,936 4,195	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$1.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290	27,380 663 9,062 5,814 6,668 2,183 1,912	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834	Number 11,861 262 3,779 2,236 2,823 933 1,041	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364	64,981 2,316 25,102 13,577 13,936 4,195 3,804	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343	Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843	27,380 663 9,062 5,814 6,668 2,183	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197	Number 11,861 262 3,779 2,236 2,823 933	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029	Number 64,981 2,316 25,102 13,577 13,936 4,195	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million \$10.0 million or more	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$1.0 million \$10.0 million under \$2.0 million All Taxable Returns	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ***	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 **	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million \$1.0 million under \$1.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ***	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ***	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 **	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million \$1.0 million under \$1.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ***	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,7719 349,026	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.5 million under \$1.5 million \$2.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.1 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,7719 349,026 564,075 248,515 470,697	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164	Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$5.0 million under \$10.0 million \$20.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$3.0 million \$5.0 million under \$5.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million \$3.0 million under \$3.0 million \$3.0 million under \$3.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 345 422 220 204	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520	## Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,889 1,377,515 3,098,064 2,865,309 15,125,733
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 1,57 1,557 1,353 1,776 620 712 354 272 5,062	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$2.0 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$2.0 million under \$3.0 million \$3.5 million under \$20.0 million \$3.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 *** 225 375 772 345 422 220 204 24,815 **	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ***19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 **	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687	Number 64,981 2,316 25,102 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263	Amount 87,450,596 414,833 7,283,114 1,285,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,889 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.0 million under \$3.0 million \$4.0 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 345 422 220 204 24,815 ** **9,498	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ** **4,872,498	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833	## Amount ## 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,889 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 37,063 6,472,615
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million \$20.0 million or more All Nontaxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 726,111 495,484	7,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204 24,815 ** **9,498 5,439	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 *** **4,872,498 4,797,420	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 1,57 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885 3,966	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204 24,815 ** **9,498 5,439 5,886	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ***19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ** **4,872,498 4,797,420 9,658,696	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 **7,687 744,984 685,290 1,424,852	Number 64,981 2,316 25,102 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,899 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.1 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885 3,966 1,356	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 756,111 495,484 791,040 388,328	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 345 422 220 204 24,815 ** **9,498 5,439 5,896 1,837	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ** **4,872,498 4,797,420 9,658,696 5,770,611	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048 313	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852 636,667	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646 2,033	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,889 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 37,063 6,472,615 6,157,531 12,033,099 1,864,985
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$3.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$20.0 million \$3.5 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.0 million \$20.0 million under \$3.0 million \$3.5 million under \$3.0 million \$3.5 million under \$3.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 759 759 759 759 759 759 759 759 75	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 726,111 495,484 791,040 388,328 576,593	7,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204 24,815 ** ** ** ** ** ** ** ** ** ** ** ** **	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 *** **4,872,498 4,797,420 9,658,696 5,770,611 8,166,277	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 1,57 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048 313 329	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852 636,667 975,549	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646 2,033 1,640	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099 6,864,985 9,778,154
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.1 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million	Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885 3,966 1,356	7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 756,111 495,484 791,040 388,328	Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 345 422 220 204 24,815 ** **9,498 5,439 5,896 1,837	Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ** **4,872,498 4,797,420 9,658,696 5,770,611	Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048 313	Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852 636,667	Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646 2,033	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,889 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 37,063 6,472,615 6,157,531 12,033,099

NOTE: Detail may not add to total due to rounding.

* Estimates should be used with caution because of the small number of sample returns on which they were based.

^{**} Data were combined to prevent disclosure of individual taxpayer data.

^[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2004, most returns were filed for deaths that occurred in 2003, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2004 for deaths that occurred prior to 2002, for which the filing thresholds were lower. For deaths that occurred in 2004, the filing threshold was \$1.5 million.

Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2003 [1]: Deductions, by Tax Status and Size of Gross Estate

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Tax status and	Funeral e	xpenses	Executors' commissions		Attorneys' fees		Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	64,416	529,616	24,855	1,362,786	44,968	1,134,579	45,135	1,083,790
Under \$1.0 million	6,191	42,297	2,118	47,189	4,511	55,916	4,114	38,025
\$1.0 million under \$1.5 million	26,177	191,318	9,200	242,429	17,734	251,131	18,384	173,714
\$1.5 million under \$2.0 million	11,738	92,165	4,681	170,285	8,090	158,174	7,932	101,646
\$2.0 million under \$3.5 million	11,557	97,260	4,794	237,787	8,244	214,745	8,202	160,772
\$3.5 million under \$5.0 million	3,609	34,298	1,548	106,026	2,557	98,042	2,583	87,453
\$5.0 million under \$10.0 million	3,304	36,315	1,610	195,929	2,444	147,726	2,488	160,781
\$10.0 million under \$20.0 million	1,174	16,095	561	123,556	867	87,907	898	121,843
\$20.0 million or more	665	19,869	342	239,585	523	120,940	534	239,556
All Taxable Returns	31,813	255,637	19,113	1,172,407	29,017	864,951	28,560	920,068
Under \$1.0 million	2,534	16,791	1,291	28,959	2,357	29,805	2,136	17,683
\$1.0 million under \$1.5 million	10,975	75,137	5,755	153,980	9,772	150,793	9,808	108,937
\$1.5 million under \$2.0 million	6,521	49.003	4,122	151,565	5,900	119,923	5,729	84,617
\$2.0 million under \$3.5 million	6,354	50,176	4,230	214,899	5,995	173,329	5,857	136,090
\$3.5 million under \$5.0 million	2,092	17,832	1,396	96,233	1,949	81,266	1,963	81,721
\$5.0 million under \$10.0 million				183,712		126,131	1,906	150,255
	2,063	20,781	1,486		1,917			
\$10.0 million under \$20.0 million \$20.0 million or more	790 482	10,100 15,817	514 318	114,040 229,020	700 426	77,304 106,400	717 444	109,012 231,754
\$20.0 million of more	402	13,017	310	223,020	420	100,400	777	231,734
All Nontaxable Returns	32,603	273,979	5,741	190,378	15,951	269,628	16,574	163,722
Under \$1.0 million	3,657	25,506	827	18,230	2,153	26,112	1,978	20,342
\$1.0 million under \$1.5 million	15,202	116,181	3,445	88,449	7,961	100,337	8,576	64,777
\$1.5 million under \$2.0 million	5,217	43,162	559	18,719	2,190	38,251	2,202	17,029
\$2.0 million under \$3.5 million	5,203	47,084	564	22,888	2,248	41,416	2,345	24,682
\$3.5 million under \$5.0 million	1,517	16,466	152	9,794	608	16,775	621	5,732
\$5.0 million under \$10.0 million	1,241	15,534	123	12,218	528	21,595	582	10,526
\$10.0 million under \$20.0 million	384	5,995	47	9,516	167	10,603	181	12,832
\$20.0 million or more	182	4,052	24	10,565	96	14,540	89	7,801
Tax status and	Debts and			urviving spouse	Charitable			deductions
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	52,690	7,871,183	31,625	64,043,367	13,399	14,769,226	73,093	91,381,892
			2 627		908	167,746		1,467,613
Under \$1.0 million	4,627	223,355	2,627	829,800	300		7,067	1,407,013
Under \$1.0 million \$1.0 million under \$1.5 million	4,627 20,245	223,355 1,063,626	11,497	5,968,858	4,723	1,150,574	7,067 29,692	9,206,664
	20,245	1,063,626	11,497	5,968,858	4,723	1,150,574	29,692	9,206,664
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	20,245 9,788	1,063,626 963,107	11,497 6,152	5,968,858 5,561,116	4,723 2,428	1,150,574 870,577	29,692 13,326	9,206,664 8,049,400
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	20,245 9,788 9,984	1,063,626 963,107 1,256,845	11,497 6,152 6,432	5,968,858 5,561,116 10,341,571	4,723 2,428 2,596	1,150,574 870,577 2,007,746	29,692 13,326 13,133	9,206,664 8,049,400 14,412,339
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225	1,063,626 963,107 1,256,845 674,692	11,497 6,152 6,432 2,014	5,968,858 5,561,116 10,341,571 5,932,196	4,723 2,428 2,596 921	1,150,574 870,577 2,007,746 1,015,931	29,692 13,326 13,133 4,130	9,206,664 8,049,400 14,412,339 7,992,018
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	20,245 9,788 9,984 3,225 3,056	1,063,626 963,107 1,256,845 674,692 986,902	11,497 6,152 6,432 2,014 1,839	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484	4,723 2,428 2,596 921 1,009	1,150,574 870,577 2,007,746 1,015,931 1,687,132	29,692 13,326 13,133 4,130 3,732	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225	1,063,626 963,107 1,256,845 674,692	11,497 6,152 6,432 2,014	5,968,858 5,561,116 10,341,571 5,932,196	4,723 2,428 2,596 921	1,150,574 870,577 2,007,746 1,015,931	29,692 13,326 13,133 4,130	9,206,664 8,049,400 14,412,339 7,992,018
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	20,245 9,788 9,984 3,225 3,056 1,108 657	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327	11,497 6,152 6,432 2,014 1,839 678 385	5,966,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187	4,723 2,428 2,596 921 1,009 486 329	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284	29,692 13,326 13,133 4,130 3,732 1,293 720	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497	11,497 6,152 6,432 2,014 1,839 678 385	5,966,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845	4,723 2,428 2,596 921 1,009 486 329 7,373	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787	29,692 13,326 13,133 4,130 3,732 1,293 720	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698	11,497 6,152 6,432 2,014 1,839 678 385 2,799	5,966,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526	4,723 2,428 2,596 921 1,009 486 329 7,373 381	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202	9,206,664 8,049,400 14,412,3745 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$1.0 million \$5.0 million under \$1.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$5.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202	9,206,664 8,049,400 14,412,3745 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$1.0 million \$5.0 million under \$1.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$5.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$1.0 million under \$2.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$1.0 million under \$2.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$3.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$4.0 million under \$20.0 million \$5.0 million under \$3.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 2,987,974 17,843,909
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$1.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610 11,218	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527 2,907	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$3.0 million \$4.0 million under \$3.0 million \$4.0 million under \$2.0 million \$1.0 million under \$2.0 million \$20.0 million under \$2.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610 11,218 3,884	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527 2,907 950	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$10.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$20.0 million \$1.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610 11,218 3,884 4,037	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781 5,651	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,218,582 1,2746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527 2,907 950 960	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 6,980,4757 1,257,170 8,182,326 6,931,164
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$4.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610 11,218 3,884 4,037 1,257	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906 338,843	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 611,023 5,781 5,651 1,758	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527 2,907 950 960 265	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911 614,495	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416 1,927	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164 12,040,476 6,528,144
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$5.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$1.0 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610 11,218 3,884 4,037 1,257 1,052	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906 338,843 522,820	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781 5,651 1,758 1,431	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,237,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634 8,026,901	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527 2,907 950 960 265 280	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911 614,495 909,470	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416 1,927 1,575	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164 12,040,476 6,528,144 9,525,771
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610 11,218 3,884 4,037 1,257	1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906 338,843	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 611,023 5,781 5,651 1,758	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527 2,907 950 960 265	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911 614,495	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416 1,927	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974

Source: IRS, Statistics of Income Division, October 2007.

^{\$20.0} million or more | 172 | 469,489 | 196 | 8,893,255 | 54 | 785,341 | 215 | 10, NOTE: Detail may not add to total due to rounding.

* Estimates should be used with caution because of the small number of sample returns on which they were based.

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2003, most returns were filed for deaths that occurred in 2002, for which the filing thresholds was \$1.0 million. Because of filing extensions, however, some returns were filed in 2003 for deaths that occurred prior to 2002, for which the filing thresholds were lower.

Estate Tax Returns Filed in 2002 [1]: Deductions, by Tax Status and Size of Gross Estate [All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	86,504	665,613	32,670	1,453,068	60,468	1,290,205	60,200	1,029,218
Under \$1.0 million	32,475		11,261					164,178
		216,395		204,767	23,572	273,084	23,228	
\$1.0 million under \$1.5 million	24,379	178,228	9,271	245,069	16,444	247,512	16,725	150,929
\$1.5 million under \$2.0 million	10,421	77,536	3,953	144,751	6,956	132,032	6,817	94,518
\$2.0 million under \$3.5 million	11,035	91,310	4,181	230,026	7,334	207,895	7,333	135,254
\$3.5 million under \$5.0 million	3,407	31,073	1,568	118,300	2,588	100,427	2,492	83,014
\$5.0 million under \$10.0 million	3,077	33,621	1,585	180,192	2,272	134,472	2,311	137,590
\$10.0 million under \$20.0 million	1,096	14,171	538	125,195	816	79,392	810	86,822
\$20.0 million or more	615	23,279	313	204,768	486	115,391	484	176,913
All Taxable Returns	43,007	321,498	25,351	1,261,110	38,136	962,542	37,284	844,055
Under \$1.0 million	12,922	81,505	6,595	124,704	11,447	129,446	11,151	80,193
\$1.0 million under \$1.5 million	13,592	96,538	8,021	217,139	11,694	190,946	11,567	113,974
\$1.5 million under \$2.0 million	5,635	40,430	3,438	129,091	5,000	106,931	4,851	81,034
\$2.0 million under \$3.5 million	5,595	44,766	3,673	206,170	5,186	162,365	5,003	116,030
\$3.5 million under \$5.0 million	2,082	18,999	1,431	109,195	1,966	84,395	1,880	78,484
\$5.0 million under \$10.0 million	2,002	20,705	1,428	167,308	1,809	116,691	1,801	128,485
\$10.0 million under \$20.0 million	723	8,933	480	114,714	635	69,287	632	79,259
\$20.0 million or more	457	9,623	285	192,790	399	102,481	398	166,595
All Nontaxable Returns	43,498	344,115	7,319	191,958	22,332	327,663	22,916	185,163
Under \$1.0 million	19,553	134,891	4,665	80,063	12,125	143,638	12,077	83,985
\$1.0 million under \$1.5 million	10,787	81,690	1,250	27,930	4,750	56,566	5,158	36,955
\$1.5 million under \$2.0 million	4,786	37,106	515	15,660	1,955	25,101	1,966	13,484
\$2.0 million under \$3.5 million	5,440	46,544	509	23,856	2,149	45,531	2,330	19,224
\$3.5 million under \$5.0 million	1,325	12,074	136	9,105	623	16,032	612	4,530
\$5.0 million under \$10.0 million	1,075	12,916	157	12,884	463	17,781	510	9,105
	373		58		181		177	
\$10.0 million under \$20.0 million		5,238		10,482		10,105		7,564
\$20.0 million or more	158	13,656 mortgages	28	11,979 irviving spouse	87	12,910 deduction	86	10,318 deductions
Tax status and size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
					l	l		
	70,140	7,483,951	43,157	68,237,401	16,204	17,831,398	99,461	98,622,676
Under \$1.0 million	25,241	786,060	13,409	4,633,451	4,723	685,543	37,927	7,055,209
Under \$1.0 million \$1.0 million under \$1.5 million	25,241 19,738	786,060 1,204,817	13,409 12,189	4,633,451 7,728,532	4,723 4,211	685,543 1,167,786	37,927 28,043	7,055,209 11,061,191
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	25,241	786,060	13,409	4,633,451	4,723	685,543	37,927	7,055,209 11,061,191
Under \$1.0 million \$1.0 million under \$1.5 million	25,241 19,738	786,060 1,204,817	13,409 12,189	4,633,451 7,728,532	4,723 4,211	685,543 1,167,786	37,927 28,043	7,055,209 11,061,191 8,600,485
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	25,241 19,738 8,440	786,060 1,204,817 622,021	13,409 12,189 6,080	4,633,451 7,728,532 6,288,096	4,723 4,211 2,146	685,543 1,167,786 1,115,392	37,927 28,043 11,881	7,055,209 11,061,191 8,600,485 16,052,526
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	25,241 19,738 8,440 9,221 2,994	786,060 1,204,817 622,021 1,324,139	13,409 12,189 6,080 6,763 1,893	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135	4,723 4,211 2,146 2,568	685,543 1,167,786 1,115,392 1,844,706 823,336	37,927 28,043 11,881 12,487	7,055,209 11,061,19 8,600,489 16,052,520 7,698,490
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	25,241 19,738 8,440 9,221 2,994 2,870	786,060 1,204,817 622,021 1,324,139 592,941 880,300	13,409 12,189 6,080 6,763 1,893 1,795	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704	4,723 4,211 2,146 2,568 860 970	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224	37,927 28,043 11,881 12,487 3,819 3,438	7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	25,241 19,738 8,440 9,221 2,994	786,060 1,204,817 622,021 1,324,139 592,941	13,409 12,189 6,080 6,763 1,893	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135	4,723 4,211 2,146 2,568 860	685,543 1,167,786 1,115,392 1,844,706 823,336	37,927 28,043 11,881 12,487 3,819	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133	13,409 12,189 6,080 6,763 1,893 1,795 632 395	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967	4,723 4,211 2,146 2,568 860 970 420 306	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669	7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133	13,409 12,189 6,080 6,763 1,893 1,795 632 395	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967	4,723 4,211 2,146 2,568 860 970 420 306	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669	7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$40.0 million under \$20.0 million \$40.0 million or more All Taxable Returns Under \$1.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964	786,060 1,204,817 1,204,817 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611	7,055,209 11,061,199 8,600,489 16,052,526 7,698,499 12,430,344 9,099,224 26,625,206 33,048,454 708,984
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128	7,055,209 11,061,19 8,600,48! 16,052,526 7,698,499 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$1.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780	7,055,209 11,061,199 8,600,489 16,052,526 7,698,490 12,430,344 9,099,222 26,625,200 33,048,454 708,984 1,527,000 1,265,379
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$1.0 million \$10.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961	7,055,205 11,061,191 8,600,481 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,375 2,726,286
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165	7,055,205 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,45 4 708,984 1,527,004 1,265,375
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961	7,055,20: 11,061,19: 8,600,48: 16,052,52: 7,698,49: 12,430,34: 9,099,22: 26,625,20: 33,048,45: 708,98: 1,527,00: 1,265,37: 2,726,28: 1,739,71:
Under \$1.0 million \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million \$2.0 million \$2.0 million \$2.0 million under \$3.5 million under \$3.5 million \$3.5 million under \$1.0.0 million \$10.0 million \$10.0 million under \$2.0.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165	7,055,209 11,061,191 8,600,481 16,052,524 7,698,490 12,430,344 9,099,224 26,625,200 33,048,454 708,984 1,527,004 1,265,375 2,726,286
Under \$1.0 million s1.0 million under \$1.5 million s1.5 million under \$2.0 million \$2.0 million s2.0 million s2.0 million under \$3.5 million s3.5 million under \$5.0 million s5.0 million under \$1.0.0 million s10.0 million under \$20.0 million s20.0 million under \$20.0 million s20.0 million under \$1.0 million s1.0 million under \$1.5 million s1.5 million under \$3.5 million s2.0 million under \$3.5 million s5.0 million under \$5.0 million under \$5.0 million s5.0 million under \$5.0 million under	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,00 1,265,37 2,726,28 1,739,71 4,086,57 3,353,59
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,06 1,265,37 2,726,28 1,739,71 4,086,57 3,353,59 17,640,92
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.0 million under \$2.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454	786,060 1,204,817 1,204,817 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,00 1,265,37 2,726,28 1,739,71 4,086,57 3,353,59 17,640,92
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$2.0 million \$3.0 million under \$2.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,00 1,265,37 2,726,28 1,739,71 4,086,57 3,353,59 17,640,92 65,574,22 6,346,22
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$1.0 million under \$3.5 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$20.0 million \$3.0 million under \$20.0 million \$1.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,983 709 454 32,009 14,277 8,007	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,06 2,726,28 1,739,71 4,086,57 3,353,59 17,640,92 65,574,22 6,346,22 9,534,18
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.0 million \$10.0 million under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340	786,060 1,204,817 1,204,817 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 2559 234 225 39,099 12,990 11,494 5,444	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102	7,055,20: 11,061,19 8,600,48: 16,052,52! 7,698,49! 12,430,344: 9,099,22: 26,625,20! 33,048,45: 708,98: 1,527,00: 1,265,37: 2,726,28! 1,739,71! 4,086,57' 3,353,59: 17,640,92: 6,346,22: 9,534,18: 7,335,10!
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$10.0 million under \$2.0 million \$10.0 million under \$2.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340 3,977	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444 5,826	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102 6,526	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,00 1,265,37 2,726,28 1,739,71 4,086,57 3,353,59 17,640,92 65,574,22 6,346,22 9,534,18 7,335,10 13,326,24
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.0 million under \$3.5 million \$1.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,985 1,943 709 454 32,009 14,277 8,007 3,340 3,977 1,010	786,060 1,204,817 6,22,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444 5,826 1,541	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102 6,526 1,653	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,44 9,099,22 26,625,20 33,048,45 708,98 1,527,06 1,265,37 2,726,28 17,39,71 4,086,57 3,353,59 17,640,92 65,574,22 6,346,22 9,534,18 7,335,10 13,326,24 5,958,77
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$2.0 million under \$3.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.0 million \$10.0 million under \$1.5 million \$1.0 million under \$1.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340 3,977 1,010 927	786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415 338,983	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 11,494 5,444 5,826 1,541 1,236	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860 7,249,075	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194 208	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436 687,198	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102 6,526 1,653 1,338	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,00 1,265,37 2,726,28 1,739,71 4,086,57 3,353,59 17,640,92 65,574,22 6,346,22 9,534,18 7,335,10 13,326,24 5,958,77 8,343,77
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.0 million under \$3.5 million \$1.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,985 1,943 709 454 32,009 14,277 8,007 3,340 3,977 1,010	786,060 1,204,817 6,22,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415	13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444 5,826 1,541	4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860	4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194	685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436	37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102 6,526 1,653	7,055,20 11,061,19 8,600,48 16,052,52 7,698,49 12,430,34 9,099,22 26,625,20 33,048,45 708,98 1,527,00 1,265,37 2,726,28 1,739,71 4,086,57 3,353,59 17,640,92 65,574,22 6,346,22 9,534,18 7,335,10

^{\$20.0} million or more | 149 | 444,362 | 170 | 7,785,805 | 44 | 702,896 | 186 | 8,5 |
NOTE: Detail may not add to total due to rounding.
[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2002, most returns were filed for deaths that occurred in 2001, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2002 for deaths that occurred prior to 2000, for which the filing thresholds were lower. For deaths that occurred in 2002, the filing threshold was \$1.0 million.

Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2001 [1]: Deductions, by Tax Status and Size of Gross Estate [All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	95,535	691,572	36,698	1,633,159	67,526	1,301,522	68,062	1,081,585
Under \$1.0 million	39,574	255,128	13.666	241,001	28,394	286,251	28,519	157,544
\$1.0 million under \$1.5 million								
	25,392	168,630	9,781	258,269	18,133	249,611	18,096	161,514
\$1.5 million under \$2.0 million	10,858	80,629	4,229	171,945	6,673	117,469	7,000	66,596
\$2.0 million under \$3.5 million	11,257	94,473	4,695	252,945	7,975	200,020	8,099	149,239
\$3.5 million under \$5.0 million	3,546	31,998	1,665	126,557	2,553	97,310	2,506	63,729
\$5.0 million under \$10.0 million	3,141	32,989	1,731	219,948	2,432	146,438	2,441	113,100
\$10.0 million under \$20.0 million	1,177	15,366	621	142,755	886	91,596	919	94,885
\$20.0 million or more	588	12,359	311	219,739	479	112,828	481	274,978
All Taxable Returns	49,604	350,069	29,028	1,415,425	44,599	1,011,249	44,271	922,726
Under \$1.0 million	17,143	108,548	8,671	162,572	15,306	168,160	15,259	88,210
\$1.0 million under \$1.5 million	14,594	88,932	8,811	238,124	13,356	202,898	13,110	137,038
\$1.5 million under \$2.0 million	5,846	41,812	3,599	150,083	4,808	93,692	4,990	51,342
\$2.0 million under \$3.5 million	6,629	52,970	4,178	223,565	6,132	165,448	6,079	133,661
\$3.5 million under \$5.0 million	2,055	16,612	1,403	113,931	1,939	76,097	1,795	50,143
\$5.0 million under \$10.0 million	2,052	20,585	1,521	193,249	1,919	122,426	1,882	104,633
\$10.0 million under \$20.0 million	836	10,766	561	131,590	740	81,688	750	88,081
\$20.0 million or more	449	9,845	283	202,310	400	100,842	405	269,616
All Nontaxable Returns	45,931	341,503	7,670	217,734	22,927	290,273	23,791	158,859
Under \$1.0 million	22,431	146,580	4,994	78,429	13,088	118,091	13,260	69,334
\$1.0 million under \$1.5 million	10,798	79,698	970	20,144	4,777	46,713	4,986	24,476
\$1.5 million under \$2.0 million	5,013	38,817	630	21,862	1,866	23,777	2,010	15,253
\$2.0 million under \$3.5 million	4,628	41,503	518	29,380	1,844	34,572	2,010	15,577
\$3.5 million under \$5.0 million	1,491	15,386	261	12,626	614	21,214	711	13,586
\$5.0 million under \$10.0 million	1,089	12,404	209	26,699	512	24,012	559	8,467
\$10.0 million under \$20.0 million	342	4,600	61	11,165	147	9,908	169	6,804
\$20.0 million or more	139	2,515	27	17,429	79	11,987	76	5,362
Tax status and		mortgages		urviving spouse		deduction		deductions
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	80,737	7,640,297	44,683	63,144,171	18,718	16,150,306	108,057	92,502,609
			15,492	5,079,889	6,471	873,608	45,412	7,951,095
Under \$1.0 million	32,536	898,360						
					4.462	1.277.275	28.312	11.031.558
\$1.0 million under \$1.5 million	21,278	1,177,813	11,924	7,445,894	4,462 1.884	1,277,275	28,312 12,201	
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	21,278 8,938	1,177,813 642,037	11,924 6,429	7,445,894 6,857,601	1,884	801,826	12,201	8,820,592
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	21,278 8,938 10,138	1,177,813 642,037 1,245,778	11,924 6,429 6,131	7,445,894 6,857,601 10,481,878	1,884 2,987	801,826 1,871,031	12,201 12,694	8,820,592 14,479,672
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	21,278 8,938 10,138 3,275	1,177,813 642,037 1,245,778 567,205	11,924 6,429 6,131 1,998	7,445,894 6,857,601 10,481,878 6,053,640	1,884 2,987 995	801,826 1,871,031 1,021,939	12,201 12,694 3,980	8,820,592 14,479,672 7,982,727
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	21,278 8,938 10,138 3,275 2,872	1,177,813 642,037 1,245,778 567,205 1,011,625	11,924 6,429 6,131 1,998 1,706	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023	1,884 2,987 995 1,151	801,826 1,871,031 1,021,939 1,834,806	12,201 12,694 3,980 3,549	8,820,592 14,479,672 7,982,727 12,153,807
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	21,278 8,938 10,138 3,275 2,872 1,124	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457	11,924 6,429 6,131 1,998 1,706 659	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110	1,884 2,987 995 1,151 468	801,826 1,871,031 1,021,939 1,834,806 1,667,695	12,201 12,694 3,980 3,549 1,281	9,337,651
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	21,278 8,938 10,138 3,275 2,872	1,177,813 642,037 1,245,778 567,205 1,011,625	11,924 6,429 6,131 1,998 1,706	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023	1,884 2,987 995 1,151	801,826 1,871,031 1,021,939 1,834,806	12,201 12,694 3,980 3,549	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	21,278 8,938 10,138 3,275 2,872 1,124	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457	11,924 6,429 6,131 1,998 1,706 659	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110	1,884 2,987 995 1,151 468	801,826 1,871,031 1,021,939 1,834,806 1,667,695	12,201 12,694 3,980 3,549 1,281	8,820,592 14,479,672 7,982,727 12,153,807
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	21,278 8,938 10,138 3,275 2,872 1,124 575	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022	11,924 6,429 6,131 1,998 1,706 659 343	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136	1,884 2,987 995 1,151 468 301	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127	12,201 12,694 3,980 3,549 1,281 628	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965	11,924 6,429 6,131 1,998 1,706 659 343	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856	1,884 2,987 995 1,151 468 301 10,499 2,607	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883	8,820,592 14,479,672 7,982,727 12,153,807 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$2.0 million \$10.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$1.0 million \$1.0 million under \$2.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,579,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$2.0 million \$10.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$1.0 million \$1.0 million under \$2.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million \$1.0 million under \$2.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611	12,201 12,694 3,980 3,549 1,281 6,28 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319	8,820,592 14,479,672 1,7982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$1.0 million \$4.0 million under \$1.0 million \$1.0 million under \$1.5 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.0 million under \$5.0 million \$3.0 million under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 14,334,360 62,699,004 7,060,148 9,432,124
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$3.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$2.0 million \$5.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811	8,820,592 14,479,672 1,7982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$1.0 million \$1.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$2.0 million \$10.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845 1,246	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 694,394 679,686 322,232 712,115 259,441	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811 1,831	8,820,592 14,479,672 1,7982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.0 million under \$1.0 million \$1.0 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845 1,246 875	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115 259,441 459,245	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644 1,205	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418 6,880,892	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349 346	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732 1,146,891	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811 1,831 1,386	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$1.0 million \$1.0 million under \$2.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$2.0 million \$10.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845 1,246	1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 694,394 679,686 322,232 712,115 259,441	11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644	7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349	801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811 1,831	8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,579,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190

NOTE: Detail may not add to total due to rounding.

^[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2001, most returns were filed for deaths that occurred in 2000, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2001 for deaths that occurred prior to 2000, for which the filing thresholds were lower.
Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2000: Gross Estate by Type of Deductions by Size of Gross Estate [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Type of deductions								
Size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	95,380	694,913	36,781	1,663,933	67,068	1,369,575	75,168	1,206,363	
\$600,000 under \$1,000,000	41,735	277,900	13,964	238,957	28,954	293,177	32,710	236,275	
\$1,000,000 under \$2,500,000	39,779	285,922	15,935	522,611	27,725	491,183	31,280	400,527	
\$2,500,000 under \$5,000,000	9,042	77,806	4,322	297,167	6,634	213,466	7,136	190,778	
\$5,000,000 under \$10,000,000	3,123	29,621	1,645	209,163	2,425	150,350	2,604	127,881	
\$10,000,000 under \$20,000,000	1,054	12,140	556	135,258	800	80,998	879	90,562	
\$20,000,000 under \$20,000,000	646	11,523	359	260,777	529	140,401	559	160,340	
Taxable returns, total				· · · · · · · · · · · · · · · · · · ·		1,090,706		984,907	
\$600,000 under \$1,000,000	49,521	353,359	29,716 9,170	1,470,614	44,956		48,212	141,059	
	17,741	114,538		162,111	15,766	169,582	17,123		
\$1,000,000 under \$2,500,000	22,659	154,952	14,372	481,152	20,833	406,760	22,381	320,098	
\$2,500,000 under \$5,000,000	5,606	45,579	3,863	265,557	5,192	178,747	5,396	166,714	
\$5,000,000 under \$10,000,000	2,204	20,158	1,463	186,295	2,013	128,539	2,101	118,539	
\$10,000,000 under \$20,000,000	787	8,688	509	124,422	684	72,213	722	83,129	
\$20,000,000 or more	525	9,444	339	251,078	469	134,866	489	155,368	
Nontaxable returns, total	45,858	341,554	7,066	193,318	22,111	278,868	26,956	221,457	
\$600,000 under \$1,000,000	23,995	163,362	4,795	76,846	13,188	123,596	15,588	95,215	
\$1,000,000 under \$2,500,000	17,120	130,970	1,563	41,460	6,893	84,423	8,899	80,430	
\$2,500,000 under \$5,000,000	3,436	32,228	459	31,610	1,442	34,718	1,740	24,064	
\$5,000,000 under \$10,000,000	919	9,463	182	22,867	412	21,811	503	9,342	
\$10,000,000 under \$20,000,000	267	3,452	47	10,836	115	8,785	157	7,432	
\$20,000,000 or more	121	2,079	20	9,699	60	5,535	70	4,973	
	Type of deductions Continued								
Size of gross estate	Debts and m			urviving spouse	Charitable d		Total allowable	e deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	80,221	7,820,152	Number 46,922	Amount 65,481,313	Number 18,011	Amount 16,092,353	Number 108,263	Amount 95,041,833	
	80,221	7,820,152	46,922	65,481,313	18,011	16,092,353	108,263	95,041,833	
\$600,000 under \$1,000,000	80,221 33,649	7,820,152 1,074,913	46,922 18,096	65,481,313 6,391,161	18,011 5,820	16,092,353 893,845	108,263 47,811	95,041,833 9,505,250	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	80,221 33,649 33,804	7,820,152 1,074,913 2,242,468	46,922 18,096 21,434	65,481,313 6,391,161 18,460,788	18,011 5,820 8,144	16,092,353 893,845 2,559,023	108,263 47,811 45,223	95,041,833 9,505,250 25,390,773	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	80,221 33,649 33,804 8,165	7,820,152 1,074,913 2,242,468 1,299,006	46,922 18,096 21,434 4,892	65,481,313 6,391,161 18,460,788 11,638,108	18,011 5,820 8,144 2,232	16,092,353 893,845 2,559,023 2,092,929	108,263 47,811 45,223 10,018	95,041,833 9,505,250 25,390,773 15,899,334	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000	80,221 33,649 33,804 8,165 2,953	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754	46,922 18,096 21,434 4,892 1,570	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129	18,011 5,820 8,144 2,232 1,062	16,092,353 893,845 2,559,023 2,092,929 1,989,358	108,263 47,811 45,223 10,018 3,386	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	80,221 33,649 33,804 8,165 2,953 1,006	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068	46,922 18,096 21,434 4,892 1,570 563	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993	18,011 5,820 8,144 2,232 1,062 432	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228	108,263 47,811 45,223 10,018 3,386 1,129	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more	80,221 33,649 33,804 8,165 2,953 1,006 644	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944	46,922 18,096 21,434 4,892 1,570 563 367	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134	18,011 5,820 8,144 2,232 1,062 432 321	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969	108,263 47,811 45,223 10,018 3,386 1,129 696	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171	46,922 18,096 21,434 4,892 1,570 563 367 4,991	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399	18,011 5,820 8,144 2,232 1,062 432 321 10,959	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807	46,922 18,096 21,434 4,892 1,570 563 367 4,991	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000 under \$1,000,000 \$10,000,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$2,500,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772 525	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852 1,115,462	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291 235	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347 288	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182 6,422,049	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814 549	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$1,000,000 \$10,000,000 under \$1,000,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772 525 34,090	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852 1,115,462 3,954,981	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291 235 41,931	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 48,496,914	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347 288 7,053	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182 6,422,049 6,289,343	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814 549 56,288	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 60,171,692	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 Nontaxable returns, total \$600,000 under \$1,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772 525 34,090 17,808	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852 1,115,462 3,954,981 851,106	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291 235 41,931 17,632	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 48,496,914 6,362,720	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347 288 7,053 3,401	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182 6,422,049 6,289,343 844,599	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814 549 56,288 29,177	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 60,171,692 8,617,675	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$10,000,000 under \$2,500,000 \$1,000,000 under \$2,500,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772 525 34,090 17,808 12,345	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852 1,115,462 3,954,981 851,106 1,245,628	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291 235 41,931 17,632 19,253	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 48,496,914 6,362,720 17,465,310	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347 288 7,053 3,401 2,593	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182 6,422,049 6,289,343 844,599 1,848,977	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814 549 56,288 29,177 21,421	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 60,171,692 8,617,675 21,166,217	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772 525 34,090 17,808 12,345 2,775	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852 1,115,462 3,954,981 851,106 1,245,628 689,985	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291 235 41,931 17,632 19,253 3,655	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 48,496,914 6,362,720 17,465,310 9,716,640	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347 288 7,053 3,401 2,593 691	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182 6,422,049 6,289,343 844,599 1,848,977 1,327,436	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814 549 56,288 29,177 21,421 4,100	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 60,171,692 8,617,675 21,166,217 11,865,879	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$2,500,000 \$5,000,000 under \$5,000,000 \$5,000,000 under \$5,000,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772 525 34,090 17,808 12,345 2,775 810	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852 1,115,462 3,954,981 851,106 1,245,628 689,985 499,564	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291 235 41,931 17,632 19,253 3,655 988	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 48,496,914 6,362,720 17,465,310 9,716,640 5,740,707	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347 288 7,053 3,401 2,593 691 250	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182 6,422,049 6,289,343 844,599 1,848,977 1,327,436 1,077,364	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814 549 56,288 29,177 21,421 4,100 1,128	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 60,171,692 8,617,675 21,166,217 11,865,879 7,394,599	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Taxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$2,500,000	80,221 33,649 33,804 8,165 2,953 1,006 644 46,130 15,841 21,459 5,390 2,144 772 525 34,090 17,808 12,345 2,775	7,820,152 1,074,913 2,242,468 1,299,006 1,019,754 635,068 1,548,944 3,865,171 223,807 996,840 609,021 520,190 399,852 1,115,462 3,954,981 851,106 1,245,628 689,985	46,922 18,096 21,434 4,892 1,570 563 367 4,991 465 2,181 1,237 582 291 235 41,931 17,632 19,253 3,655	65,481,313 6,391,161 18,460,788 11,638,108 7,735,129 5,361,993 15,894,134 16,984,399 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 48,496,914 6,362,720 17,465,310 9,716,640	18,011 5,820 8,144 2,232 1,062 432 321 10,959 2,420 5,550 1,541 812 347 288 7,053 3,401 2,593 691	16,092,353 893,845 2,559,023 2,092,929 1,989,358 1,522,228 7,034,969 9,803,010 49,246 710,046 765,493 911,994 944,182 6,422,049 6,289,343 844,599 1,848,977 1,327,436	108,263 47,811 45,223 10,018 3,386 1,129 696 51,975 18,634 23,802 5,917 2,258 814 549 56,288 29,177 21,421 4,100	95,041,833 9,505,250 25,390,773 15,899,334 11,334,442 7,850,313 25,061,721 34,870,141 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 60,171,692 8,617,675 21,166,217 11,865,879	

Note: Detail may not add to totals because of rounding.

Source: Internal Revenue Service, Statistics of Income Bulletin, Spring 2002, Publication 1136.

Estate Tax Returns Filed in 1999: Gross Estate by Type of Deductions by Size of Gross Estate [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Type of deductions								
Size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	92,359	647,196	35.070	1,499,059	64,486	1,237,981	73,990	1,120,525	
\$600,000 under \$1,000,000	43,897	271,417	14,639	244,716	30,150	296,963	35,338	235,615	
\$1,000,000 under \$2,500,000	36,276	261,717	14,328	448,993	25,474	447,517	28,886	336,484	
\$2,500,000 under \$5,000,000		,		· '			,		
	7,859	64,897	3,790	260,906	5,584	189,793	6,163	176,837	
\$5,000,000 under \$10,000,000	2,805	27,183	1,451	180,398	2,113	119,820	2,336	109,744	
\$10,000,000 under \$20,000,000	974	11,515	562	132,199	738	73,378	806	76,859	
\$20,000,000 or more	547	10,468	299	231,848	428	110,509	461	184,986	
Taxable returns, total	47,752	327,485	27,133	1,310,984	42,276	973,123	46,272	939,778	
\$600,000 under \$1,000,000	18,125	106,000	8,832	152,329	15,738	165,912	17,640	139,331	
\$1,000,000 under \$2,500,000	21,440	146,699	12,686	403,162	19,236	364,425	20,820	282,492	
\$2,500,000 under \$5,000,000	5,037	39,577	3,501	242,879	4,518	165,082	4,848	162,568	
\$5,000,000 under \$10,000,000	1,967	18,498	1,322	167,473	1,767	106,888	1,880	101,908	
\$10,000,000 under \$20,000,000	731	8,228	512	120,223	639	65,155	679	72,164	
\$20,000,000 or more	452	8,482	279	224,918	378	105,660	406	181,314	
Nontaxable returns, total	44,607	319,712	7,937	188,076	22,211	264,858	27,718	180,747	
\$600,000 under \$1,000,000	25,773	165,417	5,806	92,386	14,412	131,051	17,698	96,284	
\$1,000,000 under \$2,500,000	14,836	115,017	1,642	45,831	6,238	83,092	8,066	53,992	
\$2,500,000 under \$5,000,000	2,822	25,321	290	18,027	1,066	24,710	1,315	14,269	
\$5,000,000 under \$10,000,000	838	8,685	129	12,925	346	12,932	456	7,836	
\$10,000,000 under \$20,000,000	243	3,287	50	11,976	99	8,223	127	4,695	
\$20,000,000 or more	95	1,986	20	6,930	50	4,850	55	3,672	
,,	Type of deductions Continued								
Size of gross estate	Debts and n	nortgages	Bequests to su	urviving spouse	Charitable d	eduction	Total allowable	e deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	78,464	6,503,906	43,718	55,653,245	17,554	14,575,263	103,839	81,720,192	
\$600,000 under \$1,000,000	35,634	1,035,951	18,335	6,214,465	6,640	1,141,747	49,772	9,481,303	
\$1,000,000 under \$2,500,000	31,619	2,195,936	18,855	16,438,667	7,354	2,380,900	40,762	22,831,657	
\$2,500,000 under \$5,000,000			4,208				,		
	7,129	1,009,465	,	9,795,295	1,995	1,492,695	8,616	13,054,088	
\$5,000,000 under \$10,000,000	2,604	760,516	1,494	7,384,580	896	1,414,928	3,049	10,037,957	
\$10,000,000 under \$20,000,000	944	614,344	534	5,091,709	409	1,392,114	1,063	7,404,802	
\$20,000,000 or more								18 010 381	
	534	887,694	292	10,728,528	261	6,752,878	577	18,910,385	
Taxable returns, total	44,577	3,271,272	5,215	13,740,716	10,201	9,070,823	49,819	29,804,946	
\$600,000 under \$1,000,000	44,577 16,407	3,271,272 280,705	5,215 790	13,740,716 109,583	10,201 2,363	9,070,823 60,618	49,819 19,106	29,804,94 6 1,007,408	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	44,577 16,407 20,265	3,271,272 280,705 938,874	5,215 790 2,316	13,740,716 109,583 1,038,302	10,201 2,363 5,062	9,070,823 60,618 620,636	49,819 19,106 22,224	29,804,946 1,007,408 3,881,733	
\$600,000 under \$1,000,000	44,577 16,407	3,271,272 280,705	5,215 790	13,740,716 109,583	10,201 2,363	9,070,823 60,618	49,819 19,106	29,804,946 1,007,408 3,881,733	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	44,577 16,407 20,265	3,271,272 280,705 938,874	5,215 790 2,316	13,740,716 109,583 1,038,302	10,201 2,363 5,062	9,070,823 60,618 620,636	49,819 19,106 22,224	29,804,946 1,007,408 3,881,733 3,321,166 3,756,615	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	44,577 16,407 20,265 4,833	3,271,272 280,705 938,874 551,108	5,215 790 2,316 1,032	13,740,716 109,583 1,038,302 1,417,167	10,201 2,363 5,062 1,509	9,070,823 60,618 620,636 696,970	49,819 19,106 22,224 5,207	29,804,946 1,007,408 3,881,733 3,321,166	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000	44,577 16,407 20,265 4,833 1,900	3,271,272 280,705 938,874 551,108 420,202	5,215 790 2,316 1,032 604	13,740,716 109,583 1,038,302 1,417,167 2,188,928	10,201 2,363 5,062 1,509 696	9,070,823 60,618 620,636 696,970 721,230	49,819 19,106 22,224 5,207 2,045	29,804,946 1,007,408 3,881,733 3,321,166 3,756,615	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	44,577 16,407 20,265 4,833 1,900 727	3,271,272 280,705 938,874 551,108 420,202 375,389	5,215 790 2,316 1,032 604 283	13,740,716 109,583 1,038,302 1,417,167 2,188,928 2,100,587	10,201 2,363 5,062 1,509 696 334 236	9,070,823 60,618 620,636 696,970 721,230 804,510	49,819 19,106 22,224 5,207 2,045 770	29,804,946 1,007,408 3,881,733 3,321,166 3,756,611 3,555,596	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total	44,577 16,407 20,265 4,833 1,900 727 444	3,271,272 280,705 938,874 551,108 420,202 375,389 704,992 3,232,634	5,215 790 2,316 1,032 604 283 191	13,740,716 109,583 1,038,302 1,417,167 2,188,928 2,100,587 6,886,149 41,912,529	10,201 2,363 5,062 1,509 696 334 236 7,353	9,070,823 60,618 620,636 696,970 721,230 804,510 6,166,859	49,819 19,106 22,224 5,207 2,045 770 467	29,804,94(1,007,406 3,881,73: 3,321,166 3,756,61! 3,555,596 14,282,43: 51,915,246	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total \$600,000 under \$1,000,000	44,577 16,407 20,265 4,833 1,900 727 444 33,887 19,227	3,271,272 280,705 938,874 551,108 420,202 375,389 704,992 3,232,634 755,246	5,215 790 2,316 1,032 604 283 191 38,503 17,545	13,740,716 109,583 1,038,302 1,417,167 2,188,928 2,100,587 6,886,149 41,912,529 6,104,883	10,201 2,363 5,062 1,509 696 334 236 7,353 4,277	9,070,823 60,618 620,636 696,970 721,230 804,510 6,166,859 5,504,440 1,081,129	49,819 19,106 22,224 5,207 2,045 770 467 54,020 30,666	29,804,946 1,007,408 3,881,733 3,321,166 3,756,615 3,555,590 14,282,433 51,915,246 8,473,895	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	44,577 16,407 20,265 4,833 1,900 727 444 33,887 19,227 11,354	3,271,272 280,705 938,874 551,108 420,202 375,389 704,992 3,232,634 755,246 1,257,062	5,215 790 2,316 1,032 604 283 191 38,503 17,545 16,539	13,740,716 109,583 1,038,302 1,417,167 2,188,928 2,100,587 6,886,149 41,912,529 6,104,883 15,400,365	10,201 2,363 5,062 1,509 696 334 236 7,353 4,277 2,292	9,070,823 60,618 620,636 696,970 721,230 804,510 6,166,859 5,504,440 1,081,129 1,760,264	49,819 19,106 22,224 5,207 2,045 770 467 54,020 30,666 18,538	29,804,94(1,007,40(3,881,73: 3,321,16(3,756,611: 3,555,59(14,282,43: 51,915,24(8,473,89: 18,949,92:	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$10,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$2,500,000 under \$5,000,000	44,577 16,407 20,265 4,833 1,900 727 444 33,887 19,227 11,354 2,296	3,271,272 280,705 938,874 551,108 420,202 375,389 704,992 3,232,634 755,246 1,257,062 458,357	5,215 790 2,316 1,032 604 283 191 38,503 17,545 16,539 3,176	13,740,716 109,583 1,038,302 1,417,167 2,188,928 2,100,587 6,886,149 41,912,529 6,104,883 15,400,365 8,378,128	10,201 2,363 5,062 1,509 696 334 236 7,353 4,277 2,292 486	9,070,823 60,618 620,636 696,970 721,230 804,510 6,166,859 5,504,440 1,081,129 1,760,264 795,725	49,819 19,106 22,224 5,207 2,045 770 467 54,020 30,666 18,538 3,409	29,804,946 1,007,406 3,881,733 3,321,166 3,756,611 3,555,590 14,282,433 51,915,246 8,473,899 18,949,923 9,732,92	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	44,577 16,407 20,265 4,833 1,900 727 444 33,887 19,227 11,354	3,271,272 280,705 938,874 551,108 420,202 375,389 704,992 3,232,634 755,246 1,257,062	5,215 790 2,316 1,032 604 283 191 38,503 17,545 16,539	13,740,716 109,583 1,038,302 1,417,167 2,188,928 2,100,587 6,886,149 41,912,529 6,104,883 15,400,365	10,201 2,363 5,062 1,509 696 334 236 7,353 4,277 2,292	9,070,823 60,618 620,636 696,970 721,230 804,510 6,166,859 5,504,440 1,081,129 1,760,264	49,819 19,106 22,224 5,207 2,045 770 467 54,020 30,666 18,538	29,804,946 1,007,406 3,881,733 3,321,166 3,756,611 3,555,590 14,282,433 51,915,246 8,473,899 18,949,923	

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Bulletin, Spring 2002, Publication 1136 (Revised 6-02).