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

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

Tax status and		estate tax		ax paid		efore credits		plicable credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,311	39,353,764	1,509	1,859,852	11,310	37,493,912	11,917	25,290,292
Under \$5 million	1,382	3,145,460	328	244,104	1,382	2,901,356	1,387	2,817,097
\$5 million under \$10 million	6,394	13,172,375	385	198,168	6,394	12,974,207	6,849	14,685,615
\$10 million under \$20 million	2,219	7,775,017	327	237,792	2,219	7,537,225	2,325	4,939,160
\$20 million under \$50 million	928	6,245,530	273	345,473	928	5,900,058	958	2,009,883
\$50 million or more	389	9,015,381	196	834,315	388	8,181,066	398	838,537
All Taxable Returns	4,918	29,053,926	1,061	1,586,123	4,918	27,467,802	4,918	10,313,986
Under \$5 million	665	1,831,468	171	124,291	665	1,707,176	665	1,353,523
\$5 million under \$10 million	2,298	6,893,728	271	155,566	2,298	6,738,162	2,298	4,801,327
\$10 million under \$20 million	1,150	6,020,420	243	203,527	1,150	5,816,893	1,150	2,455,843
\$20 million under \$50 million	540	5,529,080	222	301,771	540	5,227,309	540	1,140,321
\$50 million or more	266	8,779,230	154	800,968	266	7,978,263	266	562,971
All Nontaxable Returns	6,393	10,299,838	448	273,729	6,392	10,026,109	6,999	14,976,306
Under \$5 million	717	1,313,992	157	119,813	717	1,194,179	722	1,463,574
\$5 million under \$10 million	4,096	6,278,647	114	42,602	4,096	6,236,045	4,551	9,884,287
\$10 million under \$20 million	1,069	1,754,598	84	34,265	1,069	1,720,332	1,176	2,483,317
\$20 million under \$50 million	388	716,450	51	43,701	388	672,749	418	869,562
\$50 million or more	123	236,151	42	33,347	122	202,804	132	275,566
Tax status and	Net es	tate tax	Communit	v property	Total join	t property	Total lifetin	ne transfers
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
-								
All Returns	4,918	17,072,821	1,652	30,474,043	5,747	6,459,195	6,445	67,689,597
All Returns Under \$5 million	4,918 665	17,072,821 352,848	1,652 141	30,474,043 800,189	5,747 596	6,459,195 254,973	6,445 744	67,689,597 1,565,271
	1			1				. , ,
Under \$5 million	665	352,848	141	800,189	596	254,973	744	1,565,271
Under \$5 million \$5 million under \$10 million	665 2,298	352,848 1,928,559	141 988	800,189 10,515,637	596 3,340	254,973 2,647,494	744 3,482	1,565,271 15,380,533
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	665 2,298 1,150	352,848 1,928,559 3,337,364	141 988 327	800,189 10,515,637 6,263,490	596 3,340 1,140	254,973 2,647,494 1,583,273	744 3,482 1,324	1,565,271 15,380,533 11,283,622
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	665 2,298 1,150 540	352,848 1,928,559 3,337,364 4,061,333	141 988 327 139	800,189 10,515,637 6,263,490 5,394,722	596 3,340 1,140 475	254,973 2,647,494 1,583,273 1,308,063	744 3,482 1,324 600	1,565,271 15,380,533 11,283,622 11,177,394
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	665 2,298 1,150 540 266	352,848 1,928,559 3,337,364 4,061,333 7,392,716	141 988 327 139 57	800,189 10,515,637 6,263,490 5,394,722 7,500,005	596 3,340 1,140 475 197	254,973 2,647,494 1,583,273 1,308,063 665,392	744 3,482 1,324 600 294	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776
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	665 2,298 1,150 540 266 4,918	352,848 1,928,559 3,337,364 4,061,333 7,392,716	141 988 327 139 57	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782	596 3,340 1,140 475 197	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573	744 3,482 1,324 600 294	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969
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	665 2,298 1,150 540 266 4,918 665	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848	141 988 327 139 57 128 * 10	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268	596 3,340 1,140 475 197 1,491 196	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719	744 3,482 1,324 600 294 2,880 365	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182
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	665 2,298 1,150 540 266 4,918 665 2,298	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559	141 988 327 139 57 128 * 10	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422	596 3,340 1,140 475 197 1,491 196 643	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684	744 3,482 1,324 600 294 2,880 365 1,254	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621
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	665 2,298 1,150 540 266 4,918 665 2,298 1,150	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364	141 988 327 139 57 128 *10 28 43	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286	596 3,340 1,140 475 197 1,491 196 643 350	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525	744 3,482 1,324 600 294 2,880 365 1,254 693	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483
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	665 2,298 1,150 540 266 4,918 665 2,298 1,150 540	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333	141 988 327 139 57 128 * 10 28 43 29	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039	596 3,340 1,140 475 197 1,491 196 643 350 189	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053	744 3,482 1,324 600 294 2,880 365 1,254 693 355	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753
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 \$40 million	665 2,298 1,150 540 266 4,918 665 2,298 1,150 540 266	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716	141 988 327 139 57 128 * 10 28 43 29	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768	596 3,340 1,140 475 197 1,491 196 643 350 189 113	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592	744 3,482 1,324 600 294 2,880 365 1,254 693 355 213	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930
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 \$50 million or more All Nontaxable Returns Under \$5 million	665 2,298 1,150 540 266 4,918 665 2,298 1,150 540 266	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716	141 988 327 139 57 128 * 10 28 43 29 17	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768 27,220,260 764,921	596 3,340 1,140 475 197 1,491 196 643 350 189 113 4,255 400	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592 5,178,623 209,254	744 3,482 1,324 600 294 2,880 365 1,254 693 355 213 3,566 380	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930 28,479,627 806,089
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	665 2,298 1,150 540 266 4,918 665 2,298 1,150 540 266 0 0	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716 0 0 0	141 988 327 139 57 128 * 10 28 43 29 17 1,525 131 960	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768 27,220,260 764,921 10,291,215	596 3,340 1,140 475 197 1,491 196 643 350 189 113 4,255 400 2,697	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592 5,178,623 209,254 2,386,810	744 3,482 1,324 600 294 2,880 365 1,254 693 355 213 3,566 380 2,228	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930 28,479,627 806,089 9,513,912
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 or more	665 2,298 1,150 540 266 4,918 665 2,298 1,150 540 266 0 0	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716 0 0 0 0	141 988 327 139 57 128 * 10 28 43 29 17 1,525 131 960 284	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 *35,268 224,422 547,286 1,057,039 1,389,768 27,220,260 764,921 10,291,215 5,716,205	596 3,340 1,140 475 197 1,491 196 643 350 189 113 4,255 400 2,697 789	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592 5,178,623 209,254 2,386,810 1,321,748	744 3,482 1,324 600 294 2,880 365 1,254 693 355 213 3,566 380 2,228 632	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930 28,479,627 806,089 9,513,912 5,466,140
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	665 2,298 1,150 540 266 4,918 665 2,298 1,150 540 266 0 0	352,848 1,928,559 3,337,364 4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716 0 0 0	141 988 327 139 57 128 * 10 28 43 29 17 1,525 131 960	800,189 10,515,637 6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768 27,220,260 764,921 10,291,215	596 3,340 1,140 475 197 1,491 196 643 350 189 113 4,255 400 2,697	254,973 2,647,494 1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592 5,178,623 209,254 2,386,810	744 3,482 1,324 600 294 2,880 365 1,254 693 355 213 3,566 380 2,228	1,565,271 15,380,533 11,283,622 11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930 28,479,627 806,089 9,513,912

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

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2016.

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

n/a = not available for this year.

^[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 for deaths that occurred in 2015.

^{*}Revised November 2016

3-Feb-16

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

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

Tax status and	Tentative	estate tax	Gift ta	ax paid	Total tax be	efore credits	Allowable u	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,388	38,613,826	1,783	2,371,804	11,386	36,242,022	11,931	24,022,901
Under \$5 million	1,615	3,484,397	375	193,838	1,615	3,290,560	1,631	3,136,758
\$5 million under \$10 million	6,309	12,825,615	524	233,376	6,308	12,592,239	6,735	13,718,838
\$10 million under \$20 million	2,209	7,617,997	365	320,641	2,208	7,297,355	2,283	4,607,761
\$20 million under \$50 million	918	6,217,044	328	484,644	918	5,732,400	938	1,877,088
\$50 million or more	336	8,468,773	192	1,139,305	336	7,329,468	345	682,456
All Taxable Returns	5,158	28,849,250	1,237	2,080,628	5,158	26,768,623	5,158	10,321,392
Under \$5 million	796	2,047,454	215	85,096	796	1,962,358	796	1,551,931
\$5 million under \$10 million	2,429	7,071,211	336	186,920	2,429	6,884,291	2,429	4,858,556
\$10 million under \$20 million	1,132	5,871,323	273	281,549	1,132	5,589,774	1,132	2,307,421
\$20 million under \$50 million	578	5,646,970	264	449,206	578	5,197,764	578	1,158,828
\$50 million or more	223	8,212,293	149	1,077,857	223	7,134,436	223	444,656
All Nontaxable Returns	6,230	9,764,576	546	291,176	6,228	9,473,400	6,773	13,701,509
Under \$5 million	819	1,436,944	160	108,742	819	1,328,202	834	1,584,828
\$5 million under \$10 million	3,880	5,754,404	188	46,456	3,879	5,707,948	4,306	8,860,282
\$10 million under \$20 million	1,077	1,746,674	91	39,092	1,076	1,707,582	1,152	2,300,340
\$20 million under \$50 million	341	570,074	63	35,438	341	534,636	360	718,259
\$50 million or more	114	256,480	43	61,448	114	195,032	122	237,801
Tax status and	Net est	ate tax	Communit	y property	Total join	t property	Total lifetin	ne transfers
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Datamen	5,158	16,390,024	1,579	29,326,644	5,693	6,172,263	6,423	71,938,582
All Returns	796	408,884	172	1,021,453	668	336,839	837	1,843,258
Under \$5 million	2,429	2,021,626	921	9,935,291	3,270	2,496,855	3,402	14,686,378
\$5 million under \$10 million	1,132	3,261,539	349	6,628,102	1,128	1,455,668	1,314	11,402,098
\$10 million under \$20 million	578	4,022,406				1,433,000	1,517	11,402,030
\$20 million under \$50 million	3/0			1 261/6//	160	1 072 720	607	11 222 217
a su million or more	223	6,675,569	90 46	3,614,644 8,127,154	469 158	1,073,738 809,163	607 263	11,233,317 32,773,531
\$50 million or more		6,675,569	46	8,127,154	158	809,163	263	32,773,531
All Taxable Returns	5,158	6,675,569 16,390,024	46 162	8,127,154 4,453,259	158 1,518	809,163 1,191,333	263 3,039	32,773,531 40,689,898
	5,158 796	6,675,569 16,390,024 408,884	46 162 * 13	8,127,154 4,453,259 * 61,077	158 1,518 196	809,163 1,191,333 48,302	3,039 440	32,773,531 40,689,898 927,703
All Taxable Returns	5,158	6,675,569 16,390,024	46 162 * 13 57	8,127,154 4,453,259 * 61,077 328,211	158 1,518 196 654	809,163 1,191,333 48,302 238,711	263 3,039 440 1,332	32,773,531 40,689,898 927,703 6,026,399
All Taxable Returns Under \$5 million	5,158 796 2,429 1,132	6,675,569 16,390,024 408,884 2,021,626 3,261,539	46 162 * 13 57 57	8,127,154 4,453,259 * 61,077 328,211 663,208	1,518 1,518 196 654 380	809,163 1,191,333 48,302 238,711 240,201	263 3,039 440 1,332 685	32,773,531 40,689,898 927,703 6,026,399 5,854,439
All Taxable Returns Under \$5 million \$5 million under \$10 million	5,158 796 2,429	6,675,569 16,390,024 408,884 2,021,626	46 162 * 13 57	8,127,154 4,453,259 * 61,077 328,211	158 1,518 196 654	809,163 1,191,333 48,302 238,711	263 3,039 440 1,332	32,773,531 40,689,898 927,703 6,026,399
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	5,158 796 2,429 1,132	6,675,569 16,390,024 408,884 2,021,626 3,261,539	46 162 * 13 57 57	8,127,154 4,453,259 * 61,077 328,211 663,208	1,518 1,518 196 654 380	809,163 1,191,333 48,302 238,711 240,201	263 3,039 440 1,332 685	32,773,531 40,689,898 927,703 6,026,399 5,854,439
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	5,158 796 2,429 1,132 578	6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406	46 162 * 13 57 57 16	8,127,154 4,453,259 * 61,077 328,211 663,208 426,359	1, 518 1, 518 196 654 380 203	809,163 1,191,333 48,302 238,711 240,201 300,279	3,039 440 1,332 685 402	32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470
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	5,158 796 2,429 1,132 578 223	6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569	46 162 * 13 57 57 16 18	8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403	1,518 1,518 196 654 380 203 85	809,163 1,191,333 48,302 238,711 240,201 300,279 363,841	263 3,039 440 1,332 685 402 180	32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886
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	5,158 796 2,429 1,132 578 223	6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569	46 162 * 13 57 57 16 18	8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403 24,873,385	1,518 1,518 196 654 380 203 85	809,163 1,191,333 48,302 238,711 240,201 300,279 363,841 4,980,929	263 3,039 440 1,332 685 402 180 3,385	32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886 31,248,685
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	5,158 796 2,429 1,132 578 223	6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569	46 162 * 13 57 57 16 18 1,417 159	8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403 24,873,385 960,376	1,518 196 654 380 203 85 4,175	809,163 1,191,333 48,302 238,711 240,201 300,279 363,841 4,980,929 288,537	263 3,039 440 1,332 685 402 180 3,385 397	32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886 31,248,685 915,555
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	5,158 796 2,429 1,132 578 223 0 0	6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569 0 0	46 162 * 13 57 57 16 18 1,417 159 864	8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403 24,873,385 960,376 9,607,080	1,518 196 654 380 203 85 4,175 472 2,616	809,163 1,191,333	263 3,039 440 1,332 685 402 180 3,385 397 2,071	32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886 31,248,685 915,555 8,659,979

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

Source: IRS, Statistics of Income Division, October 2015.

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

n/a = not available for this year.

^[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.

20-Jan-15

Estate Tax Returns Filed in 2013 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample—money amounts are in thousands of dollars]

Tax status and	Tentative	estate tax	Gift ta	x paid	Total tax be	efore credits	Allowable u	inified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,240	29,987,932	1,580	1,584,142	10,238	28,404,161	10,568	18,627,97
Under \$5 million	1,039	1,748,783	241 510	106,479	1,038 5,980	1,642,674	1,053	1,662,71
\$5 million under \$10 million	5,980	10,706,225		161,279		10,544,946	6,206	11,081,97
\$10 million under \$20 million	2,092	6,587,556	380	262,990	2,092	6,324,566	2,158	3,833,21
\$20 million under \$50 million	836	5,146,732	301	376,599	836	4,770,133	854	1,518,95
\$50 million or more	294	5,798,636	149	676,795	293	5,121,841	297	531,10
All Taxable Returns	4,687	22,356,239	1,111	1,359,490	4,687	20,996,749	4,687	8,268,71
Under \$5 million	427	901,214	113	46,584	427	854,631	427	683,83
\$5 million under \$10 million	2,401	5,993,326	349	121,972	2,401	5,871,354	2,401	4,267,76
\$10 million under \$20 million	1,161	5,261,050	289	237,822	1,161	5,023,228	1,161	2,070,04
\$20 million under \$50 million	508	4,623,460	241	334,000	508	4,289,461	508	907,72
\$50 million or more	190	5,577,190	118	619,113	190	4,958,077	190	339,34
All Nontaxable Returns	5,554	7,631,693	469	224,652	5,552	7,407,411	5,881	10,359,25
Under \$5 million	612	847,568	128	59,895	611	788,043	626	978,87
\$5 million under \$10 million	3,579	4,712,899	160	39,307	3,579	4,673,592	3,805	6,814,21
\$10 million under \$20 million	931	1,326,507	90	25,168	931	1,301,338	997	1,763,17
\$20 million under \$50 million	328	523,272	60	42,599	328	480,673	346	611,23
\$50 million or more	104	221,446	30	57,682	103	163,764	107	191,75
Tax status and	Other ta	x credits	Net est	ate tax	Generation-	skipping tax	Communit	y property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	4,687	12,666,774	n/a	n/a	1,406	27,923,16
Under \$5 million	n/a	n/a	427	169,678	n/a	n/a	113	585,15
\$5 million under \$10 million	n/a	n/a	2,401	1,596,514	n/a	n/a	824	8,699,36
\$10 million under \$20 million	n/a	n/a	1,161	2.938.845	n/a	n/a	293	6,052,60
\$20 million under \$50 million	n/a	n/a	508	3,350,454	n/a	n/a	127	5,338,58
\$50 million or more			190	4,611,283			48	7,247,44
	n/a	n/a	4,687	12,666,774	n/a	n/a	132	4,376,90
All Taxable Returns Under \$5 million	n/a	n/a	427	169,678	n/a	n/a	* 3	* 13,23
\$5 million under \$10 million	n/a	n/a	2,401	1,596,514	n/a	n/a	35	297,41
\$10 million under \$20 million	n/a	n/a	1.161	2,938,845	n/a	n/a	42	620.82
\$20 million under \$50 million	n/a	n/a	508	3,350,454	n/a	n/a	33	1,378,47
\$50 million or more			190	4,611,283			19	2,066,96
		n/a	0	0			1 274	23,546,26
All Nontaxable Returns	n/a n/a	n/a n/a	0	0	n/a n/a	n/a n/a	1,274 110	
Under \$5 million		n/a n/a	0	0	n/a n/a	n/a n/a	790	571,92 8,401.95
\$5 million under \$10 million	n/a n/a	n/a n/a	0	0	n/a n/a	n/a n/a	790 251	., . ,
\$10 million under \$20 million	n/a	n/a	0	0	n/a	n/a	251 94	5,431,78
\$20 million under \$50 million			0	- 1				3,960,11
\$50 million or more Tax status and			0	0			29 Qualified	5,180,48 terminable
size of gross estate	Total mu	tual funds	Total joint	property	Total lifetin	ne transfers	-	property
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	5,188	5,555,033	5,927	53,038,402	n/a	n/a
Under \$5 million	n/a	n/a	403	208,300	573	1,284,872	n/a	n/a
\$5 million under \$10 million	n/a	n/a	3.153	2,124,898	3.296	14,164,098	n/a	n/a
\$10 million under \$20 million	n/a	n/a	1.070	1,480,173	1,251	10,611,772	n/a	n/a
\$20 million under \$50 million	n/a	n/a	408	941,045	573	11,049,778	n/a	n/a
\$50 million or more			155	800,618	234	15,927,882		
	2/0	n/a	1,493	1,192,785	2,879	29,829,069	n/a	
All Taxable Returns Under \$5 million	n/a n/a	n/a n/a	1, 4 93	1,192,785	2,879	29,829,069 481,319	n/a n/a	n/a n/a
	n/a	n/a	728	247,162	1,421	6,348,103	n/a	n/a
\$5 million under \$10 million	n/a	n/a	411	279,709	718	5,925,490	n/a	n/a
\$10 million under \$20 million	n/a	n/a	175	230,010	359	6,712,031	n/a	n/a
\$20 million under \$50 million \$50 million or more	11/4	11/ d	88	416,310	152	10,362,127	II/ d	n/a
			2.00-	4 000 040		00 000 000	_,	
All Nontaxable Returns	n/a	n/a	3,695	4,362,248	3,049	23,209,332	n/a	n/a
Under \$5 million	n/a	n/a	311	188,705	345	803,553	n/a	n/a
\$5 million under \$10 million	n/a	n/a	2,425	1,877,736	1,875	7,815,994	n/a	n/a
\$10 million under \$20 million	n/a	n/a	659	1,200,464	533	4,686,282	n/a	n/a
	1		233	711.035	214	4,337,747		ĺ
\$20 million under \$50 million \$50 million or more			66	384,308	82	5,565,756		

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.

n/a = not available for this year.

^[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.

18-Apr-14

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

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

Tax status and	Tentative	estate tax	Gift ta	x paid	Total tax be	efore credits	Allowable u	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	0.057	22 070 810	1,303	1 225 000	9,054	21 744 820	0.400	15 024 025
All Returns	9,057 951	23,070,810 1,383,263	227	1,325,980 156,285	9,054	21,744,830 1,226,978	9,408 985	15,834,935 1,325,690
Under \$5.0 million		l .						
\$5.0 million under \$10.0 million	5,560	9,496,154	444	183,382	5,559	9,312,772	5,804	9,991,615
\$10.0 million under \$20.0 million	1,674	4,710,258	306	187,243	1,673	4,523,015	1,723	2,971,409
\$20.0 million or more	872	7,481,136	325	799,070	871	6,682,065	896	1,546,220
All Taxable Returns	3,738	15,990,815	829	1,116,523	3,738	14,874,292	3,738	6,347,240
Under \$5.0 million	331	644,625	80	96,561	331	548,064	331	458,102
\$5.0 million under \$10.0 million	2,114	5,006,524	302	123,322	2,114	4,883,202	2,114	3,652,804
\$10.0 million under \$20.0 million	798	3,455,034	210	162,938	798	3,292,096	798	1,380,156
\$20.0 million or more	495	6,884,633	238	733,703	495	6,150,930	495	856,178
All Nontaxable Returns	5,319	7,079,995	474	209,566	5,316	6,870,538	5,670	9,487,695
Under \$5.0 million	619	738,638	147	59,724	619	678,914	654	867,589
\$5.0 million under \$10.0 million	3,446	4,489,630	142	60,169	3,445	4,429,570	3,690	6,338,811
\$10.0 million under \$20.0 million	877	1,255,225	96	24,306	876	1,230,919	925	1,591,252
	377	596,502	88	65,367	376	531,135	401	690,043
\$20.0 million or more		x credits		ate tax				
Tax status and	Number		Number			skipping tax	Number	y property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	3,738	8,497,115	n/a	n/a	1,207	23,517,179
Under \$5.0 million	n/a	n/a	331	88,722	n/a	n/a	120	704,324
\$5.0 million under \$10.0 million	n/a	n/a	2,114	1,225,243	n/a	n/a	696	7,089,631
\$10.0 million under \$20.0 million	n/a	n/a	798	1,906,212	n/a	n/a	262	5,294,784
\$20.0 million or more	n/a	n/a	495	5,276,939	n/a	n/a	129	10,428,440
All Taxable Returns	n/a	n/a	3,738	8,497,115	n/a	n/a	79	3,191,725
Under \$5.0 million	n/a	n/a	331	88,722	n/a	n/a	* 3	* 16,029
\$5.0 million under \$10.0 million	n/a	n/a	2,114	1,225,243	n/a	n/a	25	142,411
\$10.0 million under \$20.0 million	n/a	n/a	798	1,906,212	n/a	n/a	13	171,302
\$20.0 million or more	n/a	n/a	495	5,276,939	n/a	n/a	37	2,861,983
	- 1-	- 4-		0	- 4-	_,		20 225 452
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	1,129	20,325,453
Under \$5.0 million	n/a	n/a	-		n/a	n/a	117	688,294
\$5.0 million under \$10.0 million	n/a	n/a	0	0	n/a	n/a	671	6,947,220
\$10.0 million under \$20.0 million	n/a	n/a	0	0	n/a	n/a	249	5,123,483
\$20.0 million or more	n/a	n/a	0	0	n/a	n/a	92	7,566,457
Tax status and size of gross estate	Total mu	tual funds	Total join	t property	Total lifetin	ne transfers		terminable property
5120 01 91055 05tate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	4,730	4,923,807	5,018	53,088,998	n/a	n/a
	n/a	n/a	452	189,179	499	1,277,231	n/a	n/a
Under \$5.0 million	n/a	n/a	2,952	2,282,633	2,924	12,802,861	n/a	n/a
\$5.0 million under \$10.0 million								
\$10.0 million under \$20.0 million	n/a	n/a	866	1,158,636	993	8,291,711	n/a	n/a
\$20.0 million or more	n/a	n/a	459	1,293,358	601	30,717,195	n/a	n/a
All Taxable Returns	n/a	n/a	1,192	846,995	2,165	30,501,787	n/a	n/a
Under \$5.0 million	n/a	n/a	103	24,855	170	423,652	n/a	n/a
\$5.0 million under \$10.0 million	n/a	n/a	659	274,000	1,139	5,191,257	n/a	n/a
\$10.0 million under \$20.0 million	n/a	n/a	257	189,179	491	4,056,861	n/a	n/a
\$20.0 million or more	n/a	n/a	173	358,961	365	20,830,017	n/a	n/a
All Nontaxable Returns	n/a	n/a	3,538	4,076,811	2,853	22,587,211	n/a	n/a
Under \$5.0 million	n/a	n/a	349	164,325	329	853,579	n/a	n/a
\$5.0 million under \$10.0 million	n/a	n/a	2,294	2,008,633	1,785	7,611,604	n/a	n/a
\$10.0 million under \$10.0 million	n/a	n/a	609	969,457	502	4,234,850	n/a	n/a
	n/a	n/a	286	934,397	237	9,887,177	n/a	n/a
\$20.0 million or more NOTE: Detail may not add to total due t		11/4	206	334,33/	237	3,007,177	11/4	11/2

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.

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

// a = not available for this year.

[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 \$\$ 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.

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

18-Apr-14

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

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

Tax status and	Tentative			x paid		efore credits		nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All D	4,380	8,896,031	468	480,289	4,380	8,416,197	4,588	6,537,710
All Returns Under \$3.5 million	4,360 553	423,891	36	27,191	4,300 553	396,700	4,386 601	462,598
\$3.5 million under \$5.0 million	950	1,249,868	79	29,742	950	1,220,126	990	1,387,121
\$5.0 million under \$5.0 million	2,022	3,289,746	149	55,174	2,022	3,234,573	2,110	3,330,533
\$10.0 million under \$20.0 million	540	1,402,518	84	52,719	540	1,349,799	563	868,804
\$20.0 million or more	315	2,530,009	120	315,463	315	2,214,999	324	488,654
\$20.0 Hillion of Hore		,,				, , , , , , , , , , , , , , , , , , , ,		,
All Taxable Returns	1,480	5,538,855	258	334,046	1,480	5,204,810	1,480	2,091,62
Under \$3.5 million	174	167,766	7	3,653	174	164,113	174	127,91
\$3.5 million under \$5.0 million	278	485,247	36	9,595	278	475,652	278	384,47
\$5.0 million under \$10.0 million	654	1,618,106	83	36,423	654	1,581,683	654	1,008,79
\$10.0 million under \$20.0 million	218	1,007,455	57	44,917	218	962,538	218	334,96
\$20.0 million or more	156	2,260,281	75	239,458	156	2,020,823	156	235,48
All Nontaxable Returns	2,900	3,357,176	210	146,243	2,900	3,211,387	3,108	4,446,08
Under \$3.5 million	379	256,124	29	23,538	379	232,587	427	334,68
\$3.5 million under \$5.0 million	672	764,621	43	20,147	672	744,474	712	1,002,65
\$5.0 million under \$10.0 million	1,368	1,671,640	66	18,751	1,368	1,652,890	1,456	2,321,73
\$10.0 million under \$20.0 million	322	395,063	27	7,802	322	387,261	345	533,84
\$20.0 million or more	159	269,728	45	76,005	159	194,176	168	253,16
Tax status and	Other ta:	x credits	Net est	ate tax	Generation-	skipping tax	Communit	y property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	1,480	3,077,408	n/a	n/a	671	10,439,72
Under \$3.5 million	n/a n/a	n/a n/a	174 278	34,157 90,188	n/a n/a	n/a n/a	97 176	379,89 1.194.19
\$3.5 million under \$5.0 million	n/a n/a	n/a n/a	654	568,093	n/a n/a	n/a n/a	271	
\$5.0 million under \$10.0 million	n/a n/a	n/a n/a	218	618,683	n/a n/a	n/a n/a	88	2,857,79 1,754,81
\$10.0 million under \$20.0 million	n/a n/a	n/a n/a	156	1,766,286	n/a n/a	n/a n/a	39	
\$20.0 million or more	n/a	n/a	156	1,766,286	n/a	n/a	39	4,253,02
All Taxable Returns	n/a	n/a	1,480	3,077,408	n/a	n/a	39	589,03
Under \$3.5 million	n/a	n/a	174	34,157	n/a	n/a	5	1550
\$3.5 million under \$5.0 million	n/a	n/a	278	90,188	n/a	n/a	6	1703
\$5.0 million under \$10.0 million	n/a	n/a	654	568,093	n/a	n/a	15	77,94
\$10.0 million under \$20.0 million	n/a	n/a	218	618,683	n/a	n/a	8	93,94
\$20.0 million or more	n/a	n/a	156	1,766,286	n/a	n/a	5	384,59
All Nontaxable Returns	n/a	n/a		0	n/a	n/a	632	9,850,69
Under \$3.5 million	n/a	n/a	0	0	n/a	n/a	92	364,38
	n/a	n/a	ő	0	n/a	n/a	170	1,177,16
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	n/a	n/a	0	0	n/a	n/a	256	2,779,85
\$10.0 million under \$10.0 million	n/a	n/a	ő	0	n/a	n/a	80	1,660,86
\$20.0 million under \$20.0 million	n/a	n/a	Ö	0	n/a	n/a	34	3,868,42
Tax status and	17.0	100		, ,	100	10 0	-	terminable
size of gross estate	Total mut	ual funds	Total join	t property	Total lifetin	ne transfers		property
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,319	2,891,532	2,379	2,482,746	2,167	14,721,159	1,060	7,287,82
All Keturns Under \$3.5 million	368	121,497	270	99,920	212	332,077	91	59,04
	723	352,520	492	235,754	435	1,122,243	181	161,66
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1.559	1,197,086	1.156	885,908	1,016	4,110,419	484	1,021,69
\$10.0 million under \$10.0 million \$10.0 million under \$20.0 million	427	520,961	296	458,460	293	2,481,047	177	1,196,42
\$20.0 million under \$20.0 million	242	699,469	165	802,704	211	6,675,373	127	4,848,99
All Taxable Returns	1,114	1,205,457	483	448,041	760	6,496,367	94	1,176,73
Under \$3.5 million	115	40,541	48	16,281	49	69,091	d	
\$3.5 million under \$5.0 million	209	121,985	94	26,637	134	349,843	d	47.05
\$5.0 million under \$10.0 million	494	429,389	208	90,866	342	1,414,837	30	47,85
\$10.0 million under \$20.0 million	169 127	241,373 372,169	77 56	57,525 256,733	123 112	1,035,006 3,627,590	25 36	132,68 993,81
\$20.0 million or more	'4'	312,109	36	230,733	112	3,021,330	36	353,61
All Nontaxable Returns	2,205	1,686,076	1,896	2,034,706	1,407	8,224,792	966	6,111,09
Under \$3.5 million	253	80,956	222	83,640	163	262,986	d	
\$3.5 million under \$5.0 million	514	230,535	398	209,117	301	772,400	d	
	1,065	767,697	948	795,042	674	2,695,582	454	973,83
\$5.0 million under \$10.0 million								
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	258	279,589	219	400,936	170	1,446,041	152	1,063,74

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.

^{*} 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. However, the estate tax was repealed temporarily for 2010 before being reinstated with the passage of the Tax Relief, Unemployment Insurance Reauthorization and Do Creation Act in December 2010. The law, which was retractive 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.

Estate Tax Returns Filed in 2010 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and		estate tax		ax paid		efore credits		inified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	14,738 3,157	30,771,426 2.832,318	1,576 155	1,341,093 93,915	14,725 3,157	29,430,333 2,738,403	15,191 3,306	18,388,828 2,788,840
Under \$3.5 million	4,884	6,354,501	285	93,913	4,875	6,263,019	5,306	6,597,59
\$3.5 million under \$5.0 million	1						-,	
\$5.0 million under \$10.0 million	4,323	8,067,314	449 320	190,423	4,319	7,876,891	4,439	5,839,05
\$10.0 million under \$20.0 million	1,493 882	4,969,133 8,548,160	366	221,370 743,903	1,493 882	4,747,763 7,804,257	1,526 892	2,002,71 1,160,63
\$20.0 million or more	882	8,348,160	300	743,903	882	7,804,237	892	1,160,63
All Taxable Returns	6,711	22,666,380	1,093	1,079,639	6,711	21,586,741	6,711	8,288,11
Under \$3.5 million	1,325	1,527,327	102	27,380	1,325	1,499,947	1,325	1,228,29
\$3.5 million under \$5.0 million	1,912	3,276,885	163	57,137	1,912	3,219,748	1,912	2,479,00
\$5.0 million under \$10.0 million	2,106	5,643,397	327	159,650	2,106	5,483,747	2,106	2,783,18
\$10.0 million under \$20.0 million	825	4,167,217	232	186,261	825	3,980,956	825	1,090,48
\$20.0 million or more	543	8,051,554	269	649,211	543	7,402,343	543	707,15
All Nontaxable Returns	8,027	8,105,046	483	261,454	8,014	7,843,591	8,479	10,100,710
Under \$3.5 million	1,832	1,304,991	54	66,535	1,832	1,238,456	1,981	1,560,55
\$3.5 million under \$5.0 million	2,971	3,077,616	122	34,345	2,962	3,043,271	3,115	4,118,58
\$5.0 million under \$10.0 million	2,216	2,423,917	121	30,773	2,212	2,393,144	2,333	3,055,87
\$10.0 million under \$20.0 million	668	801,916	88	35,109	668	766,807	701	912,22
\$20.0 million or more	339	496,606	97	94,692	339	401,913	349	453,48
Tax status and	Other ta	x credits	Net es	tate tax	Generation-	skipping tax	Communi	ty property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	6,711	13,216,723	n/a	n/a	2,005	28,132,60
Under \$3.5 million	n/a	n/a	1,325	267,354	n/a	n/a	401	1,776,41
\$3.5 million under \$5.0 million	n/a	n/a	1,912	718,859	n/a	n/a	662	4,629,47
\$5.0 million under \$10.0 million	n/a	n/a	2,106	2,681,793	n/a	n/a	598	5,840,36
\$10.0 million under \$20.0 million	n/a	n/a	825	2,871,395	n/a	n/a	214	4,318,83
\$20.0 million or more	n/a	n/a	543	6,677,322	n/a	n/a	130	11,567,51
All Taxable Returns	n/a	n/a	6,711	13,216,723	n/a	n/a	150	2,278,59
Under \$3.5 million	n/a	n/a	1,325	267,354	n/a	n/a	* 9	* 51,88
\$3.5 million under \$5.0 million	n/a	n/a	1,912	718,859	n/a	n/a	* 23	* 178,89
\$5.0 million under \$10.0 million	n/a	n/a	2,106	2.681.793	n/a	n/a	48	258,18
\$10.0 million under \$20.0 million	n/a	n/a	825	2,871,395	n/a	n/a	40	363,71
\$20.0 million or more	n/a	n/a	543	6,677,322	n/a	n/a	30	1,425,90
	n/a	n/a			n/a	n/a	1.856	25,854,01
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	392	1,724,52
Under \$3.5 million			0	0	n/a n/a	n/a n/a	640	
\$3.5 million under \$5.0 million	n/a n/a	n/a n/a	0	0	n/a n/a		550	4,450,57
\$5.0 million under \$10.0 million			0	0		n/a	550 174	5,582,18
\$10.0 million under \$20.0 million	n/a	n/a	0	0	n/a	n/a	174	3,955,11
\$20.0 million or more Tax status and	n/a	n/a	0	0	n/a	n/a		10,141,61 terminable
size of gross estate	Total mu	tual funds	Total join	t property	Total lifetin	ne transfers		property
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,611	8,311,207	7,263	5,671,446	7,289	48,852,254	3,433	23,228,11
Under \$3.5 million	2,099	719,686	1,526	391,427	1,331	2,436,944	434	232,26
\$3.5 million under \$5.0 million	3,518	1,509,775	2,330	1.417.100	2.174	5,779,254	898	1,105,40
\$5.0 million under \$10.0 million	3,181	2,278,237	2,225	1,623,148	2,286	9,565,573	1,203	2,947,77
\$10.0 million under \$20.0 million	1,157	1,427,751	768	1,051,700	895	7,494,754	527	3,568,28
\$20.0 million or more	656	2,375,757	415	1,188,072	603	23,575,730	371	15,374,38
All Touchle Beturns	4,957	5,072,487	1,959	1,158,534	3,514	27,978,830	371	5,026,40
All Taxable Returns Under \$3.5 million	918	387,095	372	73,934	628	1,159,495	0	3,026,40
\$3.5 million under \$5.0 million	1,441	747,222	489	265,721	846	2,283,010	* 26	* 18,83
\$5.0 million under \$5.0 million \$5.0 million under \$10.0 million	1,548	1,303,400	648	189,278	1.121	4,913,752	124	252,60
	639	905,519	270	170,770	537	4,428,069	98	424,48
\$10.0 million under \$20.0 million \$20.0 million or more	411	1,729,251	181	458,830	382	15,194,505	123	4,330,48
	F 65.4	9 220 720	E 20.4	4 512 012		20 079 424	3.062	10 201 72
All Nontaxable Returns	5,654 1,181	3,238,720 332,591	5,304 1,154	4,512,913 317,493	3,775 702	20,873,424 1,277,449	3,062 434	18,201,70 232,26
Under \$3.5 million								
\$3.5 million under \$5.0 million	2,077 1.632	762,553	1,841	1,151,379	1,328	3,496,244	872 1.079	1,086,56
\$5.0 million under \$10.0 million	1,632	974,837 522,232	1,577 497	1,433,870 880,929	1,165 359	4,651,822 3,066,685	1,079	2,695,17
				1 000.929	. 339	2.000.005	429	3,143,79
\$10.0 million under \$20.0 million \$20.0 million or more	246	646,506	235	729,242	221	8,381,225	248	11,043,90

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.

n/a = not available for this year.

^[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 the filing threshold was lower.
Source: IRS, Statistics of Income Division, October 2011.

19-Dec-10

Estate Tax Returns Filed in 2009 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and	Tentativo	estate tax	Cife e	ax paid	Total tay by	efore credits	Allowable :	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Nullibei	Amount
All Returns	32,215	45,485,928	2,127	1,453,646	32,202	44,032,502	33,515	27,004,306
Under \$2.0 million	1,297	930,629	194	54,019	1,297	876,610	1,304	882,782
\$2.0 million under \$3.5 million	17,037	13,527,658	419	107,114	17,031	13,420,594	17,830	14,062,443
\$3.5 million under \$5.0 million	5,901	6,656,975	212	86,768	5,901	6,570,207	6,141	5,248,979
\$5.0 million under \$10.0 million	5,135	8,538,835	510	223,442	5,131	8,315,393	5,336	4,443,815
\$10.0 million under \$20.0 million	1,813	5,614,132	389	352,662	1,812	5,261,641	1,857	1,515,628
\$20.0 million or more	1,031	10,217,698	403	629,641	1,030	9,588,057	1,045	850,658
All Taxable Returns	14,713	33,797,852	1,473	1,281,012	14,713	32,516,840	14,713	11,773,419
Under \$2.0 million	555	479,605	45	19,844	555	459,762	555	388,507
\$2.0 million under \$3.5 million	6,999	7,158,747	288	93,731	6,999	7,065,016	6,999	5,438,982
\$3.5 million under \$5.0 million	2,862 2,644	4,548,191	151 370	76,224 190.158	2,862 2.644	4,471,967	2,862 2,644	2,403,190
\$5.0 million under \$10.0 million		6,724,257	370			6,534,100		2,185,336
\$10.0 million under \$20.0 million \$20.0 million or more	1,015 637	5,006,895 9,880,156	301	326,445 574,610	1,015 637	4,680,450 9,305,546	1,015 637	835,272 522,132
	17 500	11 000 070	655	170 000	17.400	44 545 663	10.000	15 220 207
All Nontaxable Returns	17,503 742	11,688,076 451.024	149	172,635 34,175	17,490 742	11,515,662 416,849	18,802 749	15,230,887 494,275
Under \$2.0 million	10,038	6,368,911	131	13,383	10,031	6,355,578	10,831	8,623,461
\$2.0 million under \$3.5 million	3,039	2,108,784	61	10,544	3,039	2,098,240	3,279	2,845,789
\$3.5 million under \$5.0 million	2,490	1,814,578	140	33.284	2,486	1.781.293	2,692	2,845,789
\$5.0 million under \$10.0 million	2,490 799	1,814,578	140	33,284 26,217	2,486 798	1,781,293 581,191	2,692 843	2,258,479 680,356
\$10.0 million under \$20.0 million	799		88		798	282,511	843 409	328,526
\$20.0 million or more Tax status and		337,542 x credits		55,031 ate tax		skipping tax	Communit	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	478	121,385	14,713	20,643,664	128	66,987	4,351	42,282,673
Under \$2.0 million	94	2,381	555	68,894	**	**	158	417,954
\$2.0 million under \$3.5 million	165	15,774	6,999	1,616,098	**	**	2,238	9,416,132
\$3.5 million under \$5.0 million	61	20,131	2.862	2.052.060	22	2,541	726	4,487,446
\$5.0 million under \$10.0 million	84	31,567	2,644	4,321,234	36	10,493	781	7,861,783
\$10.0 million under \$20.0 million	33	21,834	1,015	3,831,662	35	16,027	284	5,895,592
\$20.0 million or more	41	29,698	637	8,753,716	34	37,925	163	14,203,766
All Taxable Returns	441	99,757	14,713	20,643,664	d	l a	345	8,259,915
Under \$2.0 million	d	d	555	68,894	d	d	**	**
\$2.0 million under \$3.5 million	d	d	6,999	1,616,098	d	d	85	413,233
\$3.5 million under \$5.0 million	d	d	2,862	2,052,060	d	d	104	583,341
\$5.0 million under \$10.0 million	d	d	2,644	4,321,234	d	d	62	381,650
\$10.0 million under \$20.0 million	d	d	1,015	3,831,662	d	d	45	648,975
\$20.0 million or more	d	d	637	8,753,716	d	d	48	6,232,718
All Nontaxable Returns	37	21,627			d	d	4,006	34,022,758
Under \$2.0 million	d	d	0	0	d	d	**	**
\$2.0 million under \$3.5 million	d	d	0	0	d	d	2,311	9,420,854
\$3.5 million under \$5.0 million	d	d	0	0	d	d	622	3,904,105
\$5.0 million under \$10.0 million	d	d	0	0	d	d	719	7,480,134
\$10.0 million under \$20.0 million	d	d	0	0	d	d	239	5,246,618
\$20.0 million or more	d	d	0	0	d	d	115	7,971,048
Tax status and size of gross estate	Tatal and	tual funds	Takel inio	t property	Total lifetin		Qualified interest	
size or gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	23,911	14,991,799	16,626	9,913,634	15,220	70,623,809	7,219	31,722,335
Under \$2.0 million	839	208,904	469	79,189	583	487,891	114	41,870
\$2.0 million under \$3.5 million	12,427	4,513,708	8,793	2,919,680	7,481	13,357,271	2,987	2,049,285
\$3.5 million under \$5.0 million	4,545	2,460,058	3,356	1,983,622	2,760	7,747,086	1,409	2,094,961
\$5.0 million under \$10.0 million	3,881	2,801,851	2,633	2,028,730	2,619	12,035,459	1,636	5,260,172
\$10.0 million under \$20.0 million	1,433	1,874,385	889	1,351,868	1,090	9,737,191	652	5,054,659
\$20.0 million or more	786	3,132,893	485	1,550,545	687	27,258,910	421	17,221,388
All Taxable Returns	10,655	8,830,295	4,930	2,035,441	6,785	41,480,778	764	7,406,059
Under \$2.0 million	338	105,379	178	19,331	262	213,866	0	0
\$2.0 million under \$3.5 million	4,904	2,161,858	2,289	499,285	2,880	5,734,450	163	107,397
\$3.5 million under \$5.0 million	2,114	1,392,217	1,088	541,672	1,224	3,863,731	124	182,109
\$5.0 million under \$10.0 million	2,001	1,626,179	841	341,651	1,327	6,409,570	213	483,195
\$10.0 million under \$20.0 million	804	1,082,706	327	253,645	643	5,849,387	125	571,565
	494	2,461,957	207	379,856	449	19,409,774	138	6,061,793
\$20.0 million or more		1		7,878,193	8,435	29,143,030	6,455	24,316,276
	13,257	6,161,503	11,696					
All Nontaxable Returns	13,257 501	6,161,503 103,525	11,696 291	59,858	321	274,024	114	41,870
					321 4,601	274,024 7,622,821	114 2,824	41,870 1,941,888
All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	501	103,525 2,351,851	291	59,858				1,941,888
All Nontaxable Returns Under \$2.0 million	501 7,524	103,525	291 6,504	59,858 2,420,394	4,601	7,622,821	2,824	1,941,888 1,912,852
All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	501 7,524 2,431	103,525 2,351,851 1,067,841	291 6,504 2,269	59,858 2,420,394 1,441,949	4,601 1,536	7,622,821 3,883,355	2,824 1,285	

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.

^{*} 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 tapapyer data.

d = Data were deleted to prevent disclosure of individual tapapyer 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 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 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 the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed an 2009 for deaths that occurred prior to 2008, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed an 2009 for deaths that occurred prior to 2008, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed an 2009 for deaths that occurred prior to 2008, for which the filing threshold was \$2.0 million. which the filing threshold was lower.
Source: IRS, Statistics of Income Division, September 2010.

19-Dec-10

Estate Tax Returns Filed in 2008 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and	Tentative	estate tax	Gift +-	x paid	Total tay by	efore credits	Allowable :	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Size of gross estate	Number	Pariodite	Humber	Amount	Number	Amount	Number	Amount
All Returns	36,870	52,432,490	2,288	1,738,382	36,866	50,694,540	38,373	29,494,332
Under \$2.0 million	1,648	1,099,807	228	51,761	1,647	1,048,219	1,687	1,070,762
\$2.0 million under \$3.5 million	20,007	15,678,561	356	84,667	20,007	15,593,894	20,955	16,228,851
\$3.5 million under \$5.0 million	6,312 5,699	7,014,489	342 541	82,050	6,312	6,932,438	6,562	5,083,467
\$5.0 million under \$10.0 million	2,045	9,627,557 6,446,867	396	221,050 257,013	5,699 2,044	9,406,508 6,190,055	5,895 2,096	4,567,731 1,628,892
\$10.0 million under \$20.0 million	2,045 1,159	12,565,209	396 425	1,041,841	1,157	6,190,055 11,523,426	2,096 1,178	914,629
\$20.0 million or more	1,139	12,363,209	423	1,041,641	1,137	11,323,426	1,178	914,029
Ali Taxable Returns	17,172	39,824,639	1,700	1,497,066	17,172	38,327,573	17,172	13,224,921
Under \$2.0 million	720 8,368	561,150 8.590,210	145 243	21,761 59,501	720 8.368	539,389 8,530,709	720 8.368	464,329 6.480,280
\$2.0 million under \$3.5 million	3,158	4,963,875	243	72,537	3,158	4,891,338	3,158	2,446,412
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	3,001	7.743.618	436	198.511	3,138	7,545,107	3,001	2,333,276
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,179	5,821,830	309	230,465	1,179	5,591,364	1,179	919.695
\$20.0 million or more	746	12,143,956	338	914,290	746	11,229,665	746	580,931
All Nontaxable Returns	19,699	12,607,851	588	241.316	19,695	12,366,967	21,202	16,269,410
Under \$2.0 million	928	538,657	83	30,001	927	508.829	967	606,433
\$2.0 million under \$3.5 million	11,639	7,088,351	112	25,166	11,639	7,063,185	12,587	9,748,572
\$3.5 million under \$5.0 million	3,154	2,050,613	114	9,513	3,154	2,041,100	3,404	2,637,055
\$5.0 million under \$10.0 million	2,698	1,883,939	106	22,538	2,698	1,861,401	2,895	2,234,455
\$10.0 million under \$20.0 million	866	625,037	88	26,547	865	598,690	917	709,198
\$20.0 million or more	414	421,254	87	127,551	412	293,761	432	333,698
Tax status and	Other ta	x credits	Net est	ate tax	Generation-	skipping tax	Communit	y property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	586	272,946	17,172	24,869,626	197	104,081	5,024	41,018,417
Under \$2.0 million	142	3,875	720	71,576	** 58	** 2,057	** 2,816	** 12,178,006
\$2.0 million under \$3.5 million	203	24,956	8,368	2,034,599	**	**	**	**
\$3.5 million under \$5.0 million	52	5,706	3,158	2,440,187	28	2,726	1,021	6,729,943
\$5.0 million under \$10.0 million	106	52,862	3,001	5,178,334	37	9,622	772	8,051,003
\$10.0 million under \$20.0 million	46	30,886	1,179	4,646,275	25	12,086	280	5,795,815
\$20.0 million or more	36	154,662	746	10,498,655	49	77,589	135	8,263,650
All Taxable Returns	516	233,026	17,172	24,869,626	d	d	281	2,649,217
Under \$2.0 million	d	d	720	71,576	d	d	** 91	** 241,881
\$2.0 million under \$3.5 million	d	d	8,368	2,034,599	d	d	**	**
\$3.5 million under \$5.0 million	d	d	3,158	2,440,187	d	d	59	201,969 411,475
\$5.0 million under \$10.0 million	d d	d d	3,001 1,179	5,178,334 4,646,275	d d	d d	55 42	411,475 341,612
\$10.0 million under \$20.0 million \$20.0 million or more	d	d	746	10,498,655	d d	d	34	1,452,280
\$20.0 million or more				10,130,033				
All Nontaxable Returns	70	39,920	0	0	d	d	4,742	38,369,200
Under \$2.0 million	d	d	0	0	d	d	** 2,723	** 11,936,125
\$2.0 million under \$3.5 million	d	d	0	0	d	d	**	**
\$3.5 million under \$5.0 million	d	d	0	0	d	d	963	6,527,974
\$5.0 million under \$10.0 million	d d	d d	0	0	d d	d d	717 237	7,639,528
\$10.0 million under \$20.0 million \$20.0 million or more	d d	d d	0	0	d d	d d	102	5,454,203 6,811,370
Tax status and	-			·	_			terminable
size of gross estate		tual funds		t property		ne transfers		property
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,447	23,701,550	18,639	11,380,679	17,649	75,655,049	8,120	33,938,073
Under \$2.0 million	1,259	321,339	746	156,125	714	744,144	171	49,883
\$2.0 million under \$3.5 million	17,456	6,852,030	9,954	3,751,000	8,821	15,230,801	3,209	2,072,607
\$3.5 million under \$5.0 million	5,511	3,104,311	3,395	1,770,688	3,125	8,466,990	1,708	2,543,709
\$5.0 million under \$10.0 million	5,229	4,602,080	2,962	2,311,279	3,036	12,994,791	1,831	5,850,031
\$10.0 million under \$20.0 million \$20.0 million or more	1,897 1,095	3,093,947 5,727,843	1,008 574	1,379,719 2,011,869	1,175 778	10,133,694 28,084,629	715 485	5,634,110 17,787,734
\$20.0 million of more								
All Taxable Returns	14,759 573	14,230,337 187,973	5,184 201	2,434,137 52,734	8,300 316	45,087,122 344,963	674 0	7,701,344
\$2.0 million \$2.0 million under \$3.5 million	7.061	3,259,854	2.324	649.441	3.634	6,483,530	71	28.898
\$3.5 million under \$5.0 million	2,682	1,809,588	1,032	393,459	1,542	4,414,270	100	87,510
\$5.0 million under \$10.0 million	2,673	2,682,125	965	418,504	1,583	6,884,302	204	496,661
\$10.0 million under \$20.0 million	1,074	1,956,262	403	366,126	700	5,911,327	136	666,809
\$20.0 million or more	696	4,334,534	259	553,873	524	21,048,730	163	6,421,465
All Nontaxable Returns	17,688	9,471,213	13,455	8,946,542	9,349	30,567,927	7,446	26,236,729
	686	133,366	545	103,391	398	399,180	171	49,883
Under \$2.0 million					5,188	8,747,271	3,138	2,043,708
Under \$2.0 million \$2.0 million under \$3.5 million	10,395	3,592,176	7,630	3,101,559				
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	10,395 2,829	3,592,176 1,294,723	7,630 2,362	3,101,559 1,377,229	1,582	4,052,721	1,609	2,456,199
\$2.0 million under \$3.5 million								
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	2,829	1,294,723	2,362	1,377,229	1,582	4,052,721	1,609	2,456,199

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.

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

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[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 filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2007, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2007, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2007, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed an 2006 for deaths that occurred prior to 2007, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed an 2006 for deaths that occurred prior to 2007, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed an 2006 for deaths that occurred prior to 2007, for which the filing threshold was \$2.0 million. which filling thresholds may have been lower.

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

11-Nov-08

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

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

Tax status and		estate tax		ax paid		efore credits		ınified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	36,550	47,877,954	2,624	1,441,837	36,518	46,438,051	38,031	27,366,20
Under \$2.0 million	3,682	2,066,984	333	90,754	3,682	1,976,230	3,945	2,217,63
\$2.0 million under \$3.5 million	18,991	14,852,669	640	119,139	18,963	14,735,209	19,806	14,620,90
\$3.5 million under \$5.0 million	5,748	6,371,683	297	87,410	5,747	6,284,273	5,943	4,350,82
\$5.0 million under \$10.0 million	5,276	9,158,920	573	259,140	5,276	8,899,780	5,429	4,035,07
\$10.0 million under \$20.0 million	1,847	6,083,678	408	308,328	1,845	5,775,350	1,892	1,400,62
\$20.0 million or more	1,007	9,344,021	373	577,066	1,006	8,767,210	1,017	741,13
All Taxable Returns	17,416	36,514,632	1,906	1,215,628	17,416	35,299,003	17,416	12,685,27
Under \$2.0 million	1,409	984,937	152	25,984	1,409	958,953	1,409	818,03
\$2.0 million under \$3.5 million	8,483	8,708,206	429	84,088	8,483	8,624,117	8,483	6,249,38
\$3.5 million under \$5.0 million	2,860	4,605,384	234	78,333	2,860	4,527,051	2,860	2,135,64
\$5.0 million under \$10.0 million	2,906	7,609,032	477	230,772	2,906	7,378,260	2,906	2,180,60
\$10.0 million under \$20.0 million	1,104	5,565,622	321	285,125	1,104	5,280,497	1,104	824,67
\$20.0 million or more	654	9,041,450	294	511,325	654	8,530,125	654	476,92
All Nontaxable Returns	19,134	11,363,322	718	226,209	19,102	11,139,048	20,615	14,680,93
Under \$2.0 million	2,273	1,082,046	181	64,769	2,273	1,017,277	2,536	1,399,60
\$2.0 million under \$3.5 million	10,507	6,144,463	210	35,051	10,480	6,111,091	11,323	8,371,51
\$3.5 million under \$5.0 million	2.888	1,766,299	64	9.077	2.887	1,757,222	3,083	2,215,18
\$5.0 million under \$10.0 million	2,370	1,549,888	96	28,368	2,370	1,521,520	2,522	1,854,46
\$10.0 million under \$20.0 million	744	518,055	88	23,203	742	494,852	789	575,94
\$20.0 million or more	352	302,570	79	65,741	351	237,085	363	264,21
Tax status and size of gross estate	Other ta Number	x credits Amount	Net est Number	tate tax Amount	Generation- Number	skipping tax Amount	Number	ty property Amount
All Returns Under \$2.0 million	709	134,585 d	17,416 1,409	22,508,292 136,472	184	122,499	4,946 **	39,872,79
\$2.0 million under \$3.5 million	d	d	8,483	2,352,847	d	ď	**2,926	**11,851,52
\$3.5 million under \$5.0 million	d		2,860	2,371,313	d		893	
\$5.0 million under \$10.0 million		d	2,860			d	727	5,837,42 7,595,93
\$10.0 million under \$10.0 million	d d	d d	1,104	5,173,865 4,445,947	d d	d d	259	5,467,95
					_			
\$20.0 million or more	d	d	654	8,027,849	d	d	142	9,119,96
All Taxable Returns	622	105,435	17,416	22,508,292	d	d	347	3,677,23
Under \$2.0 million	d	d	1,409	136,472	d	d	**	
\$2.0 million under \$3.5 million	d	d	8,483	2,352,847	d	d	**108	**347,41
\$3.5 million under \$5.0 million	d	d	2,860	2,371,313	d	d	83	373,68
\$5.0 million under \$10.0 million	d	d	2,906	5,173,865	d	d	77	522,51
\$10.0 million under \$20.0 million	d	d	1,104	4,445,947	d	d	38	447,24
\$20.0 million or more	d	d	654	8,027,849	d	d	41	1,986,37
All Nontaxable Returns	87	29,151	_	_	a	d	4,599	36,195,56
Under \$2.0 million	d d	20,101 d			l ä	l ä	**	00,100,00
\$2.0 million under \$3.5 million	d	d			ď	ă	**2,817	**11,504,10
\$3.5 million under \$5.0 million	d	d			d	ď	810	5,463,74
\$5.0 million under \$10.0 million	d	d			d	ď	650	7,073,41
\$10.0 million under \$20.0 million	d	d			d	ď	221	
\$20.0 million or more	d	d			d d	ا م	101	5,020,70 7,133,59
Tax status and	-							terminable
size of gross estate		tual funds		t property	Total lifetin			property
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	31,718	20,042,142	18,210	9,575,636	17,121	67,789,223	7,810	30,831,00
Under \$2.0 million	3,020	710,818	1,664	401,836	1,485	1,604,596	471	205,42
\$2.0 million under \$3.5 million	16,187	6,212,873	9,374	3,274,712	8,241	14,672,595	3,146	2,207,15
\$3.5 million under \$5.0 million	5,148	2,819,169	3,036	1,453,879	2,876	7,923,402	1,588	2,522,11
\$5.0 million under \$10.0 million	4,738	4,006,994	2,759	2,093,169	2,782	12,155,953	1,548	5,088,6
\$10.0 million under \$20.0 million	1,690	2,454,099	903	1,094,931	1,075	9,607,005	651	5.158.6
\$20.0 million or more	934	3,838,190	473	1,257,109	663	21,825,672	407	15,648,9
All Taxable Returns	14,945	12,157,029	5,483	1,962,106	8,011	38,456,488	654	7,485,5
Under \$2.0 million	1,068	367,441	397	54,593	451	495,971		7,703,3
\$2.0 million under \$3.5 million	7,255	3,274,768	2,520	549,198	3,594	6,711,684	*102	*25,0
\$3.5 million under \$5.0 million	2,464	1,594,662	998	301,336	1,317	3,511,906	68	27,6
\$5.0 million under \$10.0 million	2,555	2,535,294	973	457,131	1,547	6,797,718	183	397,35
\$10.0 million under \$20.0 million								
\$10.0 million under \$20.0 million \$20.0 million or more	997 606	1,627,500 2,757,364	361 234	244,186 355,661	656 446	5,815,845 15,123,363	135 165	6,362,56
All Nontaxable Returns	16,772	7,885,112	12,727	7,613,530	9,110	29,332,735	7,157	23,345,4
Under \$2.0 million	1,952	343,376	1,267	347,243	1,034	1,108,625	471	205,4
\$2.0 million under \$3.5 million	8,932	2,938,105	6,854	2,725,514	4,646	7,960,911	3,044	2,182,1
\$3.5 million under \$5.0 million	2,684	1,224,507	2,037	1,152,543	1,558	4,411,496	1,519	2,494,4
\$5.0 million under \$10.0 million	2,183	1,471,699	1,787	1,636,037	1,236	5,358,235	1,365	4,691,3
		826,599	542	850,745	419	3,791,160	516	4,485,7
\$10.0 million under \$20.0 million \$20.0 million or more	693 328	1,080,826	240	901,448	217	6,702,309	242	9,286,3

^{\$2.0.0} million or more \$2.8 1,080,826 240 901,448 217 6,702,309 242
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.

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 2007, most returns were filed for deaths that occurred in 2005, 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 Source: IRS, Statistics of Income Division, October 2008.

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

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

size of gross estate	Tentative Number	estate tax Amount	Gift Number	tax Amount	Total tax be Number	efore credits Amount	Allowable u Number	nified credit Amount	State death t Number	ax credit [2] Amount
All Returns	46.976	50,274,393	2,406	1,447,084	46.956	48.828.095	49.041	27.424.139	3,274	261.535
Under \$1.5 million	46,976 1.925	895,350	2,406 236	1, 44 7,084 48,092	1,917	48,828,095 847.258	2,009	852.346	3,274	261,535 8.180
\$1.5 million under \$2.0 million	14,100	7,444,594	252	25.223	14.100	7,419,372	14.849	8.176.477	869	16.312
\$2.0 million under \$3.5 million	18,018	12,724,676	372	51,211	18,012	12,673,481	18,855	10,780,284	1,069	38,272
\$3.5 million under \$5.0 million	5,451	5,890,728	289	70,955	5,449	5,819,773	5,628	3,228,197	355	20,534
\$5.0 million under \$10.0 million	4,886	8,148,795	527	220,580	4,885	7,928,356	5,053	2,887,632	382	44,576
\$10.0 million under \$20.0 million \$20.0 million or more	1,672 924	5,293,448 9,876,802	378 352	269,991 761,033	1,668 924	5,024,086 9,115,769	1,708	969,709 529,494	155 116	39,663 93,999
\$20.0 million of more	324	9,070,002	332	761,033	324	9,113,769	939	329,494	116	33,333
II Taxable Returns	22,798	39,086,018	1,728	1,232,898	22,798	37,853,120	22,798	12,810,791	2,974	258,200
Under \$1.5 million	819	491,020	151	23,084	819	467,936	819	370,414	300	7,813
\$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	5,704 9,043	3,748,452 8.668.862	128 257	18,945 40,159	5,704 9,043	3,729,508 8,628,703	5,704 9.043	3,165,131	657 1,055	14,294 38,136
\$3.5 million under \$5.0 million	2,951	4,650,958	226	54,611	2,951	4,596,347	2,951	5,143,795 1,691,717	334	20,32
\$5.0 million under \$10.0 million	2,664	6,986,129	398	191,136	2,664	6,794,993	2,664	1,519,731	373	44,39
\$10.0 million under \$20.0 million	1,004	4,924,098	289	241,210	1,004	4,682,888	1,004	572,350	145	39,26
\$20.0 million or more	614	9,616,500	279	663,754	614	8,952,745	614	347,653	109	93,966
II Nontaxable Returns	24,178	11,188,375	678	214,186	24,158	10,974,975	26,243	14,613,348	300	3,33
Under \$1.5 million	1,106	404,330	85	25,008	1,098	379,322	1,190	481,932	*26	*36
\$1.5 million under \$2.0 million	8,396	3,696,142	124	6,278	8,396	3,689,864	9,146	5,011,347	212	2,01
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	8,975	4,055,814	115	11,052	8,969	4,044,778	9,812	5,636,489	*15	*13
\$5.0 million under \$5.0 million	2,500 2,223	1,239,770 1,162,666	63 129	16,344 29,445	2,498 2,222	1,223,426 1,133,363	2,677 2.390	1,536,479 1,367,901	*22 *9	*21 *17
\$10.0 million under \$20.0 million	668	369.350	89	28,781	664	341,198	704	397,359	10	39
\$20.0 million or more	310	260,302	73	97,278	310	163,024	324	181,841	*7	*3
Tax status and	Other ta		Net est			skipping tax		y property		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
di Returns	528	159,036	22,798	24,652,654	267	100,067	6,022	41,157,259		
Under \$1.5 million			819	89,709		· ·	191	391,427		
\$1.5 million under \$2.0 million	82	3,947	5,704	546,210	*28	*1,468	1,517	4,530,432		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	189 81	21,262	9,043 2,951	3,426,895	82 43	8,825	2,599 717	10,959,436		
\$5.0 million under \$5.0 million	112	17,010 35,762	2,664	2,867,297 5.201.526	36	5,867 9,698	687	4,769,239 7.448.303		
\$10.0 million under \$20.0 million	40	34,607	1,004	4,045,908	37	18,519	197	4,057,075		
\$20.0 million or more	24	46,448	614	8,475,110	39	55,689	114	9,001,347		
				l	_					
Il Taxable Returns Under \$1.5 million	493 d	131,474	22,798 819	24,652,654 89,709	d d	d d	403	3,739,163		
\$1.5 million under \$2.0 million	d	ď	5,704	546,210	d	ď	*62	*142,291		
\$2.0 million under \$3.5 million	d	d	9,043	3,426,895	d	ď	133	482,837		
\$3.5 million under \$5.0 million	d	d	2,951	2,867,297	d	d	68	254,881		
\$5.0 million under \$10.0 million	d	d	2,664	5,201,526	d	d	69	515,410		
\$10.0 million under \$20.0 million \$20.0 million or more	d d	d d	1,004 614	4,045,908 8,475,110	d d	d d	34 36	521,338 1,822,405		
\$20.0 million of more	u	u u	614	0,473,110	u	ı "	36	1,022,403		
II Nontaxable Returns	35	27,562	-	_	d	d	5,618	37,418,096		
Under \$1.5 million	d	d		-	d	d	191	391,427		
\$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	d d	d d	_	-	d d	d d	1,454 2.466	4,388,141 10,476,599		
\$3.5 million under \$5.0 million	d	ď			d	ď	649	4.514.358		
		l ā			d	ď	618	6,932,892		
\$5.0 million under \$10.0 million	d				d	d	163	3,535,737		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million		d			u					
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	d			-	d	d	78	7,178,942		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more Tax status and	d d d	d d	-	t property	d		Qualified t	terminable	•	
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	d	d d	-	t property Amount	d	d ne transfers Amount	Qualified t		•	
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more Tax status and size of gross estate	d d d Total mul Number	d d tual funds Amount	Total join Number	Amount	d Total lifetin Number	ne transfers Amount	Qualified interest Number	terminable property Amount	•	
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more Tax status and size of gross estate	d d d Total mut Number 41,623	d d tual funds Amount 22,133,858	Total join Number 23,352	Amount 11,000,136	Total lifetin Number 21,313	ne transfers Amount 70,301,032	Qualified interest Number 9,470	terminable property Amount 29,986,143	• -	
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more Tax status and size of gross estate	Total mut Number 41,623 1,607	d d tual funds Amount 22,133,858 282,249	Total join Number 23,352 706	Amount 11,000,136 144,095	Total lifetin Number 21,313 804	ne transfers Amount 70,301,032 637,492	Qualified interest Number 9,470 192	property Amount 29,986,143 67,595		
\$5.0 million under \$10.0 million \$10.0 million under \$2.0 million \$20.0 million or more Tax status and size of gross estate Il Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	d d d Total mut Number 41,623	d d tual funds Amount 22,133,858	Total join Number 23,352	Amount 11,000,136	Total lifetin Number 21,313	ne transfers Amount 70,301,032	Qualified interest Number 9,470	terminable property Amount 29,986,143		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more Tax status and size of gross estate Il Returns Under \$1.5 million \$1.5 million \$2.0 million under \$2.5 million \$2.0 million under \$3.5 million under \$3.5 million under \$3.5 million under \$3.0 million under \$3	d d d d d d d d d d d d d d d d d d d	d d tual funds Amount 22,133,858 282,249 3,226,574 6,008,592 2,583,865	Total join Number 23,352 706 6,606 9,426 2,816	Amount 11,000,136 144,095 1,711,198 3,479,192 1,517,891	d Total lifetin Number 21,313 804 5,692 7,898 2,652	70,301,032 637,492 6,794,959 13,779,905 6,780,711	Qualified interest Number 9,470 192 1,621 3,696 1,454	roperty Amount 29,986,143 67,595 605,949 2,946,450 2,413,501	• -	
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Estate Tax Returns Filed in 2005 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample—money amounts are in thousands of dollars]

		estate tax	Gift			efore credits		nified credit		tax credit [2]
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	42,772	44,645,124	2,341	1,508,508	42,743	43,175,522	45,070	22,616,975	20,156	1,861,784
Under \$1.5 million	5,203	1,923,190	265	67,078	5,203	1.856.112	5,590	1.988.968	2,169	40,815
\$1.5 million under \$2.0 million	13,218	6,885,862	295	44,982	13,202	6,846,572	13,955	7,319,253	5,342	110,769
\$2.0 million under \$3.5 million	14,011	10,019,155	421	88,927	14,007	9,935,746	14,842	7,768,171	6,947	254,078
\$3.5 million under \$5.0 million	4,255	4,615,096	268	120,821	4,248	4,521,719	4,445	2,318,398	2,215	147,427
\$5.0 million under \$10.0 million	4,008	7,004,999	458	218,168	4,007	6,787,083	4,122	2,135,678	2,197	291,783
\$10.0 million under \$20.0 million	1,331	4,418,588	343	195,167	1,329	4,223,421	1,358	701,177	802	257,948
\$20.0 million or more	746	9,778,234	292	773,365	746	9,004,869	760	385,331	483	758,964
All Taxable Returns	20,250	35,232,599	1,745	1,280,245	20,250	33,952,354	20,250	10,270,293	18,612	1,845,003
Under \$1.5 million	1,820	882,976	121	22,850	1,820	860,126	1,820	671,921	1,687	36,174
\$1.5 million under \$2.0 million	5,237	3,470,791	212	30,903	5,237	3,439,887	5,237	2,712,074	4,691	103,879
\$2.0 million under \$3.5 million	7,311	7,211,933	332	66,219	7,311	7,145,715	7,311	3,823,010	6,754	251,942
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	2,282 2,280	3,721,082 6,188,556	197 381	79,958 196,408	2,282 2,280	3,641,125 5,992,148	2,282 2,280	1,196,535 1,189,995	2,134 2,106	146,504 290,292
\$10.0 million under \$20.0 million	822	4.163.336	270	174,290	822	3,989,047	822	424,899	773	257,678
\$20.0 million or more	498	9,593,924	232	709,617	498	8,884,307	498	251,859	468	758,534
All Nontaxable Returns	22.522	9,412,525	596	228,263	22,492	9,223,169	24,820	12,346,682	1,544	16,780
Under \$1.5 million	3,383	1,040,214	144	44,228	3,383	995,986	3,770	1,317,048	482	4,641
\$1.5 million under \$2.0 million	7,981	3,415,071	82	14,079	7,965	3,406,684	8,718	4,607,179	651	6,890
\$2.0 million under \$3.5 million	6,700	2,807,222	88	22,708	6,696	2,790,031	7,531	3,945,161	194	2,136
\$3.5 million under \$5.0 million	1,972	894,013	71	40,863	1,966	880,595	2,163	1,121,863	81	923
\$5.0 million under \$10.0 million	1,728	816,443	77	21,760	1,727	794,935	1,841	945,683	92	1,491
\$10.0 million under \$20.0 million	509	255,252	73	20,877	507	234,375	536	276,277	29	270
\$20.0 million or more	248	184,310	59	63,748	248	120,562	261	133,472	15	430
Tax status and size of gross estate	Other ta Number	x credits Amount	Net est Number	ate tax Amount	Generation- Number	skipping tax Amount	Communit Number	y property Amount		
All Returns Under \$1.5 million	661 *54	194,276 *1.625	20,250 1,820	21,671,503 150,514	215	166,259	5,675	35,076,480 1,279,559		
\$1.5 million under \$2.0 million	125	10,038	5,237	617,196	**	**	1.656	4,965,665		
\$2.0 million under \$3.5 million	186	31,791	7,311	3,042,889	**70	**4,881	1,976	8,052,850		
\$3.5 million under \$5.0 million	100	16.849	2.282	2.283.190	*17	*2.533	623	3.868.798		
\$5.0 million under \$10.0 million	102	45,683	2,280	4,477,023	42	12,984	528	5,631,724		
\$10.0 million under \$20.0 million	51	32,345	822	3,275,972	34	10,294	159	3,556,391		
\$20.0 million or more	43	55,944	498	7,824,719	51	135,567	103	7,721,493		
All Taxable Returns	591	165,554	20,250	21,671,503	208	164,612	322	4,016,594		
Under \$1.5 million	**	**	1,820	150,514	d	d	*18	*40,588		
\$1.5 million under \$2.0 million	**143	**8,257	5,237	617,196	d	d	19	69,371		
\$2.0 million under \$3.5 million	168	27,873	7,311	3,042,889	d	d	108	319,683		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	d	d	2,282	2,283,190 4.477.023	d	d	61 57	156,564 382,674		
\$10.0 million under \$10.0 million	94 d	34,838	2,280 822	4,477,023 3,275,972	d d	d d	28	382,674 479,398		
\$20.0 million or more	d d	d d	498	7,824,719	d d	d d	31	2,568,316		
All Nontaxable Returns	70	00.700	_		7	1,647	5.353	31,059,886		
Under \$1.5 million	/·	28,722		_	ď	1,047 d	612	1,238,971		
\$1.5 million under \$2.0 million	**36	**3,406			ď	d	1,636	4,896,294		
\$2.0 million under \$3.5 million	*18	*3,918			d	d	1,869	7,733,168		
\$3.5 million under \$5.0 million	d	d			d	d	563	3,712,233		
\$5.0 million under \$10.0 million	*8	*10,845			d	d	471	5,249,050		
\$10.0 million under \$20.0 million	d	d	-		d	d	131	3,076,993		
\$20.0 million or more Tax status and	d	d		-	d	d	71 Qualified t	5,153,177	•	
size of gross estate	Total mu	tual funds	Total join	t property	Total lifetim	ne transfers	interest			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	30,863	13,345,674	21,847	9,250,969	19,138	62,168,872	8,000	25,273,312		
Under \$1.5 million	30,863 3,678	724,341	2,340	509,810	1,666	1,376,570	562	173,366		
Under \$1.5 million \$1.5 million under \$2.0 million	30,863 3,678 9,235	724,341 2,469,217	2,340 6,841	509,810 1,741,864	1,666 5,493	1,376,570 6,362,177	562 1,565	173,366 621,119		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	30,863 3,678 9,235 10,394	724,341 2,469,217 3,585,687	2,340 6,841 7,577	509,810 1,741,864 2,711,151	1,666 5,493 6,468	1,376,570 6,362,177 11,072,434	562 1,565 2,816	173,366 621,119 2,406,222		
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	30,863 3,678 9,235 10,394 3,133	724,341 2,469,217 3,585,687 1,660,945	2,340 6,841 7,577 2,128	509,810 1,741,864 2,711,151 1,237,063	1,666 5,493 6,468 2,075	1,376,570 6,362,177 11,072,434 5,609,704	562 1,565 2,816 1,083	173,366 621,119 2,406,222 2,019,902		
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	30,863 3,678 9,235 10,394 3,133 2,910	724,341 2,469,217 3,585,687 1,660,945 2,047,976	2,340 6,841 7,577 2,128 1,958	509,810 1,741,864 2,711,151 1,237,063 1,463,683	1,666 5,493 6,468 2,075 2,165	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066	562 1,565 2,816 1,083 1,216	173,366 621,119 2,406,222 2,019,902 4,348,403		
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	30,863 3,678 9,235 10,394 3,133	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316	2,340 6,841 7,577 2,128	509,810 1,741,864 2,711,151 1,237,063	1,666 5,493 6,468 2,075	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785	562 1,565 2,816 1,083	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583		
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 \$1.0 million \$10.0 million under \$20.0 million \$20.0 million or more	30,863 3,678 9,235 10,394 3,133 2,910 976 537	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193	2,340 6,841 7,577 2,128 1,958 640 361	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498	1,666 5,493 6,468 2,075 2,165 787 486	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136	562 1,565 2,816 1,083 1,216 445 315	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717		
Under \$1.5 million s.15.5 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 \$30.0 million \$10.0 million under \$20.0 million \$20.0 million or more	30,863 3,678 9,235 10,394 3,133 2,910 976 537	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193	2,340 6,841 7,577 2,128 1,958 640 361	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808	1,666 5,493 6,468 2,075 2,165 787 486	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630	562 1,565 2,816 1,083 1,216 445 315	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255		
Under \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million s3.5 million s3.5 million s5.0 million s5.0 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 s20.0 million s0.0 mill	30,863 3,678 9,235 10,394 3,133 2,910 976 537	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 277,848	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119	562 1,565 2,816 1,083 1,216 445 315 684 *16	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *6,169		
Under \$1.5 million s.15.5 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 \$30.0 million \$10.0 million under \$20.0 million \$20.0 million or more	30,863 3,678 9,235 10,394 3,133 2,910 976 537	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594 1,797	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615 1,974	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277	562 1,565 2,816 1,083 1,216 445 315	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *6,169 *15,657		
Under \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$10.0 million \$10.0 million or more \$2.00 million or more \$2.00 million \$1.5 million under \$1.5 million or more Under \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 277,848 1,050,416	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719 428,091	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119	562 1,565 2,816 1,083 1,216 445 315 684 *16 *40	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *6,169		
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 \$3.0 million under \$3.0 million \$10.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million \$3.5 million under \$1.0 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471 5,008 1,516	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594 1,797 2,403 716 733	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719 428,091 573,921 244,747 322,968	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615 1,974 3,239 1,137 1,246	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277 5,590,352 3,168,498 5,530,791	562 1,565 2,816 1,083 1,216 445 315 684 *16 *40 87 109 184	173,366 621,119 2,406,222 2,019,902 4,348,403 3,557,583 12,046,717 5,191,255 *6,169 *15,657 52,623 136,609 388,960		
Under \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million under \$3.5 million under \$3.5 million under \$5.0 million \$10.0 million under \$2.0.0 million \$2.00 million or more \$2.00 million or more \$2.00 million under \$3.5 million \$3.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.0 million under \$3.5 million \$3.0 million under \$3.0 million \$3.0 million under \$3.0 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471 5,008 1,516 1,563 582	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594 1,797 2,403 716 733 268	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719 428,091 573,921 244,747 322,968 213,926	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615 1,974 3,239 1,137 1,246 497	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315	562 1,565 2,816 1,083 1,216 445 315 684 *16 *40 87 109 184 116	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *6,169 *15,657 52,623 136,609 388,960 637,093		
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 \$3.0 million under \$3.0 million \$10.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million \$3.5 million under \$1.0 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471 5,008 1,516	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594 1,797 2,403 716 733	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719 428,091 573,921 244,747 322,968	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615 1,974 3,239 1,137 1,246	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277 5,590,352 3,168,498 5,530,791	562 1,565 2,816 1,083 1,216 445 315 684 *16 *40 87 109 184	173,366 621,119 2,406,222 2,019,902 4,348,403 3,557,583 12,046,717 5,191,255 *6,169 *15,657 52,623 136,609 388,960		
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 \$1.0 million \$10.0 million under \$2.0 million \$2.0 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 \$3.0 million \$3.0 million under \$3.0 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471 5,008 1,516 1,563 582 338	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,175,316 1,702,193 7,231,190 277,848 1,050,416 1,982,847 422,714 1,139,582 745,792 1,211,990	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594 1,797 2,403 716 733 268 199	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615 1,974 3,239 1,137 1,246 497 342	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277 5,590,352 3,168,492 3,168,492 1,143,315 15,287,277 25,600,243	562 1,565 2,816 1,083 1,216 445 315 684 *16 *40 87 109 184 116 133	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057		
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 \$3.0 million under \$1.0 million \$10.0 million under \$1.0 million \$10.0 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 \$3.0 million under \$3.0 million \$4.0 million under \$3.0 million \$4.0 million under \$3.0 million \$5.0 million under \$3.0 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471 5,008 1,516 1,563 582 338	724,341 2,459,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484 446,492	2,340 6,841 7,577 2,128 1,958 6,40 361 6,710 5,94 1,797 2,403 716 733 268 199	509,810 1,741,864 2,711,151 1,237,063 762,901 824,498 2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615 1,974 3,239 1,137 1,246 497 342 10,087 1,050	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 855,451	562 1,565 2,816 1,083 1,216 445 315 684 *40 *40 109 184 116 133 7,316 546	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 46,169 15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196		
Under \$1.5 million \$1.5 million \$2.0 million under \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million under \$3.5 million under \$3.0 million \$5.0 million under \$5.0 million \$5.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.5 million under \$2.0 million \$1.5 million under \$3.0 million \$3.5 million under \$3.0 million under \$3.0 million \$3.5 million under \$3.0 million unde	30,863 3,678 9,235 10,394 3,133 2,910 537 13,713 1,236 3,471 5,008 1,516 1,563 582 338	724,341 2,469,217 3,585,687 1,680,945 2,047,976 1,175,316 1,702,193 7,231,190 277,848 1,050,416 1,982,847 22,714 1,139,582 7,45,792 1,211,990 6,114,484 446,492 1,418,801	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594 1,797 2,403 268 199 15,137 1,747 5,044	\$09,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090	1,666 5,493 6,468 2,075 2,165 787 486 9,051 615 1,974 3,239 1,137 1,246 497 1,050 3,519	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 855,451 4,034,900	562 1,565 2,816 1,083 1,216 445 315 684 *16 *40 87 109 184 116 133 7,316 546 546	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196 605,462		
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 \$3.6 million under \$5.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million \$2.0 million or more All Taxable Returns \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$3.5 million \$3.5 million under \$3.5 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442 5,765 5,386	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 7,231,190 6,182,847 1,395,82 745,792 1,211,990 6,114,484 446,492 1,418,801 1,602,840	2,340 6,841 7,577 2,128 1,958 640 361 6,710 5,94 1,797 2,403 716 733 268 199 15,137 1,747 5,044 5,174	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 2,131,808 103,7719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090 1,313,773 2,137,230	1,666 5,493 6,468 2,075 2,165 7,87 486 9,051 1,374 3,239 1,137 1,246 497 342 10,087 1,050 3,519 3,528	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 36,568,630 36,558,630 31,119 2,227,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 85,5451 4,034,900	562 1,565 2,816 1,083 1,216 445 315 684 116 440 87 109 184 116 133 7,316 546 1,524 2,779	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *61169 *15,657 52,623 136,609 388,960 637,093 3,3954,144 20,082,057 167,196 605,462 2,353,600		
Under \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million under \$3.0 million \$5.0 million under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million under \$3.5 million under \$3.0 million \$3.5 million under \$1.5 million under \$1.5 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 m	30,863 3,678 9,235 10,394 3,133 2,910 537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442 5,765 5,386 1,617	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484 446,492 1,418,801 1,602,840 838,231	2,340 6,841 7,577 2,128 1,958 640 361 6,710 594 1,797 2,403 716 733 268 199 15,137 1,747 5,044 5,174	\$09,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 103,719 428,091 244,747 322,968 213,926 244,734 7,119,161 406,090 1,313,773 2,137,230 992,315	1,666 5,493 6,468 2,075 2,165 2,165 615 1,974 3,239 1,137 1,246 497 342 10,087 1,050 3,519 3,228 937	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 1,247,277 25,600,243 855,451 4,034,900 5,482,082 2,441,206	562 1,565 2,816 1,083 1,216 445 315 684 *16 *40 87 109 184 116 133 7,316 546 546 546 542 2,729 974	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196 605,462 2,353,600		
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 \$3.6 million under \$5.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million \$2.0 million or more All Taxable Returns \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$3.5 million \$3.5 million under \$3.5 million	30,863 3,678 9,235 10,394 3,133 2,910 976 537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442 5,765 5,386	724,341 2,469,217 3,585,687 1,660,945 2,047,976 1,155,316 1,702,193 7,231,190 7,231,190 6,182,847 1,395,82 745,792 1,211,990 6,114,484 446,492 1,418,801 1,602,840	2,340 6,841 7,577 2,128 1,958 640 361 6,710 5,94 1,797 2,403 716 733 268 199 15,137 1,747 5,044 5,174	509,810 1,741,864 2,711,151 1,237,063 1,463,683 762,901 824,498 2,131,808 2,131,808 103,7719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090 1,313,773 2,137,230	1,666 5,493 6,468 2,075 2,165 7,87 486 9,051 1,374 3,239 1,137 1,246 497 342 10,087 1,050 3,519 3,528	1,376,570 6,362,177 11,072,434 5,609,704 9,586,066 6,750,785 21,411,136 36,568,630 36,568,630 36,558,630 31,119 2,227,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 85,5451 4,034,900	562 1,565 2,816 1,083 1,216 445 315 684 116 440 87 109 184 116 133 7,316 546 1,524 2,779	173,366 621,119 2,406,222 2,019,902 4,348,403 3,657,583 12,046,717 5,191,255 *61169 *15,657 52,623 136,609 388,960 637,093 3,3954,144 20,082,057 167,196 605,462 2,353,600		

^{\$20.0} million or more 199 490,203 162 \$80,063 144 6,123,859 182 8,092,573

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 oblined 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 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 credit was available only for estates in which the decedent died prior to 2005.

Estate Tax Returns Filed in 2004 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample—money amounts are in thousands of dollars]

To all a soul			0.0		7.1.1			7. I	State deat	
Tax status and size of gross estate	Number	estate tax Amount	Gift Number	Amount	Number	efore credits Amount	Number	nified credit Amount	State deati	Amount
size or gross estate	Nullibel	Amount	Number	Amount	Number	Amount	Nullibei	Amount	Number	Amount
All Returns	62,201	46,802,932	2,698	1,508,952	62,164	45,301,833	65,039	23,230,526	34,026	3,178,663
Under \$1.0 million	2,170	849,735	353	113,487	2,169	743,075	2,321	692,916	1,183	13,733
\$1.0 million under \$1.5 million	24,001	8,387,500	278	28,580	24,001	8,358,920	25,141	8,620,362	12,211	258,833
\$1.5 million under \$2.0 million	12,968	6,133,885	219 432	33,730	12,962	6,100,682	13,586	5,070,126	7,321	247,990
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	13,235 4,060	8,855,211 4 182 918	432 285	122,826 93,307	13,212 4.060	8,732,385 4.089.611	13,936 4,198	5,164,056 1.553.082	7,488 2,243	432,291 254,754
\$5.0 million under \$10.0 million	3,748	6.450.335	505	259.998	3,746	6.190.337	3,806	1,388,793	2,243	500,871
\$10.0 million under \$20.0 million	1,292	4.373.233	314	223,605	1,290	4.149.628	1,315	474,706	827	462.541
\$20.0 million or more	726	7,570,116	312	633,419	724	6,937,195	736	266,486	524	1,007,650
All Taxable Returns	31,329	37,348,870	1,992	1,212,978	31,329	36,135,892	31,329	11,240,545	30,896	3,144,091
Under \$1.0 million \$1.0 million under \$1.5 million	1,053 10,269	465,075 4.504.159	255 133	18,718	1,053 10,269	446,356 4.481.450	1,053	331,251 3,525,037	961 10.090	11,966
\$1.5 million under \$2.0 million	7.057	4,304,139	133	22,709 25,925	7,057	4,481,450	10,269 7,057	2,525,037	7.017	236,334 244.607
\$2.0 million under \$3.5 million	7,290	6,999,697	321	95,027	7,290	6,904,670	7,290	2,714,673	7,218	428,936
\$3.5 million under \$5.0 million	2,165	3,554,990	226	81,801	2,165	3,473,188	2,165	802,037	2,154	253,642
\$5.0 million under \$10.0 million	2,166	5,897,589	410	236,574	2,166	5,661,014	2,166	788,160	2,150	499,348
\$10.0 million under \$20.0 million	808	4,186,183	248	194,329	808	3,991,854	808	292,353	799	461,754
\$20.0 million or more	520	7,400,467	266	537,894	520	6,862,573	520	188,924	507	1,007,506
All Nontaxable Returns	30,872	9,454,063	705	295,974	30.835	9,165,941	33,710	11,989,981	3,130	34,572
Under \$1.0 million	1,117	384,660	98	94,768	1,116	296,719	1,267	361,665	222	1,767
\$1.0 million under \$1.5 million	13,732	3,883,341	146	5,871	13,732	3,877,470	14,872	5,095,324	2,121	22,500
\$1.5 million under \$2.0 million	5,911	1,793,173	86	7,805	5,905	1,785,895	6,529	2,472,017	304	3,384
\$2.0 million under \$3.5 million	5,945	1,855,514	111	27,799	5,921	1,827,715	6,646	2,449,383	270	3,355
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,895 1,582	627,929 552,746	59 95	11,506 23,424	1,895 1,580	616,423 529,322	2,034 1.640	751,045 600,633	89 80	1,112 1,523
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,582	552,746 187,050	95 65	23,424 29,276	1,580 482	529,322 157,774	1,640	600,633 182,352	80 27	1,523 787
\$20.0 million or more	206	169,649	45	95,525	204	74,622	216	77,562	17	145
Tax status and	Other ta	x credits		ate tax		skipping tax	Communit	y property		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	730	164,624	31,329	21,611,904	329	115,295	7,393	37,921,140		
Under \$1.0 million	**	**	1,053	101,868			194	272,332		
\$1.0 million under \$1.5 million	**149	**2,535	10,269	718,899	**	**	2,476	5,364,446		
\$1.5 million under \$2.0 million	153	10,666	7,057	1,463,160	**59	**1,500	1,550	4,383,651		
\$2.0 million under \$3.5 million	167	25,413	7,290	3,740,913	83	6,429	1,804	7,403,728		
\$3.5 million under \$5.0 million	97	18,587	2,165	2,400,227	*13	*660	619	4,162,530		
\$5.0 million under \$10.0 million	94	32,155	2,166 808	4,350,019	71 43	21,364	496 174	5,302,619		
\$10.0 million under \$20.0 million \$20.0 million or more	35 34	13,323 61,943	520	3,224,425 5,612,394	43 59	19,439 65,904	80	3,421,942 7,609,894		
\$20.0 million of more		01,515	520	3,012,331		03,501		1,003,031		
All Taxable Returns	693	139,350	31,329	21,611,904	329	115,295	493	4,240,046		
Under \$1.0 million \$1.0 million under \$1.5 million	d d	d d	1,053 10,269	101,868 718.899	**	**	**53	**128,445		
\$1.5 million under \$2.0 million	ď	ď	7,057	1,463,160	**59	**1.500	77	107,801		
\$2.0 million under \$3.5 million	d	d	7,290	3,740,913	83	6,429	165	403,291		
\$3.5 million under \$5.0 million	d	d	2,165	2,400,227	*13	*660	56	318,607		
\$5.0 million under \$10.0 million	d	d	2,166	4,350,019	71	21,364	70	485,988		
\$10.0 million under \$20.0 million	d	d	808	3,224,425	43	19,439	41	448,644		
\$20.0 million or more	d	d	520	5,612,394	59	65,904	31	2,347,270		
All Nontaxable Returns Under \$1.0 million	37	25,274 d	_	_	-	=	6,900	33,681,094		
\$1.0 million under \$1.5 million	d	d	_	_	_	_	**2,617	**5,508,333		
\$1.5 million under \$2.0 million	d	d		-			1,473	4,275,849		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	d	d		-			1,639	7,000,437		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	d	d			-	-	562	3,843,923		
\$10.0 million under \$10.0 million	d d	d d		_			426 133	4,816,631 2,973,298		
\$20.0 million or more	ď	ď		-			49	5,262,624		
Tax status and										
size of gross estate								erminable		
	Number	tual funds Amount	Total join Number		Total lifetin	ne transfers	interest	property		
	Number	Amount	Number	Amount	Number	Amount	interest Number	property Amount	• •	
All Returns	Number 44,891	Amount 16,169,322	Number 31,213	Amount 11,589,737	Number 25,755	Amount 58,710,746	interest Number 10,895	Amount 27,472,448	• -	
Under \$1.0 million	Number 44,891 1,344	Amount 16,169,322 164,836	Number 31,213 984	Amount 11,589,737 163,029	Number 25,755 934	58,710,746 493,191	Number 10,895 232	Amount 27,472,448 48,755	•	
Under \$1.0 million \$1.0 million under \$1.5 million	Number 44,891 1,344 17,013	Amount 16,169,322 164,836 3,421,795	31,213 984 11,293	Amount 11,589,737 163,029 2,254,502	25,755 934 8,490	58,710,746 493,191 7,125,797	10,895 232 2,372	27,472,448 48,755 713,374		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	Number 44,891 1,344	Amount 16,169,322 164,836 3,421,795 2,525,031	Number 31,213 984	Amount 11,589,737 163,029 2,254,502 1,752,072	Number 25,755 934	58,710,746 493,191 7,125,797 6,030,412	Number 10,895 232	27,472,448 48,755 713,374 1,099,326	•	
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 44,891 1,344 17,013 9,499	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618	Number 31,213 984 11,293 6,751	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919	Number 25,755 934 8,490 5,196	58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969	10,895 232 2,372 2,137	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350		
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	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861	Number 31,213 984 11,293 6,751 7,130 2,156 1,894	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994	25,755 934 8,490 5,196 6,116 1,824 1,945	58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076	10,895 232 2,372 2,137 3,069 1,163 1,162	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739		
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	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994 911,294	25,755 934 8,490 5,196 6,116 1,824 1,945 753	58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443	10,895 232 2,372 2,137 3,069 1,163 1,162 453	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520		
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 \$0.0 million \$10.0 million under \$0.0 million \$20.0 million or more	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648 359	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994 911,294 1,496,578	25,755 934 8,490 5,196 6,116 1,824 1,945 753 497	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198	Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981		
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 \$1.0 million under \$2.0.0 million \$2.0.0 million or more All Taxable Returns	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546 21,463	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648 359	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994 911,294 1,496,578 3,271,838	Number 25,755 934 8,490 5,196 6,116 1,824 1,945 753 497	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198 34,893,279	10,895 232 2,372 2,137 3,069 1,163 1,162 453	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520		
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 \$3.0 million \$3.5 million under \$5.0 million \$5.0 million under \$2.0 million \$10.0 million under \$2.0 million \$4.0 million or more All Taxable Returns Under \$2.0 million	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546 21,463 587	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165 8,926,744 91,565	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648 359 10,489 304	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994 911,294 1,496,578 3,271,838 27,783	25,755 934 8,490 5,196 6,116 1,824 1,945 753 497	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198 34,893,279 248,789	Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981		
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 \$1.0 million under \$2.0.0 million \$2.0.0 million or more All Taxable Returns	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546 21,463	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648 359	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994 911,294 1,496,578 3,271,838	25,755 934 8,490 5,196 6,116 1,824 1,945 753 497	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198 34,893,279	Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308 1,013 ***	property Amount 27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981 6,339,831 **		
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 \$3.0 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Texable Roturns Under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.0 million \$2.0 million under \$3.0 million	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546 21,463 7,139 4,797 4,949	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165 8,226,744 1,5488 1,415,488 1,415,488 1,415,438	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648 359 10,489 304 3,193 2,462 2,540	11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994 911,294 1,496,578 3,271,838 27,783 566,534 543,064	Number 25,755 934 8,490 5,196 6,116 1,824 1,945 753 497 12,852 459 3,349 2,806 3,241	58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198 34,893,279 2,880,658 3,312,545 5,496,951	interest Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308 1,013 ****79 87 218	property Amount 27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981 6,339,831 ***10,373 39,308 168,550		
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 \$2.0 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million \$10.0 million under \$2.0 million \$20.0 million or more \$2.0 million or more \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.0 million \$2.0 million under \$3.0 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million	Number 44,891 1,344 17,013 9,459 9,672 3,069 2,783 965 546 21,463 \$87 7,139 4,797 4,949 1,493	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165 8,926,744 91,565 1,630,098 1,415,488 1,973,289 825,327	Number 31,213 984 11,293 6,751 7,130 2,156 648 359 10,489 304 3,193 2,462 2,540 751	Amount 11,589,737 11,589,737 163,029 12,254,502 1,752,072 2,427,350 1,183,919 1,400,994 1,496,578 3,271,839 27,783 566,534 543,064 637,040 253,854	Number 25,755 934 8,490 5,196 6,116 1,824 1,945 753 497 12,852 459 3,349 2,806 3,241 981	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 4,679,969 4,6770,443 15,357,198 34,893,279 248,789 2,980,658 3,312,545 5,496,951 2,572,283	interest Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308 1,013 *** **79 87 218	property Amount 27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981 6,339,831 ** **10,373 39,308 168,550 211,780		
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 \$3.0 million \$5.0 million under \$1.0.0 million \$1.0 million under \$1.0.0 million \$1.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$3.0 million \$3.0 million under \$3.0 million \$3.0 million under \$3.0 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million	Number 44,891 14,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546 21,463 587 7,139 4,797 4,949 1,493 1,543	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165 6,300,98 1,415,488 1,973,289 825,327	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648 359 10,489 3,04 3,193 2,462 2,540 751 740	Amount 11,589,737 163,029 2,254,502 1,752,072 2,427,350 1,183,919 1,400,994 911,294 1,496,578 3,271,838 27,783 566,534 543,064 637,040 253,854 361,445	Number 25,755 934 8,490 5,196 6,116 1,824 1,945 753 497 12,856 3,349 2,806 3,241 981 1,159	58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 4,679,969 4,679,969 2,87,076 6,470,443 15,357,198 34,893,279 248,789 2,980,658 3,312,545 5,496,951 2,572,283 4,988,841	interest Number 10,895 232 2,372 2,137 3,069 1,162 453 308 1,013 ***79 87 218 146 212	property Amount 27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981 6,339,831 *** **10,373 39,308 168,550 211,780 589,509		
Under \$1.0 million s1.5 million s1.5 million under \$1.5 million under \$2.0 million s2.0 million under \$2.0 million under \$2.0 million s2.0 million under \$3.5 million under \$3.5 million under \$3.0 million \$3.5 million under \$2.0 million s20.0 million or more \$2.0 million or more \$1.0 million or more \$1.0 million under \$2.0 million \$1.0 million under \$3.0 million \$3.0 million under \$3.5 million \$3.5 million under \$3.5 million under \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million under \$3.0 million under \$3.	Number 44,891 44,891 17,013 9,439 9,672 3,069 2,783 965 546 21,463 21,463 4,797 4,949 1,493 1,543 570	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,165 1,890,165 1,630,098 1,155,1630,098 1,415,488 1,973,289 825,327 1,137,321 679,040	Number 31,213 984 11,293 6,751 7,130 2,156 648 359 10,489 304 3,193 2,462 2,540 751 740 290	Amount 11,589,737 11,589,737 13,029 2,254,502 1,752,072 2,427,350 1,183,919 11,294 1,496,578 3,271,838 27,783 566,534 543,064 637,040 253,854 361,445 269,686	Number 25,755 934 8,490 5,196 6,116 1,824 1,945 753 497 12,852 459 3,349 9,349 981 1,159 495	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 4,679,969 4,397,076 6,470,443 15,357,198 34,893,279 248,789 2,980,658 3,312,545 5,496,951 2,572,283 4,988,841 4,128,680	interest Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308 1,013 *** **79 87 218 146 212 125	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981 6,339,831 ***10,373 39,308 168,550 211,780 589,509 804,256		
Under \$1.0 million s1.5 million s1.5 million under \$1.5 million under \$2.0 million s2.0 million under \$2.0 million under \$2.0 million s2.0 million under \$3.5 million under \$3.5 million under \$3.0 million \$10.0 million under \$2.0 million s2.0 million or more \$4.0 million or more \$4.0 million under \$2.0 million s2.0 million under \$3.0 million s1.5 million under \$3.0 million s2.0 million under \$3.5 million s2.0 million under \$3.5 million s2.0 million under \$3.5 million under \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million s5.0 million under \$3.0 million s5.0 million under \$3.0 million \$3.0 million or more	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546 21,463 21,463 4,797 4,949 1,493 1,543 570 386	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165 8,926,744 91,565 1,630,098 1,415,488 1,973,289 825,327 1,137,321 679,040 1,174,616	Number 31,213 984 11,293 6,751 7,130 2,156 1,894 648 359 10,489 304 3,193 2,462 2,540 751 740 290 209	Amount 11,589,797 163,029 2,254,502 2,752,072 2,427,350 1,183,919 1,490,994 1,496,578 3,271,838 27,783 566,534 543,064 637,040 253,854 361,445 269,686 612,432	Number 25,755 25,755 334 8,490 5,196 6,116 1,824 1,945 753 497 12,852 459 3,349 2,806 3,241 981 1,159 981 1,159 362	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198 34,893,279 298,769 2,980,658 3,312,545 5,496,951 2,572,283 4,988,841 11,164,532	interest Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308 1,013 ***79 87 218 146 212 125 146	27,472,448 27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,362,520 11,584,981 6,339,831 ** **10,373 39,308 168,550 211,780 589,509 804,256 4,516,054		
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 \$2.0 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million \$10.0 million under \$2.0 million \$2.0 million or more All Toxible Returne Under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million	Number 44,891 44,891 17,013 9,439 9,672 3,069 2,783 965 546 21,463 21,463 4,797 4,949 1,493 1,543 570	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165 8,926,744 91,565 4,630,098 1,415,488 1,973,289 825,327 1,137,321 679,040 1,174,616 7,242,578	Number 31,213 984 11,293 6,751 7,130 2,156 648 359 10,489 304 3,193 2,462 2,540 751 740 290	Amount 11,589,737 163,029 2,254,502 2,27,7350 1,183,919 1,400,994 911,294 911,294 911,294 366,578 3,271,838 27,783 366,534 543,064 637,040 253,854 361,445 269,686 612,432 8,317,899	Number 25,755 934 8,490 5,196 6,116 1,824 1,945 753 497 12,852 459 3,349 9,349 981 1,159 495	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198 34,893,279 248,789 248,789 2,980,658 3,312,545 5,496,951 2,572,283 4,988,841 4,128,680	interest Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308 1,013 *** **79 87 218 146 212 125	27,472,448 48,755 713,374 1,099,326 3,165,403 2,517,350 4,380,739 3,962,520 11,584,981 6,339,831 *** **10,373 3980,329 804,256 4,516,054 21,132,617 ***		
Under \$1.0 million \$1.5 million \$1.5 million under \$1.5 million under \$2.0 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 \$2.0 million \$3.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$3.0 million under \$3.0 million under \$3.0 million	Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 965 546 21,463 21,463 21,463 1,593 1,593 1,593 1,593 1,593 2,386 23,427	Amount 16,169,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,861 1,084,707 1,890,165 8,926,744 91,565 1,630,098 1,415,488 1,973,289 825,327 1,137,321 679,040 1,174,616	Number 31,213 984 11,293 6,751 7,130 2,156 2,186 648 359 10,489 304 3,193 2,462 2,540 751 740 290 209 20,725	Amount 11,589,797 163,029 2,254,502 2,752,072 2,427,350 1,183,919 1,490,994 1,496,578 3,271,838 27,783 566,534 543,064 637,040 253,854 361,445 269,686 612,432	Number 25,755 334 8,490 5,196 6,116 1,824 1,945 753 497 12,852 459 2,806 3,241 981 1,159 495 362	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 4,679,969 8,397,076 6,470,443 15,357,198 34,893,279 298,769 2,980,658 3,312,545 5,496,951 2,572,283 4,988,841 11,164,532	interest Number 10,895 232 2,372 2,137 3,069 1,163 1,162 453 308 1,013 ***79 87 218 146 212 125 146	property Amount 27,472,448 48,755 48,755 113,374 11,999,326 21,517,350 4,380,739 3,982,520 11,584,981 6,339,831 410,373 39,308 168,550 211,780 589,509 604,256 4,516,054 21,132,617 ***751,756		
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 under \$3.5 million under \$3.5 million under \$3.0 million \$5.0 million under \$1.0.0 million \$1.0 million under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million \$1.0 million or more All Horstackle Returns Under \$1.0 million \$1.0 million under \$3.0 million \$3.0 million under \$3.0 million under \$3.0 million \$3.0 million under \$3.0 million under \$3.0 million \$3.0 million under \$3.0 million under \$3.0 million under \$3.0 million \$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 44,891 1,344 17,013 9,499 9,672 3,669 2,763 5,675 5,67 7,139 4,797 4,949 1,493 1,543 5,70 3,866 23,427 23,427 9,873 4,702	Amount 16,169,322 164,836 3,421,795 1,580,618 1,580,618 1,084,707 1,084,707 1,084,707 1,154,818 1,973,289 825,327 1,137,321 679,040 1,174,616 7,242,578 7,3270 1,791,697	Number 31,213 984 11,293 98,4 11,293 6,751 7,130 6,184 6,88 359 304 3,193 2,462 2,540 751 740 290 20,725 20,725 8,100 4,289	Amount 11,589,737 163,029 2,254,502 2,272,072 2,427,350 91,294 1,496,578 3,271,838 2,7,783 3,271,838 2,7,783 3,271,838 2,7,783 3,271,838 2,7,783 3,271,838 2,7,839 1,21,242 4,31,044 543,044 637,040 253,854 543,040 253,854 269,686 612,432 8,317,899 135,246 1,687,968	Number 25,755 934 8,490 5,196 6,116 1,824 1,825 459 2,806 3,241 981 1,159 495 362 12,903 12,903 12,903	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,659 8,367,056 6,470,443 15,57,198 34,878,279 248,789 2,980,658 3,312,545 5,496,951 2,572,283 4,128,680 11,164,532 23,817,467 244,402 4,145,139 2,717,867	Interest Number 10,895 2,232 2,337 3,069 1,163 1,162 453 308 1,013 ***	property / Amount		
Under \$1.0 million s1.5 million s1.5 million under \$1.5 million under \$2.0 million s2.0 million under \$2.0 million under \$2.0 million s3.5 million under \$3.5 million s5.0 million under \$3.0 million s5.0 million under \$2.0 million s20.0 million or more s20.0 million or more s20.0 million under \$2.0 million s1.5 million under \$3.5 million s1.5 million under \$3.5 million s2.0 million under \$3.5 million s2.0 million under \$3.5 million s2.0 million under \$3.0 million under \$3.0 million s5.0 million under \$3.0 million under \$3.0 million s5.0 million under \$3.0 million under \$3.0 million s2.0 million under \$3.0 million u	Number 44,881 1,344 1,344 1,344 1,349 1,499 2,783 965 546 21,463 7,199 4,949 1,493 1,543 570 386 23,427 2,787 4,702 4,702 4,702 4,704	Amount 16,169,322 164,836 3.421,795 2,525,031 3.604,309 1.587,618 1.890,861 1.084,707 1.890,164 3.1565 1.310,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,589 1.315,389 1.	Number 31,213 984 11,293 6,7/51 7,130 2,1/56 1,894 648 359 10,489 3,04 3,04 3,04 3,04 3,04 3,04 3,04 3,04	Amount 11,589,737 163,029 2,554,502 1,752,072 2,427,350 1,183,319 1,400,994 1,495,578 3,271,833 5,371,839 1,571,839	Number 25,755 934 8,490 5,196 6,116 1,824 1,945 7533 497 12,852 3,249 3,249 3,249 3,249 1,1,159 362 12,903 475 5,1,141 2,991 2,875	Amount 58,710,746 493,191 7,125,91	interest. Number 10,885 232 2,372 3,069 1163 308 11,013 453 10,009 11,013 11,014 11,015 11,01	rooperty / Amount		
Under \$1.0 million s1.5 million s1.5 million under \$1.5 million under \$1.5 million s2.0 million under \$3.5 million under \$3.5 million under \$3.5 million s2.0 million under \$3.0 million s1.0 million under \$3.0 million s2.0 million or more All Tacable Returne Under \$1.0 million s1.5 million s1.0 million under \$2.0 million s1.5 million under \$2.0 million s1.5 million under \$3.5 million under \$3.5 million under \$3.0 million s1.0 million under \$2.0 million s1.0 million under \$2.0 million s1.0 million or more All Hontaxable Returne Under \$1.0 million s1.0 million s1.0 million under \$3.0 million unde	Number 44,891 1,344 17,013 9,499 9,672 3,079 3,079 3,079 3,079 4,797 4,949 1,493 1,493 1,493 1,493 1,493 4,797 4,949 4,494 4,797 4,949 1,493 1,	Amount 16,169,322 164,836 3.421,795 2.525,031 3.604,308 11,1597,0	Namber 31,213 984 11,293 6,751 7,130 12,155 1,894 648 359 304 31,93 2,462 2,540 751 7400 200 20,725 68,100 8,100 4,289 4,590 1,405	Amount 11,589,721 163,029 163,029 2,254,502 1,752,072 2,447,359 1,400,391 1,400,391 2,77,83 5,77,83 5,77,83 5,77,83 6,364 6,36,364 6,364 6,364 6,364 6,364 6,364 6,364 6,37,690 1,209,030 1,209,030 1,209,030 1,209,030	Number 25,755 934 8,490 5,196 6,116 1,894 1,984 753 497 497 2,806 3,241 981 1,159 459 3,249 2,806 3,241 9,81 1,159 459 3,249 2,806 3,241 9,81 1,159 459 3,249 2,806 3,241 9,81 1,159 459 459 452 469 47 489 481 481 481 481 481 481 481 481 481 481	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,559 8,470,443 15,357,186 3,312,445 2,980,658 3,312,445 4,126,458 2,381,467 4,126,458 2,381,467 4,126,458 2,171,367 4,659,708 2,171,367 4,659,708 2,107,686	Interest. Number 10,085 23,23,23,23,23,23,23,23,23,23,23,24,23,23,24,24,23,23,24,24,24,24,24,24,24,24,24,24,24,24,24,	77.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448		
Under \$1.0 million s1.5 million s1.5 million under \$1.5 million under \$1.5 million s1.5 million under \$2.0 million s2.0 million under \$2.0 million under \$3.5 million s3.5 million under \$3.5 million under \$3.0 million s10.0 million under \$2.0 million s20.0 million or more s20.0 million or more s1.0 million under \$2.0 million s1.5 million under \$3.5 million under \$3.5 million under \$3.5 million s1.5 million under \$3.5 million under \$3.0 million s5.0 million under \$3.0 million s5.0 million under \$3.0 million s2.0 million under \$3.0 million s2.0 million under \$3.0 million \$3.5 million under \$3.0 million s2.0 million under \$3.5 million under \$3.0 million under \$3.5 million under \$3.0 million u	Number 4,891 1,344 1,703 3,672 9,672 9,672 9,672 9,672 1,463 9,783 9,783 9,783 9,783 9,783 9,783 9,783 9,783 9,783 9,783 9,783 9,783 1,543 5,70 3,867 2,873 9,773	Amount 16,169,322 164,838,3421,754 164,838,3421,754 164,838,3421,754 164,707 1,890,165 1,990,4707 1,890,165 1,973,289 1,973,2	Number 31,213 9,843 11,223 9,673 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,730 7,740 7,	Amount 11,589,729 163,029 163,029 2,254,502 2,254,502 2,153,502 2,153,503 1,752,002 2,153,519 1,400,594 1,102,94 1,405,578 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,783 3,271,838 27,933 39,009 30,009 30,00	Number 25,755 9343 8,490 8,190 8,190 8,190 1,190	Amount 58,710,746 493,191 7,125,913 10,156,659 10,156,659 10,156,659 10,156,659 13,970,76 6,470,443 15,357,198 34,893,279 2484,789 34,983,279 2484,789 34,128,489 11,164,532 23,817,467 4,128,689 11,164,532 23,817,467 4,128,689 11,177,667 4,659,708 2,107,686 2,107,686	Interest Number 10,895 13,232 232 2372 2372 2137 3,069 11,162 4353 3069 11,162 453 25 12 12 12 12 12 12 12 12 12 12 12 12 12	property / Amount		
Under \$1.0 million s1.5 million s1.5 million under \$1.5 million under \$1.5 million s1.5 million under \$2.0 million s2.0 million under \$3.5 million under \$3.5 million s3.5 million under \$3.5 million s1.0 million under \$3.0 million s2.0 million or more \$3.0 million or more \$3.0 million under \$2.0 million s1.0 million under \$3.0 million s1.5 million under \$3.0 million \$1.5 million under \$3.0 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million \$3.5 million under \$3.0 million under \$3.0 million \$3.0 million or more	Number 44,891 1,344 1,7013 9,672 9,672 9,672 9,672 9,672 1,463 587 7,1337 4,979 1,143 1,5	Amount 16,169,322 164,836 3.421,795 2.525,031 3.604,308 11,1597,0	Namber 31,213 984 11,293 6,751 7,130 12,155 1,894 648 359 304 31,93 2,462 2,540 751 7400 200 20,725 68,100 8,100 4,289 4,590 1,405	Amount 11,589,721 163,029 163,029 2,254,502 1,752,072 2,447,359 1,400,391 1,400,391 2,77,83 5,77,83 5,77,83 5,77,83 6,364 6,36,364 6,364 6,364 6,364 6,364 6,364 6,364 6,37,690 1,209,030 1,209,030 1,209,030 1,209,030	Number 25,755 934 8,490 5,196 6,116 1,894 1,984 753 497 497 2,806 3,241 981 1,159 459 3,249 2,806 3,241 9,81 1,159 459 3,249 2,806 3,241 9,81 1,159 459 3,249 2,806 3,241 9,81 1,159 459 459 452 469 47 489 481 481 481 481 481 481 481 481 481 481	Amount 58,710,746 493,191 7,125,797 6,030,412 10,156,559 8,470,443 15,357,186 3,312,445 2,980,658 3,312,445 4,126,458 2,381,467 4,126,458 2,381,467 4,126,458 2,171,367 4,659,708 2,171,367 4,659,708 2,107,686	Interest. Number 10,085 23,23,23,23,23,23,23,23,23,23,23,24,23,23,24,24,23,23,24,24,24,24,24,24,24,24,24,24,24,24,24,	77.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448 74.72.72.448		
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 \$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 \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.0 million \$3.0 million under \$3.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million \$3.0 million under \$3.0 million	Number 4,931 1,344 1133 19,499 9,499 9,655 546 21,463 21,463 1,543 5,763 7,77 4,949 1,493 1,543 5,706 23,427 7,57 9,673 4,702 4,702 4,702 4,702 4,702 1,576	Amount 16,169,322 164,336 164,336 2,555,031 3,504,309 1,587,618 1,890,861 1,084,707 1,890,165 1,630,098 1,415,488 1,973,289 825,327 1,137,321 679,040 1,174,616 7,244,578 7,3270 1,791,697 1,109,543 1,631,019 762,291 1,735,691 1,631,019 762,291 1,735,691 1,735,691 1,735,691 1,735,691 1,735,691 1,735,691	Number 31,218 904 11,329 10,751 10,751 10,751 10,489 10,489 10,489 20,725 680 8,100 4,289 4,599 1,405 1,118 1,150 1,150	Amount 11,589,77 163,029 2,254,502 2,254,502 2,427,350 1,183,319 1,400,394 11,294 1,495,578 3,271,838 277,838 277,837 27,837 27,837 27,838 27,838 27,838 27,838 27,838 27,838 27,838 27,838 27,938 28,137,939 33,5246 1,887,968 1,209,008 1,209,008 1,209,008 1,209,008 1,209,008 1,209,008 1,209,008 1,209,008 1,209,088 1,209,088 1,209,088 884,147	Number 2,752 8,933 8,930 8,930 8,930 8,930 8,930 8,196 8,118 1,945 753 497 12,952 498 11,193 495 3,349 2,806 3,241 9,811 1,193 475 5,141 2,311 2,875 5,141 786 786	Amount 58,710,746 493,131 76,730,412 10,156,659 4,679,969 4,679,969 4,679,969 4,679,6470,443 15,357,198 2,980,658 3,312,545 2,480,259 2,172,2831 11,164,532 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831 2,172,2831	Interest Number 10,895 22,23 22,27 22,27 23,27 24,137 24,116,27 24	property / Amount 27.472,448 48,673,474 48,673,474 48,673,474 48,673,474 48,673,474 48,673,474 48,673,474 48,673,474 48,673,481		

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.

de Data were deleted to prevent disclosure or 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. Escause 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: (85, Satistates of income Division, October 2007.

Estate Tax Returns Filed in 2003 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample-money amounts are in thousands of dollars]

Tax status and	Tentative	estate tax	Gift	tax	Total tax be	efore credits	Allowable u	nified credit	State deat	n tax credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	69,678	47,511,021	2,923	1,570,298	69,607	45,942,905	73,128	23,246,689	36,842	4,745,610
Under \$1.0 million	6,712	1,722,852	355	39,257	6,695	1,683,595	7,086	1,721,903	3,149	54,933
\$1.0 million under \$1.5 million	28,273	9,667,737	452	38,116	28,246	9,630,225	29,703	9,711,227	13,828	413,323
\$1.5 million under \$2.0 million	12,595	5,655,890	187	50,212	12,593	5,606,197	13,327	4,339,979	6,937	353,241
\$2.0 million under \$3.5 million	12,497	8,068,596	427	117,142	12,477	7,952,473	13,136	4,294,596	7,067	610,045
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	4,001 3.619	4,114,925 6.365.822	279 568	87,153 237,941	3,999 3,619	4,027,771 6,127,881	4,130 3.732	1,339,032 1,198,508	2,268 2,229	396,365 767,754
\$10.0 million under \$20.0 million	1,268	4,288,259	331	288,559	1,267	3,999,740	1,293	414,171	849	655,731
\$20.0 million or more	712	7,626,941	323	711,918	711	6,915,022	720	227,271	513	1,494,218
All Taxable Returns	33,302	37,710,132	2,257	1,439,635	33,302	36,270,497	33,302	10,670,823	32,718	4,675,526
Under \$1.0 million	2,676	887.265	2,237	18.344	2,676	868.921	2,676	675,480	2,556	49,459
\$1.0 million under \$1.5 million	11,457	5,058,352	318	26,227	11,457	5,032,125	11,457	3,706,549	11,243	376,142
\$1.5 million under \$2.0 million	6,764	4,114,623	132	48,811	6,764	4,065,813	6,764	2,230,557	6,669	348,631
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	6,716 2,202	6,472,451 3,577,303	348	105,042 71.689	6,716	6,367,409 3,505,614	6,716 2,202	2,212,979	6,608 2,183	601,520
\$5.0 million under \$5.0 million	2,202	3,577,303 5.924.078	191 456	71,689 218.471	2,202 2,157	3,505,614 5,705,607	2,202	717,236 700.831	2,183 2,144	394,569 759,447
\$10.0 million under \$20.0 million	824	4.146.547	275	274,843	824	3,871,704	824	267,041	817	654.588
\$20.0 million or more	504	7,529,513	276	676,210	504	6,853,303	504	160,151	499	1,491,170
All Nontaxable Returns	36.376	9.800.889	667	130,663	36.305	9,672,408	39.826	12,575,865	4,124	70,084
Under \$1.0 million	4,036	835,587	*95	*20,913	4,019	814,674	4,410	1,046,424	593	5,474
\$1.0 million under \$1.5 million	16,816	4,609,385	134	11,889	16,789	4,598,100	18,246	6,004,678	2,585	37,181
\$1.5 million under \$2.0 million	5,831	1,541,266	*56	*1,402	5,828	1,540,385	6,563	2,109,423	268	4,609
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	5,780 1,799	1,596,145 537.622	80 88	12,100 15.465	5,760 1.797	1,585,064 522,157	6,419 1,927	2,081,617 621,797	459 85	8,525 1,796
\$5.0 million under \$10.0 million	1,462	441.744	111	19,470	1,462	422,274	1,575	497.677	86	8,307
\$10.0 million under \$20.0 million	444	141,712	56	13,716	443	128,036	469	147,130	32	1,143
\$20.0 million or more	207 Other to	97,428	47 Not or	35,709	206 Congration	61,719	215 Communit	67,120	14	3,048
Tax status and size of gross estate	Number	x credits Amount	Net est Number	ate tax Amount	Number	skipping tax Amount	Number	y property Amount		
									-	
All Returns Under \$1.0 million	852 44	173,772 1.308	33,302 2,676	20,793,749 143,408	341	115,487	8,881 957	38,803,137 1,401,528		
\$1.0 million under \$1.5 million	131	12,841	11,457	945,542	**	**	3,305	6,808,593		
\$1.5 million under \$2.0 million	180	15,260	6,764	1,472,794	**75	**1,618	1,735	4,728,997		
\$2.0 million under \$3.5 million	265	44,156	6,716	3,515,722	*53	*7,084	1,602	6,501,790		
\$3.5 million under \$5.0 million	88	22,946	2,202	2,371,558	50	4,263	588	4,056,075		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	86 33	32,506 18,451	2,157 824	4,222,161 2,943,694	68 37	14,632 9.488	448 163	4,728,796 3,208,788		
\$20.0 million or more	25	26,303	504	5,178,869	58	78,402	82	7,368,570		
All Taxable Returns	745	146,851	33,302	20,793,749	341	115,487	563	4,172,147		
Under \$1.0 million	**	**	2,676	143,408		-	**	**		
\$1.0 million under \$1.5 million	**107	**4,686	11,457	945,542	**	**	**132	**158,020		
\$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	175 246	14,224 37,940	6,764 6,716	1,472,794 3,515,722	**75 *53	**1,618 *7,084	115 130	211,062 315,610		
\$3.5 million under \$5.0 million	240	37,540	2,202	2,371,558	50	4.263	42	110,708		
\$5.0 million under \$10.0 million	**	**	2,157	4,222,161	68	14,632	69	479,296		
\$10.0 million under \$20.0 million	**	**	824	2,943,694	37	9,488	44	742,764		
\$20.0 million or more	**217	**90,001	504	5,178,869	58	78,402	30	2,154,688		
All Nontaxable Returns	107	26,921	-	-	-	-	8,318	34,630,990		
Under \$1.0 million \$1.0 million under \$1.5 million	**69	**9,463	-	-	-	-	**4.129	**8,052,102		
\$1.5 million under \$2.0 million	*5	*1,036					1,620	4,517,935		
\$2.0 million under \$3.5 million	*18	*6,216	-			-	1,472	6,186,180		
\$3.5 million under \$5.0 million	**	**	-	-		-	546	3,945,367		
\$5.0 million under \$10.0 million	**	**	-	-		-	379	4,249,500		
\$10.0 million under \$20.0 million \$20.0 million or more	**15	**10,206			-		119 52	2,466,024 5,213,882		
Tax status and								terminable	=	
size of gross estate	Total mut	tual funds	Total join	t property	Total lifetin	ne transfers	interest	property	_	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns			l							
Linday \$1.0 million	49,984	16,661,865	36,010	11,299,442	28,283	61,915,123	12,381	30,780,782		
Under \$1.0 million	4,525	674,154	2,959	470,544	2,219	1,300,997	726	139,726		
Under \$1.0 million \$1.0 million under \$1.5 million		674,154 4,148,409	2,959 14,508	470,544 2,593,668	28,283 2,219 10,141 5,130	1,300,997 8,811,863 6,306,238	726 3,104	139,726 907,282		
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	4,525 20,123 9,116 9,198	674,154 4,148,409 2,366,005 3,341,755	2,959 14,508 6,949 6,755	470,544 2,593,668 1,856,459 2,238,489	2,219 10,141 5,130 5,633	1,300,997 8,811,863 6,306,238 9,785,416	726 3,104 2,499 3,055	139,726 907,282 1,451,364 3,307,987		
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	4,525 20,123 9,116 9,198 2,923	674,154 4,148,409 2,366,005 3,341,755 1,545,924	2,959 14,508 6,949 6,755 1,996	470,544 2,593,668 1,856,459 2,238,489 1,116,213	2,219 10,141 5,130 5,633 1,993	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762	726 3,104 2,499 3,055 1,140	139,726 907,282 1,451,364 3,307,987 2,471,252		
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	4,525 20,123 9,116 9,198 2,923 2,621	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322	2,959 14,508 6,949 6,755 1,996 1,841	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937	2,219 10,141 5,130 5,633 1,993 1,942	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039	726 3,104 2,499 3,055 1,140 1,104	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517		
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	4,525 20,123 9,116 9,198 2,923	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729	2,959 14,508 6,949 6,755 1,996	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263	2,219 10,141 5,130 5,633 1,993 1,942 755	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118	726 3,104 2,499 3,055 1,140 1,104 463	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101		
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 order \$20.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569	2,959 14,508 6,949 6,755 1,996 1,841 638 364	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868	2,219 10,141 5,130 5,633 1,993 1,942 755 469	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690	726 3,104 2,499 3,055 1,140 1,104 463 291	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554		
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 \$3.0 million under \$5.0 million \$3.0 million under \$5.0 million \$10.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762	2,219 10,141 5,130 5,633 1,993 1,942 755 469	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083	726 3,104 2,499 3,055 1,140 1,104 463 291	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554		
Under \$1.0 million \$1.5 million under \$1.5 million \$1.5 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 \$3.0 million under \$10.0 million \$10.0 million under \$2.0.0 million \$2.0.0 million or more All Toxoble Returns Under \$1.0 million \$1.0 million under \$1.5 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 **	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 **		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$1.00 million \$1.00 million under \$2.00 million \$2.00 million or more Al Tacoble Returna Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681 2,684	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,487,134	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 **	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ** **24,000 27,368		
Under \$1.0 million \$1.5 million under \$1.5 million \$1.5 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 \$3.0 million under \$10.0 million \$10.0 million under \$2.0.0 million \$2.0.0 million or more All Toxable 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 \$2.0 million under \$3.5 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681 2,684 2,820	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,487,134 5,032,377	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ** **24,000 27,368 240,819		
Under \$1.0 million \$1.5 million under \$1.5 million \$1.5 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 \$3.0 million under \$10.0 million \$10.0 million under \$2.0.0 million \$2.0.0 million or more All Toxable 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 \$3.0 million \$3.5 million under \$3.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 6666 717	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 352,118	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681 2,684 2,820 1,108	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,487,134 5,032,377 3,206,403 5,049,171	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ** **24,000 27,368 240,819 174,468 569,255		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 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 \$3.5 million under \$3.0 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 \$3.5 million \$2.0 million under \$3.5 million \$2.0 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 \$1.0 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,443,566 798,306 1,145,623 698,938	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 666 717 301	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 482,695 556,52 3249,295 352,118 214,788	2,219 10,141 5,130 5,633 1,993 1,942 755 755 812 3,661 2,684 2,820 1,108 1,196 512	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,487,134 5,004,9171 3,206,403 5,049,171	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193 161	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***24,000 27,368 240,819 174,468 569,255		
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 \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$1.0 million \$1.0 million under \$2.0 million \$2.00 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 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 \$3.0 million \$3.0 million under \$3.0 million \$1.0 million under \$3.0 million \$3.0 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596 353	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306 1,145,623 698,938 1,162,472	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 7700 3,954 2,229 2,244 666 717 301 211	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 352,118 391,860	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,661 2,684 2,820 1,108 1,196 512 352	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193 161 134	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 **24,000 27,368 240,819 174,468 569,255 1,021,462 8,313,051		
Under \$1.0 million \$1.5 million \$1.5 million under \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million under \$3.5 million \$3.5 million under \$1.0.5 million under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million under \$2.0 million \$1.5 million under \$2.0 million under \$3.5 million \$1.5 million under \$3.5 million under \$3.0 million under \$3.0 million under \$3.0 million \$1.0 million under \$3.0 mi	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,476 353	674.154 4.148.409 2.366.005 3.341.755 1.545.924 1.913.322 1.059,729 1.572.569 9.080,663 275,789 1.860.818 1.295.150 1.843.566 798.306 1.145.623 698.938 1.162.472	2,959 14,508 6,949 6,755 1,996 1,841 658 364 11,023 700 3,954 2,229 2,244 6666 717 301 211 24,967	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 352,118 214,788 391,860 8,298,581	2,219 10,141 5,130 5,633 1,993 1,942 7755 469 13,165 812 3,681 2,684 2,820 1,108 1,196 512 352	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193 161	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***24,000 27,368 240,819 174,468 569,255		
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 \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$3.0 million \$1.0 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million \$2.0 million under \$2.0 million \$3.0 million under \$3.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596 353 27,405	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306 1,145,623 698,938 1,162,472 7,581,203 398,338	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 666 717 301 211 24,967	470,544 2,593,668 1,856,459 1,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 352,118 391,860 8,298,581 389,782	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,185 812 3,681 2,684 2,820 1,108 1,196 512 352	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 841,915	726 3,104 2,499 3,055 1,140 1,104 483 291 1,056 ** **85 77 301 104 193 161 134 11,325 ***	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***********************************		
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 \$2.0 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 \$1.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$3.0 million under \$3.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,650 1,476 1,449 596 353 27,405 2,773 12,285 4,661	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,009,729 9,080,663 9,080,663 1,522,569 1,660,618 1,293,160 1,643,623 1,643,623 1,644,72 7,581,203 388,364 2,287,591	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 2,922 2,424 666 667 717 211 24,987 2,229 10,554 4,720	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 352,118 391,860 8,298,561 389,782 1,920,846 1,373,764	2,219 10,141 5,130 5,633 1,993 1,992 1,992 13,165 8112 3,681 2,684 2,820 1,108 1,196 512 352 15,117 1,407 6,460 2,4446	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 841,915 5,382,315 5,2819,103	726 3,104 2,499 3,055 1,140 1,104 483 291 1,056 ** **85 77 301 104 193 161 134 11,325 ** **3,745 2,422	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***********************************		
Under \$1.0 million \$1.5 million \$1.5 million under \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million under \$3.5 million \$3.5 million under \$1.0 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 \$1.0 million under \$2.0 million under \$2.0 million under \$2.0 million \$1.0 million under \$3.5 million u	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 596 353 27,405 2,773 12,285 4,661	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306 1,145,623 698,938 1,162,472 7,581,203 398,364 2,287,591 1,070,855 1,498,189	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 666 717 301 211 24,987 2,259 10,554 4,720 4,511	470,544 2,593,668 1,856,459 2,238,489 1,116,213 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 352,118 214,788 391,860 8,298,581 389,782 1,920,846 1,373,764	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681 2,684 2,820 1,108 512 352 15,117 1,407 6,460 2,446 2,2813	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 841,915 2,819,103 4,753,039	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193 161 134 11,325 ** **3,745 2,422 2,754	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***24,000 27,368 240,819 174,468 569,255 1,021,462 8,313,051 20,410,361 ***1,023,008 1,423,996 3,067,169		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 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 \$10.0 million under \$2.0 million \$2.0 million under \$1.5 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$1.0 million under \$2.0 million \$3.1 million under \$2.0 million \$3.1 million under \$2.0 million \$3.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,656 1,449 596 535 27,405 27,773 12,285 4,661 4,537	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 9,080,663 275,769 9,080,663 1,522,569 1,680,618 1,295,150 1,643,656 1,145,623 1,643,656	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 666 717 301 211 24,987 2,259 10,554 4,720 4,511 1,330	470,544 2,593,668 1,856,459 2,238,489 1,116,213 3,432,937 731,263 859,868 3,000,861 80,762 482,695 555,22 482,695 559,25 399,25 399,25 391,860 8,288,581 391,860 8,288,581 391,860	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,684 2,869 1,196 512 352 1,1197 1,407 6,460 2,446 2,813 885	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,063 3,429,548 4,503,47 1,37 1,37 1,23 1,423,404 11,038,454 25,959,550 811,915 5,382,315 5,281,910 5,281,103 4,753,039 4,753,039	776 3,104 2,499 3,055 1,140 463 291 1,056 *** **85 777 301 104 193 161 11,325 ** ** ** *3,745 2,422 2,754 1,036	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***24,000 27,368 249,019 14,68 1		
Under \$1.0 million \$1.5 million \$1.5 million under \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million under \$3.5 million \$3.5 million under \$1.0 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 \$1.0 million under \$2.0 million under \$2.0 million under \$2.0 million \$1.0 million under \$3.5 million u	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 596 353 27,405 2,773 12,285 4,661	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306 1,145,623 698,938 1,162,472 7,581,203 398,364 2,287,591 1,070,855 1,498,189	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 666 717 301 211 24,987 2,259 10,554 4,720 4,511	470,544 2,593,668 1,856,459 2,238,489 1,116,213 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 352,118 214,788 391,860 8,298,581 389,782 1,920,846 1,373,764	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681 2,684 2,820 1,108 512 352 15,117 1,407 6,460 2,446 2,2813	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 841,915 2,819,103 4,753,039	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193 161 134 11,325 ** **3,745 2,422 2,754	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***24,000 27,368 240,819 174,468 569,255 1,021,462 8,313,051 20,410,361 ***1,023,008 1,423,996 3,067,169		

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 2003, most returns were filed for deaths that occurred in 2002, for which the filing threshold 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.

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

Estate Tax Returns Filed in 2002 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample-money amounts are in thousands of dollars]

Under \$1.0 million 35,890 8,195,998 \$1.0 million under \$1.5 million 26,443 8,15 million under \$1.5 million 11,233 4,419,467 \$2.0 million under \$2.0 million 11,233 4,419,467 \$3.5 million under \$5.0 million 3,715 3,808,271 \$3.5 million under \$5.0 million 3,715 3,808,271 \$3.0 million under \$2.0 million 1,168 4,125,501 \$20.0 million or more 656 7,411,189 41 Taxable Returns 45,018 38,634,635 4,10 million under \$1.0 million 13,1638 3,917,029 \$1.0 million under \$1.5 million 14,131 5,662,299	791 1,429,275 424 56,379 277 110,604 169 35,991 508 84,073	Number 94,200	efore credits				h tax credit
All Returns	791 1,429,275 424 56,379 277 110,604 169 35,991 508 84,073	94,200	Amount	Number	nified credit Amount	Number	Amount
Under \$1.0 million 35,890 8,195,998 \$1.0 million under \$1.5 million 26,443 8,076,564 \$1.5 million under \$2.0 million 11,233 4,419,467 \$2.0 million under \$3.0 million 13,715 33,808,271 \$5.0 million under \$5.0 million 3,373 5,767,422 \$1.0 million under \$2.00 million 1,168 4,125,501 \$2.0 million or more 656 7,411,189 All Taxable Returns 45,018 38,634,635 \$1.0 million under \$1.0 million 13,638 3,917,029 \$1.0 million under \$1.5 million 14,131 5,662,299	424 56,379 277 110,604 169 35,991 508 84,073	94,200					
\$1.0 million under \$1.5 million \$26,443 \$8,076,364 \$1.5 million under \$2.0 million \$11,233 \$4,419,467 \$2.0 million under \$3.5 million \$11,233 \$4,419,467 \$2.0 million under \$3.5 million under \$3.0 million 3,715 \$3,808,271 \$3.0 million under \$1.0 million \$3,757 \$4,22 \$3.0 million under \$1.0 million \$1,0 million \$1,0 million under \$2.0 million \$1,188 \$4,125,501 \$2.0 million or more \$2.0 million \$4.0 million \$4.0 million \$3.0 million under \$1.0 million under \$1.0 million under \$1.0 million under \$1.0 million under \$1.5 million \$1,131 \$5,662,299 \$4.0 million \$4,131 \$5,662,299 \$4.0 millio	277 110,604 169 35,991 508 84,073		47,142,589	99,605	22,806,874	51,407	5,751,539
\$1.5 million under \$2.0 million 11,233 4,419,467 \$2.0 million under \$3.5 million 11,846 6,704,328 \$3.5 million under \$3.5 million 3,715 3,808,271 \$3.5 million under \$3.0 million 3,353 5,767,422 \$10.0 million under \$2.0 million 1,168 4,125,501 \$2.0 million or more 656 7,411,189 \$4.125,501 \$3.0 million or more 45.0 million 13,638 38,635,4835 Under \$1.0 million under \$1.5 million 14,131 5,662,299	169 35,991 508 84,073	35,886	8,140,452	38,058	8,414,153	18,747	358,250
\$2.0 million under \$3.5 million \$1,846 6,704,328 \$3.5 million under \$3.0 million 3,715 3,808,271 \$3.00,82,71 \$3.00,82,71 \$3.00,87,767,422 \$3.00 million under \$1.0 million under \$2.00 million \$1,158 4,125,501 \$2.00 million or more \$2.00 million or more \$2.00 million or more \$2.00 million or more \$2.00 million \$2.00 million or more \$4.00 million \$4.00	508 84,073	26,375	8,022,826	28,047	6,623,187	14,733	551,111
\$3.5 million under \$5.0 million 3,715 3,808,271 \$5.0 million under \$10.0 million 3,353 5,767,422 \$10.0 million under \$2.0.0 million 1,168 4,125,501 \$2.0 million or more 656 7,411,189 \$ All Texable Returns 45,018 38,634,635 Under \$1.0 million under \$1.5 million 14,131 5,662,299		11,219	4,388,335	11,882	2,765,570	5,975	366,104
\$5.0 million under \$1.0 million 3,353 5,767,422 510.0 million under \$20.0 million 1,168 4,125,501 \$20.0 million or more 656 7,411,189 All Taxable Returns		11,837	6,620,302	12,490	2,906,592	6,309	655,268
\$10.0 million under \$2.0.0 million \$1,168 4,125,501 \$2.0.0 million or more 656 7,411,189 \$ All Texable Returns 45,018 38,634,635 4,010 \$1.0 million under \$1.0 million 14,131 5,662,299	299 96,141	3,715	3,712,129	3,823	882,884	2,270	463,208
\$20.0 million or more 656 7,411,189 All Taxable Returns 45,018 38,634,635 2, Under \$1.0 million 13,638 3,917,029 \$1.0 million under \$1.5 million 14,131 5,662,299	494 192,289	3,349	5,575,133	3,438	789,084	2,137	861,048
All Taxable Returns 45,018 38,634,635 2, Under \$1.0 million 13,638 3,917,029 \$1.0 million under \$1.5 million 14,131 5,662,299	335 290,513	1,166	3,835,397	1,198	273,911	756	755,769
Under \$1.0 million 13,638 3,917,029 \$1.0 million under \$1.5 million 14,131 5,662,299	286 563,284	654	6,848,015	670	151,492	480	1,740,779
Under \$1.0 million 13,638 3,917,029 \$1.0 million under \$1.5 million 14,131 5,662,299	,210 1,212,239	45,018	37,422,396	45,018	10,185,376	44,078	5,658,524
\$1.0 million under \$1.5 million 14,131 5,662,299	347 52,632	13,638	3,864,397	13,638	3,019,228	13,215	298,989
	141 36,773	14,131	5,625,526	14,131	3,223,354	13,213	540,197
	119 27,886	5,780	3,297,092	5,780	1,312,209	5,663	361,692
	403 75.890	5,760	5,406,165	5,760	1,374,648	5,834	648,776
	255 92,304	2,170	3,375,415	2,170	495,864	2,157	461,412
	410 166,956	2,100	5,297,372	2,100	478,056	2,066	852,782
	281 232,283	755	3,750,554	755	172,801	738	755,576
	254 527,515	484	6,805,875	484	109,216	472	1,739,098
All Nontaxable Returns 49,284 9,873,905	581 217,036	49,181	9,720,193	54,586	12,621,497	7,329	93,016
	*77 *3,747	22,248	4,276,055	24,419	5,394,925	5,532	59,262
	136 *73,831	12,244	2,397,300	13,915	3,399,833	800	10,914
\$1.5 million under \$2.0 million 5,453 1,094,489	49 8,105	5,440	1,091,243	6,103	1,453,362	311	4,412
	105 8,183	5,876	1,214,137	6,529	1,531,944	476	6,492
\$3.5 million under \$5.0 million 1,545 340,552	44 3,838	1,545	336,715	1,653	387,020	114	1,796
\$5.0 million under \$10.0 million 1,253 303,093 \$10.0 million under \$20.0 million 412 142,664	84 25,333 54 58,230	1,249 410	277,760 84,843	1,338 443	311,028 101,110	71 18	8,266 194
\$10.0 million under \$20.0 million 412 142,664 \$20.0 million or more 172 77,799	31 35,769	170	84,843 42.140	186	101,110 42,276	18	*1,681
	Net estate tax		skipping tax		y property		,001
size of gross estate Number Amount Number	er Amount	Number	Amount	Number	Amount	_	
All Returns 1,109 220,079 45, Under \$1.0 million 177 2,215 133	,018 21,394,356 .638 545.184	198	90,145	11,950	40,058,056		
		**	**	4,083 3,419	5,802,216 6,851,538		
	,131 1,853,486 ,780 1,602,772	**	**	1,650	4,693,780		
	.961 1,602,772	**60	**6.391		6,685,833		
		17	3.247	1,665 463	3,056,349		
	,170 2,387,145 .100 3.926.108	45	14.223	463	4,673,757		
	755 2,802,020	26	16,947	153	3,324,255		
	484 4,942,790	49	49,337	82	4,970,327		
\$20.0 million of more			15,551	0.	1,570,527		
All Taxable Returns 936 184,137 45,	,018 21,394,356	198	90,145	990	6,888,276		
	638 545,184	-	-	*162	*211,406		
\$1.0 million under \$1.5 million 132 8,488 14,		**	**	*43	*80,256		
	,780 1,602,772			226	487,705		
	,961 3,334,850	**60	**6,391	284	957,896		
	,170 2,387,145 .100 3.926,108	17 45	3,247	74 116	369,909		
	,100 3,926,108 755 2.802.020	26	14,223 16.947	39	1,052,614 739.680		
	484 4,942,790	49	49,337	39 45	2,988,812		
320.0 Hillion of Hiore 296 106,346	4,542,750	49	49,337	43	2,300,012		
All Nontaxable Returns 173 35,942		_	_	10,960	33,169,780		
Under \$1.0 million *71 *1,220	- -	_	_	3,921	5,590,811 6,771,283		
\$1.0 million under \$1.5 million *27 *5,112			-	3,377	6,771,283		
\$1.5 million under \$2.0 million *20 *5,849		-		1,425	4,206,075		
\$2.0 million under \$3.5 million *32 *7,476		-	-	1,381	5,727,937		
\$3.5 million under \$5.0 million ** **	- -	-		388	2,686,440		
\$5.0 million under \$10.0 million ** ** **			-	318	3,621,143		
\$10.0 million dide: \$20.0 million			-	114	2,584,576		
		-	-	36	1,981,516	=	
Tax status and size of gross estate Total mutual funds To	otal joint property	Total lifetin	ne transfers		terminable property		
1000 110000 10100	er Amount	Number	Amount	Number	Amount	-	
Number Amount Number		07.05	00 400 077	47.05			
		37,091	63,463,073	17,031 3,846	28,568,097 788,952		
All Returns 84,933 31,267,328 49,	,732 13,059,839		7,764,085				
All Returns 84,933 31,267,328 49, Under \$1.0 million 30,647 5,749,150 18,	.133 2,929,389	13,284		4 27/	1 645 541		
All Returns 84,933 31,267,328 49, Under \$1.0 million 30,647 5,749,150 18, \$1.0 million under \$1.5 million 24,049 6,483,389 14,	,133 2,929,389 ,164 2,712,785	9,399	7,860,659 5,519,839	4,274	1,645,541		
All Returns 84,933 31,267,328 49, Under \$1.0 million 30,647 5,749,150 18, \$1.0 million under \$1.5 million 24,049 6,483,389 14, \$1.5 million under \$2.0 million 10,673 3,834,739 5,	,133 2,929,389 ,164 2,712,785 ,948 1,436,817	9,399 4,730	5,519,839	4,274 2,687	1,645,541 1,855,100		
All Returns 84,933 31,267,328 49, Under \$1.0 million 30,647 5,749,150 18, \$1.0 million under \$1.5 million 24,049 6,443,389 14, \$1.5 million under \$2.0 million 10,673 3,834,739 5; \$2.0 million under \$3.5 million 11,168 5,193,116 6,	,133 2,929,389 ,164 2,712,785 ,948 1,436,817 ,940 2,414,722	9,399 4,730 5,005	5,519,839 8,513,170	4,274 2,687 3,273	1,645,541 1,855,100 3,835,264		
All Returns 84,933 31,267,328 49, Under \$1.0 million under \$1.5 million 24,049 5,749,150 18, \$1.5 million under \$2.0 million 10,673 3,384,739 5,5 million 9,35 million 53,5 million 53,5 million 53,5 million 53,494 2,467,341 1,16	,133 2,929,389 ,164 2,712,785 ,948 1,436,817 ,940 2,414,722 ,936 944,934	9,399 4,730 5,005 1,795	5,519,839 8,513,170 4,717,350	4,274 2,687 3,273 1,101	1,645,541 1,855,100 3,835,264 2,361,249		
All Returns	,133 2,929,389 ,164 2,712,785 ,948 1,436,817 ,940 2,414,722 ,936 944,934 ,691 1,312,640	9,399 4,730 5,005 1,795 1,754	5,519,839 8,513,170 4,717,350 7,801,671	4,274 2,687 3,273	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312		
All Returns B4,933 31,267,328 49, Under \$1.0 million under \$1.5 million 24,049 6,483,389 14, \$1.5 million under \$2.0 million 10,673 3,884,739 \$5, 20 million under \$2.5 million 11,673 3,884,739 \$5, 33 million under \$3.5 million 3,494 2,467,341 1, \$5.0 million under \$5.0 million 3,494 2,467,341 1, \$5.0 million under \$2.0 million 3,169 2,848,762 1, \$10.0 million under \$2.0 million 1,107 1,850,962	,133 2,929,389 ,164 2,712,785 ,948 1,436,817 ,940 2,414,722 ,936 944,934 ,691 1,312,640	9,399 4,730 5,005 1,795	5,519,839 8,513,170 4,717,350	4,274 2,687 3,273 1,101 1,136	1,645,541 1,855,100 3,835,264 2,361,249		
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$2.0,497 \$6.483,389 \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.6 million under \$3.5 million \$1.1,168 \$5.193,116 \$5.0 million under \$3.0 million \$1,168 \$5.193,116 \$1.0 million under \$1.0 million \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.00 million under \$2.0 million \$2.0 million or more \$2.0 million or more	,133 2,929,389, 1,64 2,712,785, 948 1,436,817 940 2,414,722, 936 944,934 6,691 1,312,640, 583 566,609, 337 741,944	9,399 4,730 5,005 1,795 1,754 692 432	5,519,839 8,513,170 4,717,350 7,801,671 5,916,590 15,369,709	4,274 2,687 3,273 1,101 1,136 432 282	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312 3,641,483 9,893,196		
All Returns 84,933 31,267,328 49,	133 2,929,389 1,64 2,712,785 948 1,436,817 940 2,414,722 936 944,934 1312,640 583 741,944 795 3,802,148	9,399 4,730 5,005 1,795 1,754 692 432	5,519,839 8,513,170 4,717,350 7,801,671 5,916,590 15,369,709 38,604,596	4,274 2,687 3,273 1,101 1,136 432	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312 3,641,483		
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$2.0,499 \$6.483,389 \$1.3 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.494 \$2.467,341 \$1.5 \$2.0 million under \$2.0 million \$1.07 \$2.0 million or more \$2.0 million or more \$2.0 million \$3.988 \$3.987 \$4.839,967 \$4.839,967 \$4.8100 million \$4.8100 million \$4.8100 million \$4.8100 million \$4.8100 million \$4.8100 million \$4.8200 million \$4.8100 million \$4.8200 million \$4.8100 million \$4.8200 million \$4.	133 2,929,389 164 2,712,785 948 1,436,817 940 2,414,722 936 944,934 691 1,312,640 583 566,609 337 741,944 795 3,802,148 836 752,238	9,399 4,730 5,005 1,795 1,754 692 432 16,814 4,697	5,519,839 8,513,170 4,717,350 7,801,671 5,916,590 15,369,709 38,604,596 2,814,873	4,274 2,687 3,273 1,101 1,136 432 282	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312 3,641,483 9,893,196 8,390,446		
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All Rotums 84,933 31,267,328 49,	133 2,929,389 164 2,712,785 948 1,436,817 940 2,414,722 936 944,934 6691 1,312,640 583 566,609 741,944 836 752,238 863 930,602 956 401,019 216 642,569 988 183,803 747 352,878 276 179,386	9,399 4,730 5,005 1,795 1,754 692 432 16,814 4,697 4,269 2,371 2,472 1,074 1,112 483	5,519,839 8,513,170 4,717,350 7,801,671 5,916,590 15,369,709 38,604,596 2,814,873 3,559,863 2,863,323 4,265,984 2,922,677 5,008,762 3,916,424	4,274 2,687 3,273 1,101 1,136 432 282 1,548 *** **145 189 406 170 308 164	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312 3,641,483 9,893,196 ***49,656 91,057 433,877 260,323 1,101,769		
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All Rotums B4,933 31,267,328 49,	133 2,929,389 164 2,712,785 948 1,436,817 940 2,414,722 936 944,934 651 1,312,640 583 566,609 337 741,944 785 3,902,148 785,238 838,383	9,399 4,730 5,005 1,795 1,795 692 432 16,814 4,697 4,269 2,371 2,472 1,074 1,112 483 337 20,277 8,587	5,519,839 8,513,170 4,717,350 7,801,671 5,916,590 15,369,709 38,604,596 2,814,873 3,559,863 2,863,323 4,265,984 2,922,677 5,008,762 3,916,424 13,252,691 24,858,477 4,949,211	4,274 2,687 3,273 1,101 1,136 432 282 1,548 *** *145 189 406 170 308 164	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312 3,641,483 9,833,196 **49,656 91,057 433,877 260,323 1,101,769 1,109,506 5,344,257		
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All Rotums B4,933 31,267,328 49,	133 2,929,389 164 2,712,785 948 1,436,817 940 2,414,722 936 344,934 586,893 337 741,944 795 3,802,148 836 930,602 956 410,199 216 642,569 68 183,803 747 352,878 203 350,774 352,878 203 350,772 21,771,52 297 2,177,152 297 2,177,152 3992 1,026,618	9,399 4,730 5,005 1,795 1,754 692 432 16,814 4,657 4,269 2,377 2,477 2,477 1,174 1,124 433 337 20,277 8,587 5,131 2,359 5,131 2,359 5,253	5,519,839 8,513,170 4,717,350 7,801,671 5,916,590 13,369,709 38,604,596 2,814,873 3,559,863 2,863,323 4,265,984 2,922,677 5,008,762 3,916,424 13,252,691 4,349,211 4,300,796 2,656,516 4,247,186	4,274 2,687 3,273 1,101 1,136 432 282 1,548 +++ 1,548 406 107 308 164 164 15,482	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312 3,641,483 9,893,196 8,390,446 8,390,446 91,057 433,877 433,877 433,877 434,257 20,177,652 1,101,769 1,109,506 5,344,257 20,177,652 ***2,384,837 1,764,043 3,401,388		
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All Returns 84,933 31,267,328 49,	133 2,929,389 164 2,712,785 948 1,436,817 940 2,414,722 936 344,934 566,603 337 741,944 7795 3,802,148 836 930,602 956 410,199 216 642,569 68 183,803 747 352,878 203 350,472 207 2,177,152 237 2,177,152 238 1,026,618 992 1,026,618 992 1,026,618 992 1,026,618 992 1,026,618 992 1,026,618 992 1,026,618 992 1,026,618 992 1,026,618 992 1,026,618 994 995,762	9,399 4,730 5,005 1,795 1,754 692 432 16,814 4,697 4,269 2,377 2,472 2,472 1,172 483 337 20,277 8,587 5,131 2,359 2,533 721 642	5,519,839 8,513,170 4,717,350 7,801,671 5,916,590 18,669,590 38,604,596 2,814,873 3,559,863 2,863,323 4,265,984 2,922,677 4,949,211 4,300,796 2,656,516 4,247,186 1,794,673 2,792,909	4,274 2,687 3,273 1,101 1,136 432 282 1,548 406 407 308 406 164 15,482 15,482 15,482 18,987 1931 827	1,645,541 1,855,100 3,835,264 2,361,249 4,547,312 3,641,483 9,893,196 *** **49,656 91,057 433,877 433,877 433,877 20,177,652 *** 20,177,652 *** 20,177,652 *** **2,384,837 1,764,043 3,401,388 2,100,925 3,445,543		

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.

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

(1) The majority of estates file Federal estate tax recturns in the year after a decodent's death. So, in 2002, most returns were filed for deaths that occurred in 2001, for which the filing thresholds were lower. For deaths that occurred in 2002, the filing of the filing threshold was \$1.0 million.

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

Estate Tax Returns Filed in 2001 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample-money amounts are in thousands of dollars]

Tax status and	Tentative	estate tax	Gift	tax	Total tax be	efore credits	Allowable u	inified credit	State deat	h tax credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	102,622	52,096,925	2,886	1,220,774	102,500	50,882,044	108,071	23,682,587	57,690	6,318,812
Under \$1.0 million	42,936	9,817,023	333	31,079	42,929	9,786,603	45,419	9,946,338	23,450	471,949
\$1.0 million under \$1.5 million	26,932	8,041,912	467	36,840	26,870	8,009,683	28,317	6,211,268	15,193	565,663
\$1.5 million under \$2.0 million	11,421	4,626,875	236	12,541	11,421	4,614,334	12,201	2,674,511	6,237	407,521
\$2.0 million under \$3.5 million	12,237	7,503,632	506	94,100	12,195	7,409,754	12,695	2,783,899	6,977	798,181
\$3.5 million under \$5.0 million	3,791	4,127,348	225	110,419	3,790	4,017,023	3,980	871,472	2,245	529,028
\$5.0 million under \$10.0 million	3,430	6,246,852	505	233,086	3,420	6,013,766	3,550	777,169	2,238	958,223
\$10.0 million under \$20.0 million	1,255	4,493,854	334	223,101	1,254	4,271,062	1,282	280,637	874	855,723
\$20.0 million or more	619	7,239,428	280	479,608	619	6,759,821	628	137,291	476	1,732,523
48 T										
All Taxable Returns Under \$1.0 million	51,736 18.093	42,303,259	2,258	1,077,124	51,736 18.093	41,226,133	51,736 18.093	11,348,979	50,514	6,229,457
\$1.0 million under \$1.5 million	15,093	5,114,997 5.871.855	254	24,825 20,760	15,093	5,090,173 5,851,095	15,093	3,967,159 3,310,171	17,663 14.517	407,058 557,112
\$1.5 million under \$2.0 million	6,024	3,585,213	227	11,992	6,024	3,573,222	6.024	1,322,095	6,017	404,118
\$2.0 million under \$3.5 million	6.884	6,446,157	382	83,257	6,884	6.362.900	6.884	1,510,762	6,723	795,098
\$3.5 million under \$5.0 million	2,148	3,784,544	206	101,528	2,148	3,683,016	2,148	471,541	2,143	527,781
\$5.0 million under \$10.0 million	2,165	5,955,164	421	192,370	2,165	5,762,794	2,165	474,509	2,136	951,266
\$10.0 million under \$20.0 million	868	4,394,607	297	205,205	868	4.189.402	868	190,196	853	854,868
\$20.0 million or more	469	7,150,720	249	437,189	469	6,713,532	469	102,547	461	1,732,155
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All Nontaxable Returns	50,886	9,793,666	627	143,650	50,764	9,655,912	56,335	12,333,608	7,177	89,354
Under \$1.0 million	24,843	4,702,025	*79	*6,254	24,836	4,696,430	27,326	5,979,179	5,787	64,891
\$1.0 million under \$1.5 million	11,846	2,170,057	244	16,080	11,784	2,158,588	13,231	2,901,097	675	8,551
\$1.5 million under \$2.0 million	5,398	1,041,662	*9	*550	5,398	1,041,112	6,177	1,352,416	220	3,404
\$2.0 million under \$3.5 million	5,354	1,057,475	124	10,843	5,311	1,046,854	5,811	1,273,137	254	3,083
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,643	342,804	19	8,891	1,642	334,007	1,831	399,932	101	1,247
	1,265	291,688	84	40,717	1,255	250,971	1,386 414	302,661	103	6,957
\$10.0 million under \$20.0 million	387 150	99,247	37	17,896 42,419	386 150	81,660	159	90,441 34,745	21 15	855
\$20.0 million or more		88,708 ix credits				46,289			15	367
Tax status and	Number	Amount	Number	ate tax Amount	Number	skipping tax Amount	Number	ty property Amount		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
All Returns	1,451	142,353	51,736	23,531,334	262	81,047	12,829	42.538.877		
Under \$1.0 million	303	6,477	18,093	709,562			4,190	5,837,018		
\$1.0 million under \$1.5 million	324	11,852	15,086	1.976.545	**	**	3,576	7,368,380		
\$1.5 million under \$2.0 million	372	17,253	6,024	1,829,756	**10	**136	1,856	5,304,351		
\$2.0 million under \$3.5 million	191	28,826	6,884	4,028,212	*47	*1,381	1,986	7,880,411		
\$3.5 million under \$5.0 million	63	7,582	2,148	2,676,112	*75	*17,806	557	3,417,860		
\$5.0 million under \$10.0 million	117	23,873	2,165	4,313,146	45	13,329	436	4,871,759		
\$10.0 million under \$20.0 million	47	17,295	868	3,132,502	35	13,636	151	2,944,862		
\$20.0 million or more	32	29,194	469	4,865,498	48	34,759	77	4,914,237		
All Taxable Returns			51,736	20 524 224	262	01.047	888	5,974,992		
Under \$1.0 million	1,380	116,357	18.093	23,531,334 709,562	202	81,047	*68	*111.794		
\$1.0 million under \$1.5 million	**566	**13,656	15,086	1,976,545	**	**	221	*111,794 422,442		
\$1.5 million under \$2.0 million	372	17.253	6.024	1.829.756	**10	**136	*69	*126,769		
\$2.0 million under \$3.5 million	191	28.826	6,884	4.028.212	*47	*1.381	302	888,912		
\$3.5 million under \$5.0 million	63	7,582	2,148	2,676,112	*75	*17.806	*33	*177,643		
\$5.0 million under \$10.0 million	**	**	2,165	4,313,146	45	13,329	103	1,139,772		
\$10.0 million under \$20.0 million	**158	**35,708	868	3,132,502	35	13,636	53	986,952		
\$20.0 million or more	29	13,331	469	4,865,498	48	34,759	37	2,120,709		
All Nontaxable Returns Under \$1.0 million	71	25,996	_	_	_	_	11,941	36,563,885		
\$1.0 million under \$1.5 million	**62	**4.674	_		_	_	4,122 3.354	5,725,224 6.945.938		
\$1.5 million under \$2.0 million		4,674			-	-	1.787	5,177,582		
\$2.0 million under \$3.5 million					-	-	1,787	6.991.499		
\$3.5 million under \$5.0 million		_					524	3,240,217		
\$5.0 million under \$10.0 million	**	**					333	3,731,987		
\$10.0 million under \$20.0 million	**6	**5.460			-	_	98	1,957,910		
\$20.0 million or more	3	15,862			-	-	39	2,793,528	_	
Tax status and							Qualified	terminable	•	
size of gross estate		tual funds	Total join		Total lifetin			property		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	94,362	37,390,918	53,356	13,684,786	37,944	63,488,746	16,806	26,499,324		
Under \$1.0 million	37,932	8.033.242	21,778	3,254,808	14.148	8,445,558	3,420	490,825		
\$1.0 million under \$1.5 million	25,010	7,496,473	14,115	2,752,178	9,101	7,724,289	4,145	1,693,705		
\$1.5 million under \$2.0 million	10,933	4,225,303	6,037	1,766,672	4,901	5,979,314	3,241	2,220,939		
\$2.0 million under \$3.5 million	11,592	6,031,454	6,638	2,398,423	5,109	8,874,680	3,205	3,981,125		
\$3.5 million under \$5.0 million	3,736	3,047,591	2,164	966,752	1,794	4,732,045	1,014	2,243,173		
\$5.0 million under \$10.0 million	3,348	3,621,600	1,695	1,204,118	1,703	7,291,645	1,050	4,236,840		
\$10.0 million under \$20.0 million	1,215	2,074,958	628	632,692	775	6,327,825	464	3,846,615		
\$20.0 million or more	596	2,860,297	301	709,143	414	14,113,390	265	7,786,102		
All Taxable Returns	44,919	20,008,946	19,349	4,523,283	18,133	39,064,805	1,473	7,532,466		
Under \$1.0 million	14,854	3,243,573	6,961	1,128,268	5,452	3,443,980	*68	*1,928		
\$1.0 million under \$1.5 million	13,203	3,844,187	5,645	1,021,970	4,812	4,036,391	148	61,948		
\$1.5 million under \$2.0 million	5,352	2,049,684	2,089	334,486	2,281	3,167,164	*111	*67,982		
\$2.0 million under \$3.5 million	6,237	3,397,974	2,522	731,947	2,537	4,402,753	343	319,860		
\$3.5 million under \$5.0 million	1,980	1,644,927	846	193,221	1,135	3,059,310	179	268,018		
\$5.0 million under \$10.0 million	2,016	2,177,605	746	444,037	1,027	4,323,141	277	993,524		
\$10.0 million under \$20.0 million	830	1,413,483	346	243,546	557	4,440,725	192	1,330,149		
\$20.0 million or more	448	2,237,512	194	425,808	332	12,191,340	154	4,489,056		
All Nontaxable Returns	49,443	17,381,972	34,007	9,161,502	19,811	24,423,941	15,333	18,966,858		
Under \$1.0 million	23,078	4,789,670	14,817	2,126,540	8,695	5,001,578	3,352	488,898		
\$1.0 million under \$1.5 million	11,806	3,652,286	8,470	1,730,207	4,289	3,687,898	3,997	1,631,756		
\$1.5 million under \$2.0 million	5,582	2,175,619	3,948	1,432,186	2,620	2,812,150	3,130	2,152,957		
\$2.0 million under \$3.5 million	5,355	2,633,480	4,116	1,666,476	2,572	4,471,926	2,862	3,661,265		
\$3.5 million under \$5.0 million	1,755	1,402,663	1,318	773,531	658	1,672,735	835	1,975,155		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,332	1,443,994	949	760,081	676	2,968,504 1.887,100	774	3,243,315		
\$10.0 million under \$20.0 million \$20.0 million or more	385	661,475	282	389,146	218		272	2,516,466		
NOTE: Detail may not add to total due:	to rounding	622,785	107	283,334	83	1,922,050	111	3,297,046		
* Fetimates should be used with caution	o rounumy.	all number of samo	to and an area of the	de como de const						

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.

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*I) The majority of estates life 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 Estate Tax and Tax Credits by Size of Gross Estate

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

						,	I 40	
Size of gross estate	Tentative e		Gift 1		Estate tax be		Allowable un	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	102,325	52,403,976	2,726	1,434,969	102,340	50,990,023	108,322	22,915,631
\$600,000 under \$1,000,000	44,792	9,756,537	230	32,797	44,819	9,731,242	47,845	10,121,921
\$1,000,000 under \$2,500,000	42,716	15,459,620	834	223,468	42,730	15,244,597	45,248	9,576,668
\$2,500,000 under \$5,000,000	9,704	8,235,142	625	170,529	9,683	8,069,354	10,018	2,117,812
\$5,000,000 under \$10,000,000	3,315	6,342,690	462	261,285	3,313	6,081,643	3,386	715,023
\$10,000,000 under \$20,000,000	1,109	4,181,881	267	191,210	1,109	3,990,670	1,129	237,807
\$20,000,000 or more	689	8,428,106	308	555,680	687	7,872,517	696	146,399
Taxable returns, total	52,000	43,324,439	2,252	1,352,495	52,000	41,971,943	52,000	11,013,413
\$600,000 under \$1,000,000	18,634	5,162,639	*167	*31,114	18,634	5,131,525	18,634	3,949,971
\$1,000,000 under \$2,500,000	23,827	12,038,208	642	197,506	23,827	11,840,702	23,827	5,046,058
\$2,500,000 under \$5,000,000	5,917	7,493,814	513	143,716	5,917	7,350,097	5,917	1,252,450
\$5,000,000 under \$10,000,000	2,258	6,137,622	410	255,907	2,258	5,881,715	2,258	477,623
\$10,000,000 under \$20,000,000	814	4,105,661	242	178,214	814	3,927,447	814	171,632
\$20,000,000 or more	549	8,386,496	279	546,039	549	7,840,457	549	115,678
Nontaxable returns, total	50,325	9,079,536	474	82,474	50,340	9,018,079	56,322	11,902,218
\$600,000 under \$1,000,000	26,158	4,593,898	*63	*1,683	26,185	4,599,717	29,211	6,171,950
\$1,000,000 under \$2,500,000	18,889	3,421,412	192	25,962	18,902	3,403,895	21,421	4,530,610
\$2,500,000 under \$5,000,000	3,787	741,328	113	26,812	3,765	719,257	4,100	865,361
\$5,000,000 under \$10,000,000	1,057	205,069	52	5,378	1,055	199,928	1,128	237,400
\$10,000,000 under \$20,000,000	295	76,220	25	12,997	295	63,223	315	66,176
\$20,000,000 or more	140	41,610	29	9,642	138	32,061	147	30,721
Size of gross estate	Other tax	credits	Net esta	ite tax	Generation-s	kipping tax	Community	property
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All	1.050	105.000	52,000	24 200 000	478	157.000	12.200	20 521 275
All returns, total \$600,000 under \$1,000,000	1,050 *67	185,928 *1,345	18,634	24,398,622 769,024	4/8 *33	157,900 *3,495	12,263 5,049	38,531,275 6,880,864
\$1,000,000 under \$2,500,000	585	58,253	23,827	5,485,892	107	*4,854	5,472	12,906,898
	219	40,961	5,917	5,081,333	115	17,295	1,172	6,299,349
\$2,500,000 under \$5,000,000	112	34,515	2,258	4,405,023	115	24,549	363	4,093,918
\$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	38	28,411	814	2,937,499	39	14,414	130	2,542,442
\$20,000,000 under \$20,000,000 \$20,000,000 or more	29	22,442	549	5,719,851	68	93,293	76	5,807,803
Taxable returns, total	975	159,686	52,000	24,398,622	478	157,900	965	6,044,486
\$600,000 under \$1,000,000	*58	*1,085	18,634	769,024	*33	*3,495	165	182,104
\$1,000,000 under \$2,500,000	534	47,587	23,827	5,485,892	107	*4,854	378	632,715
\$2,500,000 under \$5,000,000	210	40,163	5,917	5,081,333	115	17,295	218	958,046
\$5,000,000 under \$10,000,000	**173	**70,850	2,258	4,405,023	115	24,549	113	1,347,655
\$10,000,000 under \$20,000,000	**	**	814	2,937,499	39	14,414	58	953,529
\$20,000,000 or more	**	**	549	5,719,851	68	93,293	33	1,970,436
Nontaxable returns, total	75	26,243	343	3,713,031		33,233	11,298	32,486,789
\$600,000 under \$1,000,000	*9	*260					4,885	6,698,761
\$1,000,000 under \$2,500,000	*51	*10,666					5,094	12,274,183
\$2,500,000 under \$5,000,000	*9	*798					954	5,341,303
\$5,000,000 under \$10,000,000	**6	**14,518	l	l			250	2,746,263
\$10.000.000 under \$20.000.000	**	**	l	l		_	72	1,588,913
\$20,000,000 or more	**	**					43	3,837,367
·	Total mutual fund		Total joint	Total joint property		transfers	Qualified terminable interest	
Size of gross estate			·				trus	it
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	90,908	30,895,145	54,089	13,170,439	37,572	61,912,162	16,845	28,739,369
\$600,000 under \$1,000,000	90,908 37,764	7,116,658	22,932	13,170,439 3,843,866	37,572 14,266	7,990,559	1 6,845 4,069	2 8,739,369 708,569
\$1,000,000 under \$1,000,000 \$1,000,000 under \$2,500,000	37,764	11,733,650	22,932	5,391,552	16,084	15,893,591	8,386	4,834,459
\$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	9,134	5.166.192	5.045	1.860.356	4,405	9,499,632	2,738	4,834,459
\$5,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000	3,112	3,003,469	1,630	968,107	1,692	7,773,896	2,738 976	3,953,275
\$10,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	1,051	1,527,138	529	454,975	642	5,139,097	397	3,142,878
\$20,000,000 under \$20,000,000 \$20,000,000 or more	652	2,348,038	333	651,583	483	15,615,387	279	11,337,368
Taxable returns, total	44,846	18,508,701	18,569	4,255,619	18,680	40,287,090	2,006	10,805,440
\$600,000 under \$1,000,000	14,959	3,320,851	6,345	1,185,981	5,376	3,360,070	*24	*588
\$1,000,000 under \$2,500,000	21,039	6,748,814	8,540	1,605,034	8,435	8,585,543	703	358,742
\$2,500,000 under \$5,000,000 \$2,500,000 under \$5,000,000	5,457	3,038,416	2,214	610,163	2,799	6,273,541	584	843,838
\$5,000,000 under \$10,000,000	2,106	2,205,423	904	337,920	1,173	5,486,356	313	932,242
\$10,000,000 under \$20,000,000	766	1,166,628	322	182,538	492	3,875,462	209	1,363,698
\$20,000,000 under \$20,000,000 \$20,000,000 or more	520	2,028,568	243	333,984	406	12,706,117	174	7,306,334
Nontaxable returns, total	46,062	12,386,444	35,520	8,914,820	18,892	21,625,072	14,839	17,933,929
\$600,000 under \$1,000,000	22,806	3,795,807	16,587	2,657,885	8,890	4,630,488	4,045	707,982
\$1,000,000 under \$2,500,000	18,157	4,984,837	15,082	3,786,518	7,648	7,308,048	7,683	4,475,718
\$2,500,000 under \$5,000,000	3,677	2,127,776	2,830	1,250,193	1,606	3,226,091	2,155	3,918,981
\$5,000,000 under \$10,000,000	1,006	798,046	725	630,187	519	2,287,540	664	3,021,034
\$10,000,000 under \$20,000,000	285	360,510	207	272,437	150	1,263,635	189	1,779,181
\$20,000,000 under \$20,000,000 \$20,000,000 or more	132	319,469	90	317,599	77	2,909,270	104	4,031,034
* Estimates should be used with caution						2,303,270	1.04	7,051,054

^{\$20,000,000} or more 132 319,469 90 317,599 77 2,909,270 10.

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

** Data deleted or combined to prevent disclosure of individual taxpayer data.

** Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method)

* The farm assets category does not include farmland. Farmland was included in the real estate category.

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 Estate Tax and Tax Credits by Size of Gross Estate

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

Size of gross estate	Tentative e	state tax	Gift	tax	Estate tax be	efore credits	Allowable un	ified credit
Size or gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	98,394	48,621,084	2,264	1,092,223	98,140	47,537,562	103,967	21,053,914
\$600,000 under \$1,000,000	46,935 38.511	9,824,475	254 580	12,227	46,800 38,430	9,816,017 13,855,492	49,880	10,105,128
\$1,000,000 under \$2,500,000	38,511 8.358	14,001,024 7,272,659	580	149,059 165,506	38,430 8.330	7.107.890	40,775 8.622	8,259,592 1,743,283
\$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000	2,982	7,272,659 5,494,843	367	133,003	2,978	5,362,307	3,050	615,686
\$10,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	1,039	4,008,669	289	163,580	1,033	3,845,292	1,063	214,187
\$20,000,000 under \$20,000,000	569	8,019,414	272	468,850	568	7,550,564	577	116.038
Taxable returns, total	49,870	40,224,970	1,898	1,034,280	49,870	39,190,688	49,869	10,116,557
\$600,000 under \$1,000,000	19,136	5,099,365	189	5,368	19,136	5,093,996	19,135	3,884,943
\$1,000,000 under \$2,500,000	22,233	11,201,841	432	137,632	22,233	11,064,208	22,233	4,511,996
\$2,500,000 under \$5,000,000	5,217	6,690,386	434	152,894	5,217	6,537,492	5,217	1,056,640
\$5,000,000 under \$10,000,000	2,046	5,309,964	332	126,877	2,046	5,183,087	2,046	413,582
\$10,000,000 under \$20,000,000	770	3,951,094	260	153,659	770	3,797,435	770	155,434
\$20,000,000 or more	467	7,972,320	251	457,849	467	7,514,471	467	93,962
Nontaxable returns, total	48,524	8,396,114	366	57,943	48,270	8,346,874	54,098	10,937,357
\$600,000 under \$1,000,000	27,799	4,725,110	65	6,858	27,664	4,722,021	30,745	6,220,185
\$1,000,000 under \$2,500,000	16,278	2,799,183	148	11,426	16,197	2,791,284	18,542	3,747,596
\$2,500,000 under \$5,000,000	3,141	582,272	68	12,612	3,113	570,398	3,404	686,643
\$5,000,000 under \$10,000,000	936	184,879	34 29	6,126	932	179,220	1,004	202,105
\$10,000,000 under \$20,000,000	269 102	57,576		9,920	263 101	47,857	293	58,753
\$20,000,000 or more	Other tax	47,094	21 Net esta	11,001	Generation-s	36,093	110 Community	22,076
Size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
		Amount					Number	Amount
All returns, total	1,175	163,200	49,870	22,920,156	382	101,389	11,252	31,462,066
\$600,000 under \$1,000,000	218	19,453	19,136	803,997	4	26	5,221	6,880,234
\$1,000,000 under \$2,500,000	554	44,069	22,233	5,329,969	74	5,425	4,590	11,161,012
\$2,500,000 under \$5,000,000	216	31,074	5,217	4,571,776	127	10,718	960	5,228,872
\$5,000,000 under \$10,000,000	112	25,106	2,046	3,893,168	74 41	19,641	314	3,439,196
\$10,000,000 under \$20,000,000	41	15,861	770	2,854,285		16,520	116	2,134,967
\$20,000,000 or more	35 991	27,636	467	5,466,960	62 373	49,059	51	2,617,785
Taxable returns, total	121	116,588 4,547	49,870 19,136	22,920,156 803,997	3/3	101,363	1,070 250	5,536,573 235,513
\$600,000 under \$1,000,000	489	35,617	22,233	5,329,969	74	5,425	448	1,012,679
\$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	210	30,621	5,217	4,571,776	122	10,717	180	848,337
\$5,000,000 under \$10,000,000 \$5,000,000 under \$10,000,000	105	21,607	2,046	3,893,168	74	19,641	107	1,022,979
\$10.000.000 under \$10,000,000 \$10.000.000 under \$20.000.000	35	15,386	770	2,854,285	41	16,520	54	825,635
\$20,000,000 under \$20,000,000 \$20,000,000 or more	31	8,810	467	5,466,960	62	49,059	30	1,591,430
Nontaxable returns, total	184	46,612		-	9	27	10,182	25,925,494
\$600,000 under \$1,000,000	97	14,906			4	26	4,972	6,644,721
\$1,000,000 under \$2,500,000	65	8,452			-	-	4,141	10,148,333
\$2,500,000 under \$5,000,000	5	453			5	1	780	4,380,535
\$5,000,000 under \$10,000,000	7	3,499				-	207	2,416,217
\$10,000,000 under \$20,000,000	6	475				-	62	1,309,332
\$20,000,000 or more	4	18,827			-	-	21	1,026,355
	Total mut	ual fund	Total joint property		Total lifetime transfers		Qualified termin	
Size of gross estate	Number	Amount	Number	Amount	Number	Amount	tru Number	Amount
		remodific						remodific
All returns, total	87,289	29,483,874	53,563	13,014,734	36,217	53,309,457	15,373	21,948,377
\$600,000 under \$1,000,000	40,061	7,791,027	25,126	4,048,610	15,254	8,624,653	4,356	721,146
\$1,000,000 under \$2,500,000	35,104	11,185,025	21,645	5,042,035	14,841	14,635,822	7,342	4,344,547
\$2,500,000 under \$5,000,000	7,805	4,500,221	4,460	1,723,593	3,609	7,718,999	2,161	3,689,348
\$5,000,000 under \$10,000,000	2,799	2,598,185	1,542	989,879	1,547	6,606,968	954	3,731,803
\$10,000,000 under \$20,000,000	982	1,445,157	512	590,803	608	4,941,398	353	2,835,363
\$20,000,000 or more	539	1,964,259	278	619,814	358	10,781,618	208	6,626,171
Taxable returns, total	42,625	17,175,583	19,311	4,530,065	18,334	35,246,052	1,721	7,365,004
\$600,000 under \$1,000,000	15,454 19,354	3,356,135 6,382,895	7,596 8,407	1,235,914 1,707,168	5,708 8,483	3,551,736 8,584,485	51 572	2,866 257.079
\$1,000,000 under \$2,500,000			1.971	, , , ,	2.265	.,,	405	509.787
\$2,500,000 under \$5,000,000	4,760 1,891	2,810,217 1,786,502	1,971	597,351 361,166	1,095	5,027,709 4,746,582	405 370	1,190,966
\$5,000,000 under \$10,000,000	728	1,786,502	824 318	289,678	1,095	3,669,810	189	1,190,966
\$10,000,000 under \$20,000,000	438	1,735,855	195	338,788	313	9,665,729	134	4.158.240
\$20,000,000 or more Nontaxable returns, total	44,664	12,308,291	34,252	8,484,669	17,882	18,063,406	13,652	14,583,373
\$600,000 under \$1,000,000	24,606	4,434,891	17,529	2,812,696	9,546	5,072,916	4,304	718,280
\$1,000,000 under \$1,000,000 \$1,000,000 under \$2,500,000	15,750	4,802,131	13,238	3,334,867	6,358	6,051,337	6,770	4,087,468
\$2,500,000 under \$5,000,000 \$2,500,000 under \$5,000,000	3,046	1,690,005	2,489	1,126,241	1,343	2,691,290	1,756	3,179,560
\$5,000,000 under \$10,000,000	908	811,683	719	628,713	452	1,860,386	584	2,540,837
\$10,000,000 under \$20,000,000	254	341,177	193	301,125	138	1,271,588	164	1,589,297
\$20,000,000 or more	101	228,404	83	281,026	45	1,115,889	73	2,467,931

\$20,000,000 or more 101 228,404 83 281,026 45 1,115,889 [1] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date-of-death or six months thereafter (i.e., alternate valuation method). Note: Detail may not add to totals because of rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, unpublished data, Revised May 2001...