

**Taxable Estate Tax Returns as a Percentage of Adult Deaths,
Selected Years of Death, 1934-2013 [1]**
[Money amounts are in millions of dollars]

Selected year of death [2]	Total adult deaths [3]	Taxable estate tax returns [4,5]				
		Number	Percentage of adult deaths	Total gross estate at date of death	Estate tax after credits	Effective estate tax rate
1934	983,970	8,655	0.88%	2,198	154	7.00%
1935	1,172,245	9,137	0.78%	2,084	195	9.37%
1936	1,257,290	12,010	0.96%	2,562	306	11.94%
1937	1,237,585	13,220	1.07%	2,844	315	11.06%
1938	1,181,275	12,720	1.08%	2,564	277	10.79%
1939	1,205,072	12,907	1.07%	2,442	250	10.25%
1940	1,237,186	13,336	1.08%	2,578	292	11.32%
1941	1,216,855	13,493	1.11%	2,550	308	12.09%
1942	1,211,391	12,726	1.05%	2,452	362	14.77%
1943	1,277,009	12,154	0.95%	2,720	405	14.88%
1944	1,238,917	13,869	1.12%	3,246	531	16.36%
1946	1,239,713	18,232	1.47%	3,993	622	15.58%
1947	1,278,856	19,742	1.54%	4,445	715	16.08%
1948	1,283,601	17,469	1.36%	4,272	567	13.28%
1949	1,285,684	17,411	1.35%	4,126	484	11.72%
1950	1,304,343	18,941	1.45%	4,656	577	12.40%
1953	1,237,741	24,997	2.02%	6,288	779	12.38%
1954	1,332,412	25,143	1.89%	6,387	778	12.19%
1956	1,289,193	32,131	2.49%	8,904	1,177	13.22%
1958	1,358,375	38,515	2.84%	9,996	1,186	11.86%
1960	1,426,148	45,439	3.19%	12,733	1,619	12.71%
1962	1,483,846	55,207	3.72%	14,714	1,841	12.51%
1965	1,578,813	67,404	4.27%	18,820	2,414	12.83%
1969	1,796,055	93,424	5.20%	23,460	3,000	12.79%
1972	1,854,146	120,761	6.51%	33,294	4,153	12.47%
1976	1,819,107	139,115	7.65%	40,578	4,979	12.27%
1982	1,897,820	34,426	1.81%	31,904	4,937	15.48%
1983	1,945,913	34,899	1.79%	33,434	5,074	15.18%
1984	1,968,128	30,436	1.55%	34,202	5,013	14.66%
1985	2,015,070	22,326	1.11%	35,169	6,044	17.19%
1986	2,033,978	21,923	1.08%	37,799	6,277	16.61%
1987	2,053,084	18,157	0.88%	40,907	6,393	15.63%
1988	2,096,704	20,864	1.00%	43,413	7,432	17.12%
1989	2,079,035	23,096	1.11%	51,063	8,953	17.53%
1990	2,079,034	24,647	1.19%	53,698	9,217	17.17%
1991	2,101,746	26,680	1.27%	55,364	9,617	17.37%
1992	2,111,617	27,235	1.29%	59,707	10,475	17.54%
1993	2,204,366	32,062	1.45%	72,047	12,560	17.43%
1994	2,216,736	32,565	1.47%	69,493	12,312	17.72%
1995	2,252,471	36,651	1.63%	78,756	14,259	18.11%
1996	2,314,254	41,714	1.80%	95,003	16,336	17.20%
1997	2,258,366	47,800	2.12%	104,861	19,958	19.03%
1998	2,282,055	49,913	2.19%	117,965	22,676	19.22%
1999	2,336,840	53,819	2.30%	135,076	24,810	18.37%
2000	2,349,361	51,159	2.18%	126,096	24,033	19.06%
2001	2,363,100	50,456	2.14%	129,638	23,744	18.32%
2002	2,389,533	28,074	1.17%	105,339	18,841	17.89%
2003	2,394,749	27,309	1.14%	90,429	18,709	20.69%
2004	2,344,354	19,294	0.82%	102,078	22,220	21.77%
2005	2,394,516	23,291	0.97%	121,214	25,647	21.16%
2006	2,373,218	15,449	0.65%	107,328	21,796	20.31%
2007	2,370,425	16,608	0.70%	129,497	24,615	19.01%
2008	2,421,137	14,626	0.60%	106,738	20,168	18.90%
2009 [6]	2,389,130	5,668	0.24%	71,580	13,553	18.93%
2010 [7]	2,423,367	N.A.	N.A.	N.A.	N.A.	N.A.
2011 [6]	2,471,232	4,415	0.18%	80,416	10,903	13.56%
2013 [7]	2,554,665	4,699	0.18%	86,327	16,627	19.26%

N.A.: The federal estate tax was repealed only for calendar year 2010.

[1] Starting with 1965, number of returns, total gross estate at date of death, and estate tax after credits are estimates based on samples. Beginning with 1982, numbers in columns 2-5 have been revised to reflect returns filed more than 3 calendar years after a decedent's death. Data for 2005 to 2009 are estimates.

[2] Prior to 1982, year of death figures were approximated, using data from returns filed in a single calendar year. While many of the returns filed in a given calendar year represent returns of decedents who died in the immediately preceding year, others represent returns of decedents who died in earlier years. Starting with 1982, the statistics are by year of death, using the year of death reported on the estate tax returns filed during periods of at least 3 successive years.

[3] Total adult deaths represent those of individuals age 20 and over, plus deaths for which age was unavailable.

[4] Prior to 1964, a return was taxable if it showed an estate tax before credits. Starting with 1964, the classification was based on estate tax after credits.

[5] Year-to-year comparability of the data is affected by changes in the gross estate filing threshold which is based on year of death: 1934 (\$50,000); 1935 (\$50,000 changing to \$40,000); 1936-1941 (\$40,000); 1942 (\$40,000 changing to \$60,000); 1943-1976 (\$60,000); 1977 (\$120,000); 1978 (\$134,000); 1979 (\$147,000); 1980 (\$161,000); 1981 (\$175,000); 1982 (\$225,000); 1983 (\$275,000); 1984 (\$325,000); 1985 (\$400,000); 1986 (\$500,000); 1987-1997 (\$600,000); 1998 (\$625,000); 1999 (\$650,000); 2000-2001 (\$675,000); 2002-2003 (\$1,000,000); 2004-2005 (\$1,500,000); 2006-2008 (\$2,000,000); 2009 (\$3,500,000); 2010 (no estate tax); 2011 (\$5,000,000); and 2013 (\$5,250,000).

[6] For the years 2009 and 2011, adult death estimates are obtained from IRS Table 3. Estate Tax Returns Filed for 20xx Decedents, Date of Death Values, by Tax Status and Size of Gross Estate. <https://www.irs.gov/uac/soi-tax-stats-estate-tax-statistics-year-of-death-table-2>.

[7] For the year 2010 and 2013, adult deaths estimates are from the Centers for Disease Control and Prevention, National Center for Health Statistics, U.S. Department of Health and Human Services, Vital Statistics of the United States.

NOTES: The title of this table has been changed from "Estate Tax Returns as a Percentage of Adult Deaths," in previous published versions, to "Taxable Estate Tax Returns as a Percentage of Adult Deaths." However, the data contained in the table have not changed.

Detail may not add to totals because of rounding.

All amounts are in current dollars.

Most of the data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. Data for 2007 to 2011 and 2013 are estimates. Data for 2012 is unavailable.

SOURCES: IRS, Statistics of Income Historical Table 17. 1934-2008; IRS, Statistics of Income Estate Tax Statistics Year of Death Table 3; Tax Policy Center.