15-Jul-19

Estate Tax Returns Filed in 2017 [1]: Taxable Estate, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**11,783**	**94,158,412**	**6,502**	**20,155,024**	**12,063**	**114,313,436**
Under $5 million	1,089	2,703,050	1,104	3,970,379	1,142	6,673,428
$5 million under $10 million	6,746	32,964,038	2,818	4,677,013	6,885	37,641,050
$10 million under $20 million	2,543	19,865,877	1,453	3,767,800	2,587	23,633,676
$20 million under $50 million	1,001	14,411,908	752	3,496,441	1,034	17,908,349
$50 million or more	403	24,213,540	375	4,243,392	416	28,456,932
All Taxable Returns	**5,185**	**69,455,847**	**3,375**	**14,114,673**	**5,185**	**83,570,520**
Under $5 million	543	1,556,440	531	2,186,533	543	3,742,972
$5 million under $10 million	2,399	15,561,388	1,234	2,969,313	2,399	18,530,701
$10 million under $20 million	1,376	15,370,531	891	2,749,703	1,376	18,120,235
$20 million under $50 million	590	13,087,125	465	2,615,361	590	15,702,486
$50 million or more	277	23,880,363	255	3,593,763	277	27,474,126
All Nontaxable Returns	**6,598**	**24,702,565**	**3,126**	**6,040,351**	**6,878**	**30,742,916**
Under $5 million	546	1,146,610	573	1,783,846	599	2,930,456
$5 million under $10 million	4,348	17,402,649	1,584	1,707,700	4,486	19,110,349
$10 million under $20 million	1,167	4,495,345	563	1,018,096	1,211	5,513,442
$20 million under $50 million	412	1,324,784	286	881,080	444	2,205,863
$50 million or more	125	333,176	120	649,630	138	982,806

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2017, most returns were filed for deaths that occurred in 2016, for which the filing threshold was $5.45 million of gross estate. Because of filing extensions, however, some returns were filed in 2017 for deaths that occurred prior to 2016, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2017.

'NOTE: Detail may not add to total due to taxpayer reporting discrepancies and rounding.

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2018

15-Jul-19

Estate Tax Returns Filed in 2016 [1]: Taxable Estate, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**11,551**	**87,778,175**	**6,482**	**19,452,339**	**11,778**	**107,230,514**
Under $5 million	1,157	2,911,347	1,145	4,352,103	1,213	7,263,450
$5 million under $10 million	6,492	31,303,511	2,790	4,764,998	6,583	36,068,509
$10 million under $20 million	2,476	19,204,211	1,431	3,617,492	2,517	22,821,703
$20 million under $50 million	1,014	14,576,658	739	3,234,091	1,039	17,810,749
$50 million or more	413	19,782,448	378	3,483,655	427	23,266,104
All Taxable Returns	**5,219**	**65,029,659**	**3,440**	**13,537,230**	**5,219**	**78,566,889**
Under $5 million	611	1,748,506	585	2,566,366	611	4,314,872
$5 million under $10 million	2,402	15,578,975	1,292	3,037,381	2,402	18,616,356
$10 million under $20 million	1,293	14,874,954	812	2,503,626	1,293	17,378,580
$20 million under $50 million	611	13,323,944	477	2,473,168	611	15,797,112
$50 million or more	300	19,503,280	273	2,956,689	300	22,459,969
All Nontaxable Returns	**6,333**	**22,748,516**	**3,043**	**5,915,109**	**6,559**	**28,663,626**
Under $5 million	545	1,162,842	560	1,785,736	601	2,948,578
$5 million under $10 million	4,090	15,724,536	1,498	1,727,618	4,181	17,452,153
$10 million under $20 million	1,183	4,329,256	619	1,113,866	1,224	5,443,122
$20 million under $50 million	402	1,252,714	262	760,923	427	2,013,637
$50 million or more	112	279,169	104	526,966	126	806,135

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2016, most returns were filed for deaths that occurred in 2015, for which the filing threshold was $5.43 million of gross estate. Because of filing extensions, however, some returns were filed in 2016 for deaths that occurred prior to 2015, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2016.

'NOTE: Detail may not add to total due to taxpayer reporting discrepancies and rounding.

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2017

22-Dec-16

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**11,085**	**81,172,917**	**6,145**	**18,763,387**	**11,312**	**99,936,304**
Under $5 million	1,327	3,238,630	1,295	4,807,096	1,382	8,045,727
$5 million under $10 million	6,305	29,567,024	2,559	4,237,862	6,394	33,804,886
$10 million under $20 million	2,170	16,348,715	1,243	3,389,985	2,220	19,738,700
$20 million under $50 million	903	12,744,927	698	3,003,699	928	15,748,626
$50 million or more	379	19,273,621	349	3,324,745	389	22,598,366
All Taxable Returns	**4,917**	**60,117,378**	**3,322**	**13,212,165**	**4,918**	**73,329,543**
Under $5 million	665	1,886,963	646	2,778,549	665	4,665,512
$5 million under $10 million	2,298	14,767,477	1,245	2,786,841	2,298	17,554,317
$10 million under $20 million	1,149	12,762,371	740	2,449,492	1,150	15,211,863
$20 million under $50 million	540	11,671,198	443	2,235,354	540	13,906,552
$50 million or more	266	19,029,370	249	2,961,929	266	21,991,300
All Nontaxable Returns	**6,168**	**21,055,539**	**2,823**	**5,551,222**	**6,394**	**26,606,761**
Under $5 million	662	1,351,667	650	2,028,547	717	3,380,215
$5 million under $10 million	4,007	14,799,547	1,315	1,451,021	4,096	16,250,568
$10 million under $20 million	1,021	3,586,345	503	940,493	1,070	4,526,837
$20 million under $50 million	363	1,073,729	255	768,346	388	1,842,074
$50 million or more	113	244,251	100	362,815	123	607,066

[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

'NOTE: Detail may not add to total due to taxpayer reporting discrepancies and rounding.

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

*Revised November 2016

15-Feb-16

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**11,192**	**80,099,312**	**6,357**	**20,237,763**	**11,396**	**100,337,075**
Under $5 million	1,563	3,806,653	1,478	5,207,187	1,615	9,013,840
$5 million under $10 million	6,238	29,193,346	2,615	4,385,384	6,316	33,578,730
$10 million under $20 million	2,174	16,187,645	1,276	3,540,296	2,209	19,727,941
$20 million under $50 million	891	12,770,995	700	3,295,484	918	16,066,479
$50 million or more	326	18,140,673	288	3,809,412	336	21,950,085
All Taxable Returns	**5,158**	**59,957,993**	**3,456**	**14,643,547**	**5,158**	**74,601,539**
Under $5 million	796	2,222,292	755	3,045,107	796	5,267,398
$5 million under $10 million	2,429	15,452,363	1,307	2,922,619	2,429	18,374,982
$10 million under $20 million	1,132	12,554,079	725	2,570,764	1,132	15,124,843
$20 million under $50 million	578	11,902,175	466	2,663,949	578	14,566,123
$50 million or more	223	17,827,084	204	3,441,108	223	21,268,192
All Nontaxable Returns	**6,035**	**20,141,319**	**2,901**	**5,594,217**	**6,238**	**25,735,536**
Under $5 million	766	1,584,362	723	2,162,080	819	3,746,442
$5 million under $10 million	3,809	13,740,983	1,307	1,462,765	3,887	15,203,748
$10 million under $20 million	1,042	3,633,566	552	969,532	1,077	4,603,098
$20 million under $50 million	314	868,820	234	631,535	341	1,500,356
$50 million or more	103	313,588	84	368,305	114	681,893

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

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

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

20-Jan-15

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**10,131**	**72,363,695**	**5,334**	**13,395,550**	**10,246**	**85,759,245**
Under $5 million	1,016	2,806,632	837	2,154,137	1,040	4,960,770
$5 million under $10 million	5,943	27,716,676	2,474	3,006,834	5,984	30,723,510
$10 million under $20 million	2,067	16,267,966	1,153	2,587,891	2,092	18,855,857
$20 million under $50 million	823	12,383,580	621	2,307,383	836	14,690,964
$50 million or more	283	13,188,841	249	3,339,304	294	16,528,145
All Taxable Returns	**4,687**	**53,620,084**	**2,993**	**10,182,338**	**4,687**	**63,802,422**
Under $5 million	427	1,291,573	369	1,257,459	427	2,549,032
$5 million under $10 million	2,401	15,151,862	1,304	1,993,744	2,401	17,145,606
$10 million under $20 million	1,161	13,000,080	736	2,032,150	1,161	15,032,230
$20 million under $50 million	508	11,320,973	417	1,862,628	508	13,183,601
$50 million or more	190	12,855,596	168	3,036,357	190	15,891,953
All Nontaxable Returns	**5,445**	**18,743,611**	**2,342**	**3,213,212**	**5,560**	**21,956,823**
Under $5 million	589	1,515,059	468	896,678	613	2,411,737
$5 million under $10 million	3,542	12,564,814	1,171	1,013,091	3,583	13,577,905
$10 million under $20 million	906	3,267,886	417	555,741	931	3,823,627
$20 million under $50 million	315	1,062,607	205	444,756	328	1,507,362
$50 million or more	93	333,244	81	302,948	104	636,192

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. 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.

11-Apr-14

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**8,991**	**58,647,550**	**4,174**	**7,603,686**	**9,057**	**66,251,236**
Under $5.0 million	937	2,651,251	634	1,260,199	951	3,911,449
$5.0 million under $10.0 million	5,536	25,577,305	2,008	1,819,018	5,560	27,396,323
$10.0 million under $20.0 million	1,661	12,143,550	895	1,392,591	1,674	13,536,141
$20.0 million or more	856	18,275,445	637	3,131,878	872	21,407,323
All Taxable Returns	**3,738**	**40,156,274**	**2,142**	**5,653,420**	**3,738**	**45,809,694**
Under $5.0 million	331	1,087,483	237	724,411	331	1,811,894
$5.0 million under $10.0 million	2,114	13,265,816	999	1,140,127	2,114	14,405,943
$10.0 million under $20.0 million	798	8,848,825	502	1,058,534	798	9,907,359
$20.0 million or more	495	16,954,149	405	2,730,349	495	19,684,498
All Nontaxable Returns	**5,253**	**18,491,276**	**2,032**	**1,950,266**	**5,319**	**20,441,542**
Under $5.0 million	606	1,563,768	397	535,788	619	2,099,556
$5.0 million under $10.0 million	3,423	12,311,488	1,009	678,891	3,446	12,990,379
$10.0 million under $20.0 million	864	3,294,725	392	334,057	877	3,628,782
$20.0 million or more	361	1,321,296	233	401,529	377	1,722,825

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

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

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

11-Apr-14

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**4,360**	**20,238,123**	**1,579**	**2,059,226**	**4,380**	**22,297,349**
Under $3.5 million	551	926,633	146	159,878	553	1,086,511
$3.5 million under $5.0 million	946	2,847,778	324	255,067	950	3,102,845
$5.0 million under $10.0 million	2,019	8,210,949	644	456,158	2,022	8,667,106
$10.0 million under $20.0 million	534	3,217,795	240	291,385	540	3,509,180
$20.0 million or more	310	5,034,968	225	896,738	315	5,931,706
All Taxable Returns	**1,480**	**12,131,680**	**693**	**1,246,417**	**1,480**	**13,378,097**
Under $3.5 million	174	380,516	45	37,020	174	417,537
$3.5 million under $5.0 million	278	1,071,091	123	97,410	278	1,168,501
$5.0 million under $10.0 million	654	3,816,049	285	260,250	654	4,076,299
$10.0 million under $20.0 million	218	2,259,801	117	208,512	218	2,468,312
$20.0 million or more	156	4,604,224	123	643,224	156	5,247,448
All Nontaxable Returns	**2,880**	**8,106,443**	**886**	**812,809**	**2,900**	**8,919,251**
Under $3.5 million	377	546,116	101	122,858	379	668,975
$3.5 million under $5.0 million	668	1,776,688	201	157,656	672	1,934,344
$5.0 million under $10.0 million	1,365	4,394,900	359	195,907	1,368	4,590,807
$10.0 million under $20.0 million	316	957,994	123	82,873	322	1,040,868
$20.0 million or more	154	430,744	102	253,513	159	684,258

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

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

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

11-Jan-12

Estate Tax Returns Filed in 2010 [1]: Taxable Estate, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**14,703**	**66,059,457**	**5,597**	**6,088,249**	**14,738**	**72,147,705**
Under $3.5 million	3,138	6,347,204	880	747,441	3,157	7,094,645
$3.5 million under $5.0 million	4,884	14,521,525	1,391	838,811	4,884	15,360,336
$5.0 million under $10.0 million	4,312	17,685,887	1,805	1,350,859	4,323	19,036,746
$10.0 million under $20.0 million	1,493	10,396,384	864	1,032,574	1,493	11,428,958
$20.0 million or more	876	17,108,457	657	2,118,563	882	19,227,020
All Taxable Returns	**6,710**	**47,701,772**	**3,298**	**4,439,688**	**6,711**	**52,141,461**
Under $3.5 million	1,325	3,332,160	506	411,022	1,325	3,743,181
$3.5 million under $5.0 million	1,912	7,265,217	743	521,423	1,912	7,786,640
$5.0 million under $10.0 million	2,104	12,125,065	1,077	973,049	2,106	13,098,113
$10.0 million under $20.0 million	825	8,707,815	538	770,713	825	9,478,527
$20.0 million or more	543	16,271,517	435	1,763,483	543	18,034,999
All Nontaxable Returns	**7,993**	**18,357,684**	**2,299**	**1,648,561**	**8,027**	**20,006,245**
Under $3.5 million	1,813	3,015,044	374	336,420	1,832	3,351,464
$3.5 million under $5.0 million	2,971	7,256,308	648	317,389	2,971	7,573,696
$5.0 million under $10.0 million	2,208	5,560,823	728	377,810	2,216	5,938,633
$10.0 million under $20.0 million	668	1,688,569	326	261,862	668	1,950,430
$20.0 million or more	333	836,941	223	355,081	339	1,192,021

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

[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2010, most returns were filed for deaths that occurred in 2009, for which the filing threshold was $3.5 million. Because of filing extensions, however, some returns were filed in 2010 for deaths that occurred prior to 2009, for which filing thresholds may have been lower.

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

20-Dec-10

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

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

Tax status and size of gross estate	Taxable estate [2]		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**32,124**	**101,382,062**	**9,547**	**7,892,576**	**32,216**	**109,274,638**
Under $2.0 million	1,295	1,663,873	947	728,303	1,297	2,392,176
$2.0 million under $3.5 million	16,998	32,993,391	3,303	1,404,235	17,037	34,397,626
$3.5 million under $5.0 million	5,895	15,382,536	1,484	901,346	5,901	16,283,882
$5.0 million under $10.0 million	5,107	18,731,019	2,065	1,556,635	5,135	20,287,654
$10.0 million under $20.0 million	1,804	11,542,441	1,002	1,400,729	1,814	12,943,170
$20.0 million or more	1,023	21,068,803	747	1,901,328	1,031	22,970,131
All Taxable Returns	**14,711**	**73,140,702**	**5,423**	**5,842,929**	**14,713**	**78,983,631**
Under $2.0 million	555	812,779	451	397,236	555	1,210,015
$2.0 million under $3.5 million	6,999	16,833,269	1,789	926,885	6,999	17,760,155
$3.5 million under $5.0 million	2,862	10,226,335	809	634,828	2,862	10,861,163
$5.0 million under $10.0 million	2,643	14,524,448	1,243	1,114,730	2,644	15,639,178
$10.0 million under $20.0 million	1,015	10,247,387	634	1,146,048	1,015	11,393,434
$20.0 million or more	637	20,496,484	497	1,623,201	637	22,119,685
All Nontaxable Returns	**17,413**	**28,241,360**	**4,124**	**2,049,647**	**17,504**	**30,291,007**
Under $2.0 million	740	851,094	496	331,067	742	1,182,161
$2.0 million under $3.5 million	9,999	16,160,122	1,514	477,350	10,038	16,637,471
$3.5 million under $5.0 million	3,033	5,156,201	675	266,517	3,039	5,422,718
$5.0 million under $10.0 million	2,465	4,206,571	822	441,905	2,490	4,648,476
$10.0 million under $20.0 million	790	1,295,054	367	254,681	800	1,549,735
$20.0 million or more	387	572,319	250	278,127	395	850,446

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

[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2009, most returns were filed for deaths that occurred in 2008, for which the filing threshold was $2.0 million. Because of filing extensions, however, some returns were filed in 2009 for deaths that occurred prior to 2008, for which filing thresholds may have been lower.

[2] The definition of taxable estate differs for the estates of decedents who died before 2005 due to the replacement of the state death tax credit with the state death tax deduction. The state death tax credit was taken to reduce gross estate tax and was therefore not used to calculate taxable estate. In contrast, the state death tax deduction is subtracted from tentative taxable estate to compute the taxable estate.

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

20-Dec-10

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

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

Tax status and size of gross estate	Taxable estate [2]		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**36,812**	**116,968,053**	**10,211**	**8,663,030**	**36,874**	**125,631,082**
Under $2.0 million	1,647	2,028,163	1,116	824,109	1,648	2,852,272
$2.0 million under $3.5 million	19,971	38,521,710	3,464	1,343,497	20,008	39,865,208
$3.5 million under $5.0 million	6,310	16,287,926	1,613	883,399	6,312	17,171,326
$5.0 million under $10.0 million	5,691	21,248,048	2,131	1,573,058	5,701	22,821,106
$10.0 million under $20.0 million	2,040	13,625,243	1,088	1,188,701	2,045	14,813,944
$20.0 million or more	1,152	25,256,962	800	2,850,265	1,159	28,107,227
All Taxable Returns	**17,172**	**86,281,405**	**6,211**	**6,520,805**	**17,172**	**92,802,210**
Under $2.0 million	720	1,020,262	542	412,018	720	1,432,280
$2.0 million under $3.5 million	8,368	20,375,595	2,030	911,738	8,368	21,287,332
$3.5 million under $5.0 million	3,158	11,214,699	996	630,391	3,158	11,845,090
$5.0 million under $10.0 million	3,001	16,755,330	1,373	1,206,218	3,001	17,961,548
$10.0 million under $20.0 million	1,179	12,271,263	703	936,756	1,179	13,208,019
$20.0 million or more	746	24,644,256	566	2,423,685	746	27,067,940
All Nontaxable Returns	**19,641**	**30,686,648**	**4,000**	**2,142,225**	**19,703**	**32,828,873**
Under $2.0 million	927	1,007,901	573	412,091	928	1,419,992
$2.0 million under $3.5 million	11,603	18,146,116	1,434	431,760	11,640	18,577,875
$3.5 million under $5.0 million	3,152	5,073,227	616	253,008	3,154	5,326,236
$5.0 million under $10.0 million	2,691	4,492,718	758	366,840	2,701	4,859,558
$10.0 million under $20.0 million	861	1,353,980	384	251,945	866	1,605,925
$20.0 million or more	406	612,706	234	426,580	414	1,039,286

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2007, most returns were filed for deaths that occurred in 2006, for which the filing threshold was $2.0 million. Because of filing extensions, however, some returns were filed in 2007 for deaths that occurred prior to 2006. In 2005, the estate tax filing threshold was $1.5 million.

[2] The definition of taxable estate differs for the estates of decedents who died before 2005 due to the replacement of the state death tax credit with the state death tax deduction. The state death tax credit was taken to reduce gross estate tax and was therefore not used to calculate taxable estate. In contrast, the state death tax deduction is subtracted from tentative taxable estate to compute the taxable estate.

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

11-Nov-08

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

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

Tax status and size of gross estate	Taxable estate [2]		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**36,458**	**106,700,600**	**10,059**	**7,703,924**	**36,550**	**114,404,524**
Under $2.0 million	3,681	4,585,859	1,443	883,965	3,682	5,469,824
$2.0 million under $3.5 million	18,953	36,323,503	3,429	1,351,116	18,991	37,674,620
$3.5 million under $5.0 million	5,718	14,687,370	1,490	817,524	5,748	15,504,894
$5.0 million under $10.0 million	5,265	19,831,581	1,964	1,609,930	5,276	21,441,511
$10.0 million under $20.0 million	1,844	12,455,443	1,036	1,310,948	1,847	13,766,391
$20.0 million or more	997	18,816,844	697	1,730,440	1,007	20,547,283
All Taxable Returns	**17,415**	**78,796,160**	**5,881**	**5,747,684**	**17,416**	**84,543,844**
Under $2.0 million	1,409	2,143,273	667	408,169	1,409	2,551,442
$2.0 million under $3.5 million	8,483	20,519,326	1,928	971,471	8,483	21,490,797
$3.5 million under $5.0 million	2,859	10,290,628	841	581,250	2,860	10,871,878
$5.0 million under $10.0 million	2,906	16,153,035	1,289	1,260,426	2,906	17,413,461
$10.0 million under $20.0 million	1,104	11,357,182	678	1,070,337	1,104	12,427,519
$20.0 million or more	654	18,332,716	479	1,456,031	654	19,788,747
All Nontaxable Returns	**19,043**	**27,904,440**	**4,178**	**1,956,240**	**19,134**	**29,860,680**
Under $2.0 million	2,272	2,442,586	777	475,795	2,273	2,918,382
$2.0 million under $3.5 million	10,470	15,804,177	1,501	379,645	10,507	16,183,822
$3.5 million under $5.0 million	2,859	4,396,743	649	236,274	2,888	4,633,017
$5.0 million under $10.0 million	2,359	3,678,546	675	349,504	2,370	4,028,050
$10.0 million under $20.0 million	741	1,098,261	358	240,611	744	1,338,872
$20.0 million or more	343	484,128	218	274,409	352	758,536

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2007, most returns were filed for deaths that occurred in 2006, for which the filing threshold was $2.0 million. Because of filing extensions, however, some returns were filed in 2007 for deaths that occurred prior to 2006. In 2005, the estate tax filing threshold was $1.5 million.

[2] The definition of taxable estate differs for the estates of decedents who died before 2005 due to the replacement of the state death tax credit with the state death tax deduction. The state death tax credit was taken to reduce gross estate tax and was therefore not used to calculate taxable estate. In contrast, the state death tax deduction is subtracted from tentative taxable estate to compute the taxable estate.

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

20-May-08

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

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

Tax status and size of gross estate	Taxable estate [2]		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**46,887**	**113,551,860**	**10,997**	**7,666,568**	**46,988**	**121,218,428**
Under $1.5 million	1,904	1,772,410	1,007	655,824	1,925	2,428,233
$1.5 million under $2.0 million	14,098	19,447,223	1,838	571,632	14,110	20,018,855
$2.0 million under $3.5 million	17,999	31,472,304	3,005	1,105,496	18,018	32,577,801
$3.5 million under $5.0 million	5,435	13,468,923	1,525	783,597	5,452	14,252,520
$5.0 million under $10.0 million	4,875	17,494,771	1,964	1,385,355	4,887	18,880,126
$10.0 million under $20.0 million	1,662	10,630,323	992	1,157,501	1,672	11,787,824
$20.0 million or more	914	19,265,905	666	2,007,162	924	21,273,068
All Taxable Returns	**22,798**	**84,871,630**	**6,635**	**5,818,775**	**22,798**	**90,690,405**
Under $1.5 million	819	890,341	540	405,722	819	1,296,063
$1.5 million under $2.0 million	5,704	9,438,355	936	395,115	5,704	9,833,470
$2.0 million under $3.5 million	9,042	20,722,394	1,810	764,879	9,043	21,487,273
$3.5 million under $5.0 million	2,951	10,308,993	960	581,998	2,951	10,890,991
$5.0 million under $10.0 million	2,663	14,706,175	1,239	1,044,581	2,664	15,750,755
$10.0 million under $20.0 million	1,004	9,868,164	681	935,943	1,004	10,804,108
$20.0 million or more	614	18,937,209	469	1,690,536	614	20,627,745
All Nontaxable Returns	**24,090**	**28,680,230**	**4,362**	**1,847,793**	**24,190**	**30,528,022**
Under $1.5 million	1,085	882,067	468	250,102	1,106	1,132,170
$1.5 million under $2.0 million	8,394	10,008,868	902	176,517	8,406	10,185,385
$2.0 million under $3.5 million	8,956	10,749,911	1,195	340,617	8,975	11,090,528
$3.5 million under $5.0 million	2,484	3,159,930	564	201,599	2,501	3,361,529
$5.0 million under $10.0 million	2,212	2,788,598	725	340,774	2,224	3,129,371
$10.0 million under $20.0 million	658	762,159	310	221,557	668	983,717
$20.0 million or more	300	328,696	197	316,627	310	645,323

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

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

[2] The definition of taxable estate differs for the estates of decedents who died before 2005 due to the replacement of the state death tax credit with the state death tax deduction. The state death tax credit was taken to reduce gross estate tax and was therefore not used to calculate taxable estate. In contrast, the state death tax deduction is subtracted from tentative taxable estate to compute the taxable estate.

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

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**41,158**	**96,208,611**	**9,745**	**6,943,330**	**42,778**	**106,670,453**
Under $1.5 million	5,122	4,687,651	1,157	664,670	5,203	5,408,119
$1.5 million under $2.0 million	12,670	17,201,224	1,809	572,770	13,225	18,526,442
$2.0 million under $3.5 million	13,462	23,571,194	2,517	997,740	14,011	25,500,225
$3.5 million under $5.0 million	4,084	9,992,662	1,235	705,597	4,254	11,049,665
$5.0 million under $10.0 million	3,836	14,098,039	1,724	1,273,415	4,008	15,950,908
$10.0 million under $20.0 million	1,264	8,434,391	771	865,494	1,331	9,649,781
$20.0 million or more	719	18,223,450	532	1,863,644	746	20,585,313
All Taxable Returns	**19,548**	**72,714,897**	**6,071**	**5,406,574**	**20,250**	**80,627,392**
Under $1.5 million	1,789	2,030,852	529	349,678	1,820	2,411,562
$1.5 million under $2.0 million	5,055	8,367,567	1,069	418,975	5,237	9,084,595
$2.0 million under $3.5 million	7,041	16,375,067	1,577	731,727	7,311	17,727,956
$3.5 million under $5.0 million	2,214	7,820,340	793	536,622	2,282	8,594,135
$5.0 million under $10.0 million	2,182	12,194,440	1,189	1,025,045	2,280	13,724,942
$10.0 million under $20.0 million	787	7,937,043	532	702,111	822	8,961,555
$20.0 million or more	481	17,989,588	381	1,642,416	498	20,122,647
All Nontaxable Returns	**21,610**	**23,493,714**	**3,674**	**1,536,756**	**22,527**	**26,043,060**
Under $1.5 million	3,334	2,656,800	628	314,992	3,383	2,996,558
$1.5 million under $2.0 million	7,615	8,833,657	740	153,795	7,988	9,441,847
$2.0 million under $3.5 million	6,421	7,196,127	940	266,013	6,700	7,772,269
$3.5 million under $5.0 million	1,870	2,172,323	442	168,975	1,971	2,455,530
$5.0 million under $10.0 million	1,654	1,903,599	535	248,369	1,728	2,225,965
$10.0 million under $20.0 million	477	497,347	238	163,384	509	688,227
$20.0 million or more	238	233,862	151	221,228	248	462,665

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 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.

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

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**62,002**	**107,204,135**	**12,181**	**7,834,604**	**62,205**	**115,038,739**
Under $1.0 million	2,154	1,410,114	1,440	944,291	2,172	2,354,405
$1.0 million under $1.5 million	23,952	23,392,193	2,113	578,398	24,001	23,970,591
$1.5 million under $2.0 million	12,959	16,120,287	1,675	548,366	12,970	16,668,653
$2.0 million under $3.5 million	13,203	21,464,048	2,679	1,093,905	13,235	22,557,953
$3.5 million under $5.0 million	4,040	9,155,269	1,329	778,217	4,060	9,933,486
$5.0 million under $10.0 million	3,721	13,129,353	1,639	1,348,229	3,748	14,477,583
$10.0 million under $20.0 million	1,266	8,485,240	756	897,618	1,292	9,382,858
$20.0 million or more	706	14,047,630	550	1,645,580	727	15,693,211
All Taxable Returns	**31,328**	**81,745,096**	**7,847**	**5,951,001**	**31,329**	**87,696,097**
Under $1.0 million	1,053	752,774	806	535,621	1,053	1,288,395
$1.0 million under $1.5 million	10,269	12,142,970	1,310	411,101	10,269	12,554,071
$1.5 million under $2.0 million	7,057	11,093,758	1,085	389,837	7,057	11,483,595
$2.0 million under $3.5 million	7,290	16,350,182	1,777	844,145	7,290	17,194,328
$3.5 million under $5.0 million	2,165	7,549,380	834	577,368	2,165	8,126,748
$5.0 million under $10.0 million	2,166	11,812,178	1,108	1,091,794	2,166	12,903,972
$10.0 million under $20.0 million	807	8,137,469	510	720,739	808	8,858,208
$20.0 million or more	520	13,906,386	417	1,380,394	520	15,286,780
All Nontaxable Returns	**30,674**	**25,459,039**	**4,334**	**1,883,603**	**30,877**	**27,342,642**
Under $1.0 million	1,100	657,340	634	408,670	1,119	1,066,010
$1.0 million under $1.5 million	13,682	11,249,223	803	167,296	13,732	11,416,520
$1.5 million under $2.0 million	5,902	5,026,530	590	158,528	5,913	5,185,058
$2.0 million under $3.5 million	5,913	5,113,866	902	249,759	5,945	5,363,625
$3.5 million under $5.0 million	1,875	1,605,889	495	200,849	1,895	1,806,738
$5.0 million under $10.0 million	1,556	1,317,176	531	256,435	1,582	1,573,611
$10.0 million under $20.0 million	459	347,771	246	176,879	484	524,650
$20.0 million or more	186	141,245	133	265,186	207	406,431

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

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

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

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

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**69,576**	**109,090,586**	**13,234**	**7,754,542**	**69,756**	**116,845,129**
Under $1.0 million	6,716	4,277,387	1,788	836,800	6,733	5,114,187
$1.0 million under $1.5 million	28,281	26,929,061	3,156	759,161	28,306	27,688,223
$1.5 million under $2.0 million	12,601	14,964,966	1,658	513,660	12,604	15,478,627
$2.0 million under $3.5 million	12,463	19,473,526	2,605	1,113,948	12,509	20,587,474
$3.5 million under $5.0 million	3,982	9,077,311	1,099	608,002	4,003	9,685,314
$5.0 million under $10.0 million	3,591	12,796,387	1,628	1,260,879	3,620	14,057,266
$10.0 million under $20.0 million	1,247	7,965,842	773	994,788	1,268	8,960,630
$20.0 million or more	695	13,606,106	527	1,667,302	712	15,273,408
All Taxable Returns	**33,299**	**81,471,614**	**8,218**	**6,246,985**	**33,302**	**87,718,599**
Under $1.0 million	2,676	1,996,847	946	562,062	2,676	2,558,909
$1.0 million under $1.5 million	11,457	13,488,002	1,946	587,487	11,457	14,075,489
$1.5 million under $2.0 million	6,764	10,538,982	943	359,093	6,764	10,898,075
$2.0 million under $3.5 million	6,716	14,966,359	1,665	873,115	6,716	15,839,475
$3.5 million under $5.0 million	2,202	7,658,786	663	442,084	2,202	8,100,870
$5.0 million under $10.0 million	2,154	11,696,963	1,096	1,017,125	2,157	12,714,088
$10.0 million under $20.0 million	824	7,662,497	559	876,250	824	8,538,746
$20.0 million or more	504	13,463,179	401	1,529,768	504	14,992,947
All Nontaxable Returns	**36,277**	**27,618,972**	**5,016**	**1,507,557**	**36,454**	**29,126,529**
Under $1.0 million	4,040	2,280,540	842	274,738	4,057	2,555,278
$1.0 million under $1.5 million	16,823	13,441,059	1,211	171,675	16,849	13,612,734
$1.5 million under $2.0 million	5,837	4,425,984	715	154,567	5,840	4,580,552
$2.0 million under $3.5 million	5,747	4,507,167	940	240,833	5,793	4,747,999
$3.5 million under $5.0 million	1,780	1,418,526	436	165,918	1,801	1,584,444
$5.0 million under $10.0 million	1,437	1,099,424	532	243,754	1,463	1,343,177
$10.0 million under $20.0 million	423	303,345	214	118,539	444	421,884
$20.0 million or more	190	142,927	126	137,534	207	280,461

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 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]: Taxable Estate, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**94,048**	**113,383,547**	**13,398**	**6,743,350**	**94,378**	**120,126,897**
Under $1.0 million	35,891	23,804,810	3,241	981,134	35,929	24,785,944
$1.0 million under $1.5 million	26,396	22,796,615	2,457	552,487	26,457	23,349,102
$1.5 million under $2.0 million	11,199	11,833,678	1,364	394,453	11,247	12,228,131
$2.0 million under $3.5 million	11,770	16,193,113	2,628	998,947	11,854	17,192,060
$3.5 million under $5.0 million	3,697	8,100,785	1,112	608,666	3,715	8,709,451
$5.0 million under $10.0 million	3,311	11,177,751	1,433	998,153	3,353	12,175,904
$10.0 million under $20.0 million	1,145	7,093,004	682	906,097	1,169	7,999,101
$20.0 million or more	639	12,383,790	482	1,303,412	656	13,687,203
All Taxable Returns	**45,017**	**84,404,887**	**8,857**	**5,467,527**	**45,018**	**89,872,414**
Under $1.0 million	13,638	10,788,779	2,127	770,188	13,638	11,558,967
$1.0 million under $1.5 million	14,131	15,529,483	1,692	435,980	14,131	15,965,464
$1.5 million under $2.0 million	5,780	8,594,452	699	275,848	5,780	8,870,301
$2.0 million under $3.5 million	5,961	12,681,277	1,617	738,111	5,961	13,419,389
$3.5 million under $5.0 million	2,170	7,164,487	778	508,048	2,170	7,672,535
$5.0 million under $10.0 million	2,100	10,448,347	1,053	819,197	2,100	11,267,544
$10.0 million under $20.0 million	755	6,897,285	504	724,917	755	7,622,202
$20.0 million or more	483	12,300,776	387	1,195,238	484	13,496,014
All Nontaxable Returns	**49,031**	**28,978,660**	**4,541**	**1,275,822**	**49,359**	**30,254,483**
Under $1.0 million	22,253	13,016,031	1,114	210,946	22,291	13,226,978
$1.0 million under $1.5 million	12,265	7,267,132	765	116,506	12,325	7,383,638
$1.5 million under $2.0 million	5,420	3,239,226	665	118,605	5,467	3,357,830
$2.0 million under $3.5 million	5,809	3,511,836	1,012	260,835	5,893	3,772,672
$3.5 million under $5.0 million	1,527	936,298	333	100,619	1,545	1,036,916
$5.0 million under $10.0 million	1,211	729,404	380	178,956	1,253	908,360
$10.0 million under $20.0 million	390	195,719	179	181,180	413	376,899
$20.0 million or more	157	83,014	95	108,174	172	191,188

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2002, most returns were filed for deaths that occurred in 2001, for which the filing threshold was $675,000. Because of filing extensions, however, some returns were filed in 2002 for deaths that occurred prior to 2000, for which the filing thresholds were lower. For deaths that occurred in 2002, the filing threshold was $1.0 million.

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

Estate Tax Returns Filed in 2001 [1]: Taxable Estate, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All Returns	**102,369**	**123,178,095**	**14,386**	**5,918,127**	**102,625**	**129,096,223**
Under $1.0 million	42,820	28,985,271	3,974	714,205	42,937	29,699,477
$1.0 million under $1.5 million	26,931	22,866,033	2,769	493,025	26,932	23,359,059
$1.5 million under $2.0 million	11,420	12,346,118	1,314	386,041	11,421	12,732,159
$2.0 million under $3.5 million	12,172	18,174,998	2,593	834,853	12,239	19,009,850
$3.5 million under $5.0 million	3,774	8,629,749	1,187	654,946	3,791	9,284,696
$5.0 million under $10.0 million	3,411	12,078,840	1,368	954,452	3,430	13,033,292
$10.0 million under $20.0 million	1,236	7,882,956	734	784,662	1,255	8,667,618
$20.0 million or more	605	12,214,130	448	1,095,942	619	13,310,072
All Taxable Returns	**51,735**	**94,052,766**	**9,332**	**4,903,286**	**51,736**	**98,956,053**
Under $1.0 million	18,093	14,586,697	2,253	558,147	18,093	15,144,844
$1.0 million under $1.5 million	15,086	16,279,988	1,624	352,510	15,086	16,632,499
$1.5 million under $2.0 million	6,024	9,221,716	851	299,254	6,024	9,520,969
$2.0 million under $3.5 million	6,884	15,081,094	1,819	668,832	6,884	15,749,926
$3.5 million under $5.0 million	2,148	7,721,398	859	517,353	2,148	8,238,751
$5.0 million under $10.0 million	2,164	11,346,143	992	829,118	2,165	12,175,261
$10.0 million under $20.0 million	868	7,691,524	574	695,137	868	8,386,661
$20.0 million or more	469	12,124,206	361	982,936	469	13,107,142
All Nontaxable Returns	**50,634**	**29,125,329**	**5,054**	**1,014,841**	**50,889**	**30,140,170**
Under $1.0 million	24,727	14,398,574	1,721	156,059	24,844	14,554,633
$1.0 million under $1.5 million	11,845	6,586,045	1,145	140,515	11,846	6,726,560
$1.5 million under $2.0 million	5,397	3,124,402	463	86,788	5,398	3,211,190
$2.0 million under $3.5 million	5,288	3,093,904	774	166,021	5,355	3,259,925
$3.5 million under $5.0 million	1,625	908,351	329	137,593	1,643	1,045,944
$5.0 million under $10.0 million	1,247	732,697	376	125,334	1,265	858,031
$10.0 million under $20.0 million	368	191,432	159	89,525	387	280,957
$20.0 million or more	136	89,924	87	113,006	150	202,930

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

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

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

Estate Tax Returns Filed in 2000: Gross Estate by Type of Taxable Estate by Size of Gross Estate

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

Size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All returns, total	**102,121**	**122,802,143**	**12,527**	**6,192,942**	**102,327**	**128,995,085**
$600,000 under $1,000,000	44,758	29,133,045	2,649	499,481	44,792	29,632,526
$1,000,000 under $2,500,000	42,651	41,592,411	4,643	1,557,435	42,718	43,149,846
$2,500,000 under $5,000,000	9,655	18,289,221	2,590	1,197,343	9,704	19,486,564
$5,000,000 under $10,000,000	3,289	12,114,921	1,533	1,075,210	3,315	13,190,132
$10,000,000 under $20,000,000	1,093	7,407,298	617	648,930	1,109	8,056,228
$20,000,000 or more	675	14,265,247	494	1,214,542	689	15,479,789
Taxable returns, total	**51,975**	**95,508,002**	**8,866**	**5,316,507**	**52,000**	**100,824,510**
$600,000 under $1,000,000	18,634	14,913,077	1,641	405,618	18,634	15,318,695
$1,000,000 under $2,500,000	23,812	31,294,910	3,210	1,232,798	23,827	32,527,709
$2,500,000 under $5,000,000	5,908	16,234,763	1,917	978,484	5,917	17,213,247
$5,000,000 under $10,000,000	2,258	11,607,597	1,170	950,194	2,258	12,557,791
$10,000,000 under $20,000,000	814	7,258,045	510	583,843	814	7,841,888
$20,000,000 or more	548	14,199,610	418	1,165,570	549	15,365,180
Nontaxable returns, total	**50,146**	**27,294,141**	**3,661**	**876,435**	**50,327**	**28,170,575**
$600,000 under $1,000,000	26,124	14,219,968	1,009	93,863	26,158	14,313,831
$1,000,000 under $2,500,000	18,839	10,297,500	1,433	324,637	18,891	10,622,137
$2,500,000 under $5,000,000	3,747	2,054,458	674	218,859	3,787	2,273,317
$5,000,000 under $10,000,000	1,031	507,324	363	125,016	1,057	632,340
$10,000,000 under $20,000,000	279	149,253	107	65,087	295	214,340
$20,000,000 or more	127	65,637	75	48,972	140	114,609

[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 Bulletin, Spring 2002, Publication 1136.

Estate Tax Returns Filed in 1999: Gross Estate by Type of Taxable Estate by Size of Gross Estate

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

Size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate	
	Number	Amount	Number	Amount	Number	Amount
All returns, total	**97,994**	**114,884,514**	**12,287**	**5,187,363**	**98,203**	**120,071,877**
$600,000 under $1,000,000	46,804	29,505,471	3,155	502,755	46,814	30,008,226
$1,000,000 under $2,500,000	38,344	37,784,252	4,617	1,248,812	38,465	39,033,065
$2,500,000 under $5,000,000	8,315	16,132,334	2,227	1,019,806	8,339	17,152,140
$5,000,000 under $10,000,000	2,951	10,752,158	1,259	732,290	2,979	11,484,447
$10,000,000 under $20,000,000	1,021	7,105,211	598	595,359	1,038	7,700,571
$20,000,000 or more	560	13,605,089	431	1,088,340	569	14,693,429
Taxable returns, total	**49,870**	**89,370,766**	**8,637**	**4,516,872**	**49,870**	**93,887,638**
$600,000 under $1,000,000	19,136	14,831,336	1,896	388,052	19,136	15,219,388
$1,000,000 under $2,500,000	22,233	29,284,211	3,232	1,006,746	22,233	30,290,957
$2,500,000 under $5,000,000	5,217	14,466,457	1,657	883,726	5,217	15,350,183
$5,000,000 under $10,000,000	2,046	10,266,736	975	652,318	2,046	10,919,054
$10,000,000 under $20,000,000	770	6,986,536	498	542,233	770	7,528,769
$20,000,000 or more	467	13,535,491	379	1,043,796	467	14,579,287
Nontaxable returns, total	**48,125**	**25,513,748**	**3,650**	**670,491**	**48,334**	**26,184,239**
$600,000 under $1,000,000	27,667	14,674,135	1,258	114,703	27,678	14,788,838
$1,000,000 under $2,500,000	16,111	8,500,041	1,385	242,066	16,232	8,742,107
$2,500,000 under $5,000,000	3,098	1,665,877	571	136,080	3,121	1,801,957
$5,000,000 under $10,000,000	905	485,422	284	79,972	933	565,394
$10,000,000 under $20,000,000	251	118,675	99	53,126	268	171,802
$20,000,000 or more	93	69,597	52	44,544	102	114,142

[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..