15-Jul-19

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**10,624**	**183,432**	**2,747**	**510,311**	**7,146**	**557,690**	**7,072**	**759,303**	**8,875**	**9,086,694**
Under $5 million	949	14,746	220	12,794	707	23,588	660	19,748	782	148,413
$5 million under $10 million	6,038	81,183	1,421	137,997	3,854	178,635	3,803	177,332	4,882	1,719,184
$10 million under $20 million	2,334	39,346	722	124,975	1,648	143,367	1,647	167,964	2,014	1,450,706
$20 million under $50 million	935	24,267	264	97,473	656	105,353	668	143,277	852	1,435,954
$50 million or more	367	23,891	121	137,072	281	106,748	293	250,981	345	4,332,438
All Taxable Returns	**4,893**	**86,601**	**2,092**	**409,708**	**4,541**	**405,673**	**4,380**	**636,861**	**4,450**	**4,836,530**
Under $5 million	508	7,548	180	10,093	491	16,544	447	11,624	456	34,223
$5 million under $10 million	2,260	28,964	966	97,424	2,129	110,172	2,013	112,009	2,003	387,692
$10 million under $20 million	1,317	22,192	615	108,708	1,213	110,621	1,202	148,880	1,209	713,078
$20 million under $50 million	558	12,675	227	85,799	492	84,853	493	127,906	536	750,496
$50 million or more	250	15,222	104	107,684	217	83,484	225	236,443	246	2,951,041
All Nontaxable Returns	**5,731**	**96,831**	**655**	**100,603**	**2,605**	**152,017**	**2,692**	**122,441**	**4,425**	**4,250,165**
Under $5 million	441	7,197	40	2,701	216	7,043	213	8,124	327	114,190
$5 million under $10 million	3,779	52,220	455	40,572	1,725	68,463	1,790	65,323	2,879	1,331,492
$10 million under $20 million	1,018	17,154	107	16,267	435	32,746	444	19,085	804	737,628
$20 million under $50 million	376	11,592	36	11,675	164	20,500	175	15,372	316	685,458
$50 million or more	117	8,669	17	29,388	65	23,264	69	14,538	99	1,381,396

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**6,211**	**63,249,642**	**2,902**	**21,044,062**	**12,617**	**95,670,020**	**2,508**	**2,378,473**
Under $5 million	442	805,736	176	112,055	1,130	1,146,501	221	42,408
$5 million under $10 million	3,662	13,435,846	1,416	2,486,508	7,302	18,292,508	1,342	604,757
$10 million under $20 million	1,315	11,229,205	744	2,464,760	2,701	15,688,860	558	500,209
$20 million under $50 million	552	11,951,205	363	2,997,432	1,062	16,823,785	261	505,214
$50 million or more	239	25,827,651	202	12,983,307	422	43,718,367	126	725,884
All Taxable Returns	**651**	**14,591,492**	**1,484**	**13,465,157**	**5,170**	**34,657,409**	**1,573**	**2,058,643**
Under $5 million	* 43	* 22,921	92	33,875	539	143,371	150	28,427
$5 million under $10 million	191	345,198	522	262,821	2,392	1,400,733	681	351,480
$10 million under $20 million	179	819,895	459	750,111	1,374	2,732,708	435	466,996
$20 million under $50 million	131	1,773,481	251	1,447,289	589	4,337,106	206	491,469
$50 million or more	107	11,629,998	159	10,971,061	276	26,043,492	102	720,272
All Nontaxable Returns	**5,560**	**48,658,149**	**1,417**	**7,578,906**	**7,447**	**61,012,611**	**935**	**319,830**
Under $5 million	399	782,815	84	78,180	591	1,003,130	71	13,981
$5 million under $10 million	3,471	13,090,648	894	2,223,688	4,910	16,891,774	661	253,277
$10 million under $20 million	1,137	10,409,310	285	1,714,650	1,327	12,956,152	123	33,213
$20 million under $50 million	422	10,177,724	111	1,550,142	473	12,486,680	56	13,746
$50 million or more	132	14,197,653	43	2,012,246	146	17,674,875	24	5,613

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 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]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**10,413**	**175,777**	**2,725**	**542,715**	**6,984**	**593,822**	**7,005**	**823,433**	**8,878**	**7,205,285**
Under $5 million	1,047	13,795	243	13,290	766	25,535	737	19,260	820	123,513
$5 million under $10 million	5,788	76,880	1,372	126,613	3,700	188,079	3,692	165,537	4,842	1,767,393
$10 million under $20 million	2,259	37,813	652	120,385	1,508	123,371	1,558	139,909	2,000	1,286,423
$20 million under $50 million	944	23,091	318	103,035	703	118,702	715	194,680	848	1,554,559
$50 million or more	375	24,198	140	179,393	307	138,135	303	304,046	369	2,473,396
All Taxable Returns	**4,913**	**83,059**	**2,118**	**461,486**	**4,491**	**449,754**	**4,419**	**691,644**	**4,526**	**3,698,943**
Under $5 million	565	7,078	183	9,585	508	16,800	493	15,469	493	48,303
$5 million under $10 million	2,272	27,818	994	94,222	2,105	112,578	2,046	109,457	2,037	392,448
$10 million under $20 million	1,223	19,180	550	105,315	1,102	98,031	1,109	113,231	1,163	548,539
$20 million under $50 million	579	13,676	267	89,188	522	93,491	521	164,314	559	780,169
$50 million or more	274	15,307	124	163,175	255	128,855	250	289,173	273	1,929,486
All Nontaxable Returns	**5,500**	**92,718**	**607**	**81,229**	**2,492**	**144,069**	**2,586**	**131,789**	**4,352**	**3,506,341**
Under $5 million	481	6,717	60	3,704	258	8,736	244	3,791	326	75,210
$5 million under $10 million	3,516	49,062	378	32,391	1,595	75,501	1,646	56,080	2,804	1,374,946
$10 million under $20 million	1,037	18,633	102	15,070	406	25,340	449	26,679	837	737,884
$20 million under $50 million	365	9,415	51	13,847	181	25,212	194	30,366	289	774,391
$50 million or more	100	8,891	16	16,218	52	9,280	53	14,873	95	543,910

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**6,257**	**73,796,687**	**2,714**	**18,494,489**	**12,345**	**101,869,175**	**2,783**	**2,693,647**
Under $5 million	432	778,642	232	110,212	1,212	1,106,802	327	54,257
$5 million under $10 million	3,615	13,110,194	1,276	1,926,398	6,994	17,485,034	1,418	580,098
$10 million under $20 million	1,418	12,234,884	624	2,090,661	2,633	16,063,271	612	583,037
$20 million under $50 million	553	11,472,012	369	3,078,764	1,073	16,513,328	270	517,062
$50 million or more	239	36,200,954	214	11,288,455	434	50,700,739	157	959,192
All Taxable Returns	**718**	**23,203,090**	**1,396**	**11,475,640**	**5,207**	**40,334,421**	**1,762**	**2,424,315**
Under $5 million	* 35	* 34,705	131	39,003	607	181,104	186	33,615
$5 million under $10 million	190	267,701	492	226,238	2,396	1,289,736	773	384,439
$10 million under $20 million	227	1,051,935	362	554,675	1,291	2,549,428	458	548,188
$20 million under $50 million	151	1,943,783	239	1,316,113	611	4,457,089	212	504,191
$50 million or more	116	19,904,966	173	9,339,611	300	31,857,065	134	953,883
All Nontaxable Returns	**5,539**	**50,593,597**	**1,318**	**7,018,848**	**7,138**	**61,534,754**	**1,021**	**269,332**
Under $5 million	397	743,938	101	71,208	604	925,699	141	20,643
$5 million under $10 million	3,426	12,842,493	783	1,700,160	4,597	16,195,299	645	195,659
$10 million under $20 million	1,190	11,182,949	263	1,535,985	1,341	13,513,843	154	34,850
$20 million under $50 million	402	9,528,229	129	1,762,650	461	12,056,239	58	12,871
$50 million or more	123	16,295,988	41	1,948,844	133	18,843,674	23	5,310

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 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]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**10,043**	**158,621**	**2,603**	**504,455**	**6,655**	**521,354**	**6,717**	**646,548**	**8,735**	**7,041,267**
Under $5 million	1,182	15,314	289	17,257	850	29,800	817	20,772	960	224,595
$5 million under $10 million	5,670	78,584	1,324	135,471	3,563	175,759	3,621	150,495	4,862	1,801,262
$10 million under $20 million	1,995	33,228	593	106,996	1,387	119,838	1,390	126,874	1,789	1,303,398
$20 million under $50 million	846	17,885	262	92,630	600	97,830	626	125,458	778	1,255,112
$50 million or more	349	13,610	134	152,101	256	98,128	263	222,950	346	2,456,899
All Taxable Returns	**4,635**	**72,827**	**1,986**	**411,981**	**4,208**	**387,533**	**4,156**	**543,048**	**4,331**	**3,480,452**
Under $5 million	626	7,335	215	13,368	563	20,708	531	14,546	555	60,090
$5 million under $10 million	2,156	27,921	925	95,921	1,979	102,103	1,953	102,871	1,985	449,705
$10 million under $20 million	1,086	17,775	501	88,521	989	95,285	982	109,384	1,041	557,747
$20 million under $50 million	514	10,340	226	83,658	461	81,258	469	110,708	499	714,644
$50 million or more	253	9,456	119	130,513	217	88,179	221	205,540	251	1,698,266
All Nontaxable Returns	**5,407**	**85,794**	**617**	**92,473**	**2,447**	**133,821**	**2,561**	**103,500**	**4,404**	**3,560,814**
Under $5 million	556	7,979	74	3,888	287	9,091	286	6,225	405	164,505
$5 million under $10 million	3,514	50,663	399	39,550	1,584	73,657	1,668	47,624	2,877	1,351,557
$10 million under $20 million	909	15,453	92	18,475	398	24,553	408	17,491	748	745,652
$20 million under $50 million	332	7,545	36	8,972	140	16,572	158	14,750	279	540,468
$50 million or more	96	4,155	15	21,588	39	9,948	42	17,410	95	758,633

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**5,865**	**54,955,254**	**2,636**	**20,003,162**	**11,865**	**83,920,030**	**2,780**	**2,470,457**
Under $5 million	507	817,864	211	92,792	1,382	1,226,723	359	61,944
$5 million under $10 million	3,426	12,326,605	1,314	2,381,194	6,804	17,087,014	1,429	609,920
$10 million under $20 million	1,202	10,470,408	603	2,233,679	2,324	14,404,716	574	458,049
$20 million under $50 million	513	10,924,825	312	2,837,387	957	15,370,597	286	527,708
$50 million or more	217	20,415,552	196	12,458,110	398	35,830,980	131	812,836
All Taxable Returns	**659**	**11,262,608**	**1,324**	**9,736,248**	**4,909**	**25,984,237**	**1,682**	**2,141,059**
Under $5 million	* 44	* 30,932	123	28,787	665	182,052	219	38,328
$5 million under $10 million	191	287,094	505	236,121	2,291	1,327,727	727	368,469
$10 million under $20 million	187	974,996	344	592,508	1,149	2,459,026	420	416,701
$20 million under $50 million	142	1,989,479	197	1,258,790	539	4,265,225	206	508,035
$50 million or more	95	7,980,107	156	7,620,042	266	17,750,206	110	809,526
All Nontaxable Returns	**5,206**	**43,692,646**	**1,311**	**10,266,914**	**6,955**	**57,935,794**	**1,098**	**329,398**
Under $5 million	463	786,932	88	64,005	717	1,044,671	140	23,617
$5 million under $10 million	3,235	12,039,511	809	2,145,073	4,513	15,759,286	702	241,450
$10 million under $20 million	1,015	9,495,413	259	1,641,171	1,176	11,945,690	155	41,349
$20 million under $50 million	371	8,935,345	115	1,578,597	418	11,105,372	80	19,673
$50 million or more	121	12,435,445	40	4,838,068	132	18,080,775	21	3,310

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

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

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

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

*Revised November 2016

15-Feb-16

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**10,173**	**161,873**	**2,752**	**529,919**	**6,925**	**548,258**	**6,930**	**640,505**	**8,844**	**10,608,609**
Under $5 million	1,406	19,264	336	18,440	988	37,888	990	28,900	1,202	205,125
$5 million under $10 million	5,679	77,291	1,398	137,006	3,734	177,753	3,723	164,193	4,796	1,765,166
$10 million under $20 million	1,958	32,350	640	118,190	1,374	132,631	1,368	127,425	1,762	1,326,135
$20 million under $50 million	822	19,407	282	114,108	596	99,952	608	128,431	775	1,297,294
$50 million or more	308	13,560	95	142,174	233	100,034	241	191,556	309	6,014,889
All Taxable Returns	**4,921**	**77,064**	**2,090**	**434,651**	**4,456**	**414,563**	**4,322**	**547,776**	**4,566**	**3,712,549**
Under $5 million	749	9,184	233	11,735	661	24,587	659	21,324	673	65,326
$5 million under $10 million	2,340	28,213	1,007	103,214	2,151	116,865	2,026	120,438	2,125	521,349
$10 million under $20 million	1,080	17,276	523	98,728	983	102,236	967	105,942	1,027	567,933
$20 million under $50 million	548	11,978	244	97,399	480	83,839	484	120,354	532	730,065
$50 million or more	205	10,413	84	123,575	181	87,035	187	179,717	210	1,827,876
All Nontaxable Returns	**5,252**	**84,809**	**662**	**95,268**	**2,469**	**133,695**	**2,607**	**92,729**	**4,278**	**6,896,060**
Under $5 million	657	10,080	103	6,706	327	13,301	331	7,576	530	139,798
$5 million under $10 million	3,340	49,078	392	33,792	1,583	60,888	1,697	43,755	2,671	1,243,817
$10 million under $20 million	877	15,075	118	19,463	391	30,395	401	21,482	735	758,202
$20 million under $50 million	274	7,429	38	16,710	116	16,113	124	8,077	243	567,230
$50 million or more	103	3,147	11	18,599	52	12,999	54	11,839	99	4,187,013

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**5,901**	**56,251,892**	**2,743**	**18,428,807**	**11,882**	**87,287,389**	**3,030**	**2,371,224**
Under $5 million	633	1,086,233	280	135,490	1,614	1,540,785	482	70,555
$5 million under $10 million	3,389	11,803,676	1,317	2,270,000	6,704	16,432,014	1,547	597,630
$10 million under $20 million	1,202	10,141,342	644	2,433,426	2,283	14,337,546	578	435,790
$20 million under $50 million	485	10,092,215	338	2,916,446	937	14,686,170	298	461,045
$50 million or more	192	23,128,425	165	10,673,444	345	40,290,874	125	806,204
All Taxable Returns	**726**	**12,535,204**	**1,342**	**10,251,404**	**5,142**	**28,071,190**	**1,830**	**2,106,886**
Under $5 million	* 71	* 82,235	127	42,933	786	263,810	319	55,117
$5 million under $10 million	189	298,312	492	220,574	2,424	1,435,554	785	402,014
$10 million under $20 million	211	1,033,164	372	597,797	1,132	2,546,086	402	399,229
$20 million under $50 million	163	2,350,149	231	1,531,505	577	4,942,570	224	450,378
$50 million or more	92	8,771,344	121	7,858,597	223	18,883,170	99	800,148
All Nontaxable Returns	**5,175**	**43,716,687**	**1,401**	**8,177,402**	**6,741**	**59,216,199**	**1,200**	**264,338**
Under $5 million	562	1,003,997	153	92,557	828	1,276,974	163	15,438
$5 million under $10 million	3,201	11,505,364	825	2,049,427	4,280	14,996,460	762	195,616
$10 million under $20 million	991	9,108,178	272	1,835,630	1,152	11,791,460	176	36,561
$20 million under $50 million	323	7,742,066	106	1,384,941	360	9,743,600	74	10,667
$50 million or more	99	14,357,081	44	2,814,847	122	21,407,704	25	6,057

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

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

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

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

20-Jan-15

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**9,230**	**141,972**	**2,500**	**435,306**	**6,279**	**503,355**	**6,354**	**814,607**	**8,165**	**5,917,584**
Under $5 million	894	10,605	190	11,776	628	21,363	601	16,656	777	185,171
$5 million under $10 million	5,405	71,101	1,384	137,212	3,525	173,981	3,550	153,098	4,684	1,563,044
$10 million under $20 million	1,896	32,516	606	109,007	1,383	120,053	1,416	134,146	1,732	1,347,211
$20 million under $50 million	767	16,873	236	80,548	548	96,413	579	139,716	722	1,152,639
$50 million or more	268	10,876	84	96,763	195	91,545	208	370,991	250	1,669,519
All Taxable Returns	**4,460**	**68,301**	**1,888**	**358,770**	**4,071**	**376,262**	**3,967**	**715,317**	**4,230**	**2,628,201**
Under $5 million	390	4,335	122	8,688	364	12,836	327	12,147	367	43,496
$5 million under $10 million	2,306	27,631	987	102,224	2,108	105,982	2,031	106,400	2,155	395,892
$10 million under $20 million	1,101	17,476	501	92,447	1,029	97,117	1,021	113,325	1,060	611,219
$20 million under $50 million	490	11,168	208	70,833	426	81,938	431	121,573	475	620,101
$50 million or more	174	7,690	70	84,578	144	78,390	157	361,872	172	957,494
All Nontaxable Returns	**4,770**	**73,671**	**612**	**76,536**	**2,208**	**127,093**	**2,387**	**99,290**	**3,935**	**3,289,384**
Under $5 million	504	6,269	69	3,089	264	8,527	274	4,509	410	141,675
$5 million under $10 million	3,099	43,470	397	34,988	1,417	68,000	1,519	46,698	2,529	1,167,152
$10 million under $20 million	795	15,040	104	16,561	354	22,936	395	20,821	671	735,993
$20 million under $50 million	277	5,705	28	9,715	122	14,475	149	18,143	247	532,538
$50 million or more	94	3,186	14	12,185	51	13,155	51	9,119	78	712,025

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**5,159**	**42,690,055**	**2,528**	**13,556,835**	**10,545**	**64,166,371**	**3,104**	**2,240,807**
Under $5 million	352	569,559	165	90,760	1,036	912,099	329	61,971
$5 million under $10 million	3,110	9,402,680	1,331	1,939,798	6,201	13,479,116	1,717	648,238
$10 million under $20 million	1,087	8,649,872	576	1,981,611	2,156	12,401,271	667	516,548
$20 million under $50 million	449	9,039,573	304	2,119,907	854	12,664,349	280	469,079
$50 million or more	162	15,028,370	153	7,424,758	297	24,709,536	111	544,972
All Taxable Returns	**634**	**9,789,649**	**1,353**	**6,787,228**	**4,674**	**20,807,762**	**1,851**	**1,953,412**
Under $5 million	* 24	* 14,550	55	18,050	421	118,360	174	33,895
$5 million under $10 million	185	209,489	613	301,610	2,396	1,275,090	908	444,679
$10 million under $20 million	215	828,866	355	571,475	1,159	2,354,678	471	477,615
$20 million under $50 million	138	1,658,832	214	1,000,282	508	3,580,939	212	456,061
$50 million or more	72	7,077,912	116	4,895,812	190	13,478,696	86	541,162
All Nontaxable Returns	**4,525**	**32,900,406**	**1,175**	**6,769,606**	**5,871**	**43,358,609**	**1,253**	**287,396**
Under $5 million	327	555,010	110	72,710	615	793,739	154	28,076
$5 million under $10 million	2,925	9,193,191	718	1,638,188	3,805	12,204,026	809	203,558
$10 million under $20 million	872	7,821,006	221	1,410,137	997	10,046,593	196	38,933
$20 million under $50 million	311	7,380,741	90	1,119,626	346	9,083,410	68	13,018
$50 million or more	89	7,950,458	36	2,528,946	107	11,230,840	25	3,810

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

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

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

Source: IRS, Statistics of Income Division, October 2014.

18-Apr-14

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**8,077**	**121,382**	**2,169**	**382,246**	**5,134**	**396,461**	**5,366**	**445,915**	**7,019**	**5,752,466**
Under $5.0 million	825	10,059	213	13,470	575	22,892	572	17,821	657	215,630
$5.0 million under $10.0 million	4,953	64,484	1,235	113,125	2,979	133,836	3,168	115,396	4,222	1,527,681
$10.0 million under $20.0 million	1,498	24,527	465	82,517	1,005	90,760	1,044	87,207	1,378	1,095,142
$20.0 million or more	801	22,311	256	173,135	576	148,973	582	225,491	762	2,914,012
All Taxable Returns	**3,585**	**50,352**	**1,631**	**314,047**	**3,169**	**285,329**	**3,161**	**354,095**	**3,330**	**1,808,931**
Under $5.0 million	307	3,660	117	7,013	276	10,254	263	6,984	257	29,726
$5.0 million under $10.0 million	2,036	23,240	918	81,263	1,780	82,685	1,771	77,642	1,878	301,305
$10.0 million under $20.0 million	764	11,966	377	66,095	693	69,477	708	69,145	728	312,497
$20.0 million or more	477	11,486	220	159,676	420	122,913	419	200,324	467	1,165,404
All Nontaxable Returns	**4,492**	**71,030**	**538**	**68,199**	**1,965**	**111,132**	**2,205**	**91,820**	**3,689**	**3,943,535**
Under $5.0 million	517	6,399	96	6,457	299	12,638	308	10,837	400	185,904
$5.0 million under $10.0 million	2,918	41,244	317	31,862	1,199	51,150	1,397	37,754	2,344	1,226,377
$10.0 million under $20.0 million	734	12,562	89	16,422	311	21,283	336	18,062	650	782,645
$20.0 million or more	323	10,825	36	13,459	156	26,060	163	25,167	295	1,748,608

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**4,734**	**42,862,866**	**2,399**	**14,111,289**	**9,391**	**64,101,840**	**2,817**	**1,822,961**
Under $5.0 million	412	535,867	174	117,513	979	939,403	246	48,029
$5.0 million under $10.0 million	2,897	8,509,128	1,352	2,312,643	5,793	12,806,494	1,708	636,629
$10.0 million under $20.0 million	920	7,167,593	513	2,004,934	1,723	10,556,371	531	380,805
$20.0 million or more	505	26,650,279	360	9,676,199	896	39,799,571	331	757,498
All Taxable Returns	**432**	**11,320,205**	**1,086**	**6,573,273**	**3,738**	**20,769,655**	**1,541**	**1,513,191**
Under $5.0 million	* 18	* 9,202	58	14,612	331	84,951	94	18,674
$5.0 million under $10.0 million	133	151,555	518	199,350	2,114	938,694	873	422,083
$10.0 million under $20.0 million	124	502,182	287	534,071	798	1,580,283	343	339,735
$20.0 million or more	157	10,657,267	224	5,825,240	495	18,165,727	231	732,700
All Nontaxable Returns	**4,302**	**31,542,661**	**1,313**	**7,538,016**	**5,653**	**43,332,185**	**1,276**	**309,769**
Under $5.0 million	394	526,665	117	102,901	647	854,453	152	29,355
$5.0 million under $10.0 million	2,764	8,357,573	834	2,113,293	3,680	11,867,799	835	214,546
$10.0 million under $20.0 million	796	6,665,410	226	1,470,863	925	8,976,088	188	41,070
$20.0 million or more	348	15,993,013	136	3,850,959	401	21,633,845	101	24,798

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

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

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

18-Apr-14

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**3,835**	**60,871**	**1,184**	**179,033**	**2,473**	**207,596**	**2,536**	**210,623**	**3,361**	**2,728,449**
Under $3.5 million	465	4,779	161	7,943	330	15,752	308	11,519	390	82,965
$3.5 million under $5.0 million	842	10,264	249	17,953	527	25,467	551	20,996	716	199,129
$5.0 million under $10.0 million	1,755	29,777	501	53,809	1,098	65,545	1,134	53,886	1,561	647,056
$10.0 million under $20.0 million	487	8,631	164	35,583	320	33,565	334	30,879	425	501,229
$20.0 million or more	286	7,419	109	63,746	198	67,268	209	93,342	269	1,298,070
All Taxable Returns	**1,389**	**20,055**	**794**	**130,814**	**1,281**	**137,807**	**1,276**	**159,527**	**1,283**	**986,136**
Under $3.5 million	155	1,410	94	4,629	146	5,885	144	5,257	129	14,048
$3.5 million under $5.0 million	262	2,853	163	11,962	244	12,327	242	12,220	238	28,156
$5.0 million under $10.0 million	614	7,920	336	38,206	572	39,015	563	38,283	579	169,099
$10.0 million under $20.0 million	210	3,554	115	25,710	190	23,751	197	24,783	195	124,833
$20.0 million or more	148	4,317	86	50,307	129	56,830	130	78,985	142	650,000
All Nontaxable Returns	**2,446**	**40,816**	**390**	**48,219**	**1,192**	**69,790**	**1,260**	**51,096**	**2,078**	**1,742,312**
Under $3.5 million	310	3,369	67	3,314	184	9,867	164	6,263	261	68,918
$3.5 million under $5.0 million	580	7,411	86	5,990	283	13,140	309	8,777	478	170,973
$5.0 million under $10.0 million	1,141	21,857	165	15,603	526	26,530	571	15,604	982	477,957
$10.0 million under $20.0 million	277	5,077	49	9,873	130	9,814	137	6,095	230	376,395
$20.0 million or more	138	3,102	23	13,439	69	10,438	79	14,357	127	648,069

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**2,487**	**16,561,368**	**1,039**	**7,238,147**	**4,583**	**27,219,284**	**1,354**	**675,526**
Under $3.5 million	269	301,225	89	63,151	599	490,588	101	12,678
$3.5 million under $5.0 million	509	769,247	173	195,268	988	1,237,710	253	47,702
$5.0 million under $10.0 million	1,196	3,675,394	471	913,735	2,109	5,450,225	697	226,595
$10.0 million under $20.0 million	324	2,803,406	170	899,215	563	4,320,452	174	94,871
$20.0 million or more	189	9,012,096	136	5,166,778	324	15,720,310	129	293,680
All Taxable Returns	**202**	**2,217,761**	**370**	**3,497,626**	**1,478**	**7,180,909**	**605**	**517,479**
Under $3.5 million	11	5577	25	2,756	173	41,297	52	6,313
$3.5 million under $5.0 million	17	8,420	44	7,904	277	87,197	101	22,383
$5.0 million under $10.0 million	77	125,042	155	72,361	654	499,623	286	126,843
$10.0 million under $20.0 million	45	270,642	73	148,904	218	628,938	90	78,051
$20.0 million or more	52	1,808,080	73	3,265,700	156	5,923,854	76	283,890
All Nontaxable Returns	**2,285**	**14,343,607**	**669**	**3,740,522**	**3,105**	**20,038,376**	**749**	**158,047**
Under $3.5 million	258	295,648	64	60,394	426	449,291	49	6,365
$3.5 million under $5.0 million	492	760,827	129	187,364	711	1,150,512	152	25,320
$5.0 million under $10.0 million	1,119	3,550,352	316	841,374	1,455	4,950,602	411	99,752
$10.0 million under $20.0 million	279	2,532,764	97	750,311	345	3,691,514	84	16,820
$20.0 million or more	137	7,204,016	63	1,901,078	168	9,796,456	53	9,790

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

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

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

10-Jan-12

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**13,238**	**179,340**	**4,983**	**707,533**	**9,228**	**577,747**	**9,396**	**718,538**	**11,568**	**6,506,409**
Under $3.5 million	2,777	26,500	1,089	52,225	2,014	47,086	2,046	39,333	2,360	400,923
$3.5 million under $5.0 million	4,395	52,133	1,471	118,961	2,851	109,930	2,914	99,853	3,744	967,853
$5.0 million under $10.0 million	3,901	51,850	1,516	180,547	2,767	160,096	2,821	147,618	3,470	1,646,765
$10.0 million under $20.0 million	1,352	23,667	544	107,274	988	105,768	1,004	108,922	1,237	1,151,708
$20.0 million or more	813	25,190	362	248,526	608	154,867	611	322,811	757	2,339,160
All Taxable Returns	**6,398**	**87,481**	**3,800**	**598,481**	**5,872**	**437,968**	**5,777**	**613,225**	**5,830**	**2,767,584**
Under $3.5 million	1,226	11,001	629	37,546	1,139	27,949	1,072	23,839	1,101	100,794
$3.5 million under $5.0 million	1,852	22,095	1,111	93,613	1,685	71,122	1,683	72,324	1,580	199,450
$5.0 million under $10.0 million	2,006	25,330	1,279	153,230	1,865	119,700	1,840	118,486	1,892	529,989
$10.0 million under $20.0 million	792	12,504	460	93,204	717	85,601	723	96,589	758	466,320
$20.0 million or more	522	16,551	320	220,888	467	133,597	460	301,988	499	1,471,030
All Nontaxable Returns	**6,840**	**91,858**	**1,183**	**109,051**	**3,356**	**139,779**	**3,618**	**105,312**	**5,738**	**3,738,826**
Under $3.5 million	1,551	15,499	460	14,678	875	19,137	974	15,495	1,258	300,129
$3.5 million under $5.0 million	2,542	30,037	360	25,348	1,167	38,808	1,231	27,529	2,164	768,403
$5.0 million under $10.0 million	1,895	26,520	237	27,317	902	40,396	981	29,132	1,579	1,116,776
$10.0 million under $20.0 million	560	11,163	83	14,070	271	20,168	281	12,334	479	685,388
$20.0 million or more	291	8,639	42	27,638	141	21,270	151	20,823	258	868,129

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**7,323**	**42,232,789**	**3,061**	**11,493,245**	**15,190**	**62,447,706**	**4,398**	**1,860,926**
Under $3.5 million	1,351	1,180,203	384	283,770	3,306	2,014,789	613	69,725
$3.5 million under $5.0 million	2,389	3,924,290	922	788,840	5,027	6,085,515	1,471	254,845
$5.0 million under $10.0 million	2,293	8,151,514	966	1,613,431	4,439	11,925,416	1,413	458,697
$10.0 million under $20.0 million	804	7,094,243	433	1,544,092	1,526	10,157,943	528	347,341
$20.0 million or more	487	21,882,540	355	7,263,112	891	32,264,044	373	730,318
All Taxable Returns	**684**	**8,421,633**	**1,562**	**6,773,171**	**6,710**	**19,808,559**	**2,708**	**1,634,126**
Under $3.5 million	* 18	* 7,881	146	21,085	1,325	242,939	336	42,835
$3.5 million under $5.0 million	57	51,736	349	60,941	1,912	589,214	855	177,058
$5.0 million under $10.0 million	266	540,624	523	347,439	2,106	1,864,177	911	384,666
$10.0 million under $20.0 million	174	826,645	283	694,175	825	2,293,397	340	318,634
$20.0 million or more	169	6,994,746	261	5,649,530	542	14,818,832	266	710,933
All Nontaxable Returns	**6,639**	**33,811,156**	**1,498**	**4,720,074**	**8,479**	**42,639,147**	**1,690**	**226,800**
Under $3.5 million	1,333	1,172,322	239	262,685	1,981	1,771,850	278	26,890
$3.5 million under $5.0 million	2,331	3,872,553	573	727,899	3,115	5,496,301	615	77,787
$5.0 million under $10.0 million	2,026	7,610,889	442	1,265,992	2,333	10,061,238	502	74,032
$10.0 million under $20.0 million	630	6,267,598	150	849,917	701	7,864,546	188	28,707
$20.0 million or more	318	14,887,793	94	1,613,582	349	17,445,211	107	19,385

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

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

[1] The majority of estates file Federal estate tax returns (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]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**29,082**	**336,044**	**10,128**	**1,057,381**	**19,663**	**901,504**	**20,202**	**1,063,157**	**24,689**	**8,840,248**
Under $2.0 million	1,108	11,324	305	10,550	818	21,964	880	15,063	928	67,531
$2.0 million under $3.5 million	15,514	155,572	5,020	231,913	10,163	254,557	10,568	203,492	12,729	1,825,487
$3.5 million under $5.0 million	5,183	56,319	1,834	132,388	3,557	148,418	3,553	137,655	4,448	1,098,049
$5.0 million under $10.0 million	4,667	59,228	1,895	229,435	3,265	193,109	3,286	184,612	4,157	1,759,620
$10.0 million under $20.0 million	1,668	28,447	677	145,988	1,164	124,472	1,200	154,850	1,522	1,295,640
$20.0 million or more	942	25,154	396	307,107	695	158,984	715	367,485	904	2,793,921
All Taxable Returns	**14,110**	**158,279**	**8,111**	**912,234**	**12,621**	**689,852**	**12,468**	**907,338**	**12,883**	**3,907,067**
Under $2.0 million	541	5,148	138	5,207	433	10,208	448	8,618	459	21,530
$2.0 million under $3.5 million	6,756	63,201	3,769	179,514	5,939	165,011	5,801	125,134	5,936	420,035
$3.5 million under $5.0 million	2,710	27,787	1,597	110,318	2,523	118,321	2,500	116,699	2,503	388,447
$5.0 million under $10.0 million	2,539	30,262	1,668	204,989	2,346	155,228	2,308	161,304	2,441	727,617
$10.0 million under $20.0 million	961	15,395	593	130,043	855	103,968	875	144,488	944	635,564
$20.0 million or more	603	16,485	346	282,163	525	137,115	535	351,094	599	1,713,875
All Nontaxable Returns	**14,972**	**177,766**	**2,016**	**145,147**	**7,042**	**211,652**	**7,734**	**155,819**	**11,806**	**4,933,181**
Under $2.0 million	568	6,175	167	5,343	386	11,755	431	6,445	469	46,001
$2.0 million under $3.5 million	8,758	92,371	1,251	52,399	4,224	89,547	4,767	78,358	6,793	1,405,452
$3.5 million under $5.0 million	2,473	28,532	237	22,070	1,033	30,097	1,052	20,956	1,944	709,602
$5.0 million under $10.0 million	2,128	28,966	227	24,446	919	37,881	978	23,307	1,716	1,032,003
$10.0 million under $20.0 million	706	13,052	84	15,945	309	20,504	325	10,362	578	660,076
$20.0 million or more	338	8,669	49	24,945	170	21,868	180	16,391	305	1,080,046

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**15,859**	**62,207,102**	**6,242**	**16,019,953**	**33,419**	**90,497,430**	**9,405**	**2,949,148**
Under $2.0 million	386	203,089	237	26,968	1,291	361,345	371	25,379
$2.0 million under $3.5 million	7,917	8,632,920	2,716	1,409,762	17,749	12,775,573	4,979	642,842
$3.5 million under $5.0 million	3,146	7,073,842	1,062	1,185,183	6,141	9,862,295	1,532	310,897
$5.0 million under $10.0 million	2,843	12,368,368	1,274	2,311,256	5,335	17,108,897	1,517	475,478
$10.0 million under $20.0 million	998	9,891,771	534	1,761,002	1,857	13,364,939	627	417,155
$20.0 million or more	569	24,037,111	419	9,325,783	1,045	37,024,381	379	1,077,396
All Taxable Returns	**1,607**	**10,831,785**	**3,168**	**8,688,096**	**14,699**	**26,254,817**	**5,966**	**2,572,342**
Under $2.0 million	18	164	63	2,886	544	56,900	231	13,668
$2.0 million under $3.5 million	396	195,360	1,035	153,979	6,998	1,345,769	2,785	376,938
$3.5 million under $5.0 million	317	425,378	593	168,323	2,862	1,378,835	1,109	268,228
$5.0 million under $10.0 million	446	1,131,451	770	653,836	2,643	3,103,219	1,093	438,013
$10.0 million under $20.0 million	229	1,304,420	383	879,929	1,015	3,237,814	460	404,601
$20.0 million or more	200	7,775,011	324	6,829,144	637	17,132,279	288	1,070,894
All Nontaxable Returns	**14,252**	**51,375,317**	**3,074**	**7,331,856**	**18,720**	**64,242,613**	**3,439**	**376,806**
Under $2.0 million	368	202,925	175	24,082	747	304,445	140	11,711
$2.0 million under $3.5 million	7,521	8,437,560	1,681	1,255,783	10,751	11,429,804	2,194	265,904
$3.5 million under $5.0 million	2,828	6,648,465	469	1,016,860	3,279	8,483,460	423	42,669
$5.0 million under $10.0 million	2,397	11,236,918	504	1,657,420	2,692	14,005,678	424	37,465
$10.0 million under $20.0 million	770	8,587,351	151	881,073	843	10,127,125	168	12,554
$20.0 million or more	369	16,262,099	95	2,496,639	409	19,892,101	91	6,502

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 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.

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

20-Dec-10

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**33,273**	**373,072**	**12,477**	**1,299,675**	**22,569**	**1,033,879**	**22,585**	**1,121,359**	**28,006**	**8,845,716**
Under $2.0 million	1,424	13,449	477	17,563	1,073	23,160	982	13,914	1,223	110,858
$2.0 million under $3.5 million	18,089	172,933	6,368	307,041	11,755	276,871	11,953	221,621	14,639	1,716,307
$3.5 million under $5.0 million	5,687	63,449	2,130	159,056	3,839	168,595	3,715	109,484	4,905	1,105,808
$5.0 million under $10.0 million	5,136	64,339	2,160	254,217	3,698	209,959	3,717	231,972	4,531	1,654,051
$10.0 million under $20.0 million	1,860	28,322	830	178,850	1,371	123,479	1,375	146,269	1,707	1,130,229
$20.0 million or more	1,077	30,581	512	382,947	833	231,815	845	398,099	1,002	3,128,462
All Taxable Returns	**16,287**	**182,636**	**10,085**	**1,144,150**	**14,851**	**770,117**	**14,494**	**963,047**	**14,835**	**4,204,812**
Under $2.0 million	662	5,092	309	12,491	592	14,019	578	8,751	543	11,825
$2.0 million under $3.5 million	7,910	73,307	4,790	241,187	7,145	179,438	7,009	164,640	6,914	413,876
$3.5 million under $5.0 million	3,005	33,640	1,929	143,221	2,776	107,170	2,580	83,736	2,854	489,725
$5.0 million under $10.0 million	2,859	32,808	1,875	225,644	2,651	162,260	2,657	193,289	2,733	780,120
$10.0 million under $20.0 million	1,128	16,505	722	158,658	1,033	101,030	1,014	134,104	1,095	610,891
$20.0 million or more	723	21,283	460	362,949	653	206,199	656	378,527	698	1,898,374
All Nontaxable Returns	**16,987**	**190,436**	**2,392**	**155,525**	**7,718**	**263,762**	**8,091**	**158,312**	**13,171**	**4,640,904**
Under $2.0 million	763	8,357	169	5,073	480	9,141	404	5,163	680	99,033
$2.0 million under $3.5 million	10,179	99,626	1,578	65,854	4,610	97,433	4,944	56,981	7,725	1,302,431
$3.5 million under $5.0 million	2,682	29,808	201	15,836	1,064	61,425	1,135	25,747	2,051	616,084
$5.0 million under $10.0 million	2,277	31,530	285	28,573	1,047	47,698	1,060	38,683	1,798	873,930
$10.0 million under $20.0 million	732	11,817	108	20,192	338	22,448	361	12,165	612	519,338
$20.0 million or more	354	9,298	51	19,997	180	25,616	188	19,572	304	1,230,088

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**18,126**	**67,609,679**	**7,214**	**28,372,041**	**38,362**	**108,858,346**	**11,561**	**3,474,323**
Under $2.0 million	537	263,974	326	43,821	1,685	492,748	467	28,158
$2.0 million under $3.5 million	9,470	10,416,827	3,160	1,772,910	20,951	14,946,722	6,051	667,332
$3.5 million under $5.0 million	3,390	7,717,694	1,217	1,018,884	6,562	10,371,836	1,896	377,786
$5.0 million under $10.0 million	3,038	13,279,713	1,429	2,370,922	5,890	18,105,302	1,920	655,970
$10.0 million under $20.0 million	1,066	10,734,812	626	2,143,059	2,095	14,509,514	724	548,652
$20.0 million or more	625	25,196,658	457	21,022,446	1,178	50,432,225	502	1,196,426
All Taxable Returns	**1,479**	**10,891,109**	**4,009**	**20,932,348**	**17,164**	**39,260,281**	**7,698**	**3,144,719**
Under $2.0 million	52	2,195	151	4,951	720	62,680	252	16,301
$2.0 million under $3.5 million	270	102,259	1,335	185,189	8,366	1,407,505	3,642	445,759
$3.5 million under $5.0 million	280	278,881	809	279,369	3,158	1,442,378	1,424	341,099
$5.0 million under $10.0 million	424	966,145	905	717,027	2,995	3,112,045	1,451	620,209
$10.0 million under $20.0 million	232	1,361,260	443	950,262	1,178	3,354,964	546	534,294
$20.0 million or more	220	8,180,369	366	18,795,550	746	29,880,709	383	1,187,055
All Nontaxable Returns	**16,647**	**56,718,571**	**3,206**	**7,439,693**	**21,198**	**69,598,065**	**3,863**	**329,605**
Under $2.0 million	485	261,779	175	38,870	965	430,068	214	11,857
$2.0 million under $3.5 million	9,200	10,314,568	1,825	1,587,721	12,585	13,539,216	2,409	221,572
$3.5 million under $5.0 million	3,109	7,438,814	408	739,516	3,404	8,929,458	473	36,686
$5.0 million under $10.0 million	2,614	12,313,569	524	1,653,895	2,895	14,993,257	469	35,761
$10.0 million under $20.0 million	834	9,373,552	183	1,192,797	917	11,154,550	178	14,357
$20.0 million or more	405	17,016,289	91	2,226,895	432	20,551,516	119	9,371

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

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

[1] The majority of estates file Federal estate tax returns (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 2008 for deaths that occurred prior to 2007, for which filing thresholds may have been lower.

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

11-Nov-08

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**32,960**	**340,616**	**13,042**	**1,273,483**	**23,175**	**915,224**	**23,336**	**1,140,019**	**27,874**	**7,624,009**
Under $2.0 million	3,251	27,434	1,264	39,095	2,406	52,808	2,124	30,751	2,619	201,727
$2.0 million under $3.5 million	17,071	158,585	6,443	315,201	11,804	266,221	12,174	227,791	14,049	1,644,257
$3.5 million under $5.0 million	5,258	51,873	2,080	153,716	3,482	128,279	3,584	116,112	4,424	850,230
$5.0 million under $10.0 million	4,773	57,245	2,039	232,467	3,492	188,047	3,441	213,097	4,282	1,506,566
$10.0 million under $20.0 million	1,700	23,954	803	176,497	1,286	114,373	1,294	160,706	1,601	980,781
$20.0 million or more	907	21,526	413	356,507	705	165,496	718	391,562	898	2,440,447
All Taxable Returns	**16,618**	**167,972**	**10,388**	**1,100,072**	**14,880**	**703,937**	**14,894**	**976,226**	**15,352**	**3,757,752**
Under $2.0 million	1,316	10,881	840	25,920	1,290	29,769	1,159	16,368	1,152	37,500
$2.0 million under $3.5 million	8,093	70,134	4,836	242,390	7,067	180,726	7,204	170,034	7,281	517,705
$3.5 million under $5.0 million	2,768	27,202	1,827	137,471	2,434	101,321	2,476	79,383	2,590	317,449
$5.0 million under $10.0 million	2,771	31,189	1,796	207,295	2,560	152,994	2,522	190,640	2,669	662,263
$10.0 million under $20.0 million	1,057	13,787	720	159,843	982	97,545	982	146,502	1,044	541,945
$20.0 million or more	613	14,779	369	327,152	547	141,581	551	373,299	616	1,680,891
All Nontaxable Returns	**16,342**	**172,643**	**2,654**	**173,412**	**8,295**	**211,287**	**8,442**	**163,793**	**12,521**	**3,866,257**
Under $2.0 million	1,935	16,553	424	13,174	1,116	23,039	965	14,383	1,467	164,228
$2.0 million under $3.5 million	8,978	88,451	1,607	72,811	4,737	85,495	4,970	57,758	6,768	1,126,552
$3.5 million under $5.0 million	2,490	24,670	253	16,245	1,048	26,958	1,108	36,729	1,834	532,782
$5.0 million under $10.0 million	2,001	26,056	242	25,172	932	35,053	919	22,456	1,614	844,303
$10.0 million under $20.0 million	643	10,167	83	16,654	304	16,827	312	14,204	557	438,836
$20.0 million or more	294	6,747	44	29,355	158	23,915	167	18,263	282	759,555

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction [2]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**17,422**	**62,056,974**	**7,672**	**19,701,929**	**37,997**	**93,245,904**	**11,608**	**3,394,074**
Under $2.0 million	1,519	1,060,534	579	246,314	3,921	1,672,373	848	50,353
$2.0 million under $3.5 million	8,688	9,850,992	3,521	1,982,948	19,796	14,506,815	6,007	680,908
$3.5 million under $5.0 million	3,013	6,903,932	1,295	1,187,054	5,943	9,419,898	1,825	384,915
$5.0 million under $10.0 million	2,678	11,982,078	1,294	2,214,199	5,429	16,428,761	1,810	627,003
$10.0 million under $20.0 million	971	9,542,151	550	1,675,366	1,892	12,695,293	679	530,191
$20.0 million or more	553	22,717,287	433	12,396,049	1,017	38,522,764	439	1,120,705
All Taxable Returns	**1,585**	**11,175,806**	**4,254**	**12,229,881**	**17,406**	**30,272,872**	**7,841**	**3,095,495**
Under $2.0 million	*57	*15,562	195	17,755	1,409	162,696	515	30,515
$2.0 million under $3.5 million	393	143,327	1,685	215,056	8,473	1,583,925	3,709	479,635
$3.5 million under $5.0 million	267	222,304	763	211,770	2,860	1,120,105	1,393	356,020
$5.0 million under $10.0 million	402	976,295	877	798,290	2,906	3,051,073	1,341	593,051
$10.0 million under $20.0 million	237	1,323,273	400	895,214	1,104	3,198,230	528	520,455
$20.0 million or more	229	8,495,045	335	10,091,796	654	21,156,843	356	1,115,819
All Nontaxable Returns	**15,837**	**50,881,168**	**3,419**	**7,472,048**	**20,591**	**62,973,031**	**3,767**	**298,579**
Under $2.0 million	1,462	1,044,972	384	228,559	2,512	1,509,677	332	19,838
$2.0 million under $3.5 million	8,295	9,707,665	1,836	1,767,891	11,323	12,922,889	2,298	201,273
$3.5 million under $5.0 million	2,746	6,681,627	532	975,284	3,083	8,299,793	432	28,895
$5.0 million under $10.0 million	2,276	11,005,783	417	1,415,909	2,522	13,377,688	469	33,952
$10.0 million under $20.0 million	734	8,218,878	150	780,152	789	9,497,062	151	9,736
$20.0 million or more	324	14,222,242	99	2,304,253	363	17,365,921	84	4,886

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

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

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

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

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

20-May-08

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**42,858**	**415,140**	**16,701**	**1,265,158**	**30,003**	**1,047,600**	**30,482**	**1,241,842**	**35,873**	**7,909,327**
Under $1.5 million	1,797	14,231	695	21,659	1,291	30,234	1,296	23,236	1,560	150,175
$1.5 million under $2.0 million	12,977	107,335	4,617	152,667	9,124	159,917	9,229	122,404	10,181	749,439
$2.0 million under $3.5 million	16,264	145,779	6,325	313,387	11,229	296,286	11,542	235,880	13,598	1,974,352
$3.5 million under $5.0 million	5,006	52,153	2,016	156,628	3,465	129,435	3,440	114,161	4,305	952,780
$5.0 million under $10.0 million	4,435	54,427	1,940	226,352	3,109	166,730	3,190	186,754	3,994	1,155,150
$10.0 million under $20.0 million	1,517	21,369	684	148,482	1,128	111,562	1,133	127,430	1,416	915,866
$20.0 million or more	863	19,847	423	245,983	658	153,436	653	431,977	818	2,011,565
All Taxable Returns	**21,776**	**201,056**	**13,518**	**1,098,702**	**19,920**	**804,368**	**19,723**	**1,096,563**	**19,793**	**3,964,023**
Under $1.5 million	796	6,117	386	11,191	738	14,457	646	13,498	701	30,591
$1.5 million under $2.0 million	5,450	39,610	3,027	101,788	4,924	86,897	4,847	62,348	4,636	144,211
$2.0 million under $3.5 million	8,618	73,381	5,595	279,973	7,986	229,019	7,932	208,061	7,841	723,442
$3.5 million under $5.0 million	2,810	27,234	1,822	143,007	2,583	107,351	2,558	103,718	2,634	477,554
$5.0 million under $10.0 million	2,551	29,747	1,718	207,064	2,308	137,065	2,359	168,526	2,460	612,413
$10.0 million under $20.0 million	966	12,983	594	134,713	869	95,100	866	118,447	941	589,061
$20.0 million or more	585	11,982	376	220,966	512	134,480	513	421,965	580	1,386,751
All Nontaxable Returns	**21,082**	**214,085**	**3,182**	**166,455**	**10,083**	**243,232**	**10,759**	**145,279**	**16,080**	**3,945,304**
Under $1.5 million	1,000	8,114	309	10,468	553	15,777	650	9,738	859	119,584
$1.5 million under $2.0 million	7,528	67,725	1,590	50,880	4,200	73,020	4,382	60,057	5,545	605,228
$2.0 million under $3.5 million	7,646	72,397	730	33,414	3,242	67,267	3,610	27,819	5,757	1,250,910
$3.5 million under $5.0 million	2,196	24,918	194	13,621	881	22,084	881	10,443	1,672	475,225
$5.0 million under $10.0 million	1,884	24,680	222	19,287	801	29,665	831	18,228	1,534	542,737
$10.0 million under $20.0 million	551	8,386	90	13,768	260	16,462	267	8,983	475	326,805
$20.0 million or more	278	7,864	48	25,017	146	18,956	139	10,012	238	624,814

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction [2]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**21,867**	**65,831,439**	**9,522**	**17,590,332**	**49,019**	**95,504,013**	**12,254**	**2,770,955**
Under $1.5 million	630	299,884	349	62,958	2,000	608,645	283	12,887
$1.5 million under $2.0 million	5,475	3,874,210	2,255	741,966	14,846	5,944,072	3,395	246,175
$2.0 million under $3.5 million	8,941	11,692,957	3,571	2,161,734	18,848	16,887,449	4,779	535,216
$3.5 million under $5.0 million	2,851	7,035,186	1,144	1,058,407	5,629	9,523,515	1,529	294,497
$5.0 million under $10.0 million	2,604	12,299,737	1,259	2,067,036	5,049	16,186,391	1,384	469,696
$10.0 million under $20.0 million	855	8,837,751	538	1,793,409	1,708	11,969,438	562	416,241
$20.0 million or more	510	21,791,714	406	9,704,822	939	34,384,503	323	796,244
All Taxable Returns	**1,946**	**10,921,253**	**5,331**	**10,431,999**	**22,777**	**28,679,871**	**8,702**	**2,542,518**
Under $1.5 million	**	**	155	6,838	819	86,504	167	6,492
$1.5 million under $2.0 million	**153	**26,139	820	49,468	5,694	532,638	1,913	133,343
$2.0 million under $3.5 million	545	301,602	2,070	429,779	9,035	2,299,093	3,626	467,606
$3.5 million under $5.0 million	400	503,664	742	291,163	2,951	1,673,649	1,221	277,402
$5.0 million under $10.0 million	411	1,104,200	839	777,019	2,660	3,064,610	1,070	453,563
$10.0 million under $20.0 million	217	1,448,084	383	874,981	1,004	3,284,731	429	409,666
$20.0 million or more	220	7,537,564	322	8,002,751	614	17,738,646	277	794,446
All Nontaxable Returns	**19,921**	**54,910,186**	**4,191**	**7,158,333**	**26,242**	**66,824,142**	**3,552**	**228,437**
Under $1.5 million	**	**	194	56,120	1,181	522,141	116	6,395
$1.5 million under $2.0 million	*5,952	*4,147,954	1,435	692,498	9,152	5,411,434	1,482	112,832
$2.0 million under $3.5 million	8,397	11,391,355	1,501	1,731,955	9,813	14,588,356	1,153	67,610
$3.5 million under $5.0 million	2,452	6,531,522	401	767,243	2,678	7,849,865	308	17,095
$5.0 million under $10.0 million	2,193	11,195,536	421	1,290,018	2,390	13,121,782	314	16,133
$10.0 million under $20.0 million	638	7,389,667	155	918,427	704	8,684,707	132	6,575
$20.0 million or more	290	14,254,151	84	1,702,071	324	16,645,857	46	1,798

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

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

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

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

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

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**39,078**	**363,648**	**15,407**	**1,125,869**	**27,297**	**929,947**	**27,539**	**1,059,245**	**33,047**	**6,597,968**
Under $1.5 million	4,722	37,266	1,716	44,770	3,236	60,237	3,255	36,645	3,939	286,239
$1.5 million under $2.0 million	11,956	97,849	4,340	143,075	8,321	153,090	8,217	116,424	9,663	646,488
$2.0 million under $3.5 million	12,861	113,940	5,212	274,638	8,899	236,286	9,061	194,780	10,964	1,406,031
$3.5 million under $5.0 million	3,924	37,727	1,585	121,996	2,649	106,779	2,783	94,307	3,332	738,556
$5.0 million under $10.0 million	3,681	41,733	1,637	205,796	2,707	155,119	2,687	175,910	3,336	1,229,258
$10.0 million under $20.0 million	1,244	18,535	589	122,960	948	84,481	980	122,553	1,147	743,270
$20.0 million or more	690	16,597	327	212,634	537	133,956	555	318,626	666	1,548,125
All Taxable Returns	**19,275**	**175,201**	**12,086**	**981,488**	**17,478**	**710,604**	**17,184**	**910,276**	**17,673**	**3,232,470**
Under $1.5 million	1,676	13,324	895	24,377	1,514	25,578	1,361	16,595	1,429	56,410
$1.5 million under $2.0 million	4,951	38,713	2,884	102,363	4,530	89,803	4,358	69,106	4,369	162,348
$2.0 million under $3.5 million	6,974	57,277	4,605	245,393	6,288	190,365	6,268	169,229	6,462	561,271
$3.5 million under $5.0 million	2,216	19,528	1,413	111,790	1,971	87,611	1,998	69,592	2,040	340,230
$5.0 million under $10.0 million	2,191	22,994	1,477	187,706	2,018	127,629	2,020	160,645	2,138	613,334
$10.0 million under $20.0 million	794	11,504	516	111,521	728	69,854	739	112,757	768	411,691
$20.0 million or more	473	11,860	297	198,337	430	119,763	440	312,350	467	1,087,184
All Nontaxable Returns	**19,803**	**188,447**	**3,320**	**144,381**	**9,819**	**219,343**	**10,355**	**148,969**	**15,374**	**3,365,498**
Under $1.5 million	3,046	23,942	821	20,393	1,722	34,659	1,894	20,049	2,510	229,829
$1.5 million under $2.0 million	7,005	59,136	1,457	40,712	3,790	63,287	3,858	47,317	5,294	484,140
$2.0 million under $3.5 million	5,886	56,664	607	29,245	2,611	45,921	2,794	25,551	4,501	844,760
$3.5 million under $5.0 million	1,709	18,199	172	10,206	678	19,168	785	24,715	1,292	398,326
$5.0 million under $10.0 million	1,490	18,739	160	18,090	689	27,490	667	15,264	1,198	615,924
$10.0 million under $20.0 million	450	7,031	73	11,438	221	14,627	242	9,796	379	331,580
$20.0 million or more	217	4,737	30	14,297	108	14,192	116	6,275	199	460,940

Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction [2]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**20,284**	**54,834,605**	**8,785**	**19,782,413**	**45,020**	**84,963,478**	**696**	**120,938**
Under $1.5 million	2,060	1,155,199	710	218,462	5,576	1,880,864	*23	*1,198
$1.5 million under $2.0 million	5,717	4,003,696	2,334	882,742	13,933	6,082,203	267	15,060
$2.0 million under $3.5 million	7,134	9,666,356	2,814	1,687,401	14,832	13,656,378	212	27,139
$3.5 million under $5.0 million	2,239	5,830,068	1,037	1,084,509	4,445	8,039,911	63	9,691
$5.0 million under $10.0 million	2,036	9,545,012	1,107	1,969,189	4,119	13,360,586	79	26,785
$10.0 million under $20.0 million	686	7,144,059	455	1,587,237	1,357	9,843,783	40	21,980
$20.0 million or more	413	17,490,214	328	12,352,872	759	32,099,754	12	19,085
All Taxable Returns	**1,754**	**8,929,206**	**4,565**	**13,544,121**	**20,203**	**28,688,127**	**413**	**105,583**
Under $1.5 million	*46	*14,079	221	11,665	1,807	179,867	**	**
$1.5 million under $2.0 million	169	45,092	711	50,721	5,216	586,184	**112	**7,201
$2.0 million under $3.5 million	490	306,853	1,634	327,840	7,300	1,917,735	166	24,731
$3.5 million under $5.0 million	298	412,519	657	302,585	2,282	1,367,860	37	7,791
$5.0 million under $10.0 million	376	934,751	734	784,364	2,279	2,864,836	61	25,584
$10.0 million under $20.0 million	199	1,324,837	348	910,661	821	2,971,045	29	21,454
$20.0 million or more	176	5,891,074	260	11,156,285	497	18,800,600	*8	*18,822
All Nontaxable Returns	**18,530**	**45,905,399**	**4,220**	**6,238,292**	**24,818**	**56,275,351**	**283**	**15,355**
Under $1.5 million	2,014	1,141,120	490	206,797	3,769	1,700,997	**	**
$1.5 million under $2.0 million	5,549	3,958,603	1,623	832,021	8,718	5,496,019	**179	**9,058
$2.0 million under $3.5 million	6,644	9,359,503	1,180	1,359,561	7,531	11,738,643	*46	*2,408
$3.5 million under $5.0 million	1,941	5,417,550	380	781,924	2,163	6,672,050	25	1,900
$5.0 million under $10.0 million	1,659	8,610,261	372	1,184,825	1,840	10,495,750	18	1,201
$10.0 million under $20.0 million	486	5,819,222	107	676,576	536	6,872,738	11	525
$20.0 million or more	237	11,599,140	68	1,196,587	261	13,299,154	*4	*262

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 2005, most returns were filed for deaths that occurred in 2004, for which the filing threshold was $1.5 million. Because of filing extensions, however, some returns were filed in 2005 for deaths that occurred prior to 2004, for which the filing thresholds were lower.

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

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

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**57,224**	**500,464**	**22,873**	**1,350,490**	**40,197**	**1,078,328**	**40,993**	**1,049,075**
Under $1.0 million	2,128	17,193	757	13,173	1,568	18,719	1,652	14,086
$1.0 million under $1.5 million	21,956	165,042	8,452	217,226	15,021	215,798	15,476	157,692
$1.5 million under $2.0 million	11,937	93,733	4,501	165,200	8,533	162,630	8,710	139,725
$2.0 million under $3.5 million	12,132	110,449	5,156	261,878	8,440	224,736	8,487	183,749
$3.5 million under $5.0 million	3,752	39,078	1,550	128,181	2,690	104,056	2,641	80,682
$5.0 million under $10.0 million	3,433	40,866	1,550	198,551	2,513	141,471	2,568	141,646
$10.0 million under $20.0 million	1,210	18,217	570	120,690	912	83,321	926	106,751
$20.0 million or more	676	15,885	337	245,589	520	127,597	532	224,744
All Taxable Returns	**29,906**	**250,750**	**18,359**	**1,169,942**	**26,698**	**830,060**	**26,959**	**896,237**
Under $1.0 million	1,010	7,096	463	6,418	839	8,380	935	8,289
$1.0 million under $1.5 million	9,831	69,198	5,804	156,823	8,506	133,451	8,700	97,189
$1.5 million under $2.0 million	6,715	50,145	3,932	142,873	6,083	120,642	6,063	109,051
$2.0 million under $3.5 million	6,944	58,685	4,581	235,152	6,326	184,418	6,312	164,987
$3.5 million under $5.0 million	2,056	20,233	1,350	115,282	1,922	81,907	1,900	74,092
$5.0 million under $10.0 million	2,077	23,120	1,404	183,482	1,891	117,525	1,913	127,146
$10.0 million under $20.0 million	778	10,924	516	110,365	702	70,228	707	100,054
$20.0 million or more	494	11,351	309	219,547	429	113,508	429	215,429
All Nontaxable Returns	**27,318**	**249,713**	**4,514**	**180,548**	**13,498**	**248,268**	**14,034**	**152,838**
Under $1.0 million	1,118	10,097	294	6,755	729	10,339	717	5,797
$1.0 million under $1.5 million	12,125	95,844	2,648	60,404	6,515	82,346	6,776	60,502
$1.5 million under $2.0 million	5,222	43,589	569	22,328	2,450	41,988	2,647	30,674
$2.0 million under $3.5 million	5,187	51,765	575	26,726	2,114	40,318	2,175	18,762
$3.5 million under $5.0 million	1,696	18,845	201	12,898	769	22,149	741	6,590
$5.0 million under $10.0 million	1,355	17,746	146	15,069	622	23,946	655	14,500
$10.0 million under $20.0 million	431	7,293	54	10,325	210	13,093	219	6,697
$20.0 million or more	182	4,534	28	26,042	91	14,090	103	9,315

Tax status and size of gross estate	Debts and mortgages		Bequests to surviving spouse		Charitable deduction		Allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**47,555**	**7,780,526**	**27,380**	**60,188,300**	**11,861**	**14,967,967**	**64,981**	**87,450,596**
Under $1.0 million	1,660	71,096	663	264,822	262	9,769	2,316	414,833
$1.0 million under $1.5 million	17,558	953,830	9,062	4,626,902	3,779	806,756	25,102	7,283,114
$1.5 million under $2.0 million	9,857	844,510	5,814	4,917,675	2,236	819,135	13,577	7,258,415
$2.0 million under $3.5 million	10,305	1,355,115	6,668	10,208,542	2,823	1,860,126	13,936	14,343,089
$3.5 million under $5.0 million	3,343	636,843	2,183	6,292,197	933	922,029	4,195	8,242,501
$5.0 million under $10.0 million	3,050	1,047,290	1,912	9,512,834	1,041	1,755,364	3,804	12,876,218
$10.0 million under $20.0 million	1,135	706,395	681	6,907,349	456	1,454,373	1,315	9,425,514
$20.0 million or more	648	2,165,447	398	17,457,978	330	7,340,415	736	27,606,913
All Taxable Returns	**26,902**	**3,474,569**	**2,564**	**11,234,987**	**6,800**	**8,512,100**	**31,315**	**26,745,764**
Under $1.0 million	862	19,369	**	**	157	2,082	1,053	57,770
$1.0 million under $1.5 million	8,507	227,719	**225	**19,226	1,557	61,772	10,269	810,499
$1.5 million under $2.0 million	5,972	349,026	375	120,256	1,353	133,844	7,048	1,100,884
$2.0 million under $3.5 million	6,339	564,075	772	549,846	1,776	435,274	7,290	2,309,989
$3.5 million under $5.0 million	1,987	248,515	345	521,586	620	285,362	2,162	1,377,515
$5.0 million under $10.0 million	1,989	470,697	422	1,346,557	712	779,815	2,164	3,098,064
$10.0 million under $20.0 million	759	436,779	220	1,339,042	354	771,603	808	2,865,309
$20.0 million or more	487	1,158,390	204	7,338,475	272	6,042,347	520	15,125,733
All Nontaxable Returns	**20,653**	**4,305,957**	**24,815**	**48,953,312**	**5,062**	**6,455,867**	**33,666**	**60,704,832**
Under $1.0 million	797	51,727	**	**	*105	*7,687	1,263	357,063
$1.0 million under $1.5 million	9,051	726,111	**9,498	**4,872,498	2,222	744,984	14,833	6,472,615
$1.5 million under $2.0 million	3,885	495,484	5,439	4,797,420	884	685,290	6,529	6,157,531
$2.0 million under $3.5 million	3,966	791,040	5,896	9,658,696	1,048	1,424,852	6,646	12,033,099
$3.5 million under $5.0 million	1,356	388,328	1,837	5,770,611	313	636,667	2,033	6,864,985
$5.0 million under $10.0 million	1,061	576,593	1,489	8,166,277	329	975,549	1,640	9,778,154
$10.0 million under $20.0 million	376	269,616	461	5,568,306	103	682,770	507	6,560,205
$20.0 million or more	161	1,007,057	194	10,119,503	58	1,298,067	216	12,481,180

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

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

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

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

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

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**64,416**	**529,616**	**24,855**	**1,362,786**	**44,968**	**1,134,579**	**45,135**	**1,083,790**
Under $1.0 million	6,191	42,297	2,118	47,189	4,511	55,916	4,114	38,025
$1.0 million under $1.5 million	26,177	191,318	9,200	242,429	17,734	251,131	18,384	173,714
$1.5 million under $2.0 million	11,738	92,165	4,681	170,285	8,090	158,174	7,932	101,646
$2.0 million under $3.5 million	11,557	97,260	4,794	237,787	8,244	214,745	8,202	160,772
$3.5 million under $5.0 million	3,609	34,298	1,548	106,026	2,557	98,042	2,583	87,453
$5.0 million under $10.0 million	3,304	36,315	1,610	195,929	2,444	147,726	2,488	160,781
$10.0 million under $20.0 million	1,174	16,095	561	123,556	867	87,907	898	121,843
$20.0 million or more	665	19,869	342	239,585	523	120,940	534	239,556
All Taxable Returns	**31,813**	**255,637**	**19,113**	**1,172,407**	**29,017**	**864,951**	**28,560**	**920,068**
Under $1.0 million	2,534	16,791	1,291	28,959	2,357	29,805	2,136	17,683
$1.0 million under $1.5 million	10,975	75,137	5,755	153,980	9,772	150,793	9,808	108,937
$1.5 million under $2.0 million	6,521	49,003	4,122	151,565	5,900	119,923	5,729	84,617
$2.0 million under $3.5 million	6,354	50,176	4,230	214,899	5,995	173,329	5,857	136,090
$3.5 million under $5.0 million	2,092	17,832	1,396	96,233	1,949	81,266	1,963	81,721
$5.0 million under $10.0 million	2,063	20,781	1,486	183,712	1,917	126,131	1,906	150,255
$10.0 million under $20.0 million	790	10,100	514	114,040	700	77,304	717	109,012
$20.0 million or more	482	15,817	318	229,020	426	106,400	444	231,754
All Nontaxable Returns	**32,603**	**273,979**	**5,741**	**190,378**	**15,951**	**269,628**	**16,574**	**163,722**
Under $1.0 million	3,657	25,506	827	18,230	2,153	26,112	1,978	20,342
$1.0 million under $1.5 million	15,202	116,181	3,445	88,449	7,961	100,337	8,576	64,777
$1.5 million under $2.0 million	5,217	43,162	559	18,719	2,190	38,251	2,202	17,029
$2.0 million under $3.5 million	5,203	47,084	564	22,888	2,248	41,416	2,345	24,682
$3.5 million under $5.0 million	1,517	16,466	152	9,794	608	16,775	621	5,732
$5.0 million under $10.0 million	1,241	15,534	123	12,218	528	21,595	582	10,526
$10.0 million under $20.0 million	384	5,995	47	9,516	167	10,603	181	12,832
$20.0 million or more	182	4,052	24	10,565	96	14,540	89	7,801

Tax status and size of gross estate	Debts and mortgages		Bequests to surviving spouse		Charitable deduction		Allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**52,690**	**7,871,183**	**31,625**	**64,043,367**	**13,399**	**14,769,226**	**73,093**	**91,381,892**
Under $1.0 million	4,627	223,355	2,627	829,800	908	167,746	7,067	1,467,613
$1.0 million under $1.5 million	20,245	1,063,626	11,497	5,968,858	4,723	1,150,574	29,692	9,206,664
$1.5 million under $2.0 million	9,788	963,107	6,152	5,561,116	2,428	870,577	13,326	8,049,400
$2.0 million under $3.5 million	9,984	1,256,845	6,432	10,341,571	2,596	2,007,746	13,133	14,412,339
$3.5 million under $5.0 million	3,225	674,692	2,014	5,932,196	921	1,015,931	4,130	7,992,018
$5.0 million under $10.0 million	3,056	986,902	1,839	9,245,484	1,009	1,687,132	3,732	12,513,745
$10.0 million under $20.0 million	1,108	741,329	678	7,037,157	486	1,575,237	1,293	9,707,866
$20.0 million or more	657	1,961,327	385	19,127,187	329	6,294,284	720	28,032,248
All Taxable Returns	**28,113**	**3,889,497**	**2,799**	**14,460,845**	**7,373**	**8,595,787**	**33,285**	**30,577,135**
Under $1.0 million	2,017	61,698	*81	*12,526	381	17,272	2,660	210,443
$1.0 million under $1.5 million	9,028	259,124	474	110,973	1,816	114,748	11,457	1,024,338
$1.5 million under $2.0 million	5,903	361,220	371	126,157	1,478	140,235	6,763	1,118,236
$2.0 million under $3.5 million	5,947	544,939	781	598,911	1,636	526,835	6,716	2,371,863
$3.5 million under $5.0 million	1,967	335,849	256	413,562	656	401,436	2,202	1,463,874
$5.0 million under $10.0 million	2,004	464,082	408	1,218,582	729	777,662	2,157	2,987,974
$10.0 million under $20.0 million	763	370,747	240	1,746,202	402	1,108,655	824	3,556,497
$20.0 million or more	484	1,491,838	189	10,233,932	275	5,508,943	504	17,843,909
All Nontaxable Returns	**24,577**	**3,981,687**	**28,825**	**49,582,523**	**6,026**	**6,173,439**	**39,808**	**60,804,757**
Under $1.0 million	2,610	161,658	2,546	817,274	527	150,474	4,407	1,257,170
$1.0 million under $1.5 million	11,218	804,502	11,023	5,857,885	2,907	1,035,825	18,235	8,182,326
$1.5 million under $2.0 million	3,884	601,887	5,781	5,434,960	950	730,341	6,563	6,931,164
$2.0 million under $3.5 million	4,037	711,906	5,651	9,742,660	960	1,480,911	6,416	12,040,476
$3.5 million under $5.0 million	1,257	338,843	1,758	5,518,634	265	614,495	1,927	6,528,144
$5.0 million under $10.0 million	1,052	522,820	1,431	8,026,901	280	909,470	1,575	9,525,771
$10.0 million under $20.0 million	345	370,583	438	5,290,954	84	466,582	469	6,151,369
$20.0 million or more	172	469,489	196	8,893,255	54	785,341	215	10,188,339

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

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2003, most returns were filed for deaths that occurred in 2002, for which the filing 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]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**86,504**	**665,613**	**32,670**	**1,453,068**	**60,468**	**1,290,205**	**60,200**	**1,029,218**
Under $1.0 million	32,475	216,395	11,261	204,767	23,572	273,084	23,228	164,178
$1.0 million under $1.5 million	24,379	178,228	9,271	245,069	16,444	247,512	16,725	150,929
$1.5 million under $2.0 million	10,421	77,536	3,953	144,751	6,956	132,032	6,817	94,518
$2.0 million under $3.5 million	11,035	91,310	4,181	230,026	7,334	207,895	7,333	135,254
$3.5 million under $5.0 million	3,407	31,073	1,568	118,300	2,588	100,427	2,492	83,014
$5.0 million under $10.0 million	3,077	33,621	1,585	180,192	2,272	134,472	2,311	137,590
$10.0 million under $20.0 million	1,096	14,171	538	125,195	816	79,392	810	86,822
$20.0 million or more	615	23,279	313	204,768	486	115,391	484	176,913
All Taxable Returns	**43,007**	**321,498**	**25,351**	**1,261,110**	**38,136**	**962,542**	**37,284**	**844,055**
Under $1.0 million	12,922	81,505	6,595	124,704	11,447	129,446	11,151	80,193
$1.0 million under $1.5 million	13,592	96,538	8,021	217,139	11,694	190,946	11,567	113,974
$1.5 million under $2.0 million	5,635	40,430	3,438	129,091	5,000	106,931	4,851	81,034
$2.0 million under $3.5 million	5,595	44,766	3,673	206,170	5,186	162,365	5,003	116,030
$3.5 million under $5.0 million	2,082	18,999	1,431	109,195	1,966	84,395	1,880	78,484
$5.0 million under $10.0 million	2,002	20,705	1,428	167,308	1,809	116,691	1,801	128,485
$10.0 million under $20.0 million	723	8,933	480	114,714	635	69,287	632	79,259
$20.0 million or more	457	9,623	285	192,790	399	102,481	398	166,595
All Nontaxable Returns	**43,498**	**344,115**	**7,319**	**191,958**	**22,332**	**327,663**	**22,916**	**185,163**
Under $1.0 million	19,553	134,891	4,665	80,063	12,125	143,638	12,077	83,985
$1.0 million under $1.5 million	10,787	81,690	1,250	27,930	4,750	56,566	5,158	36,955
$1.5 million under $2.0 million	4,786	37,106	515	15,660	1,955	25,101	1,966	13,484
$2.0 million under $3.5 million	5,440	46,544	509	23,856	2,149	45,531	2,330	19,224
$3.5 million under $5.0 million	1,325	12,074	136	9,105	623	16,032	612	4,530
$5.0 million under $10.0 million	1,075	12,916	157	12,884	463	17,781	510	9,105
$10.0 million under $20.0 million	373	5,238	58	10,482	181	10,105	177	7,564
$20.0 million or more	158	13,656	28	11,979	87	12,910	86	10,318

Tax status and size of gross estate	Debts and mortgages		Bequests to surviving spouse		Charitable deduction		Allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**70,140**	**7,483,951**	**43,157**	**68,237,401**	**16,204**	**17,831,398**	**99,461**	**98,622,676**
Under $1.0 million	25,241	786,060	13,409	4,633,451	4,723	685,543	37,927	7,055,209
$1.0 million under $1.5 million	19,738	1,204,817	12,189	7,728,532	4,211	1,167,786	28,043	11,061,191
$1.5 million under $2.0 million	8,440	622,021	6,080	6,288,096	2,146	1,115,392	11,881	8,600,485
$2.0 million under $3.5 million	9,221	1,324,139	6,763	12,098,157	2,568	1,844,706	12,487	16,052,526
$3.5 million under $5.0 million	2,994	592,941	1,893	5,906,135	860	823,336	3,819	7,698,490
$5.0 million under $10.0 million	2,870	880,300	1,795	9,256,704	970	1,749,224	3,438	12,430,344
$10.0 million under $20.0 million	1,033	666,540	632	6,578,359	420	1,523,675	1,198	9,099,224
$20.0 million or more	602	1,407,133	395	15,747,967	306	8,921,737	669	26,625,206
All Taxable Returns	**38,131**	**3,639,749**	**4,058**	**14,105,718**	**8,743**	**11,511,497**	**44,983**	**33,048,454**
Under $1.0 million	10,964	175,156	420	51,896	1,407	36,947	13,611	708,984
$1.0 million under $1.5 million	11,731	428,278	696	205,351	2,546	202,490	14,128	1,527,004
$1.5 million under $2.0 million	5,100	270,405	636	324,357	1,247	223,539	5,780	1,265,379
$2.0 million under $3.5 million	5,245	588,269	937	1,080,333	1,523	444,397	5,961	2,726,280
$3.5 million under $5.0 million	1,985	347,527	352	647,274	666	414,899	2,165	1,739,715
$5.0 million under $10.0 million	1,943	541,317	559	2,007,629	762	1,062,025	2,100	4,086,571
$10.0 million under $20.0 million	709	326,027	234	1,826,715	330	908,359	755	3,353,592
$20.0 million or more	454	962,771	225	7,962,162	262	8,218,840	483	17,640,929
All Nontaxable Returns	**32,009**	**3,844,202**	**39,099**	**54,131,683**	**7,461**	**6,319,901**	**54,478**	**65,574,222**
Under $1.0 million	14,277	610,904	12,990	4,581,555	3,316	648,596	24,316	6,346,225
$1.0 million under $1.5 million	8,007	776,539	11,494	7,523,181	1,665	965,295	13,914	9,534,187
$1.5 million under $2.0 million	3,340	351,617	5,444	5,963,739	899	891,853	6,102	7,335,106
$2.0 million under $3.5 million	3,977	735,871	5,826	11,017,824	1,045	1,400,309	6,526	13,326,246
$3.5 million under $5.0 million	1,010	245,415	1,541	5,258,860	194	408,436	1,653	5,958,775
$5.0 million under $10.0 million	927	338,983	1,236	7,249,075	208	687,198	1,338	8,343,773
$10.0 million under $20.0 million	324	340,512	398	4,751,644	90	615,316	443	5,745,632
$20.0 million or more	149	444,362	170	7,785,805	44	702,896	186	8,984,277

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

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

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

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

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**95,535**	**691,572**	**36,698**	**1,633,159**	**67,526**	**1,301,522**	**68,062**	**1,081,585**
Under $1.0 million	39,574	255,128	13,666	241,001	28,394	286,251	28,519	157,544
$1.0 million under $1.5 million	25,392	168,630	9,781	258,269	18,133	249,611	18,096	161,514
$1.5 million under $2.0 million	10,858	80,629	4,229	171,945	6,673	117,469	7,000	66,596
$2.0 million under $3.5 million	11,257	94,473	4,695	252,945	7,975	200,020	8,099	149,239
$3.5 million under $5.0 million	3,546	31,998	1,665	126,557	2,553	97,310	2,506	63,729
$5.0 million under $10.0 million	3,141	32,989	1,731	219,948	2,432	146,438	2,441	113,100
$10.0 million under $20.0 million	1,177	15,366	621	142,755	886	91,596	919	94,885
$20.0 million or more	588	12,359	311	219,739	479	112,828	481	274,978
All Taxable Returns	**49,604**	**350,069**	**29,028**	**1,415,425**	**44,599**	**1,011,249**	**44,271**	**922,726**
Under $1.0 million	17,143	108,548	8,671	162,572	15,306	168,160	15,259	88,210
$1.0 million under $1.5 million	14,594	88,932	8,811	238,124	13,356	202,898	13,110	137,038
$1.5 million under $2.0 million	5,846	41,812	3,599	150,083	4,808	93,692	4,990	51,342
$2.0 million under $3.5 million	6,629	52,970	4,178	223,565	6,132	165,448	6,079	133,661
$3.5 million under $5.0 million	2,055	16,612	1,403	113,931	1,939	76,097	1,795	50,143
$5.0 million under $10.0 million	2,052	20,585	1,521	193,249	1,919	122,426	1,882	104,633
$10.0 million under $20.0 million	836	10,766	561	131,590	740	81,688	750	88,081
$20.0 million or more	449	9,845	283	202,310	400	100,842	405	269,616
All Nontaxable Returns	**45,931**	**341,503**	**7,670**	**217,734**	**22,927**	**290,273**	**23,791**	**158,859**
Under $1.0 million	22,431	146,580	4,994	78,429	13,088	118,091	13,260	69,334
$1.0 million under $1.5 million	10,798	79,698	970	20,144	4,777	46,713	4,986	24,476
$1.5 million under $2.0 million	5,013	38,817	630	21,862	1,866	23,777	2,010	15,253
$2.0 million under $3.5 million	4,628	41,503	518	29,380	1,844	34,572	2,020	15,577
$3.5 million under $5.0 million	1,491	15,386	261	12,626	614	21,214	711	13,586
$5.0 million under $10.0 million	1,089	12,404	209	26,699	512	24,012	559	8,467
$10.0 million under $20.0 million	342	4,600	61	11,165	147	9,908	169	6,804
$20.0 million or more	139	2,515	27	17,429	79	11,987	76	5,362

Tax status and size of gross estate	Debts and mortgages		Bequests to surviving spouse		Charitable deduction		Allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	**80,737**	**7,640,297**	**44,683**	**63,144,171**	**18,718**	**16,150,306**	**108,057**	**92,502,609**
Under $1.0 million	32,536	898,360	15,492	5,079,889	6,471	873,608	45,412	7,951,095
$1.0 million under $1.5 million	21,278	1,177,813	11,924	7,445,894	4,462	1,277,275	28,312	11,031,558
$1.5 million under $2.0 million	8,938	642,037	6,429	6,857,601	1,884	801,826	12,201	8,820,592
$2.0 million under $3.5 million	10,138	1,245,778	6,131	10,481,878	2,987	1,871,031	12,694	14,479,672
$3.5 million under $5.0 million	3,275	567,205	1,998	6,053,640	995	1,021,939	3,980	7,982,727
$5.0 million under $10.0 million	2,872	1,011,625	1,706	8,733,023	1,151	1,834,806	3,549	12,153,807
$10.0 million under $20.0 million	1,124	679,457	659	6,612,110	468	1,667,695	1,281	9,337,651
$20.0 million or more	575	1,418,022	343	11,880,136	301	6,802,127	628	20,745,508
All Taxable Returns	**45,657**	**4,057,251**	**4,774**	**12,885,816**	**10,499**	**8,815,339**	**51,729**	**29,803,605**
Under $1.0 million	15,123	203,965	710	45,856	2,607	72,997	18,093	890,947
$1.0 million under $1.5 million	13,348	498,127	987	235,802	2,625	184,319	15,081	1,599,434
$1.5 million under $2.0 million	5,602	319,806	776	276,809	1,209	175,698	6,024	1,179,273
$2.0 million under $3.5 million	6,293	533,663	948	1,069,547	1,977	507,425	6,883	2,793,895
$3.5 million under $5.0 million	2,029	307,764	355	536,221	646	255,207	2,148	1,373,525
$5.0 million under $10.0 million	1,998	552,380	501	1,852,132	805	687,915	2,164	3,577,981
$10.0 million under $20.0 million	820	462,883	298	2,303,079	370	946,819	867	4,054,190
$20.0 million or more	443	1,178,662	199	6,566,371	260	5,984,960	469	14,334,360
All Nontaxable Returns	**35,080**	**3,583,046**	**39,909**	**50,258,355**	**8,219**	**7,334,968**	**56,328**	**62,699,004**
Under $1.0 million	17,413	694,394	14,782	5,034,033	3,864	800,611	27,319	7,060,148
$1.0 million under $1.5 million	7,930	679,686	10,937	7,210,092	1,837	1,092,956	13,231	9,432,124
$1.5 million under $2.0 million	3,336	322,232	5,653	6,580,792	675	626,129	6,177	7,641,319
$2.0 million under $3.5 million	3,845	712,115	5,183	9,412,331	1,010	1,363,607	5,811	11,685,777
$3.5 million under $5.0 million	1,246	259,441	1,644	5,517,418	349	766,732	1,831	6,609,202
$5.0 million under $10.0 million	875	459,245	1,205	6,880,892	346	1,146,891	1,386	8,575,826
$10.0 million under $20.0 million	304	216,573	361	4,309,031	98	720,876	414	5,283,461
$20.0 million or more	132	239,360	144	5,313,766	40	817,167	159	6,411,147

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

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

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

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

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

Size of gross estate	Type of deductions							
	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	**95,380**	**694,913**	**36,781**	**1,663,933**	**67,068**	**1,369,575**	**75,168**	**1,206,363**
$600,000 under $1,000,000	41,735	277,900	13,964	238,957	28,954	293,177	32,710	236,275
$1,000,000 under $2,500,000	39,779	285,922	15,935	522,611	27,725	491,183	31,280	400,527
$2,500,000 under $5,000,000	9,042	77,806	4,322	297,167	6,634	213,466	7,136	190,778
$5,000,000 under $10,000,000	3,123	29,621	1,645	209,163	2,425	150,350	2,604	127,881
$10,000,000 under $20,000,000	1,054	12,140	556	135,258	800	80,998	879	90,562
$20,000,000 or more	646	11,523	359	260,777	529	140,401	559	160,340
Taxable returns, total	**49,521**	**353,359**	**29,716**	**1,470,614**	**44,956**	**1,090,706**	**48,212**	**984,907**
$600,000 under $1,000,000	17,741	114,538	9,170	162,111	15,766	169,582	17,123	141,059
$1,000,000 under $2,500,000	22,659	154,952	14,372	481,152	20,833	406,760	22,381	320,098
$2,500,000 under $5,000,000	5,606	45,579	3,863	265,557	5,192	178,747	5,396	166,714
$5,000,000 under $10,000,000	2,204	20,158	1,463	186,295	2,013	128,539	2,101	118,539
$10,000,000 under $20,000,000	787	8,688	509	124,422	684	72,213	722	83,129
$20,000,000 or more	525	9,444	339	251,078	469	134,866	489	155,368
Nontaxable returns, total	**45,858**	**341,554**	**7,066**	**193,318**	**22,111**	**278,868**	**26,956**	**221,457**
$600,000 under $1,000,000	23,995	163,362	4,795	76,846	13,188	123,596	15,588	95,215
$1,000,000 under $2,500,000	17,120	130,970	1,563	41,460	6,893	84,423	8,899	80,430
$2,500,000 under $5,000,000	3,436	32,228	459	31,610	1,442	34,718	1,740	24,064
$5,000,000 under $10,000,000	919	9,463	182	22,867	412	21,811	503	9,342
$10,000,000 under $20,000,000	267	3,452	47	10,836	115	8,785	157	7,432
$20,000,000 or more	121	2,079	20	9,699	60	5,535	70	4,973

Size of gross estate	Type of deductions -- Continued							
	Debts and mortgages		Bequests to surviving spouse		Charitable deduction		Total allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	**80,221**	**7,820,152**	**46,922**	**65,481,313**	**18,011**	**16,092,353**	**108,263**	**95,041,833**
$600,000 under $1,000,000	33,649	1,074,913	18,096	6,391,161	5,820	893,845	47,811	9,505,250
$1,000,000 under $2,500,000	33,804	2,242,468	21,434	18,460,788	8,144	2,559,023	45,223	25,390,773
$2,500,000 under $5,000,000	8,165	1,299,006	4,892	11,638,108	2,232	2,092,929	10,018	15,899,334
$5,000,000 under $10,000,000	2,953	1,019,754	1,570	7,735,129	1,062	1,989,358	3,386	11,334,442
$10,000,000 under $20,000,000	1,006	635,068	563	5,361,993	432	1,522,228	1,129	7,850,313
$20,000,000 or more	644	1,548,944	367	15,894,134	321	7,034,969	696	25,061,721
Taxable returns, total	**46,130**	**3,865,171**	**4,991**	**16,984,399**	**10,959**	**9,803,010**	**51,975**	**34,870,141**
$600,000 under $1,000,000	15,841	223,807	465	28,441	2,420	49,246	18,634	887,575
$1,000,000 under $2,500,000	21,459	996,840	2,181	995,477	5,550	710,046	23,802	4,224,556
$2,500,000 under $5,000,000	5,390	609,021	1,237	1,921,468	1,541	765,493	5,917	4,033,455
$5,000,000 under $10,000,000	2,144	520,190	582	1,994,422	812	911,994	2,258	3,939,843
$10,000,000 under $20,000,000	772	399,852	291	2,130,048	347	944,182	814	3,774,608
$20,000,000 or more	525	1,115,462	235	9,914,543	288	6,422,049	549	18,010,104
Nontaxable returns, total	**34,090**	**3,954,981**	**41,931**	**48,496,914**	**7,053**	**6,289,343**	**56,288**	**60,171,692**
$600,000 under $1,000,000	17,808	851,106	17,632	6,362,720	3,401	844,599	29,177	8,617,675
$1,000,000 under $2,500,000	12,345	1,245,628	19,253	17,465,310	2,593	1,848,977	21,421	21,166,217
$2,500,000 under $5,000,000	2,775	689,985	3,655	9,716,640	691	1,327,436	4,100	11,865,879
$5,000,000 under $10,000,000	810	499,564	988	5,740,707	250	1,077,364	1,128	7,394,599
$10,000,000 under $20,000,000	234	235,216	272	3,231,945	85	578,046	315	4,075,705
$20,000,000 or more	119	433,482	132	5,979,591	33	612,920	147	7,051,617

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

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

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

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

Size of gross estate	Type of deductions							
	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	**92,359**	**647,196**	**35,070**	**1,499,059**	**64,486**	**1,237,981**	**73,990**	**1,120,525**
$600,000 under $1,000,000	43,897	271,417	14,639	244,716	30,150	296,963	35,338	235,615
$1,000,000 under $2,500,000	36,276	261,717	14,328	448,993	25,474	447,517	28,886	336,484
$2,500,000 under $5,000,000	7,859	64,897	3,790	260,906	5,584	189,793	6,163	176,837
$5,000,000 under $10,000,000	2,805	27,183	1,451	180,398	2,113	119,820	2,336	109,744
$10,000,000 under $20,000,000	974	11,515	562	132,199	738	73,378	806	76,859
$20,000,000 or more	547	10,468	299	231,848	428	110,509	461	184,986
Taxable returns, total	**47,752**	**327,485**	**27,133**	**1,310,984**	**42,276**	**973,123**	**46,272**	**939,778**
$600,000 under $1,000,000	18,125	106,000	8,832	152,329	15,738	165,912	17,640	139,331
$1,000,000 under $2,500,000	21,440	146,699	12,686	403,162	19,236	364,425	20,820	282,492
$2,500,000 under $5,000,000	5,037	39,577	3,501	242,879	4,518	165,082	4,848	162,568
$5,000,000 under $10,000,000	1,967	18,498	1,322	167,473	1,767	106,888	1,880	101,908
$10,000,000 under $20,000,000	731	8,228	512	120,223	639	65,155	679	72,164
$20,000,000 or more	452	8,482	279	224,918	378	105,660	406	181,314
Nontaxable returns, total	**44,607**	**319,712**	**7,937**	**188,076**	**22,211**	**264,858**	**27,718**	**180,747**
$600,000 under $1,000,000	25,773	165,417	5,806	92,386	14,412	131,051	17,698	96,284
$1,000,000 under $2,500,000	14,836	115,017	1,642	45,831	6,238	83,092	8,066	53,992
$2,500,000 under $5,000,000	2,822	25,321	290	18,027	1,066	24,710	1,315	14,269
$5,000,000 under $10,000,000	838	8,685	129	12,925	346	12,932	456	7,836
$10,000,000 under $20,000,000	243	3,287	50	11,976	99	8,223	127	4,695
$20,000,000 or more	95	1,986	20	6,930	50	4,850	55	3,672

Size of gross estate	Type of deductions -- Continued							
	Debts and mortgages		Bequests to surviving spouse		Charitable deduction		Total allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	**78,464**	**6,503,906**	**43,718**	**55,653,245**	**17,554**	**14,575,263**	**103,839**	**81,720,192**
$600,000 under $1,000,000	35,634	1,035,951	18,335	6,214,465	6,640	1,141,747	49,772	9,481,303
$1,000,000 under $2,500,000	31,619	2,195,936	18,855	16,438,667	7,354	2,380,900	40,762	22,831,657
$2,500,000 under $5,000,000	7,129	1,009,465	4,208	9,795,295	1,995	1,492,695	8,616	13,054,088
$5,000,000 under $10,000,000	2,604	760,516	1,494	7,384,580	896	1,414,928	3,049	10,037,957
$10,000,000 under $20,000,000	944	614,344	534	5,091,709	409	1,392,114	1,063	7,404,802
$20,000,000 or more	534	887,694	292	10,728,528	261	6,752,878	577	18,910,385
Taxable returns, total	**44,577**	**3,271,272**	**5,215**	**13,740,716**	**10,201**	**9,070,823**	**49,819**	**29,804,946**
$600,000 under $1,000,000	16,407	280,705	790	109,583	2,363	60,618	19,106	1,007,408
$1,000,000 under $2,500,000	20,265	938,874	2,316	1,038,302	5,062	620,636	22,224	3,881,733
$2,500,000 under $5,000,000	4,833	551,108	1,032	1,417,167	1,509	696,970	5,207	3,321,166
$5,000,000 under $10,000,000	1,900	420,202	604	2,188,928	696	721,230	2,045	3,756,615
$10,000,000 under $20,000,000	727	375,389	283	2,100,587	334	804,510	770	3,555,590
$20,000,000 or more	444	704,992	191	6,886,149	236	6,166,859	467	14,282,433
Nontaxable returns, total	**33,887**	**3,232,634**	**38,503**	**41,912,529**	**7,353**	**5,504,440**	**54,020**	**51,915,246**
$600,000 under $1,000,000	19,227	755,246	17,545	6,104,883	4,277	1,081,129	30,666	8,473,895
$1,000,000 under $2,500,000	11,354	1,257,062	16,539	15,400,365	2,292	1,760,264	18,538	18,949,923
$2,500,000 under $5,000,000	2,296	458,357	3,176	8,378,128	486	795,725	3,409	9,732,921
$5,000,000 under $10,000,000	704	340,313	890	5,195,652	199	693,699	1,004	6,281,342
$10,000,000 under $20,000,000	216	238,954	251	2,991,122	74	587,604	293	3,849,213
$20,000,000 or more	90	182,702	101	3,842,379	25	586,019	110	4,627,952

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

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