

15-Jul-19

Estate Tax Returns Filed in 2017 [1]: Type of Property, 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	Gross estate for tax purposes		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,711	192,153,429	8,718	9,679,001	9,322	17,926,672	2,502	9,582,613
Under \$5 million	1,146	3,891,624	553	330,147	632	331,962	124	124,413
\$5 million under \$10 million	7,374	51,842,971	5,085	4,278,362	5,351	6,171,535	1,179	1,715,074
\$10 million under \$20 million	2,705	36,051,373	1,957	2,416,783	2,104	4,065,385	622	1,463,618
\$20 million under \$50 million	1,063	31,710,101	791	1,550,206	874	2,683,216	384	2,005,441
\$50 million or more	423	68,657,360	333	1,103,503	362	4,674,575	193	4,274,067
All Taxable Returns	5,185	106,177,987	3,342	4,203,220	3,708	8,946,970	912	4,424,050
Under \$5 million	543	1,728,237	226	128,046	276	133,248	54	64,639
\$5 million under \$10 million	2,399	17,315,549	1,526	1,361,795	1,688	1,897,136	311	496,179
\$10 million under \$20 million	1,376	18,571,822	932	1,162,590	1,036	2,011,322	256	626,963
\$20 million under \$50 million	590	17,917,288	441	873,832	474	1,370,931	181	830,580
\$50 million or more	277	50,645,091	216	676,957	234	3,534,333	110	2,405,689
All Nontaxable Returns	7,526	85,975,442	5,377	5,475,781	5,614	8,979,702	1,590	5,158,563
Under \$5 million	603	2,163,387	327	202,101	356	198,714	71	59,775
\$5 million under \$10 million	4,975	34,527,422	3,559	2,916,567	3,662	4,274,399	868	1,218,895
\$10 million under \$20 million	1,329	17,479,551	1,025	1,254,194	1,068	2,054,063	365	836,655
\$20 million under \$50 million	473	13,792,813	350	676,374	400	1,312,285	202	1,174,861
\$50 million or more	146	18,012,269	116	426,546	128	1,140,241	83	1,868,378
	Type of property--continued							
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,402	19,177,167	10,573	45,624,466	7,153	14,869,958	3,125	2,332,156
Under \$5 million	203	102,457	866	896,606	507	339,337	187	39,598
\$5 million under \$10 million	1,674	2,374,463	6,058	12,050,281	4,065	4,106,340	1,793	389,821
\$10 million under \$20 million	820	2,033,791	2,307	9,183,572	1,634	3,357,709	724	277,000
\$20 million under \$50 million	475	2,799,347	952	8,203,283	683	3,334,159	290	263,614
\$50 million or more	229	11,867,109	390	15,290,724	264	3,732,413	131	1,362,123
All Taxable Returns	1,207	12,194,838	4,447	27,123,974	3,169	8,958,613	1,311	1,671,438

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$5 million	84	31,137	412	428,677	245	155,684	77	21,621
\$5 million under \$10 million	408	520,802	2,049	4,771,992	1,485	1,730,580	606	148,942
\$10 million under \$20 million	348	771,352	1,186	5,344,751	853	1,904,226	375	152,306
\$20 million under \$50 million	229	1,235,915	543	5,392,612	404	2,133,082	165	175,235
\$50 million or more	139	9,635,632	258	11,185,941	181	3,035,041	88	1,173,335
All Nontaxable Returns	2,195	6,982,329	6,126	18,500,493	3,984	5,911,345	1,813	660,719
Under \$5 million	119	71,319	454	467,929	262	183,654	110	17,978
\$5 million under \$10 million	1,266	1,853,661	4,009	7,278,289	2,580	2,375,760	1,186	240,879
\$10 million under \$20 million	472	1,262,440	1,122	3,838,821	781	1,453,483	349	124,695
\$20 million under \$50 million	247	1,563,431	409	2,810,671	278	1,201,077	125	88,379
\$50 million or more	91	2,231,477	132	4,104,783	83	697,372	43	188,789

Tax status and size of gross estate	Type of property--continued							
	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,763	2,574,557	2,884	1,164,399	3,648	1,171,462	1,591	1,380,275
Under \$5 million	285	55,374	174	26,234	237	35,093	109	43,398
\$5 million under \$10 million	2,656	676,524	1,672	280,355	2,125	417,505	954	556,126
\$10 million under \$20 million	1,140	507,815	663	177,644	822	281,373	355	258,863
\$20 million under \$50 million	473	401,080	270	179,585	330	197,555	125	142,649
\$50 million or more	208	933,765	105	500,581	134	239,936	50	379,239
All Taxable Returns	2,084	1,681,895	1,242	799,732	1,564	613,960	567	722,521
Under \$5 million	141	32,908	84	12,560	115	16,794	49	15,047
\$5 million under \$10 million	903	267,236	566	97,537	760	159,156	254	190,032
\$10 million under \$20 million	623	290,554	366	119,001	423	179,093	164	122,127
\$20 million under \$50 million	282	281,222	154	101,912	179	117,201	66	95,818
\$50 million or more	136	809,975	71	468,722	87	141,715	34	299,497
All Nontaxable Returns	2,679	892,663	1,643	364,668	2,084	557,502	1,025	657,755
Under \$5 million	145	22,466	90	13,674	122	18,298	60	28,351
\$5 million under \$10 million	1,753	409,288	1,106	182,818	1,365	258,349	700	366,095
\$10 million under \$20 million	517	217,261	296	58,643	399	102,280	191	136,737
\$20 million under \$50 million	191	119,858	116	77,673	151	80,354	59	46,830
\$50 million or more	73	123,789	34	31,859	47	98,221	15	79,742

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	12,504	16,105,659	5,192	2,695,106	1,756	6,254,655	1,233	3,193,573
Under \$5 million	1,118	500,205	368	53,313	161	210,404	58	36,380
\$5 million under \$10 million	7,245	4,838,389	3,129	1,277,140	1,052	2,977,706	500	144,608
\$10 million under \$20 million	2,666	3,237,642	1,084	690,102	342	1,336,959	301	231,949
\$20 million under \$50 million	1,054	2,473,468	440	350,845	133	761,877	224	397,570
\$50 million or more	421	5,055,955	172	323,706	68	967,708	150	2,383,066
All Taxable Returns	5,137	9,324,713	1,815	627,224	635	2,688,055	505	2,490,935
Under \$5 million	532	246,475	156	17,680	62	86,037	19	20,810
\$5 million under \$10 million	2,372	1,934,628	824	192,451	298	774,620	150	53,383
\$10 million under \$20 million	1,371	1,878,640	517	214,329	167	647,494	128	97,718
\$20 million under \$50 million	586	1,483,102	215	132,292	69	465,891	122	223,436
\$50 million or more	276	3,781,867	102	70,471	40	714,013	86	2,095,588
All Nontaxable Returns	7,367	6,780,945	3,377	2,067,882	1,120	3,566,601	728	702,638
Under \$5 million	586	253,730	211	35,633	99	124,368	39	15,570
\$5 million under \$10 million	4,872	2,903,760	2,305	1,084,689	755	2,203,087	349	91,224
\$10 million under \$20 million	1,295	1,359,001	567	475,772	176	689,466	173	134,231
\$20 million under \$50 million	468	990,366	225	218,553	64	295,986	102	174,134
\$50 million or more	145	1,274,088	70	253,235	27	253,695	64	287,478
	Type of property--continued							
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,694	7,107,000	3,024	6,493,371	3,887	7,107,499	8,623	11,051,037
Under \$5 million	223	91,424	160	46,939	302	131,865	661	409,787
\$5 million under \$10 million	1,786	878,998	1,474	820,444	1,915	1,047,362	5,247	5,778,278
\$10 million under \$20 million	945	1,135,648	741	735,642	905	1,054,255	1,797	2,766,947
\$20 million under \$50 million	493	1,352,907	418	1,235,502	509	1,258,114	657	1,216,524
\$50 million or more	246	3,648,022	230	3,654,844	257	3,615,903	262	879,501
All Taxable Returns	1,556	3,934,671	1,072	3,038,120	1,794	4,899,962	3,104	3,923,813
Under \$5 million	95	28,526	65	15,258	127	47,281	285	186,529
\$5 million under \$10 million	583	316,949	369	225,999	707	441,638	1,489	1,421,755
\$10 million under \$20 million	463	529,880	298	295,645	499	623,447	837	1,171,153
\$20 million under \$50 million	258	616,937	198	572,751	288	706,199	327	630,240
\$50 million or more	157	2,442,379	142	1,928,468	173	3,081,397	166	514,136

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Nontaxable Returns	2,138	3,172,329	1,952	3,455,251	2,093	2,207,537	5,519	7,127,225	
Under \$5 million	128	62,898	95	31,681	175	84,584	376	223,259	
\$5 million under \$10 million	1,204	562,049	1,105	594,445	1,208	605,725	3,758	4,356,523	
\$10 million under \$20 million	482	605,769	443	439,997	405	430,807	960	1,595,794	
\$20 million under \$50 million	235	735,970	219	662,752	221	551,915	330	586,284	
\$50 million or more	89	1,205,644	89	1,726,377	84	534,506	96	365,364	
Tax status and size of gross estate	Type of property--continued								
	Depletables/intangibles		Art		Other assets				
	Number	Amount	Number	Amount	Number	Amount			
All Returns	1,126	715,381	1,961	2,938,595	11,287	3,008,832			
Under \$5 million	94	19,302	114	5,872	950	61,514			
\$5 million under \$10 million	571	191,572	825	117,220	6,466	754,872			
\$10 million under \$20 million	284	193,861	479	146,809	2,468	498,006			
\$20 million under \$50 million	109	104,869	335	381,361	990	416,931			
\$50 million or more	68	205,778	207	2,287,333	414	1,277,509			
All Taxable Returns	483	315,844	1,029	2,287,617	4,685	1,305,826			
Under \$5 million	46	10,222	57	3387	455	25,673			
\$5 million under \$10 million	184	55,333	311	33,710	2,133	223,696			
\$10 million under \$20 million	144	69,362	300	101,982	1,268	257,889			
\$20 million under \$50 million	64	58,286	211	181,633	557	238,182			
\$50 million or more	46	122,642	150	1,966,905	272	560,387			
All Nontaxable Returns	643	399,537	932	650,978	6,602	1,703,006			
Under \$5 million	48	9,080	57	2,486	494	35,841			
\$5 million under \$10 million	387	136,240	514	83,509	4,333	531,176			
\$10 million under \$20 million	139	124,499	179	44,827	1,200	240,117			
\$20 million under \$50 million	46	46,583	124	199,728	433	178,750			
\$50 million or more	22	83,136	58	320,428	141	717,122			

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

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

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

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Estate Tax Returns Filed in 2016 [1]: Type of Property, 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	Gross estate for tax purposes		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,411	192,218,976	8,576	9,415,008	9,083	15,333,507	2,498	10,358,561
Under \$5 million	1,218	4,072,525	592	354,258	667	340,226	167	134,907
\$5 million under \$10 million	7,052	49,292,743	4,898	3,906,695	5,125	5,475,575	1,185	1,837,610
\$10 million under \$20 million	2,635	35,824,103	1,952	2,302,475	2,043	3,599,233	629	1,502,258
\$20 million under \$50 million	1,073	31,586,989	809	1,637,408	874	2,759,541	341	1,531,796
\$50 million or more	434	71,442,616	325	1,214,172	374	3,158,934	176	5,351,990
All Taxable Returns	5,219	107,791,347	3,440	4,471,595	3,693	7,028,720	960	6,001,471
Under \$5 million	611	1,963,909	275	167,921	295	146,007	77	63961
\$5 million under \$10 million	2,402	17,254,148	1,543	1,223,897	1,683	1,680,311	322	547,937
\$10 million under \$20 million	1,293	17,973,504	952	1,209,061	963	1,566,907	281	699,199
\$20 million under \$50 million	611	18,285,224	448	949,556	494	1,370,099	167	675,463
\$50 million or more	300	52,314,561	222	921,159	258	2,265,395	114	4,014,911
All Nontaxable Returns	7,192	84,427,629	5,137	4,943,414	5,390	8,304,788	1,537	4,357,090
Under \$5 million	606	2,108,615	317	186,336	372	194,218	90	70,947
\$5 million under \$10 million	4,649	32,038,595	3,355	2,682,798	3,442	3,795,263	863	1,289,673
\$10 million under \$20 million	1,341	17,850,598	1,000	1,093,414	1,080	2,032,326	348	803,058
\$20 million under \$50 million	461	13,301,765	361	687,853	380	1,389,442	174	856,333
\$50 million or more	133	19,128,055	103	293,013	115	893,539	62	1,337,079

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,442	24,845,317	10,251	46,655,920	7,178	14,331,814	2,949	1,895,144
Under \$5 million	207	116,805	938	983,800	639	423,197	218	37,127
\$5 million under \$10 million	1,673	2,270,705	5,720	11,261,165	3,963	3,891,522	1,659	381,651
\$10 million under \$20 million	860	2,625,627	2,260	9,245,049	1,597	3,350,935	633	270,321
\$20 million under \$50 million	459	2,806,720	939	8,640,389	683	2,888,390	291	252,517
\$50 million or more	243	17,025,460	393	16,525,517	296	3,777,770	148	953,527
All Taxable Returns	1,263	16,148,388	4,478	28,322,465	3,341	8,097,514	1,357	1,192,687

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$5 million	81	47,521	478	519,975	341	218,564	120	22,164
\$5 million under \$10 million	434	540,873	2,040	4,699,160	1,538	1,733,127	633	173,274
\$10 million under \$20 million	353	1,014,056	1,137	5,365,305	852	1,947,271	337	140,342
\$20 million under \$50 million	239	1,500,867	549	5,445,577	406	1,737,133	157	162,934
\$50 million or more	156	13,045,071	275	12,292,448	204	2,461,419	111	693,974
All Nontaxable Returns	2,180	8,696,928	5,772	18,333,455	3,837	6,234,300	1,592	702,456
Under \$5 million	126	69,283	460	463,825	298	204,633	98	14,963
\$5 million under \$10 million	1,239	1,729,833	3,681	6,562,005	2,426	2,158,395	1,026	208,377
\$10 million under \$20 million	507	1,611,571	1,124	3,879,745	745	1,403,664	296	129,980
\$20 million under \$50 million	221	1,305,853	390	3,194,812	277	1,151,257	134	89,583
\$50 million or more	87	3,980,389	117	4,233,069	92	1,316,351	37	259,554

Tax status and size of gross estate	Type of property--continued							
	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,795	2,693,531	2,922	843,971	3,587	1,137,639	1,367	808,096
Under \$5 million	362	65,145	229	38,390	302	54,481	119	28,994
\$5 million under \$10 million	2,598	728,501	1,587	235,329	2,035	444,080	795	265,575
\$10 million under \$20 million	1,113	545,051	665	188,021	781	235,786	300	149,117
\$20 million under \$50 million	506	493,226	307	203,107	329	161,873	112	167,386
\$50 million or more	217	861,607	135	179,124	140	241,419	40	197,024
All Taxable Returns	2,181	1,516,050	1,294	496,689	1,593	587,211	491	431,186
Under \$5 million	190	34,441	116	22,382	155	21,095	53	8,797
\$5 million under \$10 million	945	285,875	560	89,775	751	181,918	218	107,157
\$10 million under \$20 million	593	314,499	334	113,628	390	116,297	136	59,940
\$20 million under \$50 million	301	297,410	187	139,473	198	107,620	63	137,698
\$50 million or more	152	583,826	96	131,430	99	160,281	20	117,594
All Nontaxable Returns	2,614	1,177,481	1,628	347,282	1,994	550,428	875	376,910
Under \$5 million	172	30,705	113	16,008	147	33,385	66	20,198
\$5 million under \$10 million	1,653	442,626	1,026	145,553	1,284	262,162	576	158,417
\$10 million under \$20 million	520	230,553	330	74,393	391	119,489	164	89,177
\$20 million under \$50 million	205	195,816	120	63,634	131	54,254	49	29,688
\$50 million or more	65	277,782	38	47,694	40	81,138	20	79,430

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	12,243	14,830,128	5,234	2,445,266	1,731	6,095,882	1,275	4,230,312
Under \$5 million	1,196	480,989	385	52,945	130	151,475	51	14954
\$5 million under \$10 million	6,946	4,729,763	3,139	1,287,216	1,011	2,852,189	484	158,814
\$10 million under \$20 million	2,604	3,376,721	1,105	575,422	378	1,414,999	348	248,793
\$20 million under \$50 million	1,066	2,769,223	430	269,079	140	612,719	237	507,159
\$50 million or more	433	3,473,432	175	260,604	72	1,064,501	156	3,300,592
All Taxable Returns	5,192	8,339,141	1,894	733,168	682	2,772,689	561	3,094,374
Under \$5 million	601	238,444	167	19,816	51	60,041	29	10062
\$5 million under \$10 million	2,388	1,940,618	915	211,480	325	933,354	140	54,034
\$10 million under \$20 million	1,291	1,905,266	464	164,122	181	649,711	148	89,656
\$20 million under \$50 million	610	1,754,040	229	142,386	73	358,680	136	266,650
\$50 million or more	300	2,500,773	120	195,364	51	770,902	110	2,673,971
All Nontaxable Returns	7,052	6,490,986	3,340	1,712,099	1,050	3,323,193	714	1,135,938
Under \$5 million	594	242,545	218	33,129	79	91,434	22	4892
\$5 million under \$10 million	4,557	2,789,144	2,224	1,075,737	685	1,918,834	344	104,779
\$10 million under \$20 million	1,312	1,471,454	641	411,300	197	765,287	200	159,136
\$20 million under \$50 million	455	1,015,183	202	126,693	67	254,039	101	240,509
\$50 million or more	132	972,659	55	65,240	21	293,599	46	626,621
	Type of property--continued							
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,608	6,943,430	3,034	5,731,340	3,853	6,820,485	8,288	11,023,396
Under \$5 million	230	90,563	149	47,152	319	159,778	643	391,603
\$5 million under \$10 million	1,722	920,900	1,427	796,369	1,854	1,060,954	4,969	5,713,466
\$10 million under \$20 million	941	921,855	806	794,597	879	955,295	1,735	2,714,893
\$20 million under \$50 million	458	1,442,136	405	900,699	521	1,315,184	692	1,369,719
\$50 million or more	257	3,567,975	247	3,192,524	280	3,329,275	249	833,716
All Taxable Returns	1,556	3,301,573	1,097	3,056,292	1,793	4,331,071	3,082	4,197,782
Under \$5 million	123	52,058	59	11,543	150	72,195	293	170,225
\$5 million under \$10 million	557	351,745	365	156,383	658	393,776	1,475	1,609,404
\$10 million under \$20 million	452	400,646	308	210,870	461	546,872	768	1,115,336
\$20 million under \$50 million	249	721,298	210	393,969	324	870,004	381	697,415
\$50 million or more	175	1,775,827	156	2,283,526	200	2,448,225	165	605,403

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Nontaxable Returns	2,052	3,641,857	1,937	2,675,049	2,060	2,489,414	5,206	6,825,614
Under \$5 million	107	38,505	90	35,609	169	87,583	350	221,378
\$5 million under \$10 million	1,165	569,156	1,062	639,986	1,196	667,178	3,494	4,104,061
\$10 million under \$20 million	489	521,209	498	583,727	418	408,423	967	1,599,557
\$20 million under \$50 million	209	720,839	195	506,730	197	445,180	311	672,304
\$50 million or more	82	1,792,148	91	908,998	80	881,050	84	228,313
Tax status and size of gross estate	Type of property--continued							
	Depletables/intangibles		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount		
All Returns	1,215	523,272	2,049	2,226,200	11,122	3,030,763		
Under \$5 million	108	19,921	121	15,245	1,010	70,571		
\$5 million under \$10 million	646	233,254	847	138,227	6,268	703,188		
\$10 million under \$20 million	290	144,584	540	185,106	2,420	477,967		
\$20 million under \$50 million	116	68,377	326	329,817	1,006	460,524		
\$50 million or more	55	57,137	215	1,557,805	419	1,318,512		
All Taxable Returns	559	218,727	1,082	1,516,356	4,731	1,936,199		
Under \$5 million	60	7,748	60	10804	496	38,146		
\$5 million under \$10 million	225	67,042	346	33,712	2,154	239,294		
\$10 million under \$20 million	163	52,927	306	74,185	1,197	217,409		
\$20 million under \$50 million	67	39,059	204	198,767	590	319,127		
\$50 million or more	43	51,951	166	1,198,888	294	1,122,224		
All Nontaxable Returns	656	304,545	967	709,844	6,391	1,094,564		
Under \$5 million	48	12,174	61	4,441	514	32,425		
\$5 million under \$10 million	420	166,213	501	104,515	4,114	463,894		
\$10 million under \$20 million	127	91,656	233	110,921	1,222	260,558		
\$20 million under \$50 million	49	29,317	122	131,050	415	141,398		
\$50 million or more	12	5,185	49	358,917	124	196,288		

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

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

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

22-Dec-16

Estate Tax Returns Filed in 2015 [1]: Type of Property, 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	Gross estate for tax purposes		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,917	167,449,132	8,085	8,387,957	8,577	13,131,917	2,157	6,665,525
Under \$5 million	1,387	4,489,290	717	398,524	773	361,771	167	115,328
\$5 million under \$10 million	6,849	47,215,152	4,670	3,741,788	4,903	4,812,344	988	1,289,194
\$10 million under \$20 million	2,325	31,188,376	1,680	1,977,344	1,775	2,910,170	539	1,278,105
\$20 million under \$50 million	958	28,642,851	712	1,310,196	787	2,475,167	301	1,461,479
\$50 million or more	398	55,913,462	307	960,104	338	2,572,464	162	2,521,419
All Taxable Returns	4,918	88,247,498	3,195	3,856,518	3,435	5,651,989	774	2,826,710
Under \$5 million	665	2,107,343	307	165,741	353	140,063	64	42,554
\$5 million under \$10 million	2,298	16,463,673	1,477	1,323,264	1,562	1,463,567	242	275,375
\$10 million under \$20 million	1,150	15,639,495	816	1,017,006	855	1,272,865	215	462,634
\$20 million under \$50 million	540	16,445,878	397	792,836	440	1,361,389	153	700,721
\$50 million or more	266	37,591,109	198	557,671	226	1,414,104	100	1,345,426
All Nontaxable Returns	6,999	79,201,634	4,891	4,531,439	5,142	7,479,928	1,383	3,838,815
Under \$5 million	722	2,381,947	410	232,784	421	221,708	103	72,774
\$5 million under \$10 million	4,551	30,751,479	3,193	2,418,524	3,341	3,348,777	746	1,013,819
\$10 million under \$20 million	1,176	15,548,880	864	960,338	920	1,637,305	324	815,472
\$20 million under \$50 million	418	12,196,974	315	517,360	347	1,113,778	149	760,758
\$50 million or more	132	18,322,354	109	402,433	112	1,158,360	61	1,175,993

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,364	14,919,942	9,984	41,654,942	6,857	14,731,197	2,939	1,899,595
Under \$5 million	268	128,048	1,048	1,033,823	702	420,708	273	43,019
\$5 million under \$10 million	1,677	2,273,412	5,694	10,992,851	3,855	3,918,190	1,666	379,471
\$10 million under \$20 million	778	2,137,942	2,028	8,190,327	1,415	2,918,866	599	246,536
\$20 million under \$50 million	422	2,342,970	863	7,728,649	627	2,991,165	264	264,367
\$50 million or more	220	8,037,571	350	13,709,292	258	4,482,269	136	966,202
All Taxable Returns	1,286	6,896,443	4,256	25,605,501	3,222	9,183,158	1,295	1,249,164

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$5 million	114	49,416	509	532,564	376	233,035	155	21,657
\$5 million under \$10 million	490	613,832	1,984	4,654,756	1,514	1,749,250	584	162,321
\$10 million under \$20 million	332	819,478	1,031	4,751,458	758	1,649,279	296	139,300
\$20 million under \$50 million	221	1,152,071	491	4,863,401	383	1,981,119	165	160,792
\$50 million or more	129	4,261,645	242	10,803,322	191	3,570,475	95	765,095
All Nontaxable Returns	2,078	8,023,499	5,728	16,049,441	3,634	5,548,039	1,643	650,432
Under \$5 million	154	78,632	540	501,258	326	187,673	118	21,362
\$5 million under \$10 million	1,187	1,659,580	3,710	6,338,096	2,340	2,168,940	1,082	217,150
\$10 million under \$20 million	446	1,318,463	997	3,438,869	657	1,269,587	303	107,236
\$20 million under \$50 million	201	1,190,899	372	2,865,248	244	1,010,045	99	103,576
\$50 million or more	90	3,775,926	108	2,905,970	67	911,794	41	201,107

Tax status and size of gross estate	Type of property--continued							
	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,792	2,958,605	2,886	762,761	3,560	1,033,974	1,352	692,369
Under \$5 million	452	92,174	247	27,503	341	48,152	139	10,953
\$5 million under \$10 million	2,671	731,053	1,624	295,122	2,065	419,280	798	235,864
\$10 million under \$20 million	1,005	461,661	619	160,407	707	223,570	259	119,897
\$20 million under \$50 million	454	438,530	279	155,828	329	218,251	111	80,803
\$50 million or more	210	1,235,188	116	123,901	117	124,721	44	244,853
All Taxable Returns	2,195	1,884,428	1,287	412,861	1,482	558,663	469	261,519
Under \$5 million	258	59,030	131	15,312	158	20,743	59	3,834
\$5 million under \$10 million	967	304,811	589	119,889	694	172,822	213	67,250
\$10 million under \$20 million	538	290,932	315	92,107	344	121,616	106	59,683
\$20 million under \$50 million	284	294,730	166	84,210	199	141,359	61	51,963
\$50 million or more	148	934,926	85	101,343	86	102,122	29	78,789
All Nontaxable Returns	2,597	1,074,177	1,599	349,899	2,078	475,312	883	430,849
Under \$5 million	194	33,144	116	12,191	183	27,409	80	7,119
\$5 million under \$10 million	1,704	426,242	1,035	175,233	1,371	246,458	585	168,614
\$10 million under \$20 million	467	170,729	304	68,300	362	101,954	153	60,214
\$20 million under \$50 million	170	143,800	113	71,618	131	76,892	50	28,839
\$50 million or more	62	300,262	31	22,558	31	22,599	15	166,064

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	11,697	14,564,846	5,226	2,239,294	1,666	5,521,816	1,203	2,467,923
Under \$5 million	1,356	543,435	487	70,331	161	172,441	61	15094
\$5 million under \$10 million	6,686	4,578,597	3,139	1,213,497	962	2,714,585	474	160,545
\$10 million under \$20 million	2,304	2,975,165	997	475,165	322	1,172,451	306	192,830
\$20 million under \$50 million	953	2,607,692	422	327,519	145	658,158	225	428,913
\$50 million or more	397	3,859,957	182	152,782	76	804,182	136	1,670,540
All Taxable Returns	4,892	8,130,705	1,830	578,179	639	2,359,947	522	1,442,682
Under \$5 million	659	297,650	200	29,116	61	56,673	23	4738
\$5 million under \$10 million	2,283	1,919,971	860	193,393	289	759,371	142	66,992
\$10 million under \$20 million	1,145	1,631,253	433	130,190	166	602,755	143	81,353
\$20 million under \$50 million	540	1,611,424	217	107,336	76	354,661	122	209,199
\$50 million or more	266	2,670,407	120	118,144	46	586,487	91	1,080,400
All Nontaxable Returns	6,805	6,434,141	3,396	1,661,115	1,027	3,161,869	682	1,025,241
Under \$5 million	698	245,785	287	41,215	100	115,768	38	10356
\$5 million under \$10 million	4,403	2,658,626	2,279	1,020,105	672	1,955,214	332	93,554
\$10 million under \$20 million	1,160	1,343,912	564	344,974	157	569,696	164	111,476
\$20 million under \$50 million	413	996,268	205	220,183	68	303,496	102	219,715
\$50 million or more	131	1,189,551	61	34,638	30	217,695	45	590,140
	Type of property--continued							
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,630	6,529,398	2,686	5,215,150	3,706	6,485,876	7,804	10,919,814
Under \$5 million	317	134,619	199	43,533	361	167,099	768	501,505
\$5 million under \$10 million	1,825	991,898	1,291	722,213	1,801	1,016,001	4,669	5,465,131
\$10 million under \$20 million	830	948,325	625	578,533	842	918,657	1,530	2,442,980
\$20 million under \$50 million	427	1,070,133	375	849,358	458	1,081,455	613	1,275,779
\$50 million or more	231	3,384,422	196	3,021,513	243	3,302,663	224	1,234,418
All Taxable Returns	1,518	3,558,497	988	2,495,333	1,704	3,607,506	2,868	3,761,741
Under \$5 million	127	46,767	66	11,374	168	66,219	356	219,727
\$5 million under \$10 million	610	372,078	343	172,580	646	402,221	1,381	1,327,336
\$10 million under \$20 million	399	481,773	266	214,557	448	465,227	688	910,902
\$20 million under \$50 million	235	478,180	195	419,487	269	630,072	305	572,436
\$50 million or more	148	2,179,700	117	1,677,335	174	2,043,766	138	731,340

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Nontaxable Returns	2,112	2,970,901	1,698	2,719,817	2,001	2,878,369	4,936	7,158,073
Under \$5 million	190	87,852	133	32,159	193	100,880	413	281,778
\$5 million under \$10 million	1,214	619,820	947	549,633	1,156	613,780	3,288	4,137,795
\$10 million under \$20 million	432	466,552	359	363,977	395	453,431	843	1,532,078
\$20 million under \$50 million	192	591,953	181	429,871	189	451,383	308	703,343
\$50 million or more	83	1,204,723	78	1,344,178	69	1,258,897	85	503,078
Tax status and size of gross estate	Type of property--continued							
	Depletables/intangibles		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount		
All Returns	1,192	786,162	2,022	3,253,353	10,614	2,626,726		
Under \$5 million	155	36,279	149	19,983	1,186	104,968		
\$5 million under \$10 million	602	291,391	887	155,229	6,009	817,502		
\$10 million under \$20 million	246	218,663	500	169,306	2,140	471,478		
\$20 million under \$50 million	125	96,970	307	338,324	897	441,148		
\$50 million or more	64	142,860	179	2,570,512	381	791,631		
All Taxable Returns	541	390,033	1,025	2,063,348	4,472	1,472,577		
Under \$5 million	72	25,120	74	11,565	569	54,446		
\$5 million under \$10 million	209	83,925	355	28,027	2,040	230,643		
\$10 million under \$20 million	146	110,933	274	67,301	1,089	266,895		
\$20 million under \$50 million	72	68,924	198	119,783	514	289,783		
\$50 million or more	42	101,131	124	1,836,671	260	630,810		
All Nontaxable Returns	651	396,130	997	1,190,005	6,142	1,154,150		
Under \$5 million	84	11,159	76	8,418	617	50,522		
\$5 million under \$10 million	392	207,466	532	127,201	3,969	586,858		
\$10 million under \$20 million	100	107,730	226	102,005	1,050	204,583		
\$20 million under \$50 million	53	28,046	109	218,540	384	151,365		
\$50 million or more	22	41,729	54	733,841	121	160,821		

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

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

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

*Revised November 2016

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

15-Feb-16

Estate Tax Returns Filed in 2014 [1]: Type of Property, 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	Gross estate for tax purposes		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,931	169,521,932	7,986	7,973,158	8,439	13,199,129	2,183	6,355,135
Under \$5 million	1,631	5,411,143	852	487,060	947	554,189	221	131,166
\$5 million under \$10 million	6,735	46,185,563	4,539	3,430,553	4,688	4,835,416	1,014	1,355,515
\$10 million under \$20 million	2,283	30,925,930	1,651	1,885,087	1,740	2,905,288	501	1,198,247
\$20 million under \$50 million	938	27,907,369	693	1,387,261	760	2,148,340	303	1,117,829
\$50 million or more	345	59,091,926	250	783,196	303	2,755,896	143	2,552,378
All Taxable Returns	5,158	90,139,044	3,276	3,666,476	3,553	5,831,744	881	2,460,192
Under \$5 million	796	2,541,219	362	217,895	423	219,276	112	52615
\$5 million under \$10 million	2,429	17,290,434	1,531	1,219,819	1,620	1,619,738	292	416,612
\$10 million under \$20 million	1,132	15,500,585	795	927,975	844	1,314,651	209	435,024
\$20 million under \$50 million	578	17,295,913	421	786,840	468	1,351,448	176	603,847
\$50 million or more	223	37,510,894	168	513,946	198	1,326,631	91	952,096
All Nontaxable Returns	6,773	79,382,888	4,709	4,306,682	4,886	7,367,386	1,302	3,894,942
Under \$5 million	834	2,869,925	490	269,165	524	334,913	109	78,552
\$5 million under \$10 million	4,306	28,895,129	3,009	2,210,734	3,069	3,215,678	722	938,904
\$10 million under \$20 million	1,152	15,425,345	856	957,112	896	1,590,637	292	763,223
\$20 million under \$50 million	360	10,611,457	272	600,420	291	796,892	128	513,982
\$50 million or more	122	21,581,032	82	269,250	105	1,429,265	51	1,600,282

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,257	15,521,792	9,950	42,127,456	7,175	14,855,974	3,122	2,163,028
Under \$5 million	290	173,001	1,266	1,256,482	845	524,872	270	36,452
\$5 million under \$10 million	1,586	2,006,606	5,573	10,295,715	4,034	4,328,118	1,806	423,885
\$10 million under \$20 million	762	2,055,725	1,975	7,785,771	1,448	3,333,848	638	371,837
\$20 million under \$50 million	420	2,400,532	828	7,087,803	625	3,220,040	298	400,822
\$50 million or more	200	8,885,928	308	15,701,685	223	3,449,097	109	930,033
All Taxable Returns	1,196	5,957,654	4,483	27,943,849	3,397	8,751,207	1,472	1,548,332

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$5 million	114	59,298	640	693,151	457	313,849	117	16,755
\$5 million under \$10 million	401	532,791	2,125	4,731,816	1,613	1,966,604	759	202,341
\$10 million under \$20 million	334	757,436	1,002	4,410,418	776	1,857,141	340	230,561
\$20 million under \$50 million	221	1,112,579	516	4,790,959	403	2,176,108	179	235,518
\$50 million or more	127	3,495,550	200	13,317,505	149	2,437,505	78	863,157
All Nontaxable Returns	2,061	9,564,138	5,467	14,183,608	3,778	6,104,767	1,650	614,696
Under \$5 million	176	113,703	626	563,331	388	211,023	153	19,697
\$5 million under \$10 million	1,184	1,473,815	3,448	5,563,899	2,421	2,361,514	1,047	221,544
\$10 million under \$20 million	428	1,298,289	973	3,375,353	672	1,476,706	298	141,276
\$20 million under \$50 million	199	1,287,953	311	2,296,844	222	1,043,932	120	165,304
\$50 million or more	73	5,390,378	108	2,384,181	74	1,011,592	31	66,875

Tax status and size of gross estate	Type of property--continued							
	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,034	2,724,464	2,525	787,929	3,214	879,324	1,566	599,301
Under \$5 million	472	80,643	203	21,723	324	37,918	188	30,259
\$5 million under \$10 million	2,910	847,861	1,444	238,567	1,883	362,508	867	243,194
\$10 million under \$20 million	1,010	557,527	540	168,393	634	188,610	317	119,390
\$20 million under \$50 million	473	595,428	251	139,142	275	148,577	139	64,125
\$50 million or more	169	643,005	87	220,104	97	141,711	56	142,333
All Taxable Returns	2,251	1,623,912	1,196	510,247	1,421	471,684	537	237,811
Under \$5 million	243	40,016	120	13,551	188	29,129	84	15,010
\$5 million under \$10 million	1,090	378,532	574	104,213	664	124,050	206	57,341
\$10 million under \$20 million	513	304,195	288	104,011	341	108,485	135	52,717
\$20 million under \$50 million	293	372,951	159	102,754	164	92,212	80	46,781
\$50 million or more	111	528,219	55	185,719	65	117,808	32	65,963
All Nontaxable Returns	2,782	1,100,552	1,329	277,682	1,793	407,639	1,029	361,490
Under \$5 million	229	40,627	83	8,172	137	8,789	104	15,249
\$5 million under \$10 million	1,820	469,330	870	134,354	1,219	238,458	661	185,854
\$10 million under \$20 million	496	253,332	251	64,382	293	80,125	182	66,673
\$20 million under \$50 million	180	222,477	92	36,388	112	56,365	58	17,344
\$50 million or more	57	114,786	32	34,386	32	23,903	24	76,370

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	11,743	14,988,581	5,305	2,299,761	1,674	5,976,330	1,233	2,110,649
Under \$5 million	1,600	658,643	621	88,541	168	186,872	86	17837
\$5 million under \$10 million	6,604	4,584,366	3,109	1,288,492	1,026	3,165,801	538	150,968
\$10 million under \$20 million	2,267	2,985,255	1,026	550,757	288	1,054,381	275	196,057
\$20 million under \$50 million	930	2,539,223	396	256,137	134	701,013	226	452,126
\$50 million or more	342	4,221,094	153	115,834	58	868,263	107	1,293,661
All Taxable Returns	5,124	8,921,132	1,902	577,926	659	2,394,098	555	1,424,475
Under \$5 million	791	343,660	254	35,928	67	68,591	27	5559
\$5 million under \$10 million	2,407	1,962,269	881	238,646	347	1,103,717	192	45,973
\$10 million under \$20 million	1,126	1,655,411	441	122,549	129	503,321	123	77,664
\$20 million under \$50 million	578	1,701,584	220	99,961	83	393,757	141	301,240
\$50 million or more	223	3,258,207	105	80,843	32	324,712	72	994,039
All Nontaxable Returns	6,619	6,067,449	3,403	1,721,834	1,016	3,582,232	678	686,174
Under \$5 million	809	314,983	366	52,613	101	118,280	59	12278
\$5 million under \$10 million	4,197	2,622,096	2,228	1,049,847	678	2,062,084	346	104,995
\$10 million under \$20 million	1,142	1,329,844	585	428,208	160	551,060	153	118,393
\$20 million under \$50 million	353	837,638	176	156,176	50	307,255	85	150,885
\$50 million or more	119	962,887	47	34,991	26	543,551	35	299,622
	Type of property--continued							
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,612	9,635,924	2,941	5,301,193	3,683	5,100,992	7,596	9,540,599
Under \$5 million	396	193,956	252	59,711	408	172,583	847	526,102
\$5 million under \$10 million	1,804	961,777	1,477	822,416	1,755	902,737	4,487	4,715,305
\$10 million under \$20 million	780	841,883	658	723,698	839	978,616	1,497	2,190,431
\$20 million under \$50 million	436	1,157,429	380	844,541	474	1,201,453	573	1,044,591
\$50 million or more	196	6,480,880	175	2,850,827	207	1,845,604	192	1,064,170
All Taxable Returns	1,532	5,860,657	1,070	2,177,255	1,742	2,927,914	2,834	3,642,461
Under \$5 million	196	82,234	85	24,920	196	44,231	363	192,112
\$5 million under \$10 million	586	309,351	387	244,981	649	409,867	1,352	1,223,594
\$10 million under \$20 million	364	435,080	275	279,437	446	559,642	666	910,179
\$20 million under \$50 million	255	615,418	217	511,893	310	815,369	331	560,569
\$50 million or more	132	4,418,573	105	1,116,025	141	1,098,805	123	756,007

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Tax status and size of gross estate	Type of property--continued							
	Depletables/intangibles		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount		
All Nontaxable Returns	2,080	3,775,268	1,871	3,123,938	1,941	2,173,078	4,762	5,898,138
Under \$5 million	200	111,721	166	34,791	212	128,352	484	333,990
\$5 million under \$10 million	1,219	652,426	1,089	577,436	1,106	492,870	3,135	3,491,712
\$10 million under \$20 million	416	406,803	383	444,262	393	418,974	831	1,280,252
\$20 million under \$50 million	181	542,011	163	332,648	164	386,083	242	484,022
\$50 million or more	64	2,062,306	69	1,734,802	66	746,799	69	308,163
All Returns	1,174	685,150	2,108	2,098,324	10,674	4,597,751		
Under \$5 million	158	35,130	190	11,921	1,373	126,083		
\$5 million under \$10 million	596	234,348	959	172,383	5,958	819,037		
\$10 million under \$20 million	243	139,046	486	191,517	2,118	504,569		
\$20 million under \$50 million	128	192,033	301	241,805	888	567,123		
\$50 million or more	49	84,592	171	1,480,698	336	2,580,939		
All Taxable Returns	531	296,784	1,093	1,064,920	4,702	1,848,319		
Under \$5 million	53	4,550	105	6090	668	62,800		
\$5 million under \$10 million	239	71,391	392	54,209	2,200	272,585		
\$10 million under \$20 million	133	75,078	266	82,533	1,062	297,080		
\$20 million under \$50 million	75	74,756	205	135,556	550	413,812		
\$50 million or more	31	71,009	125	786,532	222	802,043		
All Nontaxable Returns	643	388,366	1,014	1,033,405	5,971	2,749,432		
Under \$5 million	105	30,580	85	5,832	704	63,283		
\$5 million under \$10 million	357	162,957	567	118,174	3,758	546,452		
\$10 million under \$20 million	111	63,968	220	108,984	1,056	207,490		
\$20 million under \$50 million	52	117,277	96	106,249	339	153,311		
\$50 million or more	18	13,584	46	694,166	115	1,778,896		

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2014, most returns were filed for deaths that occurred in 2013, for which the filing threshold was \$5.25 million. Because of filing extensions, however, some returns were filed in 2014 for deaths that occurred prior to 2013, for which filing thresholds were lower.

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

20-Jan-15

Estate Tax Returns Filed in 2013 [1]: Type of Property, 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	Gross estate for tax purposes		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,568	138,704,642	7,275	6,764,605	7,560	11,370,843	1,936	5,665,159
Under \$5 million	1,053	3,736,167	637	350,955	610	317,146	116	89,926
\$5 million under \$10 million	6,206	41,843,297	4,218	3,049,910	4,296	4,222,313	905	1,044,291
\$10 million under \$20 million	2,158	29,164,299	1,549	1,622,207	1,679	3,004,729	522	1,149,910
\$20 million under \$50 million	854	25,517,927	648	1,035,759	711	2,087,060	271	1,244,786
\$50 million or more	297	38,442,952	225	705,775	264	1,739,594	122	2,136,246
All Taxable Returns	4,687	76,384,517	3,153	3,276,966	3,334	5,068,234	784	2,963,969
Under \$5 million	427	1,443,883	233	165,825	214	103,679	* 17	* 14,411
\$5 million under \$10 million	2,401	16,872,751	1,587	1,154,889	1,657	1,461,143	301	353,674
\$10 million under \$20 million	1,161	15,833,060	822	862,970	879	1,324,977	243	555,170
\$20 million under \$50 million	508	15,358,930	371	611,286	416	1,042,984	150	612,887
\$50 million or more	190	26,875,893	140	481,996	169	1,135,452	73	1,427,827
All Nontaxable Returns	5,881	62,320,125	4,123	3,487,639	4,226	6,302,608	1,152	2,701,189
Under \$5 million	626	2,292,284	404	185,130	396	213,468	98	75,515
\$5 million under \$10 million	3,805	24,970,546	2,631	1,895,021	2,640	2,761,170	604	690,616
\$10 million under \$20 million	997	13,331,240	727	759,236	800	1,679,753	279	594,740
\$20 million under \$50 million	346	10,158,997	276	424,473	295	1,044,076	121	631,899
\$50 million or more	107	11,567,059	85	223,779	95	604,142	49	708,418

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,115	11,349,580	8,910	32,485,686	6,475	15,119,741	2,892	2,421,456
Under \$5 million	216	119,915	836	817,494	542	371,675	202	46,442
\$5 million under \$10 million	1,554	2,040,844	5,219	8,786,434	3,757	4,914,833	1,680	429,103
\$10 million under \$20 million	777	2,269,900	1,838	6,425,950	1,400	3,473,504	621	367,542
\$20 million under \$50 million	396	2,201,026	753	5,763,832	574	3,457,343	274	526,523
\$50 million or more	172	4,717,895	265	10,691,977	201	2,902,386	115	1,051,846
All Taxable Returns	1,205	6,174,066	4,054	20,809,373	3,188	9,097,075	1,403	1,650,425

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$5 million	61	30,014	321	320,642	203	141,078	101	22,144
\$5 million under \$10 million	482	643,556	2,107	4,337,512	1,659	2,392,399	693	199,480
\$10 million under \$20 million	338	972,138	1,007	3,967,730	818	2,146,109	358	232,088
\$20 million under \$50 million	219	1,259,604	449	3,786,600	368	2,409,676	173	332,030
\$50 million or more	104	3,268,754	170	8,396,889	140	2,007,814	78	864,683
All Nontaxable Returns	1,910	5,175,514	4,857	11,676,313	3,286	6,022,666	1,489	771,031
Under \$5 million	155	89,901	515	496,852	339	230,598	101	24,298
\$5 million under \$10 million	1,072	1,397,288	3,112	4,448,922	2,099	2,522,434	986	229,623
\$10 million under \$20 million	439	1,297,762	831	2,458,220	582	1,327,395	263	135,454
\$20 million under \$50 million	177	941,423	304	1,977,232	206	1,047,667	101	194,493
\$50 million or more	67	1,449,141	95	2,295,088	61	894,572	37	187,163

Tax status and size of gross estate	Type of property--continued							
	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,394	2,657,221	2,385	660,996	2,511	574,587	1,403	673,388
Under \$5 million	330	72,638	190	27,784	210	32,892	98	21,154
\$5 million under \$10 million	2,560	832,945	1,441	281,812	1,516	243,716	847	261,140
\$10 million under \$20 million	950	496,440	479	150,175	532	138,451	305	160,486
\$20 million under \$50 million	397	502,602	206	97,737	187	121,850	113	143,075
\$50 million or more	157	752,597	69	103,488	66	37,678	39	87,535
All Taxable Returns	2,050	1,520,656	1,156	390,012	1,204	322,012	547	359,816
Under \$5 million	115	34,364	79	16,120	86	18,047	53	16,130
\$5 million under \$10 million	1,054	398,295	617	112,400	642	118,818	263	109,244
\$10 million under \$20 million	530	304,369	282	106,004	319	94,068	149	91,391
\$20 million under \$50 million	246	358,283	127	60,442	112	61,348	62	122,535
\$50 million or more	104	425,346	51	95,046	44	29,731	21	20,516
All Nontaxable Returns	2,343	1,136,565	1,229	270,984	1,307	252,575	856	313,573
Under \$5 million	215	38,273	111	11,665	123	14,846	45	5,024
\$5 million under \$10 million	1,506	434,650	823	169,413	874	124,899	584	151,896
\$10 million under \$20 million	420	192,071	197	44,171	214	44,382	157	69,095
\$20 million under \$50 million	151	144,320	79	37,294	74	60,502	51	20,540
\$50 million or more	52	327,251	18	8,442	22	7,947	18	67,019

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	10,468	12,506,204	4,672	1,990,425	1,588	4,704,584	977	1,970,051
Under \$5 million	1,040	420,608	348	54,262	153	184,332	64	10528
\$5 million under \$10 million	6,139	4,155,021	2,878	988,861	980	2,523,173	378	136,296
\$10 million under \$20 million	2,142	2,802,279	948	647,701	277	925,369	256	210,612
\$20 million under \$50 million	850	2,230,361	353	204,214	133	702,109	177	432,424
\$50 million or more	297	2,897,936	145	95,387	45	369,601	102	1,180,191
All Taxable Returns	4,660	7,237,477	1,768	527,122	660	1,865,111	455	1,332,416
Under \$5 million	420	175,189	116	9,661	61	63,349	* 18	* 5,135
\$5 million under \$10 million	2,384	1,907,260	916	132,788	341	740,392	165	62,467
\$10 million under \$20 million	1,160	1,641,759	454	254,653	158	493,797	108	94,410
\$20 million under \$50 million	507	1,452,743	197	79,024	78	316,770	99	237,075
\$50 million or more	190	2,060,526	85	50,996	22	250,803	63	933,329
All Nontaxable Returns	5,808	5,268,727	2,904	1,463,303	928	2,839,473	523	637,635
Under \$5 million	620	245,419	232	44,600	92	120,983	46	5393
\$5 million under \$10 million	3,755	2,247,761	1,962	856,073	639	1,782,781	213	73,829
\$10 million under \$20 million	982	1,160,520	494	393,048	119	431,572	147	116,202
\$20 million under \$50 million	343	777,618	157	125,190	54	385,339	77	195,349
\$50 million or more	107	837,410	59	44,392	23	118,798	39	246,862
	Type of property--continued							
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,150	5,606,817	2,533	4,215,380	3,756	5,353,704	6,749	7,549,327
Under \$5 million	240	95,253	188	43,932	291	165,542	606	378,269
\$5 million under \$10 million	1,621	1,024,079	1,201	658,362	1,918	978,752	4,131	4,162,974
\$10 million under \$20 million	769	893,847	634	675,119	869	1,027,953	1,361	1,802,461
\$20 million under \$50 million	362	1,053,664	356	776,856	478	1,226,800	479	752,314
\$50 million or more	158	2,539,973	154	2,061,111	201	1,954,657	173	453,310
All Taxable Returns	1,409	2,938,600	1,005	1,669,618	1,866	3,436,065	2,624	2,829,679
Under \$5 million	* 69	* 22,479	61	10,532	122	82,595	198	133,843
\$5 million under \$10 million	644	417,764	384	194,931	827	453,751	1,405	1,228,646
\$10 million under \$20 million	385	490,410	273	294,271	492	606,645	659	787,653
\$20 million under \$50 million	212	586,667	194	277,476	293	789,611	252	368,216
\$50 million or more	98	1,421,280	93	892,407	132	1,503,464	109	311,321

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Nontaxable Returns	1,741	2,668,217	1,528	2,545,762	1,890	1,917,639	4,125	4,719,648
Under \$5 million	171	72,774	127	33,399	168	82,946	408	244,426
\$5 million under \$10 million	977	606,315	817	463,431	1,090	525,001	2,725	2,934,329
\$10 million under \$20 million	383	403,437	361	380,847	377	421,308	702	1,014,807
\$20 million under \$50 million	151	466,998	163	499,379	185	437,190	227	384,098
\$50 million or more	59	1,118,693	60	1,168,704	69	451,193	63	141,989
Tax status and size of gross estate	Type of property--continued							
	Depletables/intangibles		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount		
All Returns	1,304	811,233	1,907	1,637,404	9,514	2,616,260		
Under \$5 million	136	41,484	113	8,081	878	65,857		
\$5 million under \$10 million	691	285,795	883	171,843	5,534	650,806		
\$10 million under \$20 million	273	200,276	472	221,127	1,991	498,263		
\$20 million under \$50 million	144	178,614	289	260,117	827	518,862		
\$50 million or more	60	105,063	151	976,236	284	882,471		
All Taxable Returns	593	339,092	1,041	993,320	4,299	1,583,415		
Under \$5 million	44	27,151	35	791	349	30,705		
\$5 million under \$10 million	276	100,779	417	43,087	2,176	309,480		
\$10 million under \$20 million	158	115,983	290	99,526	1,090	296,938		
\$20 million under \$50 million	80	76,644	191	140,981	499	376,048		
\$50 million or more	35	18,536	108	708,935	186	570,244		
All Nontaxable Returns	710	472,141	867	644,084	5,216	1,032,844		
Under \$5 million	92	14,334	78	7,289	529	35,152		
\$5 million under \$10 million	415	185,016	466	128,756	3,358	341,327		
\$10 million under \$20 million	115	84,294	181	121,601	902	201,325		
\$20 million under \$50 million	63	101,970	98	119,137	328	142,813		
\$50 million or more	25	86,527	42	267,301	98	312,227		

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

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

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

18-Apr-14

Estate Tax Returns Filed in 2012 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,412	124,320,687	6,713	5,908,960	6,767	10,327,985	1,696	4,495,892
Under \$5.0 million	988	3,556,727	578	303,603	628	474,020	99	103,219
\$5.0 million under \$10.0 million	5,804	38,960,265	4,168	2,925,236	4,039	3,962,442	918	1,178,698
\$10.0 million under \$20.0 million	1,723	23,040,271	1,270	1,297,227	1,355	2,362,681	387	724,968
\$20.0 million or more	896	58,763,424	696	1,382,894	744	3,528,842	293	2,489,006
All Taxable Returns	3,738	62,445,840	2,525	2,360,120	2,574	3,313,152	548	1,590,609
Under \$5.0 million	331	1,191,108	177	82,888	197	139,598	17	24016
\$5.0 million under \$10.0 million	2,114	14,631,056	1,398	900,064	1,373	1,070,309	235	303,653
\$10.0 million under \$20.0 million	798	10,769,667	567	563,315	603	828,274	146	236,395
\$20.0 million or more	495	35,854,009	383	813,854	401	1,274,971	149	1,026,544
All Nontaxable Returns	5,673	61,874,848	4,189	3,548,840	4,193	7,014,834	1,148	2,905,283
Under \$5.0 million	657	2,365,619	402	220,715	431	334,422	82	79,203
\$5.0 million under \$10.0 million	3,690	24,329,210	2,770	2,025,172	2,666	2,892,133	682	875,045
\$10.0 million under \$20.0 million	925	12,270,604	703	733,912	752	1,534,407	240	488,573
\$20.0 million or more	401	22,909,415	313	569,040	344	2,253,871	144	1,462,462
Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,734	9,654,433	7,907	31,868,113	5,918	13,595,957	679	63,407
Under \$5.0 million	181	136,665	727	710,833	494	373,270	98	9,592
\$5.0 million under \$10.0 million	1,498	1,975,145	4,894	8,503,434	3,660	4,440,635	460	46,157
\$10.0 million under \$20.0 million	607	1,609,146	1,480	5,201,981	1,139	2,893,301	85	5,399
\$20.0 million or more	448	5,933,477	807	17,451,866	625	5,888,751	36	2,259
All Taxable Returns	907	3,744,367	3,274	20,159,057	2,657	7,961,666	310	34,412
Under \$5.0 million	46	26,916	255	252,231	197	139,702	47	5,337
\$5.0 million under \$10.0 million	404	411,970	1,856	4,057,108	1,492	2,025,328	195	24,775
\$10.0 million under \$20.0 million	237	590,090	707	2,888,506	589	1,610,678	47	3,650
\$20.0 million or more	220	2,715,392	455	12,961,212	379	4,185,959	21	649
All Nontaxable Returns	1,827	5,910,066	4,634	11,709,056	3,261	5,634,291	369	28,995
Under \$5.0 million	134	109,750	472	458,601	296	233,568	51	4,255
\$5.0 million under \$10.0 million	1,094	1,563,175	3,037	4,446,326	2,168	2,415,308	265	21,382
\$10.0 million under \$20.0 million	370	1,019,056	773	2,313,475	550	1,282,624	37	1,749
\$20.0 million or more	229	3,218,086	352	4,490,654	247	1,702,792	15	1,610

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,298	1,731,202	4,064	2,228,937	2,026	519,606	3,343	814,457
Under \$5.0 million	170	44,843	303	54,906	156	18,291	293	59,581
\$5.0 million under \$10.0 million	1,399	460,480	2,519	684,134	1,229	200,815	2,138	346,641
\$10.0 million under \$20.0 million	444	326,466	793	479,606	428	140,439	614	162,352
\$20.0 million or more	284	899,413	449	1,010,292	214	160,061	299	245,884
All Taxable Returns	1,022	1,034,349	1,825	1,392,934	868	287,483	1,375	421,464
Under \$5.0 million	76	19,543	121	24,340	62	7,583	107	14,382
\$5.0 million under \$10.0 million	541	183,806	1,026	358,001	466	85,815	817	141,433
\$10.0 million under \$20.0 million	236	194,846	408	256,974	213	82,303	280	77,515
\$20.0 million or more	168	636,154	270	753,619	126	111,782	170	188,133
All Nontaxable Returns	1,276	696,853	2,240	836,003	1,159	232,122	1,969	392,994
Under \$5.0 million	94	25,299	182	30,565	94	10,708	186	45,199
\$5.0 million under \$10.0 million	858	276,674	1,493	326,133	763	115,000	1,321	205,207
\$10.0 million under \$20.0 million	208	131,621	385	222,632	214	58,136	333	84,837
\$20.0 million or more	116	263,259	179	256,673	88	48,279	129	57,750

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,249	11,726,706	4,330	1,922,184	530	66,809	1,268	3,729,481
Under \$5.0 million	945	375,985	381	87,990	48	20,278	91	126,090
\$5.0 million under \$10.0 million	5,707	4,165,843	2,780	1,209,008	343	25,860	778	1,840,145
\$10.0 million under \$20.0 million	1,706	2,203,326	752	375,428	82	8,419	254	837,271
\$20.0 million or more	891	4,981,552	417	249,759	57	12,253	145	925,975
All Taxable Returns	3,717	6,133,070	1,470	418,325	158	20,120	499	1,458,351
Under \$5.0 million	324	164,409	130	21,909	* 16	* 9,550	29	29,683
\$5.0 million under \$10.0 million	2,104	1,946,725	832	220,368	92	3,519	276	650,138
\$10.0 million under \$20.0 million	794	1,156,699	299	77,445	25	3,443	116	385,697
\$20.0 million or more	494	2,865,238	210	98,603	25	3,608	79	392,834
All Nontaxable Returns	5,532	5,593,635	2,860	1,503,860	372	46,690	769	2,271,129
Under \$5.0 million	621	211,576	251	66,081	32	10,728	63	96,407
\$5.0 million under \$10.0 million	3,603	2,219,118	1,948	988,640	251	22,340	502	1,190,008
\$10.0 million under \$20.0 million	912	1,046,627	453	297,983	57	4,976	138	451,574
\$20.0 million or more	397	2,116,315	208	151,156	32	8,645	67	533,141

Tax status and size of gross estate	Type of property--continued			
	Private equity and hedge funds	Other limited partnerships	Other noncorporate business assets	Mortgages and notes

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	832	2,489,808	2,771	4,015,354	2,093	2,843,852	3,326	4,298,336
Under \$5.0 million	34	14027	190	113,009	126	46,202	297	153,540
\$5.0 million under \$10.0 million	366	108,454	1,579	812,916	1,093	510,436	1,805	959,066
\$10.0 million under \$20.0 million	195	165,252	611	883,131	486	450,421	717	806,517
\$20.0 million or more	236	2,202,075	392	2,206,299	387	1,836,794	508	2,379,214
All Taxable Returns	332	1,656,146	1,103	1,608,795	664	1,298,559	1,417	2,232,922
Under \$5.0 million	* 8	* 1,176	58	27,077	26	11,351	107	65,616
\$5.0 million under \$10.0 million	112	35,065	551	330,146	283	182,966	663	384,420
\$10.0 million under \$20.0 million	79	56,072	280	363,490	166	181,583	343	410,450
\$20.0 million or more	133	1,563,833	214	888,083	189	922,657	304	1,372,437
All Nontaxable Returns	500	833,661	1,668	2,406,559	1,429	1,545,294	1,909	2,065,414
Under \$5.0 million	26	12851	132	85,932	101	34,851	190	87,924
\$5.0 million under \$10.0 million	254	73,389	1,029	482,770	811	327,469	1,142	574,646
\$10.0 million under \$20.0 million	117	109,180	331	519,642	320	268,837	373	396,067
\$20.0 million or more	103	638,241	177	1,318,215	197	914,137	203	1,006,777
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,913	6,631,757	949	832,080	1,637	2,757,975	8,540	1,931,019
Under \$5.0 million	514	278,058	60	27,469	84	6,949	821	58,866
\$5.0 million under \$10.0 million	3,835	3,794,806	548	149,882	778	199,504	5,236	512,253
\$10.0 million under \$20.0 million	1,039	1,434,310	201	174,736	421	172,755	1,615	341,979
\$20.0 million or more	525	1,124,583	140	479,993	354	2,378,768	868	1,017,922
All Taxable Returns	2,066	2,077,378	392	461,286	868	1,692,113	3,500	1,129,400
Under \$5.0 million	174	112,905	14	5,374	25	1817	271	22,805
\$5.0 million under \$10.0 million	1,201	1,014,765	198	56,223	385	59,055	1,982	192,442
\$10.0 million under \$20.0 million	431	536,438	95	81,648	219	41,711	762	149,333
\$20.0 million or more	260	413,270	86	318,042	239	1,589,531	484	764,820
All Nontaxable Returns	3,846	4,554,379	556	370,794	769	1,065,862	5,040	801,619
Under \$5.0 million	339	165,153	46	22,095	59	5,133	550	36,061
\$5.0 million under \$10.0 million	2,634	2,780,041	350	93,660	393	140,449	3,254	319,811
\$10.0 million under \$20.0 million	608	897,872	107	93,088	202	131,044	853	192,646
\$20.0 million or more	265	711,313	54	161,951	116	789,237	384	253,101

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

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

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

18-Apr-14

Estate Tax Returns Filed in 2011 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,588	48,009,811	3,225	2,695,904	3,262	4,552,632	792	1,886,409
Under \$3.5 million	601	1,427,959	381	174,708	388	246,284	48	30,481
\$3.5 million under \$5.0 million	990	4,129,975	701	405,978	704	604,076	149	107,813
\$5.0 million under \$10.0 million	2,110	13,874,974	1,496	1,132,431	1,478	1,581,401	365	481,046
\$10.0 million under \$20.0 million	563	7,531,234	419	440,303	430	932,340	121	276,036
\$20.0 million or more	324	21,045,670	228	542,485	262	1,188,531	109	991,033
All Taxable Returns	1,480	19,832,684	992	942,255	1,058	1,646,359	234	727,977
Under \$3.5 million	174	428,126	105	45,593	106	73,363	7	4140
\$3.5 million under \$5.0 million	278	1,181,171	187	99,406	212	150,852	33	16,674
\$5.0 million under \$10.0 million	654	4,443,130	436	349,352	455	496,204	91	127,486
\$10.0 million under \$20.0 million	218	2,967,290	151	144,193	157	344,221	45	102,083
\$20.0 million or more	156	10,812,968	113	303,711	128	581,720	58	477,594
All Nontaxable Returns	3,108	28,177,127	2,233	1,753,649	2,204	2,906,273	558	1,158,433
Under \$3.5 million	427	999,833	276	129,115	282	172,921	41	26,341
\$3.5 million under \$5.0 million	712	2,948,804	514	306,571	492	453,224	116	91,139
\$5.0 million under \$10.0 million	1,456	9,431,844	1,060	783,080	1,023	1,085,197	274	353,560
\$10.0 million under \$20.0 million	345	4,563,945	268	296,111	273	588,119	76	173,953
\$20.0 million or more	168	10,232,702	115	238,773	134	606,812	51	513,439

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,372	6,442,015	3,723	9,119,987	2,604	4,221,246	364	43,350
Under \$3.5 million	116	65,433	422	237,180	238	75,253	60	7,576
\$3.5 million under \$5.0 million	279	219,964	794	734,466	546	370,850	83	11,601
\$5.0 million under \$10.0 million	578	778,505	1,750	2,814,645	1,257	1,383,404	173	21,536
\$10.0 million under \$20.0 million	222	666,103	474	1,506,292	353	900,674	38	2,017
\$20.0 million or more	177	4,712,010	283	3,827,405	210	1,491,064	10	620
All Taxable Returns	410	3,186,234	1,237	3,945,274	930	1,799,596	130	17,933

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$3.5 million	34	16,648	130	82,628	82	25,239	27	4,935
\$3.5 million under \$5.0 million	64	50,313	227	257,239	163	133,981	26	2,305
\$5.0 million under \$10.0 million	139	190,715	553	1,067,937	431	484,141	61	9,868
\$10.0 million under \$20.0 million	86	245,685	183	695,086	144	346,832	13	722
\$20.0 million or more	87	2,682,872	144	1,842,384	110	809,402	3	103
All Nontaxable Returns	962	3,255,781	2,486	5,174,712	1,674	2,421,650	234	25,417
Under \$3.5 million	82	48,785	292	154,552	156	50,014	33	2,641
\$3.5 million under \$5.0 million	215	169,651	567	477,226	383	236,869	57	9,297
\$5.0 million under \$10.0 million	439	587,790	1,197	1,746,707	826	899,263	112	11,668
\$10.0 million under \$20.0 million	136	420,418	291	811,206	209	553,842	25	1,295
\$20.0 million or more	90	2,029,138	139	1,985,021	100	681,662	7	516

Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,039	745,296	1,617	657,365	739	156,460	1,607	309,259
Under \$3.5 million	112	17,740	136	17,758	64	7,012	179	19,105
\$3.5 million under \$5.0 million	213	55,144	329	57,917	149	18,856	360	45,152
\$5.0 million under \$10.0 million	477	161,764	782	236,996	376	52,867	750	120,898
\$10.0 million under \$20.0 million	148	114,609	222	120,248	91	25,717	202	51,068
\$20.0 million or more	89	396,040	148	224,447	59	52,009	116	73,036
All Taxable Returns	359	271,593	577	275,698	240	46,153	530	116,648
Under \$3.5 million	38	6,026	52	8,454	26	1,666	57	7,519
\$3.5 million under \$5.0 million	75	20,544	106	17,785	48	6,159	95	14,581
\$5.0 million under \$10.0 million	146	52,622	253	89,003	103	14,547	227	40,564
\$10.0 million under \$20.0 million	54	57,052	89	36,317	29	6,074	89	22,990
\$20.0 million or more	46	135,349	77	124,139	34	17,707	62	30,994
All Nontaxable Returns	680	473,703	1,040	381,667	499	110,307	1,077	192,611
Under \$3.5 million	74	11,714	84	9,304	38	5,346	122	11,587
\$3.5 million under \$5.0 million	138	34,600	223	40,132	101	12,697	265	30,571
\$5.0 million under \$10.0 million	331	109,142	529	147,993	273	38,320	523	80,334
\$10.0 million under \$20.0 million	94	57,556	133	83,932	62	19,643	113	28,078
\$20.0 million or more	43	260,691	71	100,308	25	34,302	54	42,042

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	4,485	4,790,618	2,162	890,520	266	21,011	677	1,529,350
Under \$3.5 million	562	151,801	271	48,136	29	1,621	75	80,223
\$3.5 million under \$5.0 million	970	447,796	444	124,053	42	1,841	146	209,271
\$5.0 million under \$10.0 million	2,076	1,499,567	1,032	424,614	129	8,794	317	722,215
\$10.0 million under \$20.0 million	554	758,122	270	172,901	42	5,395	81	235,927
\$20.0 million or more	323	1,933,332	145	120,815	24	3,360	58	281,714
All Taxable Returns	1,467	2,136,851	574	161,508	68	8,288	228	493,009
Under \$3.5 million	169	57,784	68	8,448	3	2	21	20,094
\$3.5 million under \$5.0 million	275	154,776	108	18,789	9	293	44	54,801
\$5.0 million under \$10.0 million	650	608,625	245	67,469	29	2,988	100	218,643
\$10.0 million under \$20.0 million	217	328,630	97	38,458	17	1,864	35	93,536
\$20.0 million or more	156	987,035	56	28,345	10	3,141	28	105,934
All Nontaxable Returns	3,018	2,653,768	1,588	729,012	198	12,723	449	1,036,341
Under \$3.5 million	393	94,017	203	39,689	26	1,619	54	60,129
\$3.5 million under \$5.0 million	695	293,021	336	105,265	33	1,548	102	154,470
\$5.0 million under \$10.0 million	1,426	890,941	787	357,146	100	5,806	217	503,572
\$10.0 million under \$20.0 million	337	429,492	173	134,443	25	3,531	46	142,391
\$20.0 million or more	167	946,297	89	92,470	14	219	30	175,780
	Type of property--continued							
Tax status and size of gross estate	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	312	520,080	1,127	1,851,328	941	1,215,112	1,486	1,636,526
Under \$3.5 million	9	1359	73	18,115	65	13,520	149	49,150
\$3.5 million under \$5.0 million	47	9,220	209	75,329	162	43,422	299	112,117
\$5.0 million under \$10.0 million	124	39,427	514	256,917	414	210,848	612	326,476
\$10.0 million under \$20.0 million	52	39,134	175	181,301	159	127,903	226	265,428
\$20.0 million or more	80	430,940	156	1,319,667	141	819,420	200	883,355
All Taxable Returns	80	257,226	361	881,689	293	389,847	541	787,551
Under \$3.5 million	4	180	21	6,105	10	1,054	36	12,425
\$3.5 million under \$5.0 million	9	1,860	48	20,294	40	6,620	78	31,986
\$5.0 million under \$10.0 million	18	8,346	156	83,746	117	49,524	219	119,340
\$10.0 million under \$20.0 million	14	20,132	61	47,183	66	49,369	97	111,152
\$20.0 million or more	35	226,706	75	724,361	60	283,280	111	512,648

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Nontaxable Returns	232	262,854	766	969,639	648	825,266	945	848,975
Under \$3.5 million	5	1178	52	12,010	55	12,465	113	36,725
\$3.5 million under \$5.0 million	38	7,360	161	55,035	122	36,802	221	80,131
\$5.0 million under \$10.0 million	106	31,081	358	173,171	297	161,324	393	207,135
\$10.0 million under \$20.0 million	38	19,002	114	134,117	93	78,535	129	154,276
\$20.0 million or more	45	204,233	81	595,306	81	536,139	89	370,708
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,882	2,618,598	455	240,889	670	1,139,602	4,037	768,277
Under \$3.5 million	326	131,400	45	11,771	35	3,907	465	21,669
\$3.5 million under \$5.0 million	640	355,850	116	31,946	106	9,532	875	81,463
\$5.0 million under \$10.0 million	1,380	1,332,368	186	82,381	267	40,515	1,861	182,951
\$10.0 million under \$20.0 million	354	485,477	68	56,775	127	46,549	523	131,705
\$20.0 million or more	182	313,504	40	58,016	135	1,039,099	313	350,488
All Taxable Returns	806	684,763	178	96,136	274	604,632	1,329	372,040
Under \$3.5 million	94	37,064	17	2,158	9	993	138	5,611
\$3.5 million under \$5.0 million	160	89,567	40	10,708	32	1,406	251	20,818
\$5.0 million under \$10.0 million	341	259,455	63	36,586	95	9,563	586	62,380
\$10.0 million under \$20.0 million	129	170,239	41	42,870	60	19,031	205	47,299
\$20.0 million or more	82	128,438	17	3,815	78	573,638	149	235,933
All Nontaxable Returns	2,076	1,933,835	277	144,753	396	534,971	2,708	396,236
Under \$3.5 million	232	94,336	28	9,614	26	2,914	327	16,058
\$3.5 million under \$5.0 million	480	266,283	76	21,238	74	8,126	624	60,646
\$5.0 million under \$10.0 million	1,039	1,072,912	123	45,795	172	30,951	1,275	120,571
\$10.0 million under \$20.0 million	225	315,238	27	13,905	67	27,518	318	84,407
\$20.0 million or more	100	185,066	23	54,201	57	465,461	164	114,555

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.

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

10-Jan-12

Estate Tax Returns Filed in 2010 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
			Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	15,191	130,195,505	10,841	8,455,805	10,593	13,821,979	2,225	4,291,946
Under \$3.5 million	3,306	8,404,649	2,236	1,057,552	2,129	1,070,258	162	160,125
\$3.5 million under \$5.0 million	5,027	20,851,245	3,549	2,222,824	3,323	2,834,573	695	620,561
\$5.0 million under \$10.0 million	4,439	30,016,010	3,211	2,399,493	3,220	3,891,998	738	884,211
\$10.0 million under \$20.0 million	1,526	20,828,411	1,154	1,395,229	1,184	2,336,916	348	758,216
\$20.0 million or more	892	50,095,190	690	1,380,707	737	3,688,234	281	1,868,833
All Taxable Returns	6,711	69,151,158	4,458	3,693,194	4,507	6,238,744	779	1,838,859
Under \$3.5 million	1,325	3,617,934	785	324,175	870	394,719	* 25	* 45,341
\$3.5 million under \$5.0 million	1,912	8,034,067	1,231	761,284	1,130	951,569	178	184,282
\$5.0 million under \$10.0 million	2,106	14,376,020	1,429	1,040,748	1,470	1,667,170	273	346,148
\$10.0 million under \$20.0 million	825	11,321,355	601	722,698	602	1,052,623	149	296,295
\$20.0 million or more	543	31,801,782	413	844,290	436	2,172,663	155	966,792
All Nontaxable Returns	8,479	61,044,347	6,383	4,762,612	6,086	7,583,235	1,446	2,453,087
Under \$3.5 million	1,981	4,786,715	1,451	733,377	1,259	675,539	137	114,784
\$3.5 million under \$5.0 million	3,115	12,817,178	2,318	1,461,541	2,194	1,883,004	517	436,279
\$5.0 million under \$10.0 million	2,333	15,639,990	1,782	1,358,745	1,751	2,224,829	465	538,063
\$10.0 million under \$20.0 million	701	9,507,057	553	672,531	581	1,284,293	200	461,921
\$20.0 million or more	349	18,293,407	278	536,417	301	1,515,571	126	902,040

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,136	11,619,237	12,308	23,227,681	8,630	14,245,287	1,064	91,083
Under \$3.5 million	612	449,435	2,527	1,246,512	1,639	770,804	203	7,320
\$3.5 million under \$5.0 million	1,070	726,222	3,983	3,143,732	2,656	1,880,339	419	42,996
\$5.0 million under \$10.0 million	1,341	1,774,898	3,669	5,486,458	2,706	3,509,724	325	30,843
\$10.0 million under \$20.0 million	637	1,696,680	1,331	3,975,765	1,022	2,620,274	77	5,585
\$20.0 million or more	476	6,972,003	798	9,375,214	607	5,464,145	39	4,339
All Taxable Returns	1,563	6,034,123	5,759	14,062,093	4,485	8,880,584	616	50,793

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$3.5 million	234	158,281	1,101	575,197	830	473,405	175	4,971
\$3.5 million under \$5.0 million	258	163,946	1,639	1,442,906	1,246	988,008	216	19,733
\$5.0 million under \$10.0 million	523	605,424	1,789	3,128,518	1,405	1,974,113	155	19,445
\$10.0 million under \$20.0 million	293	708,879	734	2,535,391	606	1,616,541	44	4,065
\$20.0 million or more	255	4,397,593	496	6,380,081	398	3,828,516	26	2,579
All Nontaxable Returns	2,574	5,585,115	6,549	9,165,588	4,145	5,364,704	448	40,290
Under \$3.5 million	378	291,154	1,426	671,315	809	297,399	27	2,349
\$3.5 million under \$5.0 million	812	562,276	2,344	1,700,826	1,409	892,331	203	23,263
\$5.0 million under \$10.0 million	818	1,169,474	1,880	2,357,940	1,301	1,535,612	171	11,399
\$10.0 million under \$20.0 million	344	987,801	597	1,440,375	416	1,003,734	33	1,520
\$20.0 million or more	221	2,574,410	302	2,995,132	210	1,635,628	13	1,760

Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,454	2,892,640	5,246	1,640,178	2,344	341,309	4,907	881,494
Under \$3.5 million	658	110,957	827	117,610	440	27,650	1,160	123,299
\$3.5 million under \$5.0 million	1,047	296,654	1,878	390,004	891	59,454	1,579	195,424
\$5.0 million under \$10.0 million	1,036	500,551	1,566	409,213	640	89,101	1,388	233,197
\$10.0 million under \$20.0 million	431	448,604	610	280,942	242	48,196	507	153,021
\$20.0 million or more	282	1,535,874	365	442,408	130	116,908	274	176,553
All Taxable Returns	1,837	1,807,994	2,643	1,030,918	1,066	167,823	2,152	445,512
Under \$3.5 million	316	54,310	442	71,744	153	5,810	576	64,757
\$3.5 million under \$5.0 million	525	135,959	806	206,541	346	29,236	504	61,382
\$5.0 million under \$10.0 million	556	300,102	814	231,455	350	53,074	645	121,417
\$10.0 million under \$20.0 million	262	298,125	347	182,508	137	32,020	269	88,638
\$20.0 million or more	178	1,019,497	235	338,670	80	47,682	158	109,319
All Nontaxable Returns	1,617	1,084,647	2,603	609,260	1,277	173,486	2,755	435,982
Under \$3.5 million	342	56,646	385	45,866	287	21,840	583	58,542
\$3.5 million under \$5.0 million	521	160,695	1,072	183,463	545	30,217	1,075	134,042
\$5.0 million under \$10.0 million	481	200,449	752	177,758	290	36,027	742	111,780
\$10.0 million under \$20.0 million	169	150,479	263	98,434	105	16,176	237	64,384
\$20.0 million or more	104	516,377	131	103,738	50	69,226	116	67,234

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	14,897	15,098,581	7,401	2,705,903	1,027	104,562	2,305	4,704,366
Under \$3.5 million	3,186	1,158,339	1,553	217,304	220	7,093	573	521,571
\$3.5 million under \$5.0 million	4,924	2,654,272	2,584	859,932	397	54,983	760	1,381,397
\$5.0 million under \$10.0 million	4,381	3,481,829	2,125	855,963	239	17,082	612	1,121,756
\$10.0 million under \$20.0 million	1,516	2,497,065	708	431,471	105	15,038	212	652,792
\$20.0 million or more	889	5,307,077	430	341,232	66	10,366	147	1,026,851
All Taxable Returns	6,702	9,033,789	2,768	759,674	291	26,615	989	2,242,087
Under \$3.5 million	1,324	636,454	583	35,504	* 59	* 415	201	190,998
\$3.5 million under \$5.0 million	1,912	1,198,208	778	170,009	* 75	* 6,308	287	596,779
\$5.0 million under \$10.0 million	2,101	1,986,760	846	218,501	85	9,892	287	496,804
\$10.0 million under \$20.0 million	823	1,622,482	318	140,661	36	2,560	116	373,296
\$20.0 million or more	541	3,589,885	243	194,999	36	7,440	99	584,209
All Nontaxable Returns	8,196	6,064,792	4,633	1,946,228	736	77,947	1,315	2,462,280
Under \$3.5 million	1,862	521,885	969	181,800	160	6,678	373	330,573
\$3.5 million under \$5.0 million	3,012	1,456,064	1,806	689,923	323	48,676	473	784,618
\$5.0 million under \$10.0 million	2,280	1,495,069	1,279	637,462	154	7,190	326	624,951
\$10.0 million under \$20.0 million	693	874,582	391	290,811	69	12,477	96	279,496
\$20.0 million or more	348	1,717,192	188	146,234	30	2,926	47	442,641
	Type of property--continued							
Tax status and size of gross estate	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	944	1,690,472	3,320	4,978,807	3,009	2,692,050	5,065	5,274,179
Under \$3.5 million	* 62	* 2,881	439	114,699	382	135,672	764	287,808
\$3.5 million under \$5.0 million	166	21,279	906	386,518	898	254,105	1,575	600,667
\$5.0 million under \$10.0 million	313	119,241	1,052	600,740	916	456,800	1,485	918,909
\$10.0 million under \$20.0 million	204	195,410	513	622,872	439	344,200	710	764,145
\$20.0 million or more	200	1,351,662	409	3,253,977	374	1,501,274	531	2,702,650
All Taxable Returns	439	970,917	1,414	2,566,014	1,094	1,224,146	2,397	3,044,154
Under \$3.5 million	* 56	* 2,121	266	65,711	109	26,381	338	132,647
\$3.5 million under \$5.0 million	49	12,507	182	109,602	286	62,606	540	177,216
\$5.0 million under \$10.0 million	132	46,338	469	256,394	305	135,609	791	496,903
\$10.0 million under \$20.0 million	93	96,926	250	292,631	181	117,612	394	426,227
\$20.0 million or more	108	813,025	247	1,841,675	213	881,938	333	1,811,162

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Nontaxable Returns	505	719,555	1,906	2,412,794	1,915	1,467,905	2,668	2,230,025
Under \$3.5 million	* 5	* 760	173	48,988	272	109,291	426	155,161
\$3.5 million under \$5.0 million	117	8,772	724	276,916	611	191,499	1,035	423,451
\$5.0 million under \$10.0 million	180	72,902	583	344,346	612	321,191	694	422,006
\$10.0 million under \$20.0 million	111	98,484	263	330,241	258	226,587	316	337,918
\$20.0 million or more	91	538,637	162	1,412,303	161	619,337	198	891,488
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,367	7,050,635	1,448	771,419	2,079	1,828,904	13,695	1,996,118
Under \$3.5 million	1,916	651,464	211	61,601	182	5,232	2,848	113,649
\$3.5 million under \$5.0 million	3,093	1,896,669	417	98,162	500	28,706	4,475	311,741
\$5.0 million under \$10.0 million	2,882	2,513,169	485	179,787	657	80,825	4,069	494,390
\$10.0 million under \$20.0 million	958	1,004,793	197	115,039	385	158,545	1,443	337,689
\$20.0 million or more	519	984,540	138	316,830	355	1,555,596	860	738,649
All Taxable Returns	3,731	2,623,709	776	508,008	1,124	838,601	6,157	1,116,040
Under \$3.5 million	847	266,530	173	59,574	* 35	* 1,535	1,165	28,184
\$3.5 million under \$5.0 million	959	607,190	141	27,519	241	13,123	1,719	120,770
\$5.0 million under \$10.0 million	1,196	846,270	255	98,867	364	37,688	1,962	278,165
\$10.0 million under \$20.0 million	445	403,374	121	52,822	239	63,824	787	196,276
\$20.0 million or more	284	500,344	87	269,226	244	722,433	523	492,645
All Nontaxable Returns	5,637	4,426,927	671	263,411	956	990,303	7,538	880,078
Under \$3.5 million	1,070	384,934	38	2,028	147	3,697	1,682	85,466
\$3.5 million under \$5.0 million	2,135	1,289,480	277	70,643	259	15,583	2,756	190,971
\$5.0 million under \$10.0 million	1,686	1,666,899	230	80,921	293	43,137	2,107	216,224
\$10.0 million under \$20.0 million	512	601,419	76	62,217	146	94,722	656	141,412
\$20.0 million or more	235	484,195	50	47,604	111	833,164	337	246,005

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 the filing threshold was lower.

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

20-Dec-10

Estate Tax Returns Filed in 2009 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	33,515	194,574,699	22,777	14,319,643	21,946	22,378,465	3,294	5,665,392
Under \$2.0 million	1,304	2,050,467	642	274,009	818	334,401	* 30	* 7,426
\$2.0 million under \$3.5 million	17,830	46,325,193	11,785	5,248,825	10,982	6,270,153	1,063	564,015
\$3.5 million under \$5.0 million	6,141	25,532,508	4,383	2,510,144	4,106	3,890,504	612	472,473
\$5.0 million under \$10.0 million	5,336	36,254,509	3,793	3,075,260	3,763	4,556,289	856	1,009,637
\$10.0 million under \$20.0 million	1,857	25,319,240	1,381	1,630,388	1,418	2,873,352	392	847,631
\$20.0 million or more	1,045	59,092,781	793	1,581,017	859	4,453,766	340	2,764,210
All Taxable Returns	14,713	101,971,360	9,341	6,282,426	9,243	10,402,655	1,197	2,459,476
Under \$2.0 million	555	883,347	228	90,448	303	172,812	**	**
\$2.0 million under \$3.5 million	6,999	18,555,977	4,226	1,839,211	4,041	2,109,750	** 291	** 161,533
\$3.5 million under \$5.0 million	2,862	11,873,398	1,923	1,083,177	1,862	1,814,291	218	187,190
\$5.0 million under \$10.0 million	2,644	18,066,733	1,769	1,451,474	1,785	2,073,241	321	340,532
\$10.0 million under \$20.0 million	1,015	13,891,152	712	807,655	746	1,396,668	195	416,115
\$20.0 million or more	637	38,700,754	483	1,010,460	506	2,835,893	173	1,354,106
All Nontaxable Returns	18,802	92,603,339	13,435	8,037,217	12,704	11,975,810	2,097	3,205,916
Under \$2.0 million	749	1,167,120	413	183,561	515	161,589	**	**
\$2.0 million under \$3.5 million	10,831	27,769,216	7,559	3,409,614	6,941	4,160,402	** 803	** 409,909
\$3.5 million under \$5.0 million	3,279	13,659,111	2,460	1,426,966	2,244	2,076,213	394	285,283
\$5.0 million under \$10.0 million	2,692	18,187,776	2,024	1,623,786	1,978	2,483,049	536	669,105
\$10.0 million under \$20.0 million	843	11,428,088	669	822,733	672	1,476,684	198	431,516
\$20.0 million or more	409	20,392,027	310	570,557	353	1,617,872	167	1,410,103
Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	6,819	14,406,943	26,758	43,223,864	18,117	18,860,148	3,193	283,275
Under \$2.0 million	109	32,328	869	337,341	569	129,505	* 50	* 1,463
\$2.0 million under \$3.5 million	2,658	1,159,149	13,824	9,251,231	8,903	3,391,603	1,860	177,716
\$3.5 million under \$5.0 million	1,181	755,471	5,002	5,248,975	3,462	2,651,650	722	44,653
\$5.0 million under \$10.0 million	1,584	2,035,185	4,503	8,048,410	3,246	3,851,332	388	42,044
\$10.0 million under \$20.0 million	748	1,976,528	1,637	5,904,219	1,257	3,087,278	128	10,865
\$20.0 million or more	538	8,448,283	923	14,433,688	680	5,748,781	44	6,535
All Taxable Returns	2,495	7,163,259	11,829	25,923,098	8,832	11,386,174	1,453	125,241
Under \$2.0 million	* 39	* 1,570	384	153,223	264	84,534	**	**

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	32,858	21,024,135	16,364	4,396,107	1,337	79,478	4,480	7,201,298
Under \$2.0 million	1,283	196,182	439	60,353	* 36	* 1,258	181	167,012
\$2.0 million under \$3.5 million	17,447	6,088,151	8,969	1,666,644	641	23,424	2,544	2,624,996
\$3.5 million under \$5.0 million	5,987	3,012,113	3,005	768,307	231	8,221	651	833,548
\$5.0 million under \$10.0 million	5,270	3,877,294	2,568	1,036,509	268	20,148	692	1,312,204
\$10.0 million under \$20.0 million	1,836	2,561,864	884	455,314	98	20,224	234	731,243
\$20.0 million or more	1,035	5,288,532	498	408,980	63	6,203	179	1,532,295
All Taxable Returns	14,535	12,628,073	6,076	1,248,168	488	49,558	1,846	3,314,559
Under \$2.0 million	539	86,466	195	24,450	**	**	* 51	* 46,950
\$2.0 million under \$3.5 million	6,906	3,122,274	3,006	364,194	** 238	** 18,152	965	927,655
\$3.5 million under \$5.0 million	2,819	1,780,184	1,112	157,249	76	2,528	266	306,836
\$5.0 million under \$10.0 million	2,628	2,253,361	1,065	305,288	100	8,733	323	618,353
\$10.0 million under \$20.0 million	1,009	1,599,208	428	183,389	44	16,161	127	399,731
\$20.0 million or more	635	3,786,579	270	213,598	29	3,986	114	1,015,036
All Nontaxable Returns	18,324	8,396,063	10,288	3,147,939	849	29,920	2,634	3,886,739
Under \$2.0 million	744	109,716	244	35,903	**	**	130	120,063
\$2.0 million under \$3.5 million	10,540	2,965,877	5,963	1,302,450	** 439	** 6,530	1,579	1,697,341
\$3.5 million under \$5.0 million	3,168	1,231,928	1,893	611,058	155	5,694	385	526,713
\$5.0 million under \$10.0 million	2,643	1,623,933	1,503	731,221	168	11,415	368	693,851
\$10.0 million under \$20.0 million	828	962,657	457	271,925	54	4,063	106	331,512
\$20.0 million or more	401	1,501,952	227	195,382	33	2,218	65	517,259

Tax status and size of gross estate	Type of property--continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,313	1,563,780	6,176	4,951,241	4,888	3,871,961	8,545	4,811,427
Under \$2.0 million	* 34	* 1,142	239	58,875	**	**	333	91,180
\$2.0 million under \$3.5 million	302	79,883	2,298	539,418	** 2,072	** 296,238	3,557	881,204
\$3.5 million under \$5.0 million	283	54,085	1,325	350,406	916	268,003	1,522	355,816
\$5.0 million under \$10.0 million	294	100,594	1,239	783,228	1,014	496,714	1,773	1,013,029
\$10.0 million under \$20.0 million	184	183,470	623	766,691	482	481,728	795	830,965
\$20.0 million or more	218	1,144,606	452	2,452,622	403	2,329,278	565	1,639,233
All Taxable Returns	578	869,063	2,710	2,425,733	1,653	2,083,579	4,011	2,581,174
Under \$2.0 million	**	**	* 94	* 21,743	**	**	180	47,690
\$2.0 million under \$3.5 million	** 98	** 37,034	866	193,556	** 501	** 93,019	1,350	341,409
\$3.5 million under \$5.0 million	149	21,110	577	142,908	341	71,676	759	163,073
\$5.0 million under \$10.0 million	135	43,625	576	362,752	390	190,413	893	504,738
\$10.0 million under \$20.0 million	73	63,930	330	398,787	212	197,255	483	514,801
\$20.0 million or more	122	703,365	267	1,305,986	210	1,531,215	347	1,009,463
All Nontaxable Returns	736	694,717	3,467	2,525,509	3,234	1,788,382	4,534	2,230,252

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$2.0 million	**	**	145	37,132	**	**	153	43,490
\$2.0 million under \$3.5 million	** 237	** 43,991	1,431	345,862	** 1,571	** 203,218	2,207	539,795
\$3.5 million under \$5.0 million	134	32,975	748	207,499	574	196,327	763	192,742
\$5.0 million under \$10.0 million	158	56,970	664	420,476	624	306,300	880	508,291
\$10.0 million under \$20.0 million	110	119,541	293	367,904	271	284,473	312	316,164
\$20.0 million or more	96	441,241	186	1,146,636	193	798,063	219	629,770
All Returns	21,267	13,894,355	2,785	683,463	3,156	2,845,089	29,193	2,419,432
Under \$2.0 million	619	209,661	167	21,605	**	**	1,039	24,478
\$2.0 million under \$3.5 million	11,557	5,243,656	1,152	122,547	** 1,119	** 127,281	15,135	622,373
\$3.5 million under \$5.0 million	3,897	2,719,850	576	93,897	433	54,843	5,440	312,490
\$5.0 million under \$10.0 million	3,452	2,979,942	517	173,765	769	113,805	4,841	461,733
\$10.0 million under \$20.0 million	1,152	1,440,847	224	140,106	436	176,033	1,733	318,834
\$20.0 million or more	589	1,300,399	149	131,543	400	2,373,127	1,006	679,524
All Taxable Returns	8,036	4,911,240	1,366	413,262	1,548	1,677,971	12,800	1,197,485
Under \$2.0 million	277	86,909	* 36	* 6,090	**	**	410	6,446
\$2.0 million under \$3.5 million	4,057	1,763,790	483	76,231	** 304	** 41,568	5,838	151,597
\$3.5 million under \$5.0 million	1,339	767,221	350	77,430	215	23,706	2,544	179,734
\$5.0 million under \$10.0 million	1,490	1,069,360	269	79,184	457	40,012	2,418	215,919
\$10.0 million under \$20.0 million	557	603,571	136	72,443	283	114,150	967	186,414
\$20.0 million or more	316	620,388	92	101,883	289	1,458,535	621	457,374
All Nontaxable Returns	13,230	8,983,115	1,419	270,201	1,608	1,167,117	16,394	1,221,946
Under \$2.0 million	342	122,752	* 131	* 15,515	**	**	629	18,032
\$2.0 million under \$3.5 million	7,500	3,479,866	669	46,315	** 814	** 85,713	9,297	470,776
\$3.5 million under \$5.0 million	2,559	1,952,629	226	16,467	218	31,137	2,895	132,756
\$5.0 million under \$10.0 million	1,962	1,910,582	248	94,581	312	73,793	2,423	245,814
\$10.0 million under \$20.0 million	595	837,277	87	67,663	153	61,883	766	132,420
\$20.0 million or more	273	680,010	57	29,660	111	914,591	384	222,150

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 (Form 706) in the year after a decedent's death. So, in 2009, most returns were filed for deaths that occurred in 2008, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2009 for deaths that occurred prior to 2008, for which the filing threshold was lower.

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

20-Dec-10

Estate Tax Returns Filed in 2008 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	38,373	228,872,169	25,668	17,531,491	24,621	25,169,444	3,336	6,650,998
Under \$2.0 million	1,687	2,539,889	952	284,444	914	382,263	** 1,247	** 741,673
\$2.0 million under \$3.5 million	20,955	54,114,646	13,498	6,578,654	12,694	7,354,638	**	**
\$3.5 million under \$5.0 million	6,562	27,025,485	4,705	3,162,122	4,336	3,413,002	556	362,393
\$5.0 million under \$10.0 million	5,895	39,935,510	4,119	3,424,536	4,141	5,328,646	821	916,460
\$10.0 million under \$20.0 million	2,096	28,643,237	1,486	2,027,885	1,578	3,215,058	375	796,846
\$20.0 million or more	1,178	76,613,401	908	2,053,850	958	5,475,838	338	3,833,626
All Taxable Returns	17,172	128,685,416	10,713	8,306,499	10,542	11,583,112	1,255	3,570,989
Under \$2.0 million	720	1,099,244	320	95,776	405	136,952	301	250,590
\$2.0 million under \$3.5 million	8,368	22,227,871	4,895	2,603,368	4,746	2,621,322	**	**
\$3.5 million under \$5.0 million	3,158	12,998,176	2,157	1,488,840	1,892	1,467,880	243	146,480
\$5.0 million under \$10.0 million	3,001	20,487,584	1,961	1,621,917	2,058	2,501,748	339	387,276
\$10.0 million under \$20.0 million	1,179	16,160,522	805	1,103,723	840	1,526,765	182	367,249
\$20.0 million or more	746	55,712,020	575	1,392,875	601	3,328,445	190	2,419,394
All Nontaxable Returns	21,202	100,186,752	14,955	9,224,992	14,079	13,586,333	2,081	3,080,009
Under \$2.0 million	967	1,440,646	632	188,667	508	245,311	** 945	** 491,084
\$2.0 million under \$3.5 million	12,587	31,886,775	8,603	3,975,286	7,948	4,733,315	**	**
\$3.5 million under \$5.0 million	3,404	14,027,308	2,549	1,673,282	2,444	1,945,122	313	215,913
\$5.0 million under \$10.0 million	2,895	19,447,926	2,157	1,802,619	2,083	2,826,898	482	529,184
\$10.0 million under \$20.0 million	917	12,482,716	681	924,162	738	1,688,293	193	429,597
\$20.0 million or more	432	20,901,381	333	660,976	357	2,147,393	148	1,414,232
Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	7,372	20,907,129	31,237	56,391,070	21,054	22,831,427	3,878	285,708
Under \$2.0 million	155	42,553	1,182	546,414	671	205,546	126	5,795
\$2.0 million under \$3.5 million	2,720	1,276,784	16,718	11,603,647	10,816	4,083,142	2,324	178,529
\$3.5 million under \$5.0 million	1,474	1,022,640	5,375	6,383,807	3,696	2,383,456	776	48,087
\$5.0 million under \$10.0 million	1,654	2,065,469	5,060	10,427,441	3,623	3,959,514	479	37,678
\$10.0 million under \$20.0 million	779	2,270,081	1,843	7,905,411	1,425	3,337,538	126	9,852
\$20.0 million or more	590	14,229,601	1,060	19,524,349	822	8,862,231	47	5,768
All Taxable Returns	2,845	13,599,836	14,426	35,570,440	10,330	15,024,956	1,681	155,333
Under \$2.0 million	* 31	* 7,037	547	276,235	299	96,752	* 64	* 3,328

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$2.0 million under \$3.5 million	823	367,928	6,931	5,543,735	4,694	2,036,101	861	89,366
\$3.5 million under \$5.0 million	603	407,778	2,588	3,548,276	1,901	1,308,781	397	31,743
\$5.0 million under \$10.0 million	692	813,679	2,618	6,081,044	2,007	2,395,617	242	20,105
\$10.0 million under \$20.0 million	364	987,972	1,056	5,069,566	866	2,090,976	82	6,827
\$20.0 million or more	332	11,015,442	685	15,051,584	562	7,096,729	35	3,964
All Nontaxable Returns	4,527	7,307,293	16,811	20,820,630	10,724	7,806,471	2,197	130,375
Under \$2.0 million	123	35,516	635	270,179	372	108,794	* 63	* 2,467
\$2.0 million under \$3.5 million	1,897	908,856	9,787	6,059,912	6,122	2,047,041	1,463	89,163
\$3.5 million under \$5.0 million	871	614,862	2,786	2,835,531	1,794	1,074,675	379	16,344
\$5.0 million under \$10.0 million	962	1,251,790	2,442	4,346,397	1,617	1,563,897	237	17,572
\$10.0 million under \$20.0 million	415	1,282,109	786	2,835,845	559	1,246,562	43	3,025
\$20.0 million or more	258	3,214,160	375	4,472,765	260	1,765,502	12	1,804
Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,511	4,486,377	12,184	2,430,924	5,142	494,928	11,905	1,682,365
Under \$2.0 million	301	62,112	482	28,217	144	11,153	398	38,277
\$2.0 million under \$3.5 million	4,823	926,906	6,504	806,505	2,959	215,276	6,792	598,187
\$3.5 million under \$5.0 million	1,736	473,442	2,064	307,770	839	57,188	1,947	244,563
\$5.0 million under \$10.0 million	1,619	704,686	1,961	462,145	756	89,842	1,732	324,307
\$10.0 million under \$20.0 million	642	558,234	759	363,767	299	63,857	669	188,586
\$20.0 million or more	390	1,760,998	415	462,520	145	57,611	367	288,445
All Taxable Returns	4,909	2,986,594	5,914	1,476,754	2,379	291,944	5,011	901,235
Under \$2.0 million	106	43,638	203	10,297	* 34	* 5,400	193	29,385
\$2.0 million under \$3.5 million	2,269	531,372	2,810	417,377	1,198	109,019	2,465	241,196
\$3.5 million under \$5.0 million	947	328,596	1,106	195,614	468	39,738	948	151,942
\$5.0 million under \$10.0 million	900	376,928	1,079	281,627	413	54,625	824	174,154
\$10.0 million under \$20.0 million	404	379,836	458	254,797	176	36,628	356	115,506
\$20.0 million or more	282	1,326,224	260	317,041	91	46,533	226	189,052
All Nontaxable Returns	4,603	1,499,784	6,270	954,170	2,763	202,984	6,894	781,130
Under \$2.0 million	195	18,474	279	17,919	111	5,753	205	8,891
\$2.0 million under \$3.5 million	2,553	395,534	3,694	389,128	1,761	106,256	4,328	356,990
\$3.5 million under \$5.0 million	789	144,846	959	112,156	371	17,451	1,000	92,621
\$5.0 million under \$10.0 million	718	327,758	882	180,517	343	35,217	908	150,154
\$10.0 million under \$20.0 million	238	178,398	301	108,970	123	27,229	313	73,080
\$20.0 million or more	109	434,774	155	145,479	54	11,078	141	99,393

Tax status and size of gross estate	Type of property--continued							
	Cash		Insurance, face value		Insurance, policy loans		Farm assets [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

All Returns	37,740	20,344,287	18,474	4,240,100	2,068	110,560	4,445	6,972,261
Under \$2.0 million	1,664	359,038	647	66,249	** 1,150	** 38,770	131	98,269
\$2.0 million under \$3.5 million	20,550	6,036,505	10,180	1,717,386	**	**	2,549	2,797,729
\$3.5 million under \$5.0 million	6,457	2,852,334	3,302	803,136	386	21,769	710	1,022,581
\$5.0 million under \$10.0 million	5,819	3,718,130	2,853	907,187	328	23,789	626	1,045,753
\$10.0 million under \$20.0 million	2,075	2,427,164	955	440,920	122	11,418	252	634,949
\$20.0 million or more	1,175	4,951,117	536	305,222	82	14,814	176	1,372,979
All Taxable Returns	17,047	12,224,214	7,128	1,187,144	678	49,296	1,800	3,135,927
Under \$2.0 million	718	153,588	222	26,039	** 329	** 18,889	* 51	* 54,604
\$2.0 million under \$3.5 million	8,307	3,060,937	3,483	381,109	**	**	821	975,576
\$3.5 million under \$5.0 million	3,126	1,585,440	1,422	208,653	135	9,732	365	440,746
\$5.0 million under \$10.0 million	2,977	2,112,245	1,242	264,351	117	7,358	311	524,151
\$10.0 million under \$20.0 million	1,173	1,581,854	464	149,370	57	5,163	133	335,990
\$20.0 million or more	745	3,730,150	296	157,621	40	8,154	120	804,862
All Nontaxable Returns	20,693	8,120,074	11,346	3,052,957	1,389	61,263	2,645	3,836,333
Under \$2.0 million	946	205,450	425	40,210	** 821	** 19,881	* 81	* 43,666
\$2.0 million under \$3.5 million	12,242	2,975,568	6,698	1,336,277	**	**	1,728	1,822,153
\$3.5 million under \$5.0 million	3,332	1,266,894	1,880	594,483	251	12,037	346	581,835
\$5.0 million under \$10.0 million	2,841	1,605,885	1,612	642,836	210	16,431	314	521,602
\$10.0 million under \$20.0 million	902	845,310	492	291,550	64	6,254	120	298,959
\$20.0 million or more	430	1,220,967	239	147,602	42	6,660	56	568,118

Tax status and size of gross estate	Type of property--continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,277	1,681,426	6,630	6,638,609	4,714	3,366,180	9,212	4,759,335
Under \$2.0 million	0	0	193	21,706	** 1,889	** 330,562	356	87,038
\$2.0 million under \$3.5 million	436	57,264	2,652	657,426	**	**	3,907	777,230
\$3.5 million under \$5.0 million	202	38,701	1,169	394,374	895	304,180	1,612	577,090
\$5.0 million under \$10.0 million	272	103,874	1,408	820,269	1,032	449,352	1,905	1,028,723
\$10.0 million under \$20.0 million	172	179,893	651	840,615	472	396,869	797	714,906
\$20.0 million or more	196	1,301,693	558	3,904,219	427	1,885,218	635	1,574,348
All Taxable Returns	559	1,114,831	3,173	4,073,400	1,762	1,759,545	4,406	2,728,812
Under \$2.0 million	0	0	* 62	* 1,785	** 538	** 105,227	150	28,008
\$2.0 million under \$3.5 million	131	9,593	1,107	279,306	**	**	1,587	357,454
\$3.5 million under \$5.0 million	86	11,792	583	156,455	288	65,809	718	283,033
\$5.0 million under \$10.0 million	134	42,174	715	480,388	447	165,670	1,064	591,190
\$10.0 million under \$20.0 million	82	75,050	361	477,554	240	170,474	467	410,971
\$20.0 million or more	126	976,223	347	2,677,914	249	1,252,365	422	1,058,157

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Nontaxable Returns	718	566,595	3,457	2,565,209	2,952	1,606,635	4,806	2,030,523
Under \$2.0 million	0	0	132	19,921	** 1,351	** 225,335	206	59,030
\$2.0 million under \$3.5 million	305	47,672	1,546	378,121	**	**	2,321	419,777
\$3.5 million under \$5.0 million	116	26,909	586	237,919	607	238,370	895	294,057
\$5.0 million under \$10.0 million	138	61,700	693	339,881	585	283,682	841	437,533
\$10.0 million under \$20.0 million	90	104,844	289	363,061	232	226,395	330	303,935
\$20.0 million or more	70	325,470	211	1,226,306	177	632,854	213	516,191
All Returns	24,071	16,287,700	2,914	1,056,201	3,440	1,937,665	33,523	2,772,020
Under \$2.0 million	844	219,800	144	12,808	* 73	* 1,057	1,313	37,752
\$2.0 million under \$3.5 million	13,338	6,499,580	1,375	228,122	1,179	45,791	18,013	667,930
\$3.5 million under \$5.0 million	4,278	2,781,421	467	58,667	534	38,833	5,833	316,495
\$5.0 million under \$10.0 million	3,700	3,408,350	530	182,102	793	114,692	5,304	435,399
\$10.0 million under \$20.0 million	1,253	1,601,451	245	124,736	434	181,131	1,939	365,117
\$20.0 million or more	658	1,777,099	154	449,765	428	1,556,161	1,120	949,326
All Taxable Returns	9,292	5,640,114	1,502	673,995	1,907	1,105,904	14,978	1,580,163
Under \$2.0 million	343	93,195	* 49	* 5,154	* 26	* 159	524	18,419
\$2.0 million under \$3.5 million	4,579	1,917,684	649	97,384	433	15,338	7,119	255,367
\$3.5 million under \$5.0 million	1,742	972,493	263	33,587	334	16,715	2,799	117,722
\$5.0 million under \$10.0 million	1,662	1,251,233	277	78,453	490	50,155	2,719	230,508
\$10.0 million under \$20.0 million	609	646,300	152	84,310	295	84,024	1,099	202,432
\$20.0 million or more	358	759,207	112	375,108	330	939,513	719	755,715
All Nontaxable Returns	14,779	10,647,586	1,411	382,206	1,533	831,762	18,545	1,191,856
Under \$2.0 million	502	126,604	* 94	* 7,654	* 48	* 899	790	19,333
\$2.0 million under \$3.5 million	8,759	4,581,896	725	130,738	746	30,452	10,894	412,563
\$3.5 million under \$5.0 million	2,536	1,808,927	204	25,080	199	22,119	3,034	198,773
\$5.0 million under \$10.0 million	2,038	2,157,117	253	103,649	303	64,537	2,585	204,890
\$10.0 million under \$20.0 million	645	955,151	93	40,426	139	97,107	841	162,686
\$20.0 million or more	300	1,017,892	42	74,658	98	616,648	401	193,611

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 (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.

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

11-Nov-08

Estate Tax Returns Filed in 2007 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
			Personal residence		Other real estate [3]		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	38,031	203,095,593	25,172	16,394,030	26,023	28,251,054	3,149	4,917,342
Under \$2.0 million	3,945	6,307,809	2,479	964,121	2,627	1,299,697	133	49,191
\$2.0 million under \$3.5 million	19,806	51,481,033	12,782	6,212,133	13,071	8,984,270	1,088	629,144
\$3.5 million under \$5.0 million	5,943	24,484,232	3,981	2,619,600	4,123	3,921,719	649	370,942
\$5.0 million under \$10.0 million	5,429	36,774,179	3,788	3,107,592	3,904	5,966,269	642	803,396
\$10.0 million under \$20.0 million	1,892	25,673,363	1,364	1,765,703	1,450	3,474,013	359	826,774
\$20.0 million or more	1,017	58,374,979	778	1,724,881	848	4,605,086	279	2,237,895
All Taxable Returns	17,416	112,164,528	10,693	7,873,732	11,586	13,261,080	1,279	2,357,928
Under \$2.0 million	1,409	2,336,484	745	309,740	964	393,367	*43	*8,758
\$2.0 million under \$3.5 million	8,483	22,582,887	5,036	2,695,252	5,338	3,652,898	360	205,260
\$3.5 million under \$5.0 million	2,860	11,766,752	1,753	1,178,797	1,950	1,638,878	282	188,776
\$5.0 million under \$10.0 million	2,906	19,797,158	1,894	1,561,679	1,987	2,917,324	266	328,392
\$10.0 million under \$20.0 million	1,104	15,075,868	777	1,025,786	799	1,822,184	162	338,067
\$20.0 million or more	654	40,605,379	488	1,102,478	548	2,836,429	165	1,288,675
All Nontaxable Returns	20,615	90,931,065	14,479	8,520,298	14,437	14,989,974	1,870	2,559,413
Under \$2.0 million	2,536	3,971,325	1,734	654,381	1,663	906,330	90	40,434
\$2.0 million under \$3.5 million	11,323	28,898,146	7,746	3,516,880	7,733	5,331,372	728	423,884
\$3.5 million under \$5.0 million	3,083	12,717,479	2,229	1,440,803	2,174	2,282,841	367	182,166
\$5.0 million under \$10.0 million	2,522	16,977,020	1,894	1,545,914	1,916	3,048,945	376	475,004
\$10.0 million under \$20.0 million	789	10,597,495	587	739,917	651	1,651,829	196	488,707
\$20.0 million or more	363	17,769,600	290	622,403	300	1,768,657	114	949,219
Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	6,767	16,759,921	30,909	52,396,560	20,261	18,388,961	4,000	300,488
Under \$2.0 million	419	156,222	2,870	1,051,312	1,638	389,901	492	36,375
\$2.0 million under \$3.5 million	2,579	1,369,275	15,795	11,436,222	9,985	4,120,944	2,395	189,201
\$3.5 million under \$5.0 million	1,164	961,591	4,963	5,789,560	3,285	2,433,551	580	40,431
\$5.0 million under \$10.0 million	1,416	1,916,629	4,663	9,802,736	3,409	3,804,143	381	25,052
\$10.0 million under \$20.0 million	692	2,103,913	1,678	7,148,044	1,244	2,766,615	104	6,262
\$20.0 million or more	496	10,252,290	940	17,168,685	700	4,873,807	49	3,167
All Taxable Returns	2,517	10,068,183	14,497	32,406,104	10,492	11,529,104	2,138	167,209
Under \$2.0 million	92	32,924	1,088	464,450	679	171,396	248	25,410
\$2.0 million under \$3.5 million	696	355,567	6,883	5,890,109	4,800	2,080,480	1,258	97,654
\$3.5 million under \$5.0 million	489	431,580	2,382	3,178,435	1,735	1,385,625	323	24,700
\$5.0 million under \$10.0 million	620	757,812	2,536	6,098,394	1,984	2,449,346	209	13,778
\$10.0 million under \$20.0 million	327	888,672	994	4,778,657	796	1,881,315	63	3,334
\$20.0 million or more	294	7,601,628	615	11,996,059	498	3,560,941	37	2,333
All Nontaxable Returns	4,250	6,691,738	16,412	19,990,455	9,769	6,859,857	1,863	133,279
Under \$2.0 million	327	123,298	1,782	586,863	959	218,505	244	10,965
\$2.0 million under \$3.5 million	1,883	1,013,709	8,912	5,546,113	5,186	2,040,464	1,137	91,547
\$3.5 million under \$5.0 million	675	530,011	2,581	2,611,125	1,550	1,047,927	256	15,731
\$5.0 million under \$10.0 million	797	1,158,817	2,127	3,704,342	1,425	1,354,797	172	11,274
\$10.0 million under \$20.0 million	366	1,215,241	684	2,369,387	448	885,300	41	2,928
\$20.0 million or more	202	2,650,662	325	5,172,626	202	1,312,866	12	834
Tax status and	Type of property--continued							

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

size of gross estate	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,537	4,488,193	11,828	2,412,453	4,838	460,619	9,952	1,360,731
Under \$2.0 million	869	148,292	1,095	127,249	404	18,961	1,059	93,411
\$2.0 million under \$3.5 million	4,545	752,934	6,022	790,654	2,577	179,667	5,028	491,267
\$3.5 million under \$5.0 million	1,615	411,658	1,932	336,305	812	66,704	1,670	179,877
\$5.0 million under \$10.0 million	1,525	658,015	1,784	427,988	695	88,424	1,426	269,819
\$10.0 million under \$20.0 million	602	569,713	608	223,835	228	38,176	486	118,656
\$20.0 million or more	380	1,947,581	387	506,423	123	68,687	284	207,701
All Taxable Returns	4,987	2,906,721	5,933	1,410,181	2,732	276,793	4,413	743,486
Under \$2.0 million	358	77,625	450	76,461	174	7,813	396	38,211
\$2.0 million under \$3.5 million	2,183	417,898	2,766	424,349	1,419	106,045	2,040	236,111
\$3.5 million under \$5.0 million	877	243,653	1,043	159,455	508	35,848	801	90,481
\$5.0 million under \$10.0 million	906	383,976	1,028	253,906	392	58,065	717	155,578
\$10.0 million under \$20.0 million	395	427,262	386	149,470	149	28,611	270	70,849
\$20.0 million or more	268	1,356,306	260	346,539	91	40,411	188	152,257
All Nontaxable Returns	4,549	1,581,472	5,895	1,002,272	2,106	183,826	5,539	617,245
Under \$2.0 million	511	70,667	645	50,787	230	11,148	663	55,201
\$2.0 million under \$3.5 million	2,362	335,036	3,256	366,305	1,159	73,622	2,987	255,155
\$3.5 million under \$5.0 million	738	168,005	890	176,850	304	30,856	869	89,396
\$5.0 million under \$10.0 million	619	274,039	756	174,081	303	30,359	709	114,241
\$10.0 million under \$20.0 million	208	142,451	222	74,365	79	9,565	216	47,807
\$20.0 million or more	112	591,275	127	159,883	32	28,276	96	55,445
Tax status and size of gross estate	Type of property--continued							
	Cash		Insurance, face value		Insurance, policy loans		Farm assets [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	37,360	17,905,163	19,038	4,249,753	1,784	100,793	2,826	1,713,194
Under \$2.0 million	3,763	703,174	1,832	246,590	99	4,204	264	82,568
\$2.0 million under \$3.5 million	19,525	5,848,569	10,179	1,712,265	900	35,792	1,528	529,436
\$3.5 million under \$5.0 million	5,838	2,159,203	3,036	763,423	309	18,200	387	200,960
\$5.0 million under \$10.0 million	5,349	3,240,339	2,587	857,981	282	27,192	385	257,515
\$10.0 million under \$20.0 million	1,872	2,105,786	917	396,229	121	9,035	152	164,305
\$20.0 million or more	1,012	3,848,092	487	273,264	73	6,370	111	478,409
All Taxable Returns	17,285	10,911,773	7,353	1,158,452	592	43,139	1,137	773,608
Under \$2.0 million	1,397	338,929	595	62,211	*29	*2,412	*57	*16,521
\$2.0 million under \$3.5 million	8,412	3,090,660	3,743	377,721	288	19,613	534	158,072
\$3.5 million under \$5.0 million	2,845	1,236,689	1,151	179,079	65	3,161	173	124,077
\$5.0 million under \$10.0 million	2,881	2,028,439	1,120	261,515	119	10,081	211	95,017
\$10.0 million under \$20.0 million	1,099	1,346,434	450	145,699	50	3,905	91	93,703
\$20.0 million or more	652	2,870,623	293	132,226	41	3,967	71	286,218
All Nontaxable Returns	20,075	6,993,390	11,686	3,091,300	1,192	57,654	1,689	939,585
Under \$2.0 million	2,367	364,245	1,237	184,379	70	1,792	207	66,048
\$2.0 million under \$3.5 million	11,113	2,757,910	6,436	1,334,544	613	16,179	994	371,364
\$3.5 million under \$5.0 million	2,993	922,514	1,885	584,344	244	15,039	213	76,883
\$5.0 million under \$10.0 million	2,469	1,211,901	1,468	596,466	163	17,111	173	162,498
\$10.0 million under \$20.0 million	774	759,352	467	250,530	71	5,130	61	70,603
\$20.0 million or more	360	977,469	193	141,037	31	2,403	40	192,191
Tax status and size of gross estate	Type of property--continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	740	1,432,474	6,420	5,159,179	4,538	3,533,925	8,983	4,342,730

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Under \$2.0 million	**	**	437	107,613	351	72,882	679	93,386
\$2.0 million under \$3.5 million	**262	**17,465	2,591	476,678	1,571	245,575	3,889	751,308
\$3.5 million under \$5.0 million	84	15,523	1,089	230,906	829	252,213	1,470	564,541
\$5.0 million under \$10.0 million	145	73,325	1,246	808,335	910	397,453	1,638	795,315
\$10.0 million under \$20.0 million	103	100,304	585	889,411	496	599,232	749	667,796
\$20.0 million or more	146	1,225,856	472	2,646,236	382	1,966,571	558	1,470,385
All Taxable Returns	333	1,079,104	2,819	3,156,535	1,676	1,931,210	4,214	2,589,873
Under \$2.0 million	**	**	196	58,903	84	8,037	245	40,509
\$2.0 million under \$3.5 million	**110	**9,107	921	111,659	464	78,786	1,479	346,407
\$3.5 million under \$5.0 million	17	3,454	485	89,738	289	71,459	782	384,781
\$5.0 million under \$10.0 million	68	36,111	615	443,935	384	126,693	902	452,596
\$10.0 million under \$20.0 million	50	50,960	313	471,221	234	264,176	447	422,048
\$20.0 million or more	88	979,472	290	1,981,079	223	1,382,059	360	943,532
All Nontaxable Returns	408	353,370	3,601	2,002,644	2,862	1,602,715	4,768	1,752,857
Under \$2.0 million	**	**	241	48,709	268	64,845	434	52,877
\$2.0 million under \$3.5 million	**153	**8,358	1,670	365,019	1,107	166,789	2,410	404,901
\$3.5 million under \$5.0 million	66	12,069	604	141,168	540	180,754	687	179,760
\$5.0 million under \$10.0 million	78	37,214	631	364,401	526	270,760	736	342,719
\$10.0 million under \$20.0 million	52	49,344	272	418,191	262	335,056	302	245,747
\$20.0 million or more	58	246,384	182	665,156	159	584,512	198	526,853

Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	23,230	13,992,992	2,942	871,479	3,168	1,510,488	32,977	2,325,914
Under \$2.0 million	2,138	523,690	293	24,720	209	25,797	3,179	100,248
\$2.0 million under \$3.5 million	12,335	5,878,747	1,368	185,927	904	86,761	16,822	629,314
\$3.5 million under \$5.0 million	3,978	2,684,508	438	139,015	516	50,533	5,324	307,457
\$5.0 million under \$10.0 million	3,139	2,763,132	488	164,810	754	157,449	4,896	397,565
\$10.0 million under \$20.0 million	1,077	1,164,807	217	112,619	392	137,192	1,779	293,855
\$20.0 million or more	563	978,108	138	244,388	392	1,052,754	978	597,475
All Taxable Returns	9,457	5,184,645	1,574	438,937	1,832	760,654	15,007	1,214,411
Under \$2.0 million	755	164,821	165	10,614	*74	*8,529	1,086	27,603
\$2.0 million under \$3.5 million	4,781	1,957,103	688	50,835	465	13,532	7,038	247,566
\$3.5 million under \$5.0 million	1,655	900,803	199	50,846	307	14,475	2,553	160,496
\$5.0 million under \$10.0 million	1,393	993,181	287	113,802	452	71,966	2,656	193,309
\$10.0 million under \$20.0 million	543	569,557	138	69,198	257	54,046	1,043	176,334
\$20.0 million or more	330	599,180	96	143,643	276	598,105	631	409,104
All Nontaxable Returns	13,773	8,808,347	1,368	432,541	1,335	749,833	17,970	1,111,503
Under \$2.0 million	1,383	358,869	128	14,106	135	17,268	2,093	72,645
\$2.0 million under \$3.5 million	7,554	3,921,644	680	135,092	439	73,229	9,784	381,748
\$3.5 million under \$5.0 million	2,323	1,783,705	238	88,169	209	36,059	2,771	146,962
\$5.0 million under \$10.0 million	1,746	1,769,951	201	51,008	302	85,483	2,240	204,256
\$10.0 million under \$20.0 million	535	595,250	79	43,422	135	83,146	735	117,522
\$20.0 million or more	233	378,928	42	100,745	116	454,649	347	188,370

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 (Form 706) 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] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

20-May-08

Estate Tax Returns Filed in 2006 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	49,050	211,460,077	32,578	18,899,792	31,786	29,119,067	3,397	3,955,892
Under \$1.5 million	2,009	2,337,055	1,160	346,442	1,035	353,996	84	31,707
\$1.5 million under \$2.0 million	14,856	25,610,795	9,517	3,965,201	8,927	4,339,930	534	162,990
\$2.0 million under \$3.5 million	18,857	48,672,849	12,625	6,204,192	12,228	8,147,327	1,110	536,156
\$3.5 million under \$5.0 million	5,629	23,282,496	3,825	2,483,147	3,952	3,896,501	544	329,016
\$5.0 million under \$10.0 million	5,053	34,142,415	3,548	2,958,785	3,576	5,062,060	555	650,359
\$10.0 million under \$20.0 million	1,708	22,983,958	1,219	1,491,287	1,301	3,133,113	319	684,145
\$20.0 million or more	939	54,430,509	685	1,450,738	766	4,186,140	251	1,561,520
All Taxable Returns	22,798	116,093,783	13,840	8,996,412	14,307	13,729,929	1,334	1,667,212
Under \$1.5 million	819	983,337	425	128,071	339	81,027	50	18,066
\$1.5 million under \$2.0 million	5,704	10,104,337	3,275	1,525,042	3,248	1,509,612	154	52,551
\$2.0 million under \$3.5 million	9,043	23,489,093	5,463	2,840,214	5,649	3,671,907	410	222,870
\$3.5 million under \$5.0 million	2,951	12,260,044	1,794	1,200,711	2,041	1,947,029	210	114,396
\$5.0 million under \$10.0 million	2,664	18,224,109	1,748	1,540,093	1,816	2,370,179	195	191,484
\$10.0 million under \$20.0 million	1,004	13,562,562	692	831,580	721	1,760,063	162	262,927
\$20.0 million or more	614	37,470,301	443	930,700	493	2,390,112	155	804,919
All Nontaxable Returns	26,253	95,366,294	18,739	9,903,380	17,478	15,389,139	2,063	2,288,681
Under \$1.5 million	1,190	1,353,717	735	218,371	696	272,969	34	13,641
\$1.5 million under \$2.0 million	9,152	15,506,458	6,242	2,440,159	5,678	2,830,319	380	110,439
\$2.0 million under \$3.5 million	9,814	25,183,757	7,162	3,363,977	6,579	4,475,420	701	313,286
\$3.5 million under \$5.0 million	2,678	11,022,452	2,031	1,282,436	1,912	1,949,472	334	214,620
\$5.0 million under \$10.0 million	2,390	15,918,306	1,800	1,418,692	1,760	2,691,881	360	458,875
\$10.0 million under \$20.0 million	704	9,421,396	527	659,707	581	1,373,050	157	421,218
\$20.0 million or more	324	16,960,208	241	520,038	274	1,796,028	96	756,601
	Type of property--continued							
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	7,567	13,526,160	39,776	54,464,151	26,377	19,227,060	5,428	417,972
Under \$1.5 million	172	59,414	1,392	361,172	770	167,829	161	10,385
\$1.5 million under \$2.0 million	1,422	473,448	11,457	5,177,781	7,189	2,035,683	1,832	129,874
\$2.0 million under \$3.5 million	2,481	1,241,340	15,265	10,807,008	10,006	4,099,806	2,278	184,687
\$3.5 million under \$5.0 million	1,212	966,171	4,795	5,459,707	3,252	2,199,739	584	51,181
\$5.0 million under \$10.0 million	1,223	1,738,135	4,467	9,467,522	3,308	3,754,140	411	28,003
\$10.0 million under \$20.0 million	602	1,579,513	1,539	6,343,384	1,193	2,779,062	113	10,614
\$20.0 million or more	454	7,468,141	860	16,847,577	659	4,190,802	49	3,228
All Taxable Returns	2,798	6,354,765	19,178	33,961,612	13,387	11,913,501	2,669	228,491
Under \$1.5 million	73	23,714	659	194,304	360	65,880	*88	*8,201
\$1.5 million under \$2.0 million	344	92,330	4,609	2,434,923	2,908	877,228	788	66,772
\$2.0 million under \$3.5 million	865	376,948	7,503	6,103,027	5,182	2,199,107	1,130	91,910
\$3.5 million under \$5.0 million	419	284,621	2,544	3,467,827	1,863	1,377,279	329	35,870
\$5.0 million under \$10.0 million	523	664,468	2,369	5,816,755	1,864	2,291,692	231	16,242
\$10.0 million under \$20.0 million	302	683,956	922	4,223,719	754	1,907,456	66	6,629
\$20.0 million or more	273	4,228,727	572	11,721,057	456	3,194,859	36	2,867
All Nontaxable Returns	4,769	7,171,396	20,598	20,502,539	12,990	7,313,559	2,760	189,481
Under \$1.5 million	99	35,699	733	166,868	410	101,948	*74	*2,184
\$1.5 million under \$2.0 million	1,079	381,118	6,849	2,742,858	4,281	1,158,455	1,044	63,102
\$2.0 million under \$3.5 million	1,617	864,392	7,763	4,703,981	4,824	1,900,699	1,148	92,777
\$3.5 million under \$5.0 million	794	681,550	2,252	1,991,879	1,389	822,460	254	15,311
\$5.0 million under \$10.0 million	701	1,073,667	2,097	3,650,767	1,444	1,462,448	180	11,761
\$10.0 million under \$20.0 million	300	895,557	617	2,119,664	439	871,607	47	3,985
\$20.0 million or more	181	3,239,413	288	5,126,520	203	995,943	13	361
	Type of property--continued							

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

size of gross estate	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,602	3,604,974	16,071	3,290,272	5,966	503,241	10,058	1,215,255
Under \$1.5 million	367	37,164	543	44,458	160	5,713	292	17,770
\$1.5 million under \$2.0 million	3,166	416,267	4,773	495,301	1,712	79,196	3,105	237,886
\$2.0 million under \$3.5 million	4,475	802,377	6,166	856,341	2,555	191,027	3,985	381,105
\$3.5 million under \$5.0 million	1,466	407,216	1,839	331,402	653	69,491	1,169	161,831
\$5.0 million under \$10.0 million	1,316	584,023	1,784	467,317	599	76,805	1,033	174,540
\$10.0 million under \$20.0 million	504	450,955	624	327,281	195	36,561	316	99,531
\$20.0 million or more	307	906,973	343	768,172	91	44,449	158	142,592
All Taxable Returns	6,257	2,289,307	8,125	2,070,587	3,059	337,268	4,571	648,763
Under \$1.5 million	102	15,141	329	25,896	*97	*3,863	162	8,263
\$1.5 million under \$2.0 million	1,493	209,581	1,930	227,200	725	43,485	1,157	100,151
\$2.0 million under \$3.5 million	2,403	501,346	3,171	528,925	1,358	127,804	1,892	204,439
\$3.5 million under \$5.0 million	896	247,764	1,036	217,895	364	51,036	586	104,149
\$5.0 million under \$10.0 million	814	380,150	1,019	303,718	339	56,091	488	96,469
\$10.0 million under \$20.0 million	324	286,041	405	243,658	110	19,293	189	71,694
\$20.0 million or more	224	649,284	235	523,295	67	35,695	97	63,599
All Nontaxable Returns	5,345	1,315,667	7,946	1,219,685	2,907	165,973	5,487	566,492
Under \$1.5 million	265	22,022	214	18,562	*63	*1,849	131	9,508
\$1.5 million under \$2.0 million	1,673	206,685	2,843	268,100	988	35,710	1,948	137,735
\$2.0 million under \$3.5 million	2,072	301,031	2,995	327,417	1,197	63,222	2,093	176,666
\$3.5 million under \$5.0 million	570	159,453	803	113,506	289	18,455	583	57,682
\$5.0 million under \$10.0 million	502	203,873	765	163,599	261	20,714	545	78,071
\$10.0 million under \$20.0 million	181	164,914	219	83,623	85	17,268	127	27,837
\$20.0 million or more	83	257,689	108	244,877	24	8,753	61	78,993
Tax status and size of gross estate	Type of property--continued							
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	47,221	16,791,349	35,650	7,024,768	24,588	4,692,309	2,476	108,966
Under \$1.5 million	1,846	292,960	1,313	103,991	892	68,950	57	1,352
\$1.5 million under \$2.0 million	14,272	2,372,446	10,018	838,099	7,470	800,629	584	9,053
\$2.0 million under \$3.5 million	18,169	3,706,210	13,720	1,603,709	9,598	1,682,341	964	34,995
\$3.5 million under \$5.0 million	5,447	1,454,663	4,253	741,697	2,905	818,456	407	30,121
\$5.0 million under \$10.0 million	4,891	1,805,792	4,080	1,233,755	2,441	743,714	289	11,609
\$10.0 million under \$20.0 million	1,674	1,012,435	1,430	846,498	813	291,181	116	6,489
\$20.0 million or more	920	6,146,842	835	1,657,019	470	287,037	59	15,347
All Taxable Returns	22,248	12,029,433	17,108	4,215,530	9,760	1,311,748	713	34,375
Under \$1.5 million	766	139,058	530	45,194	381	18,230	*13	*85
\$1.5 million under \$2.0 million	5,549	1,103,811	4,030	357,481	2,407	136,700	72	521
\$2.0 million under \$3.5 million	8,817	2,155,102	6,678	880,933	3,924	396,234	309	8,548
\$3.5 million under \$5.0 million	2,892	908,566	2,278	427,328	1,266	220,904	128	9,680
\$5.0 million under \$10.0 million	2,622	1,168,330	2,186	764,452	1,097	227,669	105	3,020
\$10.0 million under \$20.0 million	992	693,696	854	534,332	408	102,042	52	2,629
\$20.0 million or more	610	5,860,869	552	1,205,808	276	209,970	34	9,892
All Nontaxable Returns	24,972	4,761,916	18,542	2,809,238	14,829	3,380,561	1,763	74,591
Under \$1.5 million	1,081	153,902	783	58,796	511	50,720	*44	*1,267
\$1.5 million under \$2.0 million	8,723	1,268,635	5,989	480,618	5,063	663,929	511	8,532
\$2.0 million under \$3.5 million	9,352	1,551,108	7,043	722,776	5,674	1,286,107	656	26,447
\$3.5 million under \$5.0 million	2,556	546,097	1,975	314,369	1,638	597,552	278	20,441
\$5.0 million under \$10.0 million	2,269	637,462	1,894	469,303	1,344	516,046	185	8,589
\$10.0 million under \$20.0 million	683	318,739	576	312,166	405	189,139	65	3,861
\$20.0 million or more	310	285,974	284	451,210	194	77,068	24	5,455
Tax status and size of gross estate	Type of property--continued							
	Farm assets [3]		Limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,558	1,655,794	7,689	5,507,087	5,484	3,210,702	11,028	4,508,657
Under \$1.5 million	135	16,950	211	29,054	95	11,366	484	87,150

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$1.5 million under \$2.0 million	1,120	250,123	1,418	219,720	897	155,234	2,527	363,094
\$2.0 million under \$3.5 million	1,258	405,717	2,643	531,807	2,037	352,168	3,733	799,928
\$3.5 million under \$5.0 million	399	166,947	1,063	307,660	845	262,138	1,502	441,108
\$5.0 million under \$10.0 million	392	266,189	1,333	824,218	843	355,881	1,516	689,004
\$10.0 million under \$20.0 million	156	181,900	584	946,932	413	364,618	757	725,359
\$20.0 million or more	99	367,969	436	2,647,697	354	1,709,298	510	1,403,014
All Taxable Returns	1,442	778,027	3,632	3,383,286	2,073	1,659,876	5,294	2,492,009
Under \$1.5 million	*40	*1,446	156	18,915	*18	*5,006	293	43,874
\$1.5 million under \$2.0 million	360	62,782	592	97,532	195	31,076	984	153,817
\$2.0 million under \$3.5 million	490	144,272	1,161	255,866	709	114,256	1,658	379,901
\$3.5 million under \$5.0 million	214	75,266	502	157,318	361	115,537	756	231,782
\$5.0 million under \$10.0 million	187	141,707	619	388,151	373	129,341	820	391,165
\$10.0 million under \$20.0 million	87	86,222	320	530,882	196	142,288	440	390,234
\$20.0 million or more	64	266,332	282	1,934,621	221	1,122,374	344	901,236
All Nontaxable Returns	2,116	877,767	4,057	2,123,802	3,411	1,550,825	5,735	2,016,648
Under \$1.5 million	95	15,503	*55	*10,138	76	6,360	191	43,276
\$1.5 million under \$2.0 million	760	187,341	826	122,189	702	124,158	1,544	209,277
\$2.0 million under \$3.5 million	767	261,445	1,483	275,941	1,328	237,912	2,075	420,027
\$3.5 million under \$5.0 million	185	91,681	561	150,342	483	146,601	746	209,327
\$5.0 million under \$10.0 million	205	124,482	714	436,067	470	226,540	696	297,840
\$10.0 million under \$20.0 million	69	95,678	264	416,050	217	222,330	317	335,125
\$20.0 million or more	35	101,637	155	713,075	133	586,924	166	501,778
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	30,233	15,259,137	3,305	810,863	3,293	1,439,132	42,564	2,366,579
Under \$1.5 million	1,019	208,732	102	15,441	61	3,462	1,636	51,535
\$1.5 million under \$2.0 million	8,953	2,688,025	804	92,337	481	19,482	12,554	310,066
\$2.0 million under \$3.5 million	12,112	5,407,618	1,110	134,869	982	54,148	16,282	550,105
\$3.5 million under \$5.0 million	3,628	2,334,409	460	96,481	445	33,257	4,968	289,795
\$5.0 million under \$10.0 million	3,019	2,570,978	491	218,298	653	99,971	4,630	371,856
\$10.0 million under \$20.0 million	987	1,145,906	199	108,164	337	150,403	1,588	267,443
\$20.0 million or more	515	903,467	138	145,273	334	1,078,410	907	525,779
All Taxable Returns	12,126	5,671,419	1,723	439,149	1,888	641,151	19,872	1,260,093
Under \$1.5 million	393	106,421	*39	*10,692	**	**	683	22,079
\$1.5 million under \$2.0 million	3,021	868,578	361	51,543	**183	**5,000	4,729	100,658
\$2.0 million under \$3.5 million	5,021	1,985,317	564	72,234	564	21,995	7,808	202,764
\$3.5 million under \$5.0 million	1,585	879,541	248	47,600	261	21,756	2,612	126,587
\$5.0 million under \$10.0 million	1,296	913,562	289	121,817	389	48,304	2,492	198,479
\$10.0 million under \$20.0 million	504	473,080	122	34,378	239	88,331	949	181,152
\$20.0 million or more	305	444,920	100	100,885	252	455,764	598	428,373
All Nontaxable Returns	18,107	9,587,717	1,582	371,714	1,404	797,981	22,693	1,106,486
Under \$1.5 million	626	102,311	64	4,749	**	**	953	29,455
\$1.5 million under \$2.0 million	5,932	1,819,447	443	40,794	**359	**17,944	7,825	209,408
\$2.0 million under \$3.5 million	7,090	3,422,302	545	62,635	418	32,153	8,474	347,341
\$3.5 million under \$5.0 million	2,043	1,454,868	212	48,880	184	11,500	2,356	163,208
\$5.0 million under \$10.0 million	1,723	1,657,416	202	96,481	264	51,667	2,137	173,377
\$10.0 million under \$20.0 million	483	672,827	77	73,786	98	62,072	638	86,291
\$20.0 million or more	210	458,547	38	44,388	82	622,645	309	97,406

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2005 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	45,070	184,696,403	29,934	15,694,090	28,326	24,014,845	2,815	3,114,485
Under \$1.5 million	5,590	6,616,339	3,565	1,078,352	3,200	1,201,420	152	36,609
\$1.5 million under \$2.0 million	13,955	24,047,230	9,133	3,561,599	8,191	3,807,155	551	143,842
\$2.0 million under \$3.5 million	14,842	38,162,443	9,860	4,724,484	9,493	6,161,907	803	275,763
\$3.5 million under \$5.0 million	4,445	18,386,313	3,018	1,782,560	2,839	2,615,898	376	248,830
\$5.0 million under \$10.0 million	4,122	28,001,268	2,824	2,181,350	2,951	4,076,066	498	552,801
\$10.0 million under \$20.0 million	1,358	18,649,863	954	1,127,816	1,031	2,472,543	240	434,033
\$20.0 million or more	760	50,832,948	579	1,237,929	621	3,679,856	196	1,422,608
All Taxable Returns	20,250	104,014,530	12,546	7,492,346	12,047	10,908,295	1,115	1,238,023
Under \$1.5 million	1,820	2,242,624	1,040	330,752	978	333,119	*25	*4,726
\$1.5 million under \$2.0 million	5,237	9,258,132	3,160	1,331,745	2,810	1,228,910	224	70,108
\$2.0 million under \$3.5 million	7,311	18,938,695	4,486	2,272,925	4,394	2,775,657	273	98,322
\$3.5 million under \$5.0 million	2,282	9,433,164	1,407	806,361	1,308	1,082,687	140	98,498
\$5.0 million under \$10.0 million	2,280	15,590,318	1,533	1,195,327	1,553	1,969,259	224	196,843
\$10.0 million under \$20.0 million	822	11,251,943	543	691,243	607	1,243,485	117	193,450
\$20.0 million or more	498	37,299,654	376	863,992	397	2,275,177	112	576,076
All Nontaxable Returns	24,820	80,681,873	17,388	8,201,744	16,279	13,106,550	1,701	1,876,462
Under \$1.5 million	3,770	4,373,715	2,524	747,600	2,223	868,301	127	31,882
\$1.5 million under \$2.0 million	8,718	14,789,098	5,973	2,229,854	5,381	2,578,246	327	73,733
\$2.0 million under \$3.5 million	7,531	19,223,748	5,374	2,451,559	5,099	3,386,250	529	177,441
\$3.5 million under \$5.0 million	2,163	8,953,149	1,611	976,199	1,531	1,533,211	236	150,332
\$5.0 million under \$10.0 million	1,841	12,410,950	1,292	986,022	1,398	2,106,807	274	355,958
\$10.0 million under \$20.0 million	536	7,397,919	411	436,573	424	1,229,057	124	240,583
\$20.0 million or more	261	13,533,294	203	373,936	223	1,404,679	84	846,532

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	6,884	11,767,826	36,487	50,994,303	23,793	18,852,688	5,329	426,847
Under \$1.5 million	606	173,687	3,960	979,206	2,065	420,896	745	49,520
\$1.5 million under \$2.0 million	1,195	376,699	10,967	4,904,971	6,904	1,961,162	1,682	121,743
\$2.0 million under \$3.5 million	2,149	1,059,537	12,195	8,843,754	7,916	3,280,663	1,956	150,606
\$3.5 million under \$5.0 million	955	817,655	3,819	4,728,380	2,722	1,924,960	477	51,890
\$5.0 million under \$10.0 million	1,101	1,434,333	3,633	7,826,302	2,699	3,364,514	339	41,607
\$10.0 million under \$20.0 million	505	1,411,321	1,220	5,422,622	942	2,354,650	95	9,318
\$20.0 million or more	373	6,494,593	691	18,289,068	544	5,545,843	36	2,161
All Taxable Returns	2,642	5,929,135	16,973	34,436,366	11,913	12,469,636	2,500	247,613
Under \$1.5 million	118	29,890	1,318	417,363	724	149,983	257	25,796
\$1.5 million under \$2.0 million	329	97,607	4,204	2,151,932	2,756	875,893	633	54,389
\$2.0 million under \$3.5 million	813	424,440	6,166	4,965,414	4,323	1,885,299	1,044	106,371
\$3.5 million under \$5.0 million	399	311,676	2,018	2,912,084	1,500	1,170,170	281	36,462
\$5.0 million under \$10.0 million	508	620,961	2,049	5,036,734	1,603	2,092,877	207	17,267
\$10.0 million under \$20.0 million	255	595,889	753	3,761,645	615	1,595,638	52	5,821
\$20.0 million or more	220	3,848,672	465	15,191,194	392	4,699,778	25	1,507
All Nontaxable Returns	4,242	5,838,691	19,513	16,557,936	11,879	6,383,051	2,829	179,234
Under \$1.5 million	488	143,797	2,643	561,843	1,341	270,913	489	23,724
\$1.5 million under \$2.0 million	866	279,092	6,763	2,753,039	4,149	1,085,269	1,049	67,354
\$2.0 million under \$3.5 million	1,336	635,097	6,029	3,878,340	3,592	1,395,364	912	44,236
\$3.5 million under \$5.0 million	556	505,980	1,801	1,816,296	1,222	754,790	195	15,428
\$5.0 million under \$10.0 million	593	813,373	1,584	2,789,568	1,096	1,271,637	131	24,340
\$10.0 million under \$20.0 million	250	815,432	467	1,660,976	327	759,012	42	3,497
\$20.0 million or more	153	2,645,921	226	3,097,874	152	846,065	11	654

Tax status and size of gross estate	Type of property--continued						
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

	Number		Amount		Number		Amount	
All Returns	11,511	4,813,199	13,509	2,371,382	4,149	380,011	8,301	1,058,574
Under \$1.5 million	1,123	145,741	1,359	111,997	455	14,440	1,042	84,744
\$1.5 million under \$2.0 million	3,351	543,536	4,039	381,758	1,358	67,496	2,557	196,924
\$2.0 million under \$3.5 million	4,004	757,008	4,576	570,611	1,388	103,957	2,767	268,131
\$3.5 million under \$5.0 million	1,201	412,208	1,457	224,375	396	52,059	812	138,111
\$5.0 million under \$10.0 million	1,136	515,153	1,340	356,257	375	45,377	750	147,911
\$10.0 million under \$20.0 million	405	388,538	460	229,623	117	49,666	236	89,675
\$20.0 million or more	291	2,051,016	278	496,759	60	47,015	138	133,076
All Taxable Returns	5,922	3,314,669	6,713	1,466,003	1,930	248,234	3,565	545,086
Under \$1.5 million	379	48,383	533	59,431	142	2,911	397	25,134
\$1.5 million under \$2.0 million	1,510	273,030	1,556	152,345	492	27,046	915	87,491
\$2.0 million under \$3.5 million	2,195	440,861	2,483	343,880	736	68,908	1,231	137,946
\$3.5 million under \$5.0 million	672	269,327	853	153,318	224	36,655	389	70,225
\$5.0 million under \$10.0 million	680	329,604	789	202,711	221	35,564	397	87,036
\$10.0 million under \$20.0 million	274	247,590	305	145,527	73	34,019	148	46,366
\$20.0 million or more	212	1,705,875	193	408,792	42	43,131	90	90,889
All Nontaxable Returns	5,589	1,498,530	6,797	905,379	2,219	131,777	4,736	513,487
Under \$1.5 million	744	97,357	826	52,567	313	11,529	645	59,610
\$1.5 million under \$2.0 million	1,841	270,505	2,483	229,413	866	40,450	1,642	109,433
\$2.0 million under \$3.5 million	1,809	316,147	2,092	226,731	652	35,049	1,536	130,185
\$3.5 million under \$5.0 million	529	142,882	604	71,058	172	15,404	424	67,886
\$5.0 million under \$10.0 million	456	185,549	551	153,547	154	9,813	353	60,876
\$10.0 million under \$20.0 million	132	140,949	155	84,097	43	15,647	88	43,310
\$20.0 million or more	78	345,141	85	87,967	18	3,884	48	42,187
Tax status and size of gross estate	Type of property--continued							
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	43,323	11,035,139	32,214	6,913,400	22,536	3,978,088	2,295	87,349
Under \$1.5 million	5,262	671,579	3,409	281,997	2,847	275,121	280	7,499
\$1.5 million under \$2.0 million	13,518	2,456,996	9,412	866,733	7,047	805,408	609	7,270
\$2.0 million under \$3.5 million	14,160	2,749,726	10,804	1,572,693	7,486	1,396,931	768	30,802
\$3.5 million under \$5.0 million	4,309	1,154,569	3,460	733,178	2,113	520,964	215	9,194
\$5.0 million under \$10.0 million	3,998	1,534,543	3,340	1,113,951	2,068	592,706	270	15,663
\$10.0 million under \$20.0 million	1,328	903,398	1,135	789,858	623	212,527	106	11,005
\$20.0 million or more	748	1,564,328	654	1,554,989	352	174,431	48	5,917
All Taxable Returns	19,723	6,757,323	15,221	4,295,699	8,396	977,128	820	34,187
Under \$1.5 million	1,748	285,744	1,223	113,315	786	54,533	*63	*1,264
\$1.5 million under \$2.0 million	5,117	1,183,538	3,586	431,514	2,167	143,474	240	2,634
\$2.0 million under \$3.5 million	7,064	1,755,881	5,553	932,870	3,062	302,718	237	6,883
\$3.5 million under \$5.0 million	2,237	733,528	1,819	409,828	833	120,805	75	4,003
\$5.0 million under \$10.0 million	2,247	947,124	1,904	704,909	993	190,449	123	8,486
\$10.0 million under \$20.0 million	813	601,759	704	530,197	337	77,876	51	6,423
\$20.0 million or more	496	1,249,748	432	1,173,065	218	87,274	30	4,494
All Nontaxable Returns	23,601	4,277,816	16,993	2,617,701	14,140	3,000,959	1,475	53,163
Under \$1.5 million	3,514	385,835	2,186	168,682	2,061	220,588	217	6,235
\$1.5 million under \$2.0 million	8,401	1,273,458	5,826	435,219	4,880	661,934	368	4,636
\$2.0 million under \$3.5 million	7,096	993,845	5,251	639,823	4,424	1,094,213	531	23,919
\$3.5 million under \$5.0 million	2,072	421,041	1,641	323,350	1,280	400,159	139	5,191
\$5.0 million under \$10.0 million	1,751	587,419	1,436	409,042	1,075	402,258	147	7,177
\$10.0 million under \$20.0 million	515	301,639	431	259,661	286	134,651	54	4,582
\$20.0 million or more	252	314,580	222	381,924	134	87,157	18	1,423
Tax status and size of gross estate	Type of property--continued							
	Farm assets [3]		Limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,800	1,213,649	6,445	4,830,832	4,882	2,810,049	10,047	3,956,778
Under \$1.5 million	323	65,336	461	65,456	423	30,141	905	138,844

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$1.5 million under \$2.0 million	858	173,575	1,218	159,296	951	173,027	2,594	385,880
\$2.0 million under \$3.5 million	871	227,950	2,128	498,462	1,522	301,564	2,961	633,351
\$3.5 million under \$5.0 million	267	149,390	798	256,499	604	149,964	1,218	471,815
\$5.0 million under \$10.0 million	276	148,619	1,041	646,666	754	343,650	1,367	653,928
\$10.0 million under \$20.0 million	115	154,588	450	636,906	334	265,716	589	548,986
\$20.0 million or more	90	294,191	350	2,567,548	293	1,545,987	413	1,123,974
All Taxable Returns	1,049	561,332	3,076	3,071,026	1,864	803,250	4,653	2,161,463
Under \$1.5 million	69	1,773	163	25,697	117	17,341	282	49,073
\$1.5 million under \$2.0 million	225	61,438	436	62,696	274	29,868	930	109,452
\$2.0 million under \$3.5 million	389	63,972	1,047	272,558	548	108,496	1,408	272,727
\$3.5 million under \$5.0 million	100	55,582	378	130,609	230	47,210	597	248,560
\$5.0 million under \$10.0 million	144	72,022	548	342,662	336	114,160	781	366,726
\$10.0 million under \$20.0 million	64	98,701	273	384,635	172	137,112	363	307,534
\$20.0 million or more	56	207,844	231	1,852,169	186	349,062	291	807,390
All Nontaxable Returns	1,751	652,317	3,369	1,759,806	3,018	2,006,799	5,395	1,795,315
Under \$1.5 million	254	63,564	297	39,759	306	12,800	623	89,771
\$1.5 million under \$2.0 million	633	112,136	782	96,600	677	143,159	1,664	276,428
\$2.0 million under \$3.5 million	482	163,978	1,082	225,904	974	193,068	1,553	360,624
\$3.5 million under \$5.0 million	167	93,808	420	125,890	375	102,754	621	223,254
\$5.0 million under \$10.0 million	132	76,597	493	304,004	417	229,490	585	287,202
\$10.0 million under \$20.0 million	51	55,887	177	252,271	162	128,604	226	241,452
\$20.0 million or more	33	86,347	119	715,379	107	1,196,924	123	316,584
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletable/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	26,731	12,209,499	2,621	546,989	2,979	1,308,239	39,297	2,318,338
Under \$1.5 million	3,194	670,685	155	10,528	152	12,191	4,536	96,777
\$1.5 million under \$2.0 million	8,322	2,591,259	706	32,873	507	9,892	12,066	331,592
\$2.0 million under \$3.5 million	9,081	3,978,449	847	93,977	853	22,808	12,923	487,067
\$3.5 million under \$5.0 million	2,641	1,548,361	309	72,690	347	36,286	3,989	280,753
\$5.0 million under \$10.0 million	2,343	1,925,646	354	115,744	552	73,666	3,778	302,820
\$10.0 million under \$20.0 million	743	787,984	137	55,124	280	85,281	1,276	217,749
\$20.0 million or more	406	707,116	113	166,052	288	1,068,115	728	601,580
All Taxable Returns	10,318	4,499,950	1,301	329,351	1,652	859,046	17,590	1,303,529
Under \$1.5 million	917	234,618	*33	*569	*29	*324	1,435	27,943
\$1.5 million under \$2.0 million	2,707	781,913	277	5,724	156	2,360	4,383	98,173
\$2.0 million under \$3.5 million	3,843	1,428,352	453	35,149	467	9,446	6,314	221,423
\$3.5 million under \$5.0 million	1,128	533,570	149	23,551	197	15,028	2,066	150,408
\$5.0 million under \$10.0 million	1,112	782,384	220	84,077	380	34,499	2,131	162,367
\$10.0 million under \$20.0 million	381	338,210	95	34,020	200	45,301	773	132,886
\$20.0 million or more	230	400,903	75	146,261	223	752,089	489	510,329
All Nontaxable Returns	16,413	7,709,550	1,320	217,638	1,327	449,193	21,707	1,014,809
Under \$1.5 million	2,278	436,067	122	9,959	123	11,867	3,102	68,834
\$1.5 million under \$2.0 million	5,615	1,809,345	429	27,149	352	7,532	7,683	233,418
\$2.0 million under \$3.5 million	5,238	2,550,098	394	58,828	386	13,361	6,609	265,644
\$3.5 million under \$5.0 million	1,513	1,014,791	160	49,139	150	21,258	1,923	130,345
\$5.0 million under \$10.0 million	1,231	1,143,262	135	31,667	172	39,166	1,647	140,453
\$10.0 million under \$20.0 million	362	449,774	42	21,105	80	39,981	504	84,863
\$20.0 million or more	176	306,213	37	19,791	64	316,027	239	91,251

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2004 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	65,039	194,450,290	42,037	17,422,486	38,761	24,386,228	3,039	3,038,729
Under \$1.0 million	2,321	1,815,190	977	254,854	1,131	272,127	**	**
\$1.0 million under \$1.5 million	25,141	30,635,926	15,816	4,767,383	13,976	4,655,442	**448	**71,409
\$1.5 million under \$2.0 million	13,586	23,367,243	8,890	2,905,422	7,827	3,548,051	490	197,810
\$2.0 million under \$3.5 million	13,936	35,748,727	9,390	3,909,215	8,770	5,332,268	868	347,265
\$3.5 million under \$5.0 million	4,198	17,378,183	2,855	1,543,225	2,839	2,446,048	381	216,315
\$5.0 million under \$10.0 million	3,806	25,957,237	2,601	1,929,373	2,652	3,214,372	451	425,344
\$10.0 million under \$20.0 million	1,315	17,906,950	946	1,066,887	988	2,014,336	226	405,231
\$20.0 million or more	736	41,640,833	561	1,046,127	578	2,903,583	175	1,375,356
All Taxable Returns	31,329	108,490,864	18,569	8,634,074	17,353	11,557,680	1,275	1,478,242
Under \$1.0 million	1,053	810,545	321	83,255	374	74,637	**	**
\$1.0 million under \$1.5 million	10,269	12,953,470	5,666	1,823,314	5,227	1,641,406	**189	**23,856
\$1.5 million under \$2.0 million	7,057	12,194,643	4,247	1,539,251	3,605	1,567,570	169	53,950
\$2.0 million under \$3.5 million	7,290	18,660,173	4,630	2,001,861	4,358	2,519,699	342	133,056
\$3.5 million under \$5.0 million	2,165	8,926,896	1,350	735,112	1,381	1,110,955	160	60,415
\$5.0 million under \$10.0 million	2,166	14,910,242	1,402	1,096,488	1,430	1,526,179	192	151,441
\$10.0 million under \$20.0 million	808	11,002,779	564	614,085	583	1,100,716	114	155,616
\$20.0 million or more	520	29,032,119	390	740,709	396	2,016,518	109	899,908
All Nontaxable Returns	33,710	85,959,425	23,467	8,788,412	21,408	12,828,548	1,765	1,560,487
Under \$1.0 million	1,267	1,004,646	656	171,599	757	197,490	**	**
\$1.0 million under \$1.5 million	14,872	17,682,456	10,150	2,944,070	8,749	3,014,036	**259	**47,554
\$1.5 million under \$2.0 million	6,529	11,172,600	4,643	1,366,172	4,222	1,980,482	321	143,859
\$2.0 million under \$3.5 million	6,646	17,088,555	4,761	1,907,354	4,413	2,812,569	526	214,209
\$3.5 million under \$5.0 million	2,034	8,451,287	1,505	808,113	1,458	1,335,093	222	155,900
\$5.0 million under \$10.0 million	1,640	11,046,996	1,199	832,886	1,222	1,688,193	258	273,903
\$10.0 million under \$20.0 million	507	6,904,171	382	452,802	404	913,620	113	249,614
\$20.0 million or more	216	12,608,714	171	305,418	182	887,065	66	475,448
Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	8,936	11,745,389	51,713	47,554,809	33,417	21,084,097	8,734	741,938
Under \$1.0 million	264	48,443	1,515	354,009	932	135,795	320	14,312
\$1.0 million under \$1.5 million	1,951	499,749	18,942	5,310,540	10,920	2,279,277	3,788	276,488
\$1.5 million under \$2.0 million	1,637	545,073	10,680	4,511,842	6,904	2,280,886	1,967	182,992
\$2.0 million under \$3.5 million	2,276	1,087,255	11,659	7,728,962	7,896	3,897,313	1,747	190,424
\$3.5 million under \$5.0 million	902	707,700	3,670	4,383,884	2,674	2,100,049	419	40,208
\$5.0 million under \$10.0 million	1,040	1,534,229	3,368	7,183,389	2,619	3,547,265	332	24,813
\$10.0 million under \$20.0 million	489	1,463,240	1,193	5,174,032	938	2,384,666	117	8,094
\$20.0 million or more	377	5,859,700	686	12,908,152	534	4,458,845	44	4,607
All Taxable Returns	3,487	5,818,659	25,885	30,630,971	18,094	13,780,439	4,458	457,728
Under \$1.0 million	*135	*16,644	791	199,977	499	58,831	*102	*5,006
\$1.0 million under \$1.5 million	600	125,152	8,175	2,708,468	4,986	1,135,991	1,522	127,581
\$1.5 million under \$2.0 million	566	153,164	5,588	2,677,755	3,894	1,393,598	1,206	153,385
\$2.0 million under \$3.5 million	894	401,573	6,178	4,666,376	4,524	2,413,744	1,067	125,436
\$3.5 million under \$5.0 million	310	204,175	1,934	2,553,105	1,533	1,293,246	243	24,268
\$5.0 million under \$10.0 million	481	594,448	1,978	4,794,525	1,628	2,327,116	204	14,561
\$10.0 million under \$20.0 million	251	663,063	747	3,712,187	618	1,604,580	78	5,651
\$20.0 million or more	249	3,660,440	494	9,318,577	411	3,553,333	36	1,840
All Nontaxable Returns	5,449	5,926,730	25,828	16,923,838	15,323	7,303,658	4,276	284,210
Under \$1.0 million	130	31,799	724	154,031	433	76,964	217	9,306
\$1.0 million under \$1.5 million	1,351	374,597	10,767	2,602,071	5,933	1,143,286	2,267	148,907
\$1.5 million under \$2.0 million	1,071	391,909	5,092	1,834,087	3,010	887,288	761	29,606
\$2.0 million under \$3.5 million	1,381	685,683	5,481	3,062,586	3,372	1,483,569	681	64,989
\$3.5 million under \$5.0 million	592	503,525	1,736	1,830,779	1,142	806,803	175	15,940
\$5.0 million under \$10.0 million	559	939,781	1,390	2,388,864	991	1,220,149	128	10,252
\$10.0 million under \$20.0 million	237	800,177	446	1,461,845	320	780,086	38	2,442
\$20.0 million or more	128	2,199,260	192	3,589,575	123	905,512	8	2,767
Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

	Number		Amount		Number		Amount	
All Returns	15,988	4,996,190	18,456	2,804,557	4,872	478,335	11,005	1,100,854
Under \$1.0 million	323	28,962	337	27,851	--	--	305	12,278
\$1.0 million under \$1.5 million	5,479	631,169	6,589	542,407	**1,963	**145,064	4,055	359,592
\$1.5 million under \$2.0 million	3,543	544,654	3,935	419,501	1,064	80,521	2,345	162,097
\$2.0 million under \$3.5 million	3,712	778,694	4,260	494,761	1,034	77,304	2,581	256,453
\$3.5 million under \$5.0 million	1,206	373,788	1,360	236,247	395	58,022	751	84,163
\$5.0 million under \$10.0 million	1,066	545,067	1,292	322,538	289	45,148	654	88,852
\$10.0 million under \$20.0 million	406	432,686	428	188,605	87	29,493	206	81,024
\$20.0 million or more	253	1,661,171	253	572,647	39	42,784	108	56,395
All Taxable Returns	9,175	3,289,090	9,866	1,733,322	2,803	301,461	5,453	595,954
Under \$1.0 million	134	8,559	216	18,223	--	--	172	5,698
\$1.0 million under \$1.5 million	2,823	352,030	3,014	269,463	**1,047	**73,192	1,848	177,789
\$1.5 million under \$2.0 million	2,250	367,620	2,197	265,236	623	50,892	1,144	83,473
\$2.0 million under \$3.5 million	2,148	486,758	2,386	284,566	607	54,776	1,341	139,173
\$3.5 million under \$5.0 million	705	220,715	782	160,542	252	38,203	380	44,145
\$5.0 million under \$10.0 million	668	407,531	805	236,174	181	28,797	377	63,609
\$10.0 million under \$20.0 million	262	289,111	278	133,380	66	22,807	113	40,131
\$20.0 million or more	184	1,156,765	188	365,739	26	32,795	77	41,937
All Nontaxable Returns	6,813	1,707,100	8,590	1,071,235	2,069	176,874	5,552	504,900
Under \$1.0 million	189	20,403	121	9,628	--	--	*133	*6,580
\$1.0 million under \$1.5 million	2,656	279,139	3,576	272,945	**916	**71,871	2,207	181,803
\$1.5 million under \$2.0 million	1,293	177,033	1,738	154,265	441	29,630	1,201	78,623
\$2.0 million under \$3.5 million	1,564	291,935	1,875	210,195	426	22,528	1,240	117,280
\$3.5 million under \$5.0 million	501	153,073	578	75,705	143	19,819	371	40,019
\$5.0 million under \$10.0 million	398	137,536	487	86,364	108	16,351	277	25,243
\$10.0 million under \$20.0 million	144	143,575	150	55,225	21	6,686	94	40,893
\$20.0 million or more	69	504,406	65	206,908	13	9,989	30	14,458

Tax status and size of gross estate	Type of property--continued							
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	62,708	13,951,152	45,848	8,048,537	33,511	5,061,924	3,830	121,394
Under \$1.0 million	2,163	228,809	1,451	78,583	1,072	49,858	--	--
\$1.0 million under \$1.5 million	24,177	3,839,272	16,349	1,298,870	12,772	1,092,268	**1,417	**24,158
\$1.5 million under \$2.0 million	13,089	2,192,849	9,587	1,057,142	7,148	920,717	737	22,139
\$2.0 million under \$3.5 million	13,473	2,838,467	10,318	1,456,959	7,523	1,398,830	885	33,166
\$3.5 million under \$5.0 million	4,087	1,154,562	3,274	735,808	2,123	499,741	328	11,481
\$5.0 million under \$10.0 million	3,717	1,295,722	3,096	1,132,570	1,878	672,647	312	18,178
\$10.0 million under \$20.0 million	1,282	821,230	1,128	783,317	643	245,158	98	4,193
\$20.0 million or more	720	1,580,242	645	1,505,289	353	182,705	54	8,079
All Taxable Returns	30,702	8,703,932	23,332	4,968,659	13,814	1,432,551	1,421	39,816
Under \$1.0 million	993	152,213	688	47,795	354	12,909	--	--
\$1.0 million under \$1.5 million	10,124	2,002,066	7,333	629,807	4,559	211,514	**418	**4,275
\$1.5 million under \$2.0 million	6,894	1,402,847	5,090	601,464	3,145	282,062	315	6,928
\$2.0 million under \$3.5 million	7,108	1,746,786	5,555	801,689	3,404	386,153	349	12,931
\$3.5 million under \$5.0 million	2,123	751,436	1,704	421,273	889	140,929	107	3,981
\$5.0 million under \$10.0 million	2,147	822,449	1,798	762,722	875	207,634	153	8,255
\$10.0 million under \$20.0 million	800	561,922	701	535,076	359	103,438	45	1,366
\$20.0 million or more	514	1,264,212	464	1,088,833	229	87,912	34	2,080
All Nontaxable Returns	32,006	5,247,220	22,516	3,079,878	19,697	3,629,372	2,409	81,578
Under \$1.0 million	1,170	76,596	763	30,788	719	36,949	--	--
\$1.0 million under \$1.5 million	14,053	1,837,205	9,015	669,063	8,213	880,754	**998	**19,882
\$1.5 million under \$2.0 million	6,195	790,001	4,497	455,678	4,002	638,655	422	15,211
\$2.0 million under \$3.5 million	6,366	1,091,681	4,763	575,270	4,119	1,012,678	537	20,235
\$3.5 million under \$5.0 million	1,964	403,125	1,570	314,535	1,234	358,812	221	7,500
\$5.0 million under \$10.0 million	1,570	473,273	1,299	369,848	1,003	465,012	159	9,923
\$10.0 million under \$20.0 million	482	259,307	427	248,241	284	141,720	52	2,827
\$20.0 million or more	206	316,030	181	416,456	124	94,793	20	5,999

Tax status and size of gross estate	Type of property--continued							
	Farm assets [3]		Limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,258	1,029,893	8,445	4,475,211	6,310	2,533,506	13,644	4,347,403
Under \$1.0 million	--	--	*129	*9,270	166	16,546	497	81,384
\$1.0 million under \$1.5 million	**1,829	**172,932	2,327	195,583	1,525	146,339	3,799	490,192

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$1.5 million under \$2.0 million	822	148,379	1,506	225,483	1,199	151,505	2,647	381,178
\$2.0 million under \$3.5 million	882	226,460	1,876	301,607	1,443	307,796	3,245	640,711
\$3.5 million under \$5.0 million	271	92,375	874	278,243	610	214,147	1,219	348,466
\$5.0 million under \$10.0 million	266	147,459	986	600,942	737	339,190	1,270	631,594
\$10.0 million under \$20.0 million	119	106,930	431	601,328	355	275,731	582	579,062
\$20.0 million or more	68	135,358	317	2,262,755	275	1,082,251	385	1,194,815
All Taxable Returns	1,746	418,429	4,080	2,504,679	2,505	1,028,105	6,734	2,409,254
Under \$1.0 million	**	**	*62	*648	*104	*11,397	268	36,487
\$1.0 million under \$1.5 million	**659	**37,970	1,035	83,957	542	42,884	1,497	179,803
\$1.5 million under \$2.0 million	283	63,187	776	124,022	425	71,800	1,330	187,065
\$2.0 million under \$3.5 million	390	58,499	805	139,705	504	81,044	1,670	319,332
\$3.5 million under \$5.0 million	143	40,581	403	100,820	254	62,916	649	190,687
\$5.0 million under \$10.0 million	142	67,517	542	334,351	305	129,214	685	316,091
\$10.0 million under \$20.0 million	80	79,419	236	329,115	192	121,242	360	305,426
\$20.0 million or more	49	71,257	219	1,392,062	179	507,608	276	874,363
All Nontaxable Returns	2,511	611,464	4,365	1,970,532	3,804	1,505,401	6,910	1,938,149
Under \$1.0 million	**	**	*67	*8,622	*62	*5,149	229	44,897
\$1.0 million under \$1.5 million	**1,171	**134,962	1,292	111,626	982	103,456	2,301	310,390
\$1.5 million under \$2.0 million	539	85,192	730	101,461	774	79,705	1,317	194,113
\$2.0 million under \$3.5 million	492	167,962	1,071	161,902	939	226,752	1,575	321,379
\$3.5 million under \$5.0 million	128	51,794	471	177,423	357	151,230	570	157,779
\$5.0 million under \$10.0 million	124	79,942	443	266,591	432	209,976	585	315,503
\$10.0 million under \$20.0 million	38	27,511	194	272,213	163	154,489	222	273,637
\$20.0 million or more	19	64,102	98	870,694	96	574,643	110	320,452
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	37,588	14,510,063	3,678	703,495	3,556	1,430,934	55,768	3,024,901
Under \$1.0 million	855	140,238	113	4,027	**	**	1,698	33,871
\$1.0 million under \$1.5 million	14,389	3,345,864	1,091	44,889	**619	**9,136	21,187	507,822
\$1.5 million under \$2.0 million	8,291	2,535,325	645	47,549	486	23,484	11,536	318,406
\$2.0 million under \$3.5 million	8,412	3,824,736	925	111,959	916	70,260	12,201	477,056
\$3.5 million under \$5.0 million	2,326	1,535,543	291	56,861	380	35,388	3,740	239,866
\$5.0 million under \$10.0 million	2,196	1,743,333	377	89,488	547	104,992	3,470	335,992
\$10.0 million under \$20.0 million	741	779,849	137	76,617	323	145,285	1,231	225,055
\$20.0 million or more	377	605,174	99	272,106	285	1,042,388	706	886,833
All Taxable Returns	15,475	5,754,399	2,008	265,462	2,075	1,057,022	26,890	1,660,056
Under \$1.0 million	327	51,644	**	**	**	**	800	17,305
\$1.0 million under \$1.5 million	5,002	1,147,268	**618	**18,625	**287	**4,112	8,554	148,601
\$1.5 million under \$2.0 million	3,701	997,964	353	12,904	282	5,093	5,941	145,868
\$2.0 million under \$3.5 million	3,760	1,506,517	517	62,582	529	38,859	6,412	218,537
\$3.5 million under \$5.0 million	1,024	626,661	154	29,299	199	23,256	1,925	92,784
\$5.0 million under \$10.0 million	1,035	733,436	203	31,765	341	74,257	1,992	186,770
\$10.0 million under \$20.0 million	389	340,577	87	40,464	219	73,012	758	158,959
\$20.0 million or more	237	350,333	74	69,824	218	838,433	507	691,231
All Nontaxable Returns	22,112	8,755,664	1,671	438,034	1,481	373,912	28,879	1,364,845
Under \$1.0 million	527	88,594	**	**	**	**	898	16,566
\$1.0 million under \$1.5 million	9,387	2,198,596	**585	**30,291	**331	**5,024	12,633	359,221
\$1.5 million under \$2.0 million	4,590	1,537,361	292	34,646	205	18,391	5,594	172,538
\$2.0 million under \$3.5 million	4,652	2,318,220	408	49,378	387	31,402	5,788	258,519
\$3.5 million under \$5.0 million	1,303	908,882	137	27,562	181	12,132	1,815	147,082
\$5.0 million under \$10.0 million	1,161	1,009,897	174	57,723	206	30,735	1,477	149,222
\$10.0 million under \$20.0 million	352	439,272	49	36,153	104	72,273	473	66,096
\$20.0 million or more	140	254,842	24	202,282	66	203,955	199	195,602

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.

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2003 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	73,128	200,267,169	47,919	17,682,121	42,079	22,853,614	2,720	2,574,671
Under \$1.0 million	7,086	5,741,428	4,086	869,823	3,784	967,876	188	13,105
\$1.0 million under \$1.5 million	29,703	36,118,080	18,828	4,920,622	16,279	5,219,760	560	169,028
\$1.5 million under \$2.0 million	13,327	22,965,618	9,190	2,965,176	7,683	3,310,011	389	82,129
\$2.0 million under \$3.5 million	13,136	33,813,899	8,908	3,520,623	7,724	4,099,453	625	339,303
\$3.5 million under \$5.0 million	4,130	17,060,275	2,786	1,501,060	2,597	2,019,443	234	145,835
\$5.0 million under \$10.0 million	3,732	25,285,191	2,611	1,925,379	2,502	2,891,065	356	298,723
\$10.0 million under \$20.0 million	1,293	17,645,262	963	1,033,306	945	1,794,826	217	367,158
\$20.0 million or more	720	41,637,416	547	946,132	567	2,551,180	150	1,159,390
All Taxable Returns	33,302	112,048,753	20,154	8,373,231	18,614	10,920,566	1,124	1,434,038
Under \$1.0 million	2,676	2,207,290	1,315	324,795	1,474	384,248	*84	*7,626
\$1.0 million under \$1.5 million	11,457	14,512,341	6,754	1,906,850	5,846	1,859,666	185	81,590
\$1.5 million under \$2.0 million	6,764	11,657,218	4,205	1,430,276	3,798	1,587,512	145	27,225
\$2.0 million under \$3.5 million	6,716	17,338,223	4,143	1,662,291	3,830	1,974,668	274	170,292
\$3.5 million under \$5.0 million	2,202	9,122,660	1,342	746,392	1,313	982,164	66	34,497
\$5.0 million under \$10.0 million	2,157	14,684,938	1,420	1,032,891	1,380	1,466,540	164	106,242
\$10.0 million under \$20.0 million	824	11,218,994	597	640,859	582	953,349	114	200,459
\$20.0 million or more	504	31,307,088	378	628,878	391	1,712,419	90	806,107
All Nontaxable Returns	39,826	88,218,416	27,765	9,308,890	23,465	11,933,048	1,596	1,140,633
Under \$1.0 million	4,410	3,534,138	2,771	545,028	2,310	583,628	104	5,479
\$1.0 million under \$1.5 million	18,246	21,605,739	12,073	3,013,773	10,432	3,360,094	375	87,438
\$1.5 million under \$2.0 million	6,563	11,308,400	4,984	1,534,901	3,885	1,722,500	243	54,905
\$2.0 million under \$3.5 million	6,419	16,475,676	4,766	1,858,332	3,894	2,124,785	351	169,011
\$3.5 million under \$5.0 million	1,927	7,937,615	1,444	754,668	1,284	1,037,279	168	111,337
\$5.0 million under \$10.0 million	1,575	10,600,254	1,192	892,488	1,122	1,424,525	192	192,481
\$10.0 million under \$20.0 million	469	6,426,268	366	392,447	363	841,477	103	166,699
\$20.0 million or more	215	10,330,328	168	317,254	175	838,761	60	353,283
Type of property--continued								
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,069	10,587,174	58,330	52,890,376	37,717	22,329,752	10,416	715,503
Under \$1.0 million	566	101,432	4,872	981,172	2,395	318,554	862	35,962
\$1.0 million under \$1.5 million	2,817	637,628	23,052	6,714,627	14,119	3,309,001	4,677	274,278
\$1.5 million under \$2.0 million	1,589	568,797	10,649	4,557,315	6,899	2,438,588	2,130	170,237
\$2.0 million under \$3.5 million	2,346	1,227,091	10,908	7,878,874	7,561	3,861,957	1,822	167,433
\$3.5 million under \$5.0 million	853	720,777	3,664	4,435,754	2,745	2,310,964	418	25,731
\$5.0 million under \$10.0 million	1,048	1,382,319	3,346	6,960,289	2,557	3,605,548	362	22,057
\$10.0 million under \$20.0 million	485	1,381,499	1,171	5,240,181	919	2,473,328	101	11,952
\$20.0 million or more	365	4,567,631	668	16,122,163	521	4,011,812	43	7,853
All Taxable Returns	3,717	5,353,693	27,186	34,782,457	19,111	14,024,744	5,145	386,112
Under \$1.0 million	240	30,707	1,826	391,603	969	133,029	315	14,116
\$1.0 million under \$1.5 million	759	137,910	9,002	2,905,350	6,088	1,525,515	1,843	108,212
\$1.5 million under \$2.0 million	439	110,670	5,518	2,541,490	3,767	1,463,265	1,222	79,276
\$2.0 million under \$3.5 million	953	469,748	5,685	4,547,927	4,131	2,326,310	1,142	132,020
\$3.5 million under \$5.0 million	335	256,618	1,993	2,858,186	1,572	1,384,497	269	20,430
\$5.0 million under \$10.0 million	484	556,107	1,942	4,615,013	1,586	2,376,491	242	14,740
\$10.0 million under \$20.0 million	274	729,799	748	3,733,484	616	1,710,415	73	9,496
\$20.0 million or more	233	3,062,135	472	13,189,406	381	3,105,223	39	7,822
All Nontaxable Returns	6,352	5,233,481	31,144	18,107,919	18,606	8,305,008	5,271	329,391
Under \$1.0 million	326	70,725	3,046	589,569	1,426	185,525	547	21,846
\$1.0 million under \$1.5 million	2,058	499,717	14,050	3,809,277	8,031	1,783,486	2,834	166,066
\$1.5 million under \$2.0 million	1,149	458,127	5,132	2,015,826	3,132	975,324	908	90,962
\$2.0 million under \$3.5 million	1,393	757,343	5,223	3,330,948	3,430	1,535,647	681	35,413
\$3.5 million under \$5.0 million	519	464,159	1,671	1,577,569	1,173	926,467	149	5,301
\$5.0 million under \$10.0 million	564	826,213	1,404	2,345,276	971	1,229,056	120	7,316
\$10.0 million under \$20.0 million	211	651,700	423	1,506,698	303	762,913	28	2,456
\$20.0 million or more	132	1,505,497	195	2,932,757	140	906,590	*4	*32
Type of property--continued								
Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

	Number		Amount		Number		Amount	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	17,553	4,948,939	20,001	2,398,013	5,452	396,633	10,666	788,762
Under \$1.0 million	1,085	80,196	1,422	76,115	489	31,522	915	68,531
\$1.0 million under \$1.5 million	6,773	812,625	8,066	602,948	2,381	123,702	4,406	209,302
\$1.5 million under \$2.0 million	3,388	565,706	3,599	312,815	1,086	41,447	2,044	116,771
\$2.0 million under \$3.5 million	3,619	801,941	4,055	457,813	956	76,474	1,981	150,749
\$3.5 million under \$5.0 million	1,073	335,341	1,188	196,753	229	41,436	578	63,156
\$5.0 million under \$10.0 million	995	627,521	1,036	239,680	187	31,622	478	85,430
\$10.0 million under \$20.0 million	370	435,196	397	151,305	80	20,766	170	35,941
\$20.0 million or more	251	1,290,415	239	360,584	44	29,665	94	58,883
All Taxable Returns	9,188	3,294,495	9,738	1,417,611	2,891	209,428	4,618	425,799
Under \$1.0 million	417	34,904	492	28,345	161	13,042	270	17,643
\$1.0 million under \$1.5 million	3,084	423,125	3,372	277,528	1,186	60,083	1,504	97,295
\$1.5 million under \$2.0 million	1,823	309,267	1,947	183,464	682	24,515	1,097	71,129
\$2.0 million under \$3.5 million	2,154	539,267	2,166	263,996	550	41,001	1,031	88,883
\$3.5 million under \$5.0 million	622	238,089	700	139,110	128	17,125	309	30,505
\$5.0 million under \$10.0 million	630	461,689	619	164,365	99	17,908	237	53,216
\$10.0 million under \$20.0 million	275	327,872	273	103,542	55	14,665	107	24,119
\$20.0 million or more	183	960,282	168	257,260	30	21,090	63	43,009
All Nontaxable Returns	8,365	1,654,444	10,263	980,402	2,561	187,206	6,048	362,962
Under \$1.0 million	668	45,292	930	47,770	328	18,480	645	50,888
\$1.0 million under \$1.5 million	3,688	389,499	4,694	325,420	1,195	63,619	2,902	112,007
\$1.5 million under \$2.0 million	1,565	256,438	1,652	129,351	404	16,931	947	45,642
\$2.0 million under \$3.5 million	1,464	262,674	1,889	193,817	406	35,473	950	61,866
\$3.5 million under \$5.0 million	450	97,252	488	57,643	101	24,311	270	32,650
\$5.0 million under \$10.0 million	366	165,832	417	75,315	87	13,715	241	32,214
\$10.0 million under \$20.0 million	95	107,323	123	47,763	25	6,101	63	11,821
\$20.0 million or more	68	330,134	71	103,324	14	8,575	31	15,874
Tax status and size of gross estate	Type of property--continued							
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	70,490	13,995,480	51,786	8,648,940	37,597	5,643,935	3,990	118,766
Under \$1.0 million	6,729	700,387	4,185	227,513	3,202	265,167	245	7,689
\$1.0 million under \$1.5 million	28,588	4,277,757	19,914	1,650,059	15,757	1,423,519	1,404	22,079
\$1.5 million under \$2.0 million	12,975	2,201,056	9,601	985,821	6,968	955,586	821	25,857
\$2.0 million under \$3.5 million	12,648	2,492,487	10,113	1,432,829	6,915	1,306,464	885	24,663
\$3.5 million under \$5.0 million	3,955	1,035,750	3,256	829,137	1,936	541,263	197	7,967
\$5.0 million under \$10.0 million	3,627	1,177,152	2,970	1,191,328	1,860	677,966	277	15,404
\$10.0 million under \$20.0 million	1,263	742,548	1,114	830,192	613	259,034	104	8,564
\$20.0 million or more	706	1,368,344	634	1,502,062	344	214,935	57	6,544
All Taxable Returns	32,422	8,285,964	24,416	5,329,571	14,107	1,466,490	1,321	42,420
Under \$1.0 million	2,571	265,167	1,658	90,810	963	69,595	79	3,168
\$1.0 million under \$1.5 million	11,122	2,018,223	7,874	728,785	5,070	308,897	323	6,523
\$1.5 million under \$2.0 million	6,620	1,377,980	5,012	554,321	2,899	250,172	289	2,712
\$2.0 million under \$3.5 million	6,532	1,525,361	5,231	912,032	2,894	301,168	348	9,957
\$3.5 million under \$5.0 million	2,157	646,242	1,747	511,250	882	141,360	76	5,439
\$5.0 million under \$10.0 million	2,106	797,667	1,727	791,895	844	177,786	114	6,353
\$10.0 million under \$20.0 million	815	522,273	721	580,602	329	86,968	52	3,244
\$20.0 million or more	498	1,133,050	446	1,159,876	226	130,545	40	5,024
All Nontaxable Returns	38,068	5,709,517	27,370	3,319,369	23,490	4,177,445	2,669	76,346
Under \$1.0 million	4,158	435,220	2,527	136,703	2,239	195,572	166	4,521
\$1.0 million under \$1.5 million	17,465	2,259,534	12,040	921,274	10,686	1,114,622	1,081	15,556
\$1.5 million under \$2.0 million	6,355	823,076	4,588	431,500	4,069	705,414	532	23,144
\$2.0 million under \$3.5 million	6,116	967,126	4,883	520,796	4,022	1,005,296	537	14,707
\$3.5 million under \$5.0 million	1,798	389,508	1,509	317,887	1,055	399,904	122	2,528
\$5.0 million under \$10.0 million	1,521	379,485	1,243	399,433	1,016	500,181	162	9,050
\$10.0 million under \$20.0 million	448	220,274	393	249,590	285	172,066	52	5,320
\$20.0 million or more	207	235,294	187	342,186	118	84,390	17	1,520
Tax status and size of gross estate	Type of property--continued							
	Farm assets [3]		Limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,639	898,838	8,571	3,931,851	6,728	3,118,114	14,808	4,127,740
Under \$1.0 million	384	41,690	641	56,223	407	28,476	1,261	164,488
\$1.0 million under \$1.5 million	1,887	229,174	2,393	199,373	1,715	140,797	4,458	421,308

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$1.5 million under \$2.0 million	757	105,162	1,406	86,166	1,222	191,072	2,548	427,855
\$2.0 million under \$3.5 million	949	192,623	1,617	297,289	1,470	284,388	3,149	609,724
\$3.5 million under \$5.0 million	242	62,546	848	296,163	582	230,750	1,210	357,685
\$5.0 million under \$10.0 million	245	100,849	902	575,979	708	405,689	1,258	542,345
\$10.0 million under \$20.0 million	97	69,543	444	470,008	359	290,431	549	468,765
\$20.0 million or more	78	97,251	320	1,950,650	264	1,546,512	374	1,135,571
All Taxable Returns	2,026	330,291	4,247	2,253,037	2,598	1,611,348	6,769	2,342,352
Under \$1.0 million	60	5,525	274	34,651	49	5,487	517	76,109
\$1.0 million under \$1.5 million	698	71,953	1,189	105,538	605	26,953	1,522	147,921
\$1.5 million under \$2.0 million	341	34,082	754	29,431	356	48,476	1,334	244,889
\$2.0 million under \$3.5 million	513	43,342	774	148,705	680	90,796	1,406	261,125
\$3.5 million under \$5.0 million	150	37,970	348	142,473	224	63,185	639	201,611
\$5.0 million under \$10.0 million	139	27,015	446	308,783	329	200,961	740	337,987
\$10.0 million under \$20.0 million	65	30,259	250	229,716	184	112,292	353	278,008
\$20.0 million or more	61	80,145	211	1,253,740	171	1,063,197	258	794,703
All Nontaxable Returns	2,613	568,546	4,324	1,678,814	4,130	1,506,767	8,039	1,785,388
Under \$1.0 million	325	36,165	366	21,571	358	22,988	744	88,379
\$1.0 million under \$1.5 million	1,189	157,221	1,204	93,835	1,110	113,844	2,936	273,387
\$1.5 million under \$2.0 million	416	71,079	652	56,736	867	142,596	1,214	182,966
\$2.0 million under \$3.5 million	436	149,281	843	148,584	790	193,592	1,743	348,598
\$3.5 million under \$5.0 million	93	24,576	500	153,689	358	167,564	571	156,074
\$5.0 million under \$10.0 million	106	73,834	456	267,197	379	204,728	519	204,359
\$10.0 million under \$20.0 million	32	39,284	193	240,291	174	178,139	197	190,757
\$20.0 million or more	17	17,106	109	696,910	93	483,315	116	340,868
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	41,883	14,871,689	4,206	590,068	3,421	689,364	62,968	2,903,208
Under \$1.0 million	3,671	506,828	364	29,503	206	7,969	5,678	111,251
\$1.0 million under \$1.5 million	16,984	3,940,125	1,186	88,865	615	28,770	25,392	523,779
\$1.5 million under \$2.0 million	8,020	2,389,860	787	61,356	501	14,007	11,338	319,144
\$2.0 million under \$3.5 million	7,824	3,557,775	975	109,003	652	68,945	11,447	474,174
\$3.5 million under \$5.0 million	2,351	1,379,546	347	89,459	409	39,845	3,723	270,125
\$5.0 million under \$10.0 million	2,012	1,631,297	316	89,094	457	79,293	3,469	345,360
\$10.0 million under \$20.0 million	679	767,551	128	49,330	296	150,882	1,228	243,915
\$20.0 million or more	343	698,706	102	73,457	284	299,653	693	615,460
All Taxable Returns	16,605	5,653,933	2,156	237,699	1,845	406,664	28,590	1,643,984
Under \$1.0 million	1,354	178,091	95	16,830	69	611	2,156	42,215
\$1.0 million under \$1.5 million	5,822	1,401,008	472	23,182	198	15,379	9,529	175,802
\$1.5 million under \$2.0 million	3,700	1,047,401	423	25,108	229	3,243	5,774	162,479
\$2.0 million under \$3.5 million	3,287	1,286,825	618	66,509	350	7,648	5,850	224,946
\$3.5 million under \$5.0 million	957	429,153	181	39,851	254	24,699	1,968	135,923
\$5.0 million under \$10.0 million	915	619,959	200	26,913	312	35,533	2,036	232,506
\$10.0 million under \$20.0 million	359	349,805	92	22,844	215	107,622	791	173,322
\$20.0 million or more	211	341,691	73	16,461	217	211,928	486	496,792
All Nontaxable Returns	25,279	9,217,756	2,050	352,369	1,576	282,700	34,378	1,259,223
Under \$1.0 million	2,317	328,736	269	12,673	137	7,358	3,523	69,037
\$1.0 million under \$1.5 million	11,162	2,539,117	714	65,683	417	13,391	15,863	347,977
\$1.5 million under \$2.0 million	4,320	1,342,459	364	36,248	272	10,763	5,564	156,665
\$2.0 million under \$3.5 million	4,536	2,270,950	357	42,494	302	61,297	5,596	249,227
\$3.5 million under \$5.0 million	1,394	950,393	166	49,608	155	15,146	1,755	134,202
\$5.0 million under \$10.0 million	1,096	1,011,338	116	62,182	145	43,760	1,434	112,854
\$10.0 million under \$20.0 million	320	417,747	36	26,486	81	43,260	437	70,593
\$20.0 million or more	132	357,015	29	56,996	67	87,725	206	118,668

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.

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2002 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	99,603	211,784,444	62,909	18,642,895	52,098	22,370,829	1,953	1,418,599
Under \$1.0 million	38,056	30,820,214	22,708	4,540,431	17,689	3,731,260	397	48,924
\$1.0 million under \$1.5 million	28,047	33,793,801	17,339	4,206,960	14,476	4,182,355	300	59,804
\$1.5 million under \$2.0 million	11,882	20,423,288	7,910	2,249,445	6,608	2,319,584	320	82,037
\$2.0 million under \$3.5 million	12,490	32,186,888	8,646	3,093,815	7,324	4,124,707	355	100,482
\$3.5 million under \$5.0 million	3,823	15,788,647	2,584	1,152,335	2,389	1,720,816	126	120,988
\$5.0 million under \$10.0 million	3,438	23,588,971	2,370	1,621,224	2,240	2,640,919	255	253,579
\$10.0 million under \$20.0 million	1,198	16,187,674	853	856,708	847	1,601,735	125	180,850
\$20.0 million or more	670	38,994,961	499	921,978	526	2,049,453	75	571,935
All Taxable Returns	45,018	117,453,346	26,627	8,703,897	21,986	10,438,138	709	724,755
Under \$1.0 million	13,638	11,497,764	7,647	1,551,508	5,380	1,170,826	*83	*18,078
\$1.0 million under \$1.5 million	14,131	17,056,488	7,873	2,029,176	6,693	1,820,315	65	20,580
\$1.5 million under \$2.0 million	5,780	9,859,832	3,603	1,022,916	3,032	1,039,522	98	38,534
\$2.0 million under \$3.5 million	5,961	15,407,558	3,852	1,306,423	3,384	1,733,749	177	31,672
\$3.5 million under \$5.0 million	2,170	8,904,203	1,406	597,289	1,319	840,409	39	21,238
\$5.0 million under \$10.0 million	2,100	14,534,918	1,362	916,925	1,299	1,495,535	135	135,131
\$10.0 million under \$20.0 million	755	10,250,877	519	558,754	503	845,423	61	62,740
\$20.0 million or more	484	29,941,706	366	720,905	375	1,492,358	50	396,782
All Nontaxable Returns	54,585	94,331,098	36,282	9,938,999	30,113	11,932,691	1,243	693,844
Under \$1.0 million	24,417	19,322,450	15,061	2,988,923	12,308	2,560,433	314	30,846
\$1.0 million under \$1.5 million	13,915	16,737,313	9,466	2,177,783	7,783	2,362,040	235	39,224
\$1.5 million under \$2.0 million	6,103	10,563,456	4,307	1,226,529	3,576	1,280,062	222	43,504
\$2.0 million under \$3.5 million	6,529	16,779,330	4,795	1,787,392	3,940	2,390,958	178	68,810
\$3.5 million under \$5.0 million	1,653	6,884,444	1,177	555,046	1,069	880,407	87	99,751
\$5.0 million under \$10.0 million	1,338	9,054,053	1,008	704,299	941	1,145,384	120	118,448
\$10.0 million under \$20.0 million	443	5,936,797	335	297,954	345	756,312	64	118,110
\$20.0 million or more	186	9,053,255	133	201,073	151	557,095	24	175,153
Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,263	8,868,279	78,221	64,286,685	46,080	19,435,119	14,290	978,179
Under \$1.0 million	1,815	270,646	27,831	6,303,496	14,139	1,917,572	6,349	348,474
\$1.0 million under \$1.5 million	2,333	604,147	21,852	7,346,998	12,698	2,756,320	3,840	324,847
\$1.5 million under \$2.0 million	1,470	510,024	9,763	5,062,975	6,266	1,925,743	1,714	133,071
\$2.0 million under \$3.5 million	2,234	1,191,773	10,540	8,641,696	7,023	3,141,513	1,517	97,918
\$3.5 million under \$5.0 million	764	602,411	3,393	5,005,928	2,326	1,663,040	429	37,765
\$5.0 million under \$10.0 million	924	1,265,510	3,096	7,910,348	2,312	2,659,769	292	17,297
\$10.0 million under \$20.0 million	429	1,145,366	1,111	5,642,775	865	2,049,645	110	9,289
\$20.0 million or more	293	3,278,403	635	18,372,469	450	3,321,517	38	9,518
All Taxable Returns	3,685	4,098,210	36,564	41,060,800	23,006	12,317,324	7,241	667,271
Under \$1.0 million	229	30,327	10,220	2,562,563	5,336	763,603	2,527	163,310
\$1.0 million under \$1.5 million	813	146,004	11,458	4,282,316	6,731	1,528,290	2,383	279,867
\$1.5 million under \$2.0 million	560	195,677	4,785	2,540,202	3,340	1,084,509	939	95,217
\$2.0 million under \$3.5 million	828	351,464	5,124	4,660,451	3,794	1,786,557	865	72,014
\$3.5 million under \$5.0 million	325	274,898	1,900	3,037,770	1,364	1,119,993	254	29,871
\$5.0 million under \$10.0 million	486	593,411	1,913	5,197,998	1,494	1,787,229	182	11,731
\$10.0 million under \$20.0 million	238	561,399	706	3,878,859	595	1,488,888	64	6,874
\$20.0 million or more	206	1,945,028	460	14,900,641	354	2,758,256	27	8,387
All Nontaxable Returns	6,578	4,770,069	41,657	23,225,885	23,073	7,117,795	7,049	310,908
Under \$1.0 million	1,586	240,319	17,611	3,740,933	8,803	1,153,969	3,822	185,163
\$1.0 million under \$1.5 million	1,520	458,143	10,394	3,064,682	5,967	1,228,029	1,457	44,980
\$1.5 million under \$2.0 million	910	314,347	4,978	2,522,773	2,926	841,234	776	37,854
\$2.0 million under \$3.5 million	1,406	840,308	5,416	3,981,245	3,230	1,354,956	651	25,905
\$3.5 million under \$5.0 million	439	327,512	1,493	1,968,159	963	543,047	175	7,893
\$5.0 million under \$10.0 million	438	672,098	1,183	2,712,349	819	872,540	111	5,567
\$10.0 million under \$20.0 million	192	583,967	405	1,763,916	270	560,757	46	2,416
\$20.0 million or more	87	1,333,375	176	3,471,827	96	563,262	11	1,131
Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Tax status and size of gross estate	Number		Amount		Number		Amount		Number		Amount	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	22,954	5,283,035	22,882	2,303,456	6,561	484,158	14,443	1,519,395				
Under \$1.0 million	7,944	828,251	8,222	462,242	2,637	151,597	5,351	320,807				
\$1.0 million under \$1.5 million	6,214	779,838	6,027	496,992	1,615	89,228	3,999	293,170				
\$1.5 million under \$2.0 million	3,232	498,743	3,057	292,872	954	79,616	1,960	170,981				
\$2.0 million under \$3.5 million	2,968	646,129	3,180	370,901	847	61,273	1,774	166,346				
\$3.5 million under \$5.0 million	990	285,506	1,033	111,861	181	30,750	593	179,560				
\$5.0 million under \$10.0 million	987	568,679	834	176,550	203	21,522	506	90,149				
\$10.0 million under \$20.0 million	378	362,107	337	138,330	81	32,098	163	69,286				
\$20.0 million or more	241	1,313,782	192	253,708	43	18,074	96	229,095				
All Taxable Returns	11,838	3,747,548	10,976	1,299,531	3,354	300,490	6,413	840,935				
Under \$1.0 million	2,983	339,274	3,102	195,467	1,303	91,087	1,944	125,159				
\$1.0 million under \$1.5 million	3,605	485,008	3,229	287,837	772	53,868	1,979	131,589				
\$1.5 million under \$2.0 million	1,706	347,661	1,549	171,940	448	35,892	857	81,394				
\$2.0 million under \$3.5 million	1,831	441,253	1,694	199,904	490	44,798	916	101,492				
\$3.5 million under \$5.0 million	596	210,854	536	56,205	125	22,037	251	96,143				
\$5.0 million under \$10.0 million	664	449,680	513	127,020	136	11,299	299	62,669				
\$10.0 million under \$20.0 million	270	276,492	222	93,541	52	25,851	103	40,112				
\$20.0 million or more	182	1,197,326	131	167,618	28	15,659	64	202,379				
All Nontaxable Returns	11,116	1,535,487	11,907	1,003,925	3,207	183,668	8,030	678,459				
Under \$1.0 million	4,961	488,977	5,120	266,776	1,334	60,511	3,406	195,648				
\$1.0 million under \$1.5 million	2,609	294,830	2,798	209,155	843	35,360	2,021	161,581				
\$1.5 million under \$2.0 million	1,526	151,083	1,508	120,932	507	43,724	1,104	89,588				
\$2.0 million under \$3.5 million	1,138	204,876	1,486	170,997	356	16,475	858	64,854				
\$3.5 million under \$5.0 million	393	74,652	497	55,657	56	8,713	342	83,417				
\$5.0 million under \$10.0 million	323	118,999	322	49,530	67	10,223	207	27,480				
\$10.0 million under \$20.0 million	108	85,615	116	44,789	28	6,248	61	29,174				
\$20.0 million or more	59	116,457	61	86,090	15	2,414	31	26,717				
	Type of property---continued											
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount				
All Returns	95,636	15,468,482	66,987	8,405,883	54,378	6,281,168	5,153	152,985				
Under \$1.0 million	36,497	4,530,447	23,375	1,429,039	20,552	1,121,863	1,306	23,514				
\$1.0 million under \$1.5 million	26,883	3,888,844	18,789	1,440,835	15,725	1,493,778	1,450	26,933				
\$1.5 million under \$2.0 million	11,435	1,762,091	8,385	776,099	6,279	872,840	843	26,887				
\$2.0 million under \$3.5 million	11,953	1,972,394	9,218	1,328,741	7,129	1,292,871	906	24,810				
\$3.5 million under \$5.0 million	3,715	922,898	2,921	586,702	2,078	523,770	239	31,044				
\$5.0 million under \$10.0 million	3,314	1,067,177	2,757	972,977	1,695	533,475	279	12,958				
\$10.0 million under \$20.0 million	1,178	558,638	983	656,631	596	235,058	91	4,406				
\$20.0 million or more	661	765,992	560	1,214,859	326	207,512	38	2,433				
All Taxable Returns	43,935	9,318,379	31,476	5,042,887	21,732	1,821,990	1,428	53,310				
Under \$1.0 million	13,177	2,047,564	8,598	606,656	6,779	259,162	240	1,873				
\$1.0 million under \$1.5 million	13,786	2,568,187	9,682	809,489	7,252	399,516	334	3,591				
\$1.5 million under \$2.0 million	5,732	1,157,515	4,191	434,903	2,410	223,512	207	4,300				
\$2.0 million under \$3.5 million	5,809	1,164,592	4,542	739,151	2,852	353,427	334	10,627				
\$3.5 million under \$5.0 million	2,147	690,624	1,703	363,134	1,008	174,505	100	21,786				
\$5.0 million under \$10.0 million	2,052	726,176	1,713	653,264	895	210,767	133	6,437				
\$10.0 million under \$20.0 million	752	401,435	635	428,566	317	87,519	54	2,804				
\$20.0 million or more	480	562,285	411	1,007,725	219	113,581	24	1,893				
All Nontaxable Returns	51,702	6,150,103	35,512	3,362,996	32,646	4,459,178	3,724	99,675				
Under \$1.0 million	23,321	2,482,883	14,777	822,383	13,773	862,701	1,066	21,642				
\$1.0 million under \$1.5 million	13,097	1,320,657	9,107	631,347	8,472	1,094,261	1,116	23,341				
\$1.5 million under \$2.0 million	5,703	604,576	4,193	341,197	3,869	649,328	636	22,587				
\$2.0 million under \$3.5 million	6,144	807,803	4,676	589,591	4,277	939,444	572	14,183				
\$3.5 million under \$5.0 million	1,568	232,273	1,218	223,568	1,070	349,265	139	9,258				
\$5.0 million under \$10.0 million	1,262	341,001	1,044	319,713	800	322,709	146	6,521				
\$10.0 million under \$20.0 million	425	157,203	348	228,065	278	147,539	36	1,602				
\$20.0 million or more	181	203,707	148	207,134	107	93,931	14	540				
	Type of property---continued											
	Farm assets [3]		Limited partnerships		Other noncorporate business assets		Mortgages and notes					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount				
All Returns	5,440	739,951	10,619	4,008,382	7,006	2,908,388	20,047	3,946,890				
Under \$1.0 million	2,070	121,614	2,254	84,612	1,326	136,286	6,056	404,899				
\$1.0 million under \$1.5 million	1,401	116,426	2,261	151,092	1,712	214,077	5,338	546,265				

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$1.5 million under \$2.0 million	777	105,085	1,624	154,724	963	189,096	2,247	298,452
\$2.0 million under \$3.5 million	704	186,703	2,032	364,944	1,396	394,396	3,275	674,473
\$3.5 million under \$5.0 million	199	63,653	879	334,113	504	161,317	1,130	326,106
\$5.0 million under \$10.0 million	175	48,963	876	480,918	592	347,122	1,158	509,901
\$10.0 million under \$20.0 million	63	59,633	378	464,142	290	341,101	490	423,773
\$20.0 million or more	52	37,875	315	1,973,837	222	1,124,991	353	763,022
All Taxable Returns	2,238	277,094	5,011	2,337,021	2,589	1,538,767	8,888	2,143,466
Under \$1.0 million	505	6,748	819	18,457	326	34,752	1,988	112,405
\$1.0 million under \$1.5 million	692	32,294	1,007	58,354	491	55,874	2,288	176,957
\$1.5 million under \$2.0 million	360	38,640	853	61,006	372	60,710	1,098	143,709
\$2.0 million under \$3.5 million	370	85,561	919	187,887	597	175,350	1,588	331,321
\$3.5 million under \$5.0 million	128	36,951	447	180,179	207	66,069	652	200,606
\$5.0 million under \$10.0 million	111	31,883	522	328,196	289	188,700	718	336,258
\$10.0 million under \$20.0 million	32	11,270	225	296,755	154	169,453	301	233,435
\$20.0 million or more	38	33,747	219	1,206,188	153	787,858	254	608,776
All Nontaxable Returns	3,202	462,857	5,608	1,671,362	4,417	1,369,621	11,160	1,803,424
Under \$1.0 million	1,565	114,865	1,435	66,155	1,000	101,534	4,067	292,494
\$1.0 million under \$1.5 million	709	84,132	1,253	92,738	1,222	158,203	3,050	369,309
\$1.5 million under \$2.0 million	416	66,444	771	93,717	591	128,387	1,149	154,743
\$2.0 million under \$3.5 million	333	101,143	1,113	177,058	800	219,046	1,687	343,152
\$3.5 million under \$5.0 million	70	26,702	432	153,934	297	95,249	479	125,499
\$5.0 million under \$10.0 million	63	17,079	354	152,723	303	158,422	440	173,643
\$10.0 million under \$20.0 million	30	48,364	153	167,388	136	171,648	189	190,338
\$20.0 million or more	14	4,128	96	767,649	69	337,134	99	154,246
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	55,532	17,550,971	4,887	659,926	3,159	803,256	84,941	3,821,973
Under \$1.0 million	20,223	3,392,615	1,166	52,186	330	4,855	31,240	533,729
\$1.0 million under \$1.5 million	16,080	4,011,810	1,448	100,587	662	25,010	23,815	578,533
\$1.5 million under \$2.0 million	7,000	2,539,415	590	45,883	389	13,139	10,423	308,456
\$2.0 million under \$3.5 million	7,537	3,495,152	807	88,375	486	27,718	11,091	509,032
\$3.5 million under \$5.0 million	2,112	1,504,902	288	31,551	345	40,036	3,458	332,280
\$5.0 million under \$10.0 million	1,673	1,520,009	350	113,609	447	91,244	3,154	483,306
\$10.0 million under \$20.0 million	580	602,709	146	58,584	263	83,073	1,119	364,243
\$20.0 million or more	328	484,358	91	169,152	237	518,180	639	712,394
All Taxable Returns	21,255	6,576,963	2,506	358,510	1,852	619,869	38,439	2,275,618
Under \$1.0 million	6,562	1,121,173	308	7,381	*89	*2,643	11,252	197,903
\$1.0 million under \$1.5 million	6,791	1,569,899	776	58,759	423	21,401	11,809	233,987
\$1.5 million under \$2.0 million	2,634	860,812	335	36,124	211	4,699	5,057	158,936
\$2.0 million under \$3.5 million	2,995	1,210,453	480	56,957	264	5,041	5,252	244,339
\$3.5 million under \$5.0 million	971	579,829	211	20,277	178	21,971	1,954	245,773
\$5.0 million under \$10.0 million	793	659,442	227	83,128	296	32,891	1,928	360,036
\$10.0 million under \$20.0 million	302	283,725	96	29,687	193	58,407	718	256,382
\$20.0 million or more	206	291,631	74	66,198	197	472,815	469	578,272
All Nontaxable Returns	34,277	10,974,008	2,380	301,415	1,307	183,387	46,503	1,546,355
Under \$1.0 million	13,661	2,271,443	859	44,805	241	2,213	19,988	335,826
\$1.0 million under \$1.5 million	9,289	2,441,911	672	41,828	239	3,609	12,006	344,546
\$1.5 million under \$2.0 million	4,365	1,678,604	255	9,759	178	8,439	5,366	149,520
\$2.0 million under \$3.5 million	4,542	2,284,699	327	31,418	222	22,677	5,839	264,693
\$3.5 million under \$5.0 million	1,140	925,074	77	11,273	167	18,065	1,505	86,517
\$5.0 million under \$10.0 million	880	860,567	123	30,481	151	58,353	1,226	123,269
\$10.0 million under \$20.0 million	277	318,984	50	28,897	69	24,666	401	107,861
\$20.0 million or more	122	192,727	17	102,954	40	45,365	171	134,122

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 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.

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2001 [1]: Type of Property, 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	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	108,071	215,592,994	66,878	17,798,020	58,030	23,008,021	3,336	1,863,269
Under \$1.0 million	45,419	36,897,394	26,003	4,578,551	21,821	4,443,373	646	114,281
\$1.0 million under \$1.5 million	28,317	33,871,690	17,667	3,891,920	15,739	4,955,792	482	44,933
\$1.5 million under \$2.0 million	12,201	21,160,119	8,221	2,145,505	6,778	2,554,438	441	161,382
\$2.0 million under \$3.5 million	12,695	32,653,156	8,314	2,754,483	7,390	3,684,873	764	337,039
\$3.5 million under \$5.0 million	3,980	16,603,128	2,724	1,251,778	2,487	1,605,171	346	206,239
\$5.0 million under \$10.0 million	3,550	24,229,334	2,567	1,562,525	2,444	2,429,279	326	216,328
\$10.0 million under \$20.0 million	1,282	17,218,534	916	892,405	896	1,561,855	191	306,571
\$20.0 million or more	628	32,959,638	466	720,854	474	1,773,239	141	476,497
All Taxable Returns	51,736	123,856,380	29,685	9,036,632	25,549	10,265,457	1,308	844,474
Under \$1.0 million	18,093	15,477,647	9,539	1,825,486	7,654	1,598,403	*28	*3,710
\$1.0 million under \$1.5 million	15,086	17,879,425	8,732	2,200,500	7,422	2,092,084	236	15,957
\$1.5 million under \$2.0 million	6,024	10,400,989	3,400	982,299	3,087	932,314	*108	*18,470
\$2.0 million under \$3.5 million	6,884	17,874,990	4,154	1,364,793	3,812	1,636,845	392	210,938
\$3.5 million under \$5.0 million	2,148	9,094,924	1,417	696,919	1,231	659,482	177	112,311
\$5.0 million under \$10.0 million	2,165	14,924,125	1,499	881,666	1,417	1,200,120	162	74,736
\$10.0 million under \$20.0 million	868	11,745,714	603	578,589	579	916,328	111	138,648
\$20.0 million or more	469	26,458,567	342	506,380	347	1,229,881	94	269,704
All Nontaxable Returns	56,335	91,736,614	37,193	8,761,388	32,480	12,742,564	2,028	1,018,795
Under \$1.0 million	27,326	21,419,747	16,464	2,753,065	14,167	2,844,970	617	110,570
\$1.0 million under \$1.5 million	13,231	15,992,266	8,935	1,691,420	8,317	2,863,708	246	28,976
\$1.5 million under \$2.0 million	6,177	10,759,130	4,821	1,163,205	3,691	1,622,125	333	142,912
\$2.0 million under \$3.5 million	5,811	14,778,166	4,160	1,389,689	3,578	2,048,028	372	126,101
\$3.5 million under \$5.0 million	1,831	7,508,205	1,308	554,859	1,257	945,690	169	93,928
\$5.0 million under \$10.0 million	1,386	9,305,210	1,068	680,859	1,027	1,229,159	164	141,592
\$10.0 million under \$20.0 million	414	5,472,820	314	313,817	317	645,527	80	167,923
\$20.0 million or more	159	6,501,071	124	214,475	127	543,358	47	206,793
	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,131	9,710,645	86,320	66,645,339	52,218	20,369,501	16,699	1,068,930
Under \$1.0 million	2,095	364,196	33,870	7,686,466	18,075	2,672,593	8,132	415,097
\$1.0 million under \$1.5 million	2,067	735,188	22,484	7,513,705	13,485	2,648,261	4,019	238,515
\$1.5 million under \$2.0 million	1,237	428,198	10,305	5,638,780	6,714	2,106,539	2,181	212,434
\$2.0 million under \$3.5 million	2,123	805,665	11,187	10,764,322	7,535	3,396,350	1,490	128,282
\$3.5 million under \$5.0 million	866	708,873	3,491	5,424,343	2,721	1,994,166	444	38,362
\$5.0 million under \$10.0 million	1,018	1,332,641	3,199	8,643,096	2,354	2,776,905	306	29,119
\$10.0 million under \$20.0 million	448	1,311,172	1,194	6,794,271	881	1,849,283	84	4,745
\$20.0 million or more	277	4,024,714	591	14,180,357	453	2,925,406	41	2,376
All Taxable Returns	3,722	5,651,373	41,743	44,582,839	27,714	13,089,647	8,514	629,864
Under \$1.0 million	324	35,904	13,519	3,569,609	7,862	1,200,470	3,659	219,559
\$1.0 million under \$1.5 million	723	228,498	11,877	4,541,298	7,683	1,658,125	2,585	176,846
\$1.5 million under \$2.0 million	397	168,972	5,039	3,460,542	3,745	1,180,572	981	157,841
\$2.0 million under \$3.5 million	817	233,408	6,131	6,577,457	4,368	2,194,800	788	32,735
\$3.5 million under \$5.0 million	443	312,630	1,914	3,587,839	1,567	1,267,819	208	23,288
\$5.0 million under \$10.0 million	537	701,313	1,987	5,930,954	1,498	1,766,234	196	13,730
\$10.0 million under \$20.0 million	276	834,379	824	4,938,276	640	1,405,023	58	3,503
\$20.0 million or more	204	3,136,269	452	11,976,864	352	2,416,604	38	2,362
All Nontaxable Returns	6,409	4,059,272	44,577	22,062,500	24,503	7,279,854	8,185	439,066
Under \$1.0 million	1,771	328,291	20,350	4,116,857	10,214	1,472,123	4,473	195,539
\$1.0 million under \$1.5 million	1,344	506,690	10,607	2,972,407	5,802	990,136	1,435	61,670
\$1.5 million under \$2.0 million	840	259,225	5,267	2,178,238	2,969	925,967	1,200	54,592
\$2.0 million under \$3.5 million	1,306	572,257	5,056	4,186,865	3,167	1,201,550	702	95,547
\$3.5 million under \$5.0 million	423	396,243	1,576	1,836,504	1,154	726,347	236	15,074
\$5.0 million under \$10.0 million	481	631,328	1,212	2,712,142	856	1,010,671	111	15,389
\$10.0 million under \$20.0 million	172	476,793	369	1,855,995	242	444,259	25	1,242
\$20.0 million or more	74	888,445	139	2,203,493	101	508,801	*3	*15
	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

	Number		Amount		Number		Amount	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	26,665	5,393,652	26,438	2,440,941	11,111	648,222	25,365	1,733,181
Under \$1.0 million	10,705	1,199,475	11,303	710,781	4,673	246,210	10,125	489,441
\$1.0 million under \$1.5 million	6,802	919,031	6,188	442,011	2,825	136,795	5,971	333,399
\$1.5 million under \$2.0 million	2,851	410,798	3,270	184,896	1,453	43,972	3,358	228,910
\$2.0 million under \$3.5 million	3,372	801,657	2,932	366,818	1,228	101,480	3,693	318,054
\$3.5 million under \$5.0 million	1,336	399,596	1,125	133,929	441	29,099	1,063	114,596
\$5.0 million under \$10.0 million	1,003	635,015	1,076	215,466	329	39,711	744	95,529
\$10.0 million under \$20.0 million	395	372,676	354	113,437	112	25,838	292	79,986
\$20.0 million or more	202	655,403	189	273,603	49	25,117	119	73,266
All Taxable Returns	14,530	3,384,392	13,145	1,582,543	5,797	359,235	11,430	910,070
Under \$1.0 million	5,070	635,334	4,855	312,853	1,981	108,179	3,919	213,162
\$1.0 million under \$1.5 million	4,050	610,546	3,435	290,754	1,819	76,623	2,980	158,667
\$1.5 million under \$2.0 million	1,647	214,494	1,599	107,642	668	21,351	1,395	149,219
\$2.0 million under \$3.5 million	1,981	419,816	1,627	283,608	713	77,015	1,956	180,120
\$3.5 million under \$5.0 million	734	184,832	584	91,597	312	22,347	462	41,481
\$5.0 million under \$10.0 million	620	496,384	644	156,571	179	16,335	436	57,223
\$10.0 million under \$20.0 million	273	281,358	252	82,644	86	17,515	190	54,402
\$20.0 million or more	154	541,628	148	256,875	38	19,870	92	55,798
All Nontaxable Returns	12,135	2,009,260	13,292	858,397	5,315	288,987	13,935	823,111
Under \$1.0 million	5,635	564,141	6,448	397,929	2,692	138,031	6,206	276,279
\$1.0 million under \$1.5 million	2,752	308,485	2,752	151,258	1,007	60,172	2,991	174,733
\$1.5 million under \$2.0 million	1,204	196,305	1,671	77,254	785	22,621	1,963	79,691
\$2.0 million under \$3.5 million	1,390	381,841	1,305	83,210	515	24,465	1,737	137,934
\$3.5 million under \$5.0 million	602	214,765	541	42,332	129	6,752	601	73,115
\$5.0 million under \$10.0 million	383	138,631	432	58,895	150	23,376	308	38,306
\$10.0 million under \$20.0 million	121	91,318	102	30,793	26	8,323	102	25,584
\$20.0 million or more	47	113,775	40	16,727	11	5,247	27	17,468
Tax status and size of gross estate	Type of property--continued							
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	104,265	15,356,598	74,930	8,479,571	60,227	6,255,899	5,787	196,684
Under \$1.0 million	43,844	5,307,498	28,867	1,594,309	25,540	1,517,375	1,780	34,489
\$1.0 million under \$1.5 million	27,181	3,668,902	19,302	1,211,663	15,343	1,405,587	1,438	23,158
\$1.5 million under \$2.0 million	11,804	1,636,547	9,319	745,664	7,686	934,239	745	30,767
\$2.0 million under \$3.5 million	12,275	1,880,555	9,636	1,221,817	6,818	1,243,898	913	75,757
\$3.5 million under \$5.0 million	3,856	754,163	3,232	711,248	2,059	410,538	488	11,514
\$5.0 million under \$10.0 million	3,445	968,354	2,910	1,074,390	1,825	404,396	287	8,824
\$10.0 million under \$20.0 million	1,246	501,261	1,116	689,962	618	186,053	85	8,350
\$20.0 million or more	613	639,319	550	1,230,517	339	153,813	50	3,826
All Taxable Returns	50,382	9,769,306	36,926	5,113,328	25,383	2,299,869	1,466	95,979
Under \$1.0 million	17,584	2,802,978	11,698	646,136	9,937	426,509	*80	*973
\$1.0 million under \$1.5 million	14,613	2,472,310	10,624	742,249	6,208	384,863	523	10,976
\$1.5 million under \$2.0 million	5,934	1,159,421	4,701	389,909	3,477	273,360	178	5,711
\$2.0 million under \$3.5 million	6,689	1,273,941	5,237	731,919	3,225	733,152	315	62,233
\$3.5 million under \$5.0 million	2,114	478,007	1,717	455,847	956	152,959	187	6,254
\$5.0 million under \$10.0 million	2,131	735,564	1,770	629,773	977	154,193	106	3,484
\$10.0 million under \$20.0 million	855	372,953	767	502,315	371	93,884	44	3,415
\$20.0 million or more	461	474,132	412	1,015,180	232	80,950	34	2,933
All Nontaxable Returns	53,883	5,587,292	38,004	3,366,243	34,844	3,956,030	4,321	100,706
Under \$1.0 million	26,260	2,504,520	17,168	948,174	15,603	1,090,866	1,701	33,516
\$1.0 million under \$1.5 million	12,569	1,196,592	8,678	469,414	9,135	1,020,724	915	12,181
\$1.5 million under \$2.0 million	5,870	477,126	4,618	355,755	4,209	660,879	567	25,056
\$2.0 million under \$3.5 million	5,586	606,613	4,399	489,899	3,593	510,746	599	13,524
\$3.5 million under \$5.0 million	1,742	276,157	1,515	255,401	1,103	257,579	301	5,260
\$5.0 million under \$10.0 million	1,314	232,790	1,140	444,617	848	250,203	181	5,340
\$10.0 million under \$20.0 million	391	128,307	349	187,647	247	92,169	40	4,935
\$20.0 million or more	152	165,187	137	215,337	107	72,863	16	893
Tax status and size of gross estate	Type of property--continued							
	Farm assets [3]		Limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	6,711	1,074,492	10,228	2,683,474	6,523	2,021,269	19,877	3,741,335
Under \$1.0 million	2,575	161,528	2,772	46,996	1,292	52,990	6,796	594,744
\$1.0 million under \$1.5 million	1,955	161,649	1,999	102,836	1,480	164,664	4,753	536,610

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$1.5 million under \$2.0 million	834	102,776	1,101	51,732	914	74,856	2,633	372,403
\$2.0 million under \$3.5 million	871	194,530	1,997	293,102	1,278	148,076	2,902	452,279
\$3.5 million under \$5.0 million	179	149,639	762	220,276	436	68,911	932	231,623
\$5.0 million under \$10.0 million	152	89,149	890	356,883	625	283,679	1,094	443,202
\$10.0 million under \$20.0 million	89	59,615	418	361,929	288	215,097	461	411,020
\$20.0 million or more	56	155,606	288	1,249,721	211	1,012,996	306	699,454
All Taxable Returns	2,588	395,290	4,965	1,828,507	2,404	1,236,828	9,351	2,125,699
Under \$1.0 million	915	33,478	1,047	21,095	317	11,743	2,430	230,948
\$1.0 million under \$1.5 million	735	14,502	1,011	57,790	476	30,675	2,543	247,301
\$1.5 million under \$2.0 million	330	24,796	419	35,323	324	6,890	1,292	193,219
\$2.0 million under \$3.5 million	383	45,955	1,117	138,286	484	29,667	1,401	267,883
\$3.5 million under \$5.0 million	52	43,295	342	102,232	171	27,842	531	136,015
\$5.0 million under \$10.0 million	71	41,389	537	175,835	321	166,409	595	210,080
\$10.0 million under \$20.0 million	57	43,478	275	221,881	168	115,918	323	273,930
\$20.0 million or more	44	148,397	216	1,076,064	144	847,685	236	566,321
All Nontaxable Returns	4,124	679,202	5,263	854,968	4,119	784,441	10,526	1,615,636
Under \$1.0 million	1,660	128,050	1,725	25,900	974	41,247	4,366	363,796
\$1.0 million under \$1.5 million	1,220	147,147	988	45,046	1,005	133,989	2,210	289,309
\$1.5 million under \$2.0 million	503	77,980	682	16,409	590	67,966	1,341	179,184
\$2.0 million under \$3.5 million	488	148,576	879	154,816	794	118,409	1,501	184,395
\$3.5 million under \$5.0 million	127	106,343	420	118,043	265	41,070	401	95,607
\$5.0 million under \$10.0 million	81	47,760	353	181,048	304	117,270	499	233,122
\$10.0 million under \$20.0 million	31	16,137	143	140,048	120	99,180	138	137,089
\$20.0 million or more	12	7,209	73	173,657	67	165,311	70	133,133
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletables/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	58,557	18,384,009	4,613	445,774	2,627	959,761	91,553	3,010,454
Under \$1.0 million	23,475	3,951,761	1,556	71,402	395	5,038	36,578	530,985
\$1.0 million under \$1.5 million	15,978	4,161,132	986	59,267	525	24,955	24,459	444,888
\$1.5 million under \$2.0 million	7,199	2,575,047	594	31,528	432	9,331	10,755	279,971
\$2.0 million under \$3.5 million	6,953	3,189,951	657	48,256	520	32,165	11,052	384,622
\$3.5 million under \$5.0 million	2,228	1,487,791	264	28,323	170	62,213	3,612	235,229
\$5.0 million under \$10.0 million	1,843	1,732,205	341	83,618	304	72,342	3,283	497,408
\$10.0 million under \$20.0 million	600	708,938	129	56,140	147	75,482	1,209	237,957
\$20.0 million or more	279	577,185	86	67,241	132	678,234	605	399,395
All Taxable Returns	23,662	6,690,130	2,208	265,151	1,267	449,855	43,398	1,637,346
Under \$1.0 million	8,258	1,373,264	668	16,873	*79	*1,005	14,053	163,451
\$1.0 million under \$1.5 million	7,131	1,606,611	443	38,285	294	16,621	12,905	184,978
\$1.5 million under \$2.0 million	2,877	720,057	235	6,105	*150	*554	5,088	131,940
\$2.0 million under \$3.5 million	3,052	1,097,852	389	38,483	249	14,999	6,127	216,101
\$3.5 million under \$5.0 million	839	329,281	112	10,508	97	4,641	1,947	113,776
\$5.0 million under \$10.0 million	987	899,943	212	62,620	192	54,809	1,991	278,577
\$10.0 million under \$20.0 million	338	337,299	88	35,635	107	31,139	831	189,521
\$20.0 million or more	179	325,822	62	56,640	101	326,086	457	359,000
All Nontaxable Returns	34,895	11,693,879	2,405	180,623	1,359	509,906	48,155	1,373,108
Under \$1.0 million	15,218	2,578,497	888	54,528	316	4,033	22,525	367,534
\$1.0 million under \$1.5 million	8,847	2,554,521	543	20,981	232	8,334	11,555	259,909
\$1.5 million under \$2.0 million	4,322	1,854,990	359	25,423	282	8,776	5,667	148,031
\$2.0 million under \$3.5 million	3,901	2,092,099	267	9,773	272	17,166	4,925	168,520
\$3.5 million under \$5.0 million	1,388	1,158,509	152	17,815	74	57,572	1,665	121,452
\$5.0 million under \$10.0 million	856	832,262	129	20,998	113	17,533	1,292	218,832
\$10.0 million under \$20.0 million	262	371,638	42	20,505	40	44,343	378	48,436
\$20.0 million or more	100	251,363	24	10,600	31	352,149	148	40,394

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 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.

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

[3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

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

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

Size of gross estate	Gross estate for tax purposes [1]		Type of property					
	Number	Amount	Personal residence		Real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All returns, total	108,322	217,402,426	68,225	16,133,916	58,405	21,444,713	3,906	2,002,779
\$600,000 under \$1,000,000	47,845	38,598,125	28,601	4,729,748	24,143	5,062,117	862	108,384
\$1,000,000 under \$2,500,000	45,248	66,946,098	29,184	6,685,171	24,590	7,719,387	1,574	306,826
\$2,500,000 under \$5,000,000	10,018	34,085,398	6,744	2,249,126	6,056	3,259,349	777	303,244
\$5,000,000 under \$10,000,000	3,386	23,286,561	2,351	1,115,991	2,277	1,997,525	400	377,621
\$10,000,000 under \$20,000,000	1,129	15,253,132	821	706,640	790	1,356,553	156	196,814
\$20,000,000 or more	696	39,233,112	524	647,240	549	2,049,782	136	709,890
Taxable returns, total	52,000	130,371,309	29,429	8,064,700	26,138	10,447,158	1,649	993,129
\$600,000 under \$1,000,000	18,634	15,800,654	9,452	1,675,973	8,592	1,709,974	185	17,387
\$1,000,000 under \$2,500,000	23,827	35,518,751	13,711	3,387,514	11,850	3,549,328	718	97,593
\$2,500,000 under \$5,000,000	5,917	20,265,359	3,704	1,256,468	3,295	1,637,319	336	162,731
\$5,000,000 under \$10,000,000	2,258	15,545,769	1,554	704,130	1,430	1,125,506	223	204,827
\$10,000,000 under \$20,000,000	814	11,032,374	596	522,846	548	854,855	97	121,982
\$20,000,000 or more	549	32,208,403	412	517,769	424	1,570,176	91	388,609
Nontaxable returns, total	56,322	87,031,116	38,796	8,069,215	32,267	10,997,554	2,257	1,009,650
\$600,000 under \$1,000,000	29,211	22,797,471	19,149	3,053,774	15,550	3,352,143	677	90,997
\$1,000,000 under \$2,500,000	21,421	31,427,347	15,473	3,297,657	12,740	4,170,059	856	209,233
\$2,500,000 under \$5,000,000	4,100	13,820,039	3,040	992,658	2,762	1,622,030	441	140,512
\$5,000,000 under \$10,000,000	1,128	7,740,793	797	411,861	847	872,019	177	172,794
\$10,000,000 under \$20,000,000	315	4,220,758	225	183,795	242	501,697	60	74,832
\$20,000,000 or more	147	7,024,709	112	129,471	126	479,606	45	321,282

Size of gross estate	Type of property -- Continued							
	Closely held stock		Other stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	11,520	14,612,428	84,895	68,304,121	54,338	21,185,669	16,955	925,190
\$600,000 under \$1,000,000	2,643	505,234	34,550	7,974,817	20,099	2,836,169	7,950	376,508
\$1,000,000 under \$2,500,000	4,855	1,632,018	36,684	18,658,282	23,898	5,828,777	7,157	435,296
\$2,500,000 under \$5,000,000	2,294	1,565,284	8,874	11,755,135	6,521	3,728,634	1,384	91,801
\$5,000,000 under \$10,000,000	973	1,651,639	3,103	8,914,613	2,463	2,948,222	321	13,134
\$10,000,000 under \$20,000,000	403	1,251,625	1,038	6,308,904	847	1,758,760	89	6,086
\$20,000,000 or more	353	8,006,628	644	14,692,371	509	4,085,106	53	2,364
Taxable returns, total	4,218	9,210,444	42,321	47,421,204	29,255	14,264,813	8,873	524,285
\$600,000 under \$1,000,000	533	105,277	13,909	3,818,424	8,454	1,233,623	3,516	166,318
\$1,000,000 under \$2,500,000	1,523	524,184	19,654	11,653,139	13,773	3,606,049	4,171	272,014
\$2,500,000 under \$5,000,000	1,065	667,165	5,375	8,303,139	4,253	2,424,795	840	68,470
\$5,000,000 under \$10,000,000	574	894,142	2,119	6,479,360	1,701	2,171,550	237	10,146

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$10,000,000 under \$20,000,000	262	706,023	751	4,848,439	645	1,392,687	68	5,710
\$20,000,000 or more	260	6,313,653	514	12,318,704	429	3,436,110	41	1,627
Nontaxable returns, total	7,302	5,401,985	42,574	20,882,917	25,082	6,920,856	8,082	400,905
\$600,000 under \$1,000,000	2,110	399,958	20,641	4,156,393	11,646	1,602,546	4,434	210,190
\$1,000,000 under \$2,500,000	3,331	1,107,833	17,031	7,005,144	10,125	2,222,728	2,986	163,282
\$2,500,000 under \$5,000,000	1,228	898,119	3,499	3,451,996	2,268	1,303,840	544	23,331
\$5,000,000 under \$10,000,000	399	757,497	985	2,435,253	762	776,672	84	2,988
\$10,000,000 under \$20,000,000	141	545,603	287	1,460,465	202	366,073	21	375
\$20,000,000 or more	93	1,692,975	131	2,373,667	79	648,997	12	738

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**Estate Tax Returns Filed in 2000: Gross Estate by Type of Property
by Size of Gross Estate--Continued**

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

Size of gross estate	Type of property -- Continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	29,700	6,270,019	25,623	1,970,823	9,713	637,587	25,813	1,769,992
\$600,000 under \$1,000,000	12,292	1,171,365	10,808	510,298	4,330	204,072	10,802	556,419
\$1,000,000 under \$2,500,000	12,674	1,737,098	10,930	679,538	4,013	229,528	11,396	672,846
\$2,500,000 under \$5,000,000	2,973	779,851	2,387	230,229	901	90,591	2,428	252,171
\$5,000,000 under \$10,000,000	1,096	635,486	952	201,785	313	53,310	805	140,285
\$10,000,000 under \$20,000,000	389	390,444	313	106,269	97	17,482	242	53,728
\$20,000,000 or more	276	1,555,776	233	242,705	58	42,603	141	94,543
Taxable returns, total	16,111	4,196,897	12,900	1,222,187	5,611	438,178	12,437	989,092
\$600,000 under \$1,000,000	5,266	580,565	4,112	220,887	2,375	135,209	4,380	291,118
\$1,000,000 under \$2,500,000	7,597	971,110	6,264	424,363	2,340	147,421	5,819	350,149
\$2,500,000 under \$5,000,000	1,947	534,447	1,444	138,623	562	59,330	1,416	130,308
\$5,000,000 under \$10,000,000	762	395,057	672	149,058	216	44,012	539	95,331
\$10,000,000 under \$20,000,000	305	311,898	226	77,449	72	13,720	179	42,907
\$20,000,000 or more	234	1,403,821	183	211,808	45	38,486	105	79,279
Nontaxable returns, total	13,590	2,073,122	12,723	748,636	4,102	199,409	13,377	780,900
\$600,000 under \$1,000,000	7,026	590,800	6,696	289,411	1,955	68,863	6,422	265,301
\$1,000,000 under \$2,500,000	5,078	765,988	4,666	255,174	1,673	82,108	5,577	322,697
\$2,500,000 under \$5,000,000	1,026	245,404	943	91,606	339	31,261	1,012	121,863
\$5,000,000 under \$10,000,000	333	240,429	280	52,727	97	9,298	266	44,954
\$10,000,000 under \$20,000,000	84	78,546	87	28,820	25	3,762	63	10,821
\$20,000,000 or more	42	151,955	50	30,897	13	4,117	35	15,264

Size of gross estate	Type of property -- Continued							
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	104,323	14,708,757	73,739	8,615,903	59,566	6,169,551	5,624	189,846

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$600,000 under \$1,000,000	46,033	5,249,079	29,862	1,790,314	25,882	1,407,820	1,826	46,560
\$1,000,000 under \$2,500,000	43,563	5,539,681	31,557	2,847,047	25,567	2,775,085	2,573	79,296
\$2,500,000 under \$5,000,000	9,659	1,797,995	7,961	1,368,705	5,456	1,223,991	829	33,478
\$5,000,000 under \$10,000,000	3,289	912,942	2,791	931,601	1,716	421,612	249	15,260
\$10,000,000 under \$20,000,000	1,101	415,955	960	625,866	576	159,972	91	3,397
\$20,000,000 or more	678	793,105	607	1,052,370	369	181,071	56	11,855
Taxable returns, total	50,973	9,090,476	37,077	5,458,233	24,791	1,852,905	1,873	71,870
\$600,000 under \$1,000,000	18,189	2,719,389	11,888	819,431	8,585	343,377	357	18,145
\$1,000,000 under \$2,500,000	23,414	3,497,200	17,287	1,718,191	11,832	773,731	941	20,956
\$2,500,000 under \$5,000,000	5,816	1,191,025	4,822	840,731	2,692	355,572	345	15,982
\$5,000,000 under \$10,000,000	2,216	694,558	1,894	692,253	1,021	174,476	137	9,236
\$10,000,000 under \$20,000,000	802	314,302	700	476,914	381	85,980	51	1,909
\$20,000,000 or more	537	674,003	486	910,712	280	119,769	42	5,642
Nontaxable returns, total	53,349	5,618,281	36,661	3,157,671	34,775	4,316,646	3,751	117,976
\$600,000 under \$1,000,000	27,844	2,529,690	17,974	970,883	17,297	1,064,443	1,469	28,415
\$1,000,000 under \$2,500,000	20,149	2,042,481	14,271	1,128,856	13,735	2,001,354	1,632	58,341
\$2,500,000 under \$5,000,000	3,843	606,970	3,139	527,974	2,765	868,419	484	17,496
\$5,000,000 under \$10,000,000	1,073	218,384	896	239,348	695	247,137	113	6,023
\$10,000,000 under \$20,000,000	299	101,654	260	148,952	195	73,992	39	1,488
\$20,000,000 or more	141	119,102	122	141,658	88	61,301	14	6,213

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**Estate Tax Returns Filed in 2000: Gross Estate by Type of Property
by Size of Gross Estate--Continued**

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

Size of gross estate	Type of property -- Continued							
	Farm assets		Limited Partnerships		Other noncorporate businesses		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	7,103	881,790	13,485	3,243,053	7,671	1,770,519	21,120	4,167,997
\$600,000 under \$1,000,000	3,451	155,425	4,109	143,394	2,171	116,575	7,913	746,012
\$1,000,000 under \$2,500,000	2,694	301,379	5,658	429,789	3,166	392,514	8,589	1,123,089
\$2,500,000 under \$5,000,000	560	156,922	2,096	407,038	1,206	278,282	2,628	642,326
\$5,000,000 under \$10,000,000	256	122,773	877	454,917	621	204,454	1,187	565,694
\$10,000,000 under \$20,000,000	84	75,683	410	352,902	260	192,990	455	310,864
\$20,000,000 or more	58	69,608	334	1,455,012	246	585,704	348	780,013
Taxable returns, total	2,765	412,096	6,221	2,301,698	2,904	898,049	10,057	2,349,964
\$600,000 under \$1,000,000	1,005	29,957	1,192	23,638	637	13,233	2,718	247,776
\$1,000,000 under \$2,500,000	1,221	117,949	2,870	201,486	1,062	100,774	4,467	563,336
\$2,500,000 under \$5,000,000	284	98,601	1,071	256,966	525	106,016	1,545	398,591
\$5,000,000 under \$10,000,000	147	63,745	562	293,033	329	91,270	735	374,922
\$10,000,000 under \$20,000,000	59	42,498	272	266,293	168	122,571	326	231,805
\$20,000,000 or more	48	59,346	254	1,260,281	183	464,185	265	533,535

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

Size of gross estate	Type of property -- Continued							
	Annuities		Depletable/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Nontaxable returns, total	4,339	469,694	7,264	941,355	4,767	872,470	11,063	1,818,033
\$600,000 under \$1,000,000	2,446	125,468	2,917	119,756	1,534	103,342	5,195	498,236
\$1,000,000 under \$2,500,000	1,474	183,429	2,789	228,303	2,105	291,740	4,122	559,753
\$2,500,000 under \$5,000,000	276	58,320	1,025	150,072	681	172,266	1,083	243,735
\$5,000,000 under \$10,000,000	108	59,029	314	161,884	292	113,183	452	190,772
\$10,000,000 under \$20,000,000	24	33,185	138	86,609	92	70,420	128	79,059
\$20,000,000 or more	10	10,263	80	194,731	63	121,519	83	246,478
All returns, total	56,921	17,410,160	5,607	560,801	2,122	1,317,265	92,881	3,496,897
\$600,000 under \$1,000,000	23,537	4,236,045	1,936	111,525	319	7,658	39,988	645,724
\$1,000,000 under \$2,500,000	25,579	7,808,143	2,269	153,011	874	38,512	39,030	1,037,346
\$2,500,000 under \$5,000,000	5,294	3,272,914	794	113,367	397	59,973	8,960	493,649
\$5,000,000 under \$10,000,000	1,649	1,124,415	357	61,945	248	65,531	3,173	386,404
\$10,000,000 under \$20,000,000	544	594,709	140	41,469	149	88,040	1,065	245,177
\$20,000,000 or more	320	373,934	110	79,483	134	1,057,551	665	688,597
Taxable returns, total	23,127	6,826,249	2,877	308,110	1,201	1,071,701	44,254	2,108,573
\$600,000 under \$1,000,000	8,006	1,436,579	686	21,564	92	1,424	15,298	207,678
\$1,000,000 under \$2,500,000	11,057	3,004,736	1,286	64,144	511	22,623	20,247	497,621
\$2,500,000 under \$5,000,000	2,516	1,228,174	479	86,404	209	35,593	5,268	301,919
\$5,000,000 under \$10,000,000	983	550,991	234	44,697	161	31,735	2,131	270,284
\$10,000,000 under \$20,000,000	335	313,057	103	32,533	116	57,817	778	192,399
\$20,000,000 or more	229	292,711	89	58,769	111	922,509	533	638,672
Nontaxable returns, total	33,794	10,583,911	2,730	252,690	921	245,564	48,627	1,388,323
\$600,000 under \$1,000,000	15,531	2,799,466	1,250	89,961	227	6,234	24,691	438,047
\$1,000,000 under \$2,500,000	14,521	4,803,406	983	88,867	363	15,889	18,783	539,725
\$2,500,000 under \$5,000,000	2,777	2,044,740	316	26,964	188	24,380	3,692	191,730
\$5,000,000 under \$10,000,000	665	573,425	123	17,248	87	33,796	1,042	116,120
\$10,000,000 under \$20,000,000	209	281,652	37	8,936	32	30,223	287	52,777
\$20,000,000 or more	91	81,222	21	20,714	23	135,041	132	49,925

[1] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date-of-death or six months thereafter (i.e., alternate valuation method). Note: Detail may not add to totals because of rounding.

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

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

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

Size of gross estate	Gross estate for tax purposes [1]		Type of property					
			Personal residence		Real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	103,993	196,436,307	64,469	13,793,506	57,580	19,571,430	3,401	1,397,770
\$600,000 under \$1,000,000	49,898	38,958,592	29,314	4,583,686	25,443	4,925,884	707	77,481
\$1,000,000 under \$2,500,000	40,779	60,546,717	26,168	5,382,270	23,411	7,177,449	1,397	287,600
\$2,500,000 under \$5,000,000	8,626	29,164,379	5,733	1,798,520	5,480	2,996,053	680	266,719
\$5,000,000 under \$10,000,000	3,050	20,757,000	2,110	1,023,992	2,034	1,909,519	343	259,534
\$10,000,000 under \$20,000,000	1,063	14,495,100	721	512,931	766	1,280,628	159	217,588
\$20,000,000 or more	577	32,514,518	422	492,106	447	1,281,898	115	288,847
Taxable returns, total	49,870	119,176,309	28,111	6,848,897	25,072	9,300,886	1,373	697,624
\$600,000 under \$1,000,000	19,136	15,838,747	9,755	1,620,794	8,530	1,699,605	156	19,496
\$1,000,000 under \$2,500,000	22,233	33,165,900	12,927	2,786,942	11,319	3,294,359	520	108,128
\$2,500,000 under \$5,000,000	5,217	17,788,120	3,215	1,016,014	3,046	1,497,003	311	121,183
\$5,000,000 under \$10,000,000	2,046	14,023,492	1,355	656,981	1,293	1,077,708	200	127,455
\$10,000,000 under \$20,000,000	770	10,542,126	522	368,069	530	753,938	100	92,103
\$20,000,000 or more	467	27,817,925	337	400,096	353	978,273	86	229,257
Nontaxable returns, total	54,123	77,259,998	36,357	6,944,609	32,508	10,270,545	2,028	700,146
\$600,000 under \$1,000,000	30,762	23,119,845	19,560	2,962,892	16,913	3,226,279	551	57,985
\$1,000,000 under \$2,500,000	18,546	27,380,817	13,241	2,595,329	12,091	3,883,089	877	179,472
\$2,500,000 under \$5,000,000	3,409	11,376,259	2,518	782,506	2,434	1,499,050	369	145,536
\$5,000,000 under \$10,000,000	1,004	6,733,509	755	367,011	740	831,811	143	132,079
\$10,000,000 under \$20,000,000	293	3,952,974	198	144,862	235	526,690	59	125,485
\$20,000,000 or more	110	4,696,594	85	92,010	93	303,625	29	59,589

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**Estate Tax Returns Filed in 1999: Gross Estate by Type of Property
by Size of Gross Estate--Continued**

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

Size of gross estate	Type of property -- Continued							
	Closely held stock		Other stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	11,024	12,218,707	83,522	67,211,305	53,180	20,233,744	16,169	919,388
\$600,000 under \$1,000,000	2,781	439,830	37,390	9,382,282	21,268	3,205,997	8,045	416,974
\$1,000,000 under \$2,500,000	4,742	1,485,914	34,083	18,428,267	22,633	6,203,853	6,592	395,339
\$2,500,000 under \$5,000,000	1,938	1,391,756	7,718	10,713,828	5,852	3,546,311	1,091	75,172
\$5,000,000 under \$10,000,000	870	1,342,245	2,794	8,485,983	2,220	2,698,647	288	20,608
\$10,000,000 under \$20,000,000	411	1,494,634	988	5,951,671	783	1,682,477	111	9,821

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$20,000,000 or more	281	6,064,328	549	14,249,274	424	2,896,459	42	1,474
Taxable returns, total	4,098	7,108,344	41,354	47,130,382	27,968	13,548,123	8,454	580,820
\$600,000 under \$1,000,000	658	75,992	14,591	4,407,003	8,386	1,402,219	3,341	215,058
\$1,000,000 under \$2,500,000	1,585	439,423	18,966	11,282,169	13,218	3,939,640	4,004	280,206
\$2,500,000 under \$5,000,000	892	656,679	4,719	7,350,854	3,814	2,433,716	784	59,514
\$5,000,000 under \$10,000,000	490	652,116	1,900	6,342,154	1,592	1,960,926	205	16,517
\$10,000,000 under \$20,000,000	260	855,449	732	4,805,975	600	1,317,302	83	8,229
\$20,000,000 or more	214	4,428,684	446	12,942,229	358	2,494,320	37	1,296
Nontaxable returns, total	6,925	5,110,362	42,169	20,080,922	25,212	6,685,621	7,715	338,568
\$600,000 under \$1,000,000	2,124	363,838	22,799	4,975,279	12,882	1,803,778	4,704	201,917
\$1,000,000 under \$2,500,000	3,158	1,046,491	15,117	7,146,098	9,415	2,264,213	2,589	115,133
\$2,500,000 under \$5,000,000	1,046	735,076	2,999	3,362,974	2,038	1,112,594	307	15,658
\$5,000,000 under \$10,000,000	380	690,129	895	2,143,829	628	737,721	82	4,091
\$10,000,000 under \$20,000,000	151	639,185	256	1,145,697	183	365,175	28	1,592
\$20,000,000 or more	67	1,635,643	103	1,307,045	66	402,139	5	178

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**Estate Tax Returns Filed in 1999: Gross Estate by Type of Property
by Size of Gross Estate--Continued**

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

Size of gross estate	Type of property -- Continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	33,176	5,995,157	26,541	2,461,691	11,245	839,988	25,491	1,827,562
\$600,000 under \$1,000,000	14,533	1,362,989	11,979	663,313	5,280	310,120	11,860	617,349
\$1,000,000 under \$2,500,000	13,599	1,991,488	10,911	799,758	4,664	353,960	10,409	735,858
\$2,500,000 under \$5,000,000	3,225	970,500	2,291	266,424	857	79,366	2,209	238,829
\$5,000,000 under \$10,000,000	1,164	616,146	861	159,702	312	51,763	688	116,652
\$10,000,000 under \$20,000,000	420	415,491	298	108,557	86	24,672	212	46,429
\$20,000,000 or more	234	638,543	201	463,936	46	20,108	113	72,444
Taxable returns, total	17,339	3,937,775	13,154	1,509,354	5,692	471,776	11,397	910,347
\$600,000 under \$1,000,000	5,905	618,788	4,709	291,185	2,230	135,914	4,370	238,867
\$1,000,000 under \$2,500,000	8,000	1,277,778	6,045	454,643	2,643	223,544	5,114	368,696
\$2,500,000 under \$5,000,000	2,070	634,845	1,451	161,918	518	44,381	1,229	128,277
\$5,000,000 under \$10,000,000	840	480,029	562	103,404	204	32,561	446	76,244
\$10,000,000 under \$20,000,000	324	325,597	221	67,354	60	18,354	149	30,720
\$20,000,000 or more	200	600,737	167	430,852	36	17,023	90	67,541
Nontaxable returns, total	15,837	2,057,382	13,386	952,336	5,554	368,212	14,094	917,214
\$600,000 under \$1,000,000	8,628	744,201	7,270	372,129	3,050	174,206	7,490	378,482
\$1,000,000 under \$2,500,000	5,600	713,710	4,866	345,116	2,021	130,416	5,295	367,162
\$2,500,000 under \$5,000,000	1,155	335,655	840	104,506	338	34,986	980	110,552
\$5,000,000 under \$10,000,000	324	136,116	299	56,298	108	19,201	242	40,408
\$10,000,000 under \$20,000,000	95	89,895	77	41,203	26	6,318	63	15,708

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$20,000,000 or more	34	37,806	34	33,085	10	3,085	23	4,903
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**Estate Tax Returns Filed in 1999: Gross Estate by Type of Property
by Size of Gross Estate--Continued**

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

Size of gross estate	Type of property -- Continued							
	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	100,245	14,887,794	70,379	7,615,958	56,642	5,858,171	5,818	154,013
\$600,000 under \$1,000,000	47,791	5,657,897	31,151	1,720,782	26,496	1,489,574	2,268	36,665
\$1,000,000 under \$2,500,000	39,471	5,548,383	28,543	2,479,715	23,237	2,603,978	2,584	63,084
\$2,500,000 under \$5,000,000	8,393	1,582,320	6,828	1,200,021	4,511	998,013	602	31,388
\$5,000,000 under \$10,000,000	2,981	803,419	2,474	830,865	1,556	428,565	232	9,078
\$10,000,000 under \$20,000,000	1,042	464,517	887	513,133	552	175,031	88	6,626
\$20,000,000 or more	568	831,257	495	871,441	291	163,010	45	7,172
Taxable returns, total	48,829	9,118,688	35,281	4,764,377	23,142	1,746,460	1,731	55,321
\$600,000 under \$1,000,000	18,606	2,661,156	12,472	788,084	8,830	324,485	510	8,148
\$1,000,000 under \$2,500,000	21,842	3,752,993	15,822	1,411,513	10,549	708,639	775	18,318
\$2,500,000 under \$5,000,000	5,147	1,049,543	4,233	790,990	2,274	338,392	240	14,777
\$5,000,000 under \$10,000,000	2,014	565,911	1,682	595,575	904	186,867	119	4,332
\$10,000,000 under \$20,000,000	759	342,671	666	422,792	359	90,104	59	4,698
\$20,000,000 or more	461	746,413	407	755,422	226	97,973	28	5,048
Nontaxable returns, total	51,416	5,769,107	35,098	2,851,581	33,501	4,111,711	4,088	98,692
\$600,000 under \$1,000,000	29,185	2,996,741	18,679	932,698	17,666	1,165,089	1,758	28,517
\$1,000,000 under \$2,500,000	17,628	1,795,390	12,721	1,068,202	12,687	1,895,338	1,809	44,767
\$2,500,000 under \$5,000,000	3,246	532,777	2,596	409,031	2,237	659,620	362	16,611
\$5,000,000 under \$10,000,000	967	237,508	792	235,290	652	241,699	112	4,746
\$10,000,000 under \$20,000,000	283	121,846	222	90,341	193	84,927	29	1,928
\$20,000,000 or more	107	84,844	88	116,019	65	65,037	17	2,124

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**Estate Tax Returns Filed in 1999: Gross Estate by Type of Property
by Size of Gross Estate--Continued**

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

Size of gross estate	Type of property -- Continued							
	Farm assets		Limited Partnerships		Other noncorporate businesses		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	7,083	890,779	13,212	2,711,708	7,027	1,262,069	21,753	4,033,339
\$600,000 under \$1,000,000	3,353	190,559	4,535	145,578	1,887	96,289	8,396	677,562

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$1,000,000 under \$2,500,000	2,869	371,220	5,375	334,990	3,169	307,136	9,032	1,234,827
\$2,500,000 under \$5,000,000	556	122,645	1,773	311,874	1,064	215,775	2,518	605,275
\$5,000,000 under \$10,000,000	178	57,861	885	345,197	520	207,337	1,035	431,798
\$10,000,000 under \$20,000,000	74	90,886	387	369,960	223	190,989	464	310,806
\$20,000,000 or more	51	57,608	256	1,204,108	165	244,544	307	773,070
Taxable returns, total	2,865	373,482	5,923	1,905,028	2,676	590,454	10,346	2,284,485
\$600,000 under \$1,000,000	1,016	27,293	1,569	54,283	390	7,371	3,085	263,382
\$1,000,000 under \$2,500,000	1,338	130,151	2,401	154,100	1,261	88,019	4,630	630,419
\$2,500,000 under \$5,000,000	308	56,130	952	191,500	478	90,092	1,395	313,974
\$5,000,000 under \$10,000,000	115	33,833	529	219,117	283	106,231	663	276,070
\$10,000,000 under \$20,000,000	46	70,702	266	227,149	138	97,903	323	209,526
\$20,000,000 or more	41	55,373	206	1,058,878	125	200,837	250	591,114
Nontaxable returns, total	4,218	517,298	7,289	806,680	4,351	671,615	11,407	1,748,853
\$600,000 under \$1,000,000	2,337	163,266	2,966	91,295	1,497	88,918	5,311	414,180
\$1,000,000 under \$2,500,000	1,531	241,070	2,974	180,890	1,907	219,117	4,402	604,408
\$2,500,000 under \$5,000,000	249	66,515	821	120,374	586	125,683	1,124	291,300
\$5,000,000 under \$10,000,000	63	24,029	356	126,079	237	101,106	371	155,729
\$10,000,000 under \$20,000,000	28	20,184	121	142,811	84	93,085	141	101,280
\$20,000,000 or more	10	2,235	50	145,230	40	43,707	57	181,956

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Estate Tax Returns Filed in 1999: Gross Estate by Type of Property
by Size of Gross Estate--Continued

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

Size of gross estate	Type of property -- Continued							
	Annuities		Depletable/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	37,016	8,038,915	5,653	566,132	2,291	1,041,489	87,913	3,215,233
\$600,000 under \$1,000,000	17,059	2,260,067	2,175	70,811	669	23,604	40,511	676,648
\$1,000,000 under \$2,500,000	15,418	3,342,528	2,291	164,661	840	33,578	35,285	947,508
\$2,500,000 under \$5,000,000	3,009	1,216,144	687	121,595	355	27,317	7,725	451,904
\$5,000,000 under \$10,000,000	992	538,884	296	71,995	217	55,925	2,831	309,638
\$10,000,000 under \$20,000,000	361	281,852	123	51,933	104	67,851	1,006	240,072
\$20,000,000 or more	176	399,440	80	85,137	105	833,214	555	589,462
Taxable returns, total	14,270	3,300,135	3,154	333,832	1,181	841,295	41,748	1,930,429
\$600,000 under \$1,000,000	5,253	755,072	1,093	36,338	200	2,461	14,866	202,046
\$1,000,000 under \$2,500,000	6,700	1,293,221	1,251	77,710	470	11,448	19,114	470,935
\$2,500,000 under \$5,000,000	1,437	490,628	459	74,648	210	13,824	4,666	289,379
\$5,000,000 under \$10,000,000	539	232,179	193	43,863	137	23,945	1,913	218,333
\$10,000,000 under \$20,000,000	215	172,915	92	32,502	72	44,793	737	192,779
\$20,000,000 or more	126	356,120	64	68,772	91	744,823	452	556,956
Nontaxable returns, total	22,746	4,738,780	2,499	232,299	1,110	200,194	46,164	1,284,804
\$600,000 under \$1,000,000	11,806	1,504,995	1,082	34,473	470	21,144	25,645	474,602
\$1,000,000 under \$2,500,000	8,719	2,049,307	1,040	86,952	369	22,130	16,170	476,573

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate---contd.

\$2,500,000 under \$5,000,000	1,572	725,516	228	46,947	144	13,493	3,059	162,525
\$5,000,000 under \$10,000,000	453	306,704	103	28,132	80	31,979	918	91,305
\$10,000,000 under \$20,000,000	146	108,938	31	19,431	32	23,057	269	47,293
\$20,000,000 or more	50	43,320	16	16,365	14	88,391	103	32,506

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

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

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