

30-Mar-20

**Taxable Estate Tax Returns as a Percentage of Adult Deaths,
Selected Years of Death, 1934-2018 [1]**
[Money amounts are in millions of dollars]

Year of death [2]	Total adult deaths [3]	Taxable estate tax returns [4,5]				Effective estate tax rate
		Number	Percentage of adult deaths	Total gross estate at date of death	Estate tax after credits	
1934	983,970	8,655	0.88%	\$2,198	\$154	7.0%
1935	1,172,245	9,137	0.78%	\$2,084	\$195	9.4%
1936	1,257,290	12,010	0.96%	\$2,562	\$306	11.9%
1937	1,237,585	13,220	1.07%	\$2,844	\$315	11.1%
1938	1,181,275	12,720	1.08%	\$2,564	\$277	10.8%
1939	1,205,072	12,907	1.07%	\$2,442	\$250	10.3%
1940	1,237,186	13,336	1.08%	\$2,578	\$292	11.3%
1941	1,216,855	13,493	1.11%	\$2,550	\$308	12.1%
1942	1,211,391	12,726	1.05%	\$2,452	\$362	14.8%
1943	1,277,009	12,154	0.95%	\$2,720	\$405	14.9%
1944	1,238,917	13,869	1.12%	\$3,246	\$531	16.4%
1946	1,239,713	18,232	1.47%	\$3,993	\$622	15.6%
1947	1,278,856	19,742	1.54%	\$4,445	\$715	16.1%
1948	1,283,601	17,469	1.36%	\$4,272	\$567	13.3%
1949	1,285,684	17,411	1.35%	\$4,126	\$484	11.7%
1950	1,304,343	18,941	1.45%	\$4,656	\$577	12.4%
1953	1,237,741	24,997	2.02%	\$6,288	\$779	12.4%
1954	1,332,412	25,143	1.89%	\$6,387	\$778	12.2%
1956	1,289,193	32,131	2.49%	\$8,904	\$1,177	13.2%
1958	1,358,375	38,515	2.84%	\$9,996	\$1,186	11.9%
1960	1,426,148	45,439	3.19%	\$12,733	\$1,619	12.7%
1962	1,483,846	55,207	3.72%	\$14,714	\$1,841	12.5%
1965	1,578,813	67,404	4.27%	\$18,820	\$2,414	12.8%
1969	1,796,055	93,424	5.20%	\$23,460	\$3,000	12.8%
1972	1,854,146	120,761	6.51%	\$33,294	\$4,153	12.5%
1976	1,819,107	139,115	7.65%	\$40,578	\$4,979	12.3%
1982	1,897,820	34,426	1.81%	\$31,904	\$4,937	15.5%
1983	1,945,913	34,899	1.79%	\$33,434	\$5,074	15.2%
1984	1,968,128	30,436	1.55%	\$34,202	\$5,013	14.7%
1985	2,015,070	22,326	1.11%	\$35,169	\$6,044	17.2%
1986	2,033,978	21,923	1.08%	\$37,799	\$6,277	16.6%
1987	2,053,084	18,157	0.88%	\$40,907	\$6,393	15.6%
1988	2,096,704	20,864	1.00%	\$43,413	\$7,432	17.1%
1989	2,079,035	23,096	1.11%	\$51,063	\$8,953	17.5%
1990	2,079,034	24,647	1.19%	\$53,698	\$9,217	17.2%
1991	2,101,746	26,680	1.27%	\$55,364	\$9,617	17.4%
1992	2,111,617	27,235	1.29%	\$59,707	\$10,475	17.5%
1993	2,204,366	32,062	1.45%	\$72,047	\$12,560	17.4%
1994	2,216,736	32,565	1.47%	\$69,493	\$12,312	17.7%
1995	2,252,471	36,651	1.63%	\$78,756	\$14,259	18.1%
1996	2,314,254	41,714	1.80%	\$95,003	\$16,336	17.2%
1997	2,258,366	47,800	2.12%	\$104,861	\$19,958	19.0%
1998	2,282,055	49,913	2.19%	\$117,965	\$22,676	19.2%
1999	2,336,840	53,819	2.30%	\$135,076	\$24,810	18.4%
2000	2,349,361	51,159	2.18%	\$126,096	\$24,033	19.1%
2001	2,363,100	50,456	2.14%	\$129,638	\$23,744	18.3%
2002	2,389,533	28,074	1.17%	\$105,339	\$18,841	17.9%
2003	2,394,749	27,309	1.14%	\$90,429	\$18,709	20.7%
2004	2,344,354	19,294	0.82%	\$102,078	\$22,220	21.8%
2005	2,394,516	23,291	0.97%	\$121,214	\$25,647	21.2%
2006	2,373,218	15,449	0.65%	\$107,328	\$21,796	20.3%
2007	2,370,425	16,608	0.70%	\$129,497	\$24,615	19.0%
2008	2,421,137	14,626	0.60%	\$106,738	\$20,168	18.9%
2009 [6]	2,389,130	5,668	0.24%	\$71,580	\$13,553	18.9%
2010 [7]	2,423,367	N.A.	N.A.	N.A.	N.A.	N.A.
2011	2,471,232	4,415	0.18%	\$80,416	\$10,903	13.6%
2012	2,543,279	3,738	0.18%	\$62,446	\$8,497	13.6%
2013	2,554,665	4,699	0.18%	\$86,327	\$16,627	19.3%
2014	2,626,418	5,158	0.20%	\$90,139	\$16,390	18.2%
2015	2,712,630	4,918	0.18%	\$88,247	\$17,073	19.3%
2016	2,744,248	5,219	0.19%	\$107,791	\$18,296	17.0%
2017	2,813,503	5,185	0.18%	\$106,178	\$19,940	18.8%
2018	2,839,205	5,484	0.19%	\$106,021	\$20,180	19.0%

Sources: IRS, Statistics of Income, Historical Table 17: 1934-2008; IRS, Statistics of Income, Estate Tax Statistics, Table 1: Selected Income, Deduction and Tax Computation Items, by Tax Status and Size of Gross Estate, March 2020; Centers for Disease Control and Prevention (CDC), National Center for Health Statistics, *Mortality in the United States, 2018*. January 2020.

Notes: N.A.: The federal estate tax was repealed only for calendar year 2010. All amounts are in current dollars. Tax data for 2014 through 2018 are by filing year based on latest available IRS data.

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

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

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

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

[5] Year-to-year comparability of the data is affected by changes in the gross estate filing threshold which is based on year of death.

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

[7] For the year 2010 and 2012-2018, adult deaths estimates are from the Centers for Disease Control and Prevention, National Center for Health Statistics, U.S. Department of Health and Human Services, Vital Statistics of the United States.