

Estate Tax Returns Filed in 2018 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		Debts and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,169	\$208,436	2,839	\$569,321	7,473	\$586,203	7,367	\$823,517	9,259	\$8,533,117
Under \$5 million	820	\$11,091	178	\$8,970	608	\$17,847	524	\$17,873	630	\$139,667
\$5 million under \$10 million	6,202	\$90,448	1,476	\$153,708	3,929	\$177,111	3,921	\$193,931	4,991	\$1,763,750
\$10 million under \$20 million	2,593	\$47,534	709	\$127,376	1,808	\$137,568	1,746	\$185,825	2,170	\$1,575,661
\$20 million under \$50 million	1,112	\$28,989	331	\$113,707	798	\$124,233	831	\$175,177	1,053	\$1,749,055
\$50 million or more	441	\$30,374	146	\$165,560	330	\$129,445	345	\$250,711	415	\$3,304,984
All Taxable Returns	5,124	\$84,860	2,189	\$469,686	4,737	\$441,147	4,537	\$690,142	4,578	\$4,030,509
Under \$5 million	466	\$6,104	136	\$6,533	432	\$12,774	361	\$13,772	365	\$43,103
\$5 million under \$10 million	2,378	\$30,000	1,059	\$112,525	2,210	\$107,914	2,124	\$125,971	2,090	\$409,828
\$10 million under \$20 million	1,321	\$22,559	588	\$106,738	1,233	\$104,545	1,173	\$155,860	1,182	\$629,229
\$20 million under \$50 million	666	\$14,024	277	\$90,719	600	\$101,383	612	\$152,714	657	\$863,470
\$50 million or more	293	\$12,173	129	\$153,172	262	\$114,532	268	\$241,825	284	\$2,084,879
All Nontaxable Returns	6,046	\$123,576	651	\$99,635	2,736	\$145,056	2,830	\$133,374	4,682	\$4,502,608
Under \$5 million	355	\$4,986	42	\$2,438	176	\$5,073	163	\$4,101	265	\$96,564
\$5 million under \$10 million	3,824	\$60,448	416	\$41,183	1,719	\$69,197	1,797	\$67,960	2,901	\$1,353,922
\$10 million under \$20 million	1,272	\$24,976	121	\$20,638	575	\$33,022	573	\$29,965	988	\$946,432
\$20 million under \$50 million	446	\$14,965	54	\$22,988	199	\$22,850	219	\$22,462	396	\$885,585
\$50 million or more	148	\$18,201	17	\$12,388	68	\$14,913	78	\$8,886	131	\$1,220,105
Tax status and size of gross estate	Bequests to surviving spouse		Charitable deduction		Allowable deductions		State death tax deduction			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	6,666	\$70,536,918	2,868	\$22,575,654	13,396	\$104,157,267	2,473	\$2,666,339		
Under \$5 million	321	\$623,887	130	\$53,990	952	\$883,498	156	\$30,781		
\$5 million under \$10 million	3,695	\$14,361,309	1,348	\$2,237,752	7,497	\$19,066,000	1,281	\$552,843		
\$10 million under \$20 million	1,668	\$14,451,054	738	\$2,730,792	3,130	\$19,339,172	594	\$544,776		
\$20 million under \$50 million	697	\$14,950,731	436	\$3,471,316	1,316	\$20,700,202	300	\$573,431		
\$50 million or more	285	\$26,149,936	216	\$14,081,803	500	\$44,168,395	143	\$964,509		
All Taxable Returns	697	\$11,650,198	1,391	\$12,993,740	5,467	\$30,611,636	1,562	\$2,375,209		
Under \$5 million	* 35	\$30,286	69	\$15,904	483	\$135,675	87	\$13,238		
\$5 million under \$10 million	179	\$306,431	482	\$235,173	2,536	\$1,391,620	678	\$353,945		
\$10 million under \$20 million	190	\$831,100	397	\$788,381	1,413	\$2,691,275	446	\$490,595		
\$20 million under \$50 million	177	\$2,242,931	284	\$1,474,060	722	\$5,018,717	233	\$559,041		
\$50 million or more	116	\$8,239,450	159	\$10,480,222	313	\$21,374,349	118	\$958,389		
All Nontaxable Returns	5,969	\$58,886,721	1,477	\$9,581,914	7,930	\$73,545,631	910	\$291,130		
Under \$5 million	286	\$593,601	62	\$38,086	469	\$747,823	69	\$17,543		
\$5 million under \$10 million	3,516	\$14,054,878	866	\$2,002,579	4,961	\$17,674,380	603	\$198,897		
\$10 million under \$20 million	1,478	\$13,619,954	340	\$1,942,411	1,717	\$16,647,897	147	\$54,181		
\$20 million under \$50 million	520	\$12,707,801	152	\$1,997,256	595	\$15,681,484	67	\$14,390		
\$50 million or more	169	\$17,910,487	57	\$3,601,580	188	\$22,794,046	25	\$6,120		

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, Table 1: Selected Income, Deduction and Tax Computation Items, by Tax Status and Size of Gross Estate. January 2020.

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

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

d = Data were deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2018, most returns were filed for deaths that occurred in 2017, for which the filing threshold was \$5.49 million of gross estate. Because of filing extensions, however, some returns were filed in 2018 for deaths that occurred prior to 2017, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2018, for which the filing threshold was \$11.18 million.