30-Mar-20

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

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

Tax status and size of gross	Tentative	estate tax	Gift ta:	x paid	Total tax be	fore credits	Deceased spo exclu		Allowable un	ified credit
estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,770	\$47,053,524	1,417	\$1,618,425	12,768	\$45,435,099	1,258	\$4,345,486	13,525	\$31,461,116
Under \$5 million	960	\$2,362,641	212	\$135,765	960	\$2,226,877	. 99	\$212,375	960	\$2,138,336
\$5 million under \$10 million	7,057	\$15,379,461	385	\$229,171	7,055	\$15,150,289	824	\$2,995,400	7,614	\$17,620,596
\$10 million under \$20 million	2,979	\$10,334,538	315	\$157,301	2,979	\$10,177,237	248	\$870,873	3,134	\$7,468,709
\$20 million under \$50 million	1,283	\$8,513,930	302	\$330,280	1,283	\$8,183,650	65	\$203,652	1,316	\$3,089,580
\$50 million or more	491	\$10,462,954	204	\$765,909	491	\$9,697,046	23	\$63,186	500	\$1,143,894
All Taxable Returns	5,484	\$34,033,517	991	\$1,326,321	5,484	\$32,707,197	409	\$948,822	5,484	\$12,437,787
Under \$5 million	483	\$1,400,776	127	\$76,535	483	\$1,324,241	33	\$37,155	483	\$1,037,933
\$5 million under \$10 million	2,554	\$7,802,261	230	\$179,802	2,554	\$7,622,460	127	\$186,795	2,554	\$5,567,094
\$10 million under \$20 million	1,413	\$7,406,528	230	\$175,802	1,413	\$7,022,400	127	\$536,427	1,413	\$3,397,177
\$20 million under \$50 million	722	\$7,406,528 \$7,407,819		\$135,427				427,420¢ ط		\$3,397,177
\$20 million or more	313	\$10,016,133	234	\$299,277 \$635,280	722 313	\$7,108,542 \$9,380,853	d d	d	722 313	\$725,638
\$50 million of more	313	\$10,010,133	166	\$03 5,260	313	\$9,360,653	ŭ	u	313	\$725,030
All Nontaxable Returns	7,286	\$13,020,006	426	\$292,104	7,284	\$12,727,902	849	\$3,396,664	8,041	\$19,023,329
Under \$5 million	477	\$961,865	84	\$59,230	477	\$902,635	66	\$175,220	477	\$1,100,404
\$5 million under \$10 million	4,503	\$7,577,199	155	\$49,369	4,501	\$7,527,830	696	\$2,808,605	5,060	\$12,053,503
\$10 million under \$20 million	1,566	\$2,928,009	81	\$21,874	1,566	\$2,906,136	75	\$334,447	1,721	\$4,071,532
\$20 million under \$50 million	561	\$1,106,111	69	\$31,003	561	\$1,075,108	d	d	595	\$1,379,635
\$50 million or more	178	\$446,822	37	\$130,629	178	\$316,193	d	d	188	\$418,256
Tax status and size of gross	Net est	tate tax	Communit	y property	Total joint	property	Total lifetime	e transfers		
estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	5,484	\$20,179,613	1,949	\$39,533,203	6,502	\$8,569,068	7,415	\$88,448,036		
Under \$5 million	483	\$286,166	74	\$461,054	411	\$200,320	524	\$1,147,498		
\$5 million under \$10 million	2,554	\$2,051,176	1,137	\$12,202,490	3,620	\$3,025,748	3,877	\$18,294,316		
\$10 million under \$20 million	1,413	\$3,848,163	490	\$10,103,744	1,556	\$2,149,038	1,773	\$15,765,836		
\$20 million under \$50 million	722	\$5,357,380	183	\$7,435,113	656	\$1,531,053	870	\$17,552,891		
\$50 million or more	313	\$8,636,728	65	\$9,330,803	258	\$1,662,909	371	\$35,687,496		
All Taxable Returns	5,484	\$20,179,613	150	\$3,417,338	1,704	\$1,587,133	3,227	\$47,456,082		
Under \$5 million	483	\$286,166	* 3	\$ 3,4 17, 330 \$15,087	153	\$41,808	275	\$592,313		
\$5 million under \$10 million	2,554	\$2,051,176	56	\$372,383	741	\$314,222	1,359	\$6,616,528		
\$10 million under \$20 million	1,413	\$3,848,163	35	\$363,807	432	\$364,286	852	\$7,570,673		
\$20 million under \$50 million	722	\$5,357,380	39	\$1,100,705	249	\$307,735	507	\$10,278,006		
\$50 million or more	313	\$8,636,728	17	\$1,565,356	129	\$559,081	235	\$22,398,562		
All Nontaxable Returns	0	\$0	1,798	\$36,115,865	4,798	\$6,981,935	4,188	\$40,991,954		
		\$0	70	\$445,967	258	\$158,512	249	\$555,185		
Under \$5 million	0	ψŰ								
Under \$5 million \$5 million under \$10 million	0 0	\$0	1,082	\$11,830,107	2,879	\$2,711,525	2,518	\$11,677,788		
	0 0 0		1,082 455	\$11,830,107 \$9,739,937	2,879 1,124	\$2,711,525 \$1,784,752	2,518 922	\$11,677,788 \$8,195,162		
\$5 million under \$10 million	0 0 0	\$0								

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 thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2018, for which the 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.

15-Jul-19

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

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

Tax status and	Tentative	estate tax	Gift ta:	x paid	Total tax be	fore credits	Allowable appl	icable credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Deferre	12,063	45,082,251	1,445	2,220,880	12,062	42,861,370	12,711	28,273,578
All Returns	1,142	2,609,716	245	110,079	1,142	2,499,638	1,146	2,430,401
Under \$5 million \$5 million under \$10 million	6,885	14,690,337	391	216,692	6,884	14,473,646	7,374	16,646,786
	2,587	9.314.216	318	239.996	2,587	9.074.219	2,705	5.980.889
\$10 million under \$20 million	1,034	7,107,688	296	494,343	1,034	6,613,345	1,063	2,304,411
\$20 million under \$50 million	416	11,360,293	195	1,159,771	416	10,200,522	423	2,304,411 911,091
\$50 million or more	410	11,300,233	135	1,133,771	5,219	29,545,992	420	311,031
	5,185	33,147,676	999	1,894,266	5,185	31,253,410	5,185	11,247,567
All Taxable Returns	543	1,469,324	999 122	54,453	543	1,414,871	543	1,141,054
Under \$5 million	2,399	7,282,304	241	166,586	2,399	7,115,718	2,399	5,172,752
\$5 million under \$10 million	1,376	7,282,304	241	221,859	1,376	6,950,533	1,376	3,048,667
\$10 million under \$20 million	590	6,249,031	246	421,077	590	5,827,955	590	3,046,667
\$20 million under \$50 million	277		236 151		590 277	5,827,955 9,944,334	277	
\$50 million or more	211	10,974,625	151	1,030,290	211	9,944,334	211	593,790
All Nontaxable Returns	6,878	11,934,575	447	326,614	6,877	11,607,960	7,526	17,026,011
Under \$5 million	599	1,140,393	123	55,626	599	1,084,767	603	1,289,346
\$5 million under \$10 million	4,486	7,408,034	149	50,106	4,485	7,357,928	4,975	11,474,034
\$10 million under \$20 million	1,211	2,141,823	70	18,137	1,211	2,123,686	1,329	2,932,222
\$20 million under \$50 million	444	858,657	60	73,266	444	785,391	473	1,013,108
\$50 million or more	138	385,668	44	129,480	138	256,188	146	317,300
Tax status and	Net est	ate tax	Communit	y property	Total joint	t property	Total lifetime	e transfers
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,185	19,939,525	1,781	37,487,851	6,037	6,901,604	7.080	84,500,303
	543	272,249	134	861,053	460	224,501	642	1,431,405
Under \$5 million	2.399	1.939.086	1.042	11.203.637	3.565	2.832.391	3.887	17.761.267
\$5 million under \$10 million	1,376	3,883,964	392	7,513,282	1,320	1,723,198	1,567	14,009,664
\$10 million under \$20 million	590	4,522,975	148	6,420,180		1,192,098		13,432,542
\$20 million under \$50 million								
* ····					493		685	
\$50 million or more	277	9,321,250	66	11,489,699	493 200	929,416	685 300	
								37,865,425 51,518,584
	277	9,321,250	66	11,489,699	200	929,416	300	37,865,425
All Taxable Returns	277 5,185	9,321,250 19,939,525	66 137	11,489,699 8,125,535	200 1,525	929,416 972,957	300 3,153	37,865,425 51,518,584 649,995
All Taxable Returns Under \$5 million	277 5,185 543	9,321,250 19,939,525 272,249	66 137 * 6	11,489,699 8,125,535 * 23,251	200 1,525 148	929,416 972,957 38,615	300 3,153 328	37,865,425 51,518,584 649,995 6,651,430
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	277 5,185 543 2,399	9,321,250 19,939,525 272,249 1,939,086	66 137 * 6 55	11,489,699 8,125,535 * 23,251 357,724	200 1,525 148 680	929,416 972,957 38,615 253,526	300 3,153 328 1,390	37,865,425 51,518,584
All Taxable Returns Under \$5 million \$5 million under \$10 million	277 5,185 543 2,399 1,376	9,321,250 19,939,525 272,249 1,939,086 3,883,964	66 137 * 6 55 29	11,489,699 8,125,535 * 23,251 357,724 227,556	200 1,525 148 680 417	929,416 972,957 38,615 253,526 270,714	300 3,153 328 1,390 814	37,865,425 51,518,584 649,995 6,651,430 7,111,626
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	277 5,185 543 2,399 1,376 590 277	9,321,250 19,939,525 272,249 1,939,086 3,883,964 4,522,975 9,321,250	66 137 * 6 55 29 18 29	11,489,699 8,125,535 * 23,251 357,724 227,556 306,980 7,210,024	200 1,525 148 680 417 179 101	929,416 972,957 38,615 253,526 270,714 183,567 226,535	300 3,153 328 1,390 814 419 201	37,865,425 51,518,584 649,995 6,651,430 7,111,626 7,870,631 29,234,902
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns	277 5,185 543 2,399 1,376 590 277 0	9,321,250 19,939,525 272,249 1,939,086 3,883,964 4,522,975 9,321,250 0	66 137 * 6 55 29 18 29 1,644	11,489,699 8,125,535 * 23,251 357,724 227,556 306,980 7,210,024 29,362,316	200 1,525 148 680 417 179 101 4,512	929,416 972,957 38,615 253,526 270,714 183,567 226,535 5,928,648	300 3,153 328 1,390 814 419 201 3,928	37,865,425 51,518,584 649,995 6,651,430 7,111,626 7,870,631 29,234,902 32,981,719
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	277 5,185 543 2,399 1,376 590 277 0 0 0	9,321,250 19,939,525 272,249 1,939,086 3,883,964 4,522,975 9,321,250 0 0 0	66 137 * 6 55 29 18 29 29 1,644 128	11,489,699 8,125,535 * 23,251 357,724 227,556 306,980 7,210,024 29,362,316 837,803	200 1,525 148 680 417 179 101 4,512 312	929,416 972,957 38,615 253,526 270,714 183,567 226,535 5,928,648 185,885	300 3,153 328 1,390 814 419 201 3,928 313	37,865,425 51,518,584 649,995 6,651,430 7,870,631 29,234,902 32,981,719 781,409
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	277 5,185 543 2,399 1,376 590 277 0 0 0 0 0	9,321,250 19,939,525 272,249 1,939,086 3,863,964 4,522,975 9,321,250 0 0 0 0 0	66 137 * 6 55 29 18 29 1,644 128 986	11,489,699 8,125,535 * 23,251 357,724 227,556 306,980 7,210,024 29,362,316 837,803 10,845,913	200 1,525 148 680 417 179 101 4,512 312 2,885	929,416 972,957 38,615 253,526 270,714 183,567 226,535 5,928,648 185,885 2,578,866	300 3,153 328 1,390 814 419 201 3,928 313 2,497	37,865,425 51,518,584 649,995 6,651,430 7,111,626 7,870,631 29,234,902 32,981,719 781,409 11,109,837
All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	277 5,185 543 2,399 1,376 590 277 0 0 0	9,321,250 19,939,525 272,249 1,939,086 3,883,964 4,522,975 9,321,250 0 0 0	66 137 * 6 55 29 18 29 29 1,644 128	11,489,699 8,125,535 * 23,251 357,724 227,556 306,980 7,210,024 29,362,316 837,803	200 1,525 148 680 417 179 101 4,512 312	929,416 972,957 38,615 253,526 270,714 183,567 226,535 5,928,648 185,885	300 3,153 328 1,390 814 419 201 3,928 313	37,865,425 51,518,584 649,995 6,651,430 7,111,626 7,870,631 29,234,902 32,981,719

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.

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

n/a = not available for this year.

[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 2018

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

[All figures are estimates based on a sample--money amounts are in thousands (

Tax status and	Tentative	estate tax	Gift ta:	x paid	Total tax be
size of gross estate	Number	Amount	Number	Amount	Number
	11,776	42,256,750	1,560	1,900,024	11,771
	1,213	2,843,248	294	183,514	1,212
Under \$5 million	6,581	14,068,149	429	255,855	6,577
\$5 million under \$10 million	2,517	8,992,842	429 322	255,855 219,398	2,517
\$10 million under \$20 million		8,992,842 7,066,528	322 289		-
\$20 million under \$50 million	1,039			401,289	1,039
\$50 million or more	427	9,285,981	226	839,968	427
	5 210	21 142 077	1 110	1 507 095	5,219 5 210
All Taxable Returns	5,219	31,143,077	1,112	1,597,085	5,219
Under \$5 million	611	1,694,941	170	92,272	611
\$5 million under \$10 million	2,402	7,314,645	304	202,291	2,402
\$10 million under \$20 million	1,293	6,879,785	235	192,730	1,293
\$20 million under \$50 million	611	6,283,447	224	353,634	611
\$50 million or more	300	8,970,260	178	756,159	300
All Nontaxable Returns	6,557	11,113,673	448	302,939	6,552
Under \$5 million	601	1,148,307	125	53,565	4,175
\$5 million under \$10 million	4,179	6,753,504	87	26,668	1,224
\$10 million under \$20 million	1,224	2,113,057	65	47,655	427
\$20 million under \$50 million	427	783,082	48	83,809	126
\$50 million or more	126	315,722	42	33,347	120
Tax status and	_	tate tax			Total join
size of gross estate	Number	Amount	Communit Number	Amount	Number
Size of gross estate	Number	Amount	Number	Amount	Number
All Returns	5,219	18,296,215	1,750	38,645,937	5,983
Under \$5 million	611	347,096	100	608,887	530
\$5 million under \$10 million	2,402	1,975,360	1,067	11,690,504	3,467
\$10 million under \$20 million	1,293	3,837,937	380	7,638,727	1,283
\$20 million under \$50 million	611	4,576,971	158	6,190,305	488
\$50 million or more	300	7,558,851	44	12,517,513	215
200 million of more	500	7,000,001		12,017,010	210
All Taxable Returns	5,219	18,296,215	123	5,110,078	1,621
·					
Under \$5 million	611	347,096	d	d	176
Under \$5 million	611 2,402		d 36	d 306,366	176 742
Under \$5 million \$5 million under \$10 million		347,096			
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	2,402	347,096 1,975,360	36	306,366	742
Under \$5 million \$5 million under \$10 million	2,402 1,293	347,096 1,975,360 3,837,937	36 40	306,366 405,241	742 394
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	2,402 1,293 611 300	347,096 1,975,360 3,837,937 4,576,971 7,558,851	36 40 d 16	306,366 405,241 d 3,524,988	742 394 191 119
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns	2,402 1,293 611 300 0	347,096 1,975,360 3,837,937 4,576,971 7,558,851 0	36 40 d 16 1,627	306,366 405,241 d 3,524,988 33,535,859	742 394 191 119 4,362
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	2,402 1,293 611 300 0 0	347,096 1,975,360 3,837,937 4,576,971 7,558,851 0 0	36 40 d 16 1,627 d	306,366 405,241 d 3,524,988 33,535,859 d	742 394 191 119 4,362 354
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns	2,402 1,293 611 300 0 0	347,096 1,975,360 3,837,937 4,576,971 7,558,851 0 0 0	36 40 16 1,627 d 1,031	306,366 405,241 d 3,524,988 33,535,859 d 11,384,138	742 394 191 119 4,362 354 2,725
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	2,402 1,293 611 300 0 0	347,096 1,975,360 3,837,937 4,576,971 7,558,851 0 0	36 40 d 16 1,627 d	306,366 405,241 d 3,524,988 33,535,859 d	742 394 191 119 4,362 354 2,725 890
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	2,402 1,293 611 300 0 0	347,096 1,975,360 3,837,937 4,576,971 7,558,851 0 0 0	36 40 16 1,627 d 1,031	306,366 405,241 d 3,524,988 33,535,859 d 11,384,138	742 394 191 119 4,362 354 2,725

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.

n/a = not available for this year.

[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 threshold was \$5.34 million of gross estate. Because of filing extensions, however, some returns were filed in 2015 for deaths that occur 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 2017.

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

ss Estate

of dollars]

ofore credits	Allowable ap	plicable credit
Amount	Number	Amount
40.050.705	10,400	00 040 447
40,356,725	12,406	26,940,147
2,659,735	1,215	2,511,884
13,812,294 8,773,444	7,050	15,501,630
	2,635	5,692,156
6,665,240 8,446,013	1,073 434	2,308,279 926,198
29,545,992	434	920,190
29,545,992 29,545,992	5,219	11,187,527
1,602,669	5,219 611	1,254,198
7,112,354	2,402	5,127,897
	-	
6,687,055	1,293	2,831,796
5,929,813	611	1,331,099
8,214,101	300	642,537
10,810,734	7,187	15,752,620
6,699,940	603	1,257,687
2,086,389	4,647	10,373,733
735,426	1,341	2,860,360
231,913	461	977,179
202,804	133	283,661
t property	Total lifetim	
Amount	Number	Amount
7,325,818	6,731	82,501,655
219,898	658	1,478,149
2,798,366	3,579	16,223,104
1,747,055	1,496	13,517,382
1,091,626	683	12,795,380
1,468,874	315	38,487,639
1,396,268	3,099	48,962,728
37,518	338	710,594
360,959	1,346	6,166,905
323,071	781	7,101,092
230,311	413	7,290,193
444,409		, ,
,03	221	27,693,945
-,703		
5,929,550		
	221	27,693,945
5,929,550	221 3,632	27,693,945 33,538,927
5,929,550 182,380	221 3,632 319	27,693,945 33,538,927 767,555
5,929,550 182,380 2,437,406	221 3,632 319 2,233	27,693,945 33,538,927 767,555 10,056,199

e filed for deaths that occurred in 2014, for which the filing red prior to 2014, for which filing thresholds were lower.

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

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

Tax status and	Tentative	estate tax	Gift ta	x paid	Total tax be	fore credits	Allowable app	licable credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	11,311	39,353,764	1,509	1,859,852	11,310	37,493,912	11,917	25,290,292
All Returns	1,382	3,145,460	328	244,104	1,382	2,901,356	1,387	2,817,097
Under \$5 million	6,394	13,172,375	325	198,168	6,394	12,974,207	6,849	14,685,615
\$5 million under \$10 million	2,219	7,775,017	385	237,792	2,219	7,537,225	2,325	4,939,160
\$10 million under \$20 million	928	6,245,530	273	345,473	2,219 928	5,900,058	2,323	2,009,883
\$20 million under \$50 million	928 389		273 196				958 398	
\$50 million or more	389	9,015,381	196	834,315	388	8,181,066	398	838,537
All Taxable Returns	4,918	29,053,926	1,061	1,586,123	4,918	27,467,802	4,918	10,313,986
Under \$5 million	665	1,831,468	171	124,291	665	1,707,176	665	1,353,523
\$5 million under \$10 million	2,298	6,893,728	271	155,566	2,298	6,738,162	2,298	4,801,327
\$10 million under \$20 million	1,150	6,020,420	243	203,527	1,150	5,816,893	1,150	2,455,843
\$20 million under \$50 million	540	5,529,080	222	301,771	540	5,227,309	540	1,140,321
\$50 million or more	266	8,779,230	154	800,968	266	7,978,263	266	562,971
All Neuteuchie Detumo	6,393	10,299,838	448	273,729	6,392	10,026,109	6,999	14,976,306
All Nontaxable Returns Under \$5 million	717	1,313,992	157	119,813	717	1,194,179	722	1,463,574
	4,096	6,278,647	114	42,602	4,096	6,236,045	4,551	9,884,287
\$5 million under \$10 million	1,069	1,754,598	84	34,265	1,069	1,720,332	1,176	2,483,317
\$10 million under \$20 million	388	716,450	51	43,701	388	672,749	418	869,562
\$20 million under \$50 million	123	236,151	42	33,347	122	202,804	132	275,566
\$50 million or more	-	-						
Tax status and	Net est		Communit		Total join		Total lifetime	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,918	17,072,821	1,652	30,474,043	5,747	6,459,195	6,445	67,689,597
Under \$5 million	665	352,848	141	800,189	596	254,973	744	1,565,271
\$5 million under \$10 million	2,298	1,928,559	988	10,515,637	3,340	2,647,494	3,482	15,380,533
\$10 million under \$20 million								
	1.150	3.337.364						11.283.622
\$20 million under \$50 million	1,150 540	3,337,364 4.061.333	327	6,263,490	1,140	1,583,273	1,324	11,283,622 11,177,394
\$20 million under \$50 million \$50 million or more	1,150 540 266	3,337,364 4,061,333 7,392,716						11,283,622 11,177,394 28,282,776
\$50 million or more	540 266	4,061,333 7,392,716	327 139 57	6,263,490 5,394,722 7,500,005	1,140 475 197	1,583,273 1,308,063 665,392	1,324 600 294	11,177,394 28,282,776
\$50 million or more All Taxable Returns	540 266 4,918	4,061,333 7,392,716 17,072,821	327 139 57 128	6,263,490 5,394,722 7,500,005 3,253,782	1,140 475 197 1,491	1,583,273 1,308,063 665,392 1,280,573	1,324 600 294 2,880	11,177,394 28,282,776 39,209,969
\$50 million or more All Taxable Returns Under \$5 million	540 266 4,918 665	4,061,333 7,392,716 17,072,821 352,848	327 139 57 128 * 10	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268	1,140 475 197 1,491 196	1,583,273 1,308,063 665,392 1,280,573 45,719	1,324 600 294 2,880 365	11,177,394 28,282,776 39,209,969 759,182
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million	540 266 4,918 665 2,298	4,061,333 7,392,716 17,072,821 352,848 1,928,559	327 139 57 128 * 10 28	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422	1,140 475 197 1,491 196 643	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684	1,324 600 294 2,880 365 1,254	11,177,394 28,282,776 39,209,969 759,182 5,866,621
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	540 266 4,918 665 2,298 1,150	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364	327 139 57 128 * 10 28 43	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286	1,140 475 197 1,491 196 643 350	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525	1,324 600 294 2,880 365 1,254 693	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	540 266 4 ,918 665 2,298 1,150 540	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333	327 139 57 128 * 10 28 43 29	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039	1,140 475 197 1,491 196 643 350 189	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053	1,324 600 294 2,880 365 1,254 693 355	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	540 266 4,918 665 2,298 1,150	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364	327 139 57 128 * 10 28 43	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286	1,140 475 197 1,491 196 643 350	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525	1,324 600 294 2,880 365 1,254 693	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	540 266 4 ,918 665 2,298 1,150 540	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333	327 139 57 128 * 10 28 43 29	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039	1,140 475 197 1,491 196 643 350 189	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053	1,324 600 294 2,880 365 1,254 693 355	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	540 266 4,918 665 2,298 1,150 540 266	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716	327 139 57 128 * 10 28 43 29 17	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768	1,140 475 197 1,491 196 643 350 189 113	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592	1,324 600 294 2,880 365 1,254 693 355 213	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930
\$50 million or more All Taxable Returns Under \$5 million \$50 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns	540 266 4,918 665 2,298 1,150 540 266 0	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716 0	327 139 57 128 * 10 28 43 29 17 17 1,525	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768 27,220,260	1,140 475 197 1,491 196 643 350 189 113 4,255	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592 5,178,623	1,324 600 294 2,880 365 1,254 693 355 213 3,566	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930 28,479,627
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	540 266 4,918 665 2,298 1,150 540 266 0 0	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716 0 0	327 139 57 128 * 10 28 43 29 17 17 1,525 131	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768 27,220,260 764,921	1,140 475 197 1,491 196 643 350 189 113 4,255 400	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592 5,178,623 209,254	1,324 600 294 2,880 365 1,254 693 355 213 3,566 380	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930 28,479,627 806,089
\$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	540 266 4,918 665 2,298 1,150 540 266 0 0 0	4,061,333 7,392,716 17,072,821 352,848 1,928,559 3,337,364 4,061,333 7,392,716 0 0 0	327 139 57 128 * 10 28 43 29 17 17 1,525 131 960	6,263,490 5,394,722 7,500,005 3,253,782 * 35,268 224,422 547,286 1,057,039 1,389,768 27,220,260 764,921 10,291,215	1,140 475 197 1,491 196 643 350 189 113 4,255 400 2,697	1,583,273 1,308,063 665,392 1,280,573 45,719 260,684 261,525 372,053 340,592 5,178,623 209,254 2,386,810	1,324 600 294 2,880 365 1,254 693 355 213 3,566 380 2,228	11,177,394 28,282,776 39,209,969 759,182 5,866,621 5,817,483 6,756,753 20,009,930 28,479,627 806,089 9,513,912

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.

n/a = not available for this year.

[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 2014 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and	Tentative	estate tax	Gift ta	x paid	Total tax be	fore credits	Allowable ur	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,388	38,613,826	1,783	2,371,804	11,386	36,242,022	11,931	24,022,901
Under \$5 million	1,615	3,484,397	375	193,838	1,615	3,290,560	1,631	3,136,758
\$5 million under \$10 million	6,309	12,825,615	524	233,376	6,308	12,592,239	6,735	13,718,838
\$10 million under \$20 million	2,209	7,617,997	365	320,641	2,208	7,297,355	2,283	4,607,761
\$20 million under \$50 million	918	6,217,044	328	484,644	918	5,732,400	938	1,877,088
\$50 million or more	336	8,468,773	192	1,139,305	336	7,329,468	345	682,456
All Taxable Returns	5,158	28,849,250	1,237	2,080,628	5,158	26,768,623	5,158	10,321,392
Under \$5 million	796	2,047,454	215	85,096	796	1,962,358	796	1,551,931
\$5 million under \$10 million	2,429	7,071,211	336	186,920	2,429	6,884,291	2,429	4,858,556
\$10 million under \$20 million	1,132	5,871,323	273	281,549	1,132	5,589,774	1,132	2,307,421
\$20 million under \$50 million	578	5,646,970	264	449,206	578	5,197,764	578	1,158,828
\$50 million or more	223	8,212,293	149	1,077,857	223	7,134,436	223	444,656
All Manufacture Data	6,230	9,764,576	546	291,176	6,228	9,473,400	6,773	13,701,509
All Nontaxable Returns	819	1,436,944	160	108,742	819	1,328,202	834	1,584,828
Under \$5 million	3,880	5,754,404	188	46,456	3,879	5,707,948	4,306	8,860,282
\$5 million under \$10 million	1,077	1,746,674	91	39,092	1,076	1,707,582	1,152	2,300,340
\$10 million under \$20 million	341	570,074	63	35,438	341		360	2,300,340
\$20 million under \$50 million	114	256,480	63 43	55,438 61,448	341 114	534,636 195,032	122	237,801
\$50 million or more								
Tax status and	Net est		Communit		Total joint	,	Total lifetime	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,158	16,390,024	1,579	29,326,644	5,693	6,172,263	6,423	71,938,582
Under \$5 million	796	408,884	172	1,021,453	668	336,839	837	1,843,258
Under \$5 million \$5 million under \$10 million	796 2,429	408,884 2,021,626	172 921	1,021,453 9,935,291	668 3,270	336,839 2,496,855	837 3,402	1,843,258 14,686,378
\$5 million under \$10 million		-				-		
\$5 million under \$10 million \$10 million under \$20 million	2,429	2,021,626 3,261,539	921	9,935,291 6,628,102	3,270	2,496,855 1,455,668	3,402	14,686,378 11,402,098
\$5 million under \$10 million	2,429 1,132	2,021,626	921 349	9,935,291	3,270 1,128	2,496,855	3,402 1,314	14,686,378
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	2,429 1,132 578 223	2,021,626 3,261,539 4,022,406 6,675,569	921 349 90 46	9,935,291 6,628,102 3,614,644 8,127,154	3,270 1,128 469 158	2,496,855 1,455,668 1,073,738 809,163	3,402 1,314 607 263	14,686,378 11,402,098 11,233,317 32,773,531
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns	2,429 1,132 578 223 5,158	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024	921 349 90 46 162	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259	3,270 1,128 469 158 1,518	2,496,855 1,455,668 1,073,738 809,163 1,191,333	3,402 1,314 607 263 3,039	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	2,429 1,132 578 223 5,158 796	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884	921 349 90 46 162 * 13	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077	3,270 1,128 469 158 1,518 196	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302	3,402 1,314 607 263 3,039 440	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns	2,429 1,132 578 223 5,158 796 2,429	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626	921 349 90 46 162 * 13 57	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211	3,270 1,128 469 158 1,518 196 654	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711	3,402 1,314 607 263 3,039 440 1,332	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million	2,429 1,132 578 223 5,158 796 2,429 1,132	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539	921 349 90 46 * 13 57 57	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208	3,270 1,128 469 158 1,518 196 654 380	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201	3,402 1,314 607 263 3,039 440 1,332 685	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million	2,429 1,132 578 223 5,158 796 2,429 1,132 578	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406	921 349 90 46 * 13 57 57 16	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208 426,359	3,270 1,128 469 158 1,518 196 654 380 203	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201 300,279	3,402 1,314 607 263 3,039 440 1,332 685 402	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	2,429 1,132 578 223 5,158 796 2,429 1,132	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539	921 349 90 46 * 13 57 57	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208	3,270 1,128 469 158 1,518 196 654 380	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201	3,402 1,314 607 263 3,039 440 1,332 685	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	2,429 1,132 578 223 5,158 796 2,429 1,132 578	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406	921 349 90 46 * 13 57 57 16	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208 426,359	3,270 1,128 469 158 1,518 196 654 380 203	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201 300,279	3,402 1,314 607 263 3,039 440 1,332 685 402	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$20 million \$50 million or more All Nontaxable Returns	2,429 1,132 578 223 5,158 796 2,429 1,132 578 223	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569	921 349 90 46 * 13 57 57 16 18	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403	3,270 1,128 469 158 1,518 196 654 380 203 85	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201 300,279 363,841	3,402 1,314 607 263 3,039 440 1,332 685 402 180	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$55 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	2,429 1,132 578 223 5,158 796 2,429 1,132 578 223 0	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569 0	921 349 90 46 * 13 57 16 18 18	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403 24,873,385	3,270 1,128 469 158 1,518 196 654 380 203 85 4,175	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201 300,279 363,841 4,980,929	3,402 1,314 607 263 3,039 440 1,332 685 402 180 3,385	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886 31,248,685
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	2,429 1,132 578 223 5,158 796 2,429 1,132 578 223 0 0	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569 0 0	921 349 90 46 * 13 57 16 18 18 1,417 159	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403 24,873,385 960,376 9,607,080	3,270 1,128 469 158 1,518 196 654 380 203 85 4,175 472	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201 300,279 363,841 4,980,929 288,537 2,258,144	3,402 1,314 607 263 3,039 440 1,332 685 402 180 3,385 397	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886 31,248,685 915,555
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	2,429 1,132 578 223 5,158 796 2,429 1,132 578 223 0 0 0	2,021,626 3,261,539 4,022,406 6,675,569 16,390,024 408,884 2,021,626 3,261,539 4,022,406 6,675,569 0 0 0	921 349 90 46 * 13 57 57 16 18 18 1,417 159 864	9,935,291 6,628,102 3,614,644 8,127,154 4,453,259 * 61,077 328,211 663,208 426,359 2,974,403 24,873,385 960,376	3,270 1,128 469 158 1,518 196 654 380 203 85 4,175 472 2,616	2,496,855 1,455,668 1,073,738 809,163 1,191,333 48,302 238,711 240,201 300,279 363,841 4,980,929 288,537	3,402 1,314 607 263 3,039 440 1,332 685 402 180 3,385 397 2,071	14,686,378 11,402,098 11,233,317 32,773,531 40,689,898 927,703 6,026,399 5,854,439 7,385,470 20,495,886 31,248,685 915,555 8,659,979

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.

n/a = not available for this year.

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

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

20-	Jan	-1	5

Estate Tax Returns Filed in 2013 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and	Tentative	estate tax	Gift ta	x paid	Total tax be	fore credits	Allowable u	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,240	29,987,932	1,580	1,584,142	10,238	28,404,161	10,568	18,627,971
Under \$5 million	1,039	1,748,783	241	106,479	1,038	1,642,674	1,053	1,662,718
\$5 million under \$10 million	5,980	10,706,225	510	161,279	5,980	10,544,946	6,206	11,081,979
\$10 million under \$20 million	2,092	6,587,556	380	262,990	2,092	6,324,566	2,158	3,833,215
\$20 million under \$50 million	836	5,146,732	301	376,599	836	4,770,133	854	1,518,957
\$50 million or more	294	5,798,636	149	676,795	293	5,121,841	297	531,102
All Taxable Returns	4,687	22,356,239	1,111	1,359,490	4,687	20,996,749	4,687	8,268,717
Under \$5 million	427	901,214	113	46,584	427	854,631	427	683,839
\$5 million under \$10 million	2,401	5,993,326	349	121,972	2,401	5,871,354	2,401	4,267,76
\$10 million under \$20 million	1,161	5,261,050	289	237,822	1,161	5,023,228	1,161	2,070,043
\$20 million under \$50 million	508	4,623,460	241	334,000	508	4,289,461	508	907,724
\$50 million or more	190	5,577,190	118	619,113	190	4,958,077	190	339,344
All Nontaxable Returns	5,554	7,631,693	469	224,652	5,552	7,407,411	5,881	10,359,254
Under \$5 million	612	847,568	128	59,895	611	788,043	626	978,879
\$5 million under \$10 million	3,579	4,712,899	160	39,307	3,579	4,673,592	3,805	6,814,212
\$10 million under \$20 million	931	1,326,507	90	25,168	931	1,301,338	997	1,763,172
\$20 million under \$50 million	328	523,272	60	42,599	328	480,673	346	611,233
\$50 million or more	104	221,446	30	57,682	103	163,764	107	191,757
Tax status and	Other ta		Net est					
size of gross estate	Number	Amount	Number	Amount	Generation-s	Amount	Communi Number	Amount
SIZE OF GIUSS ESTATE	Number	Amount	Indilibei	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	4,687	12,666,774	n/a	n/a	1,406	27,923,168
Under \$5 million	n/a	n/a	427	169,678	n/a	n/a	113	585,15
\$5 million under \$10 million	n/a	n/a	2,401	1,596,514	n/a	n/a	824	8,699,369
\$10 million under \$20 million	n/a	n/a	1,161	2,938,845	n/a	n/a	293	6,052,609
\$20 million under \$50 million	n/a	n/a	508	3,350,454	n/a	n/a	127	5,338,587
\$50 million or more			190	4,611,283			48	7,247,44
All Taxable Returns	n/a	n/a	4,687	12,666,774	n/a	n/a	132	4,376,90
Under \$5 million	n/a	n/a	427	169,678	n/a	n/a	* 3	* 13,23
\$5 million under \$10 million	n/a	n/a	2,401	1,596,514	n/a	n/a	35	297,410
	n/a	n/a	1,161	2,938,845	n/a	n/a	42	620,820
\$10 million under \$20 million	n/a	n/a	508	3,350,454	n/a	n/a	33	1,378,473
\$20 million under \$50 million \$50 million or more	1/a	iva	190	4,611,283	IVa	iva	19	2,066,964
			-	_				
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	1,274	23,546,263
Under \$5 million	n/a	n/a	0	0	n/a	n/a	110	571,924
\$5 million under \$10 million	n/a	n/a	0	0	n/a	n/a	790	8,401,953
\$10 million under \$20 million	n/a	n/a	0	0	n/a	n/a	251	5,431,78
\$20 million under \$50 million			0	0			94	3,960,114
\$50 million or more			0	0			29	5,180,484
Tax status and size of gross estate	Total mut	tual funds	Total join	t property	Total lifetime	e transfers	Qualified tinterest	
Size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	5,188	5.555.033	5,927	53,038,402	n/a	n/a
Under \$5 million	n/a	n/a	403	208,300	573	1,284,872	n/a	n/a
	n/a	n/a	3,153	2,124,898	3,296	14,164,098	n/a	n/a
\$5 million under \$10 million	n/a	n/a	1,070	1,480,173	1,251	10,611,772	n/a	n/a
\$10 million under \$20 million	n/a	n/a	408	941,045	573	11,049,778	n/a	n/a
\$20 million under \$50 million \$50 million or more	ind.	174	155	800,618	234	15,927,882	n/d	1/4
All Taxable Returns	n/a	n/a	1,493	1,192,785	2,879	29,829,069	n/a	n/a
Under \$5 million	n/a	n/a	92	19,594	228	481,319	n/a	n/a
\$5 million under \$10 million	n/a	n/a	728	247,162	1,421	6,348,103	n/a	n/a
\$10 million under \$20 million	n/a	n/a	411	279,709	718	5,925,490	n/a	n/a
\$20 million under \$50 million	n/a	n/a	175	230,010	359	6,712,031	n/a	n/a
\$50 million or more			88	416,310	152	10,362,127		
All Nontaxable Returns	n/a	n/a	3,695	4,362,248	3,049	23,209,332	n/a	n/a
Under \$5 million	n/a	n/a	311	188,705	345	803,553	n/a	n/a
\$5 million under \$10 million	n/a	n/a	2,425	1,877,736	1,875	7,815,994	n/a	n/a
	n/a	n/a	659	1,200,464	533	4,686,282	n/a	n/a
\$10 million under \$20 million	1Va	1Va					11/a	n/a
\$20 million under \$50 million	1		233	711,035	214	4,337,747		
\$50 million or more			66	384,308	82	5,565,756		

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.

n/a = not available for this year.

[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 2012 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and	Tentative	estate tax	Gift ta	x paid	Total tax be	efore credits	Allowable u	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,057	23,070,810	1,303	1,325,980	9,054	21,744,830	9,408	15,834,935
Under \$5.0 million	951	1,383,263	227	156,285	951	1,226,978	985	1,325,690
\$5.0 million under \$10.0 million	5,560	9,496,154	444	183,382	5,559	9,312,772	5,804	9,991,615
\$10.0 million under \$20.0 million	1,674	4,710,258	306	187,243	1,673	4,523,015	1,723	2,971,409
\$20.0 million or more	872	7,481,136	325	799,070	871	6,682,065	896	1,546,220
All Taxable Returns	3,738	15,990,815	829	1,116,523	3,738	14,874,292	3,738	6,347,240
Under \$5.0 million	331	644,625	80	96,561	331	548,064	331	458,102
\$5.0 million under \$10.0 million	2,114	5,006,524	302	123,322	2,114	4,883,202	2,114	3,652,804
\$10.0 million under \$20.0 million	798	3,455,034	210	162,938	798	3,292,096	798	1,380,156
\$20.0 million or more	495	6,884,633	238	733,703	495	6,150,930	495	856,178
All Nontaxable Returns	5,319	7,079,995	474	209,566	5,316	6,870,538	5,670	9,487,695
Under \$5.0 million	619	738,638	147	59,724	619	678,914	654	867,589
\$5.0 million under \$10.0 million	3,446	4,489,630	142	60,169	3,445	4,429,570	3,690	6,338,811
\$10.0 million under \$20.0 million	877	1,255,225	96	24,306	876	1,230,919	925	1,591,252
	377	596,502	88	65,367	376	531,135	401	690,043
\$20.0 million or more	Other tax					skipping tax		y property
Tax status and			Net es			11 0		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	3,738	8,497,115	n/a	n/a	1,207	23,517,179
Under \$5.0 million	n/a	n/a	331	88,722	n/a	n/a	120	704,324
\$5.0 million under \$10.0 million	n/a	n/a	2,114	1,225,243	n/a	n/a	696	7,089,631
\$10.0 million under \$20.0 million	n/a	n/a	798	1,906,212	n/a	n/a	262	5,294,784
\$20.0 million or more	n/a	n/a	495	5,276,939	n/a	n/a	129	10,428,440
	n/a	n/a	2 720	9 407 115	n/a	n/a	79	2 101 725
All Taxable Returns	n/a		3,738	8,497,115			-	3,191,725
Under \$5.0 million	n/a	n/a	331	88,722	n/a	n/a	* 3	* 16,029
\$5.0 million under \$10.0 million	n/a	n/a	2,114	1,225,243	n/a	n/a	25	142,411
\$10.0 million under \$20.0 million	n/a	n/a	798	1,906,212	n/a	n/a	13	171,302
\$20.0 million or more	n/a	n/a	495	5,276,939	n/a	n/a	37	2,861,983
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	1,129	20,325,453
Under \$5.0 million	n/a	n/a	0	0	n/a	n/a	117	688,294
\$5.0 million under \$10.0 million	n/a	n/a	0	0	n/a	n/a	671	6,947,220
\$10.0 million under \$20.0 million	n/a	n/a	0	0	n/a	n/a	249	5,123,483
\$20.0 million or more	n/a	n/a	0	0	n/a	n/a	92	7,566,457
Tax status and	<u> </u>						Qualified 1	erminable
size of gross estate	Total mut	ual funds	Total join	t property	Total lifetim	e transfers	interest	property
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	4,730	4,923,807	5,018	53,088,998	n/a	n/a
Under \$5.0 million	n/a	n/a	452	189,179	499	1,277,231	n/a	n/a
\$5.0 million under \$10.0 million	n/a	n/a	2,952	2,282,633	2,924	12,802,861	n/a	n/a
\$10.0 million under \$20.0 million	n/a	n/a	866	1,158,636	993	8,291,711	n/a	n/a
\$20.0 million or more	n/a	n/a	459	1,293,358	601	30,717,195	n/a	n/a
	n/a	n/a	1,192	846,995	2,165	30,501,787	n/a	n/a
All Taxable Returns	n/a	n/a	103	24,855	170	423,652	n/a	n/a
Under \$5.0 million						423,652 5,191,257		
\$5.0 million under \$10.0 million	n/a	n/a	659	274,000	1,139		n/a	n/a
\$10.0 million under \$20.0 million \$20.0 million or more	n/a n/a	n/a n/a	257 173	189,179 358,961	491 365	4,056,861 20,830,017	n/a n/a	n/a n/a
	100			200,001				
All Nontaxable Returns	n/a	n/a	3,538	4,076,811	2,853	22,587,211	n/a	n/a
Under \$5.0 million	n/a	n/a	349	164,325	329	853,579	n/a	n/a
\$5.0 million under \$10.0 million	n/a	n/a	2,294	2,008,633	1,785	7,611,604	n/a	n/a
	n/a	n/a	609	969.457	502	4,234,850	n/a	n/a
\$10.0 million under \$20.0 million	100					, - ,		

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.

n/a = not available for this year.

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

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

18-Apr-14

Estate Tax Returns Filed in 2011 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and	Tentative e	estate tax	Gift ta:	x paid	Total tax be	efore credits	Allowable u	nified credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,380	8,896,031	468	480,289	4,380	8,416,197	4,588	6,537,710
Under \$3.5 million	553	423,891	36	27,191	553	396,700	601	462,598
\$3.5 million under \$5.0 million	950	1,249,868	79	29,742	950	1,220,126	990	1,387,121
\$5.0 million under \$10.0 million	2,022	3,289,746	149	55,174	2,022	3,234,573	2,110	3,330,533
\$10.0 million under \$20.0 million	540	1,402,518	84	52,719	540	1,349,799	563	868,804
\$20.0 million or more	315	2,530,009	120	315,463	315	2,214,999	324	488,654
II Taxable Returns	1,480	5,538,855	258	334,046	1,480	5,204,810	1,480	2,091,629
Under \$3.5 million	174	167,766	7	3,653	174	164,113	174	127,913
\$3.5 million under \$5.0 million	278	485,247	36	9,595	278	475,652	278	384,47
\$5.0 million under \$10.0 million	654	1,618,106	83	36,423	654	1,581,683	654	1,008,79
\$10.0 million under \$20.0 million	218	1,007,455	57	44,917	218	962,538	218	334,963
\$20.0 million or more	156	2,260,281	75	239,458	156	2,020,823	156	235,48
UN-structure Defense	2,900	2 257 176	210	146,243	2,900	2 211 207	3,108	4,446,08 ⁻
II Nontaxable Returns		3,357,176				3,211,387		
Under \$3.5 million	379	256,124	29	23,538	379	232,587	427	334,68
\$3.5 million under \$5.0 million	672	764,621	43	20,147	672	744,474	712	1,002,650
\$5.0 million under \$10.0 million	1,368	1,671,640	66	18,751	1,368	1,652,890	1,456	2,321,736
\$10.0 million under \$20.0 million	322	395,063	27	7,802	322	387,261	345	533,842
\$20.0 million or more	159	269,728	45	76,005	159	194,176	168	253,169
Tax status and	Other tax	credits	Net est	ate tax	Generation-	skipping tax	Communit	y property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
II Returns	n/a	n/a	1,480	3,077,408	n/a	n/a	671	10,439,72
Under \$3.5 million	n/a	n/a	174	34,157	n/a	n/a	97	379,890
\$3.5 million under \$5.0 million	n/a	n/a	278	90,188	n/a	n/a	176	1,194,19
	n/a	n/a	654	568,093	n/a	n/a	271	2,857,79
\$5.0 million under \$10.0 million	n/a	n/a	218	618,683	n/a	n/a	88	1,754,81
\$10.0 million under \$20.0 million			-					
\$20.0 million or more	n/a	n/a	156	1,766,286	n/a	n/a	39	4,253,024
II Taxable Returns	n/a	n/a	1,480	3,077,408	n/a	n/a	39	589,03
Under \$3.5 million	n/a	n/a	174	34,157	n/a	n/a	5	1550
\$3.5 million under \$5.0 million	n/a	n/a	278	90,188	n/a	n/a	6	17034
\$5.0 million under \$10.0 million	n/a	n/a	654	568,093	n/a	n/a	15	77,948
\$10.0 million under \$20.0 million	n/a	n/a	218	618,683	n/a	n/a	8	93,948
\$20.0 million or more	n/a	n/a	156	1,766,286	n/a	n/a	5	384,594
II Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	632	9,850,69
Under \$3.5 million	n/a	n/a	0	0	n/a	n/a	92	364,38
	n/a	n/a	0	0	n/a	n/a	170	1,177,164
\$3.5 million under \$5.0 million	n/a	n/a	0	0	n/a	n/a	256	2,779,850
\$5.0 million under \$10.0 million		n/a	0	0	n/a		80	
\$10.0 million under \$20.0 million	n/a		-			n/a		1,660,86
\$20.0 million or more Tax status and	n/a	n/a	0	0	n/a	n/a	34 Qualified t	3,868,429
size of gross estate	Total mut	al funds	Total joint	t property	Total lifetim	e transfers	interest	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
II Returns	3,319	2,891,532	2,379	2,482,746	2,167	14,721,159	1,060	7,287,824
Under \$3.5 million	368	121,497	270	99,920	212	332,077	91	59,04
	723	352,520	492	235,754	435	1,122,243	181	161,664
\$3.5 million under \$5.0 million	1,559	1,197,086	1,156	885.908	1,016	4.110.419	484	1,021,690
\$5.0 million under \$10.0 million	427	520,961	296	458,460	293	2,481,047	177	1,196,42
\$10.0 million under \$20.0 million \$20.0 million or more	242	699,469	165	802,704	233	6,675,373	127	4,848,99
II Taxable Returns	1,114	1,205,457	483	448,041	760	6,496,367	94	1,176,73
Under \$3.5 million	115	40,541	48	16,281	49	69,091	d	
\$3.5 million under \$5.0 million	209	121,985	94	26,637	134	349,843	d	
\$5.0 million under \$10.0 million	494	429,389	208	90,866	342	1,414,837	30	47,85
\$10.0 million under \$20.0 million	169	241,373	77	57,525	123	1,035,006	25	132,68
\$20.0 million or more	127	372,169	56	256,733	112	3,627,590	36	993,81
II Nontaxable Returns	2,205	1,686,076	1,896	2,034,706	1,407	8,224,792	966	6,111,09
Under \$3.5 million	253	80,956	222	83,640	163	262,986	d	-,,
	514	230,535	398	209,117	301	772,400	d	
\$3.5 million under \$5.0 million	1,065	767,697	948	795,042	674	2,695,582	454	973,83
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	258	279,589	948 219	400,936	170			1,063,74
	200	219,009	213	400,930	170	1,446,041	152	1,003,74
\$20.0 million or more	115	327,299	109	545,971	99	3,047,783	91	3,855,18

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.

n/a = not available for this year.

[I]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 kethende filing deadlines for 2010 returns, resulted in relatively few estate tax returns being filed for 2010 decedents during 2011. Therefore, this table is not comparable to prior filing year estate tax tables.

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

10-Jan-12

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

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

Tay status and	Tentative	estate tax	Gift ta	x paid	Total tay be	efore credits	Allowable u	nified credit
Tax status and size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
0.20 0. 9.000 00.000	Humbol	7 unount	Hambol	/ unount	T Gambol	, and an	Hambol	, another
All Returns	14,738	30,771,426	1,576	1,341,093	14,725	29,430,333	15,191	18,388,828
Under \$3.5 million	3,157	2,832,318	155	93,915	3,157	2,738,403	3,306	2,788,840
\$3.5 million under \$5.0 million	4,884	6,354,501	285	91,481	4,875	6,263,019	5,027	6,597,590
\$5.0 million under \$10.0 million	4,323	8,067,314	449	190,423	4,319	7,876,891	4,439	5,839,050
\$10.0 million under \$20.0 million	1,493	4,969,133	320	221,370	1,493	4,747,763	1,526	2,002,714
\$20.0 million or more	882	8,548,160	366	743,903	882	7,804,257	892	1,160,633
All Taxable Returns	6,711	22,666,380	1,093	1,079,639	6,711	21,586,741	6,711	8,288,119
Under \$3.5 million	1,325	1,527,327	102	27,380	1,325	1,499,947	1,325	1,228,291
\$3.5 million under \$5.0 million	1,912	3,276,885	163	57,137	1,912	3,219,748	1,912	2,479,006
\$5.0 million under \$10.0 million	2,106	5,643,397	327	159,650	2,106	5,483,747	2,106	2,783,181
\$10.0 million under \$20.0 million	825	4,167,217	232	186,261	825	3,980,956	825	1,090,488
\$20.0 million or more	543	8,051,554	269	649,211	543	7,402,343	543	707,153
All Nontaxable Returns	8,027	8,105,046	483	261,454	8,014	7,843,591	8,479	10,100,710
Under \$3.5 million	1,832	1,304,991	54	66,535	1,832	1,238,456	1,981	1,560,550
\$3.5 million under \$5.0 million	2,971	3,077,616	122	34,345	2,962	3,043,271	3,115	4,118,584
\$5.0 million under \$10.0 million	2,216	2,423,917	121	30,773	2,212	2,393,144	2,333	3,055,870
\$10.0 million under \$20.0 million	668	801,916	88	35,109	668	766,807	701	912,226
\$20.0 million or more	339	496,606	97	94,692	339	401,913	349	453,481
Tax status and	Other ta:	x credits	Net est	ate tax	Generation-	skipping tax	Communit	y property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	6,711	13,216,723	n/a	n/a	2,005	28,132,605
Under \$3.5 million	n/a	n/a	1,325	267,354	n/a	n/a	401	1,776,413
	n/a	n/a	1,912	718.859	n/a	n/a	662	4.629.476
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	n/a	n/a	2,106	2,681,793	n/a	n/a	598	5,840,367
	n/a	n/a	825	2,871,395	n/a	n/a	214	4,318,832
\$10.0 million under \$20.0 million	n/a	n/a	543	6,677,322	n/a	n/a	130	11,567,518
\$20.0 million or more	11/d	11/d	545	0,077,322	11/d	11/a	130	11,307,318
All Taxable Returns	n/a	n/a	6,711	13,216,723	n/a	n/a	150	2,278,593
Under \$3.5 million	n/a	n/a	1,325	267,354	n/a	n/a	* 9	* 51,888
\$3.5 million under \$5.0 million	n/a	n/a	1,912	718,859	n/a	n/a	* 23	* 178,896
\$5.0 million under \$10.0 million	n/a	n/a	2,106	2,681,793	n/a	n/a	48	258,187
\$10.0 million under \$20.0 million	n/a	n/a	825	2,871,395	n/a	n/a	40	363,716
\$20.0 million or more	n/a	n/a	543	6,677,322	n/a	n/a	30	1,425,906
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	1,856	25,854,012
Under \$3.5 million	n/a	n/a	0	0	n/a	n/a	392	1,724,525
\$3.5 million under \$5.0 million	n/a	n/a	0	0	n/a	n/a	640	4,450,579
\$5.0 million under \$10.0 million	n/a	n/a	0	0	n/a	n/a	550	5,582,180
\$10.0 million under \$20.0 million	n/a	n/a	0	0	n/a	n/a	174	3,955,115
\$20.0 million or more	n/a	n/a	0	0	n/a	n/a	100	10,141,612
Tax status and size of gross estate	Total mut	ual funds	Total join	t property	Total lifetim	e transfers	Qualified t interest	
0.20 01 grood dolato	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,611	8,311,207	7,263	5,671,446	7,289	48,852,254	3,433	23,228,112
Under \$3.5 million	2,099	719,686	1,526	391,427	1,331	2,436,944	434	232,260
	3,518	1,509,775	2,330	1,417,100	2,174	5,779,254	898	1,105,406
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	3,181	2,278,237	2,330	1,623,148	2,174	9,565,573	1,203	2,947,777
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,157	1,427,751	768	1,023,148	895	7,494,754	527	3,568,283
\$20.0 million or more	656	2,375,757	415	1,188,072	603	23,575,730	371	15,374,386
	1057	E 070 407	4 050	4 450 504		27 070 000		E 000 100
All Taxable Returns	4,957	5,072,487	1,959 372	1,158,534 73.034	3,514 628	27,978,830	371	5,026,408 0
Under \$3.5 million	918	387,095	372	73,934	628	1,159,495	0	
\$3.5 million under \$5.0 million	1,441	747,222	489	265,721	846	2,283,010	* 26	* 18,837
\$5.0 million under \$10.0 million	1,548	1,303,400	648	189,278	1,121	4,913,752	124	252,607
\$10.0 million under \$20.0 million \$20.0 million or more	639 411	905,519 1,729,251	270 181	170,770 458,830	537 382	4,428,069 15,194,505	98 123	424,485 4,330,480
+==: 0 million of more								
All Nontaxable Returns	5,654	3,238,720	5,304	4,512,913	3,775	20,873,424	3,062	18,201,704
Under \$3.5 million	1,181	332,591	1,154	317,493	702	1,277,449	434	232,260
\$3.5 million under \$5.0 million	2,077	762,553	1,841	1,151,379	1,328	3,496,244	872	1,086,569
		074 007		4 400 070	1,165	4,651,822	1,079	2,695,170
\$5.0 million under \$10.0 million	1,632	974,837	1,577	1,433,870				
	1,632 517 246	974,837 522,232 646,506	1,577 497 235	880,929 729,242	359 221	4,051,822 3,066,685 8,381,225	429 248	3,143,798 11,043,907

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.

n/a = not available for this year.

[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.

19-Dec-10

Estate Tax Returns Filed in 2009 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tay status and	Tentativo	estate tax	Cite to	x paid	Total tay by	efore credits	Allowable	inified credit
Tax status and size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,215	45,485,928	2,127	1,453,646	32,202	44,032,502	33,515	27,004,306
Under \$2.0 million	1,297	930,629	194	54,019	1,297	876,610	1,304	882,782
\$2.0 million under \$3.5 million	17,037	13,527,658	419	107,114	17,031	13,420,594	17,830	14,062,443
\$3.5 million under \$5.0 million	5,901	6,656,975	212	86,768	5,901	6,570,207	6,141	5,248,979
\$5.0 million under \$10.0 million	5,135	8,538,835	510	223,442	5,131	8,315,393	5,336	4,443,815
\$10.0 million under \$20.0 million	1,813	5,614,132	389	352,662	1,812	5,261,641	1,857	1,515,628
\$20.0 million or more	1,031	10,217,698	403	629,641	1,030	9,588,057	1,045	850,658
All Taxable Returns	14,713	33,797,852	1,473	1,281,012	14,713	32,516,840	14,713	11,773,419
Under \$2.0 million	555	479,605	45	19,844	555	459,762	555	388,507
\$2.0 million under \$3.5 million	6,999	7,158,747	288	93,731	6,999	7,065,016	6,999	5,438,982
\$3.5 million under \$5.0 million	2,862	4,548,191	151	76,224	2,862	4,471,967	2,862	2,403,190
\$5.0 million under \$10.0 million	2,644	6,724,257	370 301	190,158	2,644	6,534,100	2,644 1,015	2,185,336 835,272
\$10.0 million under \$20.0 million \$20.0 million or more	1,015 637	5,006,895 9,880,156	301	326,445 574,610	1,015 637	4,680,450 9,305,546	637	522,132
\$20.0 million of more								
All Nontaxable Returns	17,503 742	11,688,076 451,024	655 149	172,635 34,175	17,490 742	11,515,662 416,849	18,802 749	15,230,887 494,275
Under \$2.0 million	10,038	6,368,911	143	13,383	10,031	6,355,578	10,831	8,623,461
\$2.0 million under \$3.5 million	3,039	2,108,784	61	10,544	3,039	2,098,240	3,279	2,845,789
\$3.5 million under \$5.0 million	2,490	1,814,578	140	33,284	2,486	1,781,293	2,692	2,258,479
\$5.0 million under \$10.0 million	799	607,237	88	26,217	798	581,191	843	680,356
\$10.0 million under \$20.0 million	395	337,542	86	55,031	798 394	282,511	409	328,526
\$20.0 million or more	Other ta			tate tax		skipping tax		ty property
Tax status and							-	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	478	121,385	14,713	20,643,664	128	66,987	4,351	42,282,673
Under \$2.0 million	94	2,381	555	68,894	**	**	158	417,954
\$2.0 million under \$3.5 million	165	15,774	6,999	1,616,098			2,238	9,416,132
\$3.5 million under \$5.0 million	61	20,131	2,862	2,052,060	22	2,541	726	4,487,446
\$5.0 million under \$10.0 million	84	31,567	2,644	4,321,234	36	10,493	781	7,861,783
\$10.0 million under \$20.0 million	33	21,834	1,015	3,831,662	35	16,027	284	5,895,592
\$20.0 million or more	41	29,698	637	8,753,716	34	37,925	163	14,203,766
All Taxable Returns	441	99,757	14,713	20,643,664	d	d	345	8,259,915
Under \$2.0 million	d	d	555	68,894	d	d	**	**
\$2.0 million under \$3.5 million	d	d	6,999	1,616,098	d	d	85	413,233
\$3.5 million under \$5.0 million	d	d	2,862	2,052,060	d	d	104	583,341
\$5.0 million under \$10.0 million	d	d	2,644	4,321,234	d	d	62	381,650
\$10.0 million under \$20.0 million	d	d	1,015	3,831,662	d	d	45	648,975
\$20.0 million or more	d	d	637	8,753,716	d	d	48	6,232,718
All Nontaxable Returns	37	21,627	0	0	d	d	4,006	34,022,758
Under \$2.0 million	d	d	0	0	d	d	**	**
\$2.0 million under \$3.5 million	d	d	0	0	d	d	2,311	9,420,854
\$3.5 million under \$5.0 million	d	d	0	0	d	d	622	3,904,105
\$5.0 million under \$10.0 million	d	d	0	0	d	d	719	7,480,134
\$10.0 million under \$20.0 million	d	d	0	0	d	d	239	5,246,618
\$20.0 million or more	d	d	0	0	d	d	115	7,971,048
Tax status and								terminable
size of gross estate	Number	tual funds Amount	I otal join Number	t property Amount	Total lifetim Number	Amount	Number	property Amount
All Returns	23,911 839	14,991,799	16,626 469	9,913,634 79,189	15,220 583	70,623,809	7,219 114	31,722,335 41,870
Under \$2.0 million	839 12,427	208,904		79,189 2,919,680		487,891	114 2,987	41,870 2,049,285
\$2.0 million under \$3.5 million	4,545	4,513,708 2,460,058	8,793 3,356	1,983,622	7,481 2,760	13,357,271 7,747,086	2,987	2,049,285
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million		2,460,058						
\$5.0 million under \$10.0 million	3,881 1,433	1,874,385	2,633 889	2,028,730 1,351,868	2,619 1,090	12,035,459 9,737,191	1,636 652	5,260,172 5,054,659
\$10.0 million under \$20.0 million \$20.0 million or more	786	3,132,893	485	1,550,545	687	27,258,910	421	17,221,388
All Taxable Returns	10,655 338	8,830,295 105,379	4,930 178	2,035,441 19,331	6,785 262	41,480,778 213,866	764 0	7,406,059
Under \$2.0 million				499,285			163	-
\$2.0 million under \$3.5 million	4,904	2,161,858	2,289		2,880	5,734,450		107,397
\$3.5 million under \$5.0 million	2,114	1,392,217	1,088	541,672	1,224	3,863,731	124	182,109
\$5.0 million under \$10.0 million	2,001	1,626,179	841	341,651	1,327	6,409,570	213	483,195 571,565
\$10.0 million under \$20.0 million \$20.0 million or more	804 494	1,082,706 2,461,957	327 207	253,645 379,856	643 449	5,849,387 19,409,774	125 138	571,565 6,061,793
All Nontaxable Returns	13,257	6,161,503	11,696	7,878,193	8,435	29,143,030	6,455	24,316,276
Under \$2.0 million	501	103,525	291	59,858	321	274,024	114	41,870
\$2.0 million under \$3.5 million	7,524	2,351,851	6,504	2,420,394	4,601	7,622,821	2,824	1,941,888
\$3.5 million under \$5.0 million	2,431	1,067,841	2,269	1,441,949	1,536	3,883,355	1,285	1,912,852
\$5.0 million under \$10.0 million	1,880	1,175,672	1,792	1,687,079	1,292	5,625,890	1,423	4,776,977
\$10.0 million under \$20.0 million	629	791,679	562	1,098,223	447	3,887,805	527	4,483,094
\$20.0 million or more	292	670,936	278	1,170,690	238	7,849,135	283	11,159,595

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.

 a balance are combined to prevent disclosure of individual taxpayer data.
 d = Data were deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.
 [1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2009, most returns were filed for deaths that occurred in 2008, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2009 for deaths that occurred prior to 2008, for

which the filing threshold was lower. Source: IRS, Statistics of Income Division, September 2010.

19-Dec-10

Estate Tax Returns Filed in 2008 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and size of gross estate		estate tax	Gift ta	x paid	Total tax be	fore credits	Allowable u	inified credit
-	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns								
	36,870	52,432,490	2,288	1,738,382	36,866	50,694,540	38,373	29,494,332
Under \$2.0 million	1,648	1,099,807	228	51,761	1,647	1,048,219	1,687	1,070,762
\$2.0 million under \$3.5 million	20,007	15,678,561	356	84,667	20,007	15,593,894	20,955	16,228,851
\$3.5 million under \$5.0 million	6,312	7,014,489	342	82,050	6,312	6,932,438	6,562	5,083,467
\$5.0 million under \$10.0 million	5,699	9,627,557	541	221,050	5,699	9,406,508	5,895	4,567,731
\$10.0 million under \$20.0 million	2,045	6,446,867	396	257,013	2,044	6,190,055	2,096	1,628,892
\$20.0 million or more	1,159	12,565,209	425	1,041,841	1,157	11,523,426	1,178	914,629
All Taxable Returns	17,172	39,824,639	1,700	1,497,066	17,172	38,327,573	17,172	13,224,921
Under \$2.0 million	720	561,150	145	21,761	720	539,389	720	464,329
\$2.0 million under \$3.5 million	8,368	8,590,210	243 229	59,501 72,537	8,368	8,530,709	8,368	6,480,280
\$3.5 million under \$5.0 million	3,158 3,001	4,963,875 7,743,618	436	198,511	3,158 3,001	4,891,338 7,545,107	3,158 3,001	2,446,412 2,333,276
\$5.0 million under \$10.0 million	1,179	5,821,830	309	230,465	1,179	5,591,364	1,179	919.695
\$10.0 million under \$20.0 million \$20.0 million or more	746	12,143,956	338	914,290	746	11,229,665	746	580,931
All Nontaxable Returns	19,699	12,607,851	588	241,316	19,695	12,366,967	21,202	16,269,410
Under \$2.0 million	928	538,657	83	30,001	927	508,829	967	606,433
\$2.0 million under \$3.5 million	11,639	7,088,351	112	25,166	11,639	7,063,185	12,587	9,748,572
\$3.5 million under \$5.0 million	3,154	2,050,613	114	9,513	3,154	2,041,100	3,404	2,637,055
\$5.0 million under \$10.0 million	2,698	1,883,939	106	22,538	2,698	1,861,401	2,895	2,234,455
\$10.0 million under \$20.0 million	866	625,037	88	26,547	865	598,690	917	709,198
\$20.0 million or more	414	421,254	87	127,551	412	293,761	432	333,698
Tax status and	Other ta:	x credits	Net est	tate tax	Generation-	skipping tax	Communi	ty property
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	586	272,946	17,172	24,869,626	197	104,081	5,024	41,018,417
Under \$2.0 million	142	3,875	720	71,576	** 58	** 2,057	** 2,816	** 12,178,006
\$2.0 million under \$3.5 million	203	24,956	8,368	2,034,599	**	**	**	**
\$3.5 million under \$5.0 million	52	5,706	3,158	2,440,187	28	2,726	1,021	6,729,943
\$5.0 million under \$10.0 million	106	52,862	3,001	5,178,334	37	9,622	772	8,051,003
\$10.0 million under \$20.0 million	46	30,886	1,179	4,646,275	25	12,086	280	5,795,815
\$20.0 million or more	36	154,662	746	10,498,655	49	77,589	135	8,263,650
All Taxable Returns	516	233,026	17,172	24,869,626	d	d	281	2,649,217
Under \$2.0 million	d	d	720	71,576	d	d	** 91	** 241,881
\$2.0 million under \$3.5 million	d	d	8,368	2,034,599	d	d	**	**
\$3.5 million under \$5.0 million	d	d	3,158	2,440,187	d	d	59	201,969
\$5.0 million under \$10.0 million	d	d	3,001	5,178,334	d	d	55	411,475
\$10.0 million under \$20.0 million	d	d	1,179	4,646,275	d	d	42	341,612
\$20.0 million or more	d	d	746	10,498,655	d	d	34	1,452,280
All Nontaxable Returns	70	39,920	0	0	d	d	4,742	38,369,200
Under \$2.0 million	d	d	0	0	d	d	** 2,723	** 11,936,125
\$2.0 million under \$3.5 million	d	d	0	0	d	d	**	**
\$3.5 million under \$5.0 million	d	d	0	0	d	d	963	6,527,974
\$5.0 million under \$10.0 million	d	d	0	0	d	d	717	7,639,528
\$10.0 million under \$20.0 million	d	d	0	0	d	d	237	5,454,203
\$20.0 million or more	d	d	0	0	d	d	102 Ouslified	6,811,370
	Total mut	ual funds		t proporty			Qualified terminable	
Tax status and			l otal ioin		Total lifetim	e transfers	interest	property
	Number	Amount	Total join Number	Amount	Total lifetim Number	e transfers Amount	interest Number	property Amount
Tax status and size of gross estate			-			r		,
Tax status and size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Tax status and size of gross estate	Number 32,447	Amount 23,701,550	Number 18,639	Amount 11,380,679	Number 17,649	Amount 75,655,049	Number 8,120	Amount 33,938,073
Tax status and size of gross estate NI Returns Under \$2.0 million	Number 32,447 1,259	Amount 23,701,550 321,339	Number 18,639 746	Amount 11,380,679 156,125	Number 17,649 714	Amount 75,655,049 744,144	Number 8,120 171	Amount 33,938,073 49,883
Tax status and size of gross estate III Returns Under \$2.0 million \$2.0 million under \$3.5 million	Number 32,447 1,259 17,456	Amount 23,701,550 321,339 6,852,030	Number 18,639 746 9,954 3,395 2,962	Amount 11,380,679 156,125 3,751,000	Number 17,649 714 8,821	Amount 75,655,049 744,144 15,230,801	Number 8,120 171 3,209	Amount 33,938,073 49,883 2,072,607
Tax status and size of gross estate VII Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million	Number 32,447 1,259 17,456 5,511	Amount 23,701,550 321,339 6,852,030 3,104,311	Number 18,639 746 9,954 3,395	Amount 11,380,679 156,125 3,751,000 1,770,688	Number 17,649 714 8,821 3,125	Amount 75,655,049 744,144 15,230,801 8,466,990	Number 8,120 171 3,209 1,708	Amount 33,938,073 49,883 2,072,607 2,543,709
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Number 32,447 1,259 17,456 5,511 5,229	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080	Number 18,639 746 9,954 3,395 2,962	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279	Number 17,649 714 8,821 3,125 3,036	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791	Number 8,120 171 3,209 1,708 1,831	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Number 32,447 1,259 17,456 5,511 5,229 1,897	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947	Number 18,639 746 9,954 3,395 2,962 1,008	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719	Number 17,649 714 8,821 3,125 3,036 1,175	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694	Number 8,120 171 3,209 1,708 1,831 715	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869	Number 17,649 714 8,821 3,125 3,036 1,175 778	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694 28,084,629	Number 8,120 171 3,209 1,708 1,831 715 485	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,854,110 17,787,734 7,701,344
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,684 28,084,629 45,087,122 344,963 6,483,530	Number 8,120 171 3,209 1,708 1,831 715 485 674	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,854,110 17,787,734 7,701,344
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more XII Taxable Returns Under \$2.0 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694 28,084,629 45,087,122 344,963	Number 8,120 171 3,209 1,708 1,831 715 485 674 0	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 0
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$1.0 million under \$20.0 million \$20.0 million dre \$20.0 million \$20.0 million or more Under \$2.0 million \$2.0 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441	Number 17,649 714 8,821 3,036 1,175 778 8,300 316 3,634	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,684 28,084,629 45,087,122 344,963 6,483,530	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 0 28,898
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more NII Taxable Returns Under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441 393,459	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542	Amount 75,655,049 744,144 15,230,801 12,994,791 10,133,694 28,084,629 45,087,122 344,963 6,483,530 4,414,270	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 0 0 28,888 87,510
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.6 million under \$3.0 million \$5.0 million under \$10.0 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682 2,673	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588 2,682,125	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032 965	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441 333,459 418,504	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542 1,583	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694 28,084,629 45,087,122 344,963 6,483,530 4,414,270 6,884,302	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100 204	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 7,701,344 (0 28,898 87,510 496,661 666,809
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$10.0 million \$3.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682 2,673 1,074	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588 2,682,125 1,956,262	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032 965 403	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441 393,459 418,504 366,126	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542 1,583 700	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,684 28,084,629 45,087,122 344,963 6,483,530 4,414,270 6,884,302 5,911,327	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100 204 136	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 0 28,898 87,510 496,661
Tax status and size of gross estate Under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$10.0 million under \$2.0 million \$20.0 million or more NII Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$3.5 million \$3.0 million under \$3.0 million \$10.0 million under \$2.0 million \$20.0 million under \$2.0 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682 2,673 1,074 696 17,688	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588 2,682,125 1,956,262 4,334,534	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032 965 403 259 13,455	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441 393,459 418,504 366,126 553,873 8,946,542	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542 1,583 700 524 9,349	Amount 75,655,049 744,144 15,230,801 8,466,930 12,994,791 10,133,694 28,084,629 45,087,122 344,963 6,483,530 4,414,270 6,884,302 5,911,327 21,048,730 30,567,927	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100 204 136 163 7,446	Amount 33,938,073 49,883 2,072,607 2,543,709 5,5850,031 5,634,110 17,787,734 7,701,344 7,701,344 7,701,344 60 28,988 87,510 496,661 666,809 6,421,465 26,236,729
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$2.0 million \$10.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$2.0 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682 2,673 1,074 696	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588 2,682,125 1,956,282 4,334,534 9,471,213	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032 965 403 259	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 2,011,869 2,434,137 52,734 649,441 393,459 418,504 366,126 553,873 8,946,542 103,391	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542 1,583 700 524	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694 28,084,629 45,087,122 344,963 6,483,530 4,414,270 6,884,302 5,911,327 21,048,730	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100 204 136 163	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 0 28,898 87,510 496,661 666,809 6,421,465
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$3.5 million \$3.0 million or more All Nontaxable Returns Under \$2.0 million \$20.0 million states Under \$2.0 million \$2.0 million states All Nontaxable Returns	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682 2,673 1,074 696 17,688 696 10,395	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588 2,682,125 1,956,262 4,334,534 9,471,213 133,366 3,592,176	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032 965 403 259 13,455 545 7,630	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441 393,459 418,504 366,126 553,873 8,946,542 103,391 3,101,559	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542 1,583 700 524 9,349 398 5,188	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694 28,084,629 45,087,122 344,963 6,483,530 4,414,270 6,884,302 5,911,327 21,048,730 30,567,927 399,180 8,747,271	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100 204 136 163 7,446 171 3,138	Amount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 0 28,888 87,510 496,661 666,809 6,421,465 26,236,729 49,883 2,043,708
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$20.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$3.5 million \$20.0 million \$20.0 million \$20.0 million \$2.0 million \$2.0 million under \$3.5 million \$3.5 million \$3.5 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682 2,673 1,074 696 17,688 686 686 10,395 2,829	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588 2,682,125 1,956,262 4,334,534 9,471,213 133,366 3,592,176 1,294,723	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032 965 403 259 13,455 545 7,630 2,362	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441 333,459 418,504 366,126 553,873 8,946,542 103,391 3,101,559 1,377,229	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542 1,583 700 524 9,349 398 5,188 1,582	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694 28,084,629 45,087,122 344,963 6,483,530 4,414,270 6,884,302 5,911,327 21,048,730 30,567,927 399,180 8,747,271 4,052,721	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100 204 136 163 7,446 171 3,138 1,609	Arnount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 7,701,344 7,701,344 0 28,898 87,510 496,661 666,809 6,421,465 26,236,729 49,883 2,043,708 2,456,199
Tax status and size of gross estate Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$3.0 million \$3.0 million under \$2.0 million \$3.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million sources All Nontaxable Returns Under \$2.0 million	Number 32,447 1,259 17,456 5,511 5,229 1,897 1,095 14,759 573 7,061 2,682 2,673 1,074 696 17,688 696 10,395	Amount 23,701,550 321,339 6,852,030 3,104,311 4,602,080 3,093,947 5,727,843 14,230,337 187,973 3,259,854 1,809,588 2,682,125 1,956,262 4,334,534 9,471,213 133,366 3,592,176	Number 18,639 746 9,954 3,395 2,962 1,008 574 5,184 201 2,324 1,032 965 403 259 13,455 545 7,630	Amount 11,380,679 156,125 3,751,000 1,770,688 2,311,279 1,379,719 2,011,869 2,434,137 52,734 649,441 393,459 418,504 366,126 553,873 8,946,542 103,391 3,101,559	Number 17,649 714 8,821 3,125 3,036 1,175 778 8,300 316 3,634 1,542 1,583 700 524 9,349 398 5,188	Amount 75,655,049 744,144 15,230,801 8,466,990 12,994,791 10,133,694 28,084,629 45,087,122 344,963 6,483,530 4,414,270 6,884,302 5,911,327 21,048,730 30,567,927 399,180 8,747,271	Number 8,120 171 3,209 1,708 1,831 715 485 674 0 71 100 204 136 163 7,446 171 3,138	Arrount 33,938,073 49,883 2,072,607 2,543,709 5,850,031 5,634,110 17,787,734 7,701,344 0 28,898 87,510 496,661 666,809 6,421,465 26,236,729 49,883 2,043,708

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.

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

[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2008, most returns were filed for deaths that occurred in

2007, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2008 for deaths that occurred prior to 2007, for

which filing thresholds may have been lower. Source: IRS, Statistics of Income Division, October 2009.

11-Nov-08

Estate Tax Returns Filed in 2007 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and	Tentative	estate tax	Gift to	ix paid	Total tay be	efore credits	Allowable	wable unified credit	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Anounc	
All Returns	36,550	47,877,954	2,624	1,441,837	36,518	46,438,051	38,031	27,366,206	
Under \$2.0 million	3.682	2.066.984	333	90,754	3,682	1,976,230	3,945	2,217,639	
\$2.0 million under \$3.5 million	18,991	14.852.669	640	119,139	18,963	14,735,209	19,806	14.620.905	
\$3.5 million under \$5.0 million	5,748	6,371,683	297	87,410	5,747	6,284,273	5,943	4,350,827	
\$5.0 million under \$10.0 million	5,276	9,158,920	573	259,140	5,276	8,899,780	5,429	4,035,071	
\$10.0 million under \$20.0 million	1.847	6.083.678	408	308.328	1,845	5,775,350	1.892	1,400,626	
\$20.0 million or more	1,047	9 344 021	373	577.066	1,046	8 767 210	1,017	741 137	
\$20.0 million of more	1,007	5,544,021	5/5	377,000	1,000	0,707,210	1,017	741,137	
All Taxable Returns	17.416	36.514.632	1,906	1.215.628	17,416	35,299,003	17.416	12,685,276	
Under \$2.0 million	1,409	984,937	152	25,984	1,409	958,953	1,409	818,038	
\$2.0 million under \$3.5 million	8,483	8,708,206	429	84,088	8,483	8,624,117	8,483	6,249,389	
\$3.5 million under \$5.0 million	2,860	4.605.384	234	78 333	2,860	4,527,051	2,860	2,135,644	
\$5.0 million under \$10.0 million	2,906	7,609,032	477	230,772	2,906	7,378,260	2,906	2,180,608	
\$10.0 million under \$20.0 million	1,104	5,565,622	321	285,125	1,104	5,280,497	1,104	2,180,608	
\$20.0 million or more	654	9,041,450	294	511,325	654	8,530,125	654	476,921	
All Nontaxable Returns	19.134	11,363,322	718	226.209	19,102	11,139,048	20,615	14,680,930	
Under \$2.0 million	2 273	1.082.046	181	64,769	2 273	1.017.277	20,615	1.399.601	
\$2.0 million under \$3.5 million	10,507	6,144,463	210	35,051	10,480	6,111,091	11,323	8,371,516	
\$3.5 million under \$5.0 million	2,888	1,766,299	64	9,077	2,887	1,757,222	3,083	2,215,184	
\$5.0 million under \$10.0 million	2,370	1,549,888	96	28,368	2,370	1,521,520	2,522	1,854,463	
\$10.0 million under \$20.0 million	744	518,055	88	23,203	742	494,852	789	575,949	
\$20.0 million or more	352	302,570	79	65,741	351	237,085	363	264,216	
Tax status and	Other ta			tate tax		skipping tax		ty property	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All Beturns	709	134,585	17,416	22,508,292	184	122,499	4,946	39,872,796	
Under \$2.0 million	, 63 d	d	1,409	136,472	d	122,435 d	4,340	33,072,730	
\$2.0 million under \$3.5 million	d	d	8 483	2 352 847	d	d	**2.926	**11.851.524	
\$3.5 million under \$5.0 million	d	d	2,860		d	d	2,926		
				2,371,313				5,837,423	
\$5.0 million under \$10.0 million	d	d	2,906	5,173,865	d	d	727	7,595,931	
\$10.0 million under \$20.0 million	d	d	1,104	4,445,947	d	d	259	5,467,954	
\$20.0 million or more	d	d	654	8,027,849	d	d	142	9,119,963	
All Taxable Returns	622	105.435	17.416	22,508,292	н	а		0.077.000	
Under \$2.0 million	622 d	105,435 d	1,409	136,472	d	d	347	3,677,233	
							**108		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	d	d d	8,483 2,860	2,352,847	d	d		**347,418 373,680	
				2,371,313	d		83		
\$5.0 million under \$10.0 million	d	d	2,906	5,173,865	d	d	77	522,515	
\$10.0 million under \$20.0 million	d	d	1,104	4,445,947	d	d	38	447,249	
\$20.0 million or more	d	d	654	8,027,849	d	d	41	1,986,372	
All Nontaxable Returns	87	29,151			d	d	4,599	36,195,562	
Under \$2.0 million		29,151 d					4,599	30,195,502	
	d				d	d			
\$2.0 million under \$3.5 million	d	d			d	d	**2,817	**11,504,106	
\$3.5 million under \$5.0 million	d	d			d	d	810	5,463,743	
\$5.0 million under \$10.0 million	d	d			d	d	650	7,073,416	
\$10.0 million under \$20.0 million	d	d			d	d	221	5,020,705	
\$20.0 million or more	d	d			d	d	101	7,133,592	
Tax status and							Qualified	terminable	
size of gross estate	Total mut			t property	Total lifetim		interest	property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All Returns	31.718	20,042,142	18.210	9,575,636	17.121	67.789.223	7.810	30.831.008	
Under \$2.0 million	31,718	710,818	18,210	401,836	1,485	1,604,596	471	205,420	
\$2.0 million under \$3.5 million	3,020	6,212,873	9,374	3,274,712	1,485	1,604,596	3,146	2,207,157	
\$3.5 million under \$5.0 million	5,148	2,819,169	3,036	1,453,879	2,876	7,923,402	1,588	2,522,114	
\$5.0 million under \$10.0 million	4,738	4,006,994	2,759	2,093,169	2,782	12,155,953	1,548	5,088,685	
\$10.0 million under \$20.0 million	1,690	2,454,099	903	1,094,931	1,075	9,607,005	651	5,158,674	
\$20.0 million or more	934	3,838,190	473	1,257,109	663	21,825,672	407	15,648,958	
II Tauahla Daturna	44.045	40 457 000	E 400	4 000 400	0.011	20 450 400		7 495 505	
All Taxable Returns	14,945	12,157,029	5,483	1,962,106	8,011	38,456,488	654	7,485,535	
Under \$2.0 million	1,068	367,441	397	54,593	451	495,971			
\$2.0 million under \$3.5 million	7,255	3,274,768	2,520	549,198	3,594	6,711,684	*102	*25,057	
\$3.5 million under \$5.0 million	2,464	1,594,662	998	301,336	1,317	3,511,906	68	27,621	
\$5.0 million under \$10.0 million	2,555	2,535,294	973	457,131	1,547	6,797,718	183	397,352	
\$10.0 million under \$20.0 million	997	1,627,500	361	244,186	656	5,815,845	135	672,943	
\$20.0 million or more	606	2,757,364	234	355,661	446	15,123,363	165	6,362,562	
All Nontaxable Returns	16,772	7,885,112	12,727	7,613,530	9,110	29,332,735	7,157	23,345,474	
Under \$2.0 million	1,952	343,376	1,267	347,243	1,034	1,108,625	471	205,420	
	8 932	2,938,105	6,854	2,725,514	4,646	7,960,911	3,044	2,182,101	
\$2.0 million under \$3.5 million									
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	2,684	1,224,507	2,037	1,152,543	1,558	4,411,496	1,519	2,494,493	
	2,684 2,183	1,224,507 1,471,699	2,037 1,787	1,152,543 1,636,037	1,558 1,236	4,411,496 5,358,235	1,519 1,365	2,494,493 4,691,333	
\$3.5 million under \$5.0 million									

 \$20.0 million or more
 328
 1.080,826
 240
 901.448
 217
 6,702.309
 24

 NDTE: Detail may not add to total due to trunding:
 " Estimates should be used with caution because of the small number of sample returns on which they were based.
 " Stimates should be used with caution because of the small number of sample returns on which they were based.
 " Stimates should be used with caution because of individual tapopyer data.
 However, the data are included in the appropriate totals.
 I That were defield to prevent disclosure of individual tapopyer data.
 Nowever, the data are included in the appropriate totals.
 I That were field for deaths that occurred in 12006, 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 2205, the eatiest ta filing threshold was \$1.5 million.
 Source:
 IRS, Statistics of Income Division, October 2008.
 Income Division, October 2008.

21-May-08

Estate Tax Returns Filed in 2006 [1]: Credits, by Tax Status and Size of Gross Estate [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Laber 35: animo in o	Toy atches and	Tontotivo			teu un a sample-			-	nified credit	Stata daeth	tay credit [2]
Unce 3: particle 1.00 <th></th>											
Unce 3: particle 1.00 <td></td> <td>46.976</td> <td>50 274 292</td> <td>2 406</td> <td>1 447 094</td> <td>46.956</td> <td>49 929 005</td> <td>49.041</td> <td>27 424 129</td> <td>2 274</td> <td>261 525</td>		46.976	50 274 292	2 406	1 447 094	46.956	49 929 005	49.041	27 424 129	2 274	261 525
S.S. min. and B.O. mine S.S. Mine											
Bit											
B. D. Bind and M. S. P. 1998 G. M. S. P. 1998 <thg. 1998<="" p.="" th=""> G. M. S. P.</thg.>				372						1,069	
100 - Distribution under Sk0 mither 1672	\$3.5 million under \$5.0 million	5,451	5,890,728	289	70,955	5,449	5,819,773	5,628	3,228,197	355	20,534
Sho nervine more00	\$5.0 million under \$10.0 million	4,886	8,148,795	527	220,580	4,885	7,928,356		2,887,632	382	44,576
nh base 32 entity 22.26 9.46.47 17.26 <th17.26< th=""> 17.26 17.26<td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th17.26<>											
Laber 35: animo in o	\$20.0 million or more	924	9,876,802	352	761,033	924	9,115,769	939	529,494	116	93,999
8 is micrower 82 amine 5.5 5.7 5.7 5.7 5.8 5.8 5.9 5.8 5.9 5.8 5.9	All Taxable Returns	22,798		1,728	1,232,898	22,798		22,798			
S d S d <td>- · · · · ·</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	- · · · · ·			-							
3b 5 milen under 30 milen 2.261 4.60.269 2.269 4.69.37 2.269 4.69.37 2.260 5.177 373											
B.D. and under B.D. and under B.D. and M.D. AND											
3 b3 d minor under 320 million 1000 4.542.088 1000 972.080 1010 972.080 1010 93.080 All born under 10 million 100 4.542.088 0.710 4.542.088 0.710 4.543.082 100 972.080 103 93.080 All born under 10 million 2.017 1.148.072 0.70 2.54.081 0.392.485 0.540.182 2.10 1.53.381 2.60.17 1.53.381 2.60.12 1.13.381 2.60.12 1.13.381 2.60.12 1.13.381 2.60.12 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.381 2.20.78 1.13.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78 1.20.78<			1 1								
Shife number61461660600600600600600600600Methomade Strandom1168444.3067067067067067067067067067077067077067077067077067077067077067077067077067077067077067077067077		1									
Under S2 million 11.06 40.330 68 20.08 10.08 20.7322 11.08 41.93 22.09 12.08 8.5 million under S20 million 2.50 1.328.770 1.03 1.038 2.000.114 1.014 5.01.140 7.11 2.03 1.026.71 1.014 5.01.140 1.014 5.01.140 1.014 5.01.140 1.014 5.01.140 1.014 5.01.140 1.014 5.00											
Under S2 million 11.06 40.330 68 20.08 10.08 20.7322 11.08 41.93 22.09 12.08 8.5 million under S20 million 2.50 1.328.770 1.03 1.038 2.000.114 1.014 5.01.140 7.11 2.03 1.026.71 1.014 5.01.140 1.014 5.01.140 1.014 5.01.140 1.014 5.01.140 1.014 5.01.140 1.014 5.00	All Nontavable Returns	24 178	11 188 375	678	214 186	24 158	10 974 975	26 243	14 613 348	300	3 335
51.5 million under 32.0 million 0.808 0.908 3.008.664 0.11.867 0.2018 1.2018 0.11.867 0.2018 1.2018 0.11.867 0.2018 1.2018 0.2											
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Sh Frei nuclair 450 million 2,200 1,200,700,7											
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Test status and statu degress estate. Other tixe nonlin. Instruct Number Consumble register Number Consumble register Number All Reams 10 Sentision 10	\$10.0 million under \$20.0 million	668	369,350	89	28,781	664	341,198	704	397,359		394
osc of grass estate Number Number Number Amount Number Amount Number Amount Number Amount All Boars 522 199,002 22,79 24,822,82 199,007 50,007 10,007 6,002 41,172 45,10,02 3 5 mills under S5 mills 199 21,322 90,03 3,428,005 62 8,627 7,71 4,73,62,239 3 5 mills under S5 mills 110 3,407 7,704 24,850,93 37 55,89 114 467,073 3 5 mills under S2 mills 111 3,407 7,714 45,850,85 64 64 64 46,714 46,710,73 2 0 mills under S2 mills 44 46,46 64 45,711 39 64 46				73	97,278			324	181,841	*7	*32
All Peterins 528 159.05 22,78 24,622,65 207 100,077 6.022 41,172,59 Under 51 amilian 3,37 55,07 10,007 1,000 10,007 10,										-	
Under Stamilion	size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
15.5 million under 32.0 million under 35.0 million under 3	All Returns	528	159,036			267	100,067				
3 2.0 milon under 3.5 millon 180 21.222 0.043 3.4.425.05 22 2.5.08 10.385.426 3 5.1 milon under 30.0 millon 11.3 33.722 2.6.4 5.201.523 35 36.0 millon under 30.0 millon 11.3 33.722 3 0.0 millon under 30.0 millon 12.3 34.07 10.04 4.04.530 35 36.0 millon 30.07 7.448.303 3 0.0 millon under 30.0 millon 40 3.407 10.04 4.04.530 35 10.011 30.07.371 3 0.0 millon under 30.0 millon 40 0.0 4.04.530 4 4 4 6 7.44.230 3 5.5 millon under 50.0 millon 4 0.0 2.287.777 4 4 6 2.287.2377 4 4 6 2.287.831 3 5.0 millon under 50.0 millon 4 1.004 2.287.737 4 4 6 5 37.41.006 3 10.0 millon under 50.0 millon 4 1.004 2.287.737 4 4 6 4 4 4.381.437 3 10.0 millon under 50.0 millon 4 1.004 1.004 4.04 1.											
S3.5 million under S3.0 million 81 17.00 2.261 2.867.277 43 5.5.78 7.77 4.769.239 S10.0 million under S20.0 million 40 3.8.007 1.0.04 4.046.9.08 3.77 16.519 177 4.769.239 S10.0 million under S20.0 million 40 3.8.007 1.0.04 4.046.9.08 3.77 16.519 177 4.007.075 All Tsabab Returns 43 3.13.474 2.2.739 2.4.622.651 d d d d 14.22.81 S15.5 million under S2.0 million d d 5.6.704 5.6.704 d <											
S.5.0 million under S20 million 112 35.72 2.846 5.201,526 32 9.898 667 7.448,303 S.20.0 million under S20 million or more 24 4.64.44 6.44 8.475,110 39 55.898 114 4.067,075 S.20.0 million under S20 million 4.03 131,1474 22,788 26,622,624 d d 403 3.739,463 S.5 million under S20 million d d d 9.05 3.45,627 d<					- , - ,						
310.0 million under S20.0 million om meme 440 44,442 4,455,710 37 15,519 117 4,057,07 All Tazabé Returns 433 111,177 22,778 24,652,854 d d 4.00 3,739,163 Linde 31,5 million d d 0 0 0 0 0 142 0,01,347 220 million under 53 million d d d 0											
32.0. millino or more 2.4 4.4,48 6.14 8.475,110 30 55.680 11.44 9.01,347 All Tasabe Returns 4.3 131,747 22,798 22,652,654 d d 4.3 3.739,163 31.5 million under S1.0 million d d 5.0 d d d 6.3 5.731 5.680 d d 6.3 5.731 5.680 d <td></td>											
Harback Fetures Jag 3,739,163 32.0 million under 52.0 million d d d 5,704 56,210 d d d 142,221 32.0 million under 52.0 million d d 0 3,748,165 d d d 142,221 35.0 million under 52.0 million d d d 1,064 8,045,100 d											
Under S15 million d d d B37 04 d d d - S2 0 million under S3 million d d 9,043 3,26,865 d d 142,291 S3 million under S3 0 million d d 2,045 2,667,267 d d d 86 3,82,857 S10 0 million under S20 million d d 1,004 4,48,868 d d 1,84 52,13,85 S10 0 million under S20 million d d 1,004 4,48,868 d d 1,844 4,381,31 S15 million under S20 million d d - - d d 1,844 4,381,31 S20 million under S20 million d d - - d d 6 6,59,113 3,335,737 S20 million under S20 million d d - - d d 6 6,59,113 3,335,737 S20 million under S20 million d d - - <td< td=""><td>\$20.0 million of more</td><td>24</td><td>40,440</td><td>014</td><td>8,473,110</td><td></td><td>55,085</td><td>114</td><td>3,001,347</td><td></td><td></td></td<>	\$20.0 million of more	24	40,440	014	8,473,110		55,085	114	3,001,347		
31 5 milion under \$2.0 milion (4 52.0 milion) d d 4.4.2 (2) 1.4.2 (2) 35 5 milion under \$2.0 milion d d 2.8.2 (2) 2.867.277 d d d 8.5.8 (2) 35 5 milion under \$2.0 milion d d 2.8.2 (2) 2.867.277 d d d 6.8 2.2.4.8 (2) 5 0 milion under \$2.0 milion d	All Taxable Returns							403	3,739,163		
32.0 milion under 33.5 milion d d 3.428,885 d d d 482,837 35.5 milion under \$0.0 milion d d 2.2867,287 d d d 68 254,881 35.0 milion under \$0.0 milion d d d d 42,887 2.2867,287 d d d d 68 254,881 35.0 milion under \$0.0 milion d d d d d d 64 8,77,100 32.0 milion under \$0.0 milion d								*60	*142.201		
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320 million or more d				1							
Under \$15 million d	\$20.0 million or more	d	d	614	8,475,110			36	1,822,405		
Under \$15 million d	All Nontavable Returns	35	27 562			Ь	Ч	5 618	37 418 096		
11 5 million under \$2.0 million under \$3.5 million d d d											
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\$20.0 million or more d d d d 7.178,942 Tax staus and size of gross estate Total mutual funds Total joint property Total joint property Total lifetime transfers interest property All Returns 41,623 22,133,68 23,352 11,000,136 21,313 70,301,022 9,470 29,966,143 51.5 million 16,07 22,22,49 706 144,095 804 637,492 192 67,595 52.0 million under \$2.5 million 12,120 3,226,574 6,606 1,711,198 5,692 6,794,959 1,621 605,949 52.0 million under \$3.5 million 15,895 6,008,592 9,470 2,462 3,479,192 7,7898 13,779,905 3,686 2,486,450 53.0 million under \$3.5 million 4,879 3,263,792 805 1,119,561 9,582 6,780,711 1,464 4,243,501 53.0 million under \$10.0 million 4,899 3,806,60 2,351 1,974,380 22,2697 1,187,428 1,816 5,423,320 51.0 million und	\$5.0 million under \$10.0 million	d	d			d	d	618	6,932,892		
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	\$20.0 million or more NOTE: Detail may not add to total due to		1,089,750	223	677,320	181	5,500,731	225	9,424,475	-	

 \$200 million or more
 298
 1,089,750
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 225
 9,424,475

 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.

 4
 Data were deleted to prevent disclosure of individual taxpayer data.

 Data were were disled to prevent disclosure of individual taxpayer data.

 Bota were filed for deaths that occurred in 2005, for which the filing threshold was
 \$1.5 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2005. In 2006, the estate tax filing threshold increased to \$2.0 million.

 [2] Available only for estates in which the decedent died prior to 2005.
 Source: IRS, Statistics of Income Division, October 2007.
 Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2005 [1]: Credits, by Tax Status and Size of Gross Estate
[All figures are estimates based on a samplemoney amounts are in thousands of dollars]

Tax status and	Tentative	estate tax	Gift	tax		efore credits		nified credit	State death	tax credit [2]
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	42,772	44,645,124	2,341	1,508,508	42,743	43,175,522	45,070	22,616,975	20,156	1,861,784
Under \$1.5 million	5,203	1,923,190	265	67,078	5,203	1,856,112	5,590	1,988,968	2,169	40,815
\$1.5 million under \$2.0 million	13,218	6,885,862	295	44,982	13,202	6,846,572	13,955	7,319,253	5,342	110,769
\$2.0 million under \$3.5 million	14,011	10,019,155	421	88,927	14,007	9,935,746	14,842	7,768,171	6,947	254,078
\$3.5 million under \$5.0 million	4,255	4,615,096	268	120,821	4,248	4,521,719	4,445	2,318,398	2,215	147,427
\$5.0 million under \$10.0 million	4,008	7,004,999	458	218,168	4,007	6,787,083	4,122	2,135,678	2,197	291,783
\$10.0 million under \$20.0 million	1,331	4,418,588	343	195,167	1,329	4,223,421	1,358	701,177	802	257,948
\$20.0 million or more	746	9,778,234	292	773,365	746	9,004,869	760	385,331	483	758,964
All Taxable Returns	20,250	35,232,599	1,745	1,280,245	20,250	33,952,354	20,250	10,270,293	18,612	1,845,003
Under \$1.5 million	1,820	882,976	121	22,850	1,820	860,126	1,820	671,921	1,687	36,174
\$1.5 million under \$2.0 million	5,237	3,470,791	212	30,903	5,237	3,439,887	5,237	2,712,074	4,691	103,879
\$2.0 million under \$3.5 million	7,311	7,211,933	332	66,219	7,311	7,145,715	7,311	3,823,010	6,754	251,942
\$3.5 million under \$5.0 million	2,282	3,721,082	197	79,958	2,282	3,641,125	2,282	1,196,535	2,134	146,504
\$5.0 million under \$10.0 million	2,280	6,188,556	381 270	196,408	2,280	5,992,148	2,280	1,189,995	2,106	290,292
\$10.0 million under \$20.0 million \$20.0 million or more	822 498	4,163,336 9,593,924	270	174,290 709,617	822 498	3,989,047 8,884,307	822 498	424,899 251,859	773 468	257,678 758,534
All Nontaxable Returns	22,522	9,412,525	596	228,263	22,492	9,223,169	24,820	12,346,682	1,544	16,780
Under \$1.5 million	3,383	1,040,214	144	44,228	3,383	995,986	3,770	1,317,048	482	4,641
\$1.5 million under \$2.0 million	7,981 6,700	3,415,071 2,807,222	82 88	14,079 22,708	7,965 6,696	3,406,684 2,790,031	8,718 7,531	4,607,179 3,945,161	651 194	6,890 2,136
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	1,972	894,013	71	40,863	1,966	880,595	2,163	1,121,863	81	923
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,972	816,443	71	21,760	1,900	794,935	1,841	945,683	92	923 1,491
\$10.0 million under \$20.0 million	509	255,252	73	20,877	507	234,375	536	276,277	29	270
\$20.0 million or more	248	184,310	59	63,748	248	120,562	261	133,472	15	430
Tax status and	-	ix credits		tate tax		skipping tax		ty property		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	661	194,276	20,250	21,671,503	215	166,259	5,675	35,076,480		
Under \$1.5 million	*54	*1,625	1,820	150,514	**	**	630	1,279,559		
\$1.5 million under \$2.0 million	125	10,038	5,237	617,196	**	**	1,656	4,965,665		
\$2.0 million under \$3.5 million	186	31,791	7,311	3,042,889	**70	**4,881	1,976	8,052,850		
\$3.5 million under \$5.0 million	100	16,849	2,282	2,283,190	*17	*2,533	623	3,868,798		
\$5.0 million under \$10.0 million	102	45,683	2,280	4,477,023	42	12,984	528	5,631,724		
\$10.0 million under \$20.0 million	51	32,345	822	3,275,972	34	10,294	159	3,556,391		
\$20.0 million or more	43	55,944	498	7,824,719	51	135,567	103	7,721,493		
All Taxable Returns	591	165,554	20,250	21,671,503	208	164,612	322	4,016,594		
Under \$1.5 million	**	**	1,820	150,514	d	d	*18	*40,588		
\$1.5 million under \$2.0 million	**143	**8,257	5,237	617,196	d	d	19	69,371		
\$2.0 million under \$3.5 million	168	27,873	7,311	3,042,889	d	d	108	319,683		
\$3.5 million under \$5.0 million	d 94	d	2,282	2,283,190	d d	d d	61 57	156,564		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	94 d	34,838 d	2,280 822	4,477,023 3,275,972	d	d	28	382,674 479,398		
\$20.0 million or more	d	d	498	7,824,719	d	d	31	2,568,316		
					_		5			
All Nontaxable Returns Under \$1.5 million	70 **	28,722			7 d	1,647 d	5,353 612	31,059,886 1,238,971		
\$1.5 million under \$2.0 million	**36	**3,406			d	d	1,636	4,896,294		
\$2.0 million under \$3.5 million	*18	*3,918			d	d	1,869	7,733,168		
\$3.5 million under \$5.0 million	d	d			d	d	563	3,712,233		
\$5.0 million under \$10.0 million	*8	*10,845			d	d	471	5,249,050		
\$10.0 million under \$20.0 million	d	d			d	d	131	3,076,993		
\$20.0 million or more	d	d			d	d	71	5,153,177	-	
Tax status and size of gross estate	Total mut	tual funds	Total join	t property	Total lifetim	e transfere	Qualified t interest			
0.20 0. 9.000 00000	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	30,863	13,345,674	21,847	9,250,969	19,138	62,168,872	8,000	25,273,312		
Under \$1.5 million	30,863	724,341	21,847 2,340	509,810	19,138	1,376,570	8,000 562	173,366		
\$1.5 million under \$2.0 million	9,235	2,469,217	6,841	1,741,864	5,493	6,362,177	1,565	621,119		
\$2.0 million under \$3.5 million	10,394	3,585,687	7,577	2,711,151	6,468	11,072,434	2,816	2,406,222		
\$3.5 million under \$5.0 million	3,133	1,660,945	2,128	1,237,063	2,075	5,609,704	1,083	2,019,902		
\$5.0 million under \$10.0 million	2,910	2,047,976	1,958	1,463,683	2,165	9,586,066	1,216	4,348,403		
40.0 million anact 010.0 million		1,155,316	640	762,901	787	6,750,785	445	3,657,583		
\$10.0 million under \$20.0 million	976			824,498	486	21,411,136	315	12,046,717		
	976 537	1,702,193	361	024,430						
\$10.0 million under \$20.0 million \$20.0 million or more			361 6,710	2,131,808	9,051	36,568,630	684	5,191,255		
\$10.0 million under \$20.0 million	537	1,702,193				36,568,630 521,119	684 *16	5,191,255 *6,169		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	537 13,713	1,702,193 7,231,190	6,710	2,131,808	9,051					
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million	537 13,713 1,236 3,471 5,008	1,702,193 7,231,190 277,848 1,050,416 1,982,847	6,710 594 1,797 2,403	2,131,808 103,719 428,091 573,921	9,051 615 1,974 3,239	521,119 2,327,277 5,590,352	*16 *40 87	*6,169 *15,657 52,623		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million	537 13,713 1,236 3,471 5,008 1,516	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714	6,710 594 1,797 2,403 716	2,131,808 103,719 428,091 573,921 244,747	9,051 615 1,974 3,239 1,137	521,119 2,327,277 5,590,352 3,168,498	*16 *40 87 109	*6,169 *15,657 52,623 136,609		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million	537 13,713 1,236 3,471 5,008 1,516 1,563	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582	6,710 594 1,797 2,403 716 733	2,131,808 103,719 428,091 573,921 244,747 322,968	9,051 615 1,974 3,239 1,137 1,246	521,119 2,327,277 5,590,352 3,168,498 5,530,791	*16 *40 87 109 184	*6,169 *15,657 52,623 136,609 388,960		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million	537 13,713 1,236 3,471 5,008 1,516 1,563 582	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792	6,710 594 1,797 2,403 716 733 268	2,131,808 103,719 428,091 573,921 244,747 322,968 213,926	9,051 615 1,974 3,239 1,137 1,246 497	521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315	*16 *40 87 109 184 116	*6,169 *15,657 52,623 136,609 388,960 637,093		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million	537 13,713 1,236 3,471 5,008 1,516 1,563	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582	6,710 594 1,797 2,403 716 733	2,131,808 103,719 428,091 573,921 244,747 322,968	9,051 615 1,974 3,239 1,137 1,246	521,119 2,327,277 5,590,352 3,168,498 5,530,791	*16 *40 87 109 184	*6,169 *15,657 52,623 136,609 388,960		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Nontaxable Returns	537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484	6,710 594 1,797 2,403 716 733 268 199 15,137	2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161	9,051 615 1,974 3,239 1,137 1,246 497 342 10,087	521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243	*16 *40 87 109 184 116 133 7,316	*6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million	537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484 446,492	6,710 594 1,797 2,403 716 733 268 199 15,137 1,747	2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090	9,051 615 1,974 3,239 1,137 1,246 497 342 10,087 1,050	521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 855,451	*16 *40 87 109 184 116 133 7,316 546	*6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$5.0 million under \$1.0 million \$10.0 million under \$2.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 million	537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442 5,765	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484 446,492 1,418,801	6,710 594 1,797 2,403 716 733 268 199 15,137 1,747 5,044	2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090 1,313,773	9,051 615 1,974 3,239 1,137 1,246 497 342 10,087 1,050 3,519	521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 855,451 4,034,900	*16 *40 87 109 184 116 133 7,316 546 1,524	*6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196 605,462		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$10.0 million under \$10.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million	537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442 5,765 5,386	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484 446,492 1,418,801 1,602,840	6,710 594 1,797 2,403 716 733 288 199 15,137 1,747 5,044 5,174	2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090 1,313,773 2,137,7230	9,051 615 1,974 3,239 1,137 1,246 497 342 10,087 1,050 3,519 3,228	521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 855,451 4,034,900 5,482,082	*16 *40 87 109 184 116 133 7,316 546 1,524 2,729	*6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196 605,462 2,353,600		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$1.0 million under \$2.0 million \$2.0 million or more All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$3.5 million	537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442 5,765 5,386 1,617	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484 4464,492 1,418,801 1,602,840 838,231	6,710 594 1,797 2,403 716 733 268 199 15,137 1,747 5,044 5,174 5,174	2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090 1,313,773 2,137,230 992,315	9,051 615 1,974 3,239 1,137 1,246 497 342 10,087 1,050 3,519 3,228 937	521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 855,451 4,034,900 5,482,082 2,441,206	*16 *40 87 109 184 116 133 7,316 546 1,524 2,729 974	*6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196 605,462 2,353,600 1,883,293		
\$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$10.0 million under \$10.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million	537 13,713 1,236 3,471 5,008 1,516 1,563 582 338 17,150 2,442 5,765 5,386	1,702,193 7,231,190 277,848 1,050,416 1,982,847 822,714 1,139,582 745,792 1,211,990 6,114,484 446,492 1,418,801 1,602,840	6,710 594 1,797 2,403 716 733 288 199 15,137 1,747 5,044 5,174	2,131,808 103,719 428,091 573,921 244,747 322,968 213,926 244,434 7,119,161 406,090 1,313,773 2,137,7230	9,051 615 1,974 3,239 1,137 1,246 497 342 10,087 1,050 3,519 3,228	521,119 2,327,277 5,590,352 3,168,498 5,530,791 4,143,315 15,287,277 25,600,243 855,451 4,034,900 5,482,082	*16 *40 87 109 184 116 133 7,316 546 1,524 2,729	*6,169 *15,657 52,623 136,609 388,960 637,093 3,954,144 20,082,057 167,196 605,462 2,353,600		

 \$20.0 million or more
 199
 490,203
 162
 580,063
 144
 6,123,859
 182
 8,092,573

 NOTE: Detail may not add to total due to rounding.
 ** Data were combined to prevent disclosure of individual taxpayer data.
 ** Data were combined to prevent disclosure of individual taxpayer data.
 ** Data were deleted to prevent disclosure of individual taxpayer data.
 ** Data were deleted to prevent disclosure of individual taxpayer data.
 ** The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2005, most returns were filed for deaths that occurred in 2004, for which the filing threshold was \$\$1.5 million. Because of filing extensions, however, some returns were filed in 2005 for deaths that occurred prior to 2004, for which the filing thresholds were lower.
 [2] The state death tax creful was available only for estates in which the decedent died prior to 2005.
 Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2004 [1]: Credits, by Tax Status and Size of Gross Estate
[All figures are estimates based on a samplemoney amounts are in thousands of dollars]

					T · · · · ·	/	AP 17	- 1	A	
Tax status and size of gross estate	Tentative Number	estate tax Amount	Gift Number	Amount	Total tax be Number	efore credits Amount	Allowable u Number	nified credit Amount	State deat Number	h tax credit Amount
All Returns Under \$1.0 million	62,201	46,802,932	2,698	1,508,952	62,164	45,301,833	65,039	23,230,526	34,026	3,178,663
\$1.0 million under \$1.5 million	2,170 24.001	849,735 8,387,500	353 278	113,487 28,580	2,169 24,001	743,075 8,358,920	2,321 25,141	692,916 8,620,362	1,183 12,211	13,733 258,833
\$1.5 million under \$2.0 million	12,968	6,133,885	219	33,730	12,962	6,100,682	13.586	5,070,126	7.321	247,990
\$2.0 million under \$3.5 million	13,235	8,855,211	432	122,826	13,212	8,732,385	13,936	5,164,056	7,488	432,291
\$3.5 million under \$5.0 million	4,060	4,182,918	285	93,307	4,060	4,089,611	4,198	1,553,082	2,243	254,754
\$5.0 million under \$10.0 million	3,748	6,450,335	505	259,998	3,746	6,190,337	3,806	1,388,793	2,230	500,871
\$10.0 million under \$20.0 million	1,292	4,373,233	314	223,605	1,290	4,149,628	1,315	474,706	827	462,541
\$20.0 million or more	726	7,570,116	312	633,419	724	6,937,195	736	266,486	524	1,007,650
All Taxable Returns	31,329	37,348,870	1,992	1,212,978	31,329	36,135,892	31,329	11,240,545	30,896	3,144,091
Under \$1.0 million	1,053	465,075	255	18,718	1,053	446,356	1,053	331,251	961	11,966
\$1.0 million under \$1.5 million	10,269	4,504,159	133	22,709	10,269	4,481,450	10,269	3,525,037	10,090	236,334
\$1.5 million under \$2.0 million	7,057	4,340,711	133	25,925	7,057	4,314,786	7,057	2,598,109	7,017	244,607
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	7,290	6,999,697	321	95,027	7,290	6,904,670	7,290 2,165	2,714,673	7,218 2,154	428,936
\$5.0 million under \$10.0 million	2,165 2,166	3,554,990 5,897,589	226 410	81,801 236,574	2,165 2,166	3,473,188 5.661.014	2,105	802,037 788,160	2,154	253,642 499,348
\$10.0 million under \$20.0 million	808	4,186,183	248	194,329	808	3,991,854	808	292,353	799	461,754
\$20.0 million or more	520	7,400,467	266	537,894	520	6,862,573	520	188,924	507	1,007,506
All Neutonable Deturns	00.070	0 151 000	705		00.005				0.400	
All Nontaxable Returns Under \$1.0 million	30,872 1,117	9,454,063 384,660	705 98	295,974 94,768	30,835 1,116	9,165,941 296,719	33,710 1,267	11,989,981 361,665	3,130 222	34,572 1,767
\$1.0 million under \$1.5 million	13,732	3,883,341	146	5.871	13.732	3,877,470	14.872	5,095,324	2,121	22,500
\$1.5 million under \$2.0 million	5,911	1,793,173	86	7,805	5,905	1,785,895	6,529	2,472,017	304	3,384
\$2.0 million under \$3.5 million	5,945	1,855,514	111	27,799	5,921	1,827,715	6,646	2,449,383	270	3,355
\$3.5 million under \$5.0 million	1,895	627,929	59	11,506	1,895	616,423	2,034	751,045	89	1,112
\$5.0 million under \$10.0 million	1,582	552,746	95	23,424	1,580	529,322	1,640	600,633	80	1,523
\$10.0 million under \$20.0 million	484	187,050	65	29,276	482	157,774	507	182,352	27	787
\$20.0 million or more	206	169,649	45	95,525	204	74,622	216	77,562	17	145
Tax status and size of gross estate	Other ta Number	x credits Amount	Net es Number	tate tax Amount	Generation- Number	-skipping tax Amount	Communit Number	y property Amount		
Ť.	Humbor	7 thount					Humbol			
All Returns	730	164,624	31,329	21,611,904	329	115,295	7,393	37,921,140		
Under \$1.0 million	**149		1,053	101,868			194	272,332		
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million		**2,535	10,269	718,899			2,476	5,364,446		
\$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	153 167	10,666 25,413	7,057 7,290	1,463,160 3,740,913	**59	**1,500 6,429	1,550 1,804	4,383,651 7,403,728		
\$3.5 million under \$5.0 million	97	18.587	2,165	2,400,227	*13	*660	619	4.162.530		
\$5.0 million under \$10.0 million	94	32,155	2,166	4,350,019	71	21,364	496	5,302,619		
\$10.0 million under \$20.0 million	35	13,323	808	3,224,425	43	19,439	174	3,421,942		
\$20.0 million or more	34	61,943	520	5,612,394	59	65,904	80	7,609,894		
All Taxable Returns	c02	420.250	24 220	24 644 004	220	115 205	402	4 349 946		
Under \$1.0 million	693 d	139,350 d	31,329 1,053	21,611,904 101,868	329	115,295	493	4,240,046		
\$1.0 million under \$1.5 million	d	d	10,269	718,899		**	**53	**128.445		
\$1.5 million under \$2.0 million	d	d	7,057	1,463,160	**59	**1,500	77	107,801		
\$2.0 million under \$3.5 million	d	d	7,290	3,740,913	83	6,429	165	403,291		
\$3.5 million under \$5.0 million	d	d	2,165	2,400,227	*13	*660	56	318,607		
\$5.0 million under \$10.0 million	d	d	2,166	4,350,019	71	21,364	70	485,988		
\$10.0 million under \$20.0 million \$20.0 million or more	d	d d	808 520	3,224,425 5,612,394	43 59	19,439 65,904	41 31	448,644 2,347,270		
\$20.0 million of more	9	ŭ	020	0,012,001		00,001	01	2,011,210		
All Nontaxable Returns	37	25,274		-	-	-	6,900	33,681,094		
Under \$1.0 million	d	d			-	-				
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	d d	d d			-	-	**2,617 1,473	**5,508,333 4,275,849		
\$2.0 million under \$3.5 million	d	d				-	1,473	7.000.437		
\$3.5 million under \$5.0 million	d									
\$5.0 million under \$10.0 million							562	3 843 923		
\$10.0 million under \$20.0 million		d d			-	-	562 426	3,843,923 4,816,631		
	d	d d d						3,843,923 4,816,631 2,973,298		
\$20.0 million or more	d	d					426 133 49	4,816,631 2,973,298 5,262,624		
\$20.0 million or more Tax status and	d d d	d d d					426 133 49 Qualified 1	4,816,631 2,973,298 5,262,624 erminable		
\$20.0 million or more	d d d	d d					426 133 49	4,816,631 2,973,298 5,262,624 erminable		
\$20.0 million or more Tax status and size of gross estate	d d Total mu Number	d d tual funds Amount	 Total join Number	 t property Amount	 Total lifetim Number	 ne transfers Amount	426 133 49 Qualified t interest Number	4,816,631 2,973,298 5,262,624 erminable property Amount		
\$20.0 million or more Tax status and size of gross estate All Returns	d d Total mu Number 44,891	d d tual funds Amount 16,169,322	 Total join Number 31,213	 t property Amount 11,589,737	 Total lifetin Number 25,755	 	426 133 49 Qualified t interest Number 10,895	4,816,631 2,973,298 5,262,624 erminable property Amount 27,472,448		
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million	d d Total mu Number 44,891 1,344	d d tual funds Amount 16,169,322 164,836	 Number 31,213 984	 t property Amount 11,589,737 163,029	 Total lifetim Number 25,755 934	 	426 133 49 Qualified interest Number 10,895 232	4,816,631 2,973,298 5,262,624 erminable property Armount 27,472,448 48,755		
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	d d Total mu Number 44,891 1,344 1,7013	d d d tual funds Amount 16,169,322 164,836 3,421,795	 Number 31,213 984 11,293	 <u></u> <u></u> <u></u> <u></u> <u></u> <u></u>	 Number 25,755 934 8,490	 	426 133 49 Qualified interest Number 10,895 232 2,372	4,816,631 2,973,298 5,262,624 erminable property Amount 27,472,448 48,755 713,374		
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	d d <u>Total mu</u> Number 44,891 1,344 17,013 9,499	d d d d tual funds Amount 16,169,322 164,836 3,4/21,795 2,525,031	 Number 31,213 984 11,293 6,751	 	 Number 25,755 934 8,490 5,196	 	426 133 49 Qualified interest Number 10,895 232 2,372 2,137	4,816,631 2,973,298 5,262,624 erminable property Amount 27,472,448 48,755 713,374 1,099,326		
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	d d Total mu Number 44,891 1,344 1,7013	d d d d tual funds Amount 164,836 3,421,795 2,525,031 3,604,309	 Number 31,213 984 11,293	 <u></u> <u></u> <u></u> <u></u> <u></u> <u></u>	 		426 133 49 Qualified interest Number 10,895 232 2,372	4,816,631 2,973,298 5,262,624 erminable property Amount 27,472,448 48,755 713,374 1,099,326 3,165,403		
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220.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$1.0 million under \$3.0 million \$1.0 million \$1.0 million under \$3.0 million \$1.0 m	d d d <u>Total mu</u> Number 44,891 1,344 17,013 9,499 9,672 3,069 2,783 9,672 2,783 9,675 2,783 9,675 2,783 9,675 2,783 9,865 546 21,463 587 7,139 1,543 1,543 570 386 23,427 7,577 9,873 4,702 4,724 4,724	d d d d <u>Amount</u> 161,659,322 164,836 3,421,795 2,525,031 3,604,309 1,587,618 1,890,165 1,630,088 1,084,707 1,890,165 1,655 1,630,088 1,973,289 8,926,744 91,555 1,630,089 1,415,488 1,973,289 8,25,327 1,137,321 6,79,040 1,174,616 7,242,578 7,3270 1,791,697 1,109,543 1,631,019 762,2291					426 133 49 Qualified interest Number 10,895 232 2,372 2,137 3,069 1,163 4,53 308 1,162 4,53 308 1,013 *779 87 7218 146 212 125 146 212 125 146 212 125 146	4.816.631 2.973.298 5.262.624 erminable property Amount 27,472.448 48,755 713,374 1.099.326 3.165.403 2.517.360 4.380.739 3.962.520 11,584.981 		

 \$10.0 fillion under security fillion
 395
 40,606
 336
 64,000
 239
 2,341,763
 326
 3,156,264

 \$20.0 fillion or more
 160
 715,549
 150
 884,147
 135
 4,192,666
 162
 7,068,927

 NOTE: Detail may not add to total due to rounding.
 **
 bata were knowled be used with caution because of the small number of sample returns on which they were based.
 **
 bata were combined to prevent disclosure of individual taxpayer data.

 d = Data were deleted to prevent disclosure of individual taxpayer data.
 100 executive tax of 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 thresholds were lower. For deaths that occurred in 2004, for deaths that occurred prior to 2002, for which the filing thresholds were lower. For deaths that occurred 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

Estate Tax Returns Filed in 2003 [1]: Credits, by Tax Status and Size of Gross Estate
[All figures are estimates based on a samplemoney amounts are in thousands of dollars]

		estate tax		tax		efore credits		inified credit		h tax credit
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	69,678	47,511,021	2,923	1.570.298	69,607	45,942,905	73,128	23,246,689	36,842	4,745,610
Under \$1.0 million	6,712	1,722,852	355	39,257	6,695	1,683,595	7,086	1,721,903	3,149	54,933
\$1.0 million under \$1.5 million	28,273	9,667,737	452	38,116	28,246	9,630,225	29,703	9,711,227	13,828	413,323
\$1.5 million under \$2.0 million	12,595	5,655,890	187	50,212	12,593	5,606,197	13,327	4,339,979	6,937	353,241
\$2.0 million under \$3.5 million	12,497	8,068,596	427	117,142	12,477	7,952,473	13,136	4,294,596	7,067	610,045
\$3.5 million under \$5.0 million	4,001	4,114,925	279	87,153	3,999	4,027,771	4,130	1,339,032	2,268	396,365
\$5.0 million under \$10.0 million	3,619	6,365,822	568	237,941	3,619	6,127,881	3,732	1,198,508	2,229	767,754
\$10.0 million under \$20.0 million	1,268	4,288,259	331	288,559	1,267	3,999,740	1,293	414,171	849	655,731
\$20.0 million or more	712	7,626,941	323	711,918	711	6,915,022	720	227,271	513	1,494,218
All Taxable Returns	33,302	37,710,132	2,257	1,439,635	33,302	36,270,497	33,302	10,670,823	32,718	4,675,526
Under \$1.0 million	2,676	887,265	260	18,344	2,676	868,921	2,676	675,480	2,556	49,459
\$1.0 million under \$1.5 million	11,457	5,058,352	318	26,227	11,457	5,032,125	11,457	3,706,549	11,243	376,142
\$1.5 million under \$2.0 million	6,764	4,114,623	132	48,811	6,764	4,065,813	6,764	2,230,557	6,669	348,631
\$2.0 million under \$3.5 million	6,716	6,472,451	348	105,042	6,716	6,367,409	6,716	2,212,979	6,608	601,520
\$3.5 million under \$5.0 million	2,202	3,577,303	191	71,689	2,202	3,505,614	2,202	717,236	2,183	394,569
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	2,157 824	5,924,078 4,146,547	456 275	218,471 274,843	2,157 824	5,705,607 3,871,704	2,157 824	700,831 267,041	2,144 817	759,447 654,588
\$20.0 million or more	624 504	7,529,513	275	676,210	504	6,853,303	624 504	160,151	499	1,491,170
\$20.0 million of more	304	1,020,010	210	070,210	304	0,000,000	504	100,101	455	1,431,170
All Nontaxable Returns	36,376	9,800,889	667	130,663	36,305	9,672,408	39,826	12,575,865	4,124	70,084
Under \$1.0 million	4,036	835,587	*95	*20,913	4,019	814,674	4,410	1,046,424	593	5,474
\$1.0 million under \$1.5 million	16,816	4,609,385	134	11,889	16,789	4,598,100	18,246	6,004,678	2,585	37,181
\$1.5 million under \$2.0 million	5,831	1,541,266	*56	*1,402	5,828	1,540,385	6,563	2,109,423	268	4,609
\$2.0 million under \$3.5 million	5,780	1,596,145	80	12,100	5,760	1,585,064	6,419	2,081,617	459	8,525
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,799 1,462	537,622 441,744	88 111	15,465 19,470	1,797 1,462	522,157 422,274	1,927 1,575	621,797 497,677	85 86	1,796 8,307
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,462 444	441,744 141,712	111 56	19,470 13,716	1,462 443	422,274 128,036	1,575 469	497,677	86 32	8,307
\$20.0 million or more	207	97,428	47	35,709	206	61,719	469 215	67,120	32 14	3,048
Tax status and		x credits	Net es	tate tax		-skipping tax		ty property		-,
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
A		170 770				445 407	0.004	00 000 407		
All Returns Under \$1.0 million	852 44	173,772 1,308	33,302 2,676	20,793,749 143,408	341	115,487	8,881 957	38,803,137 1,401,528		
\$1.0 million under \$1.5 million	131	12,841	11,457	945,542	**	**	3,305	6,808,593		
\$1.5 million under \$2.0 million	180	15,260	6.764	1,472,794	**75	**1,618	1,735	4,728,997		
\$2.0 million under \$3.5 million	265	44,156	6,716	3,515,722	*53	*7,084	1,602	6,501,790		
\$3.5 million under \$5.0 million	88	22,946	2,202	2,371,558	50	4,263	588	4,056,075		
\$5.0 million under \$10.0 million	86	32,506	2,157	4,222,161	68	14,632	448	4,728,796		
\$10.0 million under \$20.0 million	33	18,451	824	2,943,694	37	9,488	163	3,208,788		
\$20.0 million or more	25	26,303	504	5,178,869	58	78,402	82	7,368,570		
All Taxable Returns	745	146 951	33,302	20,793,749	341	115,487	563	4 172 147		
Under \$1.0 million	745	146,851	2,676	143.408	341	115,467	303	4,172,147		
\$1.0 million under \$1.5 million	**107	**4,686	11,457	945,542	**	**	**132	**158,020		
\$1.5 million under \$2.0 million	175	14,224	6,764	1,472,794	**75	**1,618	115	211,062		
\$2.0 million under \$3.5 million	246	37,940	6,716	3,515,722	*53	*7,084	130	315,610		
\$3.5 million under \$5.0 million	**	**	2,202	2,371,558	50	4,263	42	110,708		
\$5.0 million under \$10.0 million	**	**	2,157	4,222,161	68	14,632	69	479,296		
\$10.0 million under \$20.0 million	**	**	824	2,943,694	37	9,488	44	742,764		
\$20.0 million or more	**217	**90,001	504	5,178,869	58	78,402	30	2,154,688		
All Nontaxable Returns	107	26,921				-	8,318	34,630,990		
Under \$1.0 million	**	**					**	**		
\$1.0 million under \$1.5 million	**69	**9,463					**4,129	**8,052,102		
\$1.5 million under \$2.0 million	*5	*1,036					1,620	4,517,935		
\$2.0 million under \$3.5 million	*18	*6,216					1,472	6,186,180		
\$3.5 million under \$5.0 million	**	**					546	3,945,367		
\$5.0 million under \$10.0 million	**	**					379	4,249,500		
\$10.0 million under \$20.0 million \$20.0 million or more	**15	**10,206					119 52	2,466,024 5,213,882		
Tax status and	15	10,200					-	5,213,002 terminable	•	
size of gross estate	Total mut	ual funds	Total join	t property	Total lifetin	ne transfers		property	_	
-	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
			1			1		30,780,782		
All Boturne	40.004	16 664 005	20.010	11 000 110	00.000			JU./80.782		
	49,984	16,661,865	36,010	11,299,442 470 544	28,283	61,915,123 1 300 997	12,381 726			
Under \$1.0 million	4,525	674,154	2,959	470,544	2,219	1,300,997	726	139,726		
Under \$1.0 million \$1.0 million under \$1.5 million	4,525 20,123	674,154 4,148,409	2,959 14,508	470,544 2,593,668	2,219 10,141	1,300,997 8,811,863	726 3,104			
Under \$1.0 million	4,525	674,154 4,148,409 2,366,005	2,959	470,544	2,219	1,300,997	726	139,726 907,282		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	4,525 20,123 9,116	674,154 4,148,409	2,959 14,508 6,949	470,544 2,593,668 1,856,459	2,219 10,141 5,130	1,300,997 8,811,863 6,306,238	726 3,104 2,499	139,726 907,282 1,451,364		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	4,525 20,123 9,116 9,198 2,923 2,621	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322	2,959 14,508 6,949 6,755 1,996 1,841	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937	2,219 10,141 5,130 5,633 1,993 1,942	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039	726 3,104 2,499 3,055 1,140 1,104	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517		
Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729	2,959 14,508 6,949 6,755 1,996 1,841 638	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263	2,219 10,141 5,130 5,633 1,993 1,942 755	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118	726 3,104 2,499 3,055 1,140 1,104 463	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	4,525 20,123 9,116 9,198 2,923 2,621	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322	2,959 14,508 6,949 6,755 1,996 1,841	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937	2,219 10,141 5,130 5,633 1,993 1,942	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039	726 3,104 2,499 3,055 1,140 1,104	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517		
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more	4,525 20,123 9,116 9,198 2,923 2,621 948 532	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569	2,959 14,508 6,949 6,755 1,996 1,841 638 364	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868	2,219 10,141 5,130 5,633 1,993 1,942 755 469	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690	726 3,104 2,499 3,055 1,140 1,104 463 291	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.0 million \$5.0 million under \$2.0.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663	2,959 14,508 6,949 6,755 1,996 1,841 638	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573	726 3,104 2,499 3,055 1,140 1,104 463	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$1.0 million under \$20.0 million \$10.0 million under \$20.0 million \$2.0 million or more	4,525 20,123 9,116 9,198 2,923 2,621 948 532	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762	2,219 10,141 5,130 5,633 1,993 1,942 755 469	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690	726 3,104 2,499 3,055 1,140 1,104 463 291	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$5.0 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$2.0 million under \$20.0 million \$20.0 million under \$20.0 million Million Status Statu	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422		
Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$1.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 **	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 **		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.0 million \$1.0 million under \$1.0 million \$2.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681 2,684	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,448,134	726 3,104 2,499 3,055 1,140 1,140 463 291 1,056 ** *85 77	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ** **24,000 27,368		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$3.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 799,306	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,224 2,244 666 777	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,605 556,523 2,49,295 556,523	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 8,12 3,681 2,684 2,820 1,108 1,196	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,573 4,59,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 *** 777 301 104 193	133,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ** *24,000 27,368 240,819 174,468 569,255		
Under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.0 million \$5.0 million under \$1.0 million \$1.0 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,454 9,660	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 1,572,569 1,860,818 1,295,150 1,843,566 798,306 1,145,623 668,938	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 666 717 301	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,6523 249,295 352,118 214,788	2,219 10,141 5,130 5,633 1,993 1,942 755 469 812 3,681 2,684 2,684 2,680 1,108 1,196 512	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,224,039 6,329,118 15,576,690 35,955,573 4,550,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193 301	133,726 907,282 1,451,364 3,307,987 2,471,252 4,233,517 3,731,101 14,478,554 10,370,422 ** **24,000 2,7,368 240,819 174,468 569,255 1,021,462		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$5.0 million under \$20.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million Under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 799,306	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,224 2,244 666 777	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,605 556,523 2,49,295 556,523	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 8,12 3,681 2,684 2,820 1,108 1,196	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,573 4,59,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 *** 777 301 104 193	133,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ** *24,000 27,368 240,819 174,468 569,255		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$20.0 million \$1.0 million under \$20.0 million \$2.0 million under \$20.0 million \$2.0 million under \$2.0 million \$2.1 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$3.5 million \$3.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596 353	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 1,860,818 1,205,150 1,843,566 798,306 1,145,623 688,938 1,162,472	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,224 666 717 301 211	470,544 2,593,668 1,866,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 556,523 249,295 556,523 249,295 556,523 249,295 5362,118 214,788 391,860	2,219 10,141 5,130 5,633 1,993 1,942 755 469 13,165 812 3,681 2,684 2,820 1,108 1,196 512 352	1,300,997 8,811,863 6,306,238 9,765,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,573 3,459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454	726 3,104 2,499 3,055 1,140 1,140 1,140 463 291 1,056 ••*85 77 77 301 104 193 161 134	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ***********************************		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$4.0 million under \$2.0 million \$4.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 555 353	674, 154 4, 148, 409 2, 366, 005 3, 341, 755 1, 545, 924 1, 971, 3, 222 1, 099, 729 1, 572, 569 9, 080, 663 2, 75, 789 1, 860, 818 1, 295, 150 1, 843, 566 1, 145, 623 6, 88, 938 6, 938 6, 938 1, 162, 472 7, 581, 203	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,224 2,244 666 7717 301 2,11	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 566,523 249,295 362,118 214,788 391,860 8,298,581	2,219 10,141 5,130 5,633 1,943 1,942 755 469 13,165 812 3,681 2,684 2,824 2,820 1,108 1,196 512 352 15,117	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,73 459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ** **85 77 301 104 193 301	133,726 907,282 1,451,364 3,307,987 2,471,252 4,233,517 3,731,101 14,478,554 10,370,422 ** **24,000 2,7,368 240,819 174,468 569,255 1,021,462		
Under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$5.0 million under \$20.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million Million under \$20.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.0 million under \$2.0 million \$2.0 million under \$2.0 million	4,525 20,123 9,116 9,198 9,293 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596 353 353 27,405 2,773	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,285,150 1,843,566 798,306 1,145,623 698,938 1,162,472 7,561,203 398,364	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,224 666 717 301 211 211 24,987 2,259	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,685 482,685 482,685 356,523 249,295 352,118 214,788 391,860 8,298,581 399,782	2,219 10,141 5,130 5,633 1,942 755 469 13,165 8,12 3,681 2,684 2,820 1,108 1,166 512 352 352 15,117 1,407	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,573 459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 841,915	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ••***********************************	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 •• •• •• •• •• •• •• 		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$1.0 million under \$2.0 million \$10.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 555 353	674, 154 4, 148, 409 2, 366, 005 3, 341, 755 1, 545, 924 1, 971, 3, 222 1, 099, 729 1, 572, 569 9, 080, 663 2, 75, 789 1, 860, 818 1, 295, 150 1, 843, 566 1, 145, 623 6, 88, 938 6, 938 6, 938 1, 162, 472 7, 581, 203	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,224 2,224 666 7717 301 2,11	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,695 566,523 249,295 362,118 214,788 391,860 8,298,581	2,219 10,141 5,130 5,633 1,943 1,942 755 469 13,165 812 3,681 2,684 2,824 2,820 1,108 1,196 512 352 15,117	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,73 459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550	726 3,104 2,499 3,055 1,140 1,140 1,140 463 291 1,056 •**85 777 301 104 103 161 134	139,728 907,282 907,282 1,451,364 3,307,987 2,471,282 4,293,517 3,731,101 14,478,554 10,370,422 ••• •*24,000 27,368 240,819 174,468 569,255 1,021,462 8,313,051 20,410,361		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$5.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million	4,525 20,123 9,116 9,198 2,923 2,621 9,48 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596 3553 27,405 2,773 1,2,285	674, 154 4, 148, 409 2, 366, 005 3, 341, 755 1, 545, 924 1, 971, 322 1, 099, 729 1, 572, 569 9, 080, 663 275, 789 1, 860, 818 1, 205, 150 1, 843, 566 798, 306 1, 145, 523 698, 938 698, 938 698, 938 1, 162, 472 7, 581, 203 398, 364 2, 267, 591	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,229 2,244 666 717 301 2,111 2111 24,967 2,259 10,554	470,544 2,593,668 1,856,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 672,822 672,822 672,822 672,822 672,822 672,822 672,822 672,823 80,762 30,265 556,523 3249,285 362,218 214,788 391,860 8,298,581 399,782 1,920,846	2,219 10,141 5,130 5,633 1,942 755 469 13,165 812 3,681 2,684 2,820 1,108 1,108 5,12 352 15,117 1,407 6,460	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,690 35,955,573 459,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 8,41,915 5,382,315	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 **65 777 301 104 193 161 134 11,325 **3,745	139.726 907.282 1.451.364 3.307.987 2.471.252 4.293.517 3.731.101 14.478,554 10,370,422 ••** •**24,000 27.368 2.40,819 174.468 569.255 1.021.462 8.313,051 20,410,361		
Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.0 million \$3.0 million under \$2.0 million \$10.0 million under \$2.0 million \$2.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million \$1.0 million under \$2.1 million \$1.0 million under \$2.1 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596 353 27,405 2,773 12,285 4,661	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306 1,145,623 698,938 1,162,472 7,581,203 398,364 2,287,591 1,070,885	2,959 14,508 6,949 6,755 1,996 1,841 638 384 11,023 700 3,954 2,229 2,244 666 717 301 211 24,987 2,259 10,554 4,720	470,544 2,593,668 1,866,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 672,822 672,822 482,605 556,523 249,285 352,118 214,788 391,860 8,298,581 389,762 1,920,846 1,373,764	2,219 10,141 5,130 5,633 1,943 1,942 755 812 3,681 2,684 2,820 1,108 5,12 352 15,117 1,407 6,460 2,246	1,300,997 8,811,863 6,306,238 9,785,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,573 34,59 ,083 3,429,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 841,915 5,382,315 5,2819,103	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 **8 777 301 104 193 161 134 11,325 **3,745 2,422	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 •• •*24,000 2,7,368 2,40,819 174,468 5,69,255 1,021,462 8,313,051 20,410,361 •• •*1,023,008 1,423,996		
Under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$2.0 million \$1.5 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million	4,525 20,123 9,116 9,198 2,923 2,621 948 532 22,579 1,752 7,838 4,454 4,660 1,476 1,449 596 3553 27,405 2,773 12,285 4,661 4,537	674,154 4,148,409 2,366,005 3,341,755 1,545,924 1,913,322 1,099,729 1,572,569 9,080,663 275,789 1,860,818 1,295,150 1,843,566 798,306 1,145,623 698,938 1,162,472 7,581,203 3,98,364 2,287,591 1,070,855 1,488,189	2,959 14,508 6,949 6,755 1,996 1,841 638 364 11,023 700 3,954 2,224 666 717 301 211 24,967 2,259 10,554 4,720 4,511	470,544 2,593,668 1,865,459 2,238,489 1,116,213 1,432,937 731,263 859,868 3,000,861 80,762 672,822 482,605 556,523 249,295 556,523 322,118 214,788 391,860 8,298,581 399,762 1,920,846 1,373,764 1,681,967	2,219 10,141 5,130 5,633 1,942 755 469 13,165 8,12 3,681 2,684 2,820 1,108 1,196 512 352 15,117 1,407 6,460 2,243	1,300,997 8,811,863 6,306,238 9,765,416 5,550,762 8,254,039 6,329,118 15,576,680 35,955,573 35,955,573 34,529,548 3,487,134 5,032,377 3,206,403 5,049,171 4,253,404 11,038,454 25,959,550 8,841,915 5,382,315 2,819,103 4,753,039	726 3,104 2,499 3,055 1,140 1,104 463 291 1,056 ••**85 77 301 104 193 161 134 11,325 ••* **3,745	139,726 907,282 1,451,364 3,307,987 2,471,252 4,293,517 3,731,101 14,478,554 10,370,422 ** **24,000 27,368 240,819 174,468 569,255 1,021,462 8,313,051 20,410,361 ** **1,023,008 1,423,996 3,067,169		

 S20.0 million or more
 178
 410.097
 153
 468.009
 117
 4,538.237
 157
 6,165,502

 NOTE: Detail may not add to total due to rounding.
 *
 Estimates should be used with caution because of the small number of sample returns on which they were based.
 *
 Data were combined to prevent disclosure of individual taxpayer data.
 [1] The majority of estates file Foderal estate tax returns in the year after a decedent's death. So, in 2003, most returns were filed for deaths that occurred in 2002, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2003 for deaths that occurred prior to 2002, for which the filing thresholds were lower.

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

- 1	Estate Tax Returns Filed in 2002 [1]: Credits, by Tax Status and Size of Gross Estate
	[All figures are estimates based on a samplemoney amounts are in thousands of dollars]

Toy status and	Tontoi	estate tax		t tax		are in thousands o		inified credit	Ctata daat	h tax credit
Tax status and size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	94,302	48,508,541	2,791	1.429.275	94,200	47,142,589	99,605	22,806,874	51,407	5,751,539
Under \$1.0 million	35,890	8,195,998	424	56,379	35,886	8,140,452	38,058	8,414,153	18,747	358,250
\$1.0 million under \$1.5 million	26,443	8,076,364	277	110,604	26,375	8,022,826	28,047	6,623,187	14,733	551,111
\$1.5 million under \$2.0 million	11,233	4,419,467	169	35,991	11,219	4,388,335	11,882	2,765,570	5,975	366,104
\$2.0 million under \$3.5 million	11,846	6,704,328	508	84,073	11,837	6,620,302	12,490	2,906,592	6,309	655,268
\$3.5 million under \$5.0 million	3,715	3,808,271	299	96,141	3,715	3,712,129	3,823	882,884	2,270	463,208
\$5.0 million under \$10.0 million	3,353	5,767,422	494	192,289	3,349	5,575,133	3,438	789,084	2,137	861,048
\$10.0 million under \$20.0 million	1,168	4,125,501	335	290,513	1,166	3,835,397	1,198	273,911	756	755,769
\$20.0 million or more	656	7,411,189	286	563,284	654	6,848,015	670	151,492	480	1,740,779
All Taxable Returns	45,018	38,634,635	2,210	1,212,239	45,018	37,422,396	45,018	10,185,376	44,078	5,658,524
Under \$1.0 million	13,638	3,917,029	347	52,632	13,638	3,864,397	13,638	3,019,228	13,215	298,989
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	14,131 5,780	5,662,299 3,324,978	141 119	36,773 27,886	14,131 5,780	5,625,526 3,297,092	14,131 5,780	3,223,354 1,312,209	13,933 5,663	540,197 361,692
\$2.0 million under \$2.0 million	5,961	5,482.055	403	75,890	5,961	5,406,165	5,961	1,374,648	5,834	648,776
\$3.5 million under \$5.0 million	2,170	3,467,719	255	92,304	2,170	3,375,415	2,170	495,864	2,157	461,412
\$5.0 million under \$10.0 million	2,100	5,464,329	410	166,956	2,100	5,297,372	2,100	478,056	2,066	852,782
\$10.0 million under \$20.0 million	755	3,982,837	281	232,283	755	3,750,554	755	172,801	738	755,576
\$20.0 million or more	484	7,333,390	254	527,515	484	6,805,875	484	109,216	472	1,739,098
All Nontaxable Returns	49,284	9,873,905	581	217,036	49,181	9,720,193	54,586	12,621,497	7,329	93,016
Under \$1.0 million	22,252	4,278,969	*77	*3,747	22,248	4,276,055	24,419	5,394,925	5,532	59,262
\$1.0 million under \$1.5 million	12,312	2,414,065	*136	*73,831	12,244	2,397,300	13,915	3,399,833	800	10,914
\$1.5 million under \$2.0 million	5,453	1,094,489	49	8,105	5,440	1,091,243	6,103	1,453,362	311	4,412
\$2.0 million under \$3.5 million	5,885	1,222,273	105	8,183	5,876	1,214,137	6,529	1,531,944	476	6,492
\$3.5 million under \$5.0 million	1,545	340,552	44	3,838	1,545	336,715	1,653	387,020	114	1,796
\$5.0 million under \$10.0 million	1,253	303,093	84	25,333	1,249	277,760	1,338	311,028	71	8,266
\$10.0 million under \$20.0 million	412	142,664	54 31	58,230	410	84,843	443	101,110	18	194
\$20.0 million or more	172 Other ta	77,799 ax credits	÷.	35,769 tate tax	170 Generation	42,140 -skipping tax	186 Communi	42,276 ty property	*8	*1,681
Tax status and size of gross estate	Number	Amount	Number	Amount	Number	-skipping tax Amount	Number	Amount	-	
									-	
All Returns Under \$1.0 million	1,109 177	220,079 2,215	45,018 13,638	21,394,356 545,184	198	90,145	11,950 4,083	40,058,056 5,802,216		
\$1.0 million under \$1.5 million	159	13,600	14,131	1,853,486	**	**	3,419	6.851.538		
\$1.5 million under \$2.0 million	188	26,267	5,780	1,602,772	**	**	1.650	4.693.780		
\$2.0 million under \$3.5 million	266	55,366	5,961	3,334,850	**60	**6,391	1,665	6,685,833		
\$3.5 million under \$5.0 million	133	38,171	2,170	2,387,145	17	3,247	463	3,056,349		
\$5.0 million under \$10.0 million	121	43,843	2,100	3,926,108	45	14,223	435	4,673,757		
\$10.0 million under \$20.0 million	28	20,156	755	2,802,020	26	16,947	153	3,324,255		
\$20.0 million or more	36	20,460	484	4,942,790	49	49,337	82	4,970,327		
All Taxable Returns	936	184,137	45,018	21,394,356	198	90,145	990	6,888,276		
Under \$1.0 million	*106	*995	13,638	545,184			*162	*211,406		
\$1.0 million under \$1.5 million	132	8,488	14,131	1,853,486	**	**	*43	*80,256		
\$1.5 million under \$2.0 million	168	20,418	5,780	1,602,772	**	**	226	487,705		
\$2.0 million under \$3.5 million	233	47,890	5,961	3,334,850	**60	**6,391	284	957,896		
\$3.5 million under \$5.0 million	**	**	2,170	2,387,145	17	3,247	74	369,909		
\$5.0 million under \$10.0 million	**	**	2,100	3,926,108	45	14,223	116	1,052,614		
\$10.0 million under \$20.0 million \$20.0 million or more	**296	**106,346	755 484	2,802,020 4,942,790	26 49	16,947 49,337	39 45	739,680 2,988,812		
\$20.0 million of more	200	100,010	101	1,012,100	10	10,001	10	2,000,012		
All Nontaxable Returns	173	35,942		-			10,960	33,169,780		
Under \$1.0 million	*71	*1,220			-		3,921	5,590,811		
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	*27 *20	*5,112 *5,849			-		3,377 1,425	6,771,283 4,206,075		
\$2.0 million under \$3.5 million	*32	*7,476					1,381	5,727,937		
\$3.5 million under \$5.0 million	**	**					388	2,686,440		
\$5.0 million under \$10.0 million	**	**					318	3,621,143		
\$10.0 million under \$20.0 million	**	**					114	2,584,576		
\$20.0 million or more	**22	**16,285					36	1,981,516		
Tax status and size of gross estate	Total mu	tual funds	Total joir	t property	Total lifetir	ne transfers		terminable property		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	84,933	31,267,328	49,732	13,059,839	37,091	63,463,073	17.031	28,568,097		
Under \$1.0 million	84,933 30,647	5.749.150	49,732 18,133	2.929.389	37,091 13,284	7,764,085	3,846	788,952		
\$1.0 million under \$1.5 million	24,049	6,483,389	14,164	2,712,785	9,399	7,860,659	4,274	1,645,541		
\$1.5 million under \$2.0 million	10,673	3,834,739	5,948	1,436,817	4,730	5,519,839	2,687	1,855,100		
\$2.0 million under \$3.5 million	11,168	5,193,116	6,940	2,414,722	5,005	8,513,170	3,273	3,835,264		
\$3.5 million under \$5.0 million	3,494	2,467,341	1,936	944,934	1,795	4,717,350	1,101	2,361,249		
\$5.0 million under \$10.0 million	3,169	2,848,762	1,691	1,312,640	1,754	7,801,671	1,136	4,547,312		
\$10.0 million under \$20.0 million	1,107	1,850,862	583	566,609	692	5,916,590	432	3,641,483		
\$20.0 million or more	624	2,839,967	337	741,944	432	15,369,709	282	9,893,196		
All Taxable Returns	38,988	16,631,804	15,795	3,802,148	16,814	38,604,596	1,548	8,390,446		
Under \$1.0 million	11,094	2,342,310	4,836	752,238	4,697	2,814,873	**	**		
\$1.0 million under \$1.5 million	12,225	3,424,784	4,863	930,602	4,269	3,559,863	**145	**49,656		
\$1.5 million under \$2.0 million	5,122	1,837,549	1,956	410,199	2,371	2,863,323	189	91,057		
\$2.0 million under \$3.5 million	5,451	2,453,200	2,216	642,569	2,472	4,265,984	406	433,877		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,989 1,941	1,356,791 1,795,415	698 747	183,803	1,074	2,922,677	170 308	260,323		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,941 707	1,795,415	276	352,878 179,386	1,112 483	5,008,762 3,916,424	308 164	1,101,769 1,109,506		
\$20.0 million or more	459	2,203,592	203	350,473	337	13,252,691	164	5,344,257		
All Nontaxable Returns	45,944	14,635,524	33,936	9,257,692	20,277	24,858,477	15,482	20,177,652		
Under \$1.0 million \$1.0 million under \$1.5 million	19,553 11,825	3,406,840 3,058,605	13,297 9,301	2,177,152 1,782,183	8,587 5,131	4,949,211 4,300,796	**7,975	**2,384,837		
	5,551	3,058,605	3,992	1,782,183	2,359	4,300,796	2,498	1,764,043		
				1,020,010	2,009	2,000,010	2,430			
\$1.5 million under \$2.0 million				1.772 152		4.247 186	2 867	3.401.388		
\$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	5,718	2,739,916	4,724	1,772,152 761,131	2,533	4,247,186 1,794,673	2,867 931	3,401,388 2,100,925		
\$1.5 million under \$2.0 million				1,772,152 761,131 959,762		4,247,186 1,794,673 2,792,909		3,401,388 2,100,925 3,445,543		
\$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	5,718 1,504	2,739,916 1,110,549	4,724 1,238	761,131	2,533 721	1,794,673	931	2,100,925		

 \$20,0 million or more
 16
 636,375
 134
 391,470
 95
 2,117,015
 117
 7,010,000

 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.
 **
 That 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 2002, most returns were filed for deaths that occurred in 2001, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2002 for deaths that occurred prior to 2000, for which the filing thresholds were lower. For deaths that occurred in 2002,

the filing threshold was \$1.0 million. Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2007	[1]: Credits, by Tax Status and Size of Gross Estate
[All figures are estimates based or	a samplemoney amounts are in thousands of dollars]

T	[All figures are estimates based on a sample Tentative estate tax Gift tax							alfad are "	State death tax credit		
Tax status and size of gross estate	I entative Number	Amount	Git	Amount	I otal tax b Number	efore credits Amount	Allowable u Number	Inified credit Amount	State deat Number	h tax credit Amount	
All Returns	102,622	52.096.925	2,886	1.220.774	102,500	50,882,044	108,071	23,682,587	57,690	6,318,812	
Under \$1.0 million	42,936	9,817,023	333	31,079	42,929	9,786,603	45,419	9,946,338	23,450	471,949	
\$1.0 million under \$1.5 million	26,932	8,041,912	467	36,840	26,870	8,009,683	28,317	6,211,268	15,193	565,663	
\$1.5 million under \$2.0 million	11,421	4,626,875	236	12,541	11,421	4,614,334	12,201	2,674,511	6,237	407,521	
\$2.0 million under \$3.5 million	12,237	7,503,632	506	94,100	12,195	7,409,754	12,695	2,783,899	6,977	798,181	
\$3.5 million under \$5.0 million	3,791	4,127,348	225	110,419	3,790	4,017,023	3,980	871,472	2,245	529,028	
\$5.0 million under \$10.0 million	3,430	6,246,852	505	233,086	3,420	6,013,766	3,550	777,169	2,238	958,223	
\$10.0 million under \$20.0 million \$20.0 million or more	1,255 619	4,493,854 7,239,428	334 280	223,101 479,608	1,254 619	4,271,062 6,759,821	1,282 628	280,637 137,291	874 476	855,723 1,732,523	
\$20.0 million of more	019	7,239,420	200	479,000	019	0,759,021	020	137,291	470	1,732,323	
All Taxable Returns	51,736	42,303,259	2,258	1,077,124	51,736	41,226,133	51,736	11,348,979	50,514	6,229,457	
Under \$1.0 million	18,093 15,086	5,114,997 5,871,855	254 222	24,825 20,760	18,093 15,086	5,090,173 5,851,095	18,093 15,086	3,967,159 3,310,171	17,663	407,058 557,112	
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	6,024	3,585,213	227	11,992	6,024	3,573,222	6,024	1,322,095	14,517 6,017	404,118	
\$2.0 million under \$3.5 million	6,884	6,446,157	382	83,257	6,884	6.362.900	6,884	1,510,762	6,723	795,098	
\$3.5 million under \$5.0 million	2,148	3,784,544	206	101,528	2,148	3,683,016	2,148	471,541	2,143	527,781	
\$5.0 million under \$10.0 million	2,165	5,955,164	421	192,370	2,165	5,762,794	2,165	474,509	2,136	951,266	
\$10.0 million under \$20.0 million	868	4,394,607	297	205,205	868	4,189,402	868	190,196	853	854,868	
\$20.0 million or more	469	7,150,720	249	437,189	469	6,713,532	469	102,547	461	1,732,155	
All Nontaxable Returns	50,886	9,793,666	627	143,650	50,764	9,655,912	56,335	12,333,608	7,177	89,354	
Under \$1.0 million	24,843	4,702,025	*79	*6,254	24,836	4,696,430	27,326	5,979,179	5,787	64,891	
\$1.0 million under \$1.5 million	11,846	2,170,057	244	16,080	11,784	2,158,588	13,231	2,901,097	675	8,551	
\$1.5 million under \$2.0 million	5,398	1,041,662	*9	*550	5,398	1,041,112	6,177	1,352,416	220	3,404	
\$2.0 million under \$3.5 million	5,354	1,057,475	124	10,843	5,311	1,046,854	5,811	1,273,137	254	3,083	
\$3.5 million under \$5.0 million	1,643	342,804	19	8,891	1,642	334,007	1,831	399,932	101	1,247	
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,265 387	291,688 99,247	84 37	40,717 17,896	1,255 386	250,971 81,660	1,386 414	302,661 90,441	103 21	6,957 855	
\$10.0 million under \$20.0 million \$20.0 million or more	387	99,247 88,708	37	17,896 42,419	386 150	81,660 46,289	414 159	90,441 34,745	21 15	855 367	
Tax status and		ax credits	÷.	tate tax		-skipping tax		ty property	10	507	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
All Returns	1,451	142,353	51,736	23,531,334	262	81,047	12,829	42,538,877			
Under \$1.0 million	303	6,477	18,093	709,562			4,190	5,837,018			
\$1.0 million under \$1.5 million	324	11,852	15,086	1,976,545	**	**	3,576	7,368,380			
\$1.5 million under \$2.0 million	372	17,253	6,024	1,829,756	**10	**136	1,856	5,304,351			
\$2.0 million under \$3.5 million	191	28,826	6,884	4,028,212	*47	*1,381	1,986	7,880,411			
\$3.5 million under \$5.0 million	63	7,582	2,148	2,676,112	*75	*17,806	557	3,417,860			
\$5.0 million under \$10.0 million	117	23,873	2,165	4,313,146	45	13,329	436	4,871,759			
\$10.0 million under \$20.0 million \$20.0 million or more	47 32	17,295 29,194	868 469	3,132,502 4,865,498	35 48	13,636 34,759	151 77	2,944,862 4,914,237			
	02	20,101									
All Taxable Returns	1,380	116,357	51,736	23,531,334	262	81,047	888	5,974,992			
Under \$1.0 million \$1.0 million under \$1.5 million	**566	**13,656	18,093 15,086	709,562 1,976,545	**	**	*68 221	*111,794 422,442			
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	372	17,253	6,024	1,829,756	**10	**136	*69	*126,769			
\$2.0 million under \$3.5 million	191	28,826	6,884	4,028,212	*47	*1,381	302	888,912			
\$3.5 million under \$5.0 million	63	7,582	2,148	2,676,112	*75	*17,806	*33	*177,643			
\$5.0 million under \$10.0 million	**	**	2,165	4,313,146	45	13,329	103	1,139,772			
\$10.0 million under \$20.0 million	**158	**35,708	868	3,132,502	35	13,636	53	986,952			
\$20.0 million or more	29	13,331	469	4,865,498	48	34,759	37	2,120,709			
All Nontaxable Returns	71	25,996			-		11,941	36,563,885			
Under \$1.0 million	**	**			-		4,122	5,725,224			
\$1.0 million under \$1.5 million	**62	**4,674					3,354	6,945,938			
\$1.5 million under \$2.0 million							1,787	5,177,582			
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million				-			1,684 524	6,991,499 3,240,217			
\$5.0 million under \$5.0 million \$5.0 million under \$10.0 million	**	**					333	3,731,987			
\$10.0 million under \$20.0 million	**6	**5,460					98	1,957,910			
\$20.0 million or more	3	15,862					39	2,793,528			
Tax status and size of gross estate	Total mu	tual funds	Tetel isis	t property	Total lifetin	ne transfers		terminable property			
Size of gloss estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
All Returns	94,362	37,390,918	53,356	13,684,786	37,944	63,488,746	16,806	26,499,324			
Under \$1.0 million	37,932	8,033,242	21,778	3,254,808	14,148	8.445.558	3,420	490,825			
\$1.0 million under \$1.5 million	25,010	7,496,473	14,115	2,752,178	9,101	7,724,289	4,145	1,693,705			
\$1.5 million under \$2.0 million	10,933	4,225,303	6,037	1,766,672	4,901	5,979,314	3,241	2,220,939			
\$2.0 million under \$3.5 million	11,592	6,031,454	6,638	2,398,423	5,109	8,874,680	3,205	3,981,125			
\$3.5 million under \$5.0 million	3,736	3,047,591	2,164	966,752	1,794	4,732,045	1,014	2,243,173			
\$5.0 million under \$10.0 million	3,348	3,621,600	1,695	1,204,118	1,703	7,291,645	1,050	4,236,840			
\$10.0 million under \$20.0 million \$20.0 million or more	1,215 596	2,074,958 2,860,297	628 301	632,692 709,143	775 414	6,327,825 14,113,390	464 265	3,846,615 7,786,102			
φ∠0.0 million or more	290	2,000,297	301	709,143	414	14,113,380	200	1,100,102			
All Taxable Returns	44,919	20,008,946	19,349	4,523,283	18,133	39,064,805	1,473	7,532,466			
Under \$1.0 million	14,854	3,243,573	6,961	1,128,268	5,452	3,443,980	*68	*1,928			
\$1.0 million under \$1.5 million	13,203	3,844,187	5,645	1,021,970	4,812	4,036,391	148	61,948			
\$1.5 million under \$2.0 million	5,352 6,237	2,049,684 3,397,974	2,089 2,522	334,486 731,947	2,281 2,537	3,167,164 4,402,753	*111 343	*67,982 319,860			
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	1,980	1,644,927	2,522 846	193,221	1,135	3,059,310	179	268,018			
\$5.0 million under \$10.0 million	2,016	2,177,605	746	444,037	1,027	4,323,141	277	993,524			
\$10.0 million under \$20.0 million	830	1,413,483	346	243,546	557	4,440,725	192	1,330,149			
\$20.0 million or more	448	2,237,512	194	425,808	332	12,191,340	154	4,489,056			
All Nontaxable Returns	49,443	17,381,972	34,007	9,161,502	19,811	24,423,941	15,333	18,966,858			
Under \$1.0 million	23,078	4,789,670	14,817	2,126,540	8,695	5,001,578	3,352	488,898			
\$1.0 million under \$1.5 million	11,806	3,652,286	8,470	1,730,207	4,289	3,687,898	3,997	1,631,756			
\$1.5 million under \$2.0 million	5,582	2,175,619	3,948	1,432,186	2,620	2,812,150	3,130	2,152,957			
\$2.0 million under \$3.5 million	5,355	2,633,480	4,116	1,666,476	2,572	4,471,926	2,862	3,661,265			
\$3.5 million under \$5.0 million	1,755	1,402,663	1,318	773,531	658	1,672,735	835	1,975,155			
\$5.0 million under \$10.0 million	1,332	1,443,994	949	760,081	676	2,968,504	774	3,243,315			
	1,332 385 148	1,443,994 661,475 622,785	949 282 107	760,081 389,146 283,334	676 218 83	2,968,504 1,887,100 1,922,050	774 272 111	3,243,315 2,516,466 3,297,046			

 \$20,0 million or more
 18
 622,785
 10/
 283,334
 0.3
 1,322,000
 111
 9,201,010

 NOTE: Detail may not add to total due to roundig.
 **
 Status should be used with caution because of the small number of sample returns on which they were based.
 **
 The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2001, most returns were filed for deaths that occurred in 2000, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2001 for deaths that occurred prior to 2000, for which the filing thresholds were lower.

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

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

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

Size of groce octato	Tentative e	estate tax	Gift t	ax	Estate tax be	fore credits	Allowable unified credit		
Size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	102,325	52,403,976	2,726	1,434,969	102,340	50,990,023	108,322	22,915,631	
\$600,000 under \$1,000,000	44,792	9,756,537	230	32,797	44,819	9,731,242	47,845	10,121,921	
\$1,000,000 under \$2,500,000	42,716	15,459,620	834	223,468	42,730	15,244,597	45,248	9,576,668	
\$2,500,000 under \$5,000,000	9,704	8,235,142	625	170,529	9,683	8,069,354	10,018	2,117,812	
\$5,000,000 under \$10,000,000	3,315	6,342,690	462	261,285	3,313	6,081,643	3,386	715,023	
\$10,000,000 under \$20,000,000	1,109	4,181,881	267	191,210	1,109	3,990,670	1,129	237,807	
\$20,000,000 or more	689	8,428,106	308	555,680	687	7,872,517	696	146,399	
Taxable returns, total	52,000	43,324,439	2,252	1,352,495	52,000	41,971,943	52,000	11,013,413	
\$600,000 under \$1,000,000	18,634	5,162,639	*167	*31,114	18,634	5,131,525	18,634	3,949,971	
\$1,000,000 under \$2,500,000	23,827	12,038,208	642	197,506	23,827	11,840,702	23,827	5,046,058	
\$2,500,000 under \$5,000,000	5,917	7,493,814	513	143,716	5,917	7,350,097	5,917	1,252,450	
\$5,000,000 under \$10,000,000	2,258	6,137,622	410	255,907	2,258	5,881,715	2,258	477,623	
\$10,000,000 under \$20,000,000	814	4,105,661	242	178,214	814	3,927,447	814	171,632	
\$20,000,000 or more	549	8,386,496	279	546,039	549	7,840,457	549	115,678	
Nontaxable returns, total	50,325	9,079,536	474	82,474	50,340	9,018,079	56,322	11,902,218	
\$600,000 under \$1,000,000	26,158	4,593,898	*63	*1,683	26,185	4,599,717	29,211	6,171,950	
\$1,000,000 under \$2,500,000	18,889	3,421,412	192	25,962	18,902	3,403,895	21,421	4,530,610	
\$2,500,000 under \$5,000,000	3,787	741,328	113	26,812	3,765	719,257	4,100	865,361	
\$5,000,000 under \$10,000,000	1,057	205,069	52	5,378	1,055	199,928	1,128	237,400	
\$10,000,000 under \$20,000,000	295	76,220	25	12,997	295	63,223	315	66,176	
\$20,000,000 or more	140 Other top	41,610	29	9,642	138 Concretion of	32,061	147 Communit	30,721	
Size of gross estate	Other tax Number	Amount	Net esta Number	Amount	Generation-s Number	Amount	Community Number	Amount	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	1,050	185,928	52,000	24,398,622	478	157,900	12,263	38,531,275	
\$600,000 under \$1,000,000	*67	*1,345	18,634	769,024	*33	*3,495	5,049	6,880,864	
\$1,000,000 under \$2,500,000	585	58,253	23,827	5,485,892	107	*4,854	5,472	12,906,898	
\$2,500,000 under \$5,000,000	219	40,961	5,917	5,081,333	115	17,295	1,172	6,299,349	
\$5,000,000 under \$10,000,000	112	34,515	2,258	4,405,023	115	24,549	363	4,093,918	
\$10,000,000 under \$20,000,000	38	28,411	814	2,937,499	39	14,414	130	2,542,442	
\$20,000,000 or more	29	22,442	549	5,719,851	68	93,293	76	5,807,803	
Taxable returns, total	975	159,686	52,000	24,398,622	478	157,900	965	6,044,486	
\$600,000 under \$1,000,000	*58	*1,085	18,634	769,024	*33	*3,495	165	182,104	
\$1,000,000 under \$2,500,000	534	47,587	23,827	5,485,892	107	*4,854	378	632,715	
\$2,500,000 under \$5,000,000	210	40,163	5,917	5,081,333	115	17,295	218	958,046	
\$5,000,000 under \$10,000,000	**173	**70,850	2,258	4,405,023	115	24,549	113	1,347,655	
\$10,000,000 under \$20,000,000	**	**	814	2,937,499	39	14,414	58	953,529	
\$20,000,000 or more	**	**	549	5,719,851	68	93,293	33	1,970,436	
Nontaxable returns, total	75	26,243		-		-	11,298	32,486,789	
\$600,000 under \$1,000,000	*9	*260		-			4,885	6,698,761	
\$1,000,000 under \$2,500,000	*51	*10,666		-			5,094	12,274,183	
\$2,500,000 under \$5,000,000	*9	*798					954	5,341,303	
\$5,000,000 under \$10,000,000	**6	**14,518					250	2,746,263	
\$10,000,000 under \$20,000,000	**	**		-			72	1,588,913	
\$20,000,000 or more	**	**		-			43	3,837,367	
	Total mutual fund		Total joint property		Total lifetime transfers		Qualified terminable interest trust		
Size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number		
	INUMBER	Amount	number	Amount	number	Amount	NUMBER	Amount	
All returns, total	90,908	30,895,145	54,089	13,170,439	37,572	61,912,162	16,845	28,739,369	
\$600,000 under \$1,000,000	37,764	7,116,658	22,932	3,843,866	14,266	7,990,559	4,069	708,569	
\$1,000,000 under \$2,500,000	39,195	11,733,650	23,621	5,391,552	16,084	15,893,591	8,386	4,834,459	
\$2,500,000 under \$5,000,000	9,134	5,166,192	5,045	1,860,356	4,405	9,499,632	2,738	4,762,819	
\$5,000,000 under \$10,000,000	3,112	3,003,469	1,630	968,107	1,692	7,773,896	976	3,953,275	
\$10,000,000 under \$20,000,000	1,051	1,527,138	529	454,975	642	5,139,097	397	3,142,878	
\$20,000,000 or more	652	2,348,038	333	651,583	483	15,615,387	279	11,337,368	
Taxable returns, total	44,846	18,508,701	18,569	4,255,619	18,680	40,287,090	2,006	10,805,440	
\$600,000 under \$1,000,000	14,959	3,320,851	6,345	1,185,981	5,376	3,360,070	*24	*588	
\$1,000,000 under \$2,500,000	21,039	6,748,814	8,540	1,605,034	8,435	8,585,543	703	358,742	
\$2,500,000 under \$5,000,000	5,457	3,038,416	2,214	610,163	2,799	6,273,541	584	843,838	
\$5,000,000 under \$10,000,000	2,106	2,205,423	904	337,920	1,173	5,486,356	313	932,242	
\$10,000,000 under \$20,000,000	766	1,166,628	322	182,538	492	3,875,462	209	1,363,698	
\$20,000,000 or more	520	2,028,568	243	333,984	406	12,706,117	174	7,306,334	
Nontaxable returns, total	46,062	12,386,444	35,520	8,914,820	18,892	21,625,072	14,839	17,933,929	
\$600,000 under \$1,000,000	22,806	3,795,807	16,587	2,657,885	8,890	4,630,488	4,045	707,982	
\$1,000,000 under \$2,500,000	18,157	4,984,837	15,082	3,786,518	7,648	7,308,048	7,683	4,475,718	
\$2,500,000 under \$5,000,000	3,677	2,127,776	2,830	1,250,193	1,606	3,226,091	2,155	3,918,981	
\$5,000,000 under \$10,000,000	1,006	798,046	725	630,187	519	2,287,540	664	3,021,034	
\$10,000,000 under \$20,000,000	285	360,510	207	272,437	150	1,263,635	189	1,779,181	
\$20,000,000 or more	132	319,469	90	317,599	77	2,909,270	104	4,031,034	
* Estimates should be used with caution		number of sample re		ere based		=,===,===	:01	.,,	

 \$20,000,000 or more
 132
 319,469
 90
 317,599
 77
 2,909,270

 ** Estimates should be used with caution because of the small number of sample returns on which they were based.
 **
 Total deleted or combined to prevent disclosure of individual taxpayer data.

 ** Data deleted or combined to prevent disclosure of individual taxpayer data.
 *
 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)

 * The farm assets category does not include farmland. Farmland was included in the real estate category.
 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 Estate Tax and Tax Credits by Size of Gross Estate

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

Size of gross estate	Tentative e	estate tax	Gift tax		Estate tax be	efore credits	Allowable unified credit		
-	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	98,394	48,621,084	2,264	1,092,223	98,140	47,537,562	103,967	21,053,914	
\$600,000 under \$1,000,000	46,935	9,824,475	254	12,227	46,800	9,816,017	49,880	10,105,128	
\$1,000,000 under \$2,500,000	38,511	14,001,024	580	149,059	38,430	13,855,492	40,775	8,259,592	
\$2,500,000 under \$5,000,000	8,358	7,272,659	502	165,506	8,330	7,107,890	8,622	1,743,283	
\$5,000,000 under \$10,000,000	2,982	5,494,843	367	133,003	2,978	5,362,307	3,050	615,686	
\$10,000,000 under \$20,000,000	1,039	4,008,669	289	163,580	1,033	3,845,292	1,063	214,187	
\$20,000,000 or more	569	8,019,414	272	468,850	568	7,550,564	577	116,038	
Taxable returns, total	49,870	40,224,970	1,898	1,034,280	49,870	39,190,688	49,869	10,116,557	
\$600,000 under \$1,000,000	19,136	5,099,365	189	5,368	19,136	5,093,996	19,135	3,884,943	
\$1,000,000 under \$2,500,000	22,233	11,201,841	432	137,632	22,233	11,064,208	22,233	4,511,996	
\$2,500,000 under \$5,000,000	5,217	6,690,386	434	152,894	5,217	6,537,492	5,217	1,056,640	
\$5,000,000 under \$10,000,000	2,046	5,309,964	332	126,877	2,046	5,183,087	2,046	413,582	
\$10,000,000 under \$20,000,000	770	3,951,094	260	153,659	770	3,797,435	770	155,434	
\$20,000,000 or more	467	7,972,320	251	457,849	467	7,514,471	467	93,962	
Nontaxable returns, total	48,524	8,396,114	366	57,943	48,270	8,346,874	54,098	10,937,357	
\$600,000 under \$1,000,000	27,799	4,725,110	65	6,858	27,664	4,722,021	30,745	6,220,185	
\$1,000,000 under \$2,500,000	16,278	2,799,183	148	11,426	16,197	2,791,284	18,542	3,747,596	
\$2,500,000 under \$5,000,000	3,141	582,272	68	12,612	3,113	570,398	3,404	686,643	
\$5,000,000 under \$10,000,000	936	184,879	34	6,126	932	179,220	1,004	202,105	
\$10,000,000 under \$20,000,000	269	57,576	29	9,920	263	47,857	293	58,753	
\$20,000,000 or more	102	47,094	21	11,001	101	36,093	110	22,076	
Size of gross estate	Other tax	credits	Net esta	ate tax	Generation-s	kipping tax	Community property		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	1,175	163,200	49,870	22,920,156	382	101,389	11,252	31,462,066	
\$600,000 under \$1,000,000	218	19,453	19,136	803,997	4	26	5,221	6,880,234	
\$1,000,000 under \$2,500,000	554	44,069	22,233	5,329,969	74	5,425	4,590	11,161,012	
\$2,500,000 under \$5,000,000	216	31,074	5,217	4,571,776	127	10,718	960	5,228,872	
\$5,000,000 under \$10,000,000	112	25,106	2,046	3,893,168	74	19,641	314	3,439,196	
\$10,000,000 under \$20,000,000	41	15,861	770	2,854,285	41	16,520	116	2,134,967	
\$20,000,000 or more	35	27,636	467	5,466,960	62	49,059	51	2,617,785	
Taxable returns, total	991	116,588	49,870	22,920,156	373	101,363	1,070	5,536,573	
\$600,000 under \$1,000,000	121	4,547	19,136	803,997			250	235,513	
\$1,000,000 under \$2,500,000	489	35,617	22,233	5,329,969	74	5,425	448	1,012,679	
\$2,500,000 under \$5,000,000	210	30,621	5,217	4,571,776	122	10,717	180	848,337	
\$5,000,000 under \$10,000,000	105	21,607	2,046	3,893,168	74	19,641	107	1,022,979	
\$10,000,000 under \$20,000,000	35	15,386	770	2,854,285	41	16,520	54	825,635	
\$20,000,000 or more	31	8,810	467	5,466,960	62	49,059	30	1,591,430	
Nontaxable returns, total	184	46,612			9	27	10,182	25,925,494	
\$600,000 under \$1,000,000	97	14,906			4	26	4,972	6,644,721	
\$1,000,000 under \$2,500,000	65	8,452					4,141	10,148,333	
\$2,500,000 under \$5,000,000	5	453			5	1	780	4,380,535	
\$5,000,000 under \$10,000,000	7	3,499					207	2,416,217	
\$10,000,000 under \$20,000,000	6	475					62	1,309,332	
\$20,000,000 or more	4	18,827					21	1,026,355	
	Total mut	ual fund	Total joint	property	Total lifetime	e transfers	Qualified termin	able interest	
Size of gross estate							trust		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	87,289	29,483,874	53,563	13,014,734	36,217	53,309,457	15,373	21,948,377	
\$600,000 under \$1,000,000	40,061	7,791,027	25,126	4,048,610	15,254	8,624,653	4,356	721,146	
\$1,000,000 under \$2,500,000	35,104	11,185,025	21,645	5,042,035	14,841	14,635,822	7,342	4,344,547	
\$2,500,000 under \$5,000,000	7,805	4,500,221	4,460	1,723,593	3,609	7,718,999	2,161	3,689,348	
\$5,000,000 under \$10,000,000	2,799	2,598,185	1,542	989,879	1,547	6,606,968	954	3,731,803	
\$10,000,000 under \$20,000,000	982	1,445,157	512	590,803	608	4,941,398	353	2,835,363	
\$20,000,000 or more	539	1,964,259	278	619,814	358	10,781,618	208	6,626,171	
Taxable returns, total	42,625	17,175,583	19,311	4,530,065	18,334	35,246,052	1,721	7,365,004	
Taxable feturns, total	15 454	3,356,135	7,596	1,235,914	5,708	3,551,736	51	2,866	
\$600,000 under \$1,000,000			8.407	1,707,168	8,483	8,584,485	572	257,079	
	19,354	6,382,895	- ,					500 707	
\$600,000 under \$1,000,000	19,354 4,760	2,810,217	1,971	597,351	2,265	5,027,709	405	509,787	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	19,354	0,002,000	- ,	597,351 361,166	2,265 1,095	5,027,709 4,746,582	405 370	1,190,966	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000	19,354 4,760	2,810,217	1,971		_,	.,. ,		1,190,966	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	19,354 4,760 1,891	2,810,217 1,786,502	1,971 824	361,166	1,095	4,746,582	370	1,190,966 1,246,065	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more	19,354 4,760 1,891 728	2,810,217 1,786,502 1,103,980	1,971 824 318	361,166 289,678	1,095	4,746,582 3,669,810	370 189	1,190,966 1,246,065 4,158,240	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$5,000,00 under \$50,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total	19,354 4,760 1,891 728 438	2,810,217 1,786,502 1,103,980 1,735,855	1,971 824 318 195	361,166 289,678 338,788	1,095 470 313	4,746,582 3,669,810 9,665,729	370 189 134	1,190,966 1,246,065 4,158,240 14,583,37 3	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$10,000,000 under \$10,000,000 \$20,000,000 or more Nontaxable returns, total \$600,000 under \$1,000,000	19,354 4,760 1,891 728 438 44,664 24,606	2,810,217 1,786,502 1,103,980 1,735,855 12,308,291 4,434,891	1,971 824 318 195 34,252	361,166 289,678 338,788 8,484,669	1,095 470 313 17,882	4,746,582 3,669,810 9,665,729 18,063,406 5,072,916	370 189 134 13,652	1,190,966 1,246,065 4,158,240 14,583,373 718,280	
\$800,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,000,000 under \$5,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$2,000,000 \$00,000 under \$2,500,000	19,354 4,760 1,891 728 438 44,664	2,810,217 1,786,502 1,103,980 1,735,855 12,308,291	1,971 824 318 195 34,252 17,529	361,166 289,678 338,788 8,484,669 2,812,696	1,095 470 313 17,882 9,546	4,746,582 3,669,810 9,665,729 18,063,406	370 189 134 13,652 4,304		
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$5,000,000 under \$5,000,000 \$0,000,000 under \$10,000,000 \$20,000,000 or more Nontaxable returns, total \$600,000 under \$1,000,000 \$1,000,000 under \$5,000,000	19,354 4,760 1,891 728 438 44,664 24,606 15,750	2,810,217 1,786,502 1,103,980 1,735,855 12,308,291 4,434,891 4,802,131	1,971 824 318 195 34,252 17,529 13,238	361,166 289,678 338,788 8,484,669 2,812,696 3,334,867	1,095 470 313 17,882 9,546 6,358	4,746,582 3,669,810 9,665,729 18,063,406 5,072,916 6,051,337	370 189 134 13,652 4,304 6,770	1,190,966 1,246,065 4,158,240 14,583,37 3 718,280 4,087,468	
\$800,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,000,000 under \$5,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 under \$20,000,000 \$20,000,000 under \$2,000,000 \$00,000 under \$2,500,000	19,354 4,760 1,891 728 438 44,664 24,606 15,750 3,046	2,810,217 1,786,502 1,103,980 1,735,855 12,308,291 4,434,891 4,802,131 1,690,005	1,971 824 318 195 34,252 17,529 13,238 2,489	361,166 289,678 338,788 8,484,669 2,812,696 3,334,867 1,126,241	1,095 470 313 17,882 9,546 6,358 1,343	4,746,582 3,669,810 9,665,729 18,063,406 5,072,916 6,051,337 2,691,290	370 189 134 13,652 4,304 6,770 1,756	1,190,966 1,246,065 4,158,240 14,583,37 718,280 4,087,468 3,179,560	

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