

30-Mar-20

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

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

Tax status and size of gross estate	Gross assets for tax purposes		Type of property			
	Number	Amount	Personal residence		Other real estate	
			Number	Amount	Number	Amount
All Returns	13,526	\$287,199,978	9,158	\$10,658,963	9,360	\$18,818,353
Under \$5 million	960	\$3,288,810	480	\$301,851	478	\$223,691
\$5 million under \$10 million	7,814	\$6,149,328	6,190	\$4,492,028	6,544	\$6,570,042
\$10 million under \$20 million	3,138	\$62,569,049	2,188	\$2,762,896	2,428	\$4,362,312
\$20 million under \$50 million	1,316	\$35,365,007	922	\$17,764,552	1,078	\$4,135,757
\$50 million or more	500	\$67,873,490	359	\$1,396,493	435	\$3,368,549
All Taxable Returns	5,484	\$106,051,082	3,476	\$4,617,771	3,090	\$6,387,952
Under \$5 million	483	\$1,582,740	215	\$133,814	212	\$97,748
\$5 million under \$10 million	2,554	\$18,557,528	1,815	\$1,431,238	1,757	\$2,021,064
\$10 million under \$20 million	1,413	\$18,486,575	927	\$1,256,313	1,065	\$1,915,253
\$20 million under \$50 million	722	\$1,866,265	492	\$801,820	591	\$1,155,862
\$50 million or more	313	\$44,708,593	227	\$864,586	274	\$2,198,125
All Nontaxable Returns	8,042	\$181,178,886	5,683	\$6,040,892	6,269	\$12,431,391
Under \$5 million	477	\$1,695,860	276	\$168,037	368	\$125,943
\$5 million under \$10 million	5,080	\$38,581,387	3,578	\$3,020,791	3,787	\$4,548,977
\$10 million under \$20 million	1,722	\$23,042,972	1,272	\$1,497,385	1,361	\$2,688,061
\$20 million under \$50 million	689	\$17,618,762	495	\$825,772	488	\$1,597,593
\$50 million or more	188	\$25,164,897	132	\$531,907	162	\$1,188,424

Tax status and size of gross estate	Type of property—continued					
	Publicly held stock		Private and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount
All Returns	3,679	\$14,287,764	10,989	\$55,592,466	7,159	\$15,620,651
Under \$5 million	170	\$152,074	700	\$827,520	453	\$263,871
\$5 million under \$10 million	1,714	\$2,284,652	6,169	\$12,596,904	3,871	\$3,453,815
\$10 million under \$20 million	987	\$2,708,773	2,521	\$10,686,614	1,745	\$3,585,851
\$20 million under \$50 million	503	\$3,117,420	1,142	\$10,637,462	806	\$3,497,256
\$50 million or more	266	\$4,664,844	467	\$20,864,587	304	\$4,235,287
All Taxable Returns	1,389	\$6,124,855	4,511	\$17,748,982	3,194	\$8,809,343
Under \$5 million	78	\$618,616	365	\$418,231	218	\$143,841
\$5 million under \$10 million	462	\$652,280	2,100	\$5,075,285	1,395	\$1,498,438
\$10 million under \$20 million	364	\$879,529	1,143	\$5,583,001	901	\$2,071,866
\$20 million under \$50 million	248	\$1,162,392	634	\$4,437,040	463	\$2,206,334
\$50 million or more	158	\$1,886,268	283	\$14,234,440	203	\$3,837,893
All Nontaxable Returns	2,270	\$8,163,709	6,478	\$28,844,484	3,964	\$6,710,708
Under \$5 million	107	\$78,458	365	\$286,285	218	\$110,229
\$5 million under \$10 million	1,252	\$1,732,363	4,069	\$7,520,619	2,478	\$1,955,377
\$10 million under \$20 million	633	\$1,829,243	1,378	\$5,103,813	844	\$1,493,886
\$20 million under \$50 million	275	\$1,335,070	505	\$4,200,438	322	\$1,196,892
\$50 million or more	110	\$2,588,678	166	\$8,636,920	128	\$1,451,424

Tax status and size of gross estate	Type of property—continued							
	Corporate and foreign bonds		Bond funds		Unaffiliated mutual funds		Unaffiliated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,853	\$2,619,345	2,955	\$890,542	3,253	\$1,181,892	1,709	\$2,866,580
Under \$5 million	270	\$57,423	162	\$30,778	171	\$35,452	94	\$47,564
\$5 million under \$10 million	2,847	\$733,228	1,600	\$270,618	1,838	\$399,920	984	\$999,462
\$10 million under \$20 million	1,169	\$608,927	719	\$207,001	755	\$268,738	376	\$645,828
\$20 million under \$50 million	530	\$517,808	345	\$133,878	338	\$127,006	173	\$465,631
\$50 million or more	237	\$732,559	128	\$261,268	151	\$179,986	71	\$817,106
All Taxable Returns	2,129	\$1,486,756	1,272	\$518,064	1,341	\$533,590	645	\$1,427,796
Under \$5 million	138	\$28,652	79	\$73,140	171	\$10,220	44	\$30,254
\$5 million under \$10 million	923	\$288,488	558	\$103,983	615	\$162,094	265	\$350,512
\$10 million under \$20 million	600	\$130,877	349	\$114,641	368	\$127,310	150	\$283,040
\$20 million under \$50 million	322	\$286,604	201	\$70,060	195	\$118,863	110	\$205,512
\$50 million or more	148	\$962,127	77	\$210,180	89	\$106,581	36	\$465,476
All Nontaxable Returns	2,724	\$1,133,189	1,683	\$372,478	1,912	\$647,503	1,064	\$1,438,784
Under \$5 million	132	\$28,762	83	\$17,177	87	\$18,709	51	\$17,300
\$5 million under \$10 million	1,720	\$424,742	1,042	\$197,058	1,223	\$237,268	689	\$644,960
\$10 million under \$20 million	969	\$288,056	370	\$92,360	387	\$141,428	226	\$257,788
\$20 million under \$50 million	208	\$221,203	136	\$54,818	143	\$98,143	64	\$170,710
\$50 million or more	91	\$170,437	52	\$21,089	62	\$73,389	35	\$240,620

Tax status and size of gross estate	Type of property—continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	13,311	\$17,357,532	5,749	\$3,093,773	1,744	\$6,171,637	1,382	\$4,040,770
Under \$5 million	958	\$379,772	342	\$73,140	105	\$10,220	50	\$16,374
\$5 million under \$10 million	7,482	\$1,545,548	3,378	\$1,412,111	987	\$2,360,550	563	\$271,886
\$10 million under \$20 million	3,082	\$3,897,588	1,274	\$825,440	416	\$1,841,272	353	\$304,861
\$20 million under \$50 million	1,301	\$3,189,341	564	\$542,609	152	\$718,208	243	\$438,089
\$50 million or more	487	\$4,794,270	192	\$242,472	84	\$1,132,376	173	\$3,062,881
All Taxable Returns	5,444	\$8,220,587	2,016	\$853,360	686	\$2,452,147	546	\$2,744,977
Under \$5 million	470	\$30,987	140	\$27,874	54	\$44,063	21	\$10,469
\$5 million under \$10 million	2,838	\$2,164,841	985	\$297,868	324	\$839,289	162	\$64,793
\$10 million under \$20 million	1,403	\$1,883,841	477	\$181,584	158	\$646,324	131	\$86,678
\$20 million under \$50 million	716	\$1,538,319	294	\$155,325	82	\$382,629	125	\$224,028
\$50 million or more	312	\$3,045,520	110	\$190,659	47	\$543,642	106	\$2,359,045
All Nontaxable Returns	7,867	\$8,137,025	3,733	\$2,240,473	1,078	\$3,719,490	836	\$1,295,793
Under \$5 million	464	\$16,785	194	\$45,286	51	\$17,967	29	\$5,504
\$5 million under \$10 million	4,944	\$2,389,788	2,391	\$1,172,253	863	\$1,739,281	407	\$115,108
\$10 million under \$20 million	1,888	\$2,013,757	797	\$643,856	258	\$994,948	222	\$218,183
\$20 million under \$50 million	580	\$1,251,021	270	\$387,384	70	\$335,379	117	\$124,963
\$50 million or more	188	\$1,788,789	82	\$201,814	37	\$588,624	67	\$703,636

Tax status and size of gross estate	Type of property—continued							
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,657	\$8,451,728	3,320	\$7,887,280	3,851	\$6,215,215	9,188	\$13,155,812
Under \$5 million	199	\$68,032	188	\$71,520	248	\$10,039	507	\$372,110
\$5 million under \$10 million	2,716	\$946,284	1,538	\$1,290,365	1,719	\$1,071,821	5,365	\$5,395,597
\$10 million under \$20 million	922	\$1,058,225	847	\$1,146,257	1,024	\$1,241,656	2,198	\$3,331,803
\$20 million under \$50 million	543	\$1,617,207	506	\$1,406,647	569	\$1,379,029	866	\$1,957,792
\$50 million or more	277	\$4,769,055	245	\$3,972,490	291	\$2,419,870	310	\$1,160,510
All Taxable Returns	1,587	\$5,487,174	1,167	\$3,734,581	1,763	\$3,418,081	3,332	\$4,702,754
Under \$5 million	92	\$35,703	82	\$33,151	134	\$54,675	237	\$162,488
\$5 million under \$10 million	671	\$322,076	387	\$256,781	615	\$424,984	1,623	\$1,638,181
\$10 million under \$20 million	381	\$465,191	312	\$537,287	403	\$665,838	860	\$1,154,647
\$20 million under \$50 million	296	\$166,011	241	\$605,807	338	\$886,738	430	\$922,039
\$50 million or more	168	\$3,836,191	137	\$2,211,379	183	\$1,480,688	183	\$787,461
All Nontaxable Returns	2,150	\$2,864,554	2,153	\$4,152,699	2,088	\$2,797,214	5,856	\$8,453,058
Under \$5 million	107	\$30,332	104	\$38,369	114	\$48,364	270	\$209,624
\$5 million under \$10 million	1,145	\$954,127	1,155	\$994,982	1,103	\$944,755	3,742	\$4,697,416
\$10 million under \$20 million	540	\$688,034	535	\$608,991	531	\$675,819	1,278	\$2,137,156
\$20 million under \$50 million	248	\$861,196	257	\$479,840	231	\$402,254	436	\$1,035,754
\$50 million or more	100	\$930,882	108	\$1,780,819	108	\$938,982	127	\$737,105

Tax status and size of gross estate	Type of property—continued					
	Depreciable/intangible assets		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
All Returns	1,183	\$818,461	1,938	\$3,141,238	11,912	\$3,697,934
Under \$5 million	77	\$11,638	96	\$8,889	777	\$70,505
\$5 million under \$10 million	982	\$1,630,037	733	\$16,020	6,810	\$891,759
\$10 million under \$20 million	286	\$212,327	616	\$16,188	2,813	\$463,791
\$20 million under \$50 million	162	\$262,119	385	\$605,216	1,228	\$543,819
\$50 million or more	76	\$116,375	206	\$2,179,922	483	\$1,931,170
All Taxable Returns	568	\$382,681	969	\$5,165,142	4,851	\$2,290,910
Under \$5 million	47	\$9,524	40	\$1,552	392	\$25,200
\$5 million under \$10 million	218	\$68,245	273	\$61,877	2,214	\$181,567
\$10 million under \$20 million	145	\$82,073	275	\$73,685	1,285	\$221,436
\$20 million under \$50 million	89	\$157,832	232	\$162,101	682	\$338,434
\$50 million or more	48	\$54,286	148	\$1,246,048	303	\$1,524,274
All Nontaxable Returns	615	\$435,880	967	\$1,976,093	7,062	\$1,406,124
Under \$5 million	30	\$2,314	55	\$5,338	385	\$45,305
\$5 million under \$10 million	384	\$147,782	460	\$102,142	4,396	\$519,192
\$10 million under \$20 million	161	\$113,348	241	\$111,624	1,554	\$238,345
\$20 million under \$50 million	62	\$104,287	153	\$423,118	546	\$206,388
\$50 million or more	28	\$62,080	58	\$933,874	180	\$406,898

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

[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

15-Jul-19

Estate Tax Returns Filed in 2017 (1): Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for all taxpayers		Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,711	192,153,429	8,718	9,679,901	9,322	17,826,672	2,562	9,582,613
Under \$5 million	1,146	3,891,624	553	330,147	632	331,962	124	124,413
\$5 million under \$10 million	7,374	51,842,971	5,085	4,278,362	5,351	6,171,535	1,179	1,715,074
\$10 million under \$20 million	2,708	36,051,373	1,957	2,416,763	2,104	4,065,385	622	1,463,618
\$20 million under \$50 million	1,063	31,710,101	791	1,650,206	874	2,683,216	384	2,005,441
\$50 million or more	423	68,657,360	333	1,103,503	362	4,674,575	193	4,274,067
All Taxable Returns	5,185	106,177,987	3,342	4,203,220	3,708	8,946,970	912	4,424,050
Under \$5 million	543	1,728,237	226	128,046	276	133,248	54	64,639
\$5 million under \$10 million	2,399	17,315,549	1,526	1,361,795	1,688	1,897,136	311	486,179
\$10 million under \$20 million	1,376	18,571,622	932	1,162,590	1,036	2,011,322	256	626,963
\$20 million under \$50 million	590	17,517,288	441	873,832	474	1,370,931	181	830,580
\$50 million or more	277	50,645,091	216	676,957	234	3,534,333	110	2,405,689
All Nontaxable Returns	7,526	85,975,442	5,377	5,475,781	5,614	8,979,702	1,590	5,158,563
Under \$5 million	603	2,163,387	327	202,101	356	198,714	71	59,775
\$5 million under \$10 million	4,975	34,527,422	3,559	2,916,567	3,662	4,274,399	868	1,218,895
\$10 million under \$20 million	1,329	17,479,051	1,025	1,254,194	1,088	2,054,063	365	886,695
\$20 million under \$50 million	473	13,792,813	350	676,374	400	1,312,285	202	1,174,861
\$50 million or more	146	18,012,289	116	426,546	128	1,140,241	63	1,868,378
Tax status and size of gross estate	Type of property—continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,402	19,177,157	10,573	45,624,466	7,153	14,869,958	3,125	2,332,156
Under \$5 million	203	102,457	866	896,606	507	339,337	187	39,598
\$5 million under \$10 million	1,674	2,374,463	6,058	12,050,281	4,065	4,106,340	1,793	389,821
\$10 million under \$20 million	820	2,033,791	2,307	9,183,572	1,634	3,307,709	724	277,000
\$20 million under \$50 million	475	2,799,347	952	8,203,283	683	3,334,159	290	263,614
\$50 million or more	229	11,867,109	390	15,290,724	264	3,732,413	131	1,362,123
All Taxable Returns	1,207	12,194,838	4,447	27,123,974	3,169	8,958,613	1,311	1,671,438
Under \$5 million	84	31,137	412	428,677	245	155,684	77	21,621
\$5 million under \$10 million	408	520,802	2,549	4,771,992	1,485	1,730,580	606	148,942
\$10 million under \$20 million	348	771,362	1,186	5,344,751	803	1,944,226	375	152,396
\$20 million under \$50 million	229	1,235,915	543	5,393,612	404	2,133,082	165	173,261
\$50 million or more	139	9,635,632	258	11,185,941	181	3,035,041	88	1,173,335
All Nontaxable Returns	2,195	6,982,329	6,126	18,500,493	3,984	5,911,345	1,813	660,719
Under \$5 million	119	71,319	454	467,529	262	183,654	110	17,978
\$5 million under \$10 million	1,266	1,853,861	4,009	7,278,289	2,580	2,375,760	1,186	240,879
\$10 million under \$20 million	472	1,262,440	1,122	3,838,821	781	1,453,483	349	124,695
\$20 million under \$50 million	247	1,563,431	409	2,810,671	278	1,201,077	125	88,379
\$50 million or more	91	2,231,477	132	4,104,763	83	897,372	43	188,789
Tax status and size of gross estate	Type of property—continued							
	Corporate and foreign bonds		Bond funds		Uninvested mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,763	2,574,557	2,884	1,164,399	3,648	1,171,462	1,591	1,380,275
Under \$5 million	285	55,374	174	26,239	237	35,093	109	43,398
\$5 million under \$10 million	2,656	676,524	1,672	280,395	2,125	417,595	954	584,126
\$10 million under \$20 million	1,140	607,815	663	177,644	822	281,373	395	258,863
\$20 million under \$50 million	473	401,280	270	179,585	330	197,555	125	142,649
\$50 million or more	208	933,765	105	500,581	134	239,936	50	379,239
All Taxable Returns	2,084	1,681,895	1,242	799,732	1,564	613,960	567	722,521
Under \$5 million	141	32,508	84	12,560	115	16,794	49	15,047
\$5 million under \$10 million	903	267,286	566	97,289	760	159,156	254	190,802
\$10 million under \$20 million	623	290,554	366	119,091	423	179,083	164	122,127
\$20 million under \$50 million	282	281,222	154	101,912	179	117,201	66	95,818
\$50 million or more	136	809,975	71	468,722	87	141,715	34	299,497
All Nontaxable Returns	2,679	892,663	1,643	364,668	2,084	557,502	1,025	657,755
Under \$5 million	145	22,466	80	13,674	122	18,298	60	28,351
\$5 million under \$10 million	1,753	499,288	1,106	182,818	1,365	293,549	700	386,096
\$10 million under \$20 million	517	217,261	296	58,643	399	102,280	191	136,737
\$20 million under \$50 million	191	119,858	116	77,673	151	80,354	59	46,830
\$50 million or more	73	123,789	34	31,859	47	98,221	15	79,742
Tax status and size of gross estate	Type of property—continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,504	16,105,859	5,192	2,695,106	1,796	6,254,655	1,233	3,193,373
Under \$5 million	1,118	300,225	368	153,313	161	210,404	68	30,880
\$5 million under \$10 million	7,245	4,838,389	3,129	1,277,140	1,052	2,977,706	500	144,808
\$10 million under \$20 million	2,666	3,237,642	1,084	690,102	342	1,336,959	301	231,949
\$20 million under \$50 million	1,054	2,473,468	440	300,845	133	761,877	224	387,570
\$50 million or more	421	5,055,955	172	323,776	68	967,708	150	2,385,066
All Taxable Returns	5,137	9,324,713	1,815	627,224	635	2,688,095	505	2,490,935
Under \$5 million	532	246,475	156	17,680	67	18,037	19	299.0
\$5 million under \$10 million	2,372	1,934,628	824	192,451	298	774,620	150	53,383
\$10 million under \$20 million	1,371	1,878,640	517	214,329	167	647,484	128	97,718
\$20 million under \$50 million	586	1,483,122	215	132,292	69	465,891	122	223,436
\$50 million or more	276	3,781,867	102	70,471	40	714,013	66	2,095,568
All Nontaxable Returns	7,367	6,780,945	3,377	2,067,882	1,120	3,566,601	728	702,638
Under \$5 million	586	253,730	211	35,653	99	124,368	39	1,027.0
\$5 million under \$10 million	4,872	2,903,760	2,305	1,084,689	755	2,203,087	349	91,224
\$10 million under \$20 million	1,295	1,359,001	567	475,772	176	689,466	173	134,231
\$20 million under \$50 million	468	890,286	225	215,553	64	295,986	102	174,134
\$50 million or more	145	1,274,088	70	253,235	27	253,695	64	287,478
Tax status and size of gross estate	Type of property—continued							
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,634	7,197,800	3,024	6,493,371	3,887	7,107,499	6,623	11,051,837
Under \$5 million	223	91,424	160	46,939	302	131,865	661	499,787
\$5 million under \$10 million	1,786	878,998	1,474	820,444	1,915	1,047,362	5,247	5,778,278
\$10 million under \$20 million	945	1,125,648	741	725,642	905	1,054,255	1,797	2,765,947
\$20 million under \$50 million	493	1,362,907	418	1,235,502	509	1,258,114	657	1,216,524
\$50 million or more	246	3,648,022	230	3,654,844	257	3,615,903	262	879,501
All Taxable Returns	1,556	3,934,671	1,072	3,038,120	1,794	4,899,962	3,104	3,923,813
Under \$5 million	95	28,526	65	15,258	127	47,281	285	186,529
\$5 million under \$10 million	583	316,949	369	225,999	707	441,638	1,489	1,421,755
\$10 million under \$20 million	463	529,880	298	295,645	499	623,447	837	1,171,153
\$20 million under \$50 million	258	616,937	198	572,751	288	706,199	327	630,240
\$50 million or more	157	2,442,379	142	1,508,468	173	3,081,397	166	514,136
All Nontaxable Returns	2,138	3,172,329	1,952	3,455,251	2,093	2,207,537	5,519	7,127,225
Under \$5 million	128	62,898	95	31,681	175	84,584	376	223,259
\$5 million under \$10 million	1,204	962,049	1,106	584,445	1,298	695,725	3,718	4,390,523
\$10 million under \$20 million	482	600,769	443	439,987	405	430,807	960	1,595,794
\$20 million under \$50 million	235	735,970	219	662,752	221	551,915	330	586,284
\$50 million or more	89	1,205,644	89	1,726,577	84	534,506	96	365,364
Tax status and size of gross estate	Type of property—continued							
	Depreciable/tangible		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,126	715,381	1,961	2,938,595	11,287	3,008,832		
Under \$5 million	94	19,302	114	5,872	950	61,514		
\$5 million under \$10 million	571	191,572	825	117,220	6,466	754,872		
\$10 million under \$20 million	284	193,861	479	146,809	2,468	488,096		
\$20 million under \$50 million	109	104,869	335	381,361	990	416,901		
\$50 million or more	68	205,778	207	2,287,333	414	1,277,509		
All Taxable Returns	483	315,844	1,029	2,287,617	4,685	1,305,826		
Under \$5 million	46	10,222	97	10,897	456	25,879		
\$5 million under \$10 million	184	55,333	331	133,082	2,133	223,686		
\$10 million under \$20 million	144	69,362	300	30,710	1,268	218,257		
\$20 million under \$50 million	46	58,286	121	181,633	507	238,182		
\$50 million or more	46	122,000	105	1,966,005	272	960,387		
All Nontaxable Returns	643	399,537	932	650,978	6,602	1,703,006		
Under \$5 million	48	9,080	57	2,446	354	30,841		
\$5 million under \$10 million	387	1,362,401	432	83,559	4,333	531,176		
\$10 million under \$20 million	139	144,499	179	44,827	1,200	240,117		
\$20 million under \$50 million	124	46,583	149	198,728	433	178,760		
\$50 million or more	22	83,136	98	302,428	141	717,122		

15-Jul-19

Estate Tax Returns Filed in 2016 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for all property		Type of property					
	Tax exposures		Personal residence		Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,411	192,218,976	8,576	9,415,008	9,083	15,333,507	2,498	10,356,561
Under \$5 million	1,218	4,072,525	592	354,258	667	340,226	167	134,907
\$5 million under \$10 million	7,052	49,292,743	4,898	3,908,895	5,125	5,475,575	1,185	1,837,610
\$10 million under \$20 million	2,638	35,824,103	1,852	2,302,475	2,043	3,599,233	629	1,502,258
\$20 million under \$50 million	1,073	31,586,889	809	1,637,408	874	2,759,541	341	1,531,796
\$50 million or more	434	71,442,616	325	1,214,172	374	3,158,934	176	5,351,960
All Taxable Returns	5,219	107,791,347	3,440	4,471,595	3,693	7,028,720	960	6,001,471
Under \$5 million	611	1,963,909	275	167,921	295	146,007	77	6,3961
\$5 million under \$10 million	2,402	17,254,148	1,543	1,223,897	1,683	1,680,311	322	547,937
\$10 million under \$20 million	1,230	17,973,504	862	1,209,061	963	1,566,907	281	699,199
\$20 million under \$50 million	611	18,285,224	448	949,556	494	1,370,059	167	675,463
\$50 million or more	300	52,314,561	222	921,159	258	2,265,395	114	4,014,911
All Nontaxable Returns	7,192	84,427,629	5,137	4,943,414	5,390	8,304,788	1,537	4,357,090
Under \$5 million	606	2,108,615	317	186,336	372	194,218	90	70,947
\$5 million under \$10 million	4,649	32,038,595	3,355	2,682,798	3,442	3,795,263	863	1,289,673
\$10 million under \$20 million	1,341	17,860,598	1,000	1,093,414	1,080	2,032,326	348	803,098
\$20 million under \$50 million	461	13,301,765	361	687,853	380	1,389,442	174	856,333
\$50 million or more	133	19,128,055	103	293,013	115	893,539	62	1,337,079
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,442	24,845,317	10,251	46,655,520	7,178	14,331,814	2,949	1,895,144
Under \$5 million	207	116,805	938	983,800	639	423,197	218	37,127
\$5 million under \$10 million	1,673	2,270,705	5,720	11,261,165	3,963	3,891,522	1,659	381,651
\$10 million under \$20 million	850	2,825,627	2,240	9,240,649	1,587	3,350,095	632	270,321
\$20 million under \$50 million	459	2,806,720	939	8,640,389	683	2,888,390	291	252,517
\$50 million or more	243	17,025,460	393	16,525,517	296	3,777,770	148	963,527
All Taxable Returns	1,263	16,148,388	4,478	28,322,465	3,341	8,097,514	1,357	1,192,687
Under \$5 million	81	47,521	478	519,975	341	218,564	120	22,164
\$5 million under \$10 million	434	540,873	2,040	4,699,190	1,538	1,733,127	633	173,274
\$10 million under \$20 million	363	1,914,606	1,137	5,365,305	892	1,947,271	300	140,142
\$20 million under \$50 million	239	1,500,867	549	5,445,577	406	1,737,133	157	162,934
\$50 million or more	156	13,045,071	275	12,292,448	204	2,461,419	111	693,974
All Nontaxable Returns	2,180	8,696,928	5,772	18,333,455	3,837	6,234,300	1,592	702,456
Under \$5 million	126	69,283	480	463,825	298	204,633	98	14,963
\$5 million under \$10 million	1,239	1,729,853	3,681	6,842,825	2,426	2,158,395	1,048	265,377
\$10 million under \$20 million	507	1,611,571	1,124	3,979,745	745	1,403,664	296	129,880
\$20 million under \$50 million	221	1,305,853	390	3,194,812	277	1,151,257	134	89,563
\$50 million or more	87	3,969,389	117	4,233,069	82	1,316,351	37	259,554
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Corporate and foreign bonds		Bond funds		Unredeemable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,795	2,693,531	2,922	843,971	3,587	1,137,639	1,367	808,096
Under \$5 million	362	65,145	229	38,390	302	54,481	119	28,994
\$5 million under \$10 million	2,598	728,501	1,587	235,329	2,035	444,080	795	265,575
\$10 million under \$20 million	1,113	845,051	665	188,021	781	235,796	300	149,117
\$20 million under \$50 million	506	493,226	307	203,107	329	161,873	112	167,386
\$50 million or more	217	861,607	135	179,124	140	241,419	40	197,024
All Taxable Returns	2,181	1,516,050	1,294	496,689	1,593	587,251	491	431,186
Under \$5 million	190	34,441	116	22,382	155	21,095	53	8,797
\$5 million under \$10 million	945	285,875	560	89,775	751	181,918	216	107,619
\$10 million under \$20 million	593	314,499	334	113,628	390	116,257	136	59,940
\$20 million under \$50 million	301	297,410	187	139,473	198	107,620	63	137,698
\$50 million or more	152	583,626	96	131,430	99	160,281	20	117,594
All Nontaxable Returns	2,614	1,177,481	1,628	347,282	1,994	550,428	875	376,910
Under \$5 million	172	30,705	113	16,008	147	33,385	66	20,188
\$5 million under \$10 million	1,863	442,626	1,028	165,693	1,284	262,162	576	158,417
\$10 million under \$20 million	520	230,553	330	74,393	391	119,489	164	89,177
\$20 million under \$50 million	205	195,816	120	63,634	131	54,254	49	29,688
\$50 million or more	85	277,782	58	47,894	40	81,138	20	79,430
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,243	14,830,128	5,234	2,445,266	1,731	6,095,882	1,275	4,230,312
Under \$5 million	1,166	480,389	385	52,645	130	151,475	51	1,864
\$5 million under \$10 million	6,946	4,729,763	3,139	1,287,216	1,011	2,852,169	464	158,814
\$10 million under \$20 million	2,604	3,376,721	1,105	575,422	378	1,414,999	348	248,793
\$20 million under \$50 million	1,086	2,769,223	430	269,079	140	612,719	237	507,195
\$50 million or more	433	3,473,432	175	260,804	72	1,064,561	166	3,300,982
All Taxable Returns	5,192	8,339,141	1,894	793,168	682	2,772,689	561	3,094,374
Under \$5 million	601	238,444	167	19,816	51	60,901	29	10,862
\$5 million under \$10 million	2,388	1,940,618	915	211,480	325	933,354	140	54,034
\$10 million under \$20 million	1,291	1,905,266	464	164,122	181	649,711	148	89,656
\$20 million under \$50 million	610	1,754,404	229	142,386	73	355,860	136	265,650
\$50 million or more	300	2,500,773	120	195,364	51	779,902	110	2,673,971
All Nontaxable Returns	7,052	6,490,986	3,340	1,712,099	1,050	3,323,193	714	1,135,938
Under \$5 million	294	242,445	218	33,129	79	87,454	22	662
\$5 million under \$10 million	4,557	2,789,144	2,224	1,075,737	685	1,918,834	344	104,779
\$10 million under \$20 million	1,312	1,471,454	641	411,300	197	765,287	200	159,136
\$20 million under \$50 million	455	1,015,163	202	126,693	67	254,039	101	240,509
\$50 million or more	132	972,659	55	65,240	21	293,599	46	626,621
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,608	6,943,430	3,034	5,731,340	3,853	6,820,485	6,288	11,823,396
Under \$5 million	230	90,563	149	47,152	319	159,778	643	391,603
\$5 million under \$10 million	1,722	900,900	1,427	796,389	1,854	1,060,964	4,989	5,713,466
\$10 million under \$20 million	941	821,855	806	754,597	879	955,295	1,735	2,714,863
\$20 million under \$50 million	458	1,442,136	405	900,699	521	1,315,184	652	1,369,719
\$50 million or more	257	3,567,975	247	3,192,524	280	3,329,275	249	833,716
All Taxable Returns	1,556	3,301,573	1,097	3,056,292	1,793	4,331,071	3,082	4,197,782
Under \$5 million	123	52,058	59	11,543	150	72,195	293	170,225
\$5 million under \$10 million	557	351,745	365	196,383	658	393,776	1,475	1,609,404
\$10 million under \$20 million	462	403,646	308	210,870	461	546,872	768	1,115,326
\$20 million under \$50 million	249	721,298	210	393,969	324	870,004	381	697,415
\$50 million or more	175	1,775,827	156	2,283,526	200	2,448,225	165	605,403
All Nontaxable Returns	2,052	3,641,857	1,937	2,675,049	2,060	2,489,414	5,206	6,625,614
Under \$5 million	107	38,505	90	35,609	169	87,583	350	221,378
\$5 million under \$10 million	1,165	589,156	1,052	639,986	1,196	687,178	3,484	4,104,061
\$10 million under \$20 million	489	521,209	498	593,727	418	468,453	967	1,589,557
\$20 million under \$50 million	209	720,839	195	506,730	197	445,180	311	672,304
\$50 million or more	82	1,792,148	91	908,998	80	881,060	84	228,313
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Depreciable/intangible		Art		Other assets		Type of property—continued	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,215	523,272	2,049	2,226,200	11,122	3,030,763		
Under \$5 million	108	19,821	121	15,245	1,010	70,571		
\$5 million under \$10 million	646	233,254	847	198,227	6,208	793,188		
\$10 million under \$20 million	290	144,584	540	185,106	2,420	477,867		
\$20 million under \$50 million	116	68,377	326	329,817	1,006	460,524		
\$50 million or more	55	57,137	215	1,567,805	4	1,310,912		
All Taxable Returns	559	218,727	1,082	1,516,356	4,731	1,936,199		
Under \$5 million	60	7,748	60	10884	38	36,146		
\$5 million under \$10 million	225	67,042	346	33,712	214	239,294		
\$10 million under \$20 million	163	52,607	306	74,175	1,197	274,409		
\$20 million under \$50 million	67	38,559	204	198,767	590	1,391,127		
\$50 million or more	43	51,961	166	1,988,888	284	1,122,224		
All Nontaxable Returns	656	304,545	967	709,844	391	1,094,564		
Under \$5 million	64	12,174	61	4,441	32	32,425		
\$5 million under \$10 million	420	166,213	501	104,515	4,114	463,894		
\$10 million under \$20 million	127	91,165	233	110,921	1,222	266,508		
\$20 million under \$50 million	49	29,317	122	131,050	415	141,388		
\$50 million or more	12	5,185	49	35,917	124	196,268		

22-Dec-16

Estate Tax Returns Filed in 2015 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes		Personal residence		Other real property		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,917	187,448,132	8,085	8,387,957	8,577	13,131,917	2,157	6,665,525
Under \$5 million	1,387	4,489,290	717	398,524	773	381,771	167	115,328
\$5 million under \$10 million	6,849	47,215,152	4,670	3,741,788	4,903	4,812,344	988	1,289,194
\$10 million under \$20 million	2,325	31,188,376	1,680	1,977,344	1,775	2,910,170	539	1,278,105
\$20 million under \$50 million	958	28,642,851	712	1,310,196	787	2,475,187	301	1,481,479
\$50 million or more	398	55,913,462	307	960,104	338	2,572,464	162	2,521,419
All Taxable Returns	4,918	88,247,498	3,195	3,856,518	3,435	5,651,989	774	2,826,710
Under \$5 million	655	2,107,363	307	165,741	363	140,063	64	42,054
\$5 million under \$10 million	2,298	16,463,673	1,477	1,323,264	1,562	1,463,567	242	275,375
\$10 million under \$20 million	1,150	15,639,495	816	1,017,006	855	1,272,865	215	462,634
\$20 million under \$50 million	540	16,448,878	397	792,886	440	1,381,389	153	700,721
\$50 million or more	266	37,591,159	198	557,671	226	1,414,104	100	1,345,426
All Nontaxable Returns	6,999	79,201,634	4,891	4,531,439	5,142	7,479,928	1,383	3,838,815
Under \$5 million	722	2,381,947	410	232,794	421	221,708	103	72,774
\$5 million under \$10 million	4,551	30,751,479	3,193	2,418,524	3,341	3,348,777	746	1,013,819
\$10 million under \$20 million	1,176	15,548,880	864	960,338	920	1,637,305	324	815,472
\$20 million under \$50 million	418	12,196,974	315	517,360	347	1,113,778	149	760,758
\$50 million or more	132	18,322,354	109	402,433	112	1,158,360	61	1,175,993
Type of property--continued								
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,364	14,919,942	9,984	41,654,942	6,857	14,731,197	2,939	1,899,595
Under \$5 million	268	128,048	1,048	1,033,823	702	420,708	273	43,019
\$5 million under \$10 million	1,577	2,272,412	5,694	10,992,851	3,855	3,918,190	1,666	375,471
\$10 million under \$20 million	778	2,137,942	2,028	8,190,327	1,415	2,918,866	599	246,536
\$20 million under \$50 million	422	2,342,970	863	7,728,649	627	2,991,165	264	264,367
\$50 million or more	220	8,037,571	350	13,709,292	258	4,482,269	136	966,202
All Taxable Returns	1,286	6,896,443	4,256	25,605,501	3,222	9,183,118	1,295	1,249,164
Under \$5 million	114	49,416	509	532,564	376	233,035	155	21,857
\$5 million under \$10 million	490	4,133,832	1,979	4,654,756	1,514	1,749,250	594	162,331
\$10 million under \$20 million	332	819,478	1,031	4,751,458	758	1,649,279	296	139,300
\$20 million under \$50 million	221	1,152,071	491	4,863,401	383	1,981,119	165	160,792
\$50 million or more	129	4,261,645	242	10,803,322	191	3,570,475	95	765,095
All Nontaxable Returns	2,078	8,023,499	5,728	16,049,441	3,634	5,548,039	1,643	650,432
Under \$5 million	154	78,632	540	591,268	326	187,673	118	21,362
\$5 million under \$10 million	1,167	1,659,590	3,710	6,328,096	2,340	2,168,940	1,062	217,150
\$10 million under \$20 million	446	1,318,463	997	3,438,869	657	1,269,587	303	107,236
\$20 million under \$50 million	201	1,190,899	372	2,865,248	244	1,010,045	99	103,576
\$50 million or more	90	3,775,826	108	2,906,970	87	911,794	41	281,107
Type of property--continued								
Tax status and size of gross estate	Corporate and foreign bonds		Bond funds		Uninvestable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,792	2,958,605	2,886	762,761	3,560	1,833,974	1,352	692,369
Under \$5 million	452	92,174	247	27,503	341	48,152	139	10,953
\$5 million under \$10 million	2,871	731,263	1,624	295,122	2,065	419,280	798	235,964
\$10 million under \$20 million	1,005	461,681	619	160,407	707	223,570	296	119,987
\$20 million under \$50 million	454	438,530	279	165,828	329	218,251	111	80,803
\$50 million or more	210	1,235,188	116	123,901	117	124,721	44	244,853
All Taxable Returns	2,195	1,884,428	1,287	412,812	1,482	558,663	459	261,519
Under \$5 million	258	59,030	131	15,312	158	20,743	69	3,834
\$5 million under \$10 million	967	304,811	589	119,889	694	172,832	213	67,250
\$10 million under \$20 million	538	259,332	315	92,107	344	121,616	106	59,883
\$20 million under \$50 million	284	294,730	166	84,210	199	141,359	61	51,983
\$50 million or more	148	934,826	85	101,343	86	102,122	29	78,789
All Nontaxable Returns	2,597	1,074,177	1,599	349,899	2,078	475,312	893	430,849
Under \$5 million	194	33,144	116	12,191	183	27,409	80	7,219
\$5 million under \$10 million	1,704	408,242	1,035	175,231	1,371	246,458	585	168,614
\$10 million under \$20 million	487	170,729	334	68,330	332	194,964	153	60,214
\$20 million under \$50 million	170	143,820	113	71,818	131	76,890	50	28,839
\$50 million or more	62	300,262	31	22,558	31	22,659	15	166,064
Type of property--continued								
Tax status and size of gross estate	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,697	14,564,846	5,226	2,239,204	1,666	5,521,816	1,203	2,467,933
Under \$5 million	1,356	543,435	703	70,331	161	172,441	61	15,004
\$5 million under \$10 million	6,686	4,578,597	3,139	1,213,497	962	2,714,595	474	160,545
\$10 million under \$20 million	2,304	2,975,165	997	475,165	122	1,172,811	306	192,890
\$20 million under \$50 million	853	2,867,882	422	327,919	145	658,188	225	428,913
\$50 million or more	397	3,869,957	182	152,782	76	804,182	136	1,670,540
All Taxable Returns	4,892	8,130,705	1,830	578,179	639	2,359,947	522	1,442,682
Under \$5 million	659	297,650	200	29,116	61	56,673	23	478
\$5 million under \$10 million	2,283	1,919,971	860	193,383	289	759,371	142	66,992
\$10 million under \$20 million	1,145	1,831,253	433	130,190	156	602,755	143	81,353
\$20 million under \$50 million	540	1,811,424	217	107,236	76	354,661	122	269,199
\$50 million or more	266	2,670,407	120	118,144	46	586,487	91	1,080,400
All Nontaxable Returns	6,805	6,434,141	3,396	1,661,115	1,027	3,161,869	682	1,025,241
Under \$5 million	698	246,785	287	41,215	100	115,768	38	10,556
\$5 million under \$10 million	4,403	2,658,626	2,279	1,020,105	672	1,955,214	332	93,954
\$10 million under \$20 million	1,160	1,343,912	564	344,974	157	589,856	164	111,476
\$20 million under \$50 million	413	886,268	205	220,183	68	303,496	102	219,715
\$50 million or more	131	1,189,551	61	34,638	30	217,695	45	590,140
Type of property--continued								
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,530	6,529,308	2,696	5,215,150	3,706	6,485,876	7,804	10,919,814
Under \$5 million	317	134,619	199	43,533	361	167,099	768	501,505
\$5 million under \$10 million	1,825	991,898	1,291	722,213	1,801	1,016,001	4,669	5,485,131
\$10 million under \$20 million	830	948,325	625	578,533	842	918,657	1,530	2,442,980
\$20 million under \$50 million	427	1,070,133	375	846,368	458	1,081,465	613	1,275,379
\$50 million or more	231	3,384,422	196	3,021,513	243	3,302,663	224	1,234,418
All Taxable Returns	1,518	3,558,497	988	2,495,333	1,794	3,807,596	2,888	3,761,741
Under \$5 million	127	46,767	66	11,374	168	66,219	356	219,727
\$5 million under \$10 million	610	372,078	343	172,580	646	402,221	1,381	1,327,336
\$10 million under \$20 million	399	481,773	266	214,567	448	465,227	688	910,902
\$20 million under \$50 million	235	678,180	195	419,487	269	630,072	305	972,438
\$50 million or more	148	2,179,700	117	1,677,335	174	2,043,766	138	731,340
All Nontaxable Returns	2,112	2,970,801	1,698	2,719,817	2,001	2,678,280	4,936	7,158,073
Under \$5 million	190	87,852	133	32,159	193	100,880	413	281,778
\$5 million under \$10 million	1,214	619,820	947	549,633	1,156	613,780	3,288	4,137,795
\$10 million under \$20 million	432	466,552	359	363,977	395	453,431	843	1,532,078
\$20 million under \$50 million	192	591,953	181	429,971	159	451,383	308	703,343
\$50 million or more	83	1,204,723	78	1,344,178	69	1,258,897	85	503,078
Type of property--continued								
Tax status and size of gross estate	Depositories/derivatives		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,192	786,162	2,022	3,253,353	1,014	2,626,726		
Under \$5 million	150	36,273	149	19,883	118	154,968		
\$5 million under \$10 million	602	291,391	887	155,229	6,009	817,502		
\$10 million under \$20 million	246	218,663	500	169,306	2,140	471,471		
\$20 million under \$50 million	125	96,970	207	338,324	897	481,148		
\$50 million or more	64	142,860	179	2,570,512	301	791,638		
All Taxable Returns	541	356,023	1,028	2,863,340	4,472	1,472,577		
Under \$5 million	27	25,130	123	11,666	569	54,446		
\$5 million under \$10 million	209	819,935	355	28,027	2,300	230,645		
\$10 million under \$20 million	146	113,823	274	177,301	1,089	266,893		
\$20 million under \$50 million	72	188	119	119,763	514	389,763		
\$50 million or more	42	101,131	124	1,836,671	260	630,810		
All Nontaxable Returns	651	396,130	997	1,190,005	642	1,154,150		
Under \$5 million	84	11,159	76	8,418	617	50,522		
\$5 million under \$10 million	392	207,466	532	127,201	3,969	586,858		
\$10 million under \$20 million	100	107,730	226	102,005	1,050	204,843		
\$20 million under \$50 million	53	28,048	109	214,540	384	151,365		
\$50 million or more	22	41,729	54	733,861	221	160,821		

15-Feb-16

Estate Tax Returns Filed in 2014 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for all properties		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
All Returns	11,831	169,521,932	7,896	7,973,158	8,429	13,199,129	2,183	6,355,115
Under \$5 million	1,631	5,411,143	852	487,060	947	554,189	221	131,166
\$5 million under \$10 million	6,735	46,185,563	4,539	3,430,563	4,688	4,835,416	1,014	1,365,515
\$10 million under \$20 million	2,283	30,825,300	1,651	1,885,087	1,740	2,926,288	501	1,198,247
\$20 million under \$50 million	938	27,807,389	693	1,387,261	760	2,148,340	303	1,117,629
\$50 million or more	345	59,091,826	250	783,196	303	2,755,896	143	2,552,378
All Taxable Returns	5,158	90,139,044	3,276	3,666,476	3,553	5,831,744	861	2,460,192
Under \$5 million	796	2,541,219	362	217,895	423	219,276	112	52,615
\$5 million under \$10 million	2,429	17,280,434	1,531	1,219,819	1,620	1,619,738	292	416,612
\$10 million under \$20 million	1,132	15,500,285	795	927,975	844	1,314,661	209	420,524
\$20 million under \$50 million	578	17,295,913	421	786,840	468	1,351,448	176	603,847
\$50 million or more	223	37,510,894	168	513,946	198	1,326,621	91	952,096
All Nontaxable Returns	6,773	79,382,888	4,709	4,306,682	4,886	7,367,386	1,302	3,894,942
Under \$5 million	834	2,869,925	490	269,165	524	334,913	109	78,552
\$5 million under \$10 million	4,306	28,895,129	3,009	2,210,734	3,069	3,215,679	722	938,904
\$10 million under \$20 million	1,152	15,425,345	866	967,112	896	1,590,637	292	783,323
\$20 million under \$50 million	360	10,611,457	272	600,420	291	796,892	128	513,982
\$50 million or more	122	21,581,032	82	269,250	105	1,429,265	51	1,600,282
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,257	15,521,792	9,950	42,127,456	7,175	14,855,574	3,122	2,163,028
Under \$5 million	290	173,001	1,266	1,256,482	845	524,872	270	36,452
\$5 million under \$10 million	1,586	2,006,606	5,573	10,296,715	4,034	4,328,118	1,806	423,885
\$10 million under \$20 million	762	2,595,025	1,575	7,785,711	1,448	3,323,848	628	371,837
\$20 million under \$50 million	420	2,400,532	828	7,087,803	625	3,220,040	298	400,822
\$50 million or more	200	8,885,928	308	15,701,885	223	3,449,097	109	930,033
All Taxable Returns	1,196	5,967,654	4,483	27,943,849	3,397	8,751,207	1,472	1,548,332
Under \$5 million	114	59,298	640	693,151	457	313,849	117	16,755
\$5 million under \$10 million	401	532,791	2,125	4,731,816	1,613	1,968,664	739	202,341
\$10 million under \$20 million	324	1,074,286	1,062	4,415,618	776	1,867,741	238	235,961
\$20 million under \$50 million	221	1,112,579	516	4,790,959	403	2,176,108	179	235,518
\$50 million or more	127	3,495,550	200	13,317,505	149	2,437,505	78	863,157
All Nontaxable Returns	2,061	9,564,138	5,467	14,183,608	3,778	6,104,767	1,650	614,696
Under \$5 million	176	113,703	626	563,321	388	211,023	153	19,697
\$5 million under \$10 million	1,184	1,473,815	3,448	5,863,889	2,421	2,361,914	1,047	221,544
\$10 million under \$20 million	428	1,298,289	973	3,379,353	672	1,476,706	298	141,276
\$20 million under \$50 million	199	1,287,953	311	2,296,844	222	1,043,932	120	165,304
\$50 million or more	73	6,290,278	108	2,364,181	74	1,071,592	31	66,875
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Corporate and foreign bonds		Bond funds		Unredeemable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,034	2,724,464	2,525	787,929	3,214	879,324	1,566	599,301
Under \$5 million	472	80,643	203	21,723	324	37,918	188	30,259
\$5 million under \$10 million	2,910	847,881	1,444	238,567	1,883	362,598	867	243,194
\$10 million under \$20 million	1,010	1,027,527	542	168,393	634	188,610	317	119,390
\$20 million under \$50 million	473	595,428	251	139,142	275	148,577	139	64,125
\$50 million or more	169	643,005	87	220,104	97	141,711	56	142,333
All Taxable Returns	2,251	1,623,912	1,196	510,247	1,421	471,684	537	237,811
Under \$5 million	243	40,016	120	13,551	188	29,129	84	15,010
\$5 million under \$10 million	1,080	376,532	544	104,213	624	124,600	296	57,341
\$10 million under \$20 million	513	304,196	268	104,011	341	108,485	135	52,717
\$20 million under \$50 million	293	372,951	159	102,754	164	92,212	80	46,781
\$50 million or more	111	528,219	55	185,719	65	117,808	32	65,963
All Nontaxable Returns	2,782	1,100,552	1,329	277,682	1,793	407,639	1,029	361,490
Under \$5 million	229	40,627	83	8,172	137	8,789	104	15,249
\$5 million under \$10 million	1,820	469,320	870	134,354	1,219	238,498	661	155,884
\$10 million under \$20 million	496	253,332	251	64,382	293	80,125	182	66,673
\$20 million under \$50 million	180	222,477	92	36,388	112	56,305	58	17,344
\$50 million or more	87	114,796	32	34,386	32	23,903	24	78,370
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,743	14,988,581	5,305	2,299,751	1,674	5,976,330	1,233	2,110,649
Under \$5 million	1,620	165,643	621	85,841	169	165,872	66	17,827
\$5 million under \$10 million	6,604	4,584,366	3,109	1,268,492	1,026	3,165,801	538	150,968
\$10 million under \$20 million	2,267	2,985,255	1,026	550,757	288	1,054,381	275	196,057
\$20 million under \$50 million	930	2,539,223	396	256,137	134	701,013	226	482,126
\$50 million or more	342	4,221,084	153	115,834	58	865,263	107	1,203,661
All Taxable Returns	5,124	8,921,132	1,902	577,926	659	2,394,098	555	1,424,475
Under \$5 million	791	343,660	254	35,828	57	68,591	27	959
\$5 million under \$10 million	2,407	1,962,269	881	238,646	347	1,103,717	192	45,973
\$10 million under \$20 million	1,126	1,605,411	441	122,549	129	503,321	123	77,864
\$20 million under \$50 million	578	1,701,584	220	99,861	63	393,757	141	301,240
\$50 million or more	223	3,258,207	105	80,843	32	324,712	72	994,039
All Nontaxable Returns	6,619	6,067,449	3,403	1,721,824	1,016	3,582,232	678	686,174
Under \$5 million	809	144,963	365	52,613	201	115,200	59	1,2278
\$5 million under \$10 million	4,197	2,622,096	2,228	1,049,847	678	2,062,084	346	104,995
\$10 million under \$20 million	1,142	1,329,844	585	498,208	160	551,060	153	118,993
\$20 million under \$50 million	363	837,638	176	156,176	50	307,255	65	150,885
\$50 million or more	119	962,887	47	34,991	26	543,951	35	299,622
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,612	9,635,924	2,941	5,301,193	3,683	5,100,992	7,596	9,540,599
Under \$5 million	396	193,956	252	59,711	408	172,583	847	526,102
\$5 million under \$10 million	1,804	961,777	1,477	822,416	1,705	902,727	4,487	4,715,305
\$10 million under \$20 million	750	841,863	658	723,688	829	976,616	1,497	2,104,611
\$20 million under \$50 million	436	1,157,429	380	844,541	474	1,201,453	573	1,044,591
\$50 million or more	196	6,480,880	175	2,850,827	207	1,845,604	192	1,064,170
All Taxable Returns	1,532	5,860,657	1,070	2,177,255	1,742	2,927,914	2,834	3,642,461
Under \$5 million	196	82,234	85	24,920	196	44,221	363	192,112
\$5 million under \$10 million	586	309,351	387	244,881	649	409,867	1,352	1,223,694
\$10 million under \$20 million	364	438,080	275	279,437	446	559,662	666	910,179
\$20 million under \$50 million	255	615,418	217	511,893	310	815,369	331	560,569
\$50 million or more	132	4,418,573	105	1,116,025	141	1,098,805	123	796,007
All Nontaxable Returns	2,080	3,775,268	1,871	3,123,938	1,941	2,173,078	4,762	5,898,138
Under \$5 million	200	111,721	166	34,791	212	128,352	484	333,990
\$5 million under \$10 million	1,219	652,468	1,089	577,486	1,196	482,870	3,135	3,491,712
\$10 million under \$20 million	416	408,863	383	444,262	393	118,974	831	1,280,262
\$20 million under \$50 million	181	542,011	163	332,648	164	386,083	242	484,022
\$50 million or more	64	2,062,306	69	1,734,802	66	746,799	69	368,163
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Debt securities/derivatives		Art		Other assets		Type of property—continued	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,174	685,150	2,108	2,098,324	10,674	4,597,751		
Under \$5 million	158	35,130	190	11,921	1,373	126,083		
\$5 million under \$10 million	596	234,248	959	172,383	5,908	819,037		
\$10 million under \$20 million	243	139,046	486	191,517	2,118	554,569		
\$20 million under \$50 million	128	192,033	301	241,805	888	967,123		
\$50 million or more	49	84,592	171	1,480,698	336	2,580,939		

20-Jan-15

Estate Tax Returns Filed in 2013 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes		Personal residence		Other type of property		Real estate partnerships	
					Other real estate			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,568	138,764,642	7,275	6,764,605	7,560	11,370,843	1,936	5,665,159
Under \$5 million	1,053	3,736,167	637	350,905	610	317,146	116	89,908
\$5 million under \$10 million	6,206	41,843,297	4,218	3,049,910	4,296	4,222,313	905	1,044,291
\$10 million under \$20 million	2,158	29,154,299	1,549	1,822,207	1,879	3,054,729	322	1,149,910
\$20 million under \$50 million	864	25,517,927	648	1,035,759	711	2,087,660	271	1,244,786
\$50 million or more	297	38,442,952	225	705,775	264	1,739,594	122	2,136,246
All Taxable Returns	4,687	76,384,917	3,153	3,276,966	3,334	5,068,234	784	2,963,969
Under \$5 million	427	1,443,883	233	165,825	214	103,679	17	1,441
\$5 million under \$10 million	2,401	16,872,751	1,587	1,154,889	1,657	1,481,143	301	353,674
\$10 million under \$20 million	1,161	15,833,960	822	862,970	879	1,324,977	243	555,170
\$20 million under \$50 million	508	15,358,930	371	611,286	416	1,042,984	150	612,887
\$50 million or more	190	26,875,893	140	481,996	169	1,135,452	73	1,427,827
All Nontaxable Returns	5,881	62,320,125	4,123	3,487,639	4,226	6,302,608	1,152	2,701,189
Under \$5 million	626	2,292,284	404	185,130	396	213,468	98	75,515
\$5 million under \$10 million	3,805	24,970,546	2,631	1,895,021	2,640	2,761,170	604	690,616
\$10 million under \$20 million	997	13,331,240	727	769,296	800	1,679,763	279	594,740
\$20 million under \$50 million	346	10,158,997	276	424,473	295	1,044,076	121	631,899
\$50 million or more	107	11,587,059	85	223,779	95	604,142	49	708,418
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,115	11,349,590	8,910	32,485,696	6,475	15,119,741	2,892	2,421,456
Under \$5 million	216	119,915	836	817,494	542	371,675	202	46,442
\$5 million under \$10 million	1,554	2,040,844	5,219	8,786,434	3,757	4,914,833	1,680	429,103
\$10 million under \$20 million	777	2,269,820	1,838	6,425,950	1,420	3,473,504	621	387,542
\$20 million under \$50 million	396	2,201,026	753	5,763,832	574	3,457,343	274	526,523
\$50 million or more	172	4,717,895	265	10,691,977	201	2,902,386	115	1,051,846
All Taxable Returns	1,205	6,174,066	4,054	20,809,373	3,188	9,097,075	1,403	1,650,425
Under \$5 million	61	30,014	321	320,642	203	141,078	101	22,144
\$5 million under \$10 million	482	643,596	2,107	4,337,512	1,609	2,392,399	693	199,480
\$10 million under \$20 million	338	1,072,138	1,069	3,987,720	818	2,146,109	388	123,288
\$20 million under \$50 million	219	1,259,604	449	3,786,600	368	2,409,676	173	332,030
\$50 million or more	104	3,268,754	170	8,396,889	140	2,007,814	78	864,683
All Nontaxable Returns	1,910	5,175,514	4,857	11,676,313	3,286	6,022,666	1,489	771,031
Under \$5 million	155	89,901	515	498,852	339	230,598	101	24,298
\$5 million under \$10 million	1,072	1,387,268	3,112	4,448,822	2,089	2,522,424	986	225,623
\$10 million under \$20 million	439	1,297,762	851	2,458,220	562	1,327,985	263	135,464
\$20 million under \$50 million	177	941,423	304	1,977,232	206	1,047,667	101	194,493
\$50 million or more	67	1,448,141	85	2,256,088	61	894,672	37	187,163
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Corporate and foreign bonds		Bond funds		Unredeemable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,394	2,657,221	2,385	660,996	2,511	574,587	1,403	673,388
Under \$5 million	330	72,638	190	27,775	210	32,882	98	21,154
\$5 million under \$10 million	2,560	832,345	1,441	291,812	1,516	243,716	847	281,140
\$10 million under \$20 million	950	498,440	479	150,175	532	138,461	306	162,486
\$20 million under \$50 million	397	592,602	206	97,737	187	121,850	113	143,075
\$50 million or more	157	752,597	69	103,488	66	37,678	39	87,535
All Taxable Returns	2,050	1,520,656	1,156	390,012	1,204	322,012	547	359,816
Under \$5 million	115	34,364	79	16,120	86	18,047	53	16,130
\$5 million under \$10 million	1,054	368,265	617	112,430	642	118,818	283	102,244
\$10 million under \$20 million	530	304,389	282	106,004	319	61,608	149	91,391
\$20 million under \$50 million	246	358,283	127	60,442	112	61,348	62	122,535
\$50 million or more	104	425,346	51	95,046	44	29,731	21	20,516
All Nontaxable Returns	2,343	1,136,565	1,229	270,984	1,307	252,575	856	313,573
Under \$5 million	215	38,273	111	11,865	123	14,846	45	5,024
\$5 million under \$10 million	1,506	434,650	823	169,413	674	124,899	364	151,896
\$10 million under \$20 million	420	192,071	197	44,171	214	44,382	157	69,095
\$20 million under \$50 million	151	144,320	79	37,294	74	60,502	51	20,540
\$50 million or more	62	327,291	18	8,442	22	7,947	18	87,919
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,468	12,506,204	4,672	1,990,425	1,588	4,794,484	977	1,970,951
Under \$5 million	1,040	450,608	348	54,262	153	184,232	64	10,028
\$5 million under \$10 million	6,139	4,155,021	2,878	698,861	980	2,523,173	378	136,296
\$10 million under \$20 million	2,142	2,802,279	948	647,701	277	925,369	256	210,612
\$20 million under \$50 million	860	2,230,361	353	204,214	133	702,109	177	432,424
\$50 million or more	297	2,897,896	145	95,387	45	369,601	102	118,191
All Taxable Returns	4,660	7,237,477	1,768	527,122	660	1,865,111	455	1,332,416
Under \$5 million	420	175,198	116	8,861	51	63,349	18	1,135
\$5 million under \$10 million	2,384	1,907,260	916	132,788	341	740,392	165	62,467
\$10 million under \$20 million	1,160	1,641,759	454	254,603	158	493,797	108	94,410
\$20 million under \$50 million	537	1,452,143	197	79,024	78	316,770	89	227,075
\$50 million or more	190	2,060,526	85	50,996	22	250,803	63	933,329
All Nontaxable Returns	5,808	5,268,727	2,904	1,463,303	928	2,929,373	523	637,635
Under \$5 million	620	245,419	232	14,620	82	120,883	46	5,953
\$5 million under \$10 million	3,755	2,247,761	1,962	856,073	639	1,782,781	213	73,829
\$10 million under \$20 million	982	1,160,520	484	393,048	119	431,572	147	116,202
\$20 million under \$50 million	343	777,618	157	125,180	54	385,539	77	195,349
\$50 million or more	107	837,410	59	44,392	23	118,798	39	246,862
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,150	5,606,917	2,533	4,215,380	3,756	5,353,704	6,749	7,548,327
Under \$5 million	240	95,253	188	43,932	291	165,542	606	378,269
\$5 million under \$10 million	1,621	1,024,079	1,201	698,362	1,918	978,752	1,131	416,974
\$10 million under \$20 million	769	893,847	634	675,119	869	1,027,563	1,361	1,802,461
\$20 million under \$50 million	362	1,053,664	356	776,856	478	1,226,800	479	752,314
\$50 million or more	158	2,539,973	154	2,061,111	201	1,954,657	173	453,310
All Taxable Returns	1,409	2,938,600	1,005	1,669,618	1,866	3,436,065	2,624	2,829,679
Under \$5 million	* 69	* 22,479	61	10,532	122	82,995	198	133,843
\$5 million under \$10 million	644	417,354	384	194,301	827	453,751	1,405	1,228,646
\$10 million under \$20 million	385	480,410	273	294,271	492	606,646	659	787,653
\$20 million under \$50 million	212	586,667	194	277,476	293	789,611	252	368,216
\$50 million or more	98	1,421,280	93	892,407	132	1,503,464	109	311,321
All Nontaxable Returns	1,741	2,668,317	1,528	2,545,762	1,890	1,917,639	4,125	4,718,648
Under \$5 million	171	72,774	127	33,399	168	82,946	408	244,426
\$5 million under \$10 million	977	626,315	817	483,481	1,090	525,051	2,725	2,834,329
\$10 million under \$20 million	383	403,437	351	380,847	377	421,308	702	1,014,807
\$20 million under \$50 million	151	466,996	163	499,379	185	437,190	227	384,098
\$50 million or more	69	1,118,689	60	1,168,704	69	451,193	63	141,889
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
	Depreciable intangibles		Art		Other assets		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,304	811,233	1,907	1,637,404	9,514	2,616,260		
Under \$5 million	136	41,484	113	8,081	878	65,867		
\$5 million under \$10 million	691	285,795	883	171,843	5,534	690,806		
\$10 million under \$20 million	273	290,276	472	221,127	1,991	498,263		
\$20 million under \$50 million	144	178,614	289	260,117	827	518,862		
\$50 million or more	60	105,063	151	976,236	284	882,471		
All Taxable Returns	593	339,092	1,041	993,320	4,299	1,583,415		
Under \$5 million	44	27,191	101	39,305	30,705			
\$5 million under \$10 million	276	100,793	497	43,087	1,176	396,408		
\$10 million under \$20 million	158	115,963	290	99,526	2,090	298,380		
\$20 million under \$50 million	80	76,544	113	140,891	490	376,048		
\$50 million or more	35	18,536	108	708,935	186	570,244		
All Nontaxable Returns	710	472,141	867	644,084	5,216	1,032,844		
Under \$5 million	92	14,316	78	7,289	35,152			
\$5 million under \$10 million	45	185,076	466	128,756	3,358	341,327		
\$10 million under \$20 million	115	84,294	181	121,601	902	201,325		
\$20 million under \$50 million	63	93,193	98	118,137	328	142,813		
\$50 million or more	25	86,527	42	267,801	39	20,227		

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Estate Tax Returns Filed in 2012 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes [2]		Personal residence		Type of property		Real estate partnerships	
	Number	Amount	Number	Amount	Other real estate		Number	Amount
					Number	Amount		
All Returns	9,412	124,320,687	6,713	5,908,960	6,767	10,327,985	1,696	4,495,892
Under \$5.0 million	988	3,556,727	578	303,603	628	474,020	99	103,219
\$5.0 million under \$10.0 million	5,804	38,960,285	4,168	2,925,236	4,039	3,062,442	918	1,178,698
\$10.0 million under \$20.0 million	1,723	23,040,271	1,270	1,297,227	1,355	2,362,681	387	724,968
\$20.0 million or more	896	58,763,424	696	1,382,894	744	3,528,842	293	2,489,006
All Taxable Returns	3,738	62,445,840	2,525	2,360,120	2,574	3,313,152	548	1,590,609
Under \$5.0 million	331	1,191,108	177	82,888	197	139,598	17	240,16
\$5.0 million under \$10.0 million	2,114	14,631,056	1,398	900,064	1,373	1,070,309	235	303,653
\$10.0 million under \$20.0 million	798	10,769,897	567	503,315	568	628,274	146	236,395
\$20.0 million or more	495	35,854,009	383	813,854	401	1,274,971	149	1,026,544
All Nontaxable Returns	5,673	61,874,848	4,189	3,548,840	4,193	7,014,834	1,148	2,905,283
Under \$5.0 million	657	2,365,619	402	220,715	431	334,422	82	79,203
\$5.0 million under \$10.0 million	3,660	24,329,210	2,770	2,025,172	2,666	2,892,133	682	875,045
\$10.0 million under \$20.0 million	925	12,270,604	703	733,912	752	1,534,407	240	488,573
\$20.0 million or more	401	22,909,415	313	569,040	344	2,253,871	144	1,462,462
Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,734	9,654,433	7,907	31,868,113	5,918	13,595,957	679	63,407
Under \$5.0 million	181	136,665	727	710,833	494	373,270	98	9,592
\$5.0 million under \$10.0 million	1,498	1,975,145	4,894	8,503,434	3,660	4,440,635	460	46,157
\$10.0 million under \$20.0 million	607	1,809,146	1,480	5,201,981	1,139	2,893,301	85	5,399
\$20.0 million or more	448	5,933,477	807	17,451,866	625	5,888,751	36	2,259
All Taxable Returns	907	3,744,367	3,274	20,159,057	2,657	7,961,666	310	34,412
Under \$5.0 million	46	26,916	255	252,231	197	139,702	47	5,337
\$5.0 million under \$10.0 million	404	411,970	1,896	4,057,108	1,492	2,025,328	195	24,775
\$10.0 million under \$20.0 million	237	590,090	707	2,488,506	589	1,610,678	47	3,950
\$20.0 million or more	220	2,715,392	455	12,961,212	379	4,185,959	21	649
All Nontaxable Returns	1,827	5,910,066	4,634	11,709,056	3,261	5,634,291	369	28,995
Under \$5.0 million	134	109,750	472	458,601	296	233,568	51	4,225
\$5.0 million under \$10.0 million	1,094	1,563,175	3,037	4,446,326	2,168	2,415,308	265	21,262
\$10.0 million under \$20.0 million	370	1,019,056	773	2,313,475	550	1,282,624	37	1,749
\$20.0 million or more	229	3,218,086	352	4,490,654	247	1,702,782	15	1,610
Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,298	1,731,202	4,064	2,228,937	2,026	519,606	3,343	814,457
Under \$5.0 million	170	44,843	303	54,906	156	16,291	293	59,581
\$5.0 million under \$10.0 million	1,399	460,480	2,519	684,134	1,229	200,815	2,138	346,641
\$10.0 million under \$20.0 million	444	326,466	793	479,606	428	140,439	614	162,352
\$20.0 million or more	284	899,413	449	1,010,292	214	160,061	299	245,884
All Taxable Returns	1,022	1,034,349	1,825	1,392,934	868	287,483	1,375	421,464
Under \$5.0 million	76	19,543	121	24,340	62	7,583	107	14,382
\$5.0 million under \$10.0 million	541	183,806	1,026	358,001	466	85,815	817	141,433
\$10.0 million under \$20.0 million	236	194,846	408	256,974	213	82,303	280	77,515
\$20.0 million or more	168	636,154	270	753,619	126	111,782	170	188,133
All Nontaxable Returns	1,276	696,853	2,240	836,003	1,159	232,122	1,969	392,994
Under \$5.0 million	84	25,299	182	30,666	94	10,706	186	45,199
\$5.0 million under \$10.0 million	858	276,674	1,493	326,133	763	115,000	1,321	205,207
\$10.0 million under \$20.0 million	208	131,621	385	222,632	214	58,136	333	84,837
\$20.0 million or more	116	263,259	179	256,673	88	48,279	129	57,750
Tax status and size of gross estate	Type of property--continued							
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,249	11,726,706	4,330	1,922,184	530	66,809	1,268	3,729,481
Under \$5.0 million	945	375,985	381	97,890	48	20,278	91	126,290
\$5.0 million under \$10.0 million	5,707	4,165,843	2,780	1,209,008	343	25,860	778	1,840,145
\$10.0 million under \$20.0 million	1,706	2,203,326	752	375,428	82	8,419	254	837,271
\$20.0 million or more	891	4,981,552	417	249,759	57	12,253	145	925,975
All Taxable Returns	3,717	6,133,870	1,470	418,325	158	20,120	499	1,458,351
Under \$5.0 million	324	164,408	130	21,909	* 16	* 9,550	29	29,683
\$5.0 million under \$10.0 million	2,104	1,846,725	832	220,368	92	3,519	276	650,138
\$10.0 million under \$20.0 million	794	1,156,699	299	77,445	25	3,443	116	385,697
\$20.0 million or more	494	2,865,238	210	98,603	25	3,608	79	362,834
All Nontaxable Returns	5,532	5,593,835	2,860	1,503,860	372	46,690	769	2,271,129
Under \$5.0 million	621	211,576	251	66,081	32	10,728	63	96,407
\$5.0 million under \$10.0 million	3,603	2,219,118	1,948	888,640	251	22,340	502	1,190,008
\$10.0 million under \$20.0 million	912	1,046,627	453	297,983	57	4,976	138	451,574
\$20.0 million or more	397	2,116,315	208	151,156	32	8,645	67	533,141
Tax status and size of gross estate	Type of property--continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	832	2,489,808	2,771	4,015,354	2,093	2,843,852	3,326	4,298,336
Under \$5.0 million	34	140,027	190	113,009	126	46,202	287	153,540
\$5.0 million under \$10.0 million	366	108,454	1,579	812,916	1,093	510,436	1,805	959,086
\$10.0 million under \$20.0 million	195	165,252	611	883,131	486	450,421	717	806,517
\$20.0 million or more	236	2,202,075	392	2,206,299	387	1,836,794	508	2,379,214
All Taxable Returns	332	1,656,146	1,103	1,608,795	664	1,298,559	1,417	2,232,922
Under \$5.0 million	* 8	* 1,176	58	27,077	26	11,351	107	65,616
\$5.0 million under \$10.0 million	112	35,065	551	330,146	283	182,966	663	384,420
\$10.0 million under \$20.0 million	79	56,072	280	363,490	166	181,583	343	410,450
\$20.0 million or more	133	1,563,833	214	888,083	189	922,657	304	1,372,437
All Nontaxable Returns	500	833,661	1,668	2,406,559	1,429	1,545,294	1,909	2,065,414
Under \$5.0 million	26	12,851	132	85,932	101	34,851	190	87,924
\$5.0 million under \$10.0 million	254	73,369	1,029	482,770	811	327,469	1,142	574,646
\$10.0 million under \$20.0 million	117	109,180	331	519,642	320	268,837	373	396,067
\$20.0 million or more	103	638,241	177	1,318,215	197	914,137	203	1,006,777
Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Debt securities/derivatives		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,913	6,631,757	949	832,080	1,637	2,757,875	8,540	1,931,019
Under \$5.0 million	514	278,058	60	27,469	84	6,849	821	58,866
\$5.0 million under \$10.0 million	3,835	3,794,806	548	149,882	778	199,504	5,236	512,253
\$10.0 million under \$20.0 million	1,039	1,434,310	201	174,736	421	172,755	1,615	341,979
\$20.0 million or more	525	1,124,583	140	479,993	354	2,378,768	868	1,017,922
All Taxable Returns	2,066	2,877,378	392	461,286	868	1,692,113	3,500	1,129,400
Under \$5.0 million	174	112,905	14	5,374	25	1817	271	22,805
\$5.0 million under \$10.0 million	1,201	1,014,765	198	56,223	385	59,055	1,982	192,442
\$10.0 million under \$20.0 million	431	536,438	95	81,648	219	41,711	762	149,333
\$20.0 million or more	260	413,270	86	318,042	239	1,589,531	484	764,820
All Nontaxable Returns	3,846	4,554,379	556	370,794	769	1,065,862	5,040	801,619
Under \$5.0 million	339	165,153	46	22,095	59	5,133	550	36,061
\$5.0 million under \$10.0 million	2,634	2,780,041	360	93,690	393	140,449	3,254	319,811
\$10.0 million under \$20.0 million	608	897,872	107	93,088	202	131,044	853	192,646
\$20.0 million or more	265	711,313	54	161,951	116	789,237	384	253,101

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2012, most returns were filed for deaths that occurred in 2011, for which the filing threshold was \$5 million. Because of filing extensions, however, some returns were filed in 2012 for deaths that occurred prior to 2011, for which filing thresholds were lower. The number of returns filed for deaths in 2010 was reduced by a provision in the tax law that enabled estates to opt out of the estate tax system and instead file Form 990. Allocation of Increase in Basis for Property Acquired From a Decedent.

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

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

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property			
	Number	Amount	Personal residence		Other real estate	
			Number	Amount	Number	Amount
All Returns	4,588	48,909,811	3,225	2,695,904	3,262	4,552,632
Under \$3.5 million	601	1,427,869	381	174,738	388	246,294
\$3.5 million under \$5.0 million	990	4,129,975	701	405,978	704	604,076
\$5.0 million under \$10.0 million	2,110	13,874,974	1,496	1,132,431	1,478	1,581,401
\$10.0 million under \$20.0 million	953	7,521,234	419	440,303	450	932,340
\$20.0 million or more	324	21,045,670	228	542,485	262	1,188,531
All Taxable Returns	1,480	19,832,854	992	942,255	1,008	1,646,359
Under \$3.5 million	174	438,126	105	45,553	106	73,363
\$3.5 million under \$5.0 million	278	1,181,171	187	99,406	212	150,852
\$5.0 million under \$10.0 million	654	4,443,130	436	349,352	455	496,204
\$10.0 million under \$20.0 million	218	2,957,290	151	144,193	157	344,221
\$20.0 million or more	156	10,812,868	113	303,711	128	581,720
All Nontaxable Returns	3,108	28,177,127	2,233	1,753,649	2,254	2,906,273
Under \$3.5 million	427	889,823	276	129,115	283	172,951
\$3.5 million under \$5.0 million	712	2,948,804	514	306,571	492	453,224
\$5.0 million under \$10.0 million	1,456	9,431,844	1,060	783,080	1,023	1,085,197
\$10.0 million under \$20.0 million	345	4,353,945	258	296,111	273	588,119
\$20.0 million or more	168	10,232,702	115	238,773	134	606,812
Type of property--continued						
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds	
	Number	Amount	Number	Amount	Number	Amount
All Returns	1,372	6,442,015	3,723	9,119,987	2,604	4,221,246
Under \$3.5 million	116	65,433	422	237,180	238	75,253
\$3.5 million under \$5.0 million	279	219,854	724	734,466	546	370,880
\$5.0 million under \$10.0 million	578	778,505	1,750	2,814,645	1,257	1,383,404
\$10.0 million under \$20.0 million	222	686,103	474	1,506,292	353	900,674
\$20.0 million or more	177	4,712,010	283	3,827,405	210	1,491,064
All Taxable Returns	410	3,186,234	1,237	3,945,274	930	1,799,596
Under \$3.5 million	34	16,648	130	82,828	82	25,239
\$3.5 million under \$5.0 million	64	503,113	227	297,239	163	133,981
\$5.0 million under \$10.0 million	139	190,715	553	1,067,937	431	484,141
\$10.0 million under \$20.0 million	86	245,685	183	695,086	144	348,832
\$20.0 million or more	87	2,682,872	144	1,842,384	110	809,402
All Nontaxable Returns	962	3,255,781	2,486	5,174,712	1,674	2,421,650
Under \$3.5 million	82	48,795	292	154,552	156	50,014
\$3.5 million under \$5.0 million	215	692,651	567	477,226	383	226,669
\$5.0 million under \$10.0 million	439	587,790	1,197	1,746,707	826	899,263
\$10.0 million under \$20.0 million	136	420,418	291	811,206	209	553,842
\$20.0 million or more	90	2,029,138	139	1,965,021	100	681,682
Type of property--continued						
Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		Bond funds	
	Number	Amount	Number	Amount	Number	Amount
All Returns	1,839	745,296	1,617	687,365	739	156,460
Under \$3.5 million	112	17,740	136	17,758	64	7,012
\$3.5 million under \$5.0 million	213	55,144	329	57,917	149	18,866
\$5.0 million under \$10.0 million	477	461,764	782	256,996	376	52,867
\$10.0 million under \$20.0 million	148	114,609	222	120,248	91	25,717
\$20.0 million or more	89	396,040	148	224,447	59	52,009
All Taxable Returns	359	271,593	577	275,698	240	45,153
Under \$3.5 million	38	6,026	52	8,454	26	1,666
\$3.5 million under \$5.0 million	75	20,544	106	17,785	48	6,159
\$5.0 million under \$10.0 million	146	52,622	253	89,033	103	14,847
\$10.0 million under \$20.0 million	54	57,052	89	36,317	29	6,074
\$20.0 million or more	46	135,349	77	124,139	34	17,707
All Nontaxable Returns	680	473,703	1,040	381,667	499	110,307
Under \$3.5 million	74	11,714	84	9,304	38	5,346
\$3.5 million under \$5.0 million	138	34,600	223	40,132	101	12,607
\$5.0 million under \$10.0 million	331	159,142	539	147,983	273	38,320
\$10.0 million under \$20.0 million	94	57,556	133	83,932	62	19,643
\$20.0 million or more	43	260,691	71	100,308	25	34,302
Type of property--continued						
Tax status and size of gross estate	Cash assets		Insurance, face value		Life insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount
All Returns	4,485	4,790,618	2,162	890,520	266	21,911
Under \$3.5 million	562	151,801	271	48,136	29	1,621
\$3.5 million under \$5.0 million	970	447,796	444	124,053	42	1,841
\$5.0 million under \$10.0 million	2,076	1,499,587	1,032	424,014	129	8,794
\$10.0 million under \$20.0 million	954	758,122	270	172,801	42	5,396
\$20.0 million or more	323	1,933,332	145	120,815	24	3,360
All Taxable Returns	1,467	2,136,851	574	161,508	68	8,288
Under \$3.5 million	169	57,784	68	8,448	3	2
\$3.5 million under \$5.0 million	275	154,776	108	18,789	9	293
\$5.0 million under \$10.0 million	650	608,625	245	67,469	29	2,988
\$10.0 million under \$20.0 million	217	328,620	97	38,468	17	1,864
\$20.0 million or more	156	987,035	56	28,345	10	3,141
All Nontaxable Returns	3,018	2,653,768	1,588	729,012	198	12,723
Under \$3.5 million	393	84,017	203	39,689	26	1,619
\$3.5 million under \$5.0 million	695	293,021	336	105,265	33	1,548
\$5.0 million under \$10.0 million	1,426	890,941	787	357,146	100	5,896
\$10.0 million under \$20.0 million	337	429,482	173	134,443	35	3,531
\$20.0 million or more	167	946,297	89	92,470	14	219
Type of property--continued						
Tax status and size of gross estate	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets	
	Number	Amount	Number	Amount	Number	Amount
All Returns	312	520,080	1,127	1,951,328	941	1,215,112
Under \$3.5 million	9	1359	73	18,115	65	13,520
\$3.5 million under \$5.0 million	47	9,220	209	75,329	162	43,422
\$5.0 million under \$10.0 million	124	29,427	514	226,917	414	210,848
\$10.0 million under \$20.0 million	52	39,134	175	181,301	159	127,853
\$20.0 million or more	80	430,940	156	1,319,667	141	819,420
All Taxable Returns	80	257,226	361	881,689	293	389,847
Under \$3.5 million	4	180	21	6,105	10	1,054
\$3.5 million under \$5.0 million	9	1,860	48	20,294	40	6,620
\$5.0 million under \$10.0 million	18	8,346	156	83,746	117	49,524
\$10.0 million under \$20.0 million	14	20,132	61	47,183	66	48,389
\$20.0 million or more	35	226,706	75	724,361	60	283,280
All Nontaxable Returns	232	262,854	766	969,639	648	825,266
Under \$3.5 million	5	1,178	52	12,010	55	12,465
\$3.5 million under \$5.0 million	38	7,360	161	55,035	122	36,802
\$5.0 million under \$10.0 million	106	31,081	358	173,171	297	161,324
\$10.0 million under \$20.0 million	38	19,052	114	134,117	53	76,555
\$20.0 million or more	45	204,233	81	595,306	81	536,139
Type of property--continued						
Tax status and size of gross estate	Retirement assets		Debt/investments/other		Art	
	Number	Amount	Number	Amount	Number	Amount
All Returns	2,882	2,618,598	455	240,889	670	1,139,602
Under \$3.5 million	326	131,400	45	11,771	95	3,907
\$3.5 million under \$5.0 million	640	305,800	116	31,946	106	9,532
\$5.0 million under \$10.0 million	1,380	1,332,368	186	82,381	267	40,515
\$10.0 million under \$20.0 million	354	485,477	68	56,775	127	46,549
\$20.0 million or more	182	313,504	40	58,016	135	1,039,099
All Taxable Returns	806	684,763	178	96,136	274	604,632
Under \$3.5 million	94	37,054	17	2,158	9	993
\$3.5 million under \$5.0 million	160	89,657	40	10,708	32	1,406
\$5.0 million under \$10.0 million	341	259,455	63	36,586	95	9,563
\$10.0 million under \$20.0 million	129	170,239	41	42,870	60	19,031
\$20.0 million or more	82	128,438	17	3,815	78	573,658
All Nontaxable Returns	2,076	1,933,835	277	144,753	396	534,971
Under \$3.5 million	232	94,336	28	9,614	26	2,914
\$3.5 million under \$5.0 million	480	266,283	76	21,238	74	8,138
\$5.0 million under \$10.0 million	1,039	1,072,912	123	45,795	172	30,961
\$10.0 million under \$20.0 million	225	315,238	27	13,905	67	27,518
\$20.0 million or more	100	185,086	23	54,201	57	465,461
Type of property--continued						
Tax status and size of gross estate	Other assets		Other assets		Other assets	
	Number	Amount	Number	Amount	Number	Amount
All Returns	2,882	2,618,598	455	240,889	670	1,139,602
Under \$3.5 million	326	131,400	45	11,771	95	3,907
\$3.5 million under \$5.0 million	640	305,800	116	31,946	106	9,532
\$5.0 million under \$10.0 million	1,380	1,332,368	186	82,381	267	40,515
\$10.0 million under \$20.0 million	354	485,477	68	56,775	127	46,549
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\$10.0 million under \$20.0 million	129	170,239	41	42,870	60	19,031
\$20.0 million or more	82	128,438	17	3,815	78	573,658
All Nontaxable Returns	2,076	1,933,835	277	144,753	396	534,971
Under \$3.5 million	232	94,336	28	9,614	26	2,914
\$3.5 million under \$5.0 million	480	266,283	76	21,238	74	8,138
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\$10.0 million under \$20.0 million	225	315,238	27	13,905	67	27,518
\$20.0 million or more	100	185,086	23	54,201	57	465,461

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.

[

10-Jan-12

Estate Tax Returns Filed in 2010 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property			
	Number	Amount	Personal residence		Other real estate	
			Number	Amount	Number	Amount
All Returns	10,191	130,195,595	10,841	8,455,895	10,993	13,821,979
Under \$3.5 million	3,306	8,454,649	2,236	1,057,552	2,139	1,070,288
\$3.5 million under \$5.0 million	5,027	20,851,245	3,549	2,222,824	3,323	2,834,573
\$5.0 million under \$10.0 million	4,439	30,016,010	3,211	2,399,493	3,220	3,891,968
\$10.0 million under \$20.0 million	1,526	20,828,411	1,154	1,395,229	1,184	2,336,916
\$20.0 million or more	892	50,095,190	690	1,380,707	737	3,688,234
All Taxable Returns	6,711	69,151,158	4,458	3,693,194	4,507	6,236,744
Under \$3.5 million	1,325	3,617,534	795	324,175	870	384,719
\$3.5 million under \$5.0 million	1,912	8,034,067	1,231	761,284	1,130	951,569
\$5.0 million under \$10.0 million	2,106	14,376,020	1,429	1,040,748	1,470	1,687,170
\$10.0 million under \$20.0 million	825	11,321,355	601	722,898	602	1,052,623
\$20.0 million or more	543	31,801,782	413	844,290	436	2,172,663
All Nontaxable Returns	8,479	61,044,347	6,383	4,762,612	6,086	7,585,235
Under \$3.5 million	1,981	4,782,715	1,451	733,377	1,259	675,539
\$3.5 million under \$5.0 million	3,115	12,817,178	2,318	1,461,541	2,194	1,883,004
\$5.0 million under \$10.0 million	2,333	15,639,990	1,782	1,358,745	1,751	2,224,829
\$10.0 million under \$20.0 million	791	9,537,057	553	672,551	581	1,284,293
\$20.0 million or more	349	18,293,407	278	536,417	301	1,515,571

Tax status and size of gross estate	Type of property--continued			
	Real estate partnerships		Federal savings bonds	
	Number	Amount	Number	Amount
All Returns	4,136	11,619,237	12,308	23,227,681
Under \$3.5 million	612	449,426	2,527	1,246,512
\$3.5 million under \$5.0 million	1,070	726,222	3,985	2,143,732
\$5.0 million under \$10.0 million	1,341	1,774,898	3,669	5,486,458
\$10.0 million under \$20.0 million	637	1,696,680	1,331	3,975,795
\$20.0 million or more	476	6,972,003	798	9,375,214
All Taxable Returns	1,563	6,034,123	5,759	14,062,093
Under \$3.5 million	234	158,281	1,101	575,197
\$3.5 million under \$5.0 million	258	1,033,946	1,639	1,442,906
\$5.0 million under \$10.0 million	523	605,424	1,789	3,129,518
\$10.0 million under \$20.0 million	293	708,879	734	2,535,391
\$20.0 million or more	255	4,397,593	496	6,360,081
All Nontaxable Returns	2,574	5,585,115	6,549	9,165,588
Under \$3.5 million	378	291,154	1,426	671,315
\$3.5 million under \$5.0 million	812	562,276	2,344	1,700,825
\$5.0 million under \$10.0 million	818	1,169,474	1,880	2,357,940
\$10.0 million under \$20.0 million	344	987,801	597	1,440,375
\$20.0 million or more	221	2,574,410	302	2,995,152

Tax status and size of gross estate	Type of property--continued			
	Corporate and foreign bonds		Bond funds	
	Number	Amount	Number	Amount
All Returns	3,454	2,892,640	5,246	1,640,178
Under \$3.5 million	658	110,957	827	117,810
\$3.5 million under \$5.0 million	1,047	296,854	1,878	390,004
\$5.0 million under \$10.0 million	1,026	1,602,651	1,586	409,213
\$10.0 million under \$20.0 million	431	448,604	610	269,842
\$20.0 million or more	282	1,535,874	365	442,408
All Taxable Returns	1,837	1,807,394	2,643	1,030,918
Under \$3.5 million	316	54,310	442	71,744
\$3.5 million under \$5.0 million	525	135,959	806	206,541
\$5.0 million under \$10.0 million	558	300,132	814	231,465
\$10.0 million under \$20.0 million	262	298,125	347	162,508
\$20.0 million or more	178	1,019,497	235	338,670
All Nontaxable Returns	1,617	1,084,647	2,603	609,260
Under \$3.5 million	342	56,646	385	45,866
\$3.5 million under \$5.0 million	521	160,695	1,072	183,463
\$5.0 million under \$10.0 million	481	250,449	752	177,758
\$10.0 million under \$20.0 million	169	150,479	263	98,434
\$20.0 million or more	104	516,377	131	103,738

Tax status and size of gross estate	Type of property--continued			
	Cash assets		Insurance, face value	
	Number	Amount	Number	Amount
All Returns	14,897	15,998,531	7,491	2,705,903
Under \$3.5 million	3,186	1,158,339	1,553	217,304
\$3.5 million under \$5.0 million	4,924	2,654,272	2,584	859,592
\$5.0 million under \$10.0 million	4,381	3,481,829	2,125	855,863
\$10.0 million under \$20.0 million	1,516	2,897,965	708	431,471
\$20.0 million or more	889	5,307,077	430	341,232
All Taxable Returns	6,702	9,033,789	2,768	759,674
Under \$3.5 million	1,324	636,454	583	35,504
\$3.5 million under \$5.0 million	1,912	1,198,208	778	170,009
\$5.0 million under \$10.0 million	2,101	1,986,760	846	218,521
\$10.0 million under \$20.0 million	823	1,622,642	318	140,861
\$20.0 million or more	541	3,569,885	243	194,999
All Nontaxable Returns	6,196	6,964,792	4,633	1,946,228
Under \$3.5 million	1,862	521,885	969	181,800
\$3.5 million under \$5.0 million	3,012	1,456,064	1,806	689,923
\$5.0 million under \$10.0 million	2,280	1,495,989	1,279	637,462
\$10.0 million under \$20.0 million	693	874,682	391	209,911
\$20.0 million or more	348	1,717,192	188	146,234

Tax status and size of gross estate	Type of property--continued			
	Other limited partnerships		Noncorporate business assets	
	Number	Amount	Number	Amount
All Returns	944	1,690,472	3,320	4,978,807
Under \$3.5 million	* 62	2,881	439	114,699
\$3.5 million under \$5.0 million	166	212,279	906	386,518
\$5.0 million under \$10.0 million	313	119,241	1,052	600,740
\$10.0 million under \$20.0 million	204	195,410	513	622,872
\$20.0 million or more	200	1,351,662	409	3,253,977
All Taxable Returns	439	979,917	1,414	2,566,014
Under \$3.5 million	* 56	* 2,121	266	65,711
\$3.5 million under \$5.0 million	49	12,507	182	109,602
\$5.0 million under \$10.0 million	132	40,338	469	256,394
\$10.0 million under \$20.0 million	93	96,928	250	203,601
\$20.0 million or more	108	813,025	247	1,841,675
All Nontaxable Returns	505	719,555	1,906	2,412,794
Under \$3.5 million	* 5	* 760	173	49,988
\$3.5 million under \$5.0 million	117	8,772	724	276,916
\$5.0 million under \$10.0 million	180	72,902	583	344,346
\$10.0 million under \$20.0 million	111	98,454	263	330,241
\$20.0 million or more	91	538,637	162	1,412,303

Tax status and size of gross estate	Type of property--continued			
	Retirement assets		Art	
	Number	Amount	Number	Amount
All Returns	9,367	7,050,635	1,448	771,419
Under \$3.5 million	1,918	651,464	211	61,651
\$3.5 million under \$5.0 million	3,093	1,888,689	417	98,162
\$5.0 million under \$10.0 million	2,882	2,513,169	485	179,787
\$10.0 million under \$20.0 million	958	1,004,793	197	115,039
\$20.0 million or more	519	984,540	138	316,830
All Taxable Returns	3,731	2,623,709	776	508,008
Under \$3.5 million	847	265,530	173	59,574
\$3.5 million under \$5.0 million	859	607,150	141	27,519
\$5.0 million under \$10.0 million	1,196	846,270	255	98,867
\$10.0 million under \$20.0 million	445	403,374	121	52,822
\$20.0 million or more	284	500,344	87	269,226
All Nontaxable Returns	5,637	4,426,927	671	263,411
Under \$3.5 million	1,070	384,304	38	2,028
\$3.5 million under \$5.0 million	2,135	1,289,480	277	73,643
\$5.0 million under \$10.0 million	1,686	1,666,899	230	80,921
\$10.0 million under \$20.0 million	512	601,419	76	62,217
\$20.0 million or more	235	484,195	50	47,804

Tax status and size of gross estate	Type of property--continued			
	Debt securities/intangibles		Other assets	
	Number	Amount	Number	Amount
All Returns	9,367	7,050,635	1,448	771,419
Under \$3.5 million	1,918	651,464	211	61,651
\$3.5 million under \$5.0 million	3,093	1,888,689	417	98,162
\$5.0 million under \$10.0 million	2,882	2,513,169	485	179,787
\$10.0 million under \$20.0 million	958	1,004,793	197	115,039
\$20.0 million or more	519	984,540	138	316,830
All Taxable Returns	3,731	2,623,709	776	508,008
Under \$3.5 million	847	265,530	173	59,574
\$3.5 million under \$5.0 million	859	607,150	141	27,519
\$5.0 million under \$10.0 million	1,196	846,270	255	98,867
\$10.0 million under \$20.0 million	445	403,374	121	52,822
\$20.0 million or more	284	500,344	87	269,226
All Nontaxable Returns	5,637	4,426,927	671	263,411
Under \$3.5 million	1,070	384,304	38	2,028
\$3.5 million under \$5.0 million	2,135	1,289,480	277	73,643
\$5.0 million under \$10.0 million	1,686	1,666,899	230	80,921
\$10.0 million under \$20.0 million	512	601,419	76	62,217
\$20.0 million or more	235	484,195	50	47,804

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

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

[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2010, most returns were filed for deaths that occurred in 2009, for which the filing threshold was \$3.5 million. Because of filing extensions, however, some returns were filed in 2010 for deaths that occurred prior to 2009, for which the filing threshold was lower.

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

20-Dec-10

Estate Tax Returns Filed in 2009 (1) Type of Property, by Tax Status and Size of Gross Estate
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Grants estate for tax purposes (2)		Personal residence		Type of property		Real estate partnerships		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All Returns	33,935	194,574,689	22,777	14,319,843	21,946	23,378,485	3,294	5,665,392	
Under \$2.0 million	1,369	2,026,487	642	274,009	819	324,451	--	77,428	
\$2.0 million under \$3.5 million	17,430	46,352,195	11,785	5,248,825	10,982	6,293,153	1,063	964,015	
\$3.5 million under \$5.0 million	4,141	25,532,588	4,383	3,310,144	4,136	3,880,504	612	472,473	
\$5.0 million under \$10.0 million	5,396	38,254,939	3,793	3,075,280	3,763	4,556,289	886	1,009,837	
\$10.0 million under \$20.0 million	1,867	25,375,240	1,381	1,700,389	1,416	2,873,352	392	847,831	
\$20.0 million or more	1,485	98,652,791	750	1,581,017	889	4,453,796	386	2,784,270	
All Taxable Returns	14,713	191,971,369	9,341	6,282,426	9,243	10,462,655	1,197	2,458,476	
Under \$2.0 million	555	883,347	228	90,448	303	172,812	--	--	
\$2.0 million under \$3.5 million	6,989	16,255,877	4,226	1,839,211	4,341	2,193,750	--	187,533	
\$3.5 million under \$5.0 million	2,862	17,873,296	1,523	1,083,177	1,862	1,814,291	218	187,190	
\$5.0 million under \$10.0 million	2,644	18,096,773	1,769	1,451,474	1,799	2,073,241	321	340,532	
\$10.0 million under \$20.0 million	1,015	13,881,152	112	807,655	746	1,306,688	155	416,115	
\$20.0 million or more	637	38,700,754	483	1,010,460	506	2,835,853	173	1,354,106	
All Nontaxable Returns	18,862	92,603,329	13,435	8,037,217	12,704	11,915,810	2,097	3,206,916	
Under \$2.0 million	740	1,167,120	413	183,581	515	161,589	--	--	
\$2.0 million under \$3.5 million	16,851	27,789,274	7,559	3,430,814	8,347	4,164,462	--	409,309	
\$3.5 million under \$5.0 million	3,279	13,659,111	2,460	1,426,366	2,244	2,076,213	394	285,283	
\$5.0 million under \$10.0 million	2,662	18,167,776	2,624	1,623,766	1,979	2,463,049	538	669,105	
\$10.0 million under \$20.0 million	845	11,428,088	689	822,733	827	1,476,684	136	431,516	
\$20.0 million or more	498	25,362,037	310	670,567	355	1,817,875	167	1,410,103	
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All Returns	8,819	14,486,343	26,758	43,223,864	18,117	18,866,148	3,193	263,275	
Under \$2.0 million	169	32,328	869	337,341	969	329,595	140	11,493	
\$2.0 million under \$3.5 million	2,658	1,159,149	13,624	9,251,231	8,903	3,351,603	1,880	177,716	
\$3.5 million under \$5.0 million	1,191	176,471	5,002	5,248,075	3,462	2,851,090	722	44,603	
\$5.0 million under \$10.0 million	1,584	2,695,185	4,503	5,948,410	2,346	3,851,322	288	42,044	
\$10.0 million under \$20.0 million	740	1,676,526	1,637	5,054,219	1,257	3,087,278	128	10,885	
\$20.0 million or more	428	6,246,125	623	14,433,686	685	6,136,761	44	4,526	
All Taxable Returns	2,495	7,163,269	11,629	20,263,068	8,832	11,386,174	1,435	125,241	
Under \$2.0 million	799	1,519,360	384	153,223	264	84,534	--	--	
\$2.0 million under \$3.5 million	728	353,423	5,332	4,236,349	3,887	1,593,495	--	724	
\$3.5 million under \$5.0 million	403	313,280	2,330	2,833,322	1,744	1,386,361	--	11,270	
\$5.0 million under \$10.0 million	361	814,462	2,298	4,550,453	1,765	2,376,871	231	22,851	
\$10.0 million under \$20.0 million	387	1,077,692	935	3,021,567	728	1,869,876	71	7,183	
\$20.0 million or more	385	4,860,892	871	16,408,186	444	4,077,628	30	1,722	
All Nontaxable Returns	4,324	7,323,074	15,129	17,360,795	9,284	7,477,974	1,763	158,034	
Under \$2.0 million	770	1,307,768	486	164,118	304	44,872	--	--	
\$2.0 million under \$3.5 million	1,029	826,776	8,463	4,914,862	5,016	1,769,136	--	11,177	
\$3.5 million under \$5.0 million	781	542,180	2,881	2,415,653	1,718	1,262,689	237	33,383	
\$5.0 million under \$10.0 million	824	1,230,770	2,205	3,497,566	1,481	1,424,482	156	19,493	
\$10.0 million under \$20.0 million	787	1,008,036	111	2,282,643	529	1,262,452	77	1,881	
\$20.0 million or more	225	5,544,381	352	4,005,503	238	1,871,253	14	4,812	
Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		State bonds		Unclassified mutual funds		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All Returns	7,494	3,904,722	5,930	2,043,323	4,280	444,691	10,595	1,461,446	
Under \$2.0 million	289	20,820	308	31,084	130	8,885	323	24,367	
\$2.0 million under \$3.5 million	3,801	770,690	5,223	957,277	4,242	170,699	1,714	964,857	
\$3.5 million under \$5.0 million	1,334	543,096	1,737	306,540	652	65,895	1,811	227,596	
\$5.0 million under \$10.0 million	1,285	1,880,762	1,450	283,734	678	70,574	1,711	272,819	
\$10.0 million under \$20.0 million	485	486,969	685	236,837	255	59,952	630	156,401	
\$20.0 million or more	332	1,872,498	377	927,252	113	69,645	315	215,205	
All Taxable Returns	3,824	2,743,389	4,627	1,203,884	1,896	258,629	4,363	728,393	
Under \$2.0 million	189	6,319	118	26,919	167	5,727	137	11,332	
\$2.0 million under \$3.5 million	1,728	369,343	2,114	269,718	929	99,648	2,189	268,587	
\$3.5 million under \$5.0 million	772	462,942	965	181,194	266	27,104	721	62,557	
\$5.0 million under \$10.0 million	721	1,454,540	814	221,987	373	81,477	814	144,971	
\$10.0 million under \$20.0 million	286	370,126	369	137,360	151	40,360	316	74,113	
\$20.0 million or more	214	1,312,039	248	373,126	68	37,975	145	167,352	
All Nontaxable Returns	3,670	1,161,333	5,302	839,439	2,384	186,061	6,142	733,053	
Under \$2.0 million	169	14,462	180	50,785	136	4,528	386	13,050	
\$2.0 million under \$3.5 million	2,082	381,124	3,109	267,559	1,504	79,372	3,525	296,291	
\$3.5 million under \$5.0 million	962	1,617,144	1,532	125,346	367	38,761	1,090	165,539	
\$5.0 million under \$10.0 million	526	228,222	746	162,168	306	28,797	888	127,847	
\$10.0 million under \$20.0 million	203	106,844	296	99,476	104	13,522	314	84,267	
\$20.0 million or more	104	680,399	139	154,126	46	31,871	20	45,853	
Tax status and size of gross estate	Cash		Insurance, face value		Insurance, policy loans		Farm assets (3)		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All Returns	32,858	21,024,135	16,364	4,396,197	1,337	79,478	4,480	7,291,298	
Under \$2.0 million	1,282	1,081,162	639	80,293	38	1,288	141	107,512	
\$2.0 million under \$3.5 million	17,447	6,096,151	8,969	1,666,644	641	21,424	2,544	2,624,996	
\$3.5 million under \$5.0 million	5,987	3,071,715	3,005	708,307	221	8,221	651	833,548	
\$5.0 million under \$10.0 million	5,270	3,877,294	2,568	1,028,509	288	20,146	862	1,372,204	
\$10.0 million under \$20.0 million	1,836	2,581,884	884	455,314	98	20,224	234	731,243	
\$20.0 million or more	1,023	5,288,632	499	408,809	63	6,353	179	1,532,295	
All Taxable Returns	14,520	12,607,875	6,076	1,246,106	488	49,559	1,846	3,314,059	
Under \$2.0 million	529	86,466	195	24,450	--	--	151	46,050	
\$2.0 million under \$3.5 million	6,996	3,122,274	3,006	594,418	238	--	1,812	965,927	
\$3.5 million under \$5.0 million	2,179	1,786,184	1,112	157,249	76	2,526	368	585,536	
\$5.0 million under \$10.0 million	2,628	2,263,361	1,065	306,268	100	8,753	303	618,353	
\$10.0 million under \$20.0 million	1,009	1,066,296	438	183,369	44	16,161	127	389,731	
\$20.0 million or more	609	3,788,079	270	273,588	29	3,886	114	1,075,036	
All Nontaxable Returns	18,338	8,296,863	10,288	3,149,393	849	29,919	2,634	3,986,739	
Under \$2.0 million	744	109,716	244	35,503	--	--	130	120,083	
\$2.0 million under \$3.5 million	10,140	2,867,877	5,983	1,302,400	439	--	6,530	1,579,187	
\$3.5 million under \$5.0 million	3,188	1,221,393	1,883	611,058	109	5,894	485	526,713	
\$5.0 million under \$10.0 million	2,843	1,603,823	1,503	731,221	168	11,415	368	663,851	
\$10.0 million under \$20.0 million	828	1,603,817	457	271,505	54	4,065	198	321,512	
\$20.0 million or more	401	1,561,952	227	195,362	33	2,218	85	517,209	
Tax status and size of gross estate	Private equity and hedge funds		Other limited partnerships		Other nonrecourse business assets		Mortgages and notes		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All Returns	1,313	1,963,780	6,176	4,951,241	4,888	3,871,961	8,945	4,811,427	
Under \$2.0 million	14	1,142	139	66,875	--	--	33	91,860	
\$2.0 million under \$3.5 million	302	79,883	2,298	538,418	--	2,072	296,238	3,557	881,204
\$3.5 million under \$5.0 million	293	54,888	1,426	266,469	916	288,693	1,522	365,816	
\$5.0 million under \$10.0 million	294	166,594	1,239	793,728	1,014	486,714	1,775	1,013,029	
\$10.0 million under \$20.0 million	184	163,475	623	768,651	482	481,728	776	830,985	
\$20.0 million or more	218	1,144,806	462	2,453,622	403	2,323,739	885	1,636,233	
All Taxable Returns	579	869,893	2,716	2,425,733	1,653	2,063,579	4,011	2,581,174	
Under \$2.0 million	--	--	--	21,743	--	--	--	47,680	
\$2.0 million under \$3.5 million	199	27,224	886	193,558	501	--	93,019	1,305	341,409
\$3.5 million under \$5.0 million	149	21,130	677	142,905	247	17,676	759	163,073	
\$5.0 million under \$10.0 million	125	43,625	576	362,752	300	190,413	883	504,738	
\$10.0 million under \$20.0 million	73	63,826	436	598,767	212	197,265	443	514,861	
\$20.0 million or more	122	703,365	287	1,365,966	210	1,521,215	347	1,009,463	
All Nontaxable Returns	736	694,717	3,467	2,525,509	3,234	1,788,382	4,934	2,230,252	
Under \$2.0 million	--	--	--	37,132	--	--	--	153	43,490
\$2.0 million under \$3.5 million	--	--	141	345,882	--	1,571	--	203,219	
\$3.5 million under \$5.0 million	--	--	32	3979	--	19	--	162	1,000
\$5.0 million under \$10.0 million	158	58,497	654	420,478	624	300,630	880	626,291	
\$10.0 million under \$20.0 million	11	118,814	241	187,344	139	234,641	113	241,547	
\$20.0 million or more	58	941,241	186	1,146,630	128	798,085	218	620,579	
Tax status and size of gross estate	Reinvestment assets								

20-Dec-10

Estate Tax Returns Filed in 2008 (1): Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes (2)		Type of property		Real estate partnerships	
	Number	Amount	Personal residence	Other real estate (3)	Number	Amount
All Returns	38,373	298,872,189	26,658	17,231,481	24,831	25,158,444
Under \$2.0 million	1,087	2,538,680	852	284,444	914	382,283
\$2.0 million under \$3.5 million	20,885	84,114,846	13,498	6,878,054	12,884	7,354,638
\$3.5 million under \$5.0 million	4,362	27,425,486	4,205	5,165,122	4,336	3,413,602
\$5.0 million under \$10.0 million	5,895	58,535,510	4,119	3,424,536	4,141	5,328,648
\$10.0 million under \$20.0 million	2,098	28,623,237	1,486	2,027,885	1,578	3,373,598
\$20.0 million or more	1,179	78,615,451	508	2,053,850	508	6,475,828
All Taxable Returns	17,172	128,885,418	10,713	8,306,499	10,542	11,583,112
Under \$2.0 million	720	1,089,244	320	95,776	405	136,952
\$2.0 million under \$3.5 million	8,968	32,227,871	4,895	2,893,308	4,746	2,821,322
\$3.5 million under \$5.0 million	3,158	12,286,176	2,157	1,485,840	1,882	1,487,880
\$5.0 million under \$10.0 million	3,051	20,487,584	1,961	1,621,917	2,058	2,501,748
\$10.0 million under \$20.0 million	1,179	16,165,252	625	1,103,723	645	1,526,785
\$20.0 million or more	746	55,712,220	575	1,352,875	601	3,326,445
All Nontaxable Returns	21,262	180,186,752	14,955	9,224,982	14,079	13,565,332
Under \$2.0 million	367	1,445,846	632	188,887	528	245,311
\$2.0 million under \$3.5 million	12,287	31,488,375	8,633	3,375,286	7,948	4,723,376
\$3.5 million under \$5.0 million	3,404	14,027,328	2,549	1,873,282	2,444	1,945,122
\$5.0 million under \$10.0 million	2,895	19,457,328	2,157	1,802,619	2,083	2,828,898
\$10.0 million under \$20.0 million	917	12,482,736	681	924,182	738	1,688,220
\$20.0 million or more	432	35,801,381	333	680,578	387	2,147,385

Tax status and size of gross estate	Type of property—continued		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount
All Returns	7,372	25,907,129	31,327	56,391,070	21,854	22,851,427
Under \$2.0 million	185	42,363	1,142	546,414	671	285,446
\$2.0 million under \$3.5 million	2,720	1,276,784	16,718	11,603,647	10,816	4,083,142
\$3.5 million under \$5.0 million	1,474	1,021,240	9,375	5,363,807	3,095	2,361,456
\$5.0 million under \$10.0 million	1,654	2,046,460	5,080	15,427,441	3,623	3,937,478
\$10.0 million under \$20.0 million	779	2,270,801	1,943	7,955,411	1,425	3,327,538
\$20.0 million or more	486	14,229,621	1,080	15,524,240	823	8,862,231
All Taxable Returns	2,945	13,539,036	14,426	35,376,440	10,326	15,024,906
Under \$2.0 million	31	7,087	547	276,235	289	86,795
\$2.0 million under \$3.5 million	623	387,326	6,531	5,543,725	4,854	2,058,101
\$3.5 million under \$5.0 million	603	387,719	2,848	3,548,276	1,907	1,538,781
\$5.0 million under \$10.0 million	602	813,679	2,818	8,081,044	2,007	2,385,817
\$10.0 million under \$20.0 million	364	887,872	1,056	3,693,586	886	2,086,376
\$20.0 million or more	330	11,615,482	685	15,681,584	582	7,688,229
All Nontaxable Returns	4,527	7,367,283	16,811	28,020,630	10,728	7,826,471
Under \$2.0 million	123	35,516	635	275,179	372	108,794
\$2.0 million under \$3.5 million	1,097	998,895	9,787	6,093,912	6,122	2,847,241
\$3.5 million under \$5.0 million	871	614,862	2,736	2,835,531	1,794	1,675,675
\$5.0 million under \$10.0 million	952	1,251,790	2,442	4,346,387	1,817	1,588,897
\$10.0 million under \$20.0 million	415	1,281,126	786	2,835,845	500	1,284,942
\$20.0 million or more	258	5,214,180	375	4,472,765	300	1,785,502

Tax status and size of gross estate	Type of property—continued		Bonds		Unclassified mutual funds	
	Number	Amount	Number	Amount	Number	Amount
All Returns	9,311	4,686,377	12,184	2,438,324	5,142	494,328
Under \$2.0 million	301	62,112	882	28,217	144	11,153
\$2.0 million under \$3.5 million	4,823	528,868	6,504	806,505	2,858	215,278
\$3.5 million under \$5.0 million	1,738	473,462	2,084	307,770	839	57,188
\$5.0 million under \$10.0 million	1,615	704,886	1,861	462,145	798	83,842
\$10.0 million under \$20.0 million	642	588,234	759	363,767	299	63,857
\$20.0 million or more	390	1,780,998	415	452,520	145	57,811
All Taxable Returns	4,989	2,985,394	5,914	1,476,754	2,379	221,344
Under \$2.0 million	198	43,838	453	16,287	134	5,485
\$2.0 million under \$3.5 million	2,285	531,372	2,810	417,377	1,198	100,019
\$3.5 million under \$5.0 million	947	338,595	1,106	195,614	488	39,795
\$5.0 million under \$10.0 million	900	376,928	1,079	281,827	413	54,425
\$10.0 million under \$20.0 million	404	375,826	458	254,797	176	35,628
\$20.0 million or more	282	1,209,224	280	317,041	91	45,533
All Nontaxable Returns	4,322	1,697,784	6,270	954,170	2,763	272,984
Under \$2.0 million	109	16,474	279	17,913	111	5,763
\$2.0 million under \$3.5 million	2,553	385,534	3,094	389,128	1,761	106,256
\$3.5 million under \$5.0 million	789	144,846	859	112,156	371	17,461
\$5.0 million under \$10.0 million	718	327,758	882	180,517	343	35,217
\$10.0 million under \$20.0 million	238	178,398	301	108,070	123	27,229
\$20.0 million or more	109	658,774	155	145,478	54	11,078

Tax status and size of gross estate	Type of property—continued		Insurance, life value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount
All Returns	27,746	28,344,287	18,474	4,246,180	2,888	115,959
Under \$2.0 million	1,884	585,036	647	95,249	--	1,150
\$2.0 million under \$3.5 million	20,550	6,095,505	10,180	1,717,385	--	--
\$3.5 million under \$5.0 million	4,487	2,852,234	3,352	825,158	388	710
\$5.0 million under \$10.0 million	5,819	3,718,120	2,853	907,187	328	23,789
\$10.0 million under \$20.0 million	2,075	2,427,144	1,055	440,200	122	11,438
\$20.0 million or more	1,175	4,981,117	536	305,222	82	14,814
All Taxable Returns	17,647	12,224,214	7,128	1,187,144	678	49,296
Under \$2.0 million	718	153,588	222	26,339	339	--
\$2.0 million under \$3.5 million	8,307	3,889,857	3,443	281,109	--	--
\$3.5 million under \$5.0 million	3,126	1,586,440	1,422	208,653	135	9,752
\$5.0 million under \$10.0 million	2,977	2,112,349	1,342	254,351	117	7,398
\$10.0 million under \$20.0 million	1,173	1,581,854	484	148,370	57	5,163
\$20.0 million or more	745	3,781,150	296	157,621	40	8,164
All Nontaxable Returns	20,885	8,120,074	11,346	3,059,037	1,380	61,263
Under \$2.0 million	940	295,450	425	40,210	821	--
\$2.0 million under \$3.5 million	12,242	2,851,588	6,698	1,338,277	--	--
\$3.5 million under \$5.0 million	3,352	1,268,884	1,880	594,453	251	12,027
\$5.0 million under \$10.0 million	2,947	1,855,858	1,612	642,838	210	16,401
\$10.0 million under \$20.0 million	902	844,310	492	291,550	64	8,254
\$20.0 million or more	426	1,228,959	239	147,602	42	6,885

Tax status and size of gross estate	Type of property—continued		Other noncorporate		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount
All Returns	1,277	1,881,428	6,830	6,838,680	4,714	3,385,180
Under \$2.0 million	0	0	193	21,708	--	1,889
\$2.0 million under \$3.5 million	498	87,284	2,852	697,428	--	--
\$3.5 million under \$5.0 million	202	38,791	1,180	384,374	1	1,612
\$5.0 million under \$10.0 million	272	103,874	1,408	820,289	1,032	448,352
\$10.0 million under \$20.0 million	112	178,893	611	848,615	472	386,888
\$20.0 million or more	196	1,391,693	558	3,804,219	427	1,885,218
All Taxable Returns	559	1,114,831	3,173	4,074,460	1,762	1,755,546
Under \$2.0 million	0	0	162	1,785	538	--
\$2.0 million under \$3.5 million	121	5,550	1,007	279,305	--	--
\$3.5 million under \$5.0 million	86	11,792	583	156,455	288	65,809
\$5.0 million under \$10.0 million	134	42,174	715	480,389	447	185,670
\$10.0 million under \$20.0 million	65	70,880	381	477,554	243	185,474
\$20.0 million or more	126	978,223	347	2,677,914	249	1,252,385
All Nontaxable Returns	718	586,595	3,457	2,565,209	2,952	1,629,635
Under \$2.0 million	0	0	132	19,321	--	--
\$2.0 million under \$3.5 million	305	47,872	1,846	378,121	--	--
\$3.5 million under \$5.0 million	116	26,395	588	237,919	607	228,370
\$5.0 million under \$10.0 million	138	61,790	653	338,881	588	253,882
\$10.0 million under \$20.0 million	90	104,844	289	363,081	232	226,395
\$20.0 million or more	93	525,470	211	1,228,526	197	822,854

Tax status and size of gross estate	Type of property—continued					
	Dependent on others		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
All Returns	24,071	16,297,786	2,014	1,096,281	5,448	1,507,885
Under \$2.0 million	844	279,850	144	12,008	719	1,057
\$2.0 million under \$3.5 million	13,338	6,495,890	1,375	228,122	1,179	45,791
\$3.5 million under \$5.0 million	4,276	2,781,421	467	58,667	424	38,823
\$5.0 million under \$10.0 million	3,760	3,408,350	530	182,102	792	114,692
\$10.0 million under \$20.0 million	1,253	1,681,491	245	124,735	424	161,131
\$20.0 million or more	658	1,777,888	154	448,765	428	1,586,161
All Taxable Returns	2,262	5,646,114	1,582	675,895	1,587	1,165,884
Under \$2.0 million	343	33,195	149	15,154	128	524
\$2.0 million under \$3.5 million	4,979	1,957,894	640	97,384	433	13,336
\$3.5 million under \$5.0 million	1,762	875,493	283	33,887	334	18,715
\$5.0 million under \$10.0 million	1,682	1,281,233	277	78,463	489	95,195
\$10.0 million under \$20.0 million	689	646,380	152	84,310	295	143,824
\$20.0 million or more	358	798,237	112	375,108	330	889,513
All Nontaxable Returns	14,779	10,647,586	1,411	382,386	3,831	10,545
Under \$2.0 million	522	128,854	14	1,784	789	19,333
\$2.0 million under \$3.5 million	6,479	4,391,896	725	130,726	794	30,462
\$3.5 million under \$5.0 million	2,008	1,256,649	233	40,488	224	108,773
\$5.0 million under \$10.0 million	2,038	2,155,117	233	103,649	303	64,537
\$10.0 million under \$20.0 million	844	1,027,850	65	22,116	164	35,561
\$20.0 million or more	300	1,027,850	25	14,668	88	915,448
						103,511

11-Nov-08

Estate Tax Returns Filed in 2007 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes [2]		Personal residence		Other real estate [3]		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	38,031	203,095,593	25,172	16,394,030	26,023	28,251,054	3,149	4,917,242
Under \$2.0 million	3,946	6,307,809	2,479	964,121	2,627	1,299,697	133	49,181
\$2.0 million under \$3.5 million	19,806	1,481,033	12,782	6,212,133	13,071	8,894,270	1,088	629,144
\$3.5 million under \$5.0 million	5,943	24,484,232	3,981	2,619,600	4,123	3,921,719	419	803,342
\$5.0 million under \$10.0 million	5,429	36,774,179	3,788	3,107,692	3,904	5,986,269	431	1,622,166
\$10.0 million under \$20.0 million	1,892	25,673,363	1,364	1,765,703	1,450	3,474,013	259	826,774
\$20.0 million or more	1,017	58,374,979	778	1,724,881	848	4,606,086	379	2,337,895
All Taxable Returns	17,416	112,164,528	10,693	7,873,732	11,586	13,261,080	1,279	2,357,928
Under \$2.0 million	1,420	2,336,484	745	309,740	964	393,387	40	40,434
\$2.0 million under \$3.5 million	8,463	22,562,887	5,036	2,695,252	5,338	3,652,898	360	205,260
\$3.5 million under \$5.0 million	2,860	11,766,752	1,753	1,178,797	1,990	1,638,878	122	188,776
\$5.0 million under \$10.0 million	2,936	19,797,159	1,894	1,561,679	1,967	2,917,324	149	573,867
\$10.0 million under \$20.0 million	1,104	15,075,868	777	1,025,796	799	1,822,184	162	338,067
\$20.0 million or more	654	40,605,379	488	1,102,478	548	2,836,429	165	1,386,675
All Nontaxable Returns	20,615	90,931,065	14,479	8,520,298	14,437	14,989,974	1,870	2,559,413
Under \$2.0 million	2,538	3,971,325	1,734	654,381	1,863	986,330	100	40,434
\$2.0 million under \$3.5 million	11,323	28,698,146	7,746	3,516,880	7,733	5,331,372	728	423,943
\$3.5 million under \$5.0 million	3,083	12,717,479	2,229	1,440,803	2,174	2,282,841	248	162,166
\$5.0 million under \$10.0 million	2,522	16,977,020	1,894	1,545,914	1,916	3,048,946	273	475,004
\$10.0 million under \$20.0 million	789	10,587,495	587	739,917	651	1,651,829	196	488,707
\$20.0 million or more	303	17,789,600	290	622,403	320	1,768,657	114	484,817
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	6,767	16,759,921	30,909	52,395,560	20,261	18,388,961	4,000	306,468
Under \$2.0 million	419	156,222	2,870	1,051,312	1,628	389,901	50	40,317
\$2.0 million under \$3.5 million	2,579	1,369,275	15,795	11,436,222	9,985	4,120,944	2,395	189,201
\$3.5 million under \$5.0 million	1,164	961,891	4,963	5,789,560	3,285	2,433,551	860	410,431
\$5.0 million under \$10.0 million	1,416	1,616,629	4,663	9,802,736	3,409	3,804,143	381	2,502
\$10.0 million under \$20.0 million	692	2,103,913	1,678	7,148,044	1,244	2,766,615	104	68,682
\$20.0 million or more	496	10,252,290	940	17,168,685	700	4,873,807	31	1,167
All Taxable Returns	2,517	10,668,193	14,487	32,466,104	10,482	11,529,104	218	167,299
Under \$2.0 million	327	123,264	1,750	664,460	879	171,396	24	25,410
\$2.0 million under \$3.5 million	696	355,567	6,883	5,890,109	4,800	2,280,480	1,258	97,874
\$3.5 million under \$5.0 million	489	431,980	2,382	3,178,435	1,735	1,369,625	323	247,930
\$5.0 million under \$10.0 million	620	757,812	2,536	6,008,394	1,984	2,446,346	209	13,758
\$10.0 million under \$20.0 million	327	888,672	994	4,778,657	796	1,881,315	63	33,324
\$20.0 million or more	294	7,601,628	615	11,996,059	498	3,560,941	3	2,333
All Nontaxable Returns	4,250	6,091,728	16,412	19,909,455	9,769	6,869,857	1,683	1,333
Under \$2.0 million	327	123,298	1,752	686,863	959	215,055	244	10,965
\$2.0 million under \$3.5 million	1,883	1,013,709	8,912	5,546,113	5,186	2,040,464	1,137	91,547
\$3.5 million under \$5.0 million	675	530,011	2,581	2,611,125	1,550	1,047,927	256	15,155
\$5.0 million under \$10.0 million	797	1,158,817	2,127	3,704,362	1,425	1,354,797	172	1,127,414
\$10.0 million under \$20.0 million	366	1,215,241	684	2,369,387	448	885,300	41	2,328
\$20.0 million or more	202	2,650,662	325	5,172,626	202	1,312,866	12	834
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		Bond funds		Uncommenced mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,537	4,488,193	11,828	2,412,453	4,838	46,019.9	9,592	1,360,731
Under \$2.0 million	868	148,292	1,095	127,249	404	1,086	1,059	93,411
\$2.0 million under \$3.5 million	4,545	752,034	6,022	790,654	2,577	179,667	5,028	49,817
\$3.5 million under \$5.0 million	1,615	411,608	1,932	339,305	812	66,704	1,870	173,877
\$5.0 million under \$10.0 million	1,525	698,015	1,784	477,888	695	88,424	1,428	291,269
\$10.0 million under \$20.0 million	602	569,713	608	223,835	228	38,176	118	116,656
\$20.0 million or more	380	1,947,581	387	506,423	123	68,687	234	207,701
All Taxable Returns	4,987	2,996,721	5,933	1,410,181	2,732	27,793	4,413	743,466
Under \$2.0 million	358	77,625	450	76,481	714	7,813	361	38,211
\$2.0 million under \$3.5 million	2,183	417,898	2,766	424,349	1,419	106,045	2,040	236,111
\$3.5 million under \$5.0 million	877	243,693	1,043	109,405	508	25,848	901	94,881
\$5.0 million under \$10.0 million	906	363,976	1,029	253,996	392	58,065	117	155,578
\$10.0 million under \$20.0 million	395	427,262	386	149,470	149	28,611	70	70,449
\$20.0 million or more	268	1,356,306	260	346,539	91	40,411	188	152,257
All Nontaxable Returns	4,549	1,511,472	5,895	1,002,272	2,106	18,826	5,183	67,245
Under \$2.0 million	511	70,867	645	50,797	1,148	663	639	61,201
\$2.0 million under \$3.5 million	2,362	339,036	3,256	366,305	1,159	73,622	2,987	255,145
\$3.5 million under \$5.0 million	738	186,826	830	178,600	308	869	984	271,766
\$5.0 million under \$10.0 million	619	274,039	756	174,081	303	30,309	729	114,261
\$10.0 million under \$20.0 million	208	142,451	222	74,365	79	9,565	216	47,487
\$20.0 million or more	112	681,276	127	159,883	52	28,276	96	55,446
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
Tax status and size of gross estate	Cash		Insurance, face value		Insurance, policy loans		Farm assets [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	37,360	17,905,163	19,038	4,249,753	1,784	100,793	2,826	173,194
Under \$2.0 million	3,763	703,174	1,832	246,590	99	4,204	264	82,568
\$2.0 million under \$3.5 million	19,525	5,848,569	10,179	1,712,265	800	35,792	1,528	520,436
\$3.5 million under \$5.0 million	5,826	21,529,263	3,026	763,423	129	16,200	828	200,486
\$5.0 million under \$10.0 million	5,349	3,240,339	2,587	857,381	282	27,192	385	257,415
\$10.0 million under \$20.0 million	1,872	2,105,786	917	396,239	121	9,035	152	164,826
\$20.0 million or more	1,012	3,844,062	487	373,364	73	6,370	111	478,499
All Taxable Returns	17,285	10,911,773	7,353	1,158,462	892	43,137	1,317	737,608
Under \$2.0 million	1,397	338,509	595	62,211	79	2,412	77	16,621
\$2.0 million under \$3.5 million	8,412	3,090,860	3,743	377,721	288	19,613	1,582	102,572
\$3.5 million under \$5.0 million	2,846	1,236,689	1,151	179,079	65	3,161	173	124,077
\$5.0 million under \$10.0 million	2,881	2,028,439	1,120	261,515	119	10,081	211	95,075
\$10.0 million under \$20.0 million	1,099	1,346,434	450	145,699	50	3,905	91	91
\$20.0 million or more	652	2,870,623	293	132,226	41	3,967	91	286,218
All Nontaxable Returns	20,075	6,993,390	11,686	3,091,300	1,192	57,654	1,689	939,505
Under \$2.0 million	2,367	364,245	1,237	184,379	70	1,792	207	66,083
\$2.0 million under \$3.5 million	11,113	2,757,910	6,436	1,354,544	613	16,179	984	271,766
\$3.5 million under \$5.0 million	2,853	1,802,514	1,895	594,344	244	15,039	213	76,848
\$5.0 million under \$10.0 million	2,469	1,211,901	1,468	596,466	163	17,111	173	162,848
\$10.0 million under \$20.0 million	774	759,362	467	220,520	71	5,130	61	70,603
\$20.0 million or more	360	877,469	193	141,037	31	2,403	140	192,191
Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued		Type of property—continued	
Tax status and size of gross estate	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	740	1,432,474	6,420	5,159,179	4,538	3,533,935	8,983	4,342,730
Under \$2.0 million	+	+	437	107,613	301	7,282	879	93,386
\$2.0 million under \$3.5 million	7262	117,465	2,891	476,687	1,571	245,975	3,889	751,465
\$3.5 million under \$5.0 million	84	15,523	1,089	230,906	829	252,213	1,070	56,541
\$5.0 million under \$10.0 million	145	73,323	1,246	808,335	910	397,453	1,181	796,315
\$10.0 million under \$20.0 million	103	100,304	585	888,411	496	749,232	749	667,796
\$20.0 million or more	146	1,225,856	472	2,546,236	382	1,966,571	558	1,478,035
All Taxable Returns	333	1,079,104	2,819	3,156,535	1,676	1,931,210	4,214	2,589,873
Under \$2.0 million	+	+	196	59,903	84	8,027	40	40,269
\$2.0 million under \$3.5 million	1110	9,107	921	111,659	464	78,786	1,749	346,407
\$3.5 million under \$5.0 million	17	3,454	485	89,738	289	71,459	782	284,784
\$5.0 million under \$10.0 million	68	36,111	615	443,335	384	126,883	622	422,556
\$10.0 million under \$20.0 million	90	50,960	313	471,221	234	264,176	447	428,048
\$20.0 million or more	88	979,472	290	1,981,079	223	1,382,059	360	343,532
All Nontaxable Returns	408	353,370	3,601	2,002,644	2,862	1,602,715	4,768	1,782,887
Under \$2.0 million	+	+	241	48,709	268	64,845	532	87,437
\$2.0 million under \$3.5 million	1153	8,368	1,670	365,019	1,107	166,789	2,410	404,760
\$3.5 million under \$5.0 million	66							

20-May-08

Estate Tax Returns Filed in 2009 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes [2]		Personal residence		Other nonresidential		Real estate percentages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	49,050	211,468,077	32,578	18,899,792	31,786	20,119,067	3,397	3,955,882
Under \$1.5 million	2,009	2,337,255	1,160	348,442	1,035	363,996	84	31,707
\$1.5 million under \$2.0 million	14,664	19,837,791	8,917	9,365,201	8,827	4,339,030	334	5,681
\$2.0 million under \$2.5 million	18,857	49,672,849	12,625	6,204,192	12,228	8,147,327	1,110	536,116
\$2.5 million under \$3.0 million	5,623	12,924,494	3,625	2,443,147	3,652	3,984,521	144	24,341
\$3.0 million under \$3.5 million	5,033	34,142,415	3,548	2,369,785	3,576	5,062,060	555	660,399
\$3.5 million under \$4.0 million	1,708	22,262,044	1,219	1,489,287	1,319	3,113,113	119	188,146
\$4.0 million under \$4.5 million	638	54,430,509	685	1,450,738	786	4,188,140	231	1,581,520
All Taxable Returns	22,798	116,093,763	13,840	8,996,412	14,307	13,729,920	1,334	1,687,212
Under \$1.5 million	819	983,337	425	126,071	338	81,827	50	16,088
\$1.5 million under \$2.0 million	5,704	15,104,337	3,275	1,525,042	3,348	1,559,612	164	52,651
\$2.0 million under \$2.5 million	9,043	23,480,021	5,463	2,840,214	5,649	3,671,307	410	222,870
\$2.5 million under \$3.0 million	2,851	12,260,244	1,734	1,200,711	2,041	1,847,029	210	114,386
\$3.0 million under \$3.5 million	2,684	18,224,109	1,748	1,540,093	1,815	2,370,179	195	191,484
\$3.5 million under \$4.0 million	1,054	13,562,962	602	831,580	721	1,790,903	162	262,927
\$4.0 million under \$4.5 million	614	37,470,321	443	930,700	493	2,360,112	155	804,919
All Nontaxable Returns	26,253	95,368,294	18,739	9,903,380	17,478	15,389,139	2,063	2,268,681
Under \$1.5 million	1,131	1,369,717	626	218,971	698	272,989	34	13,841
\$1.5 million under \$2.0 million	9,152	15,506,456	6,242	2,440,159	5,678	2,835,319	380	110,439
\$2.0 million under \$2.5 million	9,814	25,183,757	7,162	3,363,977	6,579	4,474,420	701	313,286
\$2.5 million under \$3.0 million	2,678	11,022,452	2,031	1,261,436	1,912	1,844,472	234	214,620
\$3.0 million under \$3.5 million	2,360	15,918,308	1,800	1,411,692	1,760	2,891,881	360	468,875
\$3.5 million under \$4.0 million	704	8,421,398	527	659,707	581	1,373,050	127	421,218
\$4.0 million under \$4.5 million	324	16,860,208	241	620,038	274	1,796,028	96	766,801
Tax status and size of gross estate	Claims paid [3]		Ordinary stock		Bonds and bonds funds		Federal agency bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	7,587	13,526,188	30,376	54,464,151	26,377	69,227,980	5,428	417,972
Under \$1.5 million	172	35,414	1,392	381,172	770	187,820	181	10,386
\$1.5 million under \$2.0 million	1,422	473,448	11,457	5,777,791	7,189	2,026,883	1,852	120,874
\$2.0 million under \$2.5 million	2,481	1,241,240	15,265	10,867,008	10,206	4,009,806	2,278	164,687
\$2.5 million under \$3.0 million	1,212	986,171	4,795	5,493,707	3,252	2,759,729	594	51,181
\$3.0 million under \$3.5 million	1,223	1,738,128	4,487	6,487,252	3,368	3,754,140	511	126,003
\$3.5 million under \$4.0 million	652	1,579,513	1,538	16,841,077	1,353	2,779,062	113	10,814
\$4.0 million under \$4.5 million	64	7,484,141	600	16,841,077	459	4,396,863	46	1,028
All Taxable Returns	7,739	4,554,765	19,178	39,961,612	13,387	19,915,561	2,609	226,491
Under \$1.5 million	27	23,714	659	194,364	360	65,880	18	18,261
\$1.5 million under \$2.0 million	144	184,289	4,659	2,244,923	2,948	897,228	788	131,772
\$2.0 million under \$2.5 million	865	376,948	7,603	6,103,027	5,182	2,198,107	1,130	91,910
\$2.5 million under \$3.0 million	419	294,421	2,544	3,487,957	1,861	1,377,279	239	36,841
\$3.0 million under \$3.5 million	623	664,483	2,369	5,819,758	1,884	2,281,682	321	16,242
\$3.5 million under \$4.0 million	302	683,995	922	4,223,719	754	1,937,466	96	6,629
\$4.0 million under \$4.5 million	273	4,228,727	672	11,721,057	586	3,184,890	66	1,681
All Nontaxable Returns	4,769	7,171,398	20,598	20,502,539	12,990	7,313,599	2,760	189,481
Under \$1.5 million	99	35,659	733	189,888	410	101,248	74	12,184
\$1.5 million under \$2.0 million	1,079	684,118	6,849	2,746,858	4,211	1,168,455	1,044	102,102
\$2.0 million under \$2.5 million	1,617	884,362	7,763	4,793,981	4,824	1,900,899	1,148	92,777
\$2.5 million under \$3.0 million	734	681,560	2,252	1,991,979	1,389	823,449	333	29,849
\$3.0 million under \$3.5 million	701	1,073,687	2,087	3,850,767	1,444	1,462,448	180	11,761
\$3.5 million under \$4.0 million	302	683,995	922	4,223,719	754	1,937,466	96	6,629
\$4.0 million under \$4.5 million	181	3,359,411	288	5,126,521	208	955,945	13	1,361
Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unaffiliated mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,682	3,694,974	16,071	3,296,272	5,966	502,241	10,658	1,215,255
Under \$1.5 million	867	37,764	543	47,458	180	10,770	117	11,770
\$1.5 million under \$2.0 million	3,148	416,267	4,773	495,301	1,712	79,196	3,105	237,886
\$2.0 million under \$2.5 million	4,475	802,377	6,166	893,341	2,855	307,207	3,885	391,108
\$2.5 million under \$3.0 million	1,468	407,216	1,839	331,402	653	68,491	1,169	161,831
\$3.0 million under \$3.5 million	1,316	1,614,181	1,734	467,217	599	78,863	1,013	174,809
\$3.5 million under \$4.0 million	504	460,965	624	327,281	196	36,961	318	96,241
\$4.0 million under \$4.5 million	307	906,973	343	768,172	91	44,440	158	142,862
All Taxable Returns	6,257	2,386,307	8,125	2,076,587	3,069	337,268	4,571	644,763
Under \$1.5 million	132	15,141	329	25,886	87	13,863	162	15,386
\$1.5 million under \$2.0 million	1,493	209,981	1,930	227,200	725	43,485	1,157	100,151
\$2.0 million under \$2.5 million	1,463	2,374,346	3,171	526,923	1,358	127,854	1,802	162,842
\$2.5 million under \$3.0 million	896	247,764	1,036	217,895	364	51,036	586	104,140
\$3.0 million under \$3.5 million	614	1,069,105	1,019	303,718	339	62,001	569	96,469
\$3.5 million under \$4.0 million	324	288,041	405	243,658	110	19,293	189	71,694
\$4.0 million under \$4.5 million	224	649,294	235	523,295	57	92,695	97	65,598
All Nontaxable Returns	5,345	1,310,667	7,946	1,219,685	2,897	165,973	5,487	560,492
Under \$1.5 million	285	22,022	214	16,952	163	1,849	131	16,528
\$1.5 million under \$2.0 million	1,673	206,685	2,843	268,100	988	35,710	1,948	137,735
\$2.0 million under \$2.5 million	2,072	301,031	2,895	327,417	1,137	63,222	2,093	168,686
\$2.5 million under \$3.0 million	570	139,453	803	113,508	289	18,455	583	57,882
\$3.0 million under \$3.5 million	602	203,873	765	163,591	281	66,714	446	129,071
\$3.5 million under \$4.0 million	181	184,814	219	83,623	85	17,268	127	27,837
\$4.0 million under \$4.5 million	83	257,680	108	244,877	24	1,753	81	11,093
Tax status and size of gross estate	Singles		Type of property—continued		Married, joint assets		Married, joint assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	47,221	16,791,349	35,650	7,024,768	24,588	4,692,309	2,476	106,986
Under \$1.5 million	1,846	292,960	1,313	103,917	892	68,890	57	1,362
\$1.5 million under \$2.0 million	14,272	2,372,448	10,618	838,099	7,470	869,829	564	63,873
\$2.0 million under \$2.5 million	19,169	3,798,210	13,720	1,623,709	9,588	1,682,341	964	34,909
\$2.5 million under \$3.0 million	5,447	1,454,683	4,253	743,607	2,865	819,458	207	129,121
\$3.0 million under \$3.5 million	4,891	1,592,792	4,080	1,233,755	2,441	743,714	289	11,695
\$3.5 million under \$4.0 million	1,674	1,512,430	1,430	949,498	613	291,191	116	14,499
\$4.0 million under \$4.5 million	620	6,148,842	835	1,657,019	470	287,037	59	15,347
All Taxable Returns	22,248	12,028,432	17,108	4,215,530	9,760	1,311,748	713	34,375
Under \$1.5 million	766	139,268	539	45,194	348	61,230	13	95
\$1.5 million under \$2.0 million	5,549	1,103,811	4,030	367,481	2,407	136,700	72	521
\$2.0 million under \$2.5 million	8,817	2,116,102	6,878	890,933	5,324	398,234	320	6,540
\$2.5 million under \$3.0 million	2,852	954,568	2,278	427,338	1,298	229,304	128	1,680
\$3.0 million under \$3.5 million	2,622	1,188,330	2,166	764,402	1,087	227,669	108	3,030
\$3.5 million under \$4.0 million	892	693,688	664	534,332	388	103,242	82	6,409
\$4.0 million under \$4.5 million	610	5,880,869	552	1,200,808	276	209,870	34	9,862
All Nontaxable Returns	24,973	4,762,916	18,542	2,809,238	14,828	3,380,561	1,763	74,591
Under \$1.5 million	1,081	153,963	763	68,796	511	65,720	144	1,267
\$1.5 million under \$2.0 million	9,372	1,288,635	5,949	480,618	5,063	663,929	511	8,432
\$2.0 million under \$2.5 million	9,352	1,598,108	7,043	722,776	5,674	1,034,107	568	14,447
\$2.5 million under \$3.0 million	2,558	546,087	1,975	314,369	1,638	597,552	278	20,441
\$3.0 million under \$3.5 million	2,269	452,462	1,804	468,303	1,344	153,046	146	5,899
\$3.5 million under \$4.0 million	683	318,759	576	312,166	405	185,139	85	3,881
\$4.0 million under \$4.5 million	320	285,074	284	452,210	104	77,088	24	5,455
Tax status and size of gross estate	Farm assets [3]		Limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,326	1,935,794	7,688	5,007,087	3,304	5,210,792	1,020	4,508,657
Under \$1.5 million	138	16,560	1,311	11,386	807	87,150	13	1,070
\$1.5 million under \$2.0 million	1,120	250,123	1,418	219,720	1,227	230,029	1,227	303,004
\$2.0 million under \$2.5 million	1,258	463,167	1,732	1,022,878	2,723	1,928,138	1,732	769,838
\$2.5 million under \$3.0 million	365	186,947	1,063	307,880	845	282,138	1,502	441,141
\$3.0 million under \$3.5 million	308	1,139,748	1,084	1,189,188	1,084	1,189,188	646	54,968
\$3.5 million under \$4.0 million	156	181,180	584	946,932	413	364,818	377	725,398
\$4.0 million under \$4.5 million	156	1,817,495	8	2,607,698	134	1,403,533	51	1,403,533
All Taxable Returns	1,442	774,657	3,632	3,336,286	2,073	1,659,876	524	2,482,020
Under \$1.5 million	140	17,488	156	18,915	118	15,006	293	43,874
\$1.5 million under \$2.0 million	1,042	206,792	1,292	192,782	1,042	192,782	1,042	264,447
\$2.0 million under \$2.5 million	4							

Estate Tax Returns Filed in 2000 (1): Type of Property, by Tax Status and Size of Gross Estate
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	All assets		Personal residence		Other real estate (2)		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	45,670	184,696,493	29,934	15,856,090	28,326	20,014,845	2,815	3,114,485
Under \$1.5 million	6,590	6,619,339	3,665	1,079,352	3,200	1,201,450	152	36,699
\$1.5 million under \$2.0 million	13,665	24,047,220	9,133	3,581,599	8,191	3,807,155	551	143,842
\$2.0 million under \$3.5 million	14,842	38,145,443	9,860	4,724,484	8,463	4,141,907	773	271,763
\$3.5 million under \$5.0 million	4,445	18,386,313	3,018	1,782,560	2,839	2,615,898	376	240,830
\$5.0 million under \$10.0 million	4,122	26,150,284	2,854	2,911,350	2,651	4,070,086	368	601,861
\$10.0 million under \$20.0 million	1,368	18,646,863	954	1,327,818	1,031	2,472,543	240	434,033
\$20.0 million or more	760	16,036,294	579	1,237,929	607	3,879,964	196	1,422,698
All Taxable Returns	39,209	160,610,539	25,546	14,902,246	22,967	16,906,295	1,115	1,238,053
Under \$1.5 million	1,820	2,242,624	1,040	330,792	978	333,119	35	9,728
\$1.5 million under \$2.0 million	5,237	9,258,132	3,160	1,337,745	2,810	1,228,910	224	70,108
\$2.0 million under \$3.5 million	7,311	18,828,665	4,486	2,772,925	4,384	2,775,667	473	98,322
\$3.5 million under \$5.0 million	2,282	8,430,164	1,407	806,381	1,308	1,083,887	140	98,408
\$5.0 million under \$10.0 million	2,280	15,598,318	1,533	1,195,307	1,553	1,989,259	274	368,843
\$10.0 million under \$20.0 million	822	11,251,343	543	691,243	607	1,243,465	117	190,450
\$20.0 million or more	468	9,220,654	376	863,930	397	2,275,177	112	276,076
All Nontaxable Returns	24,520	80,081,875	17,388	8,201,744	16,379	13,108,550	1,701	1,876,432
Under \$1.5 million	3,770	4,379,715	2,204	747,600	2,223	888,301	127	31,862
\$1.5 million under \$2.0 million	8,744	14,749,789	5,373	2,229,854	5,341	2,279,248	337	73,733
\$2.0 million under \$3.5 million	7,531	19,223,748	5,374	2,451,559	5,099	3,388,259	529	177,441
\$3.5 million under \$5.0 million	2,163	8,933,149	1,401	978,199	1,321	1,533,211	238	150,332
\$5.0 million under \$10.0 million	1,841	12,415,860	1,292	986,022	1,398	2,106,807	274	365,068
\$10.0 million under \$20.0 million	536	7,337,919	411	436,073	424	1,225,087	134	240,583
\$20.0 million or more	281	13,533,754	203	371,036	203	4,454,879	48	846,532
Type of property—continued								
Tax status and size of gross estate	Corporate bonds		Municipal bonds		U.S. government bonds		Foreign bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	6,884	11,787,826	36,487	50,394,303	23,793	18,852,688	5,329	426,847
Under \$1.5 million	636	1,713,887	3,360	979,208	2,365	402,998	746	45,420
\$1.5 million under \$2.0 million	1,195	376,669	10,087	4,904,971	4,904	1,961,162	1,682	121,743
\$2.0 million under \$3.5 million	2,146	1,059,337	12,195	8,843,754	7,916	3,280,863	1,044	150,806
\$3.5 million under \$5.0 million	655	817,665	3,819	4,728,360	2,722	1,504,960	477	51,880
\$5.0 million under \$10.0 million	1,101	1,434,333	3,633	7,826,302	2,689	3,364,514	339	41,807
\$10.0 million under \$20.0 million	365	1,471,421	1,220	5,424,622	942	2,564,650	86	8,818
\$20.0 million or more	373	6,494,593	691	18,280,068	544	5,545,843	36	2,161
All Taxable Returns	2,642	5,929,125	16,973	24,436,366	11,913	12,468,626	2,590	247,613
Under \$1.5 million	118	230,861	1,318	417,383	124	149,893	67	17,796
\$1.5 million under \$2.0 million	329	977,867	4,204	2,151,932	2,756	875,893	633	54,389
\$2.0 million under \$3.5 million	813	1,876,465	6,166	4,986,414	4,323	2,991,248	1,144	206,328
\$3.5 million under \$5.0 million	389	311,676	2,018	2,912,084	1,500	1,170,170	281	36,462
\$5.0 million under \$10.0 million	586	1,059,883	2,048	5,298,734	1,851	2,082,877	298	17,297
\$10.0 million under \$20.0 million	265	590,893	753	5,708,645	615	1,589,038	52	5,821
\$20.0 million or more	230	3,849,872	465	10,191,194	392	4,899,778	25	1,707
All Nontaxable Returns	4,242	13,868,691	19,513	16,957,936	11,879	13,383,061	2,839	1,937,234
Under \$1.5 million	488	143,797	2,643	961,943	1,341	271,913	486	74,724
\$1.5 million under \$2.0 million	886	270,022	6,763	2,750,039	4,149	1,089,269	1,049	87,254
\$2.0 million under \$3.5 million	1,328	439,087	6,029	3,879,341	3,582	1,535,364	112	12,236
\$3.5 million under \$5.0 million	586	505,960	1,801	1,816,298	1,222	754,790	196	18,428
\$5.0 million under \$10.0 million	593	1,474,321	1,584	2,768,568	1,096	2,137,331	311	421,340
\$10.0 million under \$20.0 million	250	815,432	487	1,889,976	327	759,012	42	3,487
\$20.0 million or more	123	2,645,521	226	8,029,824	192	5,605,055	11	854
Type of property—continued								
Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		Municipal bonds		U.S. government bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,511	4,813,199	13,509	2,371,382	4,149	389,011	8,301	1,058,574
Under \$1.5 million	1,123	145,741	1,359	111,907	455	14,440	1,042	84,744
\$1.5 million under \$2.0 million	3,321	543,538	4,039	381,758	1,358	2,657	477	69,024
\$2.0 million under \$3.5 million	4,004	797,008	4,576	570,611	1,388	103,987	2,767	268,131
\$3.5 million under \$5.0 million	1,201	1,417,321	1,457	214,375	136	12,059	112	12,111
\$5.0 million under \$10.0 million	1,138	515,153	1,340	366,267	375	45,377	750	147,911
\$10.0 million under \$20.0 million	456	388,168	460	229,623	117	45,666	36	3,866
\$20.0 million or more	291	2,051,016	278	466,769	80	47,015	138	133,076
All Taxable Returns	5,522	3,314,689	6,713	1,466,031	1,930	246,234	3,585	545,088
Under \$1.5 million	379	48,363	533	55,431	142	2,311	397	25,134
\$1.5 million under \$2.0 million	1,010	273,030	1,566	152,345	382	1,046	915	49,491
\$2.0 million under \$3.5 million	2,195	440,881	2,463	343,880	736	88,008	1,231	137,948
\$3.5 million under \$5.0 million	672	923,327	853	153,318	366	68,655	386	65,655
\$5.0 million under \$10.0 million	686	329,884	769	202,711	221	35,564	397	87,036
\$10.0 million under \$20.0 million	274	245,590	365	145,627	73	45,019	46	3,966
\$20.0 million or more	212	1,705,875	193	408,792	42	43,131	30	90,889
All Nontaxable Returns	5,989	1,498,510	6,797	905,379	2,219	131,777	4,716	513,487
Under \$1.5 million	144	87,367	236	52,967	613	529	646	87,810
\$1.5 million under \$2.0 million	1,841	270,595	2,483	229,413	886	40,460	1,642	100,433
\$2.0 million under \$3.5 million	1,809	316,147	2,082	228,731	672	35,340	1,539	135,180
\$3.5 million under \$5.0 million	629	143,862	604	71,058	424	14,404	424	67,886
\$5.0 million under \$10.0 million	468	188,549	551	153,547	154	1,813	303	60,876
\$10.0 million under \$20.0 million	132	140,949	165	84,097	41	84,847	88	10,310
\$20.0 million or more	78	345,141	85	87,367	18	8,884	48	42,187
Type of property—continued								
Tax status and size of gross estate	Cash		Cash management accounts		Insurance, life value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	43,323	11,035,139	32,314	6,915,400	22,326	3,878,088	2,291	87,249
Under \$1.5 million	5,262	671,579	3,409	281,097	2,847	276,121	280	87,249
\$1.5 million under \$2.0 million	13,518	2,456,998	9,412	886,753	7,047	806,408	609	7,270
\$2.0 million under \$3.5 million	14,180	2,748,728	10,854	1,577,693	7,486	1,386,931	638	80,882
\$3.5 million under \$5.0 million	4,309	1,154,569	3,460	731,178	2,113	520,964	215	11,934
\$5.0 million under \$10.0 million	3,698	1,544,543	3,340	1,113,951	2,088	592,006	210	60,663
\$10.0 million under \$20.0 million	1,328	903,398	1,135	594,980	623	212,527	108	11,005
\$20.0 million or more	748	1,564,328	654	1,564,980	426	174,453	45	5,577
All Taxable Returns	19,723	6,757,323	15,521	4,265,009	8,706	977,128	820	34,167
Under \$1.5 million	1,748	285,744	1,223	113,315	786	54,533	93	1,264
\$1.5 million under \$2.0 million	5,117	1,183,529	3,366	431,514	2,617	484,474	247	40,264
\$2.0 million under \$3.5 million	7,084	1,758,881	5,563	920,870	3,062	302,718	237	6,883
\$3.5 million under \$5.0 million	2,237	759,829	1,819	409,628	820	120,825	79	11,823
\$5.0 million under \$10.0 million	2,247	1,047,124	1,504	704,909	983	180,449	125	8,488
\$10.0 million under \$20.0 million	813	607,769	704	530,197	337	77,876	81	6,423
\$20.0 million or more	498	1,248,748	432	1,173,060	18	87,274	14	1,464
All Nontaxable Returns	23,601	4,277,816	16,793	2,650,391	14,140	3,000,960	1,475	53,163
Under \$1.5 million	3,514	389,835	2,186	168,862	2,081	220,588	217	6,235
\$1.5 million under \$2.0 million	8,401	1,273,458	5,825	492,219	4,803	861,034	438	68,686
\$2.0 million under \$3.5 million	7,098	993,840	5,251	639,233	4,424	1,084,213	531	23,919
\$3.5 million under \$5.0 million	2,072	941,941	1,641	323,360	1,280	405,119	139	19,151
\$5.0 million under \$10.0 million	1,751	587,419	1,436	409,042	1,075	402,258	147	7,177
\$10.0 million under \$20.0 million	615	499,961	531	299,961	284	194,651	47	4,920
\$20.0 million or more	252	914,580	222	981,024	134	87,157	18	1,423
Type of property—continued								
Tax status and size of gross estate	Firm assets (3)		Limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,890	1,213,648	6,445	4,830,832	4,882	2,810,849	10,047	3,956,778
Under \$1.5 million	323	69,336	441	69,458	423	30,141	905	138,844
\$1.5 million under \$2.0 million	854	183,879	1,218	193,298	851	184,027	2,684	385,895

Estate Tax Returns Filed in 2004 (1): Type of Property, by Tax Status and Size of Gross Estate
(All figures are estimates based on sample-money amounts are in thousands of dollars)

Tax status and size of gross estate	Form 706 filers (2)		Personal residence		Type of property—continued		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Total		Total		Total		Total	
All Returns	65,099	194,456,289	42,337	17,422,486	18,761	24,292,289	3,079	5,008,728
Under \$1.0 million	2,321	1,915,190	977	254,854	1,131	272,127	1	—
\$1.0 million under \$1.5 million	12,451	26,262,915	7,035	4,797,263	10,376	4,405,442	1,448	1,711,403
\$1.5 million under \$2.0 million	13,988	23,397,243	8,890	2,805,422	7,807	3,546,081	480	197,910
\$2.0 million under \$2.5 million	13,098	26,351,747	9,890	3,095,215	9,770	5,352,290	888	247,265
\$2.5 million under \$3.0 million	4,189	17,278,163	2,855	1,543,228	2,830	2,446,048	381	216,115
\$3.0 million under \$10.0 million	3,809	29,937,237	2,601	1,039,373	2,852	3,214,332	451	425,344
\$10.0 million under \$20.0 million	1,371	17,356,326	140	1,085,887	368	2,014,326	146	221,231
\$20.0 million or more	738	41,840,833	561	1,046,127	978	2,303,952	178	1,375,306
All Taxable Returns	33,329	188,608,884	18,569	8,824,074	17,353	11,587,680	1,179	1,478,242
Under \$1.0 million	1,033	853,646	521	81,265	574	14,529	—	—
\$1.0 million under \$1.5 million	10,269	12,023,479	5,666	1,823,314	5,227	1,841,496	1,179	1,725,856
\$1.5 million under \$2.0 million	7,057	12,194,493	4,247	1,138,231	3,608	1,587,291	1,088	33,850
\$2.0 million under \$2.5 million	7,290	16,860,175	4,830	2,201,851	4,358	2,519,899	342	133,036
\$2.5 million under \$3.0 million	2,165	8,828,496	1,261	726,112	1,301	1,152,926	160	60,415
\$3.0 million under \$10.0 million	2,168	14,912,229	1,402	1,056,468	1,430	1,526,179	152	151,441
\$10.0 million under \$20.0 million	809	11,627,779	564	614,085	560	1,102,776	114	158,616
\$20.0 million or more	320	25,032,119	390	740,709	356	2,016,518	110	89,908
All Nonexempt Returns	33,710	185,594,425	23,467	8,798,412	21,408	12,828,548	1,765	1,568,487
Under \$1.0 million	1,267	1,129,646	656	171,939	707	1,097,485	1	—
\$1.0 million under \$1.5 million	14,872	17,682,496	10,150	2,844,070	8,749	3,014,028	1,238	1,474,554
\$1.5 million under \$2.0 million	8,299	11,173,680	4,443	1,366,172	4,232	1,486,480	301	143,893
\$2.0 million under \$2.5 million	8,646	17,088,555	4,781	1,907,304	4,413	2,812,969	526	214,209
\$2.5 million under \$3.0 million	2,599	8,841,287	1,406	808,113	1,409	1,108,089	222	105,390
\$3.0 million under \$10.0 million	1,640	11,046,998	1,189	832,886	1,222	1,688,135	238	273,803
\$10.0 million under \$20.0 million	907	6,964,171	540	407,852	494	817,652	113	246,614
\$20.0 million or more	219	12,619,744	271	305,418	189	897,658	58	470,448
Type of property—continued								
Tax status and size of gross estate	Other property		Depreciable tangible assets		Real estate percentage		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Total		Total		Total		Total	
All Returns	8,306	11,742,389	51,713	47,554,889	32,417	21,884,087	8,734	741,938
Under \$1.0 million	264	48,453	1,515	354,039	322	126,205	14	14,332
\$1.0 million under \$1.5 million	1,511	489,749	18,942	5,310,314	10,020	2,279,277	719	279,488
\$1.5 million under \$2.0 million	1,637	4,421,472	10,880	4,511,842	8,204	2,260,886	1,067	162,922
\$2.0 million under \$2.5 million	2,276	1,067,255	11,629	7,728,382	7,856	3,807,213	1,747	150,424
\$2.5 million under \$3.0 million	901	707,260	3,470	4,360,884	2,516	2,100,488	119	40,208
\$3.0 million under \$10.0 million	489	1,542,340	3,368	7,163,389	2,819	3,547,265	332	242,815
\$10.0 million under \$20.0 million	140	1,462,340	1,193	5,174,032	108	2,146,486	117	1,494
\$20.0 million or more	357	5,859,790	686	12,928,152	534	4,458,445	44	4,607
All Taxable Returns	3,467	5,818,639	25,885	36,836,371	18,084	13,786,429	4,458	457,728
Under \$1.0 million	129	18,544	791	189,977	495	10,825	12	9,508
\$1.0 million under \$1.5 million	600	125,152	8,179	2,708,498	4,886	1,139,391	1,522	127,581
\$1.5 million under \$2.0 million	379	1,046,463	5,588	2,477,795	2,894	1,188,388	1,248	162,937
\$2.0 million under \$2.5 million	894	461,373	6,178	4,666,736	4,524	2,413,744	1,087	128,438
\$2.5 million under \$3.0 million	278	1,046,463	1,634	2,003,100	1,033	1,249,146	244	24,386
\$3.0 million under \$10.0 million	481	1,046,463	1,078	4,794,525	1,038	2,307,116	204	14,561
\$10.0 million under \$20.0 million	240	3,860,440	484	3,714,157	471	1,844,366	78	5,861
\$20.0 million or more	240	3,860,440	484	3,714,157	471	1,844,366	78	5,861
All Nonexempt Returns	5,449	5,538,738	25,828	16,923,838	15,323	7,350,856	4,276	284,210
Under \$1.0 million	130	31,799	724	154,031	423	78,984	217	9,308
\$1.0 million under \$1.5 million	1,301	214,867	10,787	2,802,071	5,533	1,143,286	2,287	148,937
\$1.5 million under \$2.0 million	1,071	389,809	5,052	1,834,087	3,010	881,288	791	29,006
\$2.0 million under \$2.5 million	1,301	648,683	5,481	3,045,366	3,375	1,645,368	581	64,989
\$2.5 million under \$3.0 million	592	550,525	1,736	1,838,779	1,142	800,893	175	15,940
\$3.0 million under \$10.0 million	599	550,781	1,380	2,388,864	991	1,248,149	128	22,282
\$10.0 million under \$20.0 million	227	600,177	446	1,481,845	320	700,896	38	2,442
\$20.0 million or more	128	2,109,282	192	3,589,572	120	836,512	8	2,992
Type of property—continued								
Tax status and size of gross estate	Other property		Depreciable tangible assets		Real estate percentage		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Total		Total		Total		Total	
All Returns	15,988	4,398,136	16,456	2,804,557	4,872	478,335	11,085	1,100,854
Under \$1.0 million	303	26,368	137	27,851	—	—	12	12,378
\$1.0 million under \$1.5 million	4,479	631,169	6,589	542,407	1,963	114,064	4,056	359,592
\$1.5 million under \$2.0 million	3,454	1,494,834	3,589	419,831	1,894	81,927	2,349	162,937
\$2.0 million under \$2.5 million	3,712	778,654	4,380	494,761	1,034	77,324	3,281	256,433
\$2.5 million under \$3.0 million	1,088	1,046,463	1,282	322,538	385	45,148	694	83,862
\$3.0 million under \$10.0 million	488	400,486	428	188,603	87	29,492	206	81,204
\$10.0 million under \$20.0 million	253	1,481,171	253	972,647	19	42,784	18	56,365
\$20.0 million or more	—	—	—	—	—	—	—	—
All Taxable Returns	9,179	3,288,090	9,866	1,733,223	2,803	391,461	5,453	955,954
Under \$1.0 million	134	8,559	116	18,223	—	—	172	5,088
\$1.0 million under \$1.5 million	2,823	362,030	3,214	288,463	1,247	173,180	1,458	177,793
\$1.5 million under \$2.0 million	2,250	387,820	2,197	255,236	623	50,892	1,144	83,473
\$2.0 million under \$2.5 million	2,146	586,759	2,386	284,566	547	54,776	1,328	178,173
\$2.5 million under \$3.0 million	705	220,715	782	105,542	252	38,293	389	14,481
\$3.0 million under \$10.0 million	688	607,821	665	228,174	101	18,797	577	63,608
\$10.0 million under \$20.0 million	262	288,111	278	133,380	68	22,897	113	40,131
\$20.0 million or more	144	1,156,786	188	365,739	17	32,790	17	1,937
All Nonexempt Returns	6,813	1,787,189	8,590	1,071,235	2,883	176,874	5,552	564,900
Under \$1.0 million	189	20,425	121	9,628	—	—	133	9,580
\$1.0 million under \$1.5 million	2,976	379,149	3,576	272,849	3,576	111,817	2,297	161,803
\$1.5 million under \$2.0 million	1,293	177,023	1,738	154,265	441	28,639	1,201	79,823
\$2.0 million under \$2.5 million	1,594	579,181	1,979	210,193	426	23,528	1,440	109,361
\$2.5 million under \$3.0 million	501	153,073	578	79,705	143	18,819	371	40,019
\$3.0 million under \$10.0 million	389	127,888	487	88,264	188	16,363	277	25,243
\$10.0 million under \$20.0 million	144	143,575	180	55,225	21	6,886	34	40,893
\$20.0 million or more	95	924,496	95	200,028	11	9,989	30	14,458
Type of property—continued								
Tax status and size of gross estate	Cash		Cash		Real estate percentage		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Total		Total		Total		Total	
All Returns	62,768	13,351,152	45,848	8,048,537	35,511	5,581,324	8,300	121,394
Under \$1.0 million	1,263	228,899	1,451	78,583	1,072	49,896	1	—
\$1.0 million under \$1.5 million	24,177	3,833,372	16,342	1,288,870	12,772	1,022,286	1,437	214,108
\$1.5 million under \$2.0 million	13,089	2,102,849	9,587	1,257,142	7,146	920,717	737	22,130
\$2.0 million under \$2.5 million	14,473	2,428,467	10,318	1,490,550	8,271	1,178,878	685	136,466
\$2.5 million under \$3.0 million	4,567	1,154,522	3,274	738,038	2,123	499,741	328	11,481
\$3.0 million under \$10.0 million	3,717	1,255,732	3,098	1,132,070	1,870	1,172,647	171	24,889
\$10.0 million under \$20.0 million	1,362	821,230	1,128	763,317	643	245,158	88	4,193
\$20.0 million or more	729	1,480,242	645	1,505,380	363	502,765	44	10,979
All Taxable Returns	30,763	8,793,823	23,323	4,968,659	13,814	1,432,591	1,421	39,816
Under \$1.0 million	889	192,213	688	47,796	354	12,809	1	—
\$1.0 million under \$1.5 million	16,329	2,052,880	7,233	629,807	4,599	311,514	1,418	142,916
\$1.5 million under \$2.0 million	8,884	1,402,847	5,080	601,464	3,145	282,022	131	6,928
\$2.0 million under \$2.5 million	7,198	1,146,786	5,585	881,893	2,746	185,892	549	12,301
\$2.5 million under \$3.0 million	2,123	791,436	1,704	421,273	889	146,329	107	3,881
\$3.0 million under \$10.0 million	2,147	1,046,463	1,736	762,720	875	287,824	193	8,265
\$10.0 million under \$20.0 million	803	581,522	701	535,076	389	103,438	45	1,368
\$20.0 million or more	514	1,264,212	464	1,088,633	229	87,912	34	2,080
All Nonexempt Returns	32,096	5,742,220	25,516	3,079,878	18,887	3,020,372	2,409	81,578
Under \$1.0 million	1,170	76,386	723	30,788	779	35,548	—	—
\$1.0 million under \$1.5 million	14,023	1,807,205	9,015	699,063	8,213	881,794	1,088	119,882
\$1.5 million under \$2.0 million	6,192	760,601	4,497	450,878	4,422	268,812	522	51,211
\$2.0 million under \$2.5 million	6,969	1,081,881	4,763	575,270	4,119	238,812	472	51,211
\$2.5 million under \$3.0 million	1,364	493,125	1,070	314,525	1,024	69,812	221	27,510
\$3.0 million under \$10.0 million	1,510	229,073	1,070	314,525	1,024	69,812	221	27,510
\$10.0 million under \$20.0 million	452	299,337	427	244,241	284	141,720	52	2,827
\$20.0 million or more	258	1,156,786	181	365,450	143	70,458	25	5,266
Type of property—continued								
Tax status and size of gross estate	Cash		Cash		Real estate percentage		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Total		Total		Total		Total	
All Returns	37,588	14,510,923	3,878	702,495	3,506	1,438,334	97,988	3,824,061

Estate Tax Returns Filed in 2003 (1): Type of Property, by Tax Status and Size of Gross Estate
(All figures are estimates based on sample-money amounts are in thousands of dollars)

Tax status and size of gross estate	Farm assets (2)		Personal residence		Other non-farm assets (3)		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	73,128	208,267,189	47,919	17,882,121	42,879	22,853,814	2,729	2,574,871
Under \$1 million	7,078	5,741,428	4,086	886,623	3,794	967,876	186	13,105
\$1 million under \$1.5 million	12,706	26,162,828	16,828	4,052,622	16,270	3,719,786	90	160,020
\$1.5 million under \$2.0 million	13,327	22,088,676	9,190	2,265,176	7,683	3,310,011	389	82,129
\$2.0 million under \$2.5 million	13,106	23,881,189	8,956	3,029,623	7,774	3,408,463	629	130,353
\$2.5 million under \$3.0 million	4,100	17,680,276	2,786	1,501,060	2,587	2,019,443	234	146,833
\$3.0 million under \$10.0 million	3,732	28,281,191	2,611	1,025,379	2,563	2,887,085	399	289,723
\$10.0 million under \$20.0 million	1,283	17,646,262	963	1,033,306	963	1,734,426	117	168,158
\$20.0 million or more	720	41,637,476	547	946,132	567	2,581,180	150	1,155,390
All Taxable Returns	33,362	112,649,374	30,154	6,373,321	18,814	10,830,586	1,124	1,434,038
Under \$1 million	2,476	2,287,286	1,315	324,795	1,266	384,248	84	6,026
\$1 million under \$1.5 million	11,457	14,521,341	6,754	1,306,850	5,846	1,809,886	185	81,590
\$1.5 million under \$2.0 million	6,784	17,657,278	4,205	1,430,278	3,798	1,687,672	247	277,225
\$2.0 million under \$2.5 million	6,710	17,328,273	4,143	1,652,291	3,830	1,591,688	274	170,292
\$2.5 million under \$3.0 million	2,202	9,122,880	1,342	746,362	1,312	962,344	86	54,497
\$3.0 million under \$10.0 million	2,157	14,654,526	1,420	6,960,289	1,360	1,466,540	164	106,242
\$10.0 million under \$20.0 million	824	17,125,294	597	646,653	597	1,024,399	114	200,453
\$20.0 million or more	504	31,307,288	378	628,875	391	1,712,419	50	806,107
All Nonexempt Returns	39,826	88,216,476	27,765	9,308,090	23,465	11,933,048	1,596	1,146,633
Under \$1 million	4,410	3,324,126	2,711	545,028	2,310	653,828	154	5,479
\$1 million under \$1.5 million	18,246	21,859,729	12,073	3,013,773	10,432	3,360,094	375	87,438
\$1.5 million under \$2.0 million	8,503	11,388,406	4,884	1,534,901	4,197	1,722,089	243	94,505
\$2.0 million under \$2.5 million	6,413	16,475,876	4,768	1,858,332	3,884	2,124,785	381	169,011
\$2.5 million under \$3.0 million	1,807	7,817,871	1,444	754,868	1,264	1,027,279	88	111,337
\$3.0 million under \$10.0 million	1,576	10,600,254	1,192	692,468	1,122	1,424,525	192	162,481
\$10.0 million under \$20.0 million	469	6,426,298	366	397,447	366	841,477	151	166,889
\$20.0 million or more	210	10,103,528	168	317,654	179	819,763	83	353,833
Tax status and size of gross estate	Charitable held stock		Partially taxable stock		Type of property—continued		Federal average bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,608	15,587,174	58,339	52,896,376	37,717	22,329,792	10,616	715,963
Under \$1 million	588	151,432	4,872	981,172	2,386	738,554	82	35,382
\$1 million under \$1.5 million	2,817	697,826	23,052	6,714,027	14,119	3,309,091	477	274,278
\$1.5 million under \$2.0 million	1,589	689,797	10,643	4,507,315	8,809	2,438,588	213	170,227
\$2.0 million under \$2.5 million	2,340	1,227,891	10,608	7,878,874	7,561	3,881,957	1,822	167,433
\$2.5 million under \$3.0 million	823	1,027,777	3,654	4,430,254	2,710	2,710,264	118	121,271
\$3.0 million under \$10.0 million	1,048	1,382,319	3,346	6,960,289	2,557	3,615,548	362	22,027
\$10.0 million under \$20.0 million	489	1,381,489	1,171	5,345,151	918	1,913,328	111	111,862
\$20.0 million or more	345	4,587,631	688	16,122,163	521	4,011,812	43	7,883
All Taxable Returns	3,717	5,323,883	27,186	34,762,487	18,111	14,024,744	5,145	386,112
Under \$1 million	240	157,452	1,326	391,633	989	1,323,025	114	11,116
\$1 million under \$1.5 million	759	1,073,810	9,002	2,905,309	6,088	1,526,515	1,843	108,212
\$1.5 million under \$2.0 million	499	1,518,243	5,518	2,541,490	4,397	2,033,285	1,223	79,216
\$2.0 million under \$2.5 million	953	489,748	5,885	4,547,027	4,131	2,308,310	1,142	132,020
\$2.5 million under \$3.0 million	1,507	7,817,871	1,444	754,868	1,264	1,027,279	88	111,337
\$3.0 million under \$10.0 million	484	106,107	1,042	1,616,013	1,068	2,376,491	289	24,740
\$10.0 million under \$20.0 million	274	279,194	146	1,733,146	166	1,714,641	74	9,486
\$20.0 million or more	233	3,686,135	472	13,169,468	381	3,126,225	7	7,622
All Nonexempt Returns	6,352	5,233,481	31,144	16,107,919	18,608	8,365,088	5,271	329,391
Under \$1 million	328	79,725	3,146	988,569	1,428	185,525	547	21,846
\$1 million under \$1.5 million	2,038	489,717	14,050	3,809,277	8,031	1,781,486	2,824	166,096
\$1.5 million under \$2.0 million	1,149	468,127	5,132	2,015,026	3,132	931,524	938	90,962
\$2.0 million under \$2.5 million	1,303	597,343	5,223	3,330,847	3,430	1,526,847	981	36,413
\$2.5 million under \$3.0 million	519	464,159	1,671	1,577,589	1,172	526,487	148	5,301
\$3.0 million under \$10.0 million	564	582,713	1,404	2,345,276	971	1,229,096	122	2,316
\$10.0 million under \$20.0 million	211	691,790	423	1,568,088	303	762,913	28	2,456
\$20.0 million or more	132	1,655,497	355	2,332,292	145	826,580	4	92
Tax status and size of gross estate	Other Farm Assets (3)		Corporate and partnership assets		Type of property—continued		Miscellaneous other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	17,583	4,348,829	20,001	2,386,813	5,452	298,623	10,686	788,762
Under \$1 million	1,099	81,168	1,422	76,115	817	31,322	115	86,331
\$1 million under \$1.5 million	6,773	872,625	8,066	602,346	2,381	129,792	4,048	209,302
\$1.5 million under \$2.0 million	3,366	1,019,819	3,696	312,813	3,696	114,467	2,008	116,771
\$2.0 million under \$2.5 million	3,879	991,941	4,055	497,813	996	76,474	1,081	105,149
\$2.5 million under \$3.0 million	1,073	1,361,351	1,186	186,735	299	18,464	59	63,165
\$3.0 million under \$10.0 million	957	697,521	1,036	239,660	187	31,628	178	85,430
\$10.0 million under \$20.0 million	379	405,196	397	151,305	80	29,785	170	35,341
\$20.0 million or more	201	1,284,616	239	360,584	44	28,686	34	56,883
All Taxable Returns	3,188	3,234,495	9,738	1,417,611	2,891	289,428	4,618	429,790
Under \$1 million	417	34,804	392	28,345	181	13,042	270	17,843
\$1 million under \$1.5 million	3,084	423,125	3,972	277,524	1,188	60,803	1,504	97,265
\$1.5 million under \$2.0 million	1,823	369,267	1,947	183,464	682	24,515	1,097	71,129
\$2.0 million under \$2.5 million	2,754	1,030,267	2,166	263,095	516	41,001	621	88,883
\$2.5 million under \$3.0 million	627	239,899	700	131,125	128	17,125	309	30,505
\$3.0 million under \$10.0 million	620	681,889	619	164,365	97	17,828	127	51,000
\$10.0 million under \$20.0 million	275	327,872	273	103,542	55	14,685	107	24,119
\$20.0 million or more	163	1,062,862	188	297,260	36	21,090	63	40,000
All Nonexempt Returns	8,365	1,054,444	10,263	955,402	2,561	187,206	6,068	362,962
Under \$1 million	888	45,292	930	47,770	338	18,480	645	50,888
\$1 million under \$1.5 million	6,889	881,480	8,054	325,420	1,180	62,819	1,632	112,517
\$1.5 million under \$2.0 million	1,865	288,428	1,852	125,361	454	18,821	947	45,442
\$2.0 million under \$2.5 million	1,889	1,027,278	1,889	103,817	408	18,813	460	61,866
\$2.5 million under \$3.0 million	400	97,252	488	57,443	101	24,311	270	32,800
\$3.0 million under \$10.0 million	369	1,027,278	400	117,731	97	13,719	147	32,214
\$10.0 million under \$20.0 million	95	107,323	123	47,763	25	8,101	83	11,821
\$20.0 million or more	95	1,016,141	21	103,024	14	8,576	31	15,874
Tax status and size of gross estate	Cash		Cash management accounts		Securities, bank value		Insurance, policy value	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	70,490	13,395,480	51,786	8,648,940	37,587	5,643,335	3,990	118,766
Under \$1 million	36,729	300,367	4,185	227,513	3,322	285,167	245	7,889
\$1 million under \$1.5 million	16,588	4,277,797	19,814	1,650,059	15,797	1,422,579	1,424	222,079
\$1.5 million under \$2.0 million	12,975	2,201,296	9,601	985,821	6,968	996,586	821	25,857
\$2.0 million under \$2.5 million	12,445	2,442,487	10,113	1,432,623	8,151	1,345,464	885	24,663
\$2.5 million under \$3.0 million	3,950	1,029,790	3,226	828,137	1,326	541,263	197	7,987
\$3.0 million under \$10.0 million	3,627	1,177,152	2,870	1,191,328	1,860	1,107,866	277	51,464
\$10.0 million under \$20.0 million	1,363	1,624,544	1,114	830,152	613	220,024	104	8,564
\$20.0 million or more	799	1,386,344	534	1,502,662	344	1,543,305	47	1,544
All Taxable Returns	34,422	8,286,964	26,616	5,328,931	14,167	1,466,400	1,321	42,430
Under \$1 million	2,871	286,167	1,858	95,810	953	89,595	779	7,168
\$1 million under \$1.5 million	11,209	2,019,229	7,874	728,789	6,051	1,068,897	543	93,527
\$1.5 million under \$2.0 million	6,800	1,377,880	5,012	654,321	2,890	200,172	289	2,712
\$2.0 million under \$2.5 million	6,503	1,917,669	5,231	912,032	2,694	981,168	368	32,828
\$2.5 million under \$3.0 million	2,197	646,342	1,747	511,250	882	141,360	76	5,439
\$3.0 million under \$10.0 million	2,198	1,777,767	1,127	791,805	844	1,777,886	114	6,363
\$10.0 million under \$20.0 million	815	1,022,273	721	580,602	305	86,998	12	3,244
\$20.0 million or more	498	1,133,050	446	1,159,876	225	130,945	40	5,024
All Nonexempt Returns	36,068	5,109,517	27,270	3,319,369	22,400	4,177,465	2,669	76,346
Under \$1 million	4,159	325,220	2,227	136,763	2,239	1,062,312	86	4,521
\$1 million under \$1.5 million	17,485	2,093,504	12,460	<				

Estate Tax Returns Filed in 2002 (1): Type of Property, by Tax Status and Size of Gross Estate

(All figures are estimates based on sample-money amounts are in thousands of dollars)

Tax status and size of gross estate	Form 706 filers (2)		Personal residence		Type of property (3)		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	88,601	211,704,484	62,309	16,446,895	55,098	22,719,891	1,583	1,418,559
Under \$1 million	38,096	33,030,214	22,708	4,540,431	17,689	3,731,260	597	48,824
\$1 million under \$1.5 million	12,497	13,216,719	7,173	2,406,961	5,476	4,162,260	20	28,844
\$1.5 million under \$2.0 million	11,882	20,435,398	7,010	2,246,445	4,808	2,319,034	300	82,037
\$2.0 million under \$2.5 million	3,603	8,888,852	8,844	1,003,815	1,296	4,124,767	97	160,462
\$2.5 million under \$3.0 million	3,403	15,786,487	2,584	1,152,335	2,389	1,200,916	136	100,588
\$3.0 million under \$10.0 million	4,438	23,688,871	2,370	1,621,224	2,240	2,846,919	256	253,579
\$10.0 million under \$20.0 million	1,188	16,137,876	683	895,704	847	1,601,726	61	62,940
\$20.0 million or more	1,970	38,954,961	499	921,978	526	2,040,452	75	971,935
All Taxable Returns	46,618	117,483,346	36,627	6,703,807	21,388	16,436,138	709	724,756
Under \$1 million	18,897	11,487,784	7,647	1,951,508	1,306	1,170,626	6	16,078
\$1 million under \$1.5 million	14,121	17,026,486	7,873	2,726,176	6,033	1,820,315	65	20,580
\$1.5 million under \$2.0 million	8,786	9,889,852	3,803	1,022,916	3,332	1,035,552	38	34,534
\$2.0 million under \$2.5 million	5,961	15,407,556	3,852	1,306,423	3,384	1,733,749	177	31,872
\$2.5 million under \$3.0 million	2,710	8,824,252	1,405	507,283	1,373	664,409	30	21,226
\$3.0 million under \$10.0 million	2,150	14,524,916	1,362	916,925	1,299	1,495,525	135	125,131
\$10.0 million under \$20.0 million	795	10,202,877	519	558,254	526	845,423	61	62,940
\$20.0 million or more	454	25,541,796	366	720,905	375	1,492,358	50	396,782
All Nonexempt Returns	54,565	94,321,096	36,382	9,538,999	36,113	11,932,691	1,243	635,844
Under \$1 million	15,417	10,321,455	10,581	3,988,823	10,328	2,914,060	214	30,485
\$1 million under \$1.5 million	13,915	16,737,313	9,468	2,177,783	7,763	2,362,040	226	39,224
\$1.5 million under \$2.0 million	8,103	10,280,486	4,267	1,226,520	3,576	1,226,062	201	43,564
\$2.0 million under \$2.5 million	6,526	16,779,326	4,795	1,787,362	3,940	2,380,368	178	68,810
\$2.5 million under \$3.0 million	1,603	8,844,444	1,177	505,496	1,080	686,497	47	39,291
\$3.0 million under \$10.0 million	1,338	9,054,053	1,008	704,299	941	1,145,384	120	114,448
\$10.0 million under \$20.0 million	444	5,829,752	326	297,054	341	676,912	24	116,115
\$20.0 million or more	166	8,023,626	133	201,073	151	801,262	24	116,115
by estate and size of gross estate	Charitable bequests		Property bequeathed stock		Other assets and bonds		Federal average bequests	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,263	8,868,279	79,221	64,266,485	46,088	16,435,119	14,250	978,179
Under \$1 million	1,815	2,014,464	27,821	6,303,458	14,128	1,817,072	6,246	346,474
\$1 million under \$1.5 million	2,333	694,147	21,852	7,346,598	12,698	2,799,320	3,240	284,847
\$1.5 million under \$2.0 million	1,470	610,024	9,763	5,462,975	6,246	1,565,743	1,714	133,071
\$2.0 million under \$2.5 million	2,254	1,167,373	10,540	8,641,496	7,223	3,141,513	1,517	97,918
\$2.5 million under \$3.0 million	764	1,624,711	3,253	3,405,026	2,398	1,463,446	428	27,765
\$3.0 million under \$10.0 million	424	1,245,510	3,096	7,910,348	2,312	2,689,799	252	17,287
\$10.0 million under \$20.0 million	429	1,145,366	1,111	1,542,175	885	2,048,646	110	39,965
\$20.0 million or more	251	3,278,453	635	18,372,469	450	3,321,517	38	9,518
All Taxable Returns	3,665	4,086,219	36,564	41,660,880	23,886	12,317,324	7,241	667,271
Under \$1 million	229	2,821,457	12,220	3,982,853	6,803	1,238,229	2,237	165,910
\$1 million under \$1.5 million	813	1,460,024	11,458	4,282,316	6,731	1,528,260	2,383	279,867
\$1.5 million under \$2.0 million	860	1,601,456	5,167	2,426,202	3,240	1,238,466	895	95,217
\$2.0 million under \$2.5 million	826	381,464	5,124	4,680,451	3,794	1,786,957	885	72,014
\$2.5 million under \$3.0 million	263	1,489,744	1,960	1,007,710	1,461	1,119,882	284	29,871
\$3.0 million under \$10.0 million	466	504,411	1,913	5,197,698	1,484	1,787,229	182	71,731
\$10.0 million under \$20.0 million	298	581,759	126	1,878,688	96	1,468,889	14	8,674
\$20.0 million or more	205	1,945,028	480	14,600,641	354	2,756,296	27	8,367
All Nonexempt Returns	6,578	4,778,089	41,657	23,225,885	23,873	7,117,796	7,046	310,508
Under \$1 million	1,589	2,463,919	17,611	3,740,933	8,803	1,131,889	3,822	165,163
\$1 million under \$1.5 million	1,520	468,143	10,394	3,084,862	5,967	1,238,629	1,487	41,880
\$1.5 million under \$2.0 million	910	334,367	4,978	2,522,773	3,028	861,234	776	37,854
\$2.0 million under \$2.5 million	1,406	640,336	5,416	3,981,245	3,239	3,981,245	615	25,955
\$2.5 million under \$3.0 million	429	327,512	1,483	1,968,159	963	543,047	175	7,883
\$3.0 million under \$10.0 million	428	672,028	1,183	2,772,640	811	2,772,640	111	5,667
\$10.0 million under \$20.0 million	162	583,867	495	1,763,915	270	583,927	46	2,416
\$20.0 million or more	67	1,323,375	176	5,471,627	96	961,262	11	1,121
by estate and size of gross estate	Other assets and bonds		Corporate and partnership assets		Life insurance		Unproductive policy assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	22,884	5,316,025	22,882	2,300,456	6,961	484,158	14,443	1,919,295
Under \$1 million	2,964	3,081,251	8,222	482,242	2,837	611,587	3,211	225,897
\$1 million under \$1.5 million	6,214	779,838	6,027	496,952	1,615	89,228	3,599	293,170
\$1.5 million under \$2.0 million	3,263	1,001,266	3,067	292,832	946	78,818	1,980	175,881
\$2.0 million under \$2.5 million	3,960	646,129	3,180	370,951	847	61,275	1,774	166,348
\$2.5 million under \$3.0 million	1,965	1,079,088	1,111	111,881	161	16,709,761	363	179,560
\$3.0 million under \$10.0 million	987	588,679	634	176,550	283	21,526	586	90,148
\$10.0 million under \$20.0 million	379	362,107	337	138,330	81	32,096	163	69,286
\$20.0 million or more	241	1,113,782	182	253,194	96	16,074	96	229,056
All Taxable Returns	11,838	3,747,548	10,976	1,298,531	3,354	300,490	6,413	840,335
Under \$1 million	2,883	3,383,274	3,102	156,487	1,303	91,087	1,944	125,159
\$1 million under \$1.5 million	3,805	485,008	3,229	297,827	772	133,888	1,979	131,589
\$1.5 million under \$2.0 million	1,706	347,861	1,549	171,340	448	35,892	857	81,284
\$2.0 million under \$2.5 million	1,406	647,253	1,694	199,264	402	44,796	1,011	101,492
\$2.5 million under \$3.0 million	596	210,874	536	56,205	125	22,097	251	95,143
\$3.0 million under \$10.0 million	664	443,863	413	122,023	136	11,299	259	62,658
\$10.0 million under \$20.0 million	270	274,452	222	63,541	52	25,851	103	40,112
\$20.0 million or more	162	1,107,386	131	167,618	78	14,609	44	202,379
All Nonexempt Returns	11,116	1,535,487	11,907	1,003,925	3,267	183,668	8,630	676,459
Under \$1 million	4,961	488,977	5,120	266,776	3,344	60,611	3,408	166,648
\$1 million under \$1.5 million	1,308	151,083	1,508	120,932	507	43,724	1,134	89,888
\$1.5 million under \$2.0 million	1,138	1,184,896	1,486	170,957	386	16,476	646	84,864
\$2.0 million under \$2.5 million	393	74,892	497	50,697	56	8,713	342	83,417
\$2.5 million under \$3.0 million	303	118,289	422	45,592	87	19,229	287	27,480
\$3.0 million under \$10.0 million	106	86,615	116	44,789	28	6,248	81	29,174
\$10.0 million under \$20.0 million	55	116,497	61	60,009	16	3,414	81	26,917
by estate and size of gross estate	Charitable bequests		Corporate and partnership assets		Life insurance		Unproductive policy assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	55,626	15,488,482	66,987	6,405,883	54,378	6,281,168	5,153	152,885
Under \$1 million	36,497	4,502,447	23,375	1,429,029	20,052	1,127,893	1,306	23,514
\$1 million under \$1.5 million	3,883	3,888,844	18,759	1,462,028	18,726	1,462,028	1,402	26,233
\$1.5 million under \$2.0 million	11,420	1,792,091	8,385	768,093	6,279	827,840	843	26,887
\$2.0 million under \$2.5 million	1,051	1,827,261	9,218	1,328,141	1,128	1,262,871	1,046	24,815
\$2.5 million under \$3.0 million	3,715	922,896	2,921	596,702	2,078	523,770	229	31,044
\$3.0 million under \$10.0 million	3,214	1,667,117	2,757	972,877	1,805	1,025,475	136	100,460
\$10.0 million under \$20.0 million	1,178	558,628	983	656,631	596	220,624	81	4,406
\$20.0 million or more	601	165,862	660	1,214,658	328	85,512	86	4,935
All Taxable Returns	43,935	9,318,379	31,476	5,642,887	21,720	1,821,980	1,428	53,319
Under \$1 million	13,177	2,047,684	8,508	658,068	6,778	289,162	240	1,873
\$1 million under \$1.5 million	1,796	2,286,187	9,862	809,493	8,093	1,462,028	1,402	26,233
\$1.5 million under \$2.0 million	5,961	1,167,315	4,191	434,063	3,240	2,332,812	207	4,300
\$2.0 million under \$2.5 million	8,406	1,184,896	4,442	778,151	2,802	1,043,647	1,046	24,815
\$2.5 million under \$3.0 million	2,147	680,624	1,703	363,134	1,008	174,905	100	21,467
\$3.0 million under \$10.0 million	2,082	701,116	1,113	653,264	865	271,767	153	6,788
\$10.0 million under \$20.0 million	792	467,426	635	426,566	377	67,519	34	2,804
\$20.0 million or more	480	562,285	411	1,007,725	219	113,951	24	1,883
All Nonexempt Returns	51,792	6,156,103	35,512	6,262,966	32,466	4,463,179	3,724	99,679
Under \$1 million	23,327	2,463,883	14,777	822,363	13,773	1,042,791	1,096	21,842
\$1 million under \$1.5 million	13,097	1,302,897	9,107	631,347	8,472	1,046,241	1,116	23,341
\$1.5 million under \$2.0 million	5,762	664,576	4,193	241,197	3,689	686,348	236	22,568
\$2.0 million under \$2.5 million	6,144	807,893	4,676	589,591	4,277	930,444	572	14,183

Estate Tax Returns Filed in 2001 (1): Type of Property, by Tax Status and Size of Gross Estate

(All figures are estimates based on sample-money amounts are in thousands of dollars)

Tax status and size of gross estate	Form 706 filers (2)		Personal residence		Other real estate (3)		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	108,071	215,592,284	66,078	177,998,509	58,008	23,604,775	3,138	1,983,289
Under \$1 million	45,410	38,908,394	28,033	4,578,509	21,021	4,443,373	686	114,281
\$1 million under \$1.5 million	21,377	12,887,170	17,067	3,091,303	10,739	4,092,792	47	44,933
\$1.5 million under \$2.0 million	12,201	21,180,119	8,221	2,145,005	8,778	2,954,438	441	381,382
\$2.0 million under \$2.5 million	12,085	24,230,171	8,314	2,794,463	7,796	3,688,879	714	337,339
\$2.5 million under \$3.0 million	3,885	18,693,128	2,734	2,251,778	2,487	1,605,171	346	286,239
\$3.0 million under \$10.0 million	3,930	24,239,324	2,667	1,962,120	2,444	2,429,279	338	216,338
\$10.0 million under \$20.0 million	1,282	17,278,534	116	892,455	101	1,381,885	131	138,648
\$20.0 million or more	628	32,959,838	446	720,854	474	1,773,232	141	476,497
All Taxable Returns	51,728	123,938,390	29,685	9,838,632	25,540	10,848,487	1,308	844,474
Under \$1 million	18,477	16,477,487	9,339	1,825,488	7,862	1,588,458	28	27,719
\$1 million under \$1.5 million	10,088	17,679,425	8,732	2,200,500	7,422	2,082,284	238	125,387
\$1.5 million under \$2.0 million	6,024	16,480,889	3,400	3,082,239	3,087	3,022,314	138	78,470
\$2.0 million under \$2.5 million	6,894	17,674,990	4,154	3,364,793	3,812	1,838,845	302	210,338
\$2.5 million under \$3.0 million	2,145	9,694,294	1,417	698,919	1,221	693,482	177	112,311
\$3.0 million under \$10.0 million	2,165	14,324,125	1,499	861,886	1,417	1,205,120	162	74,726
\$10.0 million under \$20.0 million	868	11,745,714	603	578,563	529	1,041,388	111	138,648
\$20.0 million or more	465	26,458,567	342	506,380	347	1,229,881	54	265,704
All Nonexempt Returns	56,350	91,764,414	37,193	8,761,388	32,480	12,742,564	2,628	1,918,795
Under \$1 million	21,326	21,470,347	10,564	2,732,880	9,167	2,244,095	417	112,072
\$1 million under \$1.5 million	13,231	15,592,286	8,935	1,691,420	8,317	2,893,708	246	29,378
\$1.5 million under \$2.0 million	7,871	12,791,182	4,811	1,183,299	4,591	1,923,128	203	142,912
\$2.0 million under \$2.5 million	8,811	14,778,186	4,180	1,389,699	3,578	2,048,028	372	126,101
\$2.5 million under \$3.0 million	1,807	7,288,285	1,288	564,899	1,207	646,889	149	83,385
\$3.0 million under \$10.0 million	1,386	9,309,210	1,088	680,893	1,027	1,229,139	184	141,892
\$10.0 million under \$20.0 million	414	6,472,626	314	314,817	217	645,327	47	167,923
\$20.0 million or more	193	8,922,673	124	214,475	127	845,351	47	268,378
By estate and size of gross estate	Children held in trust		Property held jointly		Type of property—continued		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	18,131	9,718,645	88,320	66,445,339	52,218	20,363,591	16,659	1,068,330
Under \$1 million	2,085	1,684,186	33,870	7,689,488	28,075	2,657,283	812	458,037
\$1 million under \$1.5 million	2,067	778,198	22,484	2,713,705	12,493	2,648,281	4,019	238,515
\$1.5 million under \$2.0 million	1,237	428,138	10,325	4,538,793	8,714	2,108,339	2,181	212,434
\$2.0 million under \$2.5 million	2,123	806,895	11,187	10,764,322	7,526	3,368,350	1,490	128,282
\$2.5 million under \$3.0 million	869	5,428,472	3,491	5,424,343	3,271	1,946,285	44	24,362
\$3.0 million under \$10.0 million	1,044	1,324,641	3,199	8,643,266	2,254	2,719,625	366	29,119
\$10.0 million under \$20.0 million	448	1,111,172	1,154	9,794,271	981	1,548,263	44	1,146
\$20.0 million or more	272	4,024,714	591	14,180,357	453	2,825,468	41	2,376
All Taxable Returns	7,727	5,651,373	41,743	44,882,839	27,714	13,089,647	8,514	628,864
Under \$1 million	324	3,236	12,519	3,588,609	7,862	1,249,219	349	219,559
\$1 million under \$1.5 million	723	228,468	11,877	4,561,738	7,883	1,898,125	2,085	178,848
\$1.5 million under \$2.0 million	443	1,248,128	5,595	4,495,542	4,591	1,923,128	461	107,841
\$2.0 million under \$2.5 million	817	233,458	6,131	8,577,497	4,386	2,134,800	788	32,738
\$2.5 million under \$3.0 million	453	1,738,239	1,814	3,097,939	1,697	1,247,819	233	28,386
\$3.0 million under \$10.0 million	537	701,313	1,087	5,030,554	1,468	1,786,234	138	13,730
\$10.0 million under \$20.0 million	278	248,379	684	4,988,276	586	1,468,281	8	3,363
\$20.0 million or more	245	3,138,286	452	11,970,864	352	2,416,604	38	1,000
All Nonexempt Returns	6,409	4,089,272	44,577	22,662,500	24,903	7,279,854	8,185	438,066
Under \$1 million	1,771	338,291	20,360	4,118,607	10,214	1,517,125	4,475	195,530
\$1 million under \$1.5 million	1,344	508,680	10,897	2,972,407	8,862	980,136	1,426	81,870
\$1.5 million under \$2.0 million	840	209,225	5,267	2,178,238	2,983	925,987	1,200	54,502
\$2.0 million under \$2.5 million	1,386	272,297	5,696	4,188,865	5,107	1,918,582	102	35,447
\$2.5 million under \$3.0 million	423	389,245	1,576	1,838,504	1,154	1,203,247	229	15,074
\$3.0 million under \$10.0 million	461	621,328	1,212	2,712,142	858	1,203,671	111	38,969
\$10.0 million under \$20.0 million	172	479,793	389	1,855,995	242	444,259	25	1,242
\$20.0 million or more	74	688,442	139	2,203,493	101	628,862	3	15
By estate and size of gross estate	Other property—continued		Corporate and partnership assets		Real estate		Nonexempt policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	28,685	5,106,632	26,438	2,446,941	15,111	648,222	25,385	1,733,181
Under \$1 million	1,795	1,198,476	11,333	770,791	4,975	126,219	10,135	488,441
\$1 million under \$1.5 million	6,862	919,031	6,188	442,011	2,825	108,795	5,971	333,399
\$1.5 million under \$2.0 million	2,801	1,719,126	2,839	1,646,886	1,453	43,972	3,393	228,819
\$2.0 million under \$2.5 million	3,372	897,657	2,632	368,818	1,238	101,480	3,033	218,054
\$2.5 million under \$3.0 million	1,035	608,016	1,025	133,899	441	23,869	1,134	114,356
\$3.0 million under \$10.0 million	1,003	608,016	1,076	215,468	355	39,771	744	85,529
\$10.0 million under \$20.0 million	385	397,676	384	113,437	112	25,836	232	79,986
\$20.0 million or more	203	605,493	39	273,633	45	25,117	19	582
All Taxable Returns	14,538	3,384,382	13,145	1,582,543	5,797	389,235	11,430	910,870
Under \$1 million	3,070	630,334	4,855	312,653	1,381	108,179	3,919	213,162
\$1 million under \$1.5 million	4,025	615,546	3,435	290,764	1,815	78,623	1,888	128,687
\$1.5 million under \$2.0 million	1,647	214,494	1,599	107,562	698	21,391	1,395	140,219
\$2.0 million under \$2.5 million	1,647	1,018,871	1,627	263,698	713	77,015	1,656	120,120
\$2.5 million under \$3.0 million	734	164,832	584	91,597	312	22,347	422	41,481
\$3.0 million under \$10.0 million	625	166,364	644	158,571	178	13,326	362	34,822
\$10.0 million under \$20.0 million	273	281,358	252	82,844	88	17,515	180	54,402
\$20.0 million or more	273	641,628	148	258,675	58	18,870	52	2,786
All Nonexempt Returns	12,135	2,899,209	13,392	658,387	5,315	288,987	13,535	823,111
Under \$1 million	6,850	584,141	6,448	397,329	2,882	138,031	6,208	276,279
\$1 million under \$1.5 million	1,304	198,265	1,871	77,264	768	22,621	1,383	79,891
\$1.5 million under \$2.0 million	1,386	181,811	1,656	85,510	513	34,485	1,197	97,934
\$2.0 million under \$2.5 million	602	214,765	541	42,332	128	8,792	601	73,115
\$2.5 million under \$3.0 million	385	238,911	432	88,896	189	23,376	488	38,386
\$3.0 million under \$10.0 million	121	91,318	102	30,793	26	8,323	102	25,584
\$10.0 million under \$20.0 million	47	119,718	40	16,927	11	5,327	27	17,468
By estate and size of gross estate	Other property—continued		Other property—continued		Real estate		Nonexempt policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	194,265	15,356,598	74,930	8,479,571	68,227	6,255,899	5,787	196,084
Under \$1 million	42,844	5,307,498	28,867	1,584,309	25,540	1,517,375	1,780	34,489
\$1 million under \$1.5 million	27,181	3,688,882	19,322	1,211,683	15,343	1,405,587	1,438	213,158
\$1.5 million under \$2.0 million	11,854	1,826,547	9,319	745,864	7,686	924,239	745	30,787
\$2.0 million under \$2.5 million	12,225	1,881,051	9,838	1,221,817	8,115	1,248,888	913	71,727
\$2.5 million under \$3.0 million	3,886	794,163	3,232	711,248	2,259	493,538	448	11,514
\$3.0 million under \$10.0 million	3,445	168,364	2,810	1,074,300	1,825	454,346	387	6,824
\$10.0 million under \$20.0 million	1,340	265,261	1,116	689,362	818	168,623	85	8,320
\$20.0 million or more	613	633,319	560	1,230,517	339	101,813	40	488
All Taxable Returns	56,365	9,769,366	35,526	5,113,328	25,385	2,339,889	1,446	95,979
Under \$1 million	17,884	2,802,978	11,698	946,138	9,837	488,509	383	973
\$1 million under \$1.5 million	10,673	2,473,293	10,054	742,249	6,208	1,033,989	1,531	101,991
\$1.5 million under \$2.0 million	6,904	1,198,421	4,701	389,809	3,477	273,360	176	5,711
\$2.0 million under \$2.5 million	6,899	1,738,126	5,237	771,919	5,225	1,783,162	811	104,312
\$2.5 million under \$3.0 million	2,114	499,027	1,717	455,847	956	109,359	187	6,264
\$3.0 million under \$10.0 million	2,191	7,264,844	1,776	629,773	977	194,183	186	3,454
\$10.0 million under \$20.0 million	885	372,953	767	522,515	371	55,884	44	3,415
\$20.0 million or more	461	474,122	412	1,015,180	232	80,992	34	2,933
All Nonexempt Returns	53,883	5,947,282	38,064	3,946,143	34,844	3,956,690	4,321	100,766
Under \$1 million	26,263	2,524,420	17,148	945,174	11,036	988,174	1,791	33,121
\$1 million under \$1.5 million	12,599	1,965,502	8,676	1,025,224	6,844	1,050,451	1,420	121,881
\$1.5 million under \$2.0 million	6,907	1,172,438	4,618	395,795	4,209	690,873	567	25,056
\$2.0 million under \$2.5 million	5,586							

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

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Gross estate for tax purposes [1]		Personal residence		Real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	108,322	217,402,426	68,225	16,133,916	58,405	21,444,713	3,906	2,002,779
\$600,000 under \$1,000,000	47,845	38,598,125	28,601	4,729,748	24,143	5,062,117	862	108,384
\$1,000,000 under \$2,500,000	46,248	66,946,098	29,184	6,885,171	24,050	7,713,387	1,074	306,628
\$2,500,000 under \$5,000,000	10,018	34,085,398	6,744	2,249,126	6,056	3,259,349	777	303,244
\$5,000,000 under \$10,000,000	3,386	23,286,581	2,351	1,115,991	2,277	1,997,525	400	377,621
\$10,000,000 under \$20,000,000	1,129	10,253,132	621	706,640	750	1,396,953	166	196,814
\$20,000,000 or more	696	39,233,112	524	647,240	549	2,049,782	136	709,890
Taxable returns, total	52,006	130,371,309	29,429	8,684,700	26,158	10,447,156	1,649	993,129
\$600,000 under \$1,000,000	18,634	15,800,654	9,652	1,675,973	8,552	1,709,874	185	17,387
\$1,000,000 under \$2,500,000	23,827	35,518,751	13,711	3,387,514	11,850	3,549,328	718	97,953
\$2,500,000 under \$5,000,000	5,977	20,255,259	3,704	1,256,465	3,295	1,637,219	326	162,731
\$5,000,000 under \$10,000,000	2,258	15,545,769	1,554	704,130	1,430	1,125,506	223	204,627
\$10,000,000 under \$20,000,000	814	11,032,374	596	522,846	548	854,855	97	121,982
\$20,000,000 or more	548	32,208,403	412	517,766	424	1,670,569	81	388,603
Non-taxable returns, total	56,322	87,031,116	38,796	8,069,215	32,267	10,997,558	2,257	1,009,650
\$600,000 under \$1,000,000	29,211	22,797,471	19,149	3,053,774	15,550	3,352,143	677	90,997
\$1,000,000 under \$2,500,000	11,421	31,427,347	15,473	3,297,697	12,140	4,170,569	166	209,223
\$2,500,000 under \$5,000,000	4,100	13,820,039	3,040	992,658	2,762	1,622,030	441	140,512
\$5,000,000 under \$10,000,000	1,128	7,740,793	797	411,861	847	872,019	177	172,794
\$10,000,000 under \$20,000,000	316	4,220,758	225	183,796	242	301,697	19	74,832
\$20,000,000 or more	147	7,024,709	112	129,471	126	479,606	45	321,282

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

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Closely held stock		Other stocks		Bonds and total bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	11,520	14,612,428	84,895	68,304,121	54,338	21,185,669	16,955	925,190
\$600,000 under \$1,000,000	2,643	300,234	34,550	7,974,817	20,099	2,836,189	1,950	376,508
\$1,000,000 under \$2,500,000	4,855	1,632,018	36,684	18,658,262	23,888	5,838,777	7,157	435,296
\$2,500,000 under \$5,000,000	2,294	1,565,284	8,874	1,755,135	6,521	3,728,534	1,384	91,801
\$5,000,000 under \$10,000,000	973	1,651,639	3,703	6,914,613	2,463	2,248,222	320	121,134
\$10,000,000 under \$20,000,000	403	1,251,625	1,038	6,308,904	847	1,758,760	69	6,086
\$20,000,000 or more	353	8,006,628	644	14,692,371	599	4,085,106	53	2,364
Taxable returns, total	4,218	8,214,444	42,821	47,441,204	29,255	14,264,413	8,723	524,285
\$600,000 under \$1,000,000	533	105,277	13,909	3,818,424	8,454	1,233,623	3,516	166,318
\$1,000,000 under \$2,500,000	1,523	524,184	19,654	11,653,139	13,773	3,808,049	1,711	272,014
\$2,500,000 under \$5,000,000	1,067	1,067,165	5,375	8,303,138	3,731	2,424,795	846	68,470
\$5,000,000 under \$10,000,000	574	894,142	2,119	6,479,360	1,701	2,171,550	237	10,146
\$10,000,000 under \$20,000,000	262	706,023	751	4,844,439	645	1,262,687	68	5,710
\$20,000,000 or more	260	6,313,653	614	12,118,704	429	3,436,110	17	1,627
Non-taxable returns, total	7,302	6,401,985	42,074	20,862,917	25,082	6,920,956	8,082	400,905
\$600,000 under \$1,000,000	2,110	389,958	20,641	4,156,393	11,646	1,602,248	1,424	210,190
\$1,000,000 under \$2,500,000	3,331	1,107,833	17,031	7,005,144	10,225	2,222,728	2,986	163,282
\$2,500,000 under \$5,000,000	1,228	898,119	3,499	3,451,996	2,098	1,303,840	544	23,331
\$5,000,000 under \$10,000,000	386	757,497	885	2,435,253	762	776,672	84	2,988
\$10,000,000 under \$20,000,000	141	545,603	287	1,460,465	202	366,073	21	375
\$20,000,000 or more	93	1,892,975	131	2,373,667	79	646,997	12	738

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

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	104,323	14,708,757	73,739	8,615,000	39,950	6,199,351	5,624	193,846
\$600,000 under \$1,000,000	46,033	5,249,079	29,662	1,750,314	25,882	1,407,820	1,626	46,560
\$1,000,000 under \$2,500,000	12,674	1,737,098	10,930	679,538	9,713	229,528	11,396	672,846
\$2,500,000 under \$5,000,000	2,973	779,851	2,387	239,229	901	90,591	2,428	252,171
\$5,000,000 under \$10,000,000	1,096	630,486	662	201,785	313	53,310	805	140,285
\$10,000,000 under \$20,000,000	389	390,444	313	106,269	97	17,482	248	53,728
\$20,000,000 or more	275	1,555,775	223	242,705	58	42,653	141	94,543
Taxable returns, total	16,111	4,196,897	12,900	1,222,187	5,611	438,178	12,427	989,092
\$600,000 under \$1,000,000	5,266	580,565	4,112	220,887	2,375	135,209	4,380	291,118
\$1,000,000 under \$2,500,000	7,697	1,067,110	6,564	424,363	3,543	147,421	6,519	360,149
\$2,500,000 under \$5,000,000	1,947	534,447	1,444	138,623	562	59,330	1,416	130,308
\$5,000,000 under \$10,000,000	762	395,057	672	148,058	216	44,012	539	95,331
\$10,000,000 under \$20,000,000	366	311,898	326	77,448	72	13,707	172	42,907
\$20,000,000 or more	234	1,403,821	183	211,808	45	38,486	105	79,279
Non-taxable returns, total	13,996	2,873,122	12,723	748,813	4,102	199,469	13,377	785,900
\$600,000 under \$1,000,000	7,036	980,800	5,811	289,411	1,955	68,301	2,901	165,301
\$1,000,000 under \$2,500,000	5,078	705,988	4,668	265,174	1,673	82,108	5,577	322,697
\$2,500,000 under \$5,000,000	1,026	245,494	843	91,606	339	31,261	1,012	121,863
\$5,000,000 under \$10,000,000	333	240,429	280	52,727	97	9,298	266	44,954
\$10,000,000 under \$20,000,000	84	78,548	57	28,820	25	3,762	63	10,821
\$20,000,000 or more	42	151,955	40	30,897	13	4,117	36	15,364

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

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Farm assets		Limited Partnerships		Other noncorporate businesses		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	7,103	881,790	13,485	3,243,053	7,671	1,770,919	21,120	4,167,997
\$600,000 under \$1,000,000	3,461	155,425	4,109	143,394	2,171	116,575	7,913	146,012
\$1,000,000 under \$2,500,000	2,654	301,379	5,658	429,769	3,166	382,514	8,559	1,123,089
\$2,500,000 under \$5,000,000	560	156,922	2,096	407,038	1,206	278,262	2,628	642,326
\$5,000,000 under \$10,000,000	255	122,773	877	454,917	621	204,454	1,187	562,694
\$10,000,000 under \$20,000,000	84	75,683	410	352,902	260	192,990	455	310,864
\$20,000,000 or more	58	69,608	334	1,455,012	246	685,704	348	780,013
Taxable returns, total	2,765	412,096	6,221	2,301,698	2,904	808,040	10,097	2,345,964
\$600,000 under \$1,000,000	1,005	29,957	1,192	23,638	637	13,233	2,718	247,776
\$1,000,000 under \$2,500,000	1,221	117,349	2,870	201,486	1,020	100,774	4,467	563,336
\$2,500,000 under \$5,000,000	284	88,801	1,071	296,968	352	186,380	1,549	398,931
\$5,000,000 under \$10,000,000	147	63,745	562	293,033	329	91,270	735	374,922
\$10,000,000 under \$20,000,000	59	42,498	272	286,293	168	122,571	328	231,805
\$20,000,000 or more	48	59,346	254	1,260,281	183	644,185	265	533,535
Non-taxable returns, total	4,338	469,694	7,264	941,355	4,767	872,479	11,023	1,812,033
\$600,000 under \$1,000,000	2,446	125,468	2,917	119,756	1,534	103,242	5,195	495,236
\$1,000,000 under \$2,500,000	1,474	183,429	2,789	228,303	2,105	291,740	4,122	559,753
\$2,500,000 under \$5,000,000	276	58,320	1,025	155,072	681	172,266	1,083	243,735
\$5,000,000 under \$10,000,000	108	59,029	314	161,884	292	113,183	452	192,772
\$10,000,000 under \$20,000,000	24	33,185	138	86,609	50	70,420	128	79,059
\$20,000,000 or more	10	10,263	80	154,733	63	121,019	83	246,478

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Estate Tax Returns Filed in 1999: Gross Estate by Type of Property
by Size of Gross Estate
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of gross estate	Other estate tax payees (1)		Testamentary		Testate estates		Testate estates	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	103,893	196,435,387	64,403	13,793,296	37,380	15,971,439	3,491	1,397,779
\$500,000 under \$1,000,000	49,863	36,894,381	29,314	4,593,680	25,443	4,633,841	707	7,481
\$1,000,000 under \$2,000,000	42,773	80,546,717	26,168	5,382,276	23,411	7,177,463	1,397	287,800
\$2,000,000 under \$5,000,000	6,565	26,154,275	3,733	1,786,250	3,480	2,866,253	685	268,719
\$5,000,000 under \$10,000,000	3,053	20,797,703	2,110	1,033,982	2,034	1,988,918	343	258,324
\$10,000,000 under \$25,000,000	1,363	14,405,130	721	312,871	786	1,380,828	159	217,388
\$25,000,000 or more	377	32,514,518	422	461,100	447	1,281,869	15	268,847
Testate returns, total	48,879	119,176,389	28,111	6,848,897	25,872	9,388,885	1,273	497,424
\$500,000 under \$1,000,000	19,136	15,539,747	1,705	1,630,734	630	1,556,154	15	6,465
\$1,000,000 under \$2,000,000	22,233	33,165,063	12,927	2,786,242	11,319	3,294,263	520	108,128
\$2,000,000 under \$5,000,000	5,217	17,786,232	2,575	1,159,614	2,546	1,970,614	211	121,183
\$5,000,000 under \$10,000,000	2,045	14,025,402	1,305	655,051	1,203	1,077,709	200	127,465
\$10,000,000 under \$25,000,000	779	10,542,126	522	369,099	530	753,059	105	92,103
\$25,000,000 or more	467	22,877,352	337	400,000	323	939,273	86	228,227
Non-testate returns, total	54,123	77,258,998	36,292	6,944,409	32,508	16,276,545	2,218	700,354
\$500,000 under \$1,000,000	30,726	21,355,634	16,603	2,962,946	16,515	2,226,279	691	87,865
\$1,000,000 under \$2,000,000	16,544	27,385,817	13,241	2,556,328	12,091	3,063,083	677	175,472
\$2,000,000 under \$5,000,000	3,409	11,379,229	2,216	782,206	2,424	1,480,203	389	145,326
\$5,000,000 under \$10,000,000	1,094	6,733,263	705	307,911	742	869,811	143	132,075
\$10,000,000 under \$25,000,000	293	3,853,874	198	144,882	235	538,661	36	125,485
\$25,000,000 or more	110	4,686,054	85	50,000	83	393,625	25	52,569

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

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

Size of gross estate	Closely held stock		Other estate		Real and leasehold		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	11,024	12,874,787	83,522	67,211,395	53,180	26,293,744	16,195	919,336
\$500,000 under \$1,000,000	2,787	4,082,282	21,288	3,282,282	21,288	3,282,282	8,245	414,974
\$1,000,000 under \$2,000,000	4,742	1,405,014	34,083	16,439,267	25,033	6,203,853	6,382	306,339
\$2,000,000 under \$5,000,000	1,538	1,291,756	7,718	10,713,828	5,852	5,546,211	1,021	75,172
\$5,000,000 under \$10,000,000	879	1,242,943	2,734	8,485,283	2,220	2,688,647	268	268,608
\$10,000,000 under \$25,000,000	411	1,494,524	988	5,951,671	783	1,882,477	111	92,171
\$25,000,000 or more	281	1,634,826	548	14,549,214	446	2,086,455	42	1,474
Testate returns, total	4,898	7,108,248	41,284	47,139,382	27,368	13,584,123	8,454	518,838
\$500,000 under \$1,000,000	489	75,882	14,381	4,437,033	8,388	1,482,219	3,241	215,019
\$1,000,000 under \$2,000,000	1,689	438,423	13,966	11,281,189	11,378	3,698,849	4,034	288,286
\$2,000,000 under \$5,000,000	892	658,679	4,719	7,309,874	3,814	2,433,716	134	59,814
\$5,000,000 under \$10,000,000	493	652,136	1,903	6,341,154	1,500	1,970,614	105	110,662
\$10,000,000 under \$25,000,000	263	885,446	737	4,905,975	608	1,317,362	83	8,229
\$25,000,000 or more	214	1,430,284	446	12,142,299	338	1,246,269	27	1,288
Non-testate returns, total	6,925	5,766,539	42,138	20,072,013	25,812	12,709,621	7,741	336,508
\$500,000 under \$1,000,000	3,124	363,398	22,799	4,975,279	12,882	1,882,779	4,754	291,917
\$1,000,000 under \$2,000,000	3,128	1,046,481	15,117	7,146,008	9,415	3,088,213	2,288	115,133
\$2,000,000 under \$5,000,000	1,046	735,076	2,899	3,362,274	2,038	1,112,584	397	155,658
\$5,000,000 under \$10,000,000	369	688,228	885	2,143,289	638	727,721	82	4,991
\$10,000,000 under \$25,000,000	151	638,165	255	1,146,697	163	365,173	38	1,592
\$25,000,000 or more	67	1,035,840	103	1,307,046	86	482,128	5	176

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

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

Size of gross estate	Other Federal income		Corporate and foreign		Roth and other bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	33,176	1,885,187	28,541	2,481,691	11,245	839,385	25,491	1,837,562
\$500,000 under \$1,000,000	14,533	1,382,289	11,979	883,315	5,280	391,129	11,890	617,248
\$1,000,000 under \$2,000,000	13,589	1,891,488	13,911	799,738	4,684	383,863	16,435	735,828
\$2,000,000 under \$5,000,000	3,325	879,530	2,291	266,424	857	79,368	2,259	238,829
\$5,000,000 under \$10,000,000	1,164	516,142	867	516,142	312	151,763	686	116,662
\$10,000,000 under \$25,000,000	429	415,461	298	188,557	86	24,673	212	46,429
\$25,000,000 or more	254	638,245	291	463,326	46	29,198	115	2,444
Testate returns, total	17,289	3,897,775	14,154	1,509,254	5,887	497,779	11,347	1,919,347
\$500,000 under \$1,000,000	5,903	618,788	4,709	291,145	2,220	129,514	4,370	238,687
\$1,000,000 under \$2,000,000	6,005	1,277,718	6,045	454,643	2,434	514,514	2,588	1,088,057
\$2,000,000 under \$5,000,000	2,079	634,465	1,451	181,918	514	48,281	1,229	128,277
\$5,000,000 under \$10,000,000	949	488,028	562	124,494	204	32,261	446	75,241
\$10,000,000 under \$25,000,000	324	325,387	221	87,264	80	19,354	148	19,729
\$25,000,000 or more	200	603,737	167	403,832	36	7,023	86	67,541
Non-testate returns, total	15,887	1,507,409	14,386	1,982,336	5,358	369,211	14,144	1,918,315
\$500,000 under \$1,000,000	8,638	744,261	7,270	372,129	3,088	174,268	7,480	376,482
\$1,000,000 under \$2,000,000	8,699	713,710	4,866	341,116	2,021	124,416	5,299	367,167
\$2,000,000 under \$5,000,000	1,105	1,046,481	840	1,046,481	338	24,868	1,153	115,133
\$5,000,000 under \$10,000,000	334	136,116	269	56,286	108	19,201	242	46,429
\$10,000,000 under \$25,000,000	95	89,885	77	41,263	35	6,218	62	8,708
\$25,000,000 or more	34	37,698	34	33,085	10	3,685	23	4,963

Footnotes at end of table--Page 6

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

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

Size of gross estate	Total estate - Continued							
	Cash		Cash management accounts		Insurance, term value		Insurance, policy face	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	18,249	16,887,784	76,379	7,433,998	56,842	5,888,171	5,918	158,813
\$500,000 under \$1,000,000	87,291	1,687,887	31,151	1,750,752	26,486	1,482,874	2,248	36,685
\$1,000,000 under \$2,000,000	26,471	5,548,383	28,243	2,479,715	23,227	2,883,879	2,054	69,284
\$2,000,000 under \$5,000,000	6,363	1,883,031	4,828	1,200,031	4,828	1,200,031	685	31,388
\$5,000,000 under \$10,000,000	1,981	855,419	2,474	830,885	1,556	488,563	231	9,078
\$10,000,000 under \$25,000,000	1,542	488,517	867	516,142	312	151,763	86	4,608
\$25,000,000 or more	558	837,257	465	871,441	291	163,013	48	7,172
Testate returns, total	48,829	9,118,808	39,281	4,763,277	23,142	1,746,489	1,751	56,321
\$500,000 under \$1,000,000	16,688	1,681,136	14,472	788,084	8,826	364,485	135	1,148
\$1,000,000 under \$2,000,000	21,842	3,752,363	15,822	1,411,513	10,549	798,639	1,755	18,318
\$2,000,000 under \$5,000,000	5,147	1,945,842	4,223	700,890	2,274	750,363	146	8,177
\$5,000,000 under \$10,000,000	2,014	585,911	1,682	585,915	564	188,867	119	1,322
\$10,000,000 under \$25,000,000	759	342,671	665	422,792	239	92,194	58	4,688
\$25,000,000 or more	461	746,473	407	756,452	226	87,273	48	5,958
Non-testate returns, total	13,419	7,768,976	37,098	2,670,721	33,699	4,141,711	4,166	96,492
\$500,000 under \$1,000,000	20,165	2,066,741	16,679	1,962,668	11,658	1,016,389	1,705	15,517
\$1,000,000 under \$2,000,000	17,628	1,795,280	12,721	1,068,262	10,677	1,885,388	1,809	44,767
\$2,000,000 under \$5,000,000	3,246	1,781,176	2,366	499,031	2,237	693,629	392	16,611
\$5,000,000 under \$10,000,000	867	237,238	792	237,238	632	181,689	112	4,746
\$10,000,000 under \$25,000,000	293	121,846	222	90,381	193	84,537	28	1,928
\$25,000,000 or more	107	484,888	88	116,019	65	60,037	17	2,312