

Estate Tax Returns Filed in 2019 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Deceased spousal unused exclusion		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	6,063	\$33,858,433	995	\$2,098,122	6,061	\$31,760,311	527	\$1,878,351	6,409	\$22,763,892
Under \$10 million	1,813	\$4,756,905	222	\$196,423	1,813	\$4,560,481	186	\$646,012	1,975	\$5,219,356
\$10 million under \$20 million	2,564	\$10,798,547	292	\$232,646	2,562	\$10,565,901	247	\$986,334	2,698	\$10,767,515
\$20 million under \$50 million	1,221	\$8,750,437	279	\$352,779	1,221	\$8,397,658	73	\$183,796	1,265	\$4,966,588
\$50 million or more	465	\$9,552,545	202	\$1,316,275	465	\$8,236,270	21	\$62,208	471	\$1,810,433
All Taxable Returns	2,570	\$23,774,242	653	\$1,330,943	2,570	\$22,443,299	210	\$442,611	2,570	\$9,115,351
Under \$10 million	648	\$2,199,553	111	\$79,763	648	\$2,119,790	40	\$37,147	648	\$1,675,495
\$10 million under \$20 million	1,020	\$6,196,578	191	\$187,097	1,020	\$6,009,481	99	\$240,918	1,020	\$3,942,751
\$20 million under \$50 million	636	\$6,995,371	207	\$310,220	636	\$6,685,151	58	\$133,014	636	\$2,475,848
\$50 million or more	265	\$8,382,739	145	\$753,863	265	\$7,628,877	13	\$31,533	265	\$1,021,257
All Nontaxable Returns	3,493	\$10,084,191	342	\$767,179	3,491	\$9,317,012	316	\$1,435,740	3,838	\$13,648,541
Under \$10 million	1,165	\$2,557,351	111	\$116,660	1,165	\$2,440,691	146	\$608,865	1,326	\$3,543,861
\$10 million under \$20 million	1,544	\$4,601,969	101	\$45,549	1,541	\$4,556,420	148	\$745,417	1,678	\$6,824,764
\$20 million under \$50 million	585	\$1,755,065	72	\$42,558	585	\$1,712,507	14	\$50,782	629	\$2,490,740
\$50 million or more	200	\$1,169,805	58	\$562,412	200	\$607,394	8	\$30,675	205	\$789,176
Tax status and size of gross estate	Net estate tax		Community property		Total joint property		Total lifetime transfers			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	2,570	\$13,214,991	987	\$31,902,580	2,955	\$6,571,373	3,738	\$67,533,738		
Under \$10 million	648	\$441,953	316	\$3,450,716	864	\$796,555	973	\$4,440,852		
\$10 million under \$20 million	1,020	\$2,061,750	415	\$8,450,486	1,251	\$1,627,113	1,606	\$14,951,773		
\$20 million under \$50 million	636	\$4,188,148	176	\$6,894,441	612	\$1,470,926	825	\$15,862,977		
\$50 million or more	265	\$6,523,140	80	\$13,106,937	228	\$2,676,780	334	\$32,278,136		
All Taxable Returns	2,570	\$13,214,991	84	\$2,980,936	727	\$606,798	1,626	\$33,901,687		
Under \$10 million	648	\$441,953	* 10	\$91,589	177	\$71,747	325	\$1,457,110		
\$10 million under \$20 million	1,020	\$2,061,750	25	\$401,663	278	\$156,753	647	\$5,917,232		
\$20 million under \$50 million	636	\$4,188,148	29	\$823,540	190	\$202,405	461	\$8,806,378		
\$50 million or more	265	\$6,523,140	21	\$1,664,143	81	\$175,892	193	\$17,720,968		
All Nontaxable Returns	0	\$0	903	\$28,921,644	2,228	\$5,964,576	2,112	\$33,632,051		
Under \$10 million	0	\$0	306	\$3,359,127	687	\$724,808	648	\$2,983,742		
\$10 million under \$20 million	0	\$0	390	\$8,048,823	973	\$1,470,360	959	\$9,034,541		
\$20 million under \$50 million	0	\$0	147	\$6,070,901	421	\$1,268,521	364	\$7,056,600		
\$50 million or more	0	\$0	59	\$11,442,794	147	\$2,500,887	141	\$14,557,168		

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, March 2021.

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

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2019, most returns were filed for deaths that occurred in 2018, for which the filing threshold was \$11.18 million of gross estate. Because of filing extensions, however, some returns were filed in 2019 for deaths that occurred prior to 2018, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2019, for which the filing threshold was \$11.40 million.

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Deceased spousal unused exclusion		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,770	\$47,053,524	1,417	\$1,618,425	12,768	\$45,435,099	1,258	\$4,345,486	13,525	\$31,461,116
Under \$5 million	960	\$2,362,641	212	\$135,765	960	\$2,226,877	99	\$212,375	960	\$2,138,336
\$5 million under \$10 million	7,057	\$15,379,461	385	\$229,171	7,055	\$15,150,289	824	\$2,995,400	7,614	\$17,620,596
\$10 million under \$20 million	2,979	\$10,334,538	315	\$157,301	2,979	\$10,177,237	248	\$870,873	3,134	\$7,468,709
\$20 million under \$50 million	1,283	\$8,513,930	302	\$330,280	1,283	\$8,183,650	65	\$203,652	1,316	\$3,089,580
\$50 million or more	491	\$10,462,954	204	\$765,909	491	\$9,697,046	23	\$63,186	500	\$1,143,894
All Taxable Returns	5,484	\$34,033,517	991	\$1,326,321	5,484	\$32,707,197	409	\$948,822	5,484	\$12,437,787
Under \$5 million	483	\$1,400,776	127	\$76,535	483	\$1,324,241	33	\$37,155	483	\$1,037,933
\$5 million under \$10 million	2,554	\$7,802,261	230	\$179,802	2,554	\$7,622,460	127	\$186,795	2,554	\$5,567,094
\$10 million under \$20 million	1,413	\$7,406,528	234	\$135,427	1,413	\$7,271,101	173	\$536,427	1,413	\$3,397,177
\$20 million under \$50 million	722	\$7,407,819	234	\$299,277	722	\$7,108,542	d	d	722	\$1,709,945
\$50 million or more	313	\$10,016,133	166	\$635,280	313	\$9,380,853	d	d	313	\$725,638
All Nontaxable Returns	7,286	\$13,020,006	426	\$292,104	7,284	\$12,727,902	849	\$3,396,664	8,041	\$19,023,329
Under \$5 million	477	\$961,865	84	\$59,230	477	\$902,635	66	\$175,220	477	\$1,100,404
\$5 million under \$10 million	4,503	\$7,577,199	155	\$49,369	4,501	\$7,527,830	696	\$2,808,605	5,060	\$12,053,503
\$10 million under \$20 million	1,566	\$2,928,009	81	\$21,874	1,566	\$2,906,136	75	\$334,447	1,721	\$4,071,532
\$20 million under \$50 million	561	\$1,106,111	69	\$31,003	561	\$1,075,108	d	d	595	\$1,379,635
\$50 million or more	178	\$446,822	37	\$130,629	178	\$316,193	d	d	188	\$418,256
Tax status and size of gross estate	Net estate tax		Community property		Total joint property		Total lifetime transfers			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	5,484	\$20,179,613	1,949	\$39,533,203	6,502	\$8,569,068	7,415	\$88,448,036		
Under \$5 million	483	\$286,166	74	\$461,054	411	\$200,320	524	\$1,147,498		
\$5 million under \$10 million	2,554	\$2,051,176	1,137	\$12,202,490	3,620	\$3,025,748	3,877	\$18,294,316		
\$10 million under \$20 million	1,413	\$3,848,163	490	\$10,103,744	1,556	\$2,149,038	1,773	\$15,765,836		
\$20 million under \$50 million	722	\$5,357,380	183	\$7,435,113	656	\$1,531,053	870	\$17,552,891		
\$50 million or more	313	\$8,636,728	65	\$9,330,803	258	\$1,662,909	371	\$35,687,496		
All Taxable Returns	5,484	\$20,179,613	150	\$3,417,338	1,704	\$1,587,133	3,227	\$47,456,082		
Under \$5 million	483	\$286,166	* 3	\$15,087	153	\$41,808	275	\$592,313		
\$5 million under \$10 million	2,554	\$2,051,176	56	\$372,383	741	\$314,222	1,359	\$6,616,528		
\$10 million under \$20 million	1,413	\$3,848,163	35	\$363,807	432	\$364,286	852	\$7,570,673		
\$20 million under \$50 million	722	\$5,357,380	39	\$1,100,705	249	\$307,735	507	\$10,278,006		
\$50 million or more	313	\$8,636,728	17	\$1,565,356	129	\$559,081	235	\$22,398,562		
All Nontaxable Returns	0	\$0	1,798	\$36,115,865	4,798	\$6,981,935	4,188	\$40,991,954		
Under \$5 million	0	\$0	70	\$445,967	258	\$158,512	249	\$555,185		
\$5 million under \$10 million	0	\$0	1,082	\$11,830,107	2,879	\$2,711,525	2,518	\$11,677,788		
\$10 million under \$20 million	0	\$0	455	\$9,739,937	1,124	\$1,784,752	922	\$8,195,162		
\$20 million under \$50 million	0	\$0	144	\$6,334,408	407	\$1,223,318	363	\$7,274,885		
\$50 million or more	0	\$0	48	\$7,765,446	130	\$1,103,828	136	\$13,288,934		

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

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

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

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

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

15-Jul-19

Estate Tax Returns Filed in 2017 [1]: Credits, by Tax Status and Size of Gross Estate
 [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable applicable credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	12,063	45,082,251	1,445	2,220,880	12,062	42,861,370	12,711	28,273,578
Under \$5 million	1,142	2,609,716	245	110,079	1,142	2,499,638	1,146	2,430,401
\$5 million under \$10 million	6,885	14,690,337	391	216,692	6,884	14,473,646	7,374	16,646,786
\$10 million under \$20 million	2,587	9,314,216	318	239,996	2,587	9,074,219	2,705	5,980,889
\$20 million under \$50 million	1,034	7,107,688	296	494,343	1,034	6,613,345	1,063	2,304,411
\$50 million or more	416	11,360,293	195	1,159,771	416	10,200,522	423	911,091
					5,219	29,545,992		
All Taxable Returns	5,185	33,147,676	999	1,894,266	5,185	31,253,410	5,185	11,247,567
Under \$5 million	543	1,469,324	122	54,453	543	1,414,871	543	1,141,054
\$5 million under \$10 million	2,399	7,282,304	241	166,586	2,399	7,115,718	2,399	5,172,752
\$10 million under \$20 million	1,376	7,172,392	248	221,859	1,376	6,950,533	1,376	3,048,667
\$20 million under \$50 million	590	6,249,031	236	421,077	590	5,827,955	590	1,291,303
\$50 million or more	277	10,974,625	151	1,030,290	277	9,944,334	277	593,790
All Nontaxable Returns	6,878	11,934,575	447	326,614	6,877	11,607,960	7,526	17,026,011
Under \$5 million	599	1,140,393	123	55,626	599	1,084,767	603	1,289,346
\$5 million under \$10 million	4,486	7,408,034	149	50,106	4,485	7,357,928	4,975	11,474,034
\$10 million under \$20 million	1,211	2,141,823	70	18,137	1,211	2,123,686	1,329	2,932,222
\$20 million under \$50 million	444	858,657	60	73,266	444	785,391	473	1,013,108
\$50 million or more	138	385,668	44	129,480	138	256,188	146	317,300

Tax status and size of gross estate	Net estate tax		Community property		Total joint property		Total lifetime transfers	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,185	19,939,525	1,781	37,487,851	6,037	6,901,604	7,080	84,500,303
Under \$5 million	543	272,249	134	861,053	460	224,501	642	1,431,405
\$5 million under \$10 million	2,399	1,939,086	1,042	11,203,637	3,565	2,832,391	3,887	17,761,267
\$10 million under \$20 million	1,376	3,883,964	392	7,513,282	1,320	1,723,198	1,567	14,009,664
\$20 million under \$50 million	590	4,522,975	148	6,420,180	493	1,192,098	685	13,432,542
\$50 million or more	277	9,321,250	66	11,489,699	200	929,416	300	37,865,425
All Taxable Returns	5,185	19,939,525	137	8,125,535	1,525	972,957	3,153	51,518,584
Under \$5 million	543	272,249	* 6	* 23,251	148	38,615	328	649,995
\$5 million under \$10 million	2,399	1,939,086	55	357,724	680	253,526	1,390	6,651,430
\$10 million under \$20 million	1,376	3,883,964	29	227,556	417	270,714	814	7,111,626
\$20 million under \$50 million	590	4,522,975	18	306,980	179	183,567	419	7,870,631
\$50 million or more	277	9,321,250	29	7,210,024	101	226,535	201	29,234,902
All Nontaxable Returns	0	0	1,644	29,362,316	4,512	5,928,648	3,928	32,981,719
Under \$5 million	0	0	128	837,803	312	185,885	313	781,409
\$5 million under \$10 million	0	0	986	10,845,913	2,885	2,578,866	2,497	11,109,837
\$10 million under \$20 million	0	0	363	7,285,726	902	1,452,485	752	6,898,037
\$20 million under \$50 million	0	0	129	6,113,200	313	1,008,531	266	5,561,911
\$50 million or more	0	0	36	4,279,675	99	702,881	99	8,630,524

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

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

n/a = not available for this year.

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

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

15-Jul-19

Estate Tax Returns Filed in 2016 [1]: Credits, by Tax Status and Size of Gross Estate
 [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable applicable credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,776	42,256,750	1,560	1,900,024	11,771	40,356,725	12,406	26,940,147
Under \$5 million	1,213	2,843,248	294	183,514	1,212	2,659,735	1,215	2,511,884
\$5 million under \$10 million	6,581	14,068,149	429	255,855	6,577	13,812,294	7,050	15,501,630
\$10 million under \$20 million	2,517	8,992,842	322	219,398	2,517	8,773,444	2,635	5,692,156
\$20 million under \$50 million	1,039	7,066,528	289	401,289	1,039	6,665,240	1,073	2,308,279
\$50 million or more	427	9,285,981	226	839,968	427	8,446,013	434	926,198
					5,219	29,545,992		
All Taxable Returns	5,219	31,143,077	1,112	1,597,085	5,219	29,545,992	5,219	11,187,527
Under \$5 million	611	1,694,941	170	92,272	611	1,602,669	611	1,254,198
\$5 million under \$10 million	2,402	7,314,645	304	202,291	2,402	7,112,354	2,402	5,127,897
\$10 million under \$20 million	1,293	6,879,785	235	192,730	1,293	6,687,055	1,293	2,831,796
\$20 million under \$50 million	611	6,283,447	224	353,634	611	5,929,813	611	1,331,099
\$50 million or more	300	8,970,260	178	756,159	300	8,214,101	300	642,537
All Nontaxable Returns	6,557	11,113,673	448	302,939	6,552	10,810,734	7,187	15,752,620
Under \$5 million	601	1,148,307	125	53,565	4,175	6,699,940	603	1,257,687
\$5 million under \$10 million	4,179	6,753,504	87	26,668	1,224	2,086,389	4,647	10,373,733
\$10 million under \$20 million	1,224	2,113,057	65	47,655	427	735,426	1,341	2,860,360
\$20 million under \$50 million	427	783,082	48	83,809	126	231,913	461	977,179
\$50 million or more	126	315,722	42	33,347	122	202,804	133	283,661

Tax status and size of gross estate	Net estate tax		Community property		Total joint property		Total lifetime transfers	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,219	18,296,215	1,750	38,645,937	5,983	7,325,818	6,731	82,501,655
Under \$5 million	611	347,096	100	608,887	530	219,898	658	1,478,149
\$5 million under \$10 million	2,402	1,975,360	1,067	11,690,504	3,467	2,798,366	3,579	16,223,104
\$10 million under \$20 million	1,293	3,837,937	380	7,638,727	1,283	1,747,055	1,496	13,517,382
\$20 million under \$50 million	611	4,576,971	158	6,190,305	488	1,091,626	683	12,795,380
\$50 million or more	300	7,558,851	44	12,517,513	215	1,468,874	315	38,487,639
All Taxable Returns	5,219	18,296,215	123	5,110,078	1,621	1,396,268	3,099	48,962,728
Under \$5 million	611	347,096	d	d	176	37,518	338	710,594
\$5 million under \$10 million	2,402	1,975,360	36	306,366	742	360,959	1,346	6,166,905
\$10 million under \$20 million	1,293	3,837,937	40	405,241	394	323,071	781	7,101,092
\$20 million under \$50 million	611	4,576,971	d	d	191	230,311	413	7,290,193
\$50 million or more	300	7,558,851	16	3,524,988	119	444,409	221	27,693,945
All Nontaxable Returns	0	0	1,627	33,535,859	4,362	5,929,550	3,632	33,538,927
Under \$5 million	0	0	d	d	354	182,380	319	767,555
\$5 million under \$10 million	0	0	1,031	11,384,138	2,725	2,437,406	2,233	10,056,199
\$10 million under \$20 million	0	0	340	7,233,486	890	1,423,984	715	6,416,291
\$20 million under \$50 million	0	0	d	d	297	861,315	270	5,505,188
\$50 million or more	0	0	28	8,992,525	96	1,024,464	94	10,793,695

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

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n/a = not available for this year.

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

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

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable applicable credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,311	39,353,764	1,509	1,859,852	11,310	37,493,912	11,917	25,290,292
Under \$5 million	1,382	3,145,460	328	244,104	1,382	2,901,356	1,387	2,817,097
\$5 million under \$10 million	6,394	13,172,375	385	198,168	6,394	12,974,207	6,849	14,685,615
\$10 million under \$20 million	2,219	7,775,017	327	237,792	2,219	7,537,225	2,325	4,939,160
\$20 million under \$50 million	928	6,245,530	273	345,473	928	5,900,058	958	2,009,883
\$50 million or more	389	9,015,381	196	834,315	388	8,181,066	398	838,537
All Taxable Returns	4,918	29,053,926	1,061	1,586,123	4,918	27,467,802	4,918	10,313,986
Under \$5 million	665	1,831,468	171	124,291	665	1,707,176	665	1,353,523
\$5 million under \$10 million	2,298	6,893,728	271	155,566	2,298	6,738,162	2,298	4,801,327
\$10 million under \$20 million	1,150	6,020,420	243	203,527	1,150	5,816,893	1,150	2,455,843
\$20 million under \$50 million	540	5,529,080	222	301,771	540	5,227,309	540	1,140,321
\$50 million or more	266	8,779,230	154	800,968	266	7,978,263	266	562,971
All Nontaxable Returns	6,393	10,299,838	448	273,729	6,392	10,026,109	6,999	14,976,306
Under \$5 million	717	1,313,992	157	119,813	717	1,194,179	722	1,463,574
\$5 million under \$10 million	4,096	6,278,647	114	42,602	4,096	6,236,045	4,551	9,884,287
\$10 million under \$20 million	1,069	1,754,598	84	34,265	1,069	1,720,332	1,176	2,483,317
\$20 million under \$50 million	388	716,450	51	43,701	388	672,749	418	869,562
\$50 million or more	123	236,151	42	33,347	122	202,804	132	275,566

Tax status and size of gross estate	Net estate tax		Community property		Total joint property		Total lifetime transfers	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,918	17,072,821	1,652	30,474,043	5,747	6,459,195	6,445	67,689,597
Under \$5 million	665	352,848	141	800,189	596	254,973	744	1,565,271
\$5 million under \$10 million	2,298	1,928,559	988	10,515,637	3,340	2,647,494	3,482	15,380,533
\$10 million under \$20 million	1,150	3,337,364	327	6,263,490	1,140	1,583,273	1,324	11,283,622
\$20 million under \$50 million	540	4,061,333	139	5,394,722	475	1,308,063	600	11,177,394
\$50 million or more	266	7,392,716	57	7,500,005	197	665,392	294	28,282,776
All Taxable Returns	4,918	17,072,821	128	3,253,782	1,491	1,280,573	2,880	39,209,969
Under \$5 million	665	352,848	* 10	* 35,268	196	45,719	365	759,182
\$5 million under \$10 million	2,298	1,928,559	28	224,422	643	260,684	1,254	5,866,621
\$10 million under \$20 million	1,150	3,337,364	43	547,286	350	261,525	693	5,817,483
\$20 million under \$50 million	540	4,061,333	29	1,057,039	189	372,053	355	6,756,753
\$50 million or more	266	7,392,716	17	1,389,768	113	340,592	213	20,009,930
All Nontaxable Returns	0	0	1,525	27,220,260	4,255	5,178,623	3,566	28,479,627
Under \$5 million	0	0	131	764,921	400	209,254	380	806,089
\$5 million under \$10 million	0	0	960	10,291,215	2,697	2,386,810	2,228	9,513,912
\$10 million under \$20 million	0	0	284	5,716,205	789	1,321,748	632	5,466,140
\$20 million under \$50 million	0	0	109	4,337,682	286	936,010	245	4,420,641
\$50 million or more	0	0	40	6,110,237	83	324,800	81	8,272,846

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

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

n/a = not available for this year.

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

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

*Revised November 2016

3-Feb-16

Estate Tax Returns Filed in 2014 [1]: Credits, by Tax Status and Size of Gross Estate
 [All figures are estimates based on a sample--money amounts are in thousands of dollars]

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,388	38,613,826	1,783	2,371,804	11,386	36,242,022	11,931	24,022,901
Under \$5 million	1,615	3,484,397	375	193,838	1,615	3,290,560	1,631	3,136,758
\$5 million under \$10 million	6,309	12,825,615	524	233,376	6,308	12,592,239	6,735	13,718,838
\$10 million under \$20 million	2,209	7,617,997	365	320,641	2,208	7,297,355	2,283	4,607,761
\$20 million under \$50 million	918	6,217,044	328	484,644	918	5,732,400	938	1,877,088
\$50 million or more	336	8,468,773	192	1,139,305	336	7,329,468	345	682,456
All Taxable Returns	5,158	28,849,250	1,237	2,080,628	5,158	26,768,623	5,158	10,321,392
Under \$5 million	796	2,047,454	215	85,096	796	1,962,358	796	1,551,931
\$5 million under \$10 million	2,429	7,071,211	336	186,920	2,429	6,884,291	2,429	4,858,556
\$10 million under \$20 million	1,132	5,871,323	273	281,549	1,132	5,589,774	1,132	2,307,421
\$20 million under \$50 million	578	5,646,970	264	449,206	578	5,197,764	578	1,158,828
\$50 million or more	223	8,212,293	149	1,077,857	223	7,134,436	223	444,656
All Nontaxable Returns	6,230	9,764,576	546	291,176	6,228	9,473,400	6,773	13,701,509
Under \$5 million	819	1,436,944	160	108,742	819	1,328,202	834	1,584,828
\$5 million under \$10 million	3,880	5,754,404	188	46,456	3,879	5,707,948	4,306	8,860,282
\$10 million under \$20 million	1,077	1,746,674	91	39,092	1,076	1,707,582	1,152	2,300,340
\$20 million under \$50 million	341	570,074	63	35,438	341	534,636	360	718,259
\$50 million or more	114	256,480	43	61,448	114	195,032	122	237,801

Tax status and size of gross estate	Net estate tax		Community property		Total joint property		Total lifetime transfers	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,158	16,390,024	1,579	29,326,644	5,693	6,172,263	6,423	71,938,582
Under \$5 million	796	408,884	172	1,021,453	668	336,839	837	1,843,258
\$5 million under \$10 million	2,429	2,021,626	921	9,935,291	3,270	2,496,855	3,402	14,686,378
\$10 million under \$20 million	1,132	3,261,539	349	6,628,102	1,128	1,455,668	1,314	11,402,098
\$20 million under \$50 million	578	4,022,406	90	3,614,644	469	1,073,738	607	11,233,317
\$50 million or more	223	6,675,569	46	8,127,154	158	809,163	263	32,773,531
All Taxable Returns	5,158	16,390,024	162	4,453,259	1,518	1,191,333	3,039	40,689,898
Under \$5 million	796	408,884	* 13	* 61,077	196	48,302	440	927,703
\$5 million under \$10 million	2,429	2,021,626	57	328,211	654	238,711	1,332	6,026,399
\$10 million under \$20 million	1,132	3,261,539	57	663,208	380	240,201	685	5,854,439
\$20 million under \$50 million	578	4,022,406	16	426,359	203	300,279	402	7,385,470
\$50 million or more	223	6,675,569	18	2,974,403	85	363,841	180	20,495,886
All Nontaxable Returns	0	0	1,417	24,873,385	4,175	4,980,929	3,385	31,248,685
Under \$5 million	0	0	159	960,376	472	288,537	397	915,555
\$5 million under \$10 million	0	0	864	9,607,080	2,616	2,258,144	2,071	8,659,979
\$10 million under \$20 million	0	0	291	5,964,893	748	1,215,467	629	5,547,659
\$20 million under \$50 million	0	0	74	3,188,286	266	773,460	205	3,847,847
\$50 million or more	0	0	28	5,152,751	72	445,322	83	12,277,645

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

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

n/a = not available for this year.

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

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,240	29,987,932	1,580	1,584,142	10,238	28,404,161	10,568	18,627,971
Under \$5 million	1,039	1,748,783	241	106,479	1,038	1,642,674	1,053	1,662,718
\$5 million under \$10 million	5,980	10,706,225	510	161,279	5,980	10,544,946	6,206	11,081,979
\$10 million under \$20 million	2,092	6,587,556	380	262,990	2,092	6,324,566	2,158	3,833,215
\$20 million under \$50 million	836	5,146,732	301	376,599	836	4,770,133	854	1,518,957
\$50 million or more	294	5,798,636	149	676,795	293	5,121,841	297	531,102
All Taxable Returns	4,687	22,356,239	1,111	1,359,490	4,687	20,996,749	4,687	8,268,717
Under \$5 million	427	901,214	113	46,584	427	854,631	427	683,839
\$5 million under \$10 million	2,401	5,993,326	349	121,972	2,401	5,871,354	2,401	4,267,766
\$10 million under \$20 million	1,161	5,261,050	289	237,822	1,161	5,023,228	1,161	2,070,043
\$20 million under \$50 million	508	4,623,460	241	334,000	508	4,289,461	508	907,724
\$50 million or more	190	5,577,190	118	619,113	190	4,958,077	190	339,344
All Nontaxable Returns	5,554	7,631,693	469	224,652	5,552	7,407,411	5,881	10,359,254
Under \$5 million	612	847,568	128	59,895	611	788,043	626	978,879
\$5 million under \$10 million	3,579	4,712,899	160	39,307	3,579	4,673,592	3,805	6,814,212
\$10 million under \$20 million	931	1,326,507	90	25,168	931	1,301,338	997	1,763,172
\$20 million under \$50 million	328	523,272	60	42,599	328	480,673	346	611,233
\$50 million or more	104	221,446	30	57,682	103	163,764	107	191,757

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	4,687	12,666,774	n/a	n/a	1,406	27,923,168
Under \$5 million	n/a	n/a	427	169,678	n/a	n/a	113	585,155
\$5 million under \$10 million	n/a	n/a	2,401	1,596,514	n/a	n/a	824	8,699,369
\$10 million under \$20 million	n/a	n/a	1,161	2,938,845	n/a	n/a	293	6,052,609
\$20 million under \$50 million	n/a	n/a	508	3,350,454	n/a	n/a	127	5,338,587
\$50 million or more	n/a	n/a	190	4,611,283	n/a	n/a	48	7,247,448
All Taxable Returns	n/a	n/a	4,687	12,666,774	n/a	n/a	132	4,376,904
Under \$5 million	n/a	n/a	427	169,678	n/a	n/a	* 3	* 13,231
\$5 million under \$10 million	n/a	n/a	2,401	1,596,514	n/a	n/a	35	297,416
\$10 million under \$20 million	n/a	n/a	1,161	2,938,845	n/a	n/a	42	620,820
\$20 million under \$50 million	n/a	n/a	508	3,350,454	n/a	n/a	33	1,378,473
\$50 million or more	n/a	n/a	190	4,611,283	n/a	n/a	19	2,066,964
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	1,274	23,546,263
Under \$5 million	n/a	n/a	0	0	n/a	n/a	110	571,924
\$5 million under \$10 million	n/a	n/a	0	0	n/a	n/a	790	8,401,953
\$10 million under \$20 million	n/a	n/a	0	0	n/a	n/a	251	5,431,789
\$20 million under \$50 million	n/a	n/a	0	0	n/a	n/a	94	3,960,114
\$50 million or more	n/a	n/a	0	0	n/a	n/a	29	5,180,484

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	5,188	5,555,033	5,927	53,038,402	n/a	n/a
Under \$5 million	n/a	n/a	403	208,300	573	1,284,872	n/a	n/a
\$5 million under \$10 million	n/a	n/a	3,153	2,124,898	3,296	14,164,098	n/a	n/a
\$10 million under \$20 million	n/a	n/a	1,070	1,480,173	1,251	10,611,772	n/a	n/a
\$20 million under \$50 million	n/a	n/a	408	941,045	573	11,049,778	n/a	n/a
\$50 million or more	n/a	n/a	155	800,618	234	15,927,882	n/a	n/a
All Taxable Returns	n/a	n/a	1,493	1,192,785	2,879	29,829,069	n/a	n/a
Under \$5 million	n/a	n/a	92	19,594	228	481,319	n/a	n/a
\$5 million under \$10 million	n/a	n/a	728	247,162	1,421	6,348,103	n/a	n/a
\$10 million under \$20 million	n/a	n/a	411	279,709	718	5,925,490	n/a	n/a
\$20 million under \$50 million	n/a	n/a	175	230,010	359	6,712,031	n/a	n/a
\$50 million or more	n/a	n/a	88	416,310	152	10,362,127	n/a	n/a
All Nontaxable Returns	n/a	n/a	3,695	4,362,248	3,049	23,209,332	n/a	n/a
Under \$5 million	n/a	n/a	311	188,705	345	803,553	n/a	n/a
\$5 million under \$10 million	n/a	n/a	2,425	1,877,736	1,875	7,815,994	n/a	n/a
\$10 million under \$20 million	n/a	n/a	659	1,200,464	533	4,686,282	n/a	n/a
\$20 million under \$50 million	n/a	n/a	233	711,035	214	4,337,747	n/a	n/a
\$50 million or more	n/a	n/a	66	384,308	82	5,565,756	n/a	n/a

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

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

n/a = not available for this year.

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

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,057	23,070,810	1,303	1,325,980	9,054	21,744,830	9,408	15,834,935
Under \$5.0 million	951	1,383,263	227	156,285	951	1,226,978	985	1,325,690
\$5.0 million under \$10.0 million	5,560	9,496,154	444	183,382	5,559	9,312,772	5,804	9,991,615
\$10.0 million under \$20.0 million	1,674	4,710,258	306	187,243	1,673	4,523,015	1,723	2,971,409
\$20.0 million or more	872	7,481,136	325	799,070	871	6,682,065	896	1,546,220
All Taxable Returns	3,738	15,990,815	829	1,116,523	3,738	14,874,292	3,738	6,347,240
Under \$5.0 million	331	644,625	80	96,561	331	548,064	331	458,102
\$5.0 million under \$10.0 million	2,114	5,006,524	302	123,322	2,114	4,883,202	2,114	3,652,804
\$10.0 million under \$20.0 million	798	3,455,034	210	162,938	798	3,292,096	798	1,380,156
\$20.0 million or more	495	6,884,633	238	733,703	495	6,150,930	495	856,178
All Nontaxable Returns	5,319	7,079,995	474	209,566	5,316	6,870,538	5,670	9,487,695
Under \$5.0 million	619	738,638	147	59,724	619	678,914	654	867,589
\$5.0 million under \$10.0 million	3,446	4,489,630	142	60,169	3,445	4,429,570	3,690	6,338,811
\$10.0 million under \$20.0 million	877	1,255,225	96	24,306	876	1,230,919	925	1,591,252
\$20.0 million or more	377	596,525	88	65,367	376	531,135	401	690,043

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	3,738	8,497,115	n/a	n/a	1,207	23,517,179
Under \$5.0 million	n/a	n/a	331	88,722	n/a	n/a	120	704,324
\$5.0 million under \$10.0 million	n/a	n/a	2,114	1,225,243	n/a	n/a	696	7,089,631
\$10.0 million under \$20.0 million	n/a	n/a	798	1,906,212	n/a	n/a	262	5,294,784
\$20.0 million or more	n/a	n/a	495	5,276,939	n/a	n/a	129	10,428,440
All Taxable Returns	n/a	n/a	3,738	8,497,115	n/a	n/a	79	3,191,725
Under \$5.0 million	n/a	n/a	331	88,722	n/a	n/a	* 3	* 16,029
\$5.0 million under \$10.0 million	n/a	n/a	2,114	1,225,243	n/a	n/a	25	142,411
\$10.0 million under \$20.0 million	n/a	n/a	798	1,906,212	n/a	n/a	13	171,302
\$20.0 million or more	n/a	n/a	495	5,276,939	n/a	n/a	37	2,861,983
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	1,129	20,325,453
Under \$5.0 million	n/a	n/a	0	0	n/a	n/a	117	688,294
\$5.0 million under \$10.0 million	n/a	n/a	0	0	n/a	n/a	671	6,947,220
\$10.0 million under \$20.0 million	n/a	n/a	0	0	n/a	n/a	249	5,123,483
\$20.0 million or more	n/a	n/a	0	0	n/a	n/a	92	7,566,457

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	4,730	4,923,807	5,018	53,088,998	n/a	n/a
Under \$5.0 million	n/a	n/a	452	189,179	499	1,277,231	n/a	n/a
\$5.0 million under \$10.0 million	n/a	n/a	2,952	2,282,633	2,924	12,802,861	n/a	n/a
\$10.0 million under \$20.0 million	n/a	n/a	866	1,158,636	993	8,291,711	n/a	n/a
\$20.0 million or more	n/a	n/a	459	1,293,358	601	30,717,195	n/a	n/a
All Taxable Returns	n/a	n/a	1,192	846,995	2,165	30,501,787	n/a	n/a
Under \$5.0 million	n/a	n/a	103	24,855	170	423,652	n/a	n/a
\$5.0 million under \$10.0 million	n/a	n/a	659	274,000	1,139	5,191,257	n/a	n/a
\$10.0 million under \$20.0 million	n/a	n/a	257	189,179	491	4,056,861	n/a	n/a
\$20.0 million or more	n/a	n/a	173	358,961	365	20,830,017	n/a	n/a
All Nontaxable Returns	n/a	n/a	3,538	4,076,811	2,853	22,587,211	n/a	n/a
Under \$5.0 million	n/a	n/a	349	164,325	329	853,579	n/a	n/a
\$5.0 million under \$10.0 million	n/a	n/a	2,294	2,008,633	1,785	7,611,604	n/a	n/a
\$10.0 million under \$20.0 million	n/a	n/a	609	969,457	502	4,234,850	n/a	n/a
\$20.0 million or more	n/a	n/a	286	934,397	237	9,887,177	n/a	n/a

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

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

n/a = not available for this year.

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

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

Estate Tax Returns Filed in 2011 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	4,380	8,896,031	468	480,289	4,380	8,416,197	4,588	6,537,710
Under \$3.5 million	553	423,891	36	27,191	553	396,700	601	462,598
\$3.5 million under \$5.0 million	950	1,249,868	79	29,742	950	1,220,126	990	1,387,121
\$5.0 million under \$10.0 million	2,022	3,289,746	149	55,174	2,022	3,234,573	2,110	3,330,533
\$10.0 million under \$20.0 million	540	1,402,518	84	52,719	540	1,349,799	563	868,804
\$20.0 million or more	315	2,530,009	120	315,463	315	2,214,999	324	488,654
All Taxable Returns	1,480	5,538,855	258	334,046	1,480	5,204,810	1,480	2,091,629
Under \$3.5 million	174	167,766	7	3,653	174	164,113	174	127,913
\$3.5 million under \$5.0 million	278	485,247	36	9,595	278	475,652	278	384,471
\$5.0 million under \$10.0 million	654	1,618,106	83	36,423	654	1,581,683	654	1,008,797
\$10.0 million under \$20.0 million	218	1,007,455	57	44,917	218	962,538	218	334,963
\$20.0 million or more	156	2,260,281	75	239,458	156	2,020,823	156	235,485
All Nontaxable Returns	2,900	3,357,176	210	146,243	2,900	3,211,387	3,108	4,446,081
Under \$3.5 million	379	256,124	29	23,538	379	232,587	427	334,685
\$3.5 million under \$5.0 million	672	764,621	43	20,147	672	744,474	712	1,002,650
\$5.0 million under \$10.0 million	1,368	1,671,640	66	18,751	1,368	1,652,890	1,456	2,321,736
\$10.0 million under \$20.0 million	322	395,063	27	7,802	322	387,261	345	533,842
\$20.0 million or more	159	269,728	45	76,005	159	194,176	168	253,169
Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	1,480	3,077,408	n/a	n/a	671	10,439,725
Under \$3.5 million	n/a	n/a	174	34,157	n/a	n/a	97	379,890
\$3.5 million under \$5.0 million	n/a	n/a	278	90,188	n/a	n/a	176	1,194,197
\$5.0 million under \$10.0 million	n/a	n/a	654	568,093	n/a	n/a	271	2,857,798
\$10.0 million under \$20.0 million	n/a	n/a	218	618,683	n/a	n/a	88	1,754,816
\$20.0 million or more	n/a	n/a	156	1,766,286	n/a	n/a	39	4,253,024
All Taxable Returns	n/a	n/a	1,480	3,077,408	n/a	n/a	39	589,033
Under \$3.5 million	n/a	n/a	174	34,157	n/a	n/a	5	15509
\$3.5 million under \$5.0 million	n/a	n/a	278	90,188	n/a	n/a	6	17034
\$5.0 million under \$10.0 million	n/a	n/a	654	568,093	n/a	n/a	15	77,948
\$10.0 million under \$20.0 million	n/a	n/a	218	618,683	n/a	n/a	8	93,948
\$20.0 million or more	n/a	n/a	156	1,766,286	n/a	n/a	5	384,594
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	632	9,850,692
Under \$3.5 million	n/a	n/a	0	0	n/a	n/a	92	364,381
\$3.5 million under \$5.0 million	n/a	n/a	0	0	n/a	n/a	170	1,177,164
\$5.0 million under \$10.0 million	n/a	n/a	0	0	n/a	n/a	256	2,779,850
\$10.0 million under \$20.0 million	n/a	n/a	0	0	n/a	n/a	80	1,660,867
\$20.0 million or more	n/a	n/a	0	0	n/a	n/a	34	3,868,429
Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,319	2,891,532	2,379	2,482,746	2,167	14,721,159	1,060	7,287,824
Under \$3.5 million	368	121,497	270	99,920	212	332,077	91	59,048
\$3.5 million under \$5.0 million	723	352,520	492	235,754	435	1,122,243	181	161,664
\$5.0 million under \$10.0 million	1,559	1,197,086	1,156	885,908	1,016	4,110,419	484	1,021,690
\$10.0 million under \$20.0 million	427	520,961	296	458,460	293	2,481,047	177	1,196,429
\$20.0 million or more	242	699,469	165	802,704	211	6,675,373	127	4,848,993
All Taxable Returns	1,114	1,205,457	483	448,041	760	6,496,367	94	1,176,733
Under \$3.5 million	115	40,541	48	16,281	49	69,091	d	d
\$3.5 million under \$5.0 million	209	121,985	94	26,637	134	349,843	d	d
\$5.0 million under \$10.0 million	494	429,389	208	90,866	342	1,414,837	30	47,853
\$10.0 million under \$20.0 million	169	241,373	77	57,525	123	1,035,006	25	132,686
\$20.0 million or more	127	372,169	56	256,733	112	3,627,590	36	993,813
All Nontaxable Returns	2,205	1,686,076	1,896	2,034,706	1,407	8,224,792	966	6,111,091
Under \$3.5 million	253	80,956	222	83,640	163	262,986	d	d
\$3.5 million under \$5.0 million	514	230,535	398	209,117	301	772,400	d	d
\$5.0 million under \$10.0 million	1,065	767,697	948	795,042	674	2,695,582	454	973,837
\$10.0 million under \$20.0 million	258	279,589	219	400,936	170	1,446,041	152	1,063,743
\$20.0 million or more	115	327,299	109	545,971	99	3,047,783	91	3,855,180

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

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

n/a = not available for this year.

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. However, the estate tax was repealed temporarily for 2010 before being reinstated with the passage of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act in December 2010. The law, which was retroactive for all 2010 decedents, raised the estate tax exemption level to \$5.0 million and also allowed estates to opt out of the estate tax system and instead file Form 9939, Allocation of Increase in Basis for Property Acquired From a Decedent. These tax law changes, combined with extended filing deadlines for 2010 returns, resulted in relatively few estate tax returns being filed for 2010 decedents during 2011.

Therefore, this table is not comparable to prior filing year estate tax tables.

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	14,738	30,771,426	1,576	1,341,093	14,725	29,430,333	15,191	18,388,828
Under \$3.5 million	3,157	2,832,318	155	93,915	3,157	2,738,403	3,306	2,788,840
\$3.5 million under \$5.0 million	4,884	6,354,501	285	91,481	4,875	6,263,019	5,027	6,597,590
\$5.0 million under \$10.0 million	4,323	8,067,314	449	190,423	4,319	7,876,891	4,439	5,839,050
\$10.0 million under \$20.0 million	1,493	4,969,133	320	221,370	1,493	4,747,763	1,526	2,002,714
\$20.0 million or more	882	8,548,160	366	743,903	882	7,804,257	892	1,160,633
All Taxable Returns	6,711	22,666,380	1,093	1,079,639	6,711	21,586,741	6,711	8,288,119
Under \$3.5 million	1,325	1,527,327	102	27,380	1,325	1,499,947	1,325	1,228,291
\$3.5 million under \$5.0 million	1,912	3,276,885	163	57,137	1,912	3,219,748	1,912	2,479,006
\$5.0 million under \$10.0 million	2,106	5,643,397	327	159,650	2,106	5,483,747	2,106	2,783,181
\$10.0 million under \$20.0 million	825	4,167,217	232	186,261	825	3,980,956	825	1,090,488
\$20.0 million or more	543	8,051,554	269	649,211	543	7,402,343	543	707,153
All Nontaxable Returns	8,027	8,105,046	483	261,454	8,014	7,843,591	8,479	10,100,710
Under \$3.5 million	1,832	1,304,991	54	66,535	1,832	1,238,456	1,981	1,560,550
\$3.5 million under \$5.0 million	2,971	3,077,616	122	34,345	2,962	3,043,271	3,115	4,118,584
\$5.0 million under \$10.0 million	2,216	2,423,917	121	30,773	2,212	2,393,144	2,333	3,055,870
\$10.0 million under \$20.0 million	668	801,916	88	35,109	668	766,807	701	912,226
\$20.0 million or more	339	496,606	97	94,692	339	401,913	349	453,481

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	n/a	n/a	6,711	13,216,723	n/a	n/a	2,005	28,132,605
Under \$3.5 million	n/a	n/a	1,325	267,354	n/a	n/a	401	1,776,413
\$3.5 million under \$5.0 million	n/a	n/a	1,912	718,859	n/a	n/a	662	4,629,476
\$5.0 million under \$10.0 million	n/a	n/a	2,106	2,681,793	n/a	n/a	598	5,840,367
\$10.0 million under \$20.0 million	n/a	n/a	825	2,871,395	n/a	n/a	214	4,318,832
\$20.0 million or more	n/a	n/a	543	6,677,322	n/a	n/a	130	11,567,518
All Taxable Returns	n/a	n/a	6,711	13,216,723	n/a	n/a	150	2,278,593
Under \$3.5 million	n/a	n/a	1,325	267,354	n/a	n/a	* 9	* 51,888
\$3.5 million under \$5.0 million	n/a	n/a	1,912	718,859	n/a	n/a	* 23	* 178,896
\$5.0 million under \$10.0 million	n/a	n/a	2,106	2,681,793	n/a	n/a	48	258,187
\$10.0 million under \$20.0 million	n/a	n/a	825	2,871,395	n/a	n/a	40	363,716
\$20.0 million or more	n/a	n/a	543	6,677,322	n/a	n/a	30	1,425,906
All Nontaxable Returns	n/a	n/a	0	0	n/a	n/a	1,856	25,854,012
Under \$3.5 million	n/a	n/a	0	0	n/a	n/a	392	1,724,525
\$3.5 million under \$5.0 million	n/a	n/a	0	0	n/a	n/a	640	4,450,579
\$5.0 million under \$10.0 million	n/a	n/a	0	0	n/a	n/a	550	5,582,180
\$10.0 million under \$20.0 million	n/a	n/a	0	0	n/a	n/a	174	3,955,115
\$20.0 million or more	n/a	n/a	0	0	n/a	n/a	100	10,141,612

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,611	8,311,207	7,263	5,671,446	7,289	48,852,254	3,433	23,228,112
Under \$3.5 million	2,099	719,686	1,526	391,427	1,331	2,436,944	434	232,260
\$3.5 million under \$5.0 million	3,518	1,509,775	2,330	1,417,100	2,174	5,779,254	898	1,105,406
\$5.0 million under \$10.0 million	3,181	2,278,237	2,225	1,623,148	2,286	9,565,573	1,203	2,947,777
\$10.0 million under \$20.0 million	1,157	1,427,751	768	1,051,700	895	7,494,754	527	3,568,283
\$20.0 million or more	656	2,375,757	415	1,188,072	603	23,575,730	371	15,374,386
All Taxable Returns	4,957	5,072,487	1,959	1,158,534	3,514	27,978,830	371	5,026,408
Under \$3.5 million	918	387,095	372	73,934	628	1,159,495	0	0
\$3.5 million under \$5.0 million	1,441	747,222	489	265,721	846	2,283,010	* 26	* 18,837
\$5.0 million under \$10.0 million	1,548	1,303,400	648	189,278	1,121	4,913,752	124	252,607
\$10.0 million under \$20.0 million	639	905,519	270	170,770	537	4,428,069	98	424,485
\$20.0 million or more	411	1,729,251	181	458,830	382	15,194,505	123	4,330,480
All Nontaxable Returns	5,654	3,238,720	5,304	4,512,913	3,775	20,873,424	3,062	18,201,704
Under \$3.5 million	1,181	332,591	1,154	317,493	702	1,277,449	434	232,260
\$3.5 million under \$5.0 million	2,077	762,553	1,841	1,151,379	1,328	3,496,244	872	1,086,569
\$5.0 million under \$10.0 million	1,632	974,837	1,577	1,433,870	1,165	4,651,822	1,079	2,695,170
\$10.0 million under \$20.0 million	517	522,232	497	880,929	359	3,066,685	429	3,143,798
\$20.0 million or more	246	646,506	235	729,242	221	8,381,225	248	11,043,907

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

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

n/a = not available for this year.

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

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,215	45,485,928	2,127	1,453,646	32,202	44,032,502	33,515	27,004,306
Under \$2.0 million	1,297	930,629	194	54,019	1,297	876,610	1,304	882,782
\$2.0 million under \$3.5 million	17,037	13,527,658	419	107,114	17,031	13,420,594	17,830	14,062,443
\$3.5 million under \$5.0 million	5,901	6,656,975	212	86,768	5,901	6,570,207	6,141	5,248,979
\$5.0 million under \$10.0 million	5,135	8,538,835	510	223,442	5,131	8,315,393	5,336	4,443,815
\$10.0 million under \$20.0 million	1,813	5,614,132	389	352,662	1,812	5,261,641	1,857	1,515,628
\$20.0 million or more	1,031	10,217,698	403	629,641	1,030	9,588,057	1,045	850,658
All Taxable Returns	14,713	33,797,852	1,473	1,281,012	14,713	32,516,840	14,713	11,773,419
Under \$2.0 million	555	479,605	45	19,844	555	459,762	555	388,507
\$2.0 million under \$3.5 million	6,999	7,158,747	288	93,731	6,999	7,065,016	6,999	5,438,982
\$3.5 million under \$5.0 million	2,862	4,548,191	151	76,224	2,862	4,471,967	2,862	2,403,190
\$5.0 million under \$10.0 million	2,644	6,724,257	370	190,158	2,644	6,534,100	2,644	2,185,336
\$10.0 million under \$20.0 million	1,015	5,006,895	301	326,445	1,015	4,680,450	1,015	835,272
\$20.0 million or more	637	9,880,156	317	574,610	637	9,305,546	637	522,132
All Nontaxable Returns	17,503	11,688,076	655	172,635	17,490	11,515,662	18,802	15,230,887
Under \$2.0 million	742	451,024	149	34,175	742	416,849	749	494,275
\$2.0 million under \$3.5 million	10,038	6,368,911	131	13,383	10,031	6,355,578	10,831	8,623,461
\$3.5 million under \$5.0 million	3,039	2,108,784	61	10,544	3,039	2,098,240	3,279	2,845,789
\$5.0 million under \$10.0 million	2,490	1,814,578	140	33,284	2,486	1,781,293	2,692	2,258,479
\$10.0 million under \$20.0 million	799	607,237	88	26,217	798	581,191	843	680,356
\$20.0 million or more	395	337,542	86	55,031	394	282,511	409	328,526

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	478	121,385	14,713	20,643,664	128	66,987	4,351	42,282,673
Under \$2.0 million	94	2,381	555	68,894	**	**	158	417,954
\$2.0 million under \$3.5 million	165	15,774	6,999	1,616,098	**	**	2,238	9,416,132
\$3.5 million under \$5.0 million	61	20,131	2,862	2,052,060	22	2,541	726	4,487,446
\$5.0 million under \$10.0 million	84	31,567	2,644	4,321,234	36	10,493	781	7,861,783
\$10.0 million under \$20.0 million	33	21,834	1,015	3,831,662	35	16,027	284	5,895,592
\$20.0 million or more	41	29,698	637	8,753,716	34	37,925	163	14,203,766
All Taxable Returns	441	99,757	14,713	20,643,664	d	d	345	8,259,915
Under \$2.0 million	d	d	555	68,894	d	d	**	**
\$2.0 million under \$3.5 million	d	d	6,999	1,616,098	d	d	85	413,233
\$3.5 million under \$5.0 million	d	d	2,862	2,052,060	d	d	104	583,341
\$5.0 million under \$10.0 million	d	d	2,644	4,321,234	d	d	62	381,650
\$10.0 million under \$20.0 million	d	d	1,015	3,831,662	d	d	45	648,975
\$20.0 million or more	d	d	637	8,753,716	d	d	48	6,232,718
All Nontaxable Returns	37	21,627	0	0	d	d	4,006	34,022,758
Under \$2.0 million	d	d	0	0	d	d	**	**
\$2.0 million under \$3.5 million	d	d	0	0	d	d	2,311	9,420,854
\$3.5 million under \$5.0 million	d	d	0	0	d	d	622	3,904,105
\$5.0 million under \$10.0 million	d	d	0	0	d	d	719	7,480,134
\$10.0 million under \$20.0 million	d	d	0	0	d	d	239	5,246,618
\$20.0 million or more	d	d	0	0	d	d	115	7,971,048

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	23,911	14,991,799	16,626	9,913,634	15,220	70,623,809	7,219	31,722,335
Under \$2.0 million	839	208,904	469	79,189	583	487,891	114	41,870
\$2.0 million under \$3.5 million	12,427	4,513,708	8,793	2,919,680	7,481	13,357,271	2,987	2,049,285
\$3.5 million under \$5.0 million	4,545	2,460,058	3,356	1,983,622	2,760	7,747,086	1,409	2,094,961
\$5.0 million under \$10.0 million	3,881	2,801,851	2,633	2,028,730	2,619	12,035,459	1,636	5,260,172
\$10.0 million under \$20.0 million	1,433	1,874,385	889	1,351,868	1,090	9,737,191	652	5,054,659
\$20.0 million or more	786	3,132,893	485	1,550,545	687	27,258,910	421	17,221,388
All Taxable Returns	10,655	8,830,295	4,930	2,035,441	6,785	41,480,778	764	7,406,059
Under \$2.0 million	338	105,379	178	19,331	262	213,866	0	0
\$2.0 million under \$3.5 million	4,904	2,161,858	2,289	499,285	2,880	5,734,450	163	107,397
\$3.5 million under \$5.0 million	2,114	1,392,217	1,088	541,672	1,224	3,863,731	124	182,109
\$5.0 million under \$10.0 million	2,001	1,626,179	841	341,651	1,327	6,409,570	213	483,195
\$10.0 million under \$20.0 million	804	1,082,706	327	253,645	643	5,849,387	125	571,565
\$20.0 million or more	494	2,461,957	207	379,856	449	19,409,774	138	6,061,793
All Nontaxable Returns	13,257	6,161,503	11,696	7,878,193	8,435	29,143,030	6,455	24,316,276
Under \$2.0 million	501	103,525	291	59,858	321	274,024	114	41,870
\$2.0 million under \$3.5 million	7,524	2,351,851	6,504	2,420,394	4,601	7,622,821	2,824	1,941,888
\$3.5 million under \$5.0 million	2,431	1,067,841	2,269	1,441,949	1,536	3,883,355	1,285	1,912,852
\$5.0 million under \$10.0 million	1,880	1,175,672	1,792	1,687,079	1,292	5,625,890	1,423	4,776,977
\$10.0 million under \$20.0 million	629	791,679	562	1,098,223	447	3,887,805	527	4,483,094
\$20.0 million or more	292	670,936	278	1,170,690	238	7,849,135	283	11,159,595

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

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

** Data were combined to prevent disclosure of individual taxpayer data.

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

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

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	36,870	52,432,490	2,288	1,738,382	36,866	50,694,540	38,373	29,494,332
Under \$2.0 million	1,648	1,099,807	228	51,761	1,647	1,048,219	1,687	1,070,762
\$2.0 million under \$3.5 million	20,007	15,678,561	356	84,667	20,007	15,593,894	20,955	16,228,851
\$3.5 million under \$5.0 million	6,312	7,014,489	342	82,050	6,312	6,932,438	6,562	5,083,467
\$5.0 million under \$10.0 million	5,699	9,627,557	541	221,050	5,699	9,406,508	5,895	4,567,731
\$10.0 million under \$20.0 million	2,045	6,446,867	396	257,013	2,044	6,190,055	2,096	1,628,892
\$20.0 million or more	1,159	12,565,209	425	1,041,841	1,157	11,523,426	1,178	914,629
All Taxable Returns	17,172	39,824,639	1,700	1,497,066	17,172	38,327,573	17,172	13,224,921
Under \$2.0 million	720	561,150	145	21,761	720	539,389	720	464,329
\$2.0 million under \$3.5 million	8,368	8,590,210	243	59,501	8,368	8,530,709	8,368	6,480,280
\$3.5 million under \$5.0 million	3,158	4,963,875	229	72,537	3,158	4,891,338	3,158	2,446,412
\$5.0 million under \$10.0 million	3,001	7,743,618	436	198,511	3,001	7,545,107	3,001	2,333,276
\$10.0 million under \$20.0 million	1,179	5,821,830	309	230,465	1,179	5,591,364	1,179	919,695
\$20.0 million or more	746	12,143,956	338	914,290	746	11,229,665	746	580,931
All Nontaxable Returns	19,699	12,607,851	588	241,316	19,695	12,366,967	21,202	16,269,410
Under \$2.0 million	928	538,657	83	30,001	927	508,829	967	606,433
\$2.0 million under \$3.5 million	11,639	7,088,351	112	25,166	11,639	7,063,185	12,587	9,748,572
\$3.5 million under \$5.0 million	3,154	2,050,613	114	9,513	3,154	2,041,100	3,404	2,637,055
\$5.0 million under \$10.0 million	2,698	1,883,939	106	22,538	2,698	1,861,401	2,895	2,234,455
\$10.0 million under \$20.0 million	866	625,037	88	26,547	865	598,690	917	709,198
\$20.0 million or more	414	421,254	87	127,551	412	293,761	432	333,698
Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	586	272,946	17,172	24,869,626	197	104,081	5,024	41,018,417
Under \$2.0 million	142	3,875	720	71,576	** 58	** 2,057	** 2,816	** 12,178,006
\$2.0 million under \$3.5 million	203	24,956	8,368	2,034,599	**	**	**	**
\$3.5 million under \$5.0 million	52	5,706	3,158	2,440,187	28	2,726	1,021	6,729,943
\$5.0 million under \$10.0 million	106	52,862	3,001	5,178,334	37	9,622	772	8,051,003
\$10.0 million under \$20.0 million	46	30,886	1,179	4,646,275	25	12,086	280	5,795,815
\$20.0 million or more	36	154,662	746	10,498,655	49	77,589	135	8,263,650
All Taxable Returns	516	233,026	17,172	24,869,626	d	d	281	2,649,217
Under \$2.0 million	d	d	720	71,576	d	d	** 91	** 241,881
\$2.0 million under \$3.5 million	d	d	8,368	2,034,599	d	d	**	**
\$3.5 million under \$5.0 million	d	d	3,158	2,440,187	d	d	59	201,969
\$5.0 million under \$10.0 million	d	d	3,001	5,178,334	d	d	55	411,475
\$10.0 million under \$20.0 million	d	d	1,179	4,646,275	d	d	42	341,612
\$20.0 million or more	d	d	746	10,498,655	d	d	34	1,452,280
All Nontaxable Returns	70	39,920	0	0	d	d	4,742	38,369,200
Under \$2.0 million	d	d	0	0	d	d	** 2,723	** 11,936,125
\$2.0 million under \$3.5 million	d	d	0	0	d	d	**	**
\$3.5 million under \$5.0 million	d	d	0	0	d	d	963	6,527,974
\$5.0 million under \$10.0 million	d	d	0	0	d	d	717	7,639,528
\$10.0 million under \$20.0 million	d	d	0	0	d	d	237	5,454,203
\$20.0 million or more	d	d	0	0	d	d	102	6,811,370
Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,447	23,701,550	18,639	11,380,679	17,649	75,655,049	8,120	33,938,073
Under \$2.0 million	1,259	321,339	746	156,125	714	744,144	171	49,883
\$2.0 million under \$3.5 million	17,456	6,852,030	9,954	3,751,000	8,821	15,230,801	3,209	2,072,607
\$3.5 million under \$5.0 million	5,511	3,104,311	3,395	1,770,688	3,125	8,466,990	1,708	2,543,709
\$5.0 million under \$10.0 million	5,229	4,602,080	2,962	2,311,279	3,036	12,994,791	1,831	5,850,031
\$10.0 million under \$20.0 million	1,897	3,093,947	1,008	1,379,719	1,175	10,133,694	715	5,634,110
\$20.0 million or more	1,095	5,727,843	574	2,011,869	778	28,084,629	485	17,787,734
All Taxable Returns	14,759	14,230,337	5,184	2,434,137	8,300	45,087,122	674	7,701,344
Under \$2.0 million	573	187,973	201	52,734	316	344,963	0	0
\$2.0 million under \$3.5 million	7,061	3,259,854	2,324	649,441	3,634	6,483,530	71	28,898
\$3.5 million under \$5.0 million	2,682	1,809,588	1,032	393,459	1,542	4,414,270	100	87,510
\$5.0 million under \$10.0 million	2,673	2,682,125	965	418,504	1,583	6,884,302	204	496,661
\$10.0 million under \$20.0 million	1,074	1,956,262	403	366,126	700	5,911,327	136	666,809
\$20.0 million or more	696	4,334,534	259	553,873	524	21,048,730	163	6,421,465
All Nontaxable Returns	17,688	9,471,213	13,455	8,946,542	9,349	30,567,927	7,446	26,236,729
Under \$2.0 million	686	133,366	545	103,391	398	399,180	171	49,883
\$2.0 million under \$3.5 million	10,395	3,592,176	7,630	3,101,559	5,188	8,747,271	3,138	2,043,708
\$3.5 million under \$5.0 million	2,829	1,294,723	2,362	1,377,229	1,582	4,052,721	1,609	2,456,199
\$5.0 million under \$10.0 million	2,556	1,919,954	1,997	1,892,775	1,452	6,110,489	1,626	5,353,369
\$10.0 million under \$20.0 million	823	1,137,684	604	1,013,593	475	4,222,367	580	4,967,301
\$20.0 million or more	398	1,393,310	316	1,457,996	254	7,035,899	322	11,366,269

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

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

** Data were combined to prevent disclosure of individual taxpayer data.

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

[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2008, most returns were filed for deaths that occurred in 2007, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2008 for deaths that occurred prior to 2007, for which filing thresholds may have been lower.

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

11-Nov-08

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

Tax status and size of gross estate	Tentative estate tax		Gift tax paid		Total tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	36,550	47,877,954	2,624	1,441,837	36,518	46,438,051	38,031	27,366,206
Under \$2.0 million	3,682	2,066,984	333	90,754	3,682	1,976,230	3,945	2,217,639
\$2.0 million under \$3.5 million	18,991	14,852,669	640	119,139	18,963	14,735,209	19,806	14,620,905
\$3.5 million under \$5.0 million	5,748	6,371,683	297	87,410	5,747	6,284,273	5,943	4,350,827
\$5.0 million under \$10.0 million	5,276	9,158,920	573	259,140	5,276	8,899,780	5,429	4,035,071
\$10.0 million under \$20.0 million	1,847	6,083,678	408	308,328	1,845	5,775,350	1,892	1,400,626
\$20.0 million or more	1,007	9,344,021	373	577,066	1,006	8,767,210	1,017	741,137
All Taxable Returns	17,416	36,514,632	1,906	1,215,628	17,416	35,299,003	17,416	12,685,276
Under \$2.0 million	1,409	984,937	152	25,984	1,409	958,953	1,409	818,038
\$2.0 million under \$3.5 million	8,483	8,708,206	429	84,088	8,483	8,624,117	8,483	6,249,389
\$3.5 million under \$5.0 million	2,860	4,605,384	234	78,333	2,860	4,527,051	2,860	2,135,644
\$5.0 million under \$10.0 million	2,906	7,609,032	477	230,772	2,906	7,378,260	2,906	2,180,608
\$10.0 million under \$20.0 million	1,104	5,565,622	321	285,125	1,104	5,280,497	1,104	824,677
\$20.0 million or more	654	9,041,450	294	511,325	654	8,530,125	654	476,921
All Nontaxable Returns	19,134	11,363,322	718	226,209	19,102	11,139,048	20,615	14,680,930
Under \$2.0 million	2,273	1,082,046	181	64,769	2,273	1,017,277	2,536	1,399,601
\$2.0 million under \$3.5 million	10,507	6,144,463	210	35,051	10,480	6,111,091	11,323	8,371,516
\$3.5 million under \$5.0 million	2,888	1,766,299	64	9,077	2,887	1,757,222	3,083	2,215,184
\$5.0 million under \$10.0 million	2,370	1,549,888	96	28,368	2,370	1,521,520	2,522	1,854,463
\$10.0 million under \$20.0 million	744	518,055	88	23,203	742	494,852	789	575,949
\$20.0 million or more	352	302,570	79	65,741	351	237,085	363	264,216

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	709	134,585	17,416	22,508,292	184	122,499	4,946	39,872,796
Under \$2.0 million	d	d	1,409	136,472	d	d	**	**
\$2.0 million under \$3.5 million	d	d	8,483	2,352,847	d	d	**2,926	**11,851,524
\$3.5 million under \$5.0 million	d	d	2,860	2,371,313	d	d	893	5,837,423
\$5.0 million under \$10.0 million	d	d	2,906	5,173,865	d	d	727	7,595,931
\$10.0 million under \$20.0 million	d	d	1,104	4,445,947	d	d	259	5,467,954
\$20.0 million or more	d	d	654	8,027,849	d	d	142	9,119,963
All Taxable Returns	622	105,435	17,416	22,508,292	d	d	347	3,677,233
Under \$2.0 million	d	d	1,409	136,472	d	d	**	**
\$2.0 million under \$3.5 million	d	d	8,483	2,352,847	d	d	**108	**347,418
\$3.5 million under \$5.0 million	d	d	2,860	2,371,313	d	d	83	373,680
\$5.0 million under \$10.0 million	d	d	2,906	5,173,865	d	d	77	522,515
\$10.0 million under \$20.0 million	d	d	1,104	4,445,947	d	d	38	447,249
\$20.0 million or more	d	d	654	8,027,849	d	d	41	1,986,372
All Nontaxable Returns	87	29,151	--	--	d	d	4,599	36,195,562
Under \$2.0 million	d	d	--	--	d	d	**	**
\$2.0 million under \$3.5 million	d	d	--	--	d	d	**2,817	**11,504,106
\$3.5 million under \$5.0 million	d	d	--	--	d	d	810	5,463,743
\$5.0 million under \$10.0 million	d	d	--	--	d	d	650	7,073,416
\$10.0 million under \$20.0 million	d	d	--	--	d	d	221	5,020,705
\$20.0 million or more	d	d	--	--	d	d	101	7,133,592

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	31,718	20,042,142	18,210	9,575,636	17,121	67,789,223	7,810	30,831,008
Under \$2.0 million	3,020	710,818	1,664	401,836	1,485	1,604,596	471	205,420
\$2.0 million under \$3.5 million	16,187	6,212,873	9,374	3,274,712	8,241	14,672,595	3,146	2,207,157
\$3.5 million under \$5.0 million	5,148	2,819,169	3,036	1,453,879	2,876	7,923,402	1,588	2,522,114
\$5.0 million under \$10.0 million	4,738	4,006,994	2,759	2,093,169	2,782	12,155,953	1,548	5,088,685
\$10.0 million under \$20.0 million	1,690	2,454,099	903	1,094,931	1,075	9,607,005	651	5,158,674
\$20.0 million or more	934	3,838,190	473	1,257,109	663	21,825,672	407	15,648,958
All Taxable Returns	14,945	12,157,029	5,483	1,962,106	8,011	38,456,488	654	7,485,535
Under \$2.0 million	1,068	367,441	397	54,593	451	495,971	--	--
\$2.0 million under \$3.5 million	7,255	3,274,768	2,520	549,198	3,594	6,711,684	*102	*25,057
\$3.5 million under \$5.0 million	2,464	1,594,662	998	301,336	1,317	3,511,906	68	27,621
\$5.0 million under \$10.0 million	2,555	2,535,294	973	457,131	1,547	6,797,718	183	397,352
\$10.0 million under \$20.0 million	997	1,627,500	361	244,186	656	5,815,845	135	672,943
\$20.0 million or more	606	2,757,364	234	355,661	446	15,123,363	165	6,362,562
All Nontaxable Returns	16,772	7,885,112	12,727	7,613,530	9,110	29,332,735	7,157	23,345,474
Under \$2.0 million	1,952	343,376	1,267	347,243	1,034	1,108,625	471	205,420
\$2.0 million under \$3.5 million	8,932	2,938,105	6,854	2,725,514	4,646	7,960,911	3,044	2,182,101
\$3.5 million under \$5.0 million	2,684	1,224,507	2,037	1,152,543	1,558	4,411,496	1,519	2,494,493
\$5.0 million under \$10.0 million	2,183	1,471,699	1,787	1,636,037	1,236	5,358,235	1,365	4,691,333
\$10.0 million under \$20.0 million	693	826,599	542	850,745	419	3,791,160	516	4,485,731
\$20.0 million or more	328	1,080,826	240	901,448	217	6,702,309	242	9,286,396

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

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

** Data were combined to prevent disclosure of individual taxpayer data.

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

[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2007, most returns were filed for deaths that occurred in 2006, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2007 for deaths that occurred prior to 2006. In 2005, the estate tax filing threshold was \$1.5 million.

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

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

Tax status and size of gross estate	Tentative estate tax		Gift tax		Total tax before credits		Allowable unified credit		State death tax credit [2]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	46,976	50,274,393	2,406	1,447,084	46,956	48,828,095	49,041	27,424,139	3,274	261,535
Under \$1.5 million	1,925	895,350	236	48,092	1,917	847,258	2,009	852,346	326	8,180
\$1.5 million under \$2.0 million	14,100	7,444,594	252	25,223	14,100	7,419,372	14,849	8,176,477	869	16,312
\$2.0 million under \$3.5 million	18,018	12,724,676	372	51,211	18,012	12,673,481	18,855	10,780,284	1,069	38,272
\$3.5 million under \$5.0 million	5,451	5,890,728	289	70,955	5,449	5,819,773	5,628	3,228,197	355	20,534
\$5.0 million under \$10.0 million	4,886	8,148,795	527	220,580	4,885	7,928,356	5,053	2,887,632	382	44,576
\$10.0 million under \$20.0 million	1,672	5,293,448	378	269,991	1,668	5,024,086	1,708	969,709	155	39,663
\$20.0 million or more	924	9,876,802	352	761,033	924	9,115,769	939	529,494	116	93,999
All Taxable Returns	22,798	39,086,018	1,728	1,232,898	22,798	37,853,120	22,798	12,810,791	2,974	258,200
Under \$1.5 million	819	491,020	151	23,084	819	467,936	819	370,414	300	7,813
\$1.5 million under \$2.0 million	5,704	3,748,452	128	18,945	5,704	3,729,508	5,704	3,165,131	657	14,294
\$2.0 million under \$3.5 million	9,043	8,668,862	257	40,159	9,043	8,628,703	9,043	5,143,795	1,055	38,136
\$3.5 million under \$5.0 million	2,951	4,650,958	226	54,611	2,951	4,596,347	2,951	1,691,717	334	20,323
\$5.0 million under \$10.0 million	2,664	6,986,129	398	191,136	2,664	6,794,993	2,664	1,519,731	373	44,399
\$10.0 million under \$20.0 million	1,004	4,924,098	289	241,210	1,004	4,682,888	1,004	572,350	145	39,269
\$20.0 million or more	614	9,616,500	279	663,754	614	8,952,745	614	347,653	109	93,966
All Nontaxable Returns	24,178	11,188,375	678	214,186	24,158	10,974,975	26,243	14,613,348	300	3,335
Under \$1.5 million	1,106	404,330	85	25,008	1,098	379,322	1,190	481,932	*26	*366
\$1.5 million under \$2.0 million	8,396	3,696,142	124	6,278	8,396	3,689,864	9,146	5,011,347	212	2,018
\$2.0 million under \$3.5 million	8,975	4,055,814	115	11,052	8,969	4,044,778	9,812	5,636,489	*15	*137
\$3.5 million under \$5.0 million	2,500	1,239,770	63	16,344	2,498	1,223,426	2,677	1,366,479	*22	*211
\$5.0 million under \$10.0 million	2,223	1,162,666	129	29,445	2,222	1,133,363	2,390	1,367,901	*9	*177
\$10.0 million under \$20.0 million	668	369,350	89	28,781	664	341,198	704	397,359	10	394
\$20.0 million or more	310	260,302	73	97,278	310	163,024	324	181,841	*7	*32

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	528	159,036	22,798	24,652,654	267	100,067	6,022	41,157,259
Under \$1.5 million	--	--	819	89,709	--	--	191	391,427
\$1.5 million under \$2.0 million	82	3,947	5,704	546,210	*28	*1,468	1,517	4,530,432
\$2.0 million under \$3.5 million	189	21,262	9,043	3,426,895	82	8,825	2,599	10,959,436
\$3.5 million under \$5.0 million	81	17,010	2,951	2,867,297	43	5,867	717	4,769,239
\$5.0 million under \$10.0 million	112	35,762	2,664	5,201,526	36	9,698	687	7,448,303
\$10.0 million under \$20.0 million	40	34,607	1,004	4,045,908	37	18,519	197	4,057,075
\$20.0 million or more	24	46,448	614	8,475,110	39	55,689	114	9,001,347
All Taxable Returns	493	131,474	22,798	24,652,654	d	d	403	3,739,163
Under \$1.5 million	d	d	819	89,709	d	d	--	--
\$1.5 million under \$2.0 million	d	d	5,704	546,210	d	d	*62	*142,291
\$2.0 million under \$3.5 million	d	d	9,043	3,426,895	d	d	133	482,837
\$3.5 million under \$5.0 million	d	d	2,951	2,867,297	d	d	68	254,881
\$5.0 million under \$10.0 million	d	d	2,664	5,201,526	d	d	69	515,410
\$10.0 million under \$20.0 million	d	d	1,004	4,045,908	d	d	34	521,338
\$20.0 million or more	d	d	614	8,475,110	d	d	36	1,822,405
All Nontaxable Returns	35	27,562	--	--	d	d	5,618	37,418,096
Under \$1.5 million	d	d	--	--	d	d	191	391,427
\$1.5 million under \$2.0 million	d	d	--	--	d	d	1,454	4,388,141
\$2.0 million under \$3.5 million	d	d	--	--	d	d	2,466	10,476,599
\$3.5 million under \$5.0 million	d	d	--	--	d	d	649	4,514,358
\$5.0 million under \$10.0 million	d	d	--	--	d	d	618	6,932,892
\$10.0 million under \$20.0 million	d	d	--	--	d	d	163	3,535,737
\$20.0 million or more	d	d	--	--	d	d	78	7,178,942

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	41,623	22,133,858	23,352	11,000,136	21,313	70,301,032	9,470	29,986,143
Under \$1.5 million	1,607	282,249	706	144,095	804	637,492	192	67,595
\$1.5 million under \$2.0 million	12,120	3,226,574	6,606	1,711,198	5,692	6,794,959	1,621	605,949
\$2.0 million under \$3.5 million	15,985	6,008,592	9,426	3,479,192	7,898	13,779,905	3,696	2,946,450
\$3.5 million under \$5.0 million	4,879	2,583,865	2,816	1,517,891	2,652	6,780,711	1,454	2,413,501
\$5.0 million under \$10.0 million	4,599	3,800,600	2,535	1,974,360	2,697	11,687,429	1,581	5,423,920
\$10.0 million under \$20.0 million	1,550	2,367,792	805	1,119,561	958	7,939,977	544	4,296,746
\$20.0 million or more	881	3,864,187	458	1,053,841	612	22,680,559	382	14,231,983
All Taxable Returns	19,972	13,162,135	7,242	2,619,657	10,385	42,384,328	813	6,298,253
Under \$1.5 million	712	130,035	213	28,806	361	248,586	--	--
\$1.5 million under \$2.0 million	4,866	1,430,923	1,700	411,922	2,241	2,840,179	--	--
\$2.0 million under \$3.5 million	7,815	3,354,454	2,910	856,397	3,820	6,897,758	143	85,357
\$3.5 million under \$5.0 million	2,604	1,586,129	956	280,998	1,455	3,883,440	167	202,911
\$5.0 million under \$10.0 million	2,468	2,353,511	898	412,334	1,479	6,511,774	211	477,189
\$10.0 million under \$20.0 million	925	1,532,646	332	252,679	598	4,822,763	135	725,288
\$20.0 million or more	583	2,774,438	234	376,520	431	17,179,828	157	4,807,508
All Nontaxable Returns	21,650	8,971,724	16,110	8,380,479	10,928	27,916,704	8,658	23,687,890
Under \$1.5 million	896	152,214	493	115,289	443	388,906	192	67,595
\$1.5 million under \$2.0 million	7,254	1,795,651	4,906	1,299,276	3,451	3,954,780	1,621	605,949
\$2.0 million under \$3.5 million	8,171	2,654,138	6,516	2,622,795	4,078	6,882,147	3,553	2,861,092
\$3.5 million under \$5.0 million	2,275	997,736	1,861	1,236,893	1,196	2,897,271	1,287	2,210,590
\$5.0 million under \$10.0 million	2,131	1,447,089	1,637	1,562,025	1,219	5,175,655	1,370	4,946,732
\$10.0 million under \$20.0 million	625	835,146	473	866,881	361	3,117,215	409	3,571,458
\$20.0 million or more	298	1,089,750	223	677,320	181	5,500,731	225	9,424,475

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

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

** Data were combined to prevent disclosure of individual taxpayer data.

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2006, most returns were filed for deaths that occurred in 2005, for which the filing threshold was \$1.5 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2005. In 2006, the estate tax filing threshold increased to \$2.0 million.

[2] Available only for estates in which the decedent died prior to 2005.

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

Estate Tax Returns Filed in 2005 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Tentative estate tax		Gift tax		Total tax before credits		Allowable unified credit		State death tax credit [2]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	42,772	44,645,124	2,341	1,508,508	42,743	43,175,522	45,070	22,616,975	20,156	1,861,784
Under \$1.5 million	5,203	1,923,190	265	67,078	5,203	1,856,112	5,590	1,988,968	2,169	40,815
\$1.5 million under \$2.0 million	13,218	6,885,862	295	44,982	13,202	6,846,572	13,955	7,319,253	5,342	110,769
\$2.0 million under \$3.5 million	14,011	10,019,155	421	88,927	14,007	9,935,746	14,842	7,768,171	6,947	254,078
\$3.5 million under \$5.0 million	4,255	4,615,096	268	120,821	4,248	4,521,719	4,445	2,318,398	2,215	147,427
\$5.0 million under \$10.0 million	4,008	7,004,999	458	218,168	4,007	6,787,083	4,122	2,135,678	2,197	291,783
\$10.0 million under \$20.0 million	1,331	4,418,588	343	195,167	1,329	4,223,421	1,358	701,177	802	257,948
\$20.0 million or more	746	9,778,234	292	773,365	746	9,004,869	760	385,331	483	758,964
All Taxable Returns	20,250	35,232,599	1,745	1,280,245	20,250	33,952,354	20,250	10,270,293	18,612	1,845,003
Under \$1.5 million	1,820	882,976	121	22,850	1,820	860,126	1,820	671,921	1,687	36,174
\$1.5 million under \$2.0 million	5,237	3,470,791	212	30,903	5,237	3,439,887	5,237	2,712,074	4,691	103,879
\$2.0 million under \$3.5 million	7,311	7,211,933	332	66,219	7,311	7,145,715	7,311	3,823,010	6,754	251,942
\$3.5 million under \$5.0 million	2,282	3,721,082	197	79,958	2,282	3,641,125	2,282	1,196,535	2,134	146,504
\$5.0 million under \$10.0 million	2,280	6,188,556	381	196,408	2,280	5,992,148	2,280	1,189,995	2,106	290,292
\$10.0 million under \$20.0 million	822	4,163,336	270	174,290	822	3,989,047	822	424,899	773	257,678
\$20.0 million or more	498	9,593,924	232	709,617	498	8,884,307	498	251,859	468	758,534
All Nontaxable Returns	22,522	9,412,525	596	228,263	22,492	9,223,169	24,820	12,346,682	1,544	16,780
Under \$1.5 million	3,383	1,040,214	144	44,228	3,383	995,986	3,770	1,317,048	482	4,641
\$1.5 million under \$2.0 million	7,981	3,415,071	82	14,079	7,965	3,406,684	8,718	4,607,179	651	6,890
\$2.0 million under \$3.5 million	6,700	2,807,222	88	22,708	6,696	2,790,031	7,531	3,945,161	194	2,136
\$3.5 million under \$5.0 million	1,972	894,013	71	40,863	1,966	880,595	2,163	1,121,863	81	923
\$5.0 million under \$10.0 million	1,728	816,443	77	21,760	1,727	794,935	1,841	945,683	92	1,491
\$10.0 million under \$20.0 million	509	255,252	73	20,877	507	234,375	536	276,277	29	270
\$20.0 million or more	248	184,310	59	63,748	248	120,562	261	133,472	15	430

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	661	194,276	20,250	21,671,503	215	166,259	5,675	35,076,480
Under \$1.5 million	**54	**1,625	1,820	150,514	**	**	630	1,279,559
\$1.5 million under \$2.0 million	125	10,038	5,237	617,196	**	**	1,656	4,965,665
\$2.0 million under \$3.5 million	186	31,791	7,311	3,042,889	**70	**4,881	1,976	8,052,850
\$3.5 million under \$5.0 million	100	16,849	2,282	2,283,190	*17	*2,533	623	3,868,798
\$5.0 million under \$10.0 million	102	45,683	2,280	4,477,023	42	12,984	528	5,631,724
\$10.0 million under \$20.0 million	51	32,345	822	3,275,972	34	10,294	159	3,556,391
\$20.0 million or more	43	55,944	498	7,824,719	51	135,567	103	7,721,493
All Taxable Returns	591	165,554	20,250	21,671,503	208	164,612	322	4,016,594
Under \$1.5 million	**	**	1,820	150,514	d	d	*18	*40,588
\$1.5 million under \$2.0 million	**143	**8,257	5,237	617,196	d	d	19	69,371
\$2.0 million under \$3.5 million	168	27,873	7,311	3,042,889	d	d	108	319,683
\$3.5 million under \$5.0 million	d	d	2,282	2,283,190	d	d	61	156,564
\$5.0 million under \$10.0 million	94	34,838	2,280	4,477,023	d	d	57	382,674
\$10.0 million under \$20.0 million	d	d	822	3,275,972	d	d	28	479,398
\$20.0 million or more	d	d	498	7,824,719	d	d	31	2,568,316
All Nontaxable Returns	70	28,722	--	--	7	1,647	5,353	31,059,886
Under \$1.5 million	**	**	--	--	d	d	612	1,238,971
\$1.5 million under \$2.0 million	**36	**3,406	--	--	d	d	1,636	4,896,294
\$2.0 million under \$3.5 million	*18	*3,918	--	--	d	d	1,869	7,733,168
\$3.5 million under \$5.0 million	d	d	--	--	d	d	563	3,712,233
\$5.0 million under \$10.0 million	*8	*10,845	--	--	d	d	471	5,249,050
\$10.0 million under \$20.0 million	d	d	--	--	d	d	131	3,076,993
\$20.0 million or more	d	d	--	--	d	d	71	5,153,177

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	30,863	13,345,674	21,847	9,250,969	19,138	62,168,872	8,000	25,273,312
Under \$1.5 million	3,678	724,341	2,340	509,810	1,666	1,376,570	562	173,366
\$1.5 million under \$2.0 million	9,235	2,469,217	6,841	1,741,864	5,493	6,362,177	1,565	621,119
\$2.0 million under \$3.5 million	10,394	3,585,687	7,577	2,711,151	6,468	11,072,434	2,816	2,406,222
\$3.5 million under \$5.0 million	3,133	1,660,945	2,128	1,237,063	2,075	5,609,704	1,083	2,019,902
\$5.0 million under \$10.0 million	2,910	2,047,976	1,958	1,463,683	2,165	9,586,066	1,216	4,348,403
\$10.0 million under \$20.0 million	976	1,155,316	640	762,901	787	6,750,785	445	3,657,583
\$20.0 million or more	537	1,702,193	361	824,498	486	21,411,136	315	12,046,717
All Taxable Returns	13,713	7,231,190	6,710	2,131,808	9,051	36,568,630	684	5,191,255
Under \$1.5 million	1,236	277,848	594	103,719	615	521,119	*16	*6,169
\$1.5 million under \$2.0 million	3,471	1,050,416	1,797	428,091	1,974	2,327,277	*40	*15,657
\$2.0 million under \$3.5 million	5,008	1,982,847	2,403	573,921	3,239	5,590,352	87	52,623
\$3.5 million under \$5.0 million	1,516	822,714	716	244,747	1,137	3,168,498	109	136,609
\$5.0 million under \$10.0 million	1,563	1,139,582	733	322,968	1,246	5,530,791	184	388,960
\$10.0 million under \$20.0 million	582	745,792	268	213,926	497	4,143,315	116	637,093
\$20.0 million or more	338	1,211,990	199	244,434	342	15,287,277	133	3,954,144
All Nontaxable Returns	17,150	6,114,484	15,137	7,119,161	10,087	25,600,243	7,316	20,082,057
Under \$1.5 million	2,442	446,492	1,747	406,090	1,050	855,451	546	167,196
\$1.5 million under \$2.0 million	5,765	1,418,801	5,044	1,313,773	3,519	4,034,900	1,524	605,462
\$2.0 million under \$3.5 million	5,386	1,602,840	5,174	2,137,230	3,228	5,482,082	2,729	2,353,600
\$3.5 million under \$5.0 million	1,617	838,231	1,413	992,315	937	2,441,206	974	1,883,293
\$5.0 million under \$10.0 million	1,347	908,393	1,225	1,140,715	918	4,055,276	1,032	3,959,443
\$10.0 million under \$20.0 million	394	409,524	372	548,975	290	2,607,469	329	3,020,490
\$20.0 million or more	199	490,203	162	580,063	144	6,123,859	182	8,092,573

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

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

** Data were combined to prevent disclosure of individual taxpayer data.

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2005, most returns were filed for deaths that occurred in 2004, for which the filing threshold was \$1.5 million. Because of filing extensions, however, some returns were filed in 2005 for deaths that occurred prior to 2004, for which the filing thresholds were lower.

[2] The state death tax credit was available only for estates in which the decedent died prior to 2005.

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

Estate Tax Returns Filed in 2004 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Tentative estate tax		Gift tax		Total tax before credits		Allowable unified credit		State death tax credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	62,201	46,802,932	2,698	1,508,952	62,164	45,301,833	65,039	23,230,526	34,026	3,178,663
Under \$1.0 million	2,170	849,735	353	113,487	2,169	743,075	2,321	692,916	1,183	13,733
\$1.0 million under \$1.5 million	24,001	8,387,500	278	28,580	24,001	8,358,920	25,141	8,620,362	12,211	258,833
\$1.5 million under \$2.0 million	12,968	6,133,885	219	33,730	12,962	6,100,682	13,586	5,070,126	7,321	247,990
\$2.0 million under \$3.5 million	13,235	8,855,211	432	122,826	13,212	8,732,385	13,936	5,164,056	7,488	432,291
\$3.5 million under \$5.0 million	4,060	4,182,918	285	93,307	4,060	4,089,611	4,198	1,553,082	2,243	254,754
\$5.0 million under \$10.0 million	3,748	6,450,335	505	259,998	3,746	6,190,337	3,806	1,388,793	2,230	500,871
\$10.0 million under \$20.0 million	1,292	4,373,233	314	223,605	1,290	4,149,628	1,315	474,706	827	462,541
\$20.0 million or more	726	7,570,116	312	633,419	724	6,937,195	736	266,486	524	1,007,650
All Taxable Returns	31,329	37,348,870	1,992	1,212,978	31,329	36,135,892	31,329	11,240,545	30,896	3,144,091
Under \$1.0 million	1,053	455,075	255	22,716	1,053	446,356	1,053	331,251	961	11,966
\$1.0 million under \$1.5 million	10,269	4,504,159	133	22,709	10,269	4,481,450	10,269	3,525,037	10,090	236,334
\$1.5 million under \$2.0 million	7,057	4,340,711	133	25,925	7,057	4,314,786	7,057	2,598,109	7,017	244,607
\$2.0 million under \$3.5 million	7,290	6,999,697	321	95,027	7,290	6,904,670	7,290	2,714,673	7,218	428,936
\$3.5 million under \$5.0 million	2,165	3,554,990	226	81,801	2,165	3,473,188	2,165	802,037	2,154	253,642
\$5.0 million under \$10.0 million	2,166	5,897,589	410	236,574	2,166	5,661,014	2,166	788,160	2,150	499,340
\$10.0 million under \$20.0 million	808	4,186,183	248	194,329	808	3,991,854	808	292,353	799	461,754
\$20.0 million or more	520	7,400,467	266	537,894	520	6,862,573	520	188,924	507	1,007,506
All Nontaxable Returns	30,872	9,454,063	705	295,974	30,835	9,165,941	33,710	11,989,981	3,130	34,572
Under \$1.0 million	1,117	384,660	98	94,768	1,116	296,719	1,267	361,665	222	1,767
\$1.0 million under \$1.5 million	13,732	3,883,341	146	5,871	13,732	3,877,470	14,872	5,095,324	2,121	22,500
\$1.5 million under \$2.0 million	5,911	1,793,173	86	7,805	5,905	1,785,895	6,529	2,472,017	304	3,384
\$2.0 million under \$3.5 million	5,945	1,855,514	111	27,799	5,921	1,827,715	6,646	2,449,383	270	3,355
\$3.5 million under \$5.0 million	1,895	627,929	59	11,506	1,895	616,423	2,034	751,045	89	1,112
\$5.0 million under \$10.0 million	1,582	552,746	95	23,424	1,580	529,322	1,640	600,633	80	1,523
\$10.0 million under \$20.0 million	484	187,050	65	29,276	482	157,774	507	182,352	27	787
\$20.0 million or more	206	169,649	45	95,525	204	74,622	216	77,562	17	145

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	730	164,624	31,329	21,611,904	329	115,295	7,393	37,921,140
Under \$1.0 million	**	**	1,053	101,868	--	--	194	272,332
\$1.0 million under \$1.5 million	**149	**2,535	10,269	718,899	--	--	2,476	5,364,446
\$1.5 million under \$2.0 million	153	10,666	7,057	1,463,160	**59	**1,500	1,550	4,383,651
\$2.0 million under \$3.5 million	167	25,413	7,290	3,740,913	83	6,429	1,804	7,403,728
\$3.5 million under \$5.0 million	97	18,587	2,165	2,400,227	*13	*660	619	4,162,530
\$5.0 million under \$10.0 million	94	32,155	2,166	4,350,019	71	21,364	496	5,302,619
\$10.0 million under \$20.0 million	35	13,323	808	3,224,425	43	19,439	174	3,421,942
\$20.0 million or more	34	61,943	520	5,612,394	59	65,904	80	7,609,894
All Taxable Returns	693	139,350	31,329	21,611,904	329	115,295	493	4,240,446
Under \$1.0 million	d	d	1,053	101,868	--	--	**	**
\$1.0 million under \$1.5 million	d	d	10,269	718,899	**	**	**53	**128,445
\$1.5 million under \$2.0 million	d	d	7,057	1,463,160	**59	**1,500	77	107,801
\$2.0 million under \$3.5 million	d	d	7,290	3,740,913	83	6,429	165	403,291
\$3.5 million under \$5.0 million	d	d	2,165	2,400,227	*13	*660	56	318,607
\$5.0 million under \$10.0 million	d	d	2,166	4,350,019	71	21,364	70	485,988
\$10.0 million under \$20.0 million	d	d	808	3,224,425	43	19,439	41	448,644
\$20.0 million or more	d	d	520	5,612,394	59	65,904	31	2,347,270
All Nontaxable Returns	37	25,274	--	--	--	--	6,900	33,681,094
Under \$1.0 million	d	d	--	--	--	--	**	**
\$1.0 million under \$1.5 million	d	d	--	--	--	--	**2,617	**5,508,333
\$1.5 million under \$2.0 million	d	d	--	--	--	--	1,473	4,275,849
\$2.0 million under \$3.5 million	d	d	--	--	--	--	1,639	7,000,437
\$3.5 million under \$5.0 million	d	d	--	--	--	--	562	3,843,923
\$5.0 million under \$10.0 million	d	d	--	--	--	--	426	4,816,631
\$10.0 million under \$20.0 million	d	d	--	--	--	--	133	2,973,298
\$20.0 million or more	d	d	--	--	--	--	49	5,262,624

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	44,891	16,169,322	31,213	11,589,737	25,755	58,710,746	10,895	27,472,448
Under \$1.0 million	1,344	164,636	984	163,029	934	493,191	232	48,755
\$1.0 million under \$1.5 million	17,013	3,421,795	11,293	2,254,502	8,490	7,125,797	2,372	713,374
\$1.5 million under \$2.0 million	9,499	2,525,031	6,751	1,752,072	5,196	6,030,412	2,137	1,099,326
\$2.0 million under \$3.5 million	9,672	3,604,309	7,130	2,427,350	6,116	10,156,659	3,069	3,165,403
\$3.5 million under \$5.0 million	3,069	1,587,618	2,156	1,183,919	1,824	4,679,969	1,163	2,517,350
\$5.0 million under \$10.0 million	2,783	1,890,861	1,894	1,400,994	1,945	8,397,776	1,162	4,380,739
\$10.0 million under \$20.0 million	965	1,084,707	648	911,294	753	6,470,443	453	3,962,520
\$20.0 million or more	546	1,890,165	359	1,496,578	497	15,357,198	308	11,584,981
All Taxable Returns	21,463	8,926,744	10,489	3,271,838	12,852	34,893,279	1,013	6,339,831
Under \$1.0 million	587	91,565	304	27,783	459	248,789	**	**
\$1.0 million under \$1.5 million	7,139	1,630,098	3,193	566,534	3,349	2,980,658	**79	**10,373
\$1.5 million under \$2.0 million	4,797	1,415,488	2,462	543,604	2,806	3,312,545	87	39,308
\$2.0 million under \$3.5 million	4,949	1,973,289	2,540	637,040	3,241	5,496,951	218	168,550
\$3.5 million under \$5.0 million	1,493	825,327	751	253,854	981	2,572,283	146	211,780
\$5.0 million under \$10.0 million	1,543	1,137,321	740	361,445	1,159	4,988,841	212	589,509
\$10.0 million under \$20.0 million	570	679,040	290	269,686	495	4,128,680	125	804,256
\$20.0 million or more	386	1,174,616	209	612,432	362	11,164,532	146	4,516,054
All Nontaxable Returns	23,427	7,242,578	20,725	8,317,899	12,903	23,817,467	9,882	21,132,617
Under \$1.0 million	757	73,270	680	135,246	475	244,402	**	**
\$1.0 million under \$1.5 million	9,873	1,791,697	8,100	1,687,968	5,141	4,145,139	**2,529	**751,756
\$1.5 million under \$2.0 million	4,702	1,109,543	4,289	1,209,008	2,391	2,717,867	2,045	1,060,017
\$2.0 million under \$3.5 million	4,724	1,631,019	4,590	1,790,309	2,875	4,659,708	2,851	2,996,853
\$3.5 million under \$5.0 million	1,576	762,291	1,405	930,065	844	2,107,686	1,017	2,305,569
\$5.0 million under \$10.0 million	1,240	753,541	1,154	1,039,548	786	3,408,235	950	3,791,230
\$10.0 million under \$20.0 million	395	405,667	358	641,608	259	2,341,763	328	3,158,264
\$20.0 million or more	160	715,549	150	884,147	135	4,192,666	162	7,068,927

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

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

** Data were combined to prevent disclosure of individual taxpayer data.

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2004, most returns were filed for deaths that occurred in 2003, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2004 for deaths that occurred prior to 2002, for which the filing thresholds were lower. For deaths that occurred in 2004, the filing threshold was \$1.5 million.

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

Estate Tax Returns Filed in 2003 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Tentative estate tax		Gift tax		Total tax before credits		Allowable unified credit		State death tax credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	69,678	47,511,021	2,923	1,570,298	69,607	45,942,905	73,128	23,246,689	36,842	4,745,610
Under \$1.0 million	6,712	1,722,852	355	39,257	6,695	1,683,595	7,086	1,721,903	3,149	54,933
\$1.0 million under \$1.5 million	28,273	9,667,737	452	38,116	28,246	9,630,225	29,703	9,711,227	13,828	413,323
\$1.5 million under \$2.0 million	12,595	5,655,890	187	50,212	12,593	5,606,197	13,327	4,339,979	6,937	353,241
\$2.0 million under \$3.5 million	12,497	8,068,596	427	117,142	12,477	7,952,473	13,136	4,294,596	7,067	610,045
\$3.5 million under \$5.0 million	4,001	4,114,925	279	87,153	3,999	4,027,771	4,130	1,339,032	2,268	396,365
\$5.0 million under \$10.0 million	3,619	6,365,822	568	237,941	3,619	6,127,881	3,732	1,198,508	2,229	767,754
\$10.0 million under \$20.0 million	1,268	4,288,259	331	288,559	1,267	3,999,740	1,293	414,171	849	655,731
\$20.0 million or more	712	7,626,941	323	711,918	711	6,915,022	720	227,271	513	1,494,218
All Taxable Returns	33,302	37,710,132	2,257	1,439,635	33,302	36,270,497	33,302	10,670,823	32,718	4,675,526
Under \$1.0 million	2,676	867,265	280	18,344	2,676	868,921	2,676	675,480	2,556	49,459
\$1.0 million under \$1.5 million	11,457	5,058,352	318	26,227	11,457	5,032,125	11,457	3,706,549	11,243	376,142
\$1.5 million under \$2.0 million	6,764	4,114,623	132	48,811	6,764	4,065,813	6,764	2,230,557	6,669	348,631
\$2.0 million under \$3.5 million	6,716	6,472,451	348	105,402	6,716	6,367,409	6,716	2,212,979	6,608	601,520
\$3.5 million under \$5.0 million	2,202	3,577,303	191	71,689	2,202	3,505,614	2,202	717,236	2,183	394,569
\$5.0 million under \$10.0 million	2,157	5,924,078	456	218,471	2,157	5,705,607	2,157	700,831	2,144	759,447
\$10.0 million under \$20.0 million	824	4,146,547	275	274,843	824	3,871,704	824	267,041	817	654,588
\$20.0 million or more	504	7,529,513	276	676,210	504	6,853,303	504	160,151	499	1,491,170
All Nontaxable Returns	36,376	9,800,889	667	130,663	36,305	9,672,408	39,826	12,575,865	4,124	70,084
Under \$1.0 million	4,036	835,587	*95	*20,913	4,019	814,674	4,410	1,046,424	593	5,474
\$1.0 million under \$1.5 million	16,816	4,609,385	134	11,889	16,789	4,598,100	18,246	6,004,678	2,585	37,181
\$1.5 million under \$2.0 million	5,831	1,541,266	*56	*1,402	5,828	1,540,385	6,563	2,109,423	268	4,609
\$2.0 million under \$3.5 million	5,780	1,596,145	80	12,100	5,760	1,585,064	6,419	2,081,617	459	8,525
\$3.5 million under \$5.0 million	1,799	537,622	88	15,465	1,797	522,157	1,927	621,797	85	1,796
\$5.0 million under \$10.0 million	1,462	441,744	111	19,470	1,462	422,274	1,575	497,677	86	8,307
\$10.0 million under \$20.0 million	444	141,712	56	13,716	443	128,036	469	147,130	32	1,143
\$20.0 million or more	207	97,428	47	35,709	206	61,719	215	67,120	14	3,048

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	852	173,772	33,302	20,793,749	341	115,487	8,881	38,803,137
Under \$1.0 million	44	1,308	2,676	143,408	--	--	957	1,401,528
\$1.0 million under \$1.5 million	131	12,841	11,457	945,542	--	--	3,305	6,808,593
\$1.5 million under \$2.0 million	180	15,260	6,764	1,472,794	**75	**1,618	1,735	4,728,997
\$2.0 million under \$3.5 million	265	44,156	6,716	3,515,722	*53	*7,084	1,602	6,501,790
\$3.5 million under \$5.0 million	88	22,946	2,202	2,371,558	50	4,263	588	4,056,075
\$5.0 million under \$10.0 million	86	32,506	2,157	4,222,161	68	14,632	448	4,728,796
\$10.0 million under \$20.0 million	33	18,451	824	2,943,694	37	9,488	163	3,208,788
\$20.0 million or more	25	26,303	504	5,178,869	58	78,402	82	7,368,570
All Taxable Returns	745	146,851	33,302	20,793,749	341	115,487	563	4,172,147
Under \$1.0 million	**	**	2,676	143,408	--	--	**	**
\$1.0 million under \$1.5 million	**107	**4,686	11,457	945,542	**	**	**132	**158,020
\$1.5 million under \$2.0 million	175	14,224	6,764	1,472,794	**75	**1,618	115	211,062
\$2.0 million under \$3.5 million	246	37,940	6,716	3,515,722	*53	*7,084	130	315,610
\$3.5 million under \$5.0 million	**	**	2,202	2,371,558	50	4,263	42	110,708
\$5.0 million under \$10.0 million	**	**	2,157	4,222,161	68	14,632	69	479,296
\$10.0 million under \$20.0 million	**	**	824	2,943,694	37	9,488	44	742,764
\$20.0 million or more	**217	**90,001	504	5,178,869	58	78,402	30	2,154,688
All Nontaxable Returns	107	26,921	--	--	--	--	8,318	34,630,990
Under \$1.0 million	**	**	--	--	--	--	**	**
\$1.0 million under \$1.5 million	**69	**9,463	--	--	--	--	**4,129	**8,052,102
\$1.5 million under \$2.0 million	*5	*1,036	--	--	--	--	1,620	4,517,935
\$2.0 million under \$3.5 million	*18	*6,216	--	--	--	--	1,472	6,186,180
\$3.5 million under \$5.0 million	**	**	--	--	--	--	546	3,945,367
\$5.0 million under \$10.0 million	**	**	--	--	--	--	379	4,249,500
\$10.0 million under \$20.0 million	**	**	--	--	--	--	119	2,466,024
\$20.0 million or more	**15	**10,206	--	--	--	--	52	5,213,882

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	49,984	16,661,865	36,010	11,299,442	28,283	61,915,123	12,381	30,780,782
Under \$1.0 million	4,525	674,154	2,959	470,544	2,219	1,300,997	726	139,726
\$1.0 million under \$1.5 million	20,123	4,148,409	14,508	2,593,668	10,141	8,811,863	3,104	907,282
\$1.5 million under \$2.0 million	9,118	2,366,005	6,949	1,856,459	5,130	6,306,238	2,499	1,451,364
\$2.0 million under \$3.5 million	9,198	3,341,755	6,755	2,238,489	5,633	9,785,416	3,055	3,307,987
\$3.5 million under \$5.0 million	2,923	1,545,924	1,996	1,116,213	1,993	5,550,762	1,140	2,471,252
\$5.0 million under \$10.0 million	2,621	1,913,322	1,841	1,432,937	1,942	8,254,039	1,104	4,293,517
\$10.0 million under \$20.0 million	948	1,099,729	638	731,263	755	6,329,118	463	3,731,101
\$20.0 million or more	532	1,572,569	364	859,868	469	15,576,690	291	14,478,554
All Taxable Returns	22,579	9,080,663	11,023	3,000,861	13,165	35,955,573	1,056	10,370,422
Under \$1.0 million	1,752	275,789	700	80,762	812	459,083	**	**
\$1.0 million under \$1.5 million	7,838	1,860,818	3,954	672,822	3,681	3,429,548	**85	**24,000
\$1.5 million under \$2.0 million	4,454	1,295,150	2,229	482,695	2,684	3,487,134	77	27,368
\$2.0 million under \$3.5 million	4,660	1,843,566	2,244	556,523	2,820	5,032,377	301	240,819
\$3.5 million under \$5.0 million	1,476	798,306	666	249,295	1,108	3,206,403	104	174,468
\$5.0 million under \$10.0 million	1,449	1,145,623	717	352,118	1,196	5,049,171	193	569,255
\$10.0 million under \$20.0 million	596	698,938	301	214,788	512	4,253,404	161	1,021,462
\$20.0 million or more	353	1,162,472	211	391,860	352	11,038,454	134	8,313,051
All Nontaxable Returns	27,405	7,581,203	24,987	8,298,581	15,117	25,959,550	11,325	20,410,361
Under \$1.0 million	2,773	398,364	2,259	389,782	1,407	841,915	**	**
\$1.0 million under \$1.5 million	12,285	2,287,591	10,554	1,920,846	6,460	5,382,315	**3,745	**1,023,008
\$1.5 million under \$2.0 million	4,661	1,070,855	4,720	1,373,764	2,446	2,819,103	2,422	1,423,996
\$2.0 million under \$3.5 million	4,537	1,498,189	4,511	1,681,967	2,813	4,753,039	2,754	3,067,169
\$3.5 million under \$5.0 million	1,447	747,618	1,330	866,918	885	2,344,358	1,036	2,296,784
\$5.0 million under \$10.0 million	1,172	767,699	1,124	1,080,819	746	3,204,868	910	3,724,262
\$10.0 million under \$20.0 million	352	400,790	337	516,476	244	2,075,714	302	2,709,640
\$20.0 million or more	178	410,097	153	468,009	117	4,538,237	157	6,165,502

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

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

** Data were combined to prevent disclosure of individual taxpayer data.

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2003, most returns were filed for deaths that occurred in 2002, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2003 for deaths that occurred prior to 2002, for which the filing thresholds were lower.

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

Estate Tax Returns Filed in 2001 [1]: Credits, by Tax Status and Size of Gross Estate

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

Tax status and size of gross estate	Tentative estate tax		Gift tax		Total tax before credits		Allowable unified credit		State death tax credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	102,622	52,096,925	2,886	1,220,774	102,500	50,882,044	108,071	23,682,587	57,690	6,318,812
Under \$1.0 million	42,936	9,817,023	333	31,079	42,929	9,786,603	45,419	9,946,338	23,450	471,949
\$1.0 million under \$1.5 million	26,932	8,041,912	467	36,840	26,870	8,009,683	28,317	6,211,268	15,193	565,663
\$1.5 million under \$2.0 million	11,421	4,626,875	236	12,541	11,421	4,614,334	12,201	2,674,511	6,237	407,521
\$2.0 million under \$3.5 million	12,237	7,503,632	506	94,100	12,195	7,409,754	12,695	2,783,899	6,977	798,181
\$3.5 million under \$5.0 million	3,791	4,127,348	225	110,419	3,790	4,017,023	3,980	871,472	2,245	529,028
\$5.0 million under \$10.0 million	3,430	6,246,852	505	233,086	3,420	6,013,766	3,550	777,169	2,238	958,223
\$10.0 million under \$20.0 million	1,255	4,493,854	334	223,101	1,254	4,271,062	1,282	280,637	874	855,723
\$20.0 million or more	619	7,239,428	280	479,608	619	6,759,821	628	137,291	476	1,732,523
All Taxable Returns	51,736	42,303,259	2,258	1,077,124	51,736	41,226,133	51,736	11,348,979	50,514	6,229,457
Under \$1.0 million	18,093	5,114,997	254	24,825	18,093	5,090,173	18,093	3,967,159	17,663	407,058
\$1.0 million under \$1.5 million	15,086	5,871,855	222	20,760	15,086	5,851,095	15,086	3,310,171	14,517	557,112
\$1.5 million under \$2.0 million	6,024	3,585,213	227	11,992	6,024	3,573,222	6,024	1,322,095	6,017	404,118
\$2.0 million under \$3.5 million	6,884	6,446,157	382	83,257	6,884	6,362,900	6,884	1,510,762	6,723	795,098
\$3.5 million under \$5.0 million	2,148	3,784,544	206	101,528	2,148	3,683,016	2,148	471,541	2,143	527,781
\$5.0 million under \$10.0 million	2,165	5,955,164	421	192,370	2,165	5,762,794	2,165	474,509	2,136	951,286
\$10.0 million under \$20.0 million	868	4,394,607	297	205,205	868	4,189,402	868	190,196	853	854,868
\$20.0 million or more	469	7,150,720	249	437,189	469	6,713,532	469	102,547	461	1,732,155
All Nontaxable Returns	50,886	9,793,666	627	143,650	50,764	9,655,912	56,335	12,333,608	7,177	89,354
Under \$1.0 million	24,843	4,702,025	*79	*6,254	24,836	4,696,430	27,326	5,979,179	5,787	64,891
\$1.0 million under \$1.5 million	11,846	2,170,057	244	16,080	11,784	2,158,588	13,231	2,901,097	6,785	8,551
\$1.5 million under \$2.0 million	5,398	1,041,662	*9	*550	5,398	1,041,112	6,177	1,352,416	220	3,404
\$2.0 million under \$3.5 million	5,354	1,057,475	124	10,843	5,311	1,046,854	5,811	1,273,137	254	3,083
\$3.5 million under \$5.0 million	1,643	342,804	19	8,891	1,642	334,007	1,831	399,932	101	1,247
\$5.0 million under \$10.0 million	1,265	291,688	84	40,717	1,255	250,971	1,386	302,661	103	6,957
\$10.0 million under \$20.0 million	387	99,247	37	17,896	386	81,660	414	90,441	21	855
\$20.0 million or more	150	88,708	31	42,419	150	46,289	159	34,745	15	367

Tax status and size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	1,451	142,353	51,736	23,531,334	262	81,047	12,829	42,538,877
Under \$1.0 million	303	6,477	18,093	709,562	--	--	4,190	5,837,018
\$1.0 million under \$1.5 million	324	11,852	15,086	1,976,545	--	--	3,576	7,368,380
\$1.5 million under \$2.0 million	372	17,253	6,024	1,829,756	**10	**136	1,856	5,304,351
\$2.0 million under \$3.5 million	191	28,826	6,884	4,028,212	*47	*1,381	1,986	7,880,411
\$3.5 million under \$5.0 million	63	7,582	2,148	2,676,112	*75	*17,806	557	3,417,860
\$5.0 million under \$10.0 million	117	23,873	2,165	4,313,146	46	13,329	436	4,871,759
\$10.0 million under \$20.0 million	47	17,295	868	3,132,502	35	13,636	151	2,844,862
\$20.0 million or more	32	29,194	469	4,865,498	48	34,759	77	4,914,237
All Taxable Returns	1,380	116,357	51,736	23,531,334	262	81,047	888	5,974,992
Under \$1.0 million	--	--	18,093	709,562	--	--	*68	*111,794
\$1.0 million under \$1.5 million	**566	**13,656	15,086	1,976,545	--	--	221	422,442
\$1.5 million under \$2.0 million	372	17,253	6,024	1,829,756	**10	**136	*69	*126,769
\$2.0 million under \$3.5 million	191	28,826	6,884	4,028,212	*47	*1,381	302	888,912
\$3.5 million under \$5.0 million	63	7,582	2,148	2,676,112	*75	*17,806	*33	*177,643
\$5.0 million under \$10.0 million	--	--	2,165	4,313,146	45	13,329	103	1,139,772
\$10.0 million under \$20.0 million	**158	**35,708	868	3,132,502	35	13,636	53	986,952
\$20.0 million or more	29	13,331	469	4,865,498	48	34,759	37	2,120,709
All Nontaxable Returns	71	25,996	--	--	--	--	11,941	36,563,885
Under \$1.0 million	--	--	--	--	--	--	4,122	5,725,224
\$1.0 million under \$1.5 million	**62	**4,674	--	--	--	--	3,354	6,945,938
\$1.5 million under \$2.0 million	--	--	--	--	--	--	1,787	5,177,582
\$2.0 million under \$3.5 million	--	--	--	--	--	--	1,684	6,991,499
\$3.5 million under \$5.0 million	--	--	--	--	--	--	524	3,240,217
\$5.0 million under \$10.0 million	--	--	--	--	--	--	333	3,731,987
\$10.0 million under \$20.0 million	**6	**5,460	--	--	--	--	98	1,957,910
\$20.0 million or more	3	15,862	--	--	--	--	39	2,793,528

Tax status and size of gross estate	Total mutual funds		Total joint property		Total lifetime transfers		Qualified terminable interest property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	94,362	37,390,918	53,356	13,684,786	37,944	63,488,746	16,806	26,499,324
Under \$1.0 million	37,932	8,033,242	21,778	3,254,808	14,148	8,445,558	3,420	490,825
\$1.0 million under \$1.5 million	25,010	7,496,473	14,115	2,752,178	9,101	7,724,289	4,145	1,693,705
\$1.5 million under \$2.0 million	10,933	4,225,303	6,037	1,766,672	4,901	5,979,314	3,241	2,220,939
\$2.0 million under \$3.5 million	11,592	6,031,454	6,638	2,398,423	5,109	8,874,680	3,205	3,981,125
\$3.5 million under \$5.0 million	3,736	3,047,591	2,164	966,752	1,794	4,732,045	1,014	2,243,173
\$5.0 million under \$10.0 million	3,348	3,621,600	1,695	1,204,118	1,703	7,291,645	1,050	4,236,840
\$10.0 million under \$20.0 million	1,215	2,074,958	628	632,692	775	6,327,825	464	3,846,615
\$20.0 million or more	596	2,860,297	301	709,143	414	14,113,390	265	7,786,102
All Taxable Returns	44,919	20,008,946	19,349	4,523,283	18,133	39,064,805	1,473	7,532,466
Under \$1.0 million	14,854	3,243,573	6,961	1,128,268	5,452	3,443,980	*68	*1,928
\$1.0 million under \$1.5 million	13,203	3,844,187	5,645	1,021,970	4,812	4,036,391	148	61,948
\$1.5 million under \$2.0 million	5,352	2,049,684	2,089	334,486	2,281	3,167,164	*111	*67,982
\$2.0 million under \$3.5 million	6,237	3,397,974	2,522	731,947	2,537	4,402,753	343	319,860
\$3.5 million under \$5.0 million	1,980	1,644,927	846	193,221	1,135	3,059,310	179	268,018
\$5.0 million under \$10.0 million	2,016	2,177,605	746	444,037	1,027	4,323,141	277	993,524
\$10.0 million under \$20.0 million	830	1,413,483	346	243,546	557	4,440,725	192	1,330,149
\$20.0 million or more	448	2,237,512	194	425,808	332	12,191,340	154	4,489,056
All Nontaxable Returns	49,443	17,381,972	34,007	9,161,502	19,811	24,423,941	15,333	18,966,858
Under \$1.0 million	23,078	4,789,570	14,817	2,126,540	8,695	5,001,578	3,352	488,898
\$1.0 million under \$1.5 million	11,806	3,652,286	8,470	1,730,207	4,289	3,687,898	3,997	1,631,756
\$1.5 million under \$2.0 million	5,582	2,175,619	3,948	1,432,186	2,620	2,812,150	3,130	2,152,957
\$2.0 million under \$3.5 million	5,355	2,633,480	4,116	1,666,476	2,572	4,471,926	2,862	3,661,265
\$3.5 million under \$5.0 million	1,755	1,402,663	1,318	773,531	658	1,672,735	835	1,975,155
\$5.0 million under \$10.0 million	1,332	1,443,994	949	760,081	676	2,968,504	774	3,243,315
\$10.0 million under \$20.0 million	385	661,475	282	389,146	218	1,887,100	272	2,516,466
\$20.0 million or more	148	622,785	107	283,334	83	1,922,050	111	3,297,046

NOTE: Detail may not add to total due to rounding.
 * Estimates should be used with caution because of the small number of sample returns on which they were based.
 ** Data were combined to prevent disclosure of individual taxpayer data.
 [1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2001, most returns were filed for deaths that occurred in 2000, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2001 for deaths that occurred prior to 2000, for which the filing thresholds were lower.
 Source: IRS, Statistics of Income Division, October 2007.

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

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

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

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

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

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

‡ The farm assets category does not include farmland. Farmland was included in the real estate category.

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

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

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

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

Size of gross estate	Tentative estate tax		Gift tax		Estate tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	98,394	48,621,084	2,264	1,092,223	98,140	47,537,562	103,967	21,053,914
\$600,000 under \$1,000,000	46,935	9,824,475	254	12,227	46,800	9,816,017	49,880	10,105,128
\$1,000,000 under \$2,500,000	38,511	14,001,024	580	149,059	38,430	13,855,492	40,775	8,259,592
\$2,500,000 under \$5,000,000	8,358	7,272,659	502	165,506	8,330	7,107,890	8,622	1,743,283
\$5,000,000 under \$10,000,000	2,982	5,494,843	367	133,003	2,978	5,362,307	3,050	615,686
\$10,000,000 under \$20,000,000	1,039	4,008,669	289	163,580	1,033	3,845,292	1,063	214,187
\$20,000,000 or more	569	8,019,414	272	468,850	568	7,550,564	577	116,038
Taxable returns, total	49,870	40,224,970	1,898	1,034,280	49,870	39,190,688	49,869	10,116,557
\$600,000 under \$1,000,000	19,136	5,099,365	189	5,368	19,136	5,093,996	19,135	3,884,943
\$1,000,000 under \$2,500,000	22,233	11,201,841	432	137,632	22,233	11,064,208	22,233	4,511,996
\$2,500,000 under \$5,000,000	5,217	6,690,386	434	152,894	5,217	6,537,492	5,217	1,056,640
\$5,000,000 under \$10,000,000	2,046	5,309,964	332	126,877	2,046	5,183,087	2,046	413,582
\$10,000,000 under \$20,000,000	770	3,951,094	260	153,659	770	3,797,435	770	155,434
\$20,000,000 or more	467	7,972,320	251	457,849	467	7,514,471	467	93,962
Nontaxable returns, total	48,524	8,396,114	366	57,943	48,270	8,346,874	54,098	10,937,357
\$600,000 under \$1,000,000	27,799	4,725,110	65	6,858	27,664	4,722,021	30,745	6,220,185
\$1,000,000 under \$2,500,000	16,278	2,799,183	148	11,426	16,197	2,791,284	18,542	3,747,596
\$2,500,000 under \$5,000,000	3,141	582,272	68	12,612	3,113	570,398	3,404	686,643
\$5,000,000 under \$10,000,000	936	184,879	34	6,126	932	179,220	1,004	202,105
\$10,000,000 under \$20,000,000	269	57,576	29	9,920	263	47,857	293	58,753
\$20,000,000 or more	102	47,094	21	11,001	101	36,093	110	22,076
Size of gross estate	Other tax credits		Net estate tax		Generation-skipping tax		Community property	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	1,175	163,200	49,870	22,920,156	382	101,389	11,252	31,462,066
\$600,000 under \$1,000,000	218	19,453	19,136	803,997	4	26	5,221	6,880,234
\$1,000,000 under \$2,500,000	554	44,069	22,233	5,329,969	74	5,425	4,590	11,161,012
\$2,500,000 under \$5,000,000	216	31,074	5,217	4,571,776	127	10,718	960	5,228,872
\$5,000,000 under \$10,000,000	112	25,106	2,046	3,893,168	74	19,641	314	3,439,196
\$10,000,000 under \$20,000,000	41	15,861	770	2,854,285	41	16,520	116	2,134,967
\$20,000,000 or more	35	27,636	467	5,466,960	62	49,059	51	2,617,785
Taxable returns, total	991	116,588	49,870	22,920,156	373	101,363	1,070	5,536,573
\$600,000 under \$1,000,000	121	4,547	19,136	803,997	--	--	250	235,513
\$1,000,000 under \$2,500,000	489	35,617	22,233	5,329,969	74	5,425	448	1,012,679
\$2,500,000 under \$5,000,000	210	30,621	5,217	4,571,776	122	10,717	180	848,337
\$5,000,000 under \$10,000,000	105	21,607	2,046	3,893,168	74	19,641	107	1,022,979
\$10,000,000 under \$20,000,000	35	15,386	770	2,854,285	41	16,520	54	825,635
\$20,000,000 or more	31	8,810	467	5,466,960	62	49,059	30	1,591,430
Nontaxable returns, total	184	46,612	--	--	9	27	10,182	25,925,494
\$600,000 under \$1,000,000	97	14,906	--	--	4	26	4,972	6,644,721
\$1,000,000 under \$2,500,000	65	8,452	--	--	--	--	4,141	10,148,333
\$2,500,000 under \$5,000,000	5	453	--	--	5	1	780	4,380,535
\$5,000,000 under \$10,000,000	7	3,499	--	--	--	--	207	2,416,217
\$10,000,000 under \$20,000,000	6	475	--	--	--	--	62	1,309,332
\$20,000,000 or more	4	18,827	--	--	--	--	21	1,026,355
Size of gross estate	Total mutual fund		Total joint property		Total lifetime transfers		Qualified terminable interest trust	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	87,289	29,483,874	53,563	13,014,734	36,217	53,309,457	15,373	21,948,377
\$600,000 under \$1,000,000	40,061	7,791,027	25,126	4,048,610	15,254	8,624,653	4,356	721,146
\$1,000,000 under \$2,500,000	35,104	11,185,025	21,645	5,042,035	14,841	14,635,822	7,342	4,344,547
\$2,500,000 under \$5,000,000	7,805	4,500,221	4,460	1,723,593	3,609	7,718,999	2,161	3,689,348
\$5,000,000 under \$10,000,000	2,799	2,598,185	1,542	989,879	1,547	6,606,968	954	3,731,803
\$10,000,000 under \$20,000,000	982	1,445,157	512	590,803	608	4,941,398	353	2,835,363
\$20,000,000 or more	539	1,964,259	278	619,814	358	10,781,618	208	6,626,171
Taxable returns, total	42,625	17,175,583	19,311	4,530,065	18,334	35,246,052	1,721	7,365,004
\$600,000 under \$1,000,000	15,454	3,356,135	7,596	1,235,914	5,708	3,551,736	51	2,866
\$1,000,000 under \$2,500,000	19,354	6,382,895	8,407	1,707,168	8,483	8,584,485	572	257,079
\$2,500,000 under \$5,000,000	4,760	2,810,217	1,971	597,351	2,265	5,027,709	405	509,787
\$5,000,000 under \$10,000,000	1,891	1,786,502	824	361,166	1,095	4,746,582	370	1,190,966
\$10,000,000 under \$20,000,000	728	1,103,980	318	289,678	470	3,669,810	189	1,246,065
\$20,000,000 or more	438	1,735,855	195	338,778	313	9,665,729	134	4,158,240
Nontaxable returns, total	44,664	12,308,291	34,252	8,484,669	17,882	18,063,406	13,652	14,583,373
\$600,000 under \$1,000,000	24,606	4,434,891	17,529	2,812,696	9,546	5,072,916	4,304	718,280
\$1,000,000 under \$2,500,000	15,750	4,802,131	13,238	3,334,867	6,358	6,051,337	6,770	4,087,468
\$2,500,000 under \$5,000,000	3,046	1,690,005	2,489	1,126,241	1,343	2,691,290	1,756	3,179,560
\$5,000,000 under \$10,000,000	908	811,683	719	628,713	452	1,860,386	584	2,540,837
\$10,000,000 under \$20,000,000	254	341,177	193	301,125	138	1,271,588	164	1,589,297
\$20,000,000 or more	101	228,404	83	281,026	45	1,115,889	73	2,467,931

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

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

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