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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	rs' fees	Other expen	ises/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
·										
All Returns	5,290	\$107,929	1,329	\$370,062	3,513	\$380,076	3,555	\$655,316	4,612	\$7,085,035
Under \$10 million	1,551	\$23,232	396	\$39,703	998	\$59,187	1,003	\$54,913	1,336	\$521,013
\$10 million under \$20 million	2,233	\$38,168	515	\$86,967	1,443	\$105,866	1,444	\$121,687	1,915	\$1,391,393
\$20 million under \$50 million	1,099	\$27,980	291	\$91,939	756	\$97,813	781	\$156,400	969	\$1,541,945
\$50 million or more	407	\$18,549	127	\$151,452	315	\$117,210	327	\$322,316	392	\$3,630,684
All Taxable Returns	2,403	\$45,624	990	\$305,006	2,207	\$290,291	2,182	\$524,485	2,226	\$3,770,142
Under \$10 million	607	\$8,004	251	\$26,910	547	\$36,202	546	\$30,608	538	\$117,217
\$10 million under \$20 million	951	\$14,414	390	\$70,713	896	\$76,179	861	\$89,493	883	\$387,160
\$20 million under \$50 million	603	\$14,276	239	\$74,827	537	\$79,332	545	\$113,707	566	\$817,063
\$50 million or more	243	\$8,930	109	\$132,556	227	\$98,579	231	\$290,676	239	\$2,448,703
All Nontaxable Returns	2,887	\$62,306	339	\$65,056	1,305	\$89,785	1,373	\$130,831	2,386	\$3,314,893
Under \$10 million	945	\$15,229	145	\$12,793	452	\$22,985	457	\$24,305	798	\$403,796
\$10 million under \$20 million	1,282	\$23,754	125	\$16,254	547	\$29,687	583	\$32,194	1,032	\$1,004,233
\$20 million under \$50 million	496	\$13,704	52	\$17,113	219	\$18,481	236	\$42,693	403	\$724,883
\$50 million or more	165	\$9,620	17	\$18,897	88	\$18,632	97	\$31,639	153	\$1,181,981
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	State death t	ax deduction	Total allowable	e deductions		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	3,152	\$57,534,278	1,619	\$21,873,006	1,134	\$1,931,319	6,365	\$88,240,577		
Under \$10 million	915	\$3,501,108	335	\$593,768	300	\$138,680	1,948	\$4,840,987		
\$10 million under \$20 million	1,314	\$9,999,753	660	\$2,285,184	481	\$485,049	2,682	\$14,088,298		
\$20 million under \$50 million	663	\$13,028,003	433	\$3,529,727	246	\$495,607	1,265	\$18,556,499		
\$50 million or more	259	\$31,005,414	191	\$15,464,327	107	\$811,983	471	\$50,754,794		
All Taxable Returns	336	\$8,531,297	763	\$11,766,506	692	\$1,713,944	2,568	\$25,382,203		
Under \$10 million	* 39	\$55,354	124	\$66,905	148	\$84,074	648	\$357,515		
\$10 million under \$20 million	97	\$334,532	271	\$254,316	279	\$357,760	1,018	\$1,266,053		
\$20 million under \$50 million	127	\$1,523,287	240	\$1,105,054	184	\$470,074	636	\$3,780,022		
\$50 million or more	73	\$6,618,125	128	\$10,340,230	81	\$802,036	265	\$19,978,613		
All Nontaxable Returns	2,815	\$49,002,982	856	\$10,106,500	442	\$217,375	3,797	\$62,858,374		
Under \$10 million	876	\$3,445,754	211	\$526,863	152	\$54,606	1,299	\$4,483,472		
\$10 million under \$20 million	1,217	\$9,665,221	389	\$2,030,868	202	\$127,289	1,664	\$12,822,245		
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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.

63

\$5,124,097

26

\$9,947

205

\$30,776,181

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

186

\$50 million or more

\$24,387,290

^{*} 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]: Deductions, by Tax Status and Size of Gross Estate

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

						т				
Tax status and	Funeral e		Executors' of		Attorney			nses/losses	Debts and	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
						_				
All Returns	11,169	\$208,436	2,839	\$569,321	7,473	\$586,203	7,367	\$823,517	9,259	\$8,533,117
Under \$5 million	820	\$11,091	178	\$8,970	608	\$17,847	524	\$17,873	630	\$139,667
\$5 million under \$10 million	6,202	\$90,448	1,476	\$153,708	3,929	\$177,111	3,921	\$193,931	4,991	\$1,763,750
\$10 million under \$20 million	2,593	\$47,534	709	\$127,376	1,808	\$137,568	1,746	\$185,825	2,170	\$1,575,661
\$20 million under \$50 million	1,112	\$28,989	331	\$113,707	798	\$124,233	831	\$175,177	1,053	\$1,749,055
\$50 million or more	441	\$30,374	146	\$165,560	330	\$129,445	345	\$250,711	415	\$3,304,984
All Taxable Returns	5,124	\$84,860	2,189	\$469,686	4,737	\$441,147	4,537	\$690,142	4,578	\$4,030,509
Under \$5 million	466	\$6,104	136	\$6,533	432	\$12,774	361	\$13,772	365	\$43,103
\$5 million under \$10 million	2,378	\$30,000	1,059	\$112,525	2,210	\$107,914	2,124	\$125,971	2,090	\$409,828
\$10 million under \$20 million	1,321	\$22,559	588	\$106,738	1,233	\$104,545	1,173	\$155,860	1,182	\$629,229
\$20 million under \$50 million	666	\$14,024	277	\$90,719	600	\$101,383	612	\$152,714	657	\$863,470
\$50 million or more	293	\$12,173	129	\$153,172	262	\$114,532	268	\$241,825	284	\$2,084,879
All Nontaxable Returns	6,046	\$123,576	651	\$99,635	2,736	\$145,056	2,830	\$133,374	4,682	\$4,502,608
Under \$5 million	355	\$4,986	42	\$2,438	176	\$5,073	163	\$4,101	265	\$96,564
\$5 million under \$10 million	3,824	\$60,448	416	\$41,183	1,719	\$69,197	1,797	\$67,960	2,901	\$1,353,922
\$10 million under \$20 million	1,272	\$24,976	121	\$20,638	575	\$33,022	573	\$29,965	988	\$946,432
\$20 million under \$50 million	446	\$14,965	54	\$22,988	199	\$22,850	219	\$22,462	396	\$885,585
\$50 million or more	148	\$18,201	17	\$12,388	68	\$14,913	78	\$8,886	131	\$1,220,105
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable o	deductions	State death t	ax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	6,666	\$70,536,918	2,868	\$22,575,654	13,396	\$104,157,267	2,473	\$2,666,339		
Under \$5 million	321	\$623,887	130	\$53,990	952	\$883,498	156	\$30,781		
\$5 million under \$10 million	3,695	\$14,361,309	1,348	\$2,237,752	7,497	\$19,066,000	1,281	\$552,843		
\$10 million under \$20 million	1,668	\$14,451,054	738	\$2,730,792	3,130	\$19,339,172	594	\$544,776		
\$20 million under \$50 million	697	\$14,950,731	436	\$3,471,316	1,316	\$20,700,202	300	\$573,431		
\$50 million or more	285	\$26,149,936	216	\$14,081,803	500	\$44,168,395	143	\$964,509		
All Taxable Returns	697	\$11,650,198	1,391	\$12,993,740	5,467	\$30,611,636	1,562	\$2,375,209		
Under \$5 million	* 35	\$30,286	69	\$15,904	483	\$135,675	87	\$13,238		
\$5 million under \$10 million	179	\$306,431	482	\$235,173	2,536	\$1,391,620	678	\$353,945		
\$10 million under \$20 million	190	\$831,100	397	\$788,381	1,413	\$2,691,275	446	\$490,595		
\$20 million under \$50 million	177	\$2,242,931	284	\$1,474,060	722	\$5,018,717	233	\$559,041		
\$50 million or more	116	\$8,239,450	159	\$10,480,222	313	\$21,374,349	118	\$958,389		
All Mandauschile B		450 000 7 5 :		60 704 0 53	- 000	670 F.15 05 :	• • •	***		
All Nontaxable Returns	5,969	\$58,886,721	1,477	\$9,581,914	7,930	\$73,545,631	910	\$291,130		
Under \$5 million	286	\$593,601	62	\$38,086	469	\$747,823	69	\$17,543		
\$5 million under \$10 million	3,516	\$14,054,878	866	\$2,002,579	4,961	\$17,674,380	603	\$198,897		

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.

340

152

57

\$1,942,411

\$1,997,256

\$3,601,580

1,717

595

\$16,647,897

\$15,681,484

\$22,794,046

147

67

\$54,181

\$14,390

\$6,120

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

1,478

520

169

\$10 million under \$20 million

\$20 million under \$50 million

\$50 million or more

\$13,619,954

\$12,707,80

\$17,910,487

^{*} 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.

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

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,624	183,432	2,747	510,311	7,146	557,690	7,072	759,303	8,875	9,086,694
Under \$5 million	949	14,746	220	12,794	707	23,588	660	19,748	782	148,413
\$5 million under \$10 million	6,038	81,183	1,421	137,997	3,854	178,635	3,803	177,332	4,882	1,719,184
\$10 million under \$20 million	2,334	39,346	722	124,975	1,648	143,367	1,647	167,964	2,014	1,450,706
\$20 million under \$50 million	935	24,267	264	97,473	656	105,353	668	143,277	852	1,435,954
\$50 million or more	367	23,891	121	137,072	281	106,748	293	250,981	345	4,332,438
All Taxable Returns	4,893	86,601	2,092	409,708	4,541	405,673	4,380	636,861	4,450	4,836,530
Under \$5 million	508	7,548	180	10,093	491	16,544	447	11,624	456	34,223
\$5 million under \$10 million	2,260	28,964	966	97,424	2,129	110,172	2,013	112,009	2,003	387,692
\$10 million under \$20 million	1,317	22,192	615	108,708	1,213	110,621	1,202	148,880	1,209	713,078
\$20 million under \$50 million	558	12,675	227	85,799	492	84,853	493	127,906	536	750,496
\$50 million or more	250	15,222	104	107,684	217	83,484	225	236,443	246	2,951,041
***		·								
All Nontaxable Returns	5,731	96,831	655	100,603	2,605	152,017	2,692	122,441	4,425	4,250,165
Under \$5 million	441	7,197	40	2,701	216	7,043	213	8,124	327	114,190
\$5 million under \$10 million	3,779	52,220	455	40,572	1,725	68,463	1,790	65,323	2,879	1,331,492
\$10 million under \$20 million	1,018	17,154	107	16,267	435	32,746	444	19,085	804	737,628
\$20 million under \$50 million	376	11,592	36	11,675	164	20,500	175	15,372	316	685,458
\$50 million or more	117	8,669	17	29,388	65	23,264	69	14,538	99	1,381,396
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction	•	•
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	6,211	63,249,642	2,902	21,044,062	12,617	95,670,020	2,508	2,378,473		
Under \$5 million	442	805,736	176	112,055	1,130	1,146,501	221	42,408		
\$5 million under \$10 million	3,662	13,435,846	1,416	2,486,508	7,302	18,292,508	1,342	604,757		
\$10 million under \$20 million	1,315	11,229,205	744	2,464,760	2,701	15,688,860	558	500,209		
\$20 million under \$50 million	552	11,951,205	363	2,997,432	1,062	16,823,785	261	505,214		
\$50 million or more	239	25,827,651	202	12,983,307	422	43,718,367	126	725,884		
All Taxable Returns	651	14,591,492	1,484	13,465,157	5,170	34,657,409	1,573	2,058,643		
Under \$5 million	* 43	* 22,921	92	33,875	539	143,371	150	28,427		
\$5 million under \$10 million	191	345,198	522	262,821	2,392	1,400,733	681	351,480		
\$10 million under \$20 million	179	819,895	459	750,111	1,374	2,732,708	435	466,996		
\$20 million under \$50 million	131	1,773,481	251	1,447,289	589	4,337,106	206	491,469		
\$50 million or more	107	11,629,998	159	10,971,061	276	26,043,492	102	720,272		
•										
All Nontaxable Returns	5,560	48,658,149	1,417	7,578,906	7,447	61,012,611	935	319,830		
Under \$5 million	399	782,815	84	78,180	591	1,003,130	71	13,981		
\$5 million under \$10 million	3,471	13,090,648	894	2,223,688	4,910	16,891,774	661	253,277		
\$10 million under \$20 million	1,137	10,409,310	285	1,714,650	1,327	12,956,152	123	33,213		
\$10 million under \$20 million \$20 million under \$50 million	1,137 422 132	10,409,310 10,177,724 14,197,653	285 111 43	1,714,650 1,550,142 2,012,246	1,327 473 146	12,956,152 12,486,680 17,674,875	123 56 24	33,213 13,746 5,613		

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

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

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

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

^[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2017, most returns were filed for deaths that occurred in 2016, for which the filing threshold was \$5.45 million of gross estate. Because of filing extensions, however, some returns were filed in 2017 for deaths that occurred prior to 2016, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2017.

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

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,413	175,777	2,725	542,715	6,984	593,822	7,005	823,433	8,878	7,205,285
Under \$5 million	1,047	13,795	243	13,290	766	25,535	737	19,260	820	123,513
\$5 million under \$10 million	5,788	76,880	1,372	126,613	3,700	188,079	3,692	165,537	4,842	1,767,393
\$10 million under \$20 million	2,259	37,813	652	120,385	1,508	123,371	1,558	139,909	2,000	1,286,423
\$20 million under \$50 million	944	23,091	318	103,035	703	118,702	715	194,680	848	1,554,559
\$50 million or more	375	24,198	140	179,393	307	138,135	303	304,046	369	2,473,396
All Taxable Returns	4,913	83,059	2,118	461,486	4,491	449,754	4,419	691,644	4,526	3,698,943
Under \$5 million	565	7,078	183	9,585	508	16,800	493	15,469	493	48,303
\$5 million under \$10 million	2,272	27,818	994	94,222	2,105	112,578	2,046	109,457	2,037	392,448
\$10 million under \$20 million	1,223	19,180	550	105,315	1,102	98,031	1,109	113,231	1,163	548,539
\$20 million under \$50 million	579	13,676	267	89,188	522	93,491	521	164,314	559	780.169
\$50 million or more	274	15,307	124	163,175	255	128,855	250	289,173	273	1,929,486
\$50 million of more				,		1 = 2,000				1,020,100
All Nontaxable Returns	5,500	92,718	607	81,229	2,492	144,069	2,586	131,789	4,352	3,506,341
Under \$5 million	481	6,717	60	3,704	258	8,736	244	3,791	326	75,210
\$5 million under \$10 million	3,516	49,062	378	32,391	1,595	75,501	1,646	56,080	2,804	1,374,946
\$10 million under \$20 million	1,037	18,633	102	15,070	406	25,340	449	26,679	837	737,884
\$20 million under \$50 million	365	9,415	51	13,847	181	25,212	194	30,366	289	774,391
\$50 million or more	100	8,891	16	16,218	52	9,280	53	14,873	95	543,910
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Missaalaaa	Amount	Museelees	A	•	
	· varrisor	Amount	Number	Alliount	Number	Amount	Number	Amount		
<u> </u>									•	
All Returns	6,257	73,796,687	2,714	18,494,489	12,345	101,869,175	2,783	2,693,647		
Under \$5 million	6,257 432	73,796,687 778,642	2,714 232	18,494,489 110,212	12,345 1,212	101,869,175 1,106,802	2,783 327	2,693,647 54,257	•	
Under \$5 million \$5 million under \$10 million	6,257 432 3,615	73,796,687 778,642 13,110,194	2,714 232 1,276	18,494,489 110,212 1,926,398	12,345 1,212 6,994	101,869,175 1,106,802 17,485,034	2,783 327 1,418	2,693,647 54,257 580,098		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	6,257 432 3,615 1,418	73,796,687 778,642 13,110,194 12,234,884	2,714 232 1,276 624	18,494,489 110,212 1,926,398 2,090,661	12,345 1,212 6,994 2,633	101,869,175 1,106,802 17,485,034 16,063,271	2,783 327 1,418 612	2,693,647 54,257 580,098 583,037		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	6,257 432 3,615 1,418 553	73,796,687 778,642 13,110,194 12,234,884 11,472,012	2,714 232 1,276 624 369	18,494,489 110,212 1,926,398 2,090,661 3,078,764	12,345 1,212 6,994 2,633 1,073	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328	2,783 327 1,418 612 270	2,693,647 54,257 580,098 583,037 517,062		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	6,257 432 3,615 1,418	73,796,687 778,642 13,110,194 12,234,884	2,714 232 1,276 624	18,494,489 110,212 1,926,398 2,090,661	12,345 1,212 6,994 2,633	101,869,175 1,106,802 17,485,034 16,063,271	2,783 327 1,418 612	2,693,647 54,257 580,098 583,037		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	6,257 432 3,615 1,418 553	73,796,687 778,642 13,110,194 12,234,884 11,472,012	2,714 232 1,276 624 369	18,494,489 110,212 1,926,398 2,090,661 3,078,764	12,345 1,212 6,994 2,633 1,073	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328	2,783 327 1,418 612 270	2,693,647 54,257 580,098 583,037 517,062		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	6,257 432 3,615 1,418 553 239	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954	2,714 232 1,276 624 369 214	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455	12,345 1,212 6,994 2,633 1,073 434	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739	2,783 327 1,418 612 270 157	2,693,647 54,257 580,098 583,037 517,062 959,192		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns	6,257 432 3,615 1,418 553 239 718	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090	2,714 232 1,276 624 369 214	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640	12,345 1,212 6,994 2,633 1,073 434 5,207	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421	2,783 327 1,418 612 270 157	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million	6,257 432 3,615 1,418 553 239 718 * 35	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705	2,714 232 1,276 624 369 214 1,396	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003	12,345 1,212 6,994 2,633 1,073 434 5,207 607	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104	2,783 327 1,418 612 270 157 1,762 186	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million	6,257 432 3,615 1,418 553 239 718 * 35 190	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701	2,714 232 1,276 624 369 214 1,396 131 492	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736	2,783 327 1,418 612 270 157 1,762 186 773	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	6,257 432 3,615 1,418 553 239 718 * 35 190 227	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701 1,051,935	2,714 232 1,276 624 369 214 1,396 131 492 362	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238 554,675	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396 1,291	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736 2,549,428	2,783 327 1,418 612 270 157 1,762 186 773 458	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439 548,188		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	6,257 432 3,615 1,418 553 239 718 * 35 190 227 151	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701 1,051,935 1,943,783	2,714 232 1,276 624 369 214 1,396 131 492 362 239 173	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238 554,675 1,316,113	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396 1,291 611 300	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736 2,549,428 4,457,089	2,783 327 1,418 612 270 157 1,762 186 773 458 212	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439 548,188 504,191		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	6,257 432 3,615 1,418 553 239 718 *35 190 227 151 116 5,539	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701 1,051,935 1,943,783 19,904,966 50,593,597	2,714 232 1,276 624 369 214 1,396 131 492 362 239 173	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238 554,675 1,316,113 9,339,611 7,018,848	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396 1,291 611 300 7,138	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736 2,549,428 4,457,089 31,857,065 61,534,754	2,783 327 1,418 612 270 157 1,762 186 773 458 212 134	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439 548,188 504,191 953,883 269,332		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$10 million under \$50 million	6,257 432 3,615 1,418 553 239 718 *35 190 227 151 116 5,539 397	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701 1,051,935 1,943,783 19,904,966 50,593,597 743,938	2,714 232 1,276 624 369 214 1,396 131 492 362 239 173 1,318 101	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238 554,675 1,316,113 9,339,611 7,018,848 71,208	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396 1,291 611 300 7,138 604	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736 2,549,428 4,457,089 31,857,065 61,534,754 925,699	2,783 327 1,418 612 270 157 1,762 186 773 458 212 134 1,021	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439 548,188 504,191 953,883 269,332 20,643		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$10 million under \$10 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	6,257 432 3,615 1,418 553 239 718 *35 190 227 151 116 5,539 397 3,426	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701 1,051,935 1,943,783 19,904,966 50,593,597 743,938 12,842,493	2,714 232 1,276 624 369 214 1,396 131 492 362 239 173 1,318 101 783	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238 554,675 1,316,113 9,339,611 7,018,848 71,208 1,700,160	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396 1,291 611 300 7,138 604 4,597	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736 2,549,428 4,457,089 31,857,065 61,534,754 925,699 16,195,299	2,783 327 1,418 612 270 157 1,762 186 773 458 212 134 1,021 141 645	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439 548,188 504,191 953,883 269,332 20,643 195,659		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$40 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million \$5 million under \$10 million \$10 million under \$20 million	6,257 432 3,615 1,418 553 239 718 * 35 190 227 151 116 5,539 397 3,426 1,190	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701 1,051,935 1,943,783 19,904,966 50,593,597 743,938 12,842,493 11,182,949	2,714 232 1,276 624 369 214 1,396 131 492 362 239 173 1,318 101 783 263	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238 554,675 1,316,113 9,339,611 7,018,848 71,208 1,700,160 1,535,985	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396 1,291 611 300 7,138 604 4,597 1,341	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736 2,549,428 4,457,089 31,857,065 61,534,754 925,699 16,195,299 13,513,843	2,783 327 1,418 612 270 157 1,762 186 773 458 212 134 1,021 141 645 154	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439 548,188 504,191 953,883 269,332 20,643 195,659 34,850		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$40 million under \$50 million \$50 million under \$50 million \$50 million under \$50 million \$50 million under \$50 million	6,257 432 3,615 1,418 553 239 718 *35 190 227 151 116 5,539 397 3,426	73,796,687 778,642 13,110,194 12,234,884 11,472,012 36,200,954 23,203,090 * 34,705 267,701 1,051,935 1,943,783 19,904,966 50,593,597 743,938 12,842,493	2,714 232 1,276 624 369 214 1,396 131 492 362 239 173 1,318 101 783	18,494,489 110,212 1,926,398 2,090,661 3,078,764 11,288,455 11,475,640 39,003 226,238 554,675 1,316,113 9,339,611 7,018,848 71,208 1,700,160	12,345 1,212 6,994 2,633 1,073 434 5,207 607 2,396 1,291 611 300 7,138 604 4,597	101,869,175 1,106,802 17,485,034 16,063,271 16,513,328 50,700,739 40,334,421 181,104 1,289,736 2,549,428 4,457,089 31,857,065 61,534,754 925,699 16,195,299	2,783 327 1,418 612 270 157 1,762 186 773 458 212 134 1,021 141 645	2,693,647 54,257 580,098 583,037 517,062 959,192 2,424,315 33,615 384,439 548,188 504,191 953,883 269,332 20,643 195,659		

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

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

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

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

^[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2016, most returns were filed for deaths that occurred in 2015, for which the filing threshold was \$5.43 million of gross estate. Because of filing extensions, however, some returns were filed in 2016 for deaths that occurred prior to 2015, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2016.

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

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,043	158,621	2,603	504,455	6,655	521,354	6,717	646,548	8,735	7,041,267
Under \$5 million	1,182	15,314	289	17,257	850	29,800	817	20,772	960	224,595
\$5 million under \$10 million	5,670	78,584	1,324	135,471	3,563	175,759	3,621	150,495	4,862	1,801,262
\$10 million under \$20 million	1,995	33,228	593	106,996	1,387	119,838	1,390	126,874	1,789	1,303,398
\$20 million under \$50 million	846	17,885	262	92,630	600	97,830	626	125,458	778	1,255,112
\$50 million or more	349	13,610	134	152,101	256	98,128	263	222,950	346	2,456,899
All Taxable Returns	4,635	72,827	1,986	411,981	4,208	387,533	4,156	543,048	4,331	3,480,452
Under \$5 million	626	7,335	215	13,368	563	20,708	531	14,546	555	60,090
\$5 million under \$10 million	2,156	27,921	925	95,921	1,979	102,103	1,953	102,871	1,985	449,705
\$10 million under \$20 million	1,086	17,775	501	88,521	989	95,285	982	109,384	1,041	557,747
\$20 million under \$50 million	514	10,340	226	83,658	461	81,258	469	110,708	499	714,644
\$50 million or more	253	9,456	119	130,513	217	88,179	221	205,540	251	1,698,266
All Nontaxable Returns	5,407	85,794	617	92,473	2,447	133,821	2,561	103,500	4,404	3,560,814
Under \$5 million	556	7,979	74	3,888	287	9,091	286	6,225	405	164,505
\$5 million under \$10 million	3,514	50,663	399	39,550	1,584	73,657	1,668	47,624	2,877	1,351,557
\$10 million under \$20 million	909	15,453	92	18,475	398	24,553	408	17,491	748	745,652
\$20 million under \$50 million	332	7,545	36	8,972	140	16,572	158	14,750	279	540,468
\$50 million or more	96	4,155	15	21,588	39	9,948	42	17,410	95	758,633
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death t	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	5,865	54,955,254	2,636	20,003,162	11,865	83,920,030	2,780	2,470,457		
Under \$5 million	507	817,864	211	92,792	1,382	1,226,723	359	61,944		
\$5 million under \$10 million	3,426	12,326,605	1,314	2,381,194	6,804	17,087,014	1,429	609,920		
\$10 million under \$20 million	1,202	10,470,408	603	2,233,679	2,324	14,404,716	574	458,049		
\$20 million under \$50 million	513	10,924,825	312	2,837,387	957	15,370,597	286	527,708		
\$50 million or more	217	20,415,552	196	12,458,110	398	35,830,980	131	812,836		
All Taxable Returns	659	11,262,608	1,324	9,736,248	4,909	25,984,237	1,682	2,141,059		
Under \$5 million	* 44	* 30,932	123	28,787	665	182,052	219	38,328		
\$5 million under \$10 million	191	287,094	505	236,121	2,291	1,327,727	727	368,469		
\$10 million under \$20 million	187	974,996	344	592,508	1,149	2,459,026	420	416,701		
\$20 million under \$50 million	142	1,989,479	197	1,258,790	539	4,265,225	206	508,035		
\$20 million under \$50 million \$50 million or more	142 95	1,989,479 7,980,107	197 156	1,258,790 7,620,042	539 266	4,265,225 17,750,206	110	809,526		
\$50 million or more	95	7,980,107	156	7,620,042	266	17,750,206	110	809,526		
\$50 million or more All Nontaxable Returns	95 5,206	7,980,107 43,692,646	156 1,311	7,620,042 10,266,914	266 6,955	17,750,206 57,935,794	110 1,098	809,526 329,398		
\$50 million or more All Nontaxable Returns Under \$5 million	95 5,206 463	7,980,107 43,692,646 786,932	156 1,311 88	7,620,042 10,266,914 64,005	266 6,955 717	17,750,206 57,935,794 1,044,671	110 1,098 140	329,398 23,617		
\$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	95 5,206 463 3,235	7,980,107 43,692,646 786,932 12,039,511	156 1,311 88 809	7,620,042 10,266,914 64,005 2,145,073	266 6,955 717 4,513	17,750,206 57,935,794 1,044,671 15,759,286	110 1,098 140 702	329,398 23,617 241,450		
\$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	95 5,206 463 3,235 1,015	7,980,107 43,692,646 786,932 12,039,511 9,495,413	1,311 88 809 259	7,620,042 10,266,914 64,005 2,145,073 1,641,171	266 6,955 717 4,513 1,176	17,750,206 57,935,794 1,044,671 15,759,286 11,945,690	110 1,098 140 702 155	329,398 23,617 241,450 41,349		
\$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	95 5,206 463 3,235	7,980,107 43,692,646 786,932 12,039,511	156 1,311 88 809	7,620,042 10,266,914 64,005 2,145,073	266 6,955 717 4,513	17,750,206 57,935,794 1,044,671 15,759,286	110 1,098 140 702	329,398 23,617 241,450		

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

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

^[1] 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 Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2016.

^{*}Revised November 2016

Estate Tax Returns Filed in 2014 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	10.172	161 072	2.750	E20.040	6.005	E 40 2E0	6.020	640 505	0 044	40 600 600
All Returns	10,173 1,406	161,873 19,264	2,752 336	529,919 18,440	6,925 988	548,258 37,888	6,930 990	640,505 28,900	8,844 1,202	10,608,609 205,125
Under \$5 million	5,679	77,291	1,398	137,006	3,734	177,753	3,723	164,193	4,796	1,765,166
\$5 million under \$10 million					*		*		•	
\$10 million under \$20 million	1,958	32,350	640	118,190	1,374	132,631	1,368	127,425	1,762	1,326,135
\$20 million under \$50 million	822	19,407	282	114,108	596	99,952	608	128,431	775	1,297,294
\$50 million or more	308	13,560	95	142,174	233	100,034	241	191,556	309	6,014,889
All Taxable Returns	4,921	77,064	2,090	434,651	4,456	414,563	4,322	547,776	4,566	3,712,549
Under \$5 million	749	9,184	233	11,735	661	24,587	659	21,324	673	65,326
\$5 million under \$10 million	2,340	28,213	1,007	103,214	2,151	116,865	2,026	120,438	2,125	521,349
\$10 million under \$20 million	1,080	17,276	523	98,728	983	102,236	967	105,942	1,027	567,933
\$20 million under \$50 million	548	11,978	244	97,399	480	83,839	484	120,354	532	730,065
\$50 million or more	205	10,413	84	123,575	181	87,035	187	179,717	210	1,827,876
All Nontenable Between	5,252	84,809	662	95,268	2,469	133,695	2,607	92,729	4,278	6,896,060
All Nontaxable Returns	657	10,080	103	6,706	327	13,301	331	7,576	530	139,798
Under \$5 million	3,340	49,078	392	33,792	1,583	60,888	1,697	43,755	2,671	1,243,817
\$5 million under \$10 million	877	15,075	118	19.463	391	30,395	401	21,482	735	758.202
\$10 million under \$20 million	_		_	-,			_			,
\$20 million under \$50 million	274 103	7,429	38	16,710	116 52	16,113 12.999	124 54	8,077	243 99	567,230
\$50 million or more		3,147	11	18,599		,		11,839	99	4,187,013
Tax status and	· ·	urviving spouse	Charitable			deductions		tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	5,901	56,251,892	2,743	18,428,807	11,882	87,287,389	3,030	2,371,224		
Under \$5 million	633	1,086,233	280	135,490	1,614	1,540,785	482	70,555		
\$5 million under \$10 million	3,389	11,803,676	1,317	2,270,000	6,704	16,432,014	1,547	597,630		
\$10 million under \$20 million	1,202	10,141,342	644	2,433,426	2,283	14,337,546	578	435,790		
\$20 million under \$50 million	485	10,092,215	338	2,916,446	937	14,686,170	298	461,045		
\$50 million or more	192	23,128,425	165	10,673,444	345	40,290,874	125	806,204		
	726	40 505 004	4 242	40.054.404	5,142	20.074.400	4.000	2 400 000		
All Taxable Returns	* 71	12,535,204 * 82,235	1,342 127	10,251,404 42,933	786	28,071,190 263,810	1,830 319	2,106,886 55,117		
Under \$5 million										
\$5 million under \$10 million	189	298,312	492	220,574	2,424	1,435,554	785	402,014		
\$10 million under \$20 million	211	1,033,164	372	597,797	1,132	2,546,086	402	399,229		
\$20 million under \$50 million	163	2,350,149	231	1,531,505	577	4,942,570	224	450,378		
\$50 million or more	92	8,771,344	121	7,858,597	223	18,883,170	99	800,148		
	5,175	43,716,687	1,401	8,177,402	6,741	59,216,199	1,200	264,338		
All Nontaxable Returns			1	00 557	828	1,276,974	163	15,438		
All Nontaxable Returns Under \$5 million	562	1,003,997	153	92,557	020					
	562 3,201	1,003,997 11,505,364	153 825	2,049,427	4,280	14,996,460	762	195,616		
Under \$5 million							762 176	195,616 36,561		
Under \$5 million \$5 million under \$10 million	3,201	11,505,364	825	2,049,427	4,280	14,996,460				

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 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.

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

Estate Tax Returns Filed in 2013 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
		,								
All Returns	9,230	141,972	2,500	435,306	6,279	503,355	6,354	814,607	8,165	5,917,584
Under \$5 million	894	10,605	190	11,776	628	21,363	601	16,656	777	185,171
\$5 million under \$10 million	5,405	71,101	1,384	137,212	3,525	173,981	3,550	153,098	4,684	1,563,044
\$10 million under \$20 million	1,896	32,516	606	109,007	1,383	120,053	1,416	134,146	1,732	1,347,211
\$20 million under \$50 million	767	16,873	236	80,548	548	96,413	579	139,716	722	1,152,639
\$50 million or more	268	10,876	84	96,763	195	91,545	208	370,991	250	1,669,519
All Taxable Returns	4,460	68,301	1,888	358,770	4,071	376,262	3,967	715,317	4,230	2,628,201
Under \$5 million	390	4,335	122	8,688	364	12,836	327	12,147	367	43,496
\$5 million under \$10 million	2,306	27,631	987	102,224	2,108	105,982	2,031	106,400	2,155	395,892
\$10 million under \$20 million	1,101	17,476	501	92,447	1,029	97,117	1,021	113,325	1,060	611,219
\$20 million under \$50 million	490	11,168	208	70,833	426	81,938	431	121,573	475	620,101
\$50 million or more	174	7,690	70	84,578	144	78,390	157	361,872	172	957,494
All Nontaxable Returns	4,770	73,671	612	76,536	2,208	127,093	2,387	99,290	3,935	3,289,384
Under \$5 million	504	6,269	69	3,089	264	8,527	274	4,509	410	141,675
\$5 million under \$10 million	3,099	43,470	397	34,988	1,417	68,000	1,519	46,698	2,529	1,167,152
\$10 million under \$20 million	795	15,040	104	16,561	354	22,936	395	20,821	671	735,993
\$20 million under \$50 million	277	5,705	28	9,715	122	14,475	149	18,143	247	532,538
\$50 million or more	94	3,186	14	12,185	51	13,155	51	9,119	78	712,025
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	5,159	42,690,055	2,528	13,556,835	10,545	64,166,371	3,104	2,240,807		
Under \$5 million	352	569,559	165	90,760	1,036	912,099	329	61,971		
\$5 million under \$10 million	3,110	9,402,680	1,331	1,939,798	6,201	13,479,116	1,717	648,238		
\$10 million under \$20 million	1,087	8,649,872	576	1,981,611	2,156	12,401,271	667	516,548		
\$20 million under \$50 million	449	9,039,573	304	2,119,907	854	12,664,349	280	469,079		
\$50 million or more	162	15,028,370	153	7,424,758	297	24,709,536	111	544,972		

All Taxable Returns	634	9,789,649	1,353	6,787,228	4,674	20,807,762	1,851	1,953,412		
All Taxable Returns Under \$5 million	634 * 24	9,789,649 * 14,550	1,353 55	6,787,228 18,050	4,674 421	20,807,762 118,360	1,851 174	1,953,412 33,895		
							-			
Under \$5 million	* 24	* 14,550	55	18,050	421	118,360	174	33,895		
Under \$5 million \$5 million under \$10 million	* 24 185	* 14,550 209,489	55 613	18,050 301,610	421 2,396	118,360 1,275,090	174 908	33,895 444,679		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	* 24 185 215	* 14,550 209,489 828,866	55 613 355	18,050 301,610 571,475	421 2,396 1,159	118,360 1,275,090 2,354,678	174 908 471	33,895 444,679 477,615		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	* 24 185 215 138 72	* 14,550 209,489 828,866 1,658,832 7,077,912	55 613 355 214 116	18,050 301,610 571,475 1,000,282 4,895,812	421 2,396 1,159 508 190	118,360 1,275,090 2,354,678 3,580,939 13,478,696	174 908 471 212 86	33,895 444,679 477,615 456,061 541,162		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	* 24 185 215 138 72 4,525	* 14,550 209,489 828,866 1,658,832 7,077,912 32,900,406	55 613 355 214 116	18,050 301,610 571,475 1,000,282 4,895,812 6,769,606	421 2,396 1,159 508 190 5,871	118,360 1,275,090 2,354,678 3,580,939 13,478,696 43,358,609	174 908 471 212 86 1,253	33,895 444,679 477,615 456,061 541,162 287,396		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	* 24 185 215 138 72 4,525 327	* 14,550 209,489 828,866 1,658,832 7,077,912 32,900,406 555,010	55 613 355 214 116 1,175	18,050 301,610 571,475 1,000,282 4,895,812 6,769,606 72,710	421 2,396 1,159 508 190 5,871 615	118,360 1,275,090 2,354,678 3,580,939 13,478,696 43,358,609 793,739	174 908 471 212 86 1,253	33,895 444,679 477,615 456,061 541,162 287,396 28,076		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	* 24 185 215 138 72 4,525 327 2,925	* 14,550 209,489 828,866 1,658,832 7,077,912 32,900,406 555,010 9,193,191	55 613 355 214 116 1,175 110 718	18,050 301,610 571,475 1,000,282 4,895,812 6,769,606 72,710 1,638,188	421 2,396 1,159 508 190 5,871 615 3,805	118,360 1,275,090 2,354,678 3,580,939 13,478,696 43,358,609 793,739 12,204,026	174 908 471 212 86 1,253 154 809	33,895 444,679 477,615 456,061 541,162 287,396 28,076 203,558		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	* 24 185 215 138 72 4,525 327 2,925 872	* 14,550 209,489 828,866 1,658,832 7,077,912 32,900,406 555,010 9,193,191 7,821,006	55 613 355 214 116 1,175 110 718 221	18,050 301,610 571,475 1,000,282 4,895,812 6,769,606 72,710 1,638,188 1,410,137	421 2,396 1,159 508 190 5,871 615 3,805 997	118,360 1,275,090 2,354,678 3,580,939 13,478,696 43,358,609 793,739 12,204,026 10,046,593	174 908 471 212 86 1,253 154 809 196	33,895 444,679 477,615 456,061 541,162 287,396 28,076 203,558 38,933		
Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	* 24 185 215 138 72 4,525 327 2,925	* 14,550 209,489 828,866 1,658,832 7,077,912 32,900,406 555,010 9,193,191	55 613 355 214 116 1,175 110 718	18,050 301,610 571,475 1,000,282 4,895,812 6,769,606 72,710 1,638,188	421 2,396 1,159 508 190 5,871 615 3,805	118,360 1,275,090 2,354,678 3,580,939 13,478,696 43,358,609 793,739 12,204,026	174 908 471 212 86 1,253 154 809	33,895 444,679 477,615 456,061 541,162 287,396 28,076 203,558		

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 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.

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

Estate Tax Returns Filed in 2012 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	8,077	121,382	2,169	382,246	5,134	396,461	5,366	445,915	7,019	5,752,466
Under \$5.0 million	825	10,059	213	13,470	575	22,892	572	17,821	657	215,630
\$5.0 million under \$10.0 million	4,953	64,484	1,235	113,125	2,979	133,836	3,168	115,396	4,222	1,527,681
\$10.0 million under \$20.0 million	1,498	24,527	465	82,517	1,005	90,760	1,044	87,207	1,378	1,095,142
\$20.0 million or more	801	22,311	256	173,135	576	148,973	582	225,491	762	2,914,012
All Taxable Returns	3,585	50,352	1,631	314,047	3,169	285,329	3,161	354,095	3,330	1,808,931
Under \$5.0 million	307	3,660	117	7,013	276	10,254	263	6,984	257	29,726
\$5.0 million under \$10.0 million	2,036	23,240	918	81,263	1,780	82,685	1,771	77,642	1,878	301,305
\$10.0 million under \$20.0 million	764	11,966	377	66,095	693	69,477	708	69,145	728	312,497
\$20.0 million or more	477	11,486	220	159,676	420	122,913	419	200,324	467	1,165,404
All Nontaxable Returns	4,492	71,030	538	68,199	1,965	111,132	2,205	91,820	3,689	3,943,535
Under \$5.0 million	517	6,399	96	6,457	299	12,638	308	10,837	400	185,904
\$5.0 million under \$10.0 million	2,918	41,244	317	31,862	1,199	51,150	1,397	37,754	2,344	1,226,377
\$10.0 million under \$20.0 million	734	12,562	89	16,422	311	21,283	336	18,062	650	782,645
\$20.0 million or more	323	10,825	36	13,459	156	26,060	163	25,167	295	1,748,608
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	4,734	42,862,866	2,399	14,111,289	9,391	64,101,840	2,817	1,822,961		
Under \$5.0 million	412	535,867	174	117,513	979	939,403	246	48,029		
\$5.0 million under \$10.0 million	2,897	8,509,128	1,352	2,312,643	5,793	12,806,494	1,708	636,629		
\$10.0 million under \$20.0 million	920	7,167,593	513	2,004,934	1,723	10,556,371	531	380,805		
\$20.0 million or more	505	26,650,279	360	9,676,199	896	39,799,571	331	757,498		
All Taxable Returns	432	11,320,205	1,086	6,573,273	3,738	20,769,655	1,541	1,513,191		
Under \$5.0 million	* 18	* 9,202	58	14,612	331	84,951	94	18,674		
\$5.0 million under \$10.0 million	133	151,555	518	199,350	2,114	938,694	873	422,083		
\$10.0 million under \$20.0 million	404	500 400	287	534,071	798	1,580,283	343	339,735		
\$20.0 million or more	124	502,182	201	334,071		, ,		000,700		
\$20.0 million of more	157	10,657,267	224	5,825,240	495	18,165,727	231	732,700		
All Nontaxable Returns								· ·		
• • • • • • • • • • • • • • • • • • • •	157	10,657,267	224	5,825,240	495	18,165,727	231	732,700		
All Nontaxable Returns	157 4,302	10,657,267 31,542,661	224 1,313	5,825,240 7,538,016	495 5,653	18,165,727 43,332,185	231 1,276	732,700 309,769		
All Nontaxable Returns Under \$5.0 million	157 4,302 394	10,657,267 31,542,661 526,665	224 1,313 117	5,825,240 7,538,016 102,901	495 5,653 647	18,165,727 43,332,185 854,453	231 1,276 152	732,700 309,769 29,355		

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

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

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

 $^{^{\}star}$ Estimates should be used with caution because of the small number of sample returns on which they were based.

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

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

Tax status and	Funeral e	expenses	Executors' (commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	3,835	60,871	1,184	179,033	2,473	207,596	2,536	210,623	3,361	2,728,449
Under \$3.5 million	465	4,779	161	7,943	330	15,752	308	11,519	390	82,965
\$3.5 million under \$5.0 million	842	10,264	249	17,953	527	25,467	551	20,996	716	199,129
\$5.0 million under \$10.0 million	1,755	29,777	501	53,809	1,098	65,545	1,134	53,886	1,561	647,056
\$10.0 million under \$20.0 million	487	8,631	164	35,583	320	33,565	334	30,879	425	501,229
\$20.0 million or more	286	7,419	109	63,746	198	67,268	209	93,342	269	1,298,070
All Taxable Returns	1,389	20,055	794	130,814	1,281	137,807	1,276	159,527	1,283	986,136
Under \$3.5 million	155	1,410	94	4,629	146	5,885	144	5,257	129	14,048
\$3.5 million under \$5.0 million	262	2,853	163	11,962	244	12,327	242	12,220	238	28,156
\$5.0 million under \$10.0 million	614	7,920	336	38,206	572	39,015	563	38,283	579	169,099
\$10.0 million under \$20.0 million	210	3,554	115	25,710	190	23,751	197	24,783	195	124,833
\$20.0 million or more	148	4,317	86	50,307	129	56,830	130	78,985	142	650,000
All Nontaxable Returns	2,446	40,816	390	48,219	1,192	69,790	1,260	51,096	2,078	1,742,312
Under \$3.5 million	310	3,369	67	3,314	184	9,867	164	6,263	261	68,918
\$3.5 million under \$5.0 million	580	7,411	86	5,990	283	13,140	309	8,777	478	170,973
\$5.0 million under \$10.0 million	1,141	21,857	165	15,603	526	26,530	571	15,604	982	477,957
\$10.0 million under \$20.0 million	277	5,077	49	9,873	130	9,814	137	6,095	230	376,395
\$20.0 million or more	138	3,102	23	13,439	69	10,438	79	14,357	127	648,069
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction	-	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
	110111501	7 tillouit	Nullibel	Amount	Number	Amount	Number	Amount	_	
									-	
All Returns	2,487	16,561,368	1,039	7,238,147	4,583	27,219,284	1,354	675,526		
Under \$3.5 million	2,487 269	16,561,368 301,225	1,039 89	7,238,147 63,151	4,583 599	27,219,284 490,588	1,354 101	675,526 12,678	•	
Under \$3.5 million \$3.5 million under \$5.0 million	2,487 269 509	16,561,368 301,225 769,247	1,039 89 173	7,238,147 63,151 195,268	4,583 599 988	27,219,284 490,588 1,237,710	1,354 101 253	675,526 12,678 47,702	-	
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	2,487 269 509 1,196	16,561,368 301,225 769,247 3,675,394	1,039 89 173 471	7,238,147 63,151 195,268 913,735	4,583 599 988 2,109	27,219,284 490,588 1,237,710 5,450,225	1,354 101 253 697	675,526 12,678 47,702 226,595		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	2,487 269 509 1,196 324	16,561,368 301,225 769,247 3,675,394 2,803,406	1,039 89 173 471 170	7,238,147 63,151 195,268 913,735 899,215	4,583 599 988 2,109 563	27,219,284 490,588 1,237,710 5,450,225 4,320,452	1,354 101 253 697 174	675,526 12,678 47,702 226,595 94,871		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	2,487 269 509 1,196	16,561,368 301,225 769,247 3,675,394	1,039 89 173 471	7,238,147 63,151 195,268 913,735	4,583 599 988 2,109	27,219,284 490,588 1,237,710 5,450,225	1,354 101 253 697	675,526 12,678 47,702 226,595		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	2,487 269 509 1,196 324 189	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096	1,039 89 173 471 170 136	7,238,147 63,151 195,268 913,735 899,215 5,166,778	4,583 599 988 2,109 563 324	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310	1,354 101 253 697 174 129	675,526 12,678 47,702 226,595 94,871 293,680		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	2,487 269 509 1,196 324 189	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761	1,039 89 173 471 170 136	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626	4,583 599 988 2,109 563 324 1,478	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909	1,354 101 253 697 174 129	675,526 12,678 47,702 226,595 94,871 293,680 517,479		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million	2,487 269 509 1,196 324 189 202	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577	1,039 89 173 471 170 136 370 25	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756	4,583 599 988 2,109 563 324 1,478 173	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297	1,354 101 253 697 174 129 605 52	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	2,487 269 509 1,196 324 189 202 11	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420	1,039 89 173 471 170 136 370 25 44	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904	4,583 599 988 2,109 563 324 1,478 173 277	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197	1,354 101 253 697 174 129 605 52 101	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	2,487 269 509 1,196 324 189 202 11 17	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042	1,039 89 173 471 170 136 370 25 44 155	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361	4,583 599 988 2,109 563 324 1,478 173 277 654	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623	1,354 101 253 697 174 129 605 52 101 286	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	2,487 269 509 1,196 324 189 202 11 17 77 45	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042 270,642	1,039 89 173 471 170 136 370 25 44 155 73	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361 148,904	4,583 599 988 2,109 563 324 1,478 173 277 654 218	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623 628,938	1,354 101 253 697 174 129 605 52 101 286 90	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843 78,051		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	2,487 269 509 1,196 324 189 202 11 17	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042	1,039 89 173 471 170 136 370 25 44 155	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361	4,583 599 988 2,109 563 324 1,478 173 277 654	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623	1,354 101 253 697 174 129 605 52 101 286	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	2,487 269 509 1,196 324 189 202 11 17 77 45	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042 270,642	1,039 89 173 471 170 136 370 25 44 155 73	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361 148,904	4,583 599 988 2,109 563 324 1,478 173 277 654 218	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623 628,938	1,354 101 253 697 174 129 605 52 101 286 90	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843 78,051		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	2,487 269 509 1,196 324 189 202 11 17 77 45 52	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042 270,642 1,808,080	1,039 89 173 471 170 136 370 25 44 155 73 73	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361 148,904 3,265,700	4,583 599 988 2,109 563 324 1,478 173 277 654 218 156	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623 628,938 5,923,854	1,354 101 253 697 174 129 605 52 101 286 90 76	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843 78,051 283,890		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	2,487 269 509 1,196 324 189 202 11 17 77 45 52 2,285	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042 270,642 1,808,080	1,039 89 173 471 170 136 370 25 44 155 73 73	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361 148,904 3,265,700 3,740,522	4,583 599 988 2,109 563 324 1,478 173 277 654 218 156 3,105	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623 628,938 5,923,854 20,038,376	1,354 101 253 697 174 129 605 52 101 286 90 76	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843 78,051 283,890		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$3.0 million	2,487 269 509 1,196 324 189 202 11 17 77 45 52 2,285 258	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042 270,642 1,808,080 14,343,607 295,648	1,039 89 173 471 170 136 370 25 44 155 73 73	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361 148,904 3,265,700 3,740,522 60,394	4,583 599 988 2,109 563 324 1,478 173 277 654 218 156 3,105	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623 628,938 5,923,854 20,038,376 449,291	1,354 101 253 697 174 129 605 52 101 286 90 76 749	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843 78,051 283,890 158,047 6,365		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	2,487 269 509 1,196 324 189 202 11 17 77 45 52 2,285 258 492	16,561,368 301,225 769,247 3,675,394 2,803,406 9,012,096 2,217,761 5577 8,420 125,042 270,642 1,808,080 14,343,607 295,648 760,827	1,039 89 173 471 170 136 370 25 44 155 73 73 669 64 129	7,238,147 63,151 195,268 913,735 899,215 5,166,778 3,497,626 2,756 7,904 72,361 148,904 3,265,700 3,740,522 60,394 187,364	4,583 599 988 2,109 563 324 1,478 173 277 654 218 156 3,105 426 711	27,219,284 490,588 1,237,710 5,450,225 4,320,452 15,720,310 7,180,909 41,297 87,197 499,623 628,938 5,923,854 20,038,376 449,291 1,150,512	1,354 101 253 697 174 129 605 52 101 286 90 76 749 49	675,526 12,678 47,702 226,595 94,871 293,680 517,479 6,313 22,383 126,843 78,051 283,890 158,047 6,365 25,320		

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

[1]Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. However, the estate tax was repealed temporarily for 2010 before being reinstated with the passage of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act in December 2010. The law, which was retroactive for all 2010 decedents, raised the estate tax exemption level to \$5.0 million and also allowed estates to opt out of the estate tax system and instead file Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent. These tax law changes, combined with 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.

 $^{^{\}star}$ Estimates should be used with caution because of the small number of sample returns on which they were based.

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

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	42 220	470 240	4.002	707 522	0.220	E77.747	0.200	740 520	44 500	C FOC 400
All Returns	13,238	179,340	4,983	707,533	9,228	577,747	9,396	718,538	11,568	6,506,409
Under \$3.5 million	2,777	26,500	1,089	52,225	2,014	47,086	2,046	39,333	2,360	400,923
\$3.5 million under \$5.0 million	4,395	52,133	1,471	118,961	2,851	109,930	2,914	99,853	3,744	967,853
\$5.0 million under \$10.0 million	3,901	51,850	1,516	180,547	2,767	160,096	2,821	147,618	3,470	1,646,765
\$10.0 million under \$20.0 million	1,352	23,667	544	107,274	988	105,768	1,004	108,922	1,237	1,151,708
\$20.0 million or more	813	25,190	362	248,526	608	154,867	611	322,811	757	2,339,160
All Taxable Returns	6,398	87,481	3,800	598,481	5,872	437,968	5,777	613,225	5,830	2,767,584
Under \$3.5 million	1,226	11,001	629	37,546	1,139	27,949	1,072	23,839	1,101	100,794
\$3.5 million under \$5.0 million	1,852	22,095	1,111	93,613	1,685	71,122	1,683	72,324	1,580	199,450
\$5.0 million under \$10.0 million	2,006	25,330	1,279	153,230	1,865	119,700	1,840	118,486	1,892	529,989
\$10.0 million under \$20.0 million	792	12,504	460	93,204	717	85,601	723	96,589	758	466,320
\$20.0 million or more	522	16,551	320	220,888	467	133,597	460	301,988	499	1,471,030
All Nontaxable Returns	6,840	91,858	1,183	109,051	3,356	139,779	3,618	105,312	5,738	3,738,826
Under \$3.5 million	1,551	15,499	460	14,678	875	19,137	974	15,495	1,258	300,129
- · · · · · · · · · · · · · · · · · · ·	2,542	30,037	360	25,348	1,167	38,808	1,231	27,529	2,164	768,403
\$3.5 million under \$5.0 million	1,895	26,520	237	27,317	902	40,396	981	29,132	1,579	1,116,776
\$5.0 million under \$10.0 million	560	11,163	83	14,070	271	20,168	281	12,334	479	685,388
\$10.0 million under \$20.0 million	291	8,639	42	27,638	141	20,168	151	20,823	258	868,129
\$20.0 million or more		•		•	l				236	000,129
Tax status and		urviving spouse	Charitable			deductions		tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	7,323	42,232,789	3,061	11,493,245	15,190	62,447,706	4,398	1,860,926		
Under \$3.5 million	1,351	1,180,203	384	283,770	3,306	2,014,789	613	69,725		
\$3.5 million under \$5.0 million	2,389	3,924,290	922	788,840	5,027	6,085,515	1,471	254,845		
\$5.0 million under \$10.0 million	2,293	8,151,514	966	1,613,431	4,439	11,925,416	1,413	458,697		
\$10.0 million under \$20.0 million	804	7,094,243	433	1,544,092	1,526	10,157,943	528	347,341		
\$20.0 million or more	487	21,882,540	355	7,263,112	891	32,264,044	373	730,318		
All Taxable Returns	684	8,421,633	1,562	6,773,171	6,710	19,808,559	2,708	1,634,126		
Under \$3.5 million	* 18	* 7,881	146	21,085	1,325	242,939	336	42,835		
\$3.5 million under \$5.0 million	57	51,736	349	60,941	1,912	589,214	855	177,058		
\$5.0 million under \$10.0 million	266	540,624	523	347,439	2,106	1,864,177	911	384,666		
\$10.0 million under \$20.0 million	174	826,645	283	694,175	825	2,293,397	340	318,634		
\$20.0 million or more	169	6,994,746	261	5,649,530	542	14,818,832	266	710,933		
All Nontaxable Returns	6,639	33,811,156	1,498	4,720,074	8,479	42,639,147	1,690	226,800		
Under \$3.5 million	1,333	1,172,322	239	262,685	1,981	1,771,850	278	26,890		
\$3.5 million under \$5.0 million	2,331	3,872,553	573	727,899	3,115	5,496,301	615	77,787		
\$5.0 million under \$10.0 million	2,026	7,610,889	442	1,265,992	2,333	10,061,238	502	74,032		
\$10.0 million under \$20.0 million	630	6,267,598	150	849,917	701	7,864,546	188	28,707		
							1			

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

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

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

^[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2010, most returns were filed for deaths that occurred in 2009,

for which the filing threshold was \$3.5 million. Because of filing extensions, however, some returns were filed in 2010 for deaths that occurred prior to 2009, for which filing thresholds may have been lower.

Estate Tax Returns Filed in 2009 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	00.000	200 044	40.400	4 057 004	40.000	004 504	00.000	4 000 457	04.000	0.040.040
All Returns	29,082	336,044	10,128	1,057,381	19,663	901,504	20,202	1,063,157	24,689	8,840,248
Under \$2.0 million	1,108	11,324	305	10,550	818	21,964	880	15,063	928	67,531
\$2.0 million under \$3.5 million	15,514	155,572 56,319	5,020	231,913	10,163	254,557 148,418	10,568	203,492 137,655	12,729	1,825,487 1,098,049
\$3.5 million under \$5.0 million	5,183 4,667	59,228	1,834 1,895	132,388 229,435	3,557 3,265	193,109	3,553 3,286	184,612	4,448 4,157	1,759,620
\$5.0 million under \$10.0 million	1,668	28,447	677	229,435 145,988	3,265 1,164	193,109	1,200	154,850	4,157 1,522	1,759,620
\$10.0 million under \$20.0 million	942	25,154		307,107	695		_	367,485	904	2,793,921
\$20.0 million or more	942	25,154	396	307,107	695	158,984	715	367,485	904	2,793,921
All Taxable Returns	14,110	158,279	8,111	912,234	12,621	689,852	12,468	907,338	12,883	3,907,067
Under \$2.0 million	541	5,148	138	5,207	433	10,208	448	8,618	459	21,530
\$2.0 million under \$3.5 million	6,756	63,201	3,769	179,514	5,939	165,011	5,801	125,134	5,936	420,035
\$3.5 million under \$5.0 million	2,710	27,787	1,597	110,318	2,523	118,321	2,500	116,699	2,503	388,447
\$5.0 million under \$10.0 million	2,539	30,262	1,668	204,989	2,346	155,228	2,308	161,304	2,441	727,617
\$10.0 million under \$20.0 million	961	15,395	593	130,043	855	103,968	875	144,488	944	635,564
\$20.0 million or more	603	16,485	346	282,163	525	137,115	535	351,094	599	1,713,875
	14.070	477 760	2.046	145 147	7.040	244 652	7 724	1EE 940	11 000	4 022 404
All Nontaxable Returns	14,972	177,766	2,016	145,147	7,042	211,652	7,734	155,819	11,806	4,933,181
Under \$2.0 million	568	6,175	167	5,343	386	11,755	431	6,445	469	46,001
\$2.0 million under \$3.5 million	8,758	92,371	1,251	52,399	4,224	89,547	4,767	78,358	6,793	1,405,452
\$3.5 million under \$5.0 million	2,473	28,532	237	22,070	1,033	30,097	1,052	20,956	1,944	709,602
\$5.0 million under \$10.0 million	2,128	28,966	227	24,446	919	37,881	978	23,307	1,716	1,032,003
\$10.0 million under \$20.0 million	706	13,052	84	15,945	309	20,504	325	10,362	578	660,076
\$20.0 million or more	338	8,669	49	24,945	170	21,868	180	16,391	305	1,080,046
Tax status and		urviving spouse	Charitable			deductions		ax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	15,859	62,207,102	6,242	16,019,953	33,419	90,497,430	9,405	2,949,148		
Under \$2.0 million	386	203,089	237	26,968	1,291	361,345	371	25,379		
\$2.0 million under \$3.5 million	7,917	8,632,920	2,716	1,409,762	17,749	12,775,573	4,979	642,842		
\$3.5 million under \$5.0 million	3,146	7,073,842	1,062	1,185,183	6,141	9,862,295	1,532	310,897		
\$5.0 million under \$10.0 million	2,843	12,368,368	1,274	2,311,256	5,335	17,108,897	1,517	475,478		
\$10.0 million under \$20.0 million				-,,	3,333	17,100,007	.,0			
	998	9,891,771	534	1,761,002	1,857	13,364,939	627	417,155		
\$20.0 million or more	998 569	9,891,771 24,037,111						417,155 1,077,396		
	569	24,037,111	534 419	1,761,002 9,325,783	1,857 1,045	13,364,939 37,024,381	627 379	1,077,396		
All Taxable Returns	569 1,607	24,037,111 10,831,785	534 419 3,168	1,761,002 9,325,783 8,688,096	1,857 1,045 14,699	13,364,939 37,024,381 26,254,817	627 379 5,966	1,077,396 2,572,342		
All Taxable Returns Under \$2.0 million	569 1,607 18	24,037,111 10,831,785 164	534 419 3,168 63	1,761,002 9,325,783 8,688,096 2,886	1,857 1,045 14,699 544	13,364,939 37,024,381 26,254,817 56,900	627 379 5,966 231	1,077,396 2,572,342 13,668		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	569 1,607 18 396	24,037,111 10,831,785 164 195,360	534 419 3,168 63 1,035	1,761,002 9,325,783 8,688,096 2,886 153,979	1,857 1,045 14,699 544 6,998	13,364,939 37,024,381 26,254,817 56,900 1,345,769	627 379 5,966 231 2,785	1,077,396 2,572,342 13,668 376,938		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	569 1,607 18 396 317	24,037,111 10,831,785 164 195,360 425,378	534 419 3,168 63 1,035 593	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323	1,857 1,045 14,699 544 6,998 2,862	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835	627 379 5,966 231 2,785 1,109	1,077,396 2,572,342 13,668 376,938 268,228		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,607 18 396 317 446	24,037,111 10,831,785 164 195,360 425,378 1,131,451	534 419 3,168 63 1,035 593 770	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836	1,857 1,045 14,699 544 6,998 2,862 2,643	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219	627 379 5,966 231 2,785 1,109 1,093	1,077,396 2,572,342 13,668 376,938 268,228 438,013		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,607 18 396 317 446 229	24,037,111 10,831,785 164 195,360 425,378 1,131,451 1,304,420	534 419 3,168 63 1,035 593 770 383	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836 879,929	1,857 1,045 14,699 544 6,998 2,862 2,643 1,015	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814	627 379 5,966 231 2,785 1,109 1,093 460	1,077,396 2,572,342 13,668 376,938 268,228 438,013 404,601		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,607 18 396 317 446	24,037,111 10,831,785 164 195,360 425,378 1,131,451	534 419 3,168 63 1,035 593 770	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836	1,857 1,045 14,699 544 6,998 2,862 2,643	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219	627 379 5,966 231 2,785 1,109 1,093	1,077,396 2,572,342 13,668 376,938 268,228 438,013		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,607 18 396 317 446 229	24,037,111 10,831,785 164 195,360 425,378 1,131,451 1,304,420	534 419 3,168 63 1,035 593 770 383	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836 879,929	1,857 1,045 14,699 544 6,998 2,862 2,643 1,015	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814	627 379 5,966 231 2,785 1,109 1,093 460	1,077,396 2,572,342 13,668 376,938 268,228 438,013 404,601		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	1,607 18 396 317 446 229 200	24,037,111 10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011	534 419 3,168 63 1,035 593 770 383 324	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144	1,857 1,045 14,699 544 6,998 2,862 2,643 1,015 637	13,364,939 37,024,381 26,254,817 56,900 1,378,835 3,103,219 3,237,814 17,132,279	627 379 5,966 231 2,785 1,109 1,093 460 288	1,077,396 2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	1,607 18 396 317 446 229 200	24,037,111 10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011 51,375,317	534 419 3,168 63 1,035 593 770 383 324 3,074	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144 7,331,856	1,857 1,045 14,699 544 6,998 2,862 2,643 1,015 637	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 64,242,613	627 379 5,966 231 2,785 1,109 1,093 460 288	1,077,396 2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894 376,806		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million	1,607 18 396 317 446 229 200 14,252 368	24,037,111 10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011 51,375,317 202,925	534 419 3,168 63 1,035 593 770 383 324 3,074	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144 7,331,856 24,082	1,857 1,045 14,699 544 6,998 2,862 2,643 1,015 637 18,720 747	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 64,242,613 304,445	627 379 5,966 231 2,785 1,109 1,093 460 288 3,439	1,077,396 2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894 376,806 11,711		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	1,607 18 396 317 446 229 200 14,252 368 7,521	24,037,111 10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011 51,375,317 202,925 8,437,560	534 419 3,168 63 1,035 593 770 383 324 3,074 175 1,681	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144 7,331,856 24,082 1,255,783	1,857 1,045 14,699 544 6,998 2,862 2,643 1,015 637 18,720 747 10,751	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 64,242,613 304,445 11,429,804	627 379 5,966 231 2,785 1,109 1,093 460 288 3,439 140 2,194	1,077,396 2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894 376,806 11,711 265,904		
All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	1,607 18 396 317 446 229 200 14,252 368 7,521 2,828	24,037,111 10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011 51,375,317 202,925 8,437,560 6,648,465	534 419 3,168 63 1,035 593 770 383 324 3,074 175 1,681 469	1,761,002 9,325,783 8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144 7,331,856 24,082 1,255,783 1,016,860	1,857 1,045 14,699 544 6,998 2,862 2,643 1,015 637 18,720 747 10,751 3,279	13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 64,242,613 304,445 11,429,804 8,483,460	627 379 5,966 231 2,785 1,109 1,093 460 288 3,439 140 2,194 423	1,077,396 2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894 376,806 11,711 265,904 42,669		

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

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 filing thresholds may have been lower.

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

 $^{^{\}star}$ 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,

Estate Tax Returns Filed in 2008 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	33,273	373,072	12,477	1,299,675	22,569	1,033,879	22,585	1,121,359	28,006	8,845,716
Under \$2.0 million	1,424	13,449	477	17,563	1,073	23,160	982	13,914	1,223	110,858
\$2.0 million under \$3.5 million	18,089	172,933	6,368	307,041	11,755	276,871	11,953	221,621	14,639	1,716,307
\$3.5 million under \$5.0 million	5,687	63,449	2,130	159,056	3,839	168,595	3,715	109,484	4,905	1,105,808
\$5.0 million under \$10.0 million	5,136	64,339	2,160	254,217	3,698	209,959	3,717	231,972	4,531	1,654,051
\$10.0 million under \$20.0 million	1,860	28,322	830	178,850	1,371	123,479	1,375	146,269	1,707	1,130,229
\$20.0 million or more	1,077	30,581	512	382,947	833	231,815	845	398,099	1,002	3,128,462
All Taxable Returns	16,287	182,636	10,085	1,144,150	14,851	770,117	14,494	963,047	14,835	4,204,812
Under \$2.0 million	662	5,092	309	12,491	592	14,019	578	8,751	543	11,825
\$2.0 million under \$3.5 million	7,910	73,307	4,790	241,187	7,145	179,438	7,009	164,640	6,914	413,876
\$3.5 million under \$5.0 million	3,005	33,640	1,929	143,221	2,776	107,170	2,580	83,736	2,854	489,725
\$5.0 million under \$10.0 million	2,859	32,808	1,875	225,644	2,651	162,260	2,657	193,289	2,733	780,120
\$10.0 million under \$20.0 million	1,128	16,505	722	158,658	1,033	101,030	1,014	134,104	1,095	610,891
\$20.0 million or more	723	21,283	460	362,949	653	206,199	656	378,527	698	1,898,374
All Nantavahla Datuma	16,987	190,436	2,392	155,525	7,718	263,762	8,091	158,312	13,171	4,640,904
All Nontaxable Returns	763	8,357	169	5,073	480	9,141	404	5,163	680	99,033
Under \$2.0 million	10,179	99,626	1,578	65,854	4,610	97,433	4,944	56,981	7,725	1,302,431
\$2.0 million under \$3.5 million	2,682	29,808	201	15,836	1,064	61,425	1,135	25,747	2,051	616,084
\$3.5 million under \$5.0 million	2,002	31,530	285	28,573	1,004	47,698	1,060	38,683	1,798	873,930
\$5.0 million under \$10.0 million			108	_	338	22,448	361	i i		
\$10.0 million under \$20.0 million	732 354	11,817 9,298	51	20,192 19,997	180	*	188	12,165 19,572	612 304	519,338
\$20.0 million or more				,		25,616			304	1,230,088
Tax status and		urviving spouse	Charitable			deductions		tax deduction	-	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	<u>-</u>	
All Returns	18,126	67,609,679	7,214	28,372,041	38,362	108,858,346	11,561	3,474,323		
Under \$2.0 million	537	263,974	326	43,821	1,685	492,748	467	28,158		
\$2.0 million under \$3.5 million	9,470	10,416,827	3,160	1,772,910	20,951	14,946,722	6,051	667,332		
\$3.5 million under \$5.0 million	3,390	7,717,694	1,217	1,018,884	6,562	10,371,836	1,896	377,786		
\$5.0 million under \$10.0 million	3,038	13,279,713	1,429	2,370,922	5,890	18,105,302	1,920	655,970		
\$10.0 million under \$20.0 million	1,066	10,734,812	626	2,143,059	2,095	14,509,514	724	548,652		
\$20.0 million or more	625	25,196,658	457	21,022,446	1,178	50,432,225	502	1,196,426		
					·					
All Taxable Returns	1,479	10,891,109	4,009	20,932,348	17,164	39,260,281	7,698	3,144,719		
All Taxable Returns Under \$2.0 million	1,479 52	10,891,109 2,195	4,009 151	20,932,348 4,951	17,164 720	39,260,281 62,680	7,698 252	3,144,719 16,301		
Under \$2.0 million	1		,							
Under \$2.0 million \$2.0 million under \$3.5 million	52	2,195	151	4,951	720	62,680	252	16,301		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	52 270	2,195 102,259 278,881	151 1,335 809	4,951 185,189 279,369	720 8,366 3,158	62,680 1,407,505 1,442,378	252 3,642 1,424	16,301 445,759 341,099		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	52 270 280 424	2,195 102,259 278,881 966,145	151 1,335	4,951 185,189 279,369 717,027	720 8,366 3,158 2,995	62,680 1,407,505 1,442,378 3,112,045	252 3,642 1,424 1,451	16,301 445,759 341,099 620,209		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	52 270 280	2,195 102,259 278,881	151 1,335 809 905	4,951 185,189 279,369	720 8,366 3,158	62,680 1,407,505 1,442,378	252 3,642 1,424	16,301 445,759 341,099		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	52 270 280 424 232 220	2,195 102,259 278,881 966,145 1,361,260 8,180,369	151 1,335 809 905 443 366	4,951 185,189 279,369 717,027 950,262 18,795,550	720 8,366 3,158 2,995 1,178 746	62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709	252 3,642 1,424 1,451 546 383	16,301 445,759 341,099 620,209 534,294 1,187,055		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	52 270 280 424 232 220	2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571	151 1,335 809 905 443 366 3,206	4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693	720 8,366 3,158 2,995 1,178 746	62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 69,598,065	252 3,642 1,424 1,451 546 383	16,301 445,759 341,099 620,209 534,294 1,187,055 329,605		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million	52 270 280 424 232 220 16,647 485	2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779	151 1,335 809 905 443 366 3,206	4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870	720 8,366 3,158 2,995 1,178 746 21,198 965	62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 69,598,065 430,068	252 3,642 1,424 1,451 546 383 3,863 214	16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	52 270 280 424 232 220 16,647 485 9,200	2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568	151 1,335 809 905 443 366 3,206 175 1,825	4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721	720 8,366 3,158 2,995 1,178 746 21,198 965 12,585	62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 69,598,065 430,068 13,539,216	252 3,642 1,424 1,451 546 383 3,863 214 2,409	16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million	52 270 280 424 232 220 16,647 485 9,200 3,109	2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568 7,438,814	151 1,335 809 905 443 366 3,206 175 1,825 408	4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721 739,516	720 8,366 3,158 2,995 1,178 746 21,198 965 12,585 3,404	62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 69,598,065 430,068 13,539,216 8,929,458	252 3,642 1,424 1,451 546 383 3,863 214 2,409 473	16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572 36,686		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	52 270 280 424 232 220 16,647 485 9,200 3,109 2,614	2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568 7,438,814 12,313,569	151 1,335 809 905 443 366 3,206 175 1,825 408 524	4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721 739,516 1,653,895	720 8,366 3,158 2,995 1,178 746 21,198 965 12,585 3,404 2,895	62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 69,598,065 430,068 13,539,216 8,929,458 14,993,257	252 3,642 1,424 1,451 546 383 3,863 214 2,409 473 469	16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572 36,686 35,761		
Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	52 270 280 424 232 220 16,647 485 9,200 3,109	2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568 7,438,814	151 1,335 809 905 443 366 3,206 175 1,825 408	4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721 739,516	720 8,366 3,158 2,995 1,178 746 21,198 965 12,585 3,404	62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 69,598,065 430,068 13,539,216 8,929,458	252 3,642 1,424 1,451 546 383 3,863 214 2,409 473	16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572 36,686		

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

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

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

^[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 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.

11-Nov-08

Estate Tax Returns Filed in 2007 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,960	340,616	13,042	1,273,483	23,175	915,224	23,336	1,140,019	27,874	7,624,009
Under \$2.0 million	3,251	27,434	1,264	39,095	2,406	52,808	2,124	30,751	2,619	201,727
\$2.0 million under \$3.5 million	17,071	158,585	6,443	315,201	11,804	266,221	12,174	227,791	14,049	1,644,257
\$3.5 million under \$5.0 million	5,258	51,873	2,080	153,716	3,482	128,279	3,584	116,112	4,424	850,230
\$5.0 million under \$10.0 million	4,773	57,245	2,039	232,467	3,492	188,047	3,441	213,097	4,282	1,506,566
\$10.0 million under \$20.0 million	1,700	23,954	803	176,497	1,286	114,373	1,294	160,706	1,601	980,781
\$20.0 million or more	907	21,526	413	356,507	705	165,496	718	391,562	898	2,440,447
All Taxable Returns	16,618	167,972	10,388	1,100,072	14,880	703,937	14,894	976,226	15,352	3,757,752
Under \$2.0 million	1,316	10,881	840	25,920	1,290	29,769	1,159	16,368	1,152	37,500
\$2.0 million under \$3.5 million	8,093	70,134	4,836	242,390	7,067	180,726	7,204	170,034	7,281	517,705
\$3.5 million under \$5.0 million	2,768	27,202	1,827	137,471	2,434	101,321	2,476	79,383	2,590	317,449
\$5.0 million under \$10.0 million	2,771	31,189	1,796	207,295	2,560	152,994	2,522	190,640	2,669	662,263
\$10.0 million under \$20.0 million	1,057	13,787	720	159,843	982	97,545	982	146,502	1,044	541,945
\$20.0 million or more	613	14,779	369	327,152	547	141,581	551	373,299	616	1,680,891
All Nontaxable Returns	16,342	172,643	2,654	173,412	8,295	211,287	8,442	163,793	12,521	3,866,257
Under \$2.0 million	1,935	16,553	424	13,174	1,116	23,039	965	14,383	1,467	164,228
\$2.0 million under \$3.5 million	8,978	88,451	1,607	72,811	4,737	85,495	4,970	57,758	6,768	1,126,552
\$3.5 million under \$5.0 million	2,490	24,670	253	16,245	1,048	26,958	1,108	36,729	1,834	532,782
\$5.0 million under \$10.0 million	2,001	26,056	242	25,172	932	35,053	919	22,456	1,614	844,303
\$10.0 million under \$20.0 million	643	10,167	83	16,654	304	16,827	312	14,204	557	438,836
\$20.0 million or more	294	6,747	44	29,355	158	23,915	167	18,263	282	759,555
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death ta	x deduction [2]	•	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	- -	
All Returns	17,422	62,056,974	7,672	19,701,929	37,997	93,245,904	11,608	3,394,074		
	17,722				,					
Under \$2.0 million	1,519	1,060,534	579	246,314	3,921	1,672,373	848	50,353		
Under \$2.0 million \$2.0 million under \$3.5 million	,	, ,		246,314 1,982,948		1,672,373 14,506,815	848 6,007	50,353 680,908		
	1,519	1,060,534	579		3,921					
\$2.0 million under \$3.5 million	1,519 8,688	1,060,534 9,850,992	579 3,521	1,982,948	3,921 19,796	14,506,815	6,007	680,908		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	1,519 8,688 3,013	1,060,534 9,850,992 6,903,932	579 3,521 1,295	1,982,948 1,187,054	3,921 19,796 5,943	14,506,815 9,419,898	6,007 1,825	680,908 384,915		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,519 8,688 3,013 2,678	1,060,534 9,850,992 6,903,932 11,982,078	579 3,521 1,295 1,294	1,982,948 1,187,054 2,214,199	3,921 19,796 5,943 5,429	14,506,815 9,419,898 16,428,761	6,007 1,825 1,810	680,908 384,915 627,003		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,519 8,688 3,013 2,678 971	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151	579 3,521 1,295 1,294 550	1,982,948 1,187,054 2,214,199 1,675,366	3,921 19,796 5,943 5,429 1,892	14,506,815 9,419,898 16,428,761 12,695,293	6,007 1,825 1,810 679	680,908 384,915 627,003 530,191		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	1,519 8,688 3,013 2,678 971 553	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287	579 3,521 1,295 1,294 550 433	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049	3,921 19,796 5,943 5,429 1,892 1,017	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764	6,007 1,825 1,810 679 439	680,908 384,915 627,003 530,191 1,120,705		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	1,519 8,688 3,013 2,678 971 553	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806	579 3,521 1,295 1,294 550 433	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881	3,921 19,796 5,943 5,429 1,892 1,017	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872	6,007 1,825 1,810 679 439	680,908 384,915 627,003 530,191 1,120,705 3,095,495		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million	1,519 8,688 3,013 2,678 971 553 1,585 *57	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562	579 3,521 1,295 1,294 550 433 4,254 195	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696	6,007 1,825 1,810 679 439 7,841 515	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327	579 3,521 1,295 1,294 550 433 4,254 195 1,685	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925	6,007 1,825 1,810 679 439 7,841 515 3,709	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267 402	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304 976,295	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763 877	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770 798,290	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860 2,906	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105 3,051,073	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393 1,341	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020 593,051		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267 402 237	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304 976,295 1,323,273	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763 877 400	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770 798,290 895,214	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860 2,906 1,104	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105 3,051,073 3,198,230	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393 1,341 528	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020 593,051 520,455		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267 402 237 229	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304 976,295 1,323,273 8,495,045	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763 877 400 335	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770 798,290 895,214 10,091,796	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860 2,906 1,104 654	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105 3,051,073 3,198,230 21,156,843	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393 1,341 528 356	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020 593,051 520,455 1,115,819		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267 402 237 229	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304 976,295 1,323,273 8,495,045 50,881,168	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763 877 400 335 3,419	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770 798,290 895,214 10,091,796 7,472,048	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860 2,906 1,104 654	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105 3,051,073 3,198,230 21,156,843	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393 1,341 528 356	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020 593,051 520,455 1,115,819 298,579		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267 402 237 229 15,837	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304 976,295 1,323,273 8,495,045 50,881,168 1,044,972	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763 877 400 335 3,419 384	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770 798,290 895,214 10,091,796 7,472,048 228,559	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860 2,906 1,104 654 20,591 2,512	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105 3,051,073 3,198,230 21,156,843 62,973,031 1,509,677	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393 1,341 528 356 3,767	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020 593,051 520,455 1,115,819 298,579 19,838		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267 402 237 229 15,837 1,462 8,295	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304 976,295 1,323,273 8,495,045 50,881,168 1,044,972 9,707,665	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763 877 400 335 3,419 384 1,836	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770 798,290 895,214 10,091,796 7,472,048 228,559 1,767,891	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860 2,906 1,104 654 20,591 2,512 11,323	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105 3,051,073 3,198,230 21,156,843 62,973,031 1,509,677 12,922,889	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393 1,341 528 356 3,767 332 2,298	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020 593,051 520,455 1,115,819 298,579 19,838 201,273		
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million	1,519 8,688 3,013 2,678 971 553 1,585 *57 393 267 402 237 229 15,837 1,462 8,295 2,746	1,060,534 9,850,992 6,903,932 11,982,078 9,542,151 22,717,287 11,175,806 *15,562 143,327 222,304 976,295 1,323,273 8,495,045 50,881,168 1,044,972 9,707,665 6,681,627	579 3,521 1,295 1,294 550 433 4,254 195 1,685 763 877 400 335 3,419 384 1,836 532	1,982,948 1,187,054 2,214,199 1,675,366 12,396,049 12,229,881 17,755 215,056 211,770 798,290 895,214 10,091,796 7,472,048 228,559 1,767,891 975,284	3,921 19,796 5,943 5,429 1,892 1,017 17,406 1,409 8,473 2,860 2,906 1,104 654 20,591 2,512 11,323 3,083	14,506,815 9,419,898 16,428,761 12,695,293 38,522,764 30,272,872 162,696 1,583,925 1,120,105 3,051,073 3,198,230 21,156,843 62,973,031 1,599,677 12,922,889 8,299,793	6,007 1,825 1,810 679 439 7,841 515 3,709 1,393 1,341 528 356 3,767 332 2,298 432	680,908 384,915 627,003 530,191 1,120,705 3,095,495 30,515 479,635 356,020 593,051 520,455 1,115,819 298,579 19,838 201,273 28,895		

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

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

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

^[1] The majority of estates file Federal estate tax returns 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.

^[2] Available only for estates in which the decedent died in 2005 or later.

Estate Tax Returns Filed in 2006 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
0.20 0. g. 000 00.00	710111001		. 10.11.001		. 10111201		7.0	7	. 10	
All Returns	42,858	415,140	16,701	1,265,158	30,003	1,047,600	30,482	1,241,842	35,873	7,909,327
Under \$1.5 million	1,797	14,231	695	21,659	1,291	30,234	1,296	23,236	1,560	150,175
\$1.5 million under \$2.0 million	12,977	107,335	4,617	152,667	9,124	159,917	9,229	122,404	10,181	749,439
\$2.0 million under \$3.5 million	16,264	145,779	6,325	313,387	11,229	296,286	11,542	235,880	13,598	1,974,352
\$3.5 million under \$5.0 million	5,006	52,153	2,016	156,628	3,465	129,435	3,440	114,161	4,305	952,780
\$5.0 million under \$10.0 million	4,435	54,427	1,940	226,352	3,109	166,730	3,190	186,754	3,994	1,155,150
	1,517		684	148,482					1,416	
\$10.0 million under \$20.0 million		21,369			1,128	111,562	1,133	127,430		915,866
\$20.0 million or more	863	19,847	423	245,983	658	153,436	653	431,977	818	2,011,565
All Taxable Returns	21,776	201,056	13,518	1,098,702	19,920	804,368	19,723	1,096,563	19,793	3,964,023
Under \$1.5 million	796	6,117	386	11,191	738	14,457	646	13,498	701	30,591
\$1.5 million under \$2.0 million	5,450	39,610	3,027	101,788	4,924	86,897	4,847	62,348	4,636	144,211
\$2.0 million under \$3.5 million	8,618	73,381	5,595	279,973	7,986	229,019	7,932	208,061	7,841	723,442
									· ·	
\$3.5 million under \$5.0 million	2,810	27,234	1,822	143,007	2,583	107,351	2,558	103,718	2,634	477,554
\$5.0 million under \$10.0 million	2,551	29,747	1,718	207,064	2,308	137,065	2,359	168,526	2,460	612,413
\$10.0 million under \$20.0 million	966	12,983	594	134,713	869	95,100	866	118,447	941	589,061
\$20.0 million or more	585	11,982	376	220,966	512	134,480	513	421,965	580	1,386,751
All Nontaxable Returns	21,082	214,085	3,182	166,455	10,083	243,232	10,759	145,279	16,080	3,945,304
Under \$1.5 million	1,000	8,114	309	10,468	553	15,777	650	9,738	859	119,584
\$1.5 million under \$2.0 million	7,528	67,725	1,590	50,880	4,200	73,020	4,382	60,057	5,545	605,228
			730				·			
\$2.0 million under \$3.5 million	7,646	72,397		33,414	3,242	67,267	3,610	27,819	5,757	1,250,910
\$3.5 million under \$5.0 million	2,196	24,918	194	13,621	881	22,084	881	10,443	1,672	475,225
\$5.0 million under \$10.0 million	1,884	24,680	222	19,287	801	29,665	831	18,228	1,534	542,737
\$10.0 million under \$20.0 million	551	8,386	90	13,768	260	16,462	267	8,983	475	326,805
\$20.0 million or more	278	7,864	48	25,017	146	18,956	139	10,012	238	624,814
Tax status and	•	rviving spouse	Charitable			deductions		x deduction [2]	-	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	21.867	65.831.439	9.522	17.590.332	49.019	95.504.013	12.254	2.770.955		
All Returns	21,867	65,831,439 299,884	9,522	17,590,332 62,958	49,019	95,504,013 608,645	12,254	2,770,955		
Under \$1.5 million	630	299,884	349	62,958	2,000	608,645	283	12,887		
Under \$1.5 million \$1.5 million under \$2.0 million	630 5,475	299,884 3,874,210	349 2,255	62,958 741,966	2,000 14,846	608,645 5,944,072	283 3,395	12,887 246,175		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	630 5,475 8,941	299,884 3,874,210 11,692,957	349 2,255 3,571	62,958 741,966 2,161,734	2,000 14,846 18,848	608,645 5,944,072 16,887,449	283 3,395 4,779	12,887 246,175 535,216		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	630 5,475 8,941 2,851	299,884 3,874,210 11,692,957 7,035,186	349 2,255 3,571 1,144	62,958 741,966 2,161,734 1,058,407	2,000 14,846 18,848 5,629	608,645 5,944,072 16,887,449 9,523,515	283 3,395 4,779 1,529	12,887 246,175 535,216 294,497		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	630 5,475 8,941 2,851 2,604	299,884 3,874,210 11,692,957 7,035,186 12,299,737	349 2,255 3,571 1,144 1,259	62,958 741,966 2,161,734 1,058,407 2,067,036	2,000 14,846 18,848 5,629 5,049	608,645 5,944,072 16,887,449 9,523,515 16,186,391	283 3,395 4,779 1,529 1,384	12,887 246,175 535,216 294,497 469,696		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	630 5,475 8,941 2,851 2,604 855	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751	349 2,255 3,571 1,144 1,259 538	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409	2,000 14,846 18,848 5,629 5,049 1,708	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438	283 3,395 4,779 1,529 1,384 562	12,887 246,175 535,216 294,497 469,696 416,241		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	630 5,475 8,941 2,851 2,604	299,884 3,874,210 11,692,957 7,035,186 12,299,737	349 2,255 3,571 1,144 1,259	62,958 741,966 2,161,734 1,058,407 2,067,036	2,000 14,846 18,848 5,629 5,049	608,645 5,944,072 16,887,449 9,523,515 16,186,391	283 3,395 4,779 1,529 1,384	12,887 246,175 535,216 294,497 469,696		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	630 5,475 8,941 2,851 2,604 855 510	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714	349 2,255 3,571 1,144 1,259 538 406	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822	2,000 14,846 18,848 5,629 5,049 1,708 939	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503	283 3,395 4,779 1,529 1,384 562 323	12,887 246,175 535,216 294,497 469,696 416,241 796,244		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	630 5,475 8,941 2,851 2,604 855	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751	349 2,255 3,571 1,144 1,259 538 406	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999	2,000 14,846 18,848 5,629 5,049 1,708 939	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871	283 3,395 4,779 1,529 1,384 562 323	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	630 5,475 8,941 2,851 2,604 855 510	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253	349 2,255 3,571 1,144 1,259 538 406 5,331	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504	283 3,395 4,779 1,529 1,384 562 323 8,702 167	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	630 5,475 8,941 2,851 2,604 855 510 1,946 **	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 *** **26,139 301,602	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million	630 5,475 8,941 2,851 2,604 855 510 1,946 *** **153 545 400	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 **26,139 301,602 503,664	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 *** **153 545 400	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 *** **26,139 301,602 503,664 1,104,200	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$1.0 million under \$1.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ***26,139 301,602 503,664 1,104,200 1,448,084	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 *** **153 545 400	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 *** **26,139 301,602 503,664 1,104,200	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$1.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ***26,139 301,602 503,664 1,104,200 1,448,084	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.5 million under \$20.0 million \$1.5 million under \$20.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 *** **153 545 400 411 217 220 19,921 ***	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 *** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ***	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$1.5 million under \$20.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.5 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$2.0 million under \$2.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952 8,397	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434 14,588,356	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.5 million under \$20.0 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952 8,397 2,452	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355 6,531,522	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501 401	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955 767,243	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813 2,678	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434 14,588,356 7,849,865	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153 308	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610 17,095		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million	630 5,475 8,941 2,851 2,604 855 510 1,946 *** **153 545 400 411 217 220 19,921 ** *5,952 8,397 2,452 2,193	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 *** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355 6,531,522 11,195,536	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501 401 421	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955 767,243 1,290,018	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813 2,678 2,390	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434 14,588,356 7,849,865 13,121,782	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153 308 314	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610 17,095 16,133		
Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545 400 411 217 220 19,921 ** *5,952 8,397 2,452	299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564 54,910,186 ** *4,147,954 11,391,355 6,531,522	349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839 383 322 4,191 194 1,435 1,501 401	62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955 767,243	2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035 2,951 2,660 1,004 614 26,242 1,181 9,152 9,813 2,678	608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434 14,588,356 7,849,865	283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153 308	12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446 228,437 6,395 112,832 67,610 17,095		

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

^{**} 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 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 in 2005 or later. Source: IRS, Statistics of Income Division, October 2007.

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

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	39,078	363,648	15,407	1,125,869	27,297	929,947	27,539	1,059,245	33,047	6,597,968
Under \$1.5 million	4,722	37,266	1,716	44,770	3,236	60,237	3,255	36,645	3,939	286,239
\$1.5 million under \$2.0 million	11,956	97,849	4,340	143,075	8,321	153,090	8,217	116,424	9,663	646,488
\$2.0 million under \$3.5 million	12,861	113,940	5,212	274,638	8,899	236,286	9,061	194,780	10,964	1,406,031
\$3.5 million under \$5.0 million	3,924	37,727	1,585	121,996	2,649	106,779	2,783	94,307	3,332	738,556
\$5.0 million under \$10.0 million	3,681	41,733	1,637	205,796	2,707	155,119	2,687	175,910	3,336	1,229,258
\$10.0 million under \$20.0 million	1,244	18,535	589	122,960	948	84,481	980	122,553	1,147	743,270
\$20.0 million or more	690	16,597	327	212,634	537	133,956	555	318,626	666	1,548,125
All Taxable Returns	19,275	175,201	12,086	981,488	17,478	710,604	17,184	910,276	17,673	3,232,470
Under \$1.5 million	1,676	13,324	895	24,377	1,514	25,578	1,361	16,595	1,429	56,410
\$1.5 million under \$2.0 million	4,951	38,713	2,884	102,363	4,530	89,803	4,358	69,106	4,369	162,348
\$2.0 million under \$3.5 million	6,974	57,277	4,605	245,393	6,288	190,365	6,268	169,229	6,462	561,271
\$3.5 million under \$5.0 million	2,216	19,528	1,413	111,790	1,971	87,611	1,998	69,592	2,040	340,230
\$5.0 million under \$10.0 million	2,191	22,994	1,477	187,706	2,018	127,629	2,020	160,645	2,138	613,334
\$10.0 million under \$20.0 million	794	11,504	516	111,521	728	69,854	739	112,757	768	411,691
\$20.0 million or more	473	11,860	297	198,337	430	119,763	440	312,350	467	1,087,184
All Nontaxable Returns	19,803	188,447	3,320	144,381	9,819	219,343	10,355	148,969	15,374	3,365,498
Under \$1.5 million	3,046	23,942	821	20,393	1,722	34,659	1,894	20,049	2,510	229,829
\$1.5 million under \$2.0 million	7,005	59,136	1,457	40,712	3,790	63,287	3,858	47,317	5,294	484,140
\$2.0 million under \$3.5 million	5,886	56,664	607	29,245	2,611	45,921	2,794	25,551	4,501	844,760
\$3.5 million under \$5.0 million	1,709	18,199	172	10,206	678	19,168	785	24,715	1,292	398,326
\$5.0 million under \$10.0 million	1,490	18,739	160	18,090	689	27,490	667	15,264	1,198	615,924
\$10.0 million under \$20.0 million	450	7,031	73	11,438	221	14,627	242	9,796	379	331,580
\$20.0 million or more	217	4,737	30	14,297	108	14,192	116	6,275	199	460,940
Tax status and		rviving spouse		deduction		deductions		x deduction [2]		100,010
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
All Returns	20,284	54,834,605	8,785	19,782,413	45,020	84,963,478	696	120,938		
Under \$1.5 million	2,060	1,155,199	710	218,462	5,576	1,880,864	*23	*1,198		
\$1.5 million under \$2.0 million	5,717	4,003,696	2,334	882,742	13,933	6,082,203	267	15,060		
\$2.0 million under \$3.5 million	7,134	9,666,356	2,814	1,687,401	14,832	13,656,378	212	27,139		
\$3.5 million under \$5.0 million	2,239	5,830,068	1,037	1,084,509	4,445	8,039,911	63	9,691		
\$5.0 million under \$10.0 million	2,036	0.545.040						-,		
\$10.0 million under \$20.0 million		9,545,012	1,107	1,969,189	4,119	13,360,586	79	26,785		
	686	9,545,012 7,144,059	1,107 455	1,969,189 1,587,237	4,119 1,357	13,360,586 9,843,783				
\$20.0 million or more							79	26,785		
\$20.0 million or more	686 413	7,144,059 17,490,214	455 328	1,587,237 12,352,872	1,357 759	9,843,783 32,099,754	79 40 12	26,785 21,980 19,085		
\$20.0 million or more All Taxable Returns	686 413 1,754	7,144,059 17,490,214 8,929,206	455 328 4,565	1,587,237 12,352,872 13,544,121	1,357 759 20,203	9,843,783 32,099,754 28,688,127	79 40	26,785 21,980		
\$20.0 million or more All Taxable Returns Under \$1.5 million	686 413 1,754 *46	7,144,059 17,490,214 8,929,206 *14,079	455 328 4,565 221	1,587,237 12,352,872 13,544,121 11,665	1,357 759 20,203 1,807	9,843,783 32,099,754 28,688,127 179,867	79 40 12 413 **	26,785 21,980 19,085 105,583		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million	686 413 1,754 *46 169	7,144,059 17,490,214 8,929,206 *14,079 45,092	455 328 4,565 221 711	1,587,237 12,352,872 13,544,121 11,665 50,721	1,357 759 20,203 1,807 5,216	9,843,783 32,099,754 28,688,127 179,867 586,184	79 40 12 413 ** **112	26,785 21,980 19,085 105,583 ** **7,201		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	686 413 1,754 *46 169 490	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853	455 328 4,565 221 711 1,634	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840	1,357 759 20,203 1,807 5,216 7,300	9,843,783 32,099,754 28,688,127 179,867	79 40 12 413 ** **112 166	26,785 21,980 19,085 105,583 ** **7,201 24,731		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million	686 413 1,754 *46 169 490 298	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519	455 328 4,565 221 711 1,634 657	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585	1,357 759 20,203 1,807 5,216 7,300 2,282	9,843,783 32,099,754 28,688,127 179,867 586,184	79 40 12 413 ** **112 166 37	26,785 21,980 19,085 105,583 *** **7,201 24,731 7,791		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	686 413 1,754 *46 169 490	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853	455 328 4,565 221 711 1,634	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840	1,357 759 20,203 1,807 5,216 7,300	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735	79 40 12 413 ** **112 166	26,785 21,980 19,085 105,583 ** **7,201 24,731		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	686 413 1,754 *46 169 490 298	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519	455 328 4,565 221 711 1,634 657	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585	1,357 759 20,203 1,807 5,216 7,300 2,282	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860	79 40 12 413 ** **112 166 37	26,785 21,980 19,085 105,583 *** **7,201 24,731 7,791		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	686 413 1,754 *46 169 490 298 376	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751	455 328 4,565 221 711 1,634 657 734	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836	79 40 12 413 *** **112 166 37 61	26,785 21,980 19,085 105,583 *** **7,201 24,731 7,791 25,584		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	686 413 1,754 *46 169 490 298 376 199	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074	455 328 4,565 221 711 1,634 657 734 348 260	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600	79 40 12 413 ** **112 166 37 61 29 *8	26,785 21,980 19,085 105,583 *** **7,201 24,731 7,791 25,584 21,454 *18,822		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	686 413 1,754 *46 169 490 298 376 199 176	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399	455 328 4,565 221 711 1,634 657 734 348 260	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351	79 40 12 413 ** **112 166 37 61 29 *8	26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million	686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120	455 328 4,565 221 711 1,634 657 734 348 260 4,220 490	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997	79 40 12 413 **112 166 37 61 29 *8 283	26,785 21,980 19,085 105,583 		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 million	686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603	455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019	79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179	26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 **		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.1 million under \$20.0 million \$20.1 million under \$20.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644	7,144,059 17,490,214 8,929,206 114,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503	455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643	79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46	26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644 1,941	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180 380	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643 6,672,050	79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46 25	26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408 1,900		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.1 million under \$20.0 million \$20.1 million under \$20.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644	7,144,059 17,490,214 8,929,206 114,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503	455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643	79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46	26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408		
\$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644 1,941	7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180 380	1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924	1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163	9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643 6,672,050	79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46 25	26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408 1,900		

^{\$20.0} million or more

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

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

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

 $^{^{\}star\star}$ 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 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 deduction was available only for estates in which the decedent died in 2005.

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

Executors' commissions

Attorneys' fees

Other expenses/losses

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

Funeral expenses

	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	57,224	500,464	22,873	1,350,490	40,197	1,078,328	40,993	1,049,075
Under \$1.0 million	2,128	17,193	757	13,173	1,568	18,719	1,652	14,086
\$1.0 million under \$1.5 million	21,956	165,042	8,452	217,226	15,021	215,798	15,476	157,692
\$1.5 million under \$2.0 million	11,937	93,733	4,501	165,200	8,533	162,630	8,710	139,725
\$2.0 million under \$3.5 million	12,132	110,449	5,156	261,878	8,440	224,736	8,487	183,749
\$3.5 million under \$5.0 million	3,752	39,078	1,550	128,181	2,690	104,056	2,641	80,682
\$5.0 million under \$10.0 million	3,433	40,866	1,550	198,551	2,513	141,471	2,568	141,646
\$10.0 million under \$20.0 million	1,210	18,217	570	120,690	912	83,321	926	106,751
\$20.0 million or more	676	15,885	337	245,589	520	127,597	532	224,744
All Taxable Returns	29,906	250,750	18,359	1,169,942	26,698	830,060	26,959	896,237
Under \$1.0 million	1,010	7,096	463	6,418	839	8,380	935	8,289
\$1.0 million under \$1.5 million	9,831	69,198	5,804	156,823	8,506	133,451	8,700	97,189
\$1.5 million under \$2.0 million	6,715	50,145	3,932	142,873	6,083	120,642	6,063	109,051
\$2.0 million under \$3.5 million	6,944	58,685	4,581	235,152	6,326	184,418	6,312	164,987
\$3.5 million under \$5.0 million	2,056	20,233	1,350	115,282	1,922	81,907	1,900	74,092
\$5.0 million under \$10.0 million	2,077	23,120	1,404	183,482	1,891	117,525	1,913	127,146
\$10.0 million under \$20.0 million	778	10,924	516	110,365	702	70,228	707	100,054
\$20.0 million or more	494	11,351	309	219,547	429	113,508	429	215,429
All Nontaxable Returns	27,318	249,713	4,514	180,548	13,498	248,268	14,034	152,838
Under \$1.0 million	1,118	10,097	294	6,755	729	10,339	717	5,797
\$1.0 million under \$1.5 million	12,125	95,844	2,648	60,404	6,515	82,346	6,776	60,502
\$1.5 million under \$2.0 million	5,222	43,589	569	22,328	2,450	41,988	2,647	30,674
\$2.0 million under \$3.5 million	5,187	51,765	575	26,726	2,114	40,318	2,175	18,762
\$3.5 million under \$5.0 million	1,696	18,845	201	12,898	769	22,149	741	6,590
\$5.0 million under \$10.0 million	1,355	17,746	146	15,069	622	23,946	655	14,500
\$10.0 million under \$20.0 million	431	7,293	54	10,325	210	13,093	219	6,697
\$20.0 million or more	182	4,534	28	26,042	91	14,090	103	9,315
Tax status and		mortgages	-	rviving spouse	Charitable			deductions
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	47,555	7,780,526	27,380	60,188,300	11,861	14,967,967	64,981	87,450,596
Under \$1.0 million	1,660	71,096	663	264,822	262	9,769	2,316	414,833
\$1.0 million under \$1.5 million	17,558	050,000	9,062	4,626,902	3,779	806,756	25,102	7,283,114
		953,830			,			
\$1.5 million under \$2.0 million		953,830 844,510	,		2,236	819,135	· ·	
\$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	9,857	844,510	5,814 6,668	4,917,675	2,236 2,823	819,135 1,860,126	13,577	7,258,415
	9,857 10,305	·	5,814 6,668	4,917,675 10,208,542	2,236 2,823 933		· ·	7,258,415 14,343,089
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	9,857 10,305 3,343	844,510 1,355,115 636,843	5,814 6,668 2,183	4,917,675 10,208,542 6,292,197	2,823 933	1,860,126 922,029	13,577 13,936 4,195	7,258,415 14,343,089 8,242,501
\$2.0 million under \$3.5 million	9,857 10,305 3,343 3,050	844,510 1,355,115 636,843 1,047,290	5,814 6,668	4,917,675 10,208,542 6,292,197 9,512,834	2,823	1,860,126 922,029 1,755,364	13,577 13,936 4,195 3,804	7,258,415 14,343,089
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	9,857 10,305 3,343	844,510 1,355,115 636,843	5,814 6,668 2,183 1,912	4,917,675 10,208,542 6,292,197	2,823 933 1,041	1,860,126 922,029	13,577 13,936 4,195	7,258,415 14,343,089 8,242,501 12,876,218
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	9,857 10,305 3,343 3,050 1,135	844,510 1,355,115 636,843 1,047,290 706,395	5,814 6,668 2,183 1,912 681	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349	2,823 933 1,041 456	1,860,126 922,029 1,755,364 1,454,373	13,577 13,936 4,195 3,804 1,315	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	9,857 10,305 3,343 3,050 1,135 648 26,902	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569	5,814 6,668 2,183 1,912 681	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349	2,823 933 1,041 456 330 6,800	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100	13,577 13,936 4,195 3,804 1,315 736	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369	5,814 6,668 2,183 1,912 681 398 2,564	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987	2,823 933 1,041 456 330 6,800 157	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719	5,814 6,668 2,183 1,912 681 398 2,564 **	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226	2,823 933 1,041 456 330 6,800 157 1,557	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256	2,823 933 1,041 456 330 6,800 157 1,557 1,353	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$10.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727	5,814 6,668 2,183 1,912 681 398 2,564 ** ***225 375 772 345 422 220 204 24,815	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 **	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.0 million \$1.0 million under \$1.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111	5,814 6,668 2,183 1,912 681 398 2,564 ** ***225 375 772 345 422 220 204 24,815 **	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** ***19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 *** ***4,872,498	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.0 million \$1.0 million or more All Nontaxable Returns Under \$1.0 million \$1.0 million under \$2.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484	5,814 6,668 2,183 1,912 681 398 2,564 ** ***225 375 772 345 422 220 204 24,815 ** **9,498 5,439	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ***19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ***4,872,498 4,797,420	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$10.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885 3,966	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204 24,815 ** **9,498 5,439 5,896	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 *** **4,872,498 4,797,420 9,658,696	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$10.0 million \$10.0 million under \$10.0 million \$10.0 million under \$10.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885 3,966 1,356	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040 388,328	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204 24,815 ** ***9,498 5,439 5,896 1,837	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 *** **4,872,498 4,797,420 9,658,696 5,770,611	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048 313	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852 636,667	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646 2,033	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099 6,864,985
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885 3,966 1,356 1,061	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040 388,328 576,593	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204 24,815 ** **9,498 5,439 5,896 1,837 1,489	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 *** **4,872,498 4,797,420 9,658,696 5,770,611 8,166,277	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048 313 329	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852 636,667 975,549	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646 2,033 1,640	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099 6,864,985 9,778,154
\$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$10.0 million \$10.0 million under \$10.0 million \$10.0 million under \$10.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	9,857 10,305 3,343 3,050 1,135 648 26,902 862 8,507 5,972 6,339 1,987 1,989 759 487 20,653 797 9,051 3,885 3,966 1,356	844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040 388,328	5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220 204 24,815 ** ***9,498 5,439 5,896 1,837	4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 *** **4,872,498 4,797,420 9,658,696 5,770,611	2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048 313	1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852 636,667	13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646 2,033	7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099 6,864,985

Tax status and

^{*} 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 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]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
5.25 or g. 555 octave	. rumber	7 1110 0111		7 1110 0111		, unoun		711104111
All Returns	64,416	529,616	24,855	1,362,786	44,968	1,134,579	45,135	1,083,790
Under \$1.0 million	6,191	42,297	2,118	47,189	4,511	55,916	4,114	38,025
\$1.0 million under \$1.5 million	26,177	191,318	9,200	242,429	17,734	251,131	18,384	173,714
\$1.5 million under \$2.0 million	11,738	92,165	4,681	170,285	8,090	158,174	7,932	101,646
\$2.0 million under \$3.5 million	11,557	97,260	4,794	237,787	8,244	214,745	8,202	160,772
\$3.5 million under \$5.0 million	3,609	34,298	1,548	106,026	2,557	98,042	2,583	87,453
\$5.0 million under \$10.0 million	3,304	36,315	1,610	195,929	2,444	147,726	2,488	160,781
\$10.0 million under \$20.0 million	1,174	16,095	561	123,556	867	87,907	898	121,843
\$20.0 million or more	665	19,869	342	239,585	523	120,940	534	239,556
All Taxable Returns	31,813	255,637	19,113	1,172,407	29,017	864,951	28,560	920,068
Under \$1.0 million	2,534	16,791	1,291	28,959	2,357	29,805	2,136	17,683
\$1.0 million under \$1.5 million	10,975	75,137	5,755	153,980	9,772	150,793	9,808	108,937
\$1.5 million under \$2.0 million	6,521	49,003	4,122	151,565	5,900	119,923	5,729	84,617
\$2.0 million under \$3.5 million	6,354	50,176	4,230	214,899	5,995	173,329	5,857	136,090
\$3.5 million under \$5.0 million	2,092	17,832	1,396	96,233	1,949	81,266	1,963	81,721
\$5.0 million under \$10.0 million	2,063	20,781	1,486	183,712	1,917	126,131	1,906	150,255
\$10.0 million under \$20.0 million	790	10,100	514	114,040	700	77,304	717	109,012
\$20.0 million or more	482	15,817	318	229,020	426	106,400	444	231,754
All Nontaxable Returns	32,603	273,979	5,741	190,378	15,951	269,628	16,574	163,722
Under \$1.0 million	3,657	25,506	827	18,230	2,153	26,112	1,978	20,342
\$1.0 million under \$1.5 million	15,202	116,181	3,445	88,449	7,961	100,337	8,576	64,777
\$1.5 million under \$2.0 million	5,217	43,162	559	18,719	2,190	38,251	2,202	17,029
\$2.0 million under \$3.5 million	5,203	47,084	564	22,888	2,248	41,416	2,345	24,682
\$3.5 million under \$5.0 million	1,517	16,466	152	9,794	608	16,775	621	5,732
\$5.0 million under \$10.0 million	1,241	15,534	123	12,218	528	21,595	582	10,526
\$10.0 million under \$20.0 million	384	5,995	47	9,516	167	10,603	181	12,832
\$20.0 million or more	182	4,052	24	10,565	96	14,540	89	7,801
Tax status and	Debts and	,		rviving spouse	Charitable	,	Allowable	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	52,690	7,871,183	31,625	64,043,367	13,399	14,769,226	73,093	91,381,892
			0.,020	0-1,0-10,001	10,000	14,100,220	. 0,000	0.,00.,002
Linder \$1 () million	4 627		2 627	829 800	908	167 746	7.067	1 467 613
Under \$1.0 million	4,627 20,245	223,355	2,627 11 497	829,800 5 968 858	908 4 723	167,746 1 150 574	7,067 29,692	1,467,613 9,206,664
\$1.0 million under \$1.5 million	20,245	223,355 1,063,626	11,497	5,968,858	4,723	1,150,574	29,692	9,206,664
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	20,245 9,788	223,355 1,063,626 963,107	11,497 6,152	5,968,858 5,561,116	4,723 2,428	1,150,574 870,577	29,692 13,326	9,206,664 8,049,400
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	20,245 9,788 9,984	223,355 1,063,626 963,107 1,256,845	11,497 6,152 6,432	5,968,858 5,561,116 10,341,571	4,723 2,428 2,596	1,150,574 870,577 2,007,746	29,692 13,326 13,133	9,206,664 8,049,400 14,412,339
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225	223,355 1,063,626 963,107 1,256,845 674,692	11,497 6,152 6,432 2,014	5,968,858 5,561,116 10,341,571 5,932,196	4,723 2,428 2,596 921	1,150,574 870,577 2,007,746 1,015,931	29,692 13,326 13,133 4,130	9,206,664 8,049,400 14,412,339 7,992,018
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	20,245 9,788 9,984 3,225 3,056	223,355 1,063,626 963,107 1,256,845 674,692 986,902	11,497 6,152 6,432 2,014 1,839	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484	4,723 2,428 2,596 921 1,009	1,150,574 870,577 2,007,746 1,015,931 1,687,132	29,692 13,326 13,133 4,130 3,732	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225	223,355 1,063,626 963,107 1,256,845 674,692	11,497 6,152 6,432 2,014	5,968,858 5,561,116 10,341,571 5,932,196	4,723 2,428 2,596 921	1,150,574 870,577 2,007,746 1,015,931	29,692 13,326 13,133 4,130	9,206,664 8,049,400 14,412,339 7,992,018
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	20,245 9,788 9,984 3,225 3,056 1,108 657	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327	11,497 6,152 6,432 2,014 1,839 678 385	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187	4,723 2,428 2,596 921 1,009 486 329	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284	29,692 13,326 13,133 4,130 3,732 1,293 720	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	20,245 9,788 9,984 3,225 3,056 1,108 657	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497	11,497 6,152 6,432 2,014 1,839 678 385	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187	4,723 2,428 2,596 921 1,009 486 329	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787	29,692 13,326 13,133 4,130 3,732 1,293 720	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526	4,723 2,428 2,596 921 1,009 486 329 7,373 381	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874
\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
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\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757
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\$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$1.0 million under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	20,245 9,788 9,984 3,225 3,056 1,108 657 28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484 24,577 2,610 11,218 3,884 4,037 1,257	223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906 338,843	11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781 5,651 1,758	5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634	4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527 2,907 950 960 265	1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911 614,495	29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416 1,927	9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164 12,040,476 6,528,144

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

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

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

^[1] The majority of estates file Federal estate tax returns 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.

Estate Tax Returns Filed in 2002 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	86,504	665,613	32,670	1,453,068	60,468	1,290,205	60,200	1,029,218
Under \$1.0 million	32,475	216,395	11,261	204,767	23,572	273,084	23,228	164,178
\$1.0 million under \$1.5 million	24,379	178,228	9,271	245,069	16,444	247,512	16,725	150,929
\$1.5 million under \$2.0 million	10,421	77,536	3,953	144,751	6,956	132,032	6,817	94,518
\$2.0 million under \$3.5 million	11,035	91,310	4,181	230,026	7,334	207,895	7,333	135,254
\$3.5 million under \$5.0 million	3,407	31,073	1,568	118,300	2,588	100,427	2,492	83,014
\$5.0 million under \$10.0 million	3,077	33,621	1,585	180,192	2,272	134,472	2,311	137,590
\$10.0 million under \$20.0 million	1,096	14,171	538	125,195	816	79,392	810	86,822
\$20.0 million or more	615	23,279	313	204,768	486	115,391	484	176,913
All Taxable Returns	43,007	321,498	25,351	1,261,110	38,136	962,542	37,284	844,055
Under \$1.0 million	12,922	81,505	6,595	124,704	11,447	129,446	11,151	80,193
\$1.0 million under \$1.5 million	13,592	96,538	8,021	217,139	11,694	190,946	11,567	113,974
\$1.5 million under \$2.0 million	5,635	40,430	3,438	129,091	5,000	106,931	4,851	81,034
\$2.0 million under \$3.5 million	5,595	44,766	3,673	206,170	5,186	162,365	5,003	116,030
\$3.5 million under \$5.0 million	2,082	18,999	1,431	109,195	1,966	84,395	1,880	78,484
\$5.0 million under \$10.0 million	2,002	20,705	1,428	167,308	1,809	116,691	1,801	128,485
\$10.0 million under \$20.0 million	723	8,933	480	114,714	635	69,287	632	79,259
\$20.0 million or more	457	9,623	285	192,790	399	102,481	398	166,595
All Nontevahla Detuma	42.400	244 445	7 240	404.050	22 222	227.662	22.046	405 462
All Nontaxable Returns	43,498	344,115	7,319 4,665	191,958	22,332	327,663	22,916	185,163 83,985
Under \$1.0 million	19,553	134,891	,	80,063	12,125	143,638	12,077	· ·
\$1.0 million under \$1.5 million	10,787	81,690	1,250	27,930	4,750	56,566	5,158	36,955
\$1.5 million under \$2.0 million	4,786	37,106	515	15,660	1,955	25,101	1,966	13,484
\$2.0 million under \$3.5 million	5,440	46,544	509	23,856	2,149	45,531	2,330	19,224
\$3.5 million under \$5.0 million	1,325	12,074	136	9,105	623	16,032	612	4,530
\$5.0 million under \$10.0 million	1,075	12,916	157	12,884	463	17,781	510	9,105
\$10.0 million under \$20.0 million	373	5,238	58	10,482	181	10,105	177	7,564
\$20.0 million or more	158	13,656	28	11,979	87	12,910	86	10,318
Tax status and	Debts and	mortgages	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions
			-			_		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
			-	Amount 68,237,401	Number 16,204	Amount 17,831,398	Number 99,461	Amount 98,622,676
size of gross estate	Number	Amount	Number					
size of gross estate All Returns	Number 70,140	Amount 7,483,951	Number 43,157	68,237,401	16,204	17,831,398	99,461	98,622,676
All Returns Under \$1.0 million	70,140 25,241	7,483,951 786,060	Number 43,157 13,409	68,237,401 4,633,451	16,204 4,723	17,831,398 685,543	99,461 37,927	98,622,676 7,055,209
All Returns Under \$1.0 million \$1.0 million under \$1.5 million	70,140 25,241 19,738	Amount 7,483,951 786,060 1,204,817	Number 43,157 13,409 12,189	68,237,401 4,633,451 7,728,532	16,204 4,723 4,211	17,831,398 685,543 1,167,786	99,461 37,927 28,043	98,622,676 7,055,209 11,061,191
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	70,140 25,241 19,738 8,440	7,483,951 786,060 1,204,817 622,021	43,157 13,409 12,189 6,080	68,237,401 4,633,451 7,728,532 6,288,096	16,204 4,723 4,211 2,146	17,831,398 685,543 1,167,786 1,115,392	99,461 37,927 28,043 11,881	98,622,676 7,055,209 11,061,191 8,600,485
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221	7,483,951 786,060 1,204,817 622,021 1,324,139	Number 43,157 13,409 12,189 6,080 6,763	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157	16,204 4,723 4,211 2,146 2,568	17,831,398 685,543 1,167,786 1,115,392 1,844,706	99,461 37,927 28,043 11,881 12,487	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	70,140 25,241 19,738 8,440 9,221 2,994	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941	Number 43,157 13,409 12,189 6,080 6,763 1,893	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135	16,204 4,723 4,211 2,146 2,568 860	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336	99,461 37,927 28,043 11,881 12,487 3,819	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704	16,204 4,723 4,211 2,146 2,568 860 970	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224	99,461 37,927 28,043 11,881 12,487 3,819 3,438	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359	16,204 4,723 4,211 2,146 2,568 860 970 420	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967	16,204 4,723 4,211 2,146 2,568 860 970 420 306	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454
size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.0 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.1 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.1 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.5 million under \$1.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009	Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$3.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$20.0 million \$3.0 million under \$20.0 million \$1.0 million under \$20.0 million \$1.0 million under \$20.0 million \$1.0 million under \$3.0 million \$1.0 million under \$3.0 million	Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.0 million \$10.0 million under \$20.0 million \$1.0 million under \$1.0 million	Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$5.0 million under \$20.0 million \$10.0 million under \$1.5 million	Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$20.0 million \$10.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$3.5 million \$3.5 million under \$2.0 million \$4.0 million under \$20.0 million \$5.0 million under \$20.0 million \$1.0 million under \$20.0 million \$1.0 million under \$20.0 million \$1.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340 3,977	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444 5,826	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102 6,526	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$5.0 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340 3,977 1,010	Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415	Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,826 1,541	68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860	16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194	17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102 6,526 1,653	98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775

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

^[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2002, most returns were filed for deaths that occurred in 2001, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2002 for deaths that occurred prior to 2000, for which the filing thresholds were lower. For deaths that occurred in 2002, the filing threshold was \$1.0 million.

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

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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorne	vs' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	95,535	691,572	36,698	1,633,159	67,526	1,301,522	68,062	1,081,585
Under \$1.0 million	39,574	255,128	13,666	241,001	28,394	286,251	28,519	157,544
\$1.0 million under \$1.5 million	25,392	168,630	9,781	258,269	18,133	249,611	18,096	161,514
\$1.5 million under \$2.0 million	10,858	80,629	4,229	171,945	6,673	117,469	7,000	66,596
\$2.0 million under \$3.5 million	11,257	94,473	4,695	252,945	7,975	200,020	8,099	149,239
\$3.5 million under \$5.0 million	3,546	31,998	1,665	126,557	2,553	97,310	2,506	63,729
\$5.0 million under \$10.0 million	3,141	32,989	1,731	219,948	2,432	146,438	2,441	113,100
\$10.0 million under \$20.0 million	1,177	15,366	621	142,755	886	91,596	919	94,885
\$20.0 million or more	588	12,359	311	219,739	479	112,828	481	274,978
All Taxable Returns	49,604	350,069	29,028	1,415,425	44,599	1,011,249	44,271	922,726
Under \$1.0 million	17,143	108,548	8,671	162,572	15,306	168,160	15,259	88,210
\$1.0 million under \$1.5 million	14,594	88,932	8,811	238,124	13,356	202,898	13,110	137,038
\$1.5 million under \$2.0 million	5,846	41,812	3,599	150,083	4,808	93,692	4,990	51,342
\$2.0 million under \$3.5 million	6,629	52,970	4,178	223,565	6,132	165,448	6,079	133,661
\$3.5 million under \$5.0 million	2,055	16,612	1,403	113,931	1,939	76,097	1,795	50,143
\$5.0 million under \$10.0 million	2,052	20,585	1,521	193,249	1,919	122,426	1,882	104,633
\$10.0 million under \$20.0 million	836	10,766	561	131,590	740	81,688	750	88,081
\$20.0 million or more	449	9,845	283	202,310	400	100,842	405	269,616
All Nontevahla Detuma	45.024	244 502	7 670	247 724	22.027	200 272	22 704	450.050
All Nontaxable Returns	45,931	341,503	7,670	217,734	22,927	290,273	23,791	158,859 69,334
Under \$1.0 million	22,431	146,580	4,994	78,429	13,088	118,091	13,260	· ·
\$1.0 million under \$1.5 million	10,798	79,698	970	20,144	4,777	46,713	4,986	24,476
\$1.5 million under \$2.0 million	5,013	38,817	630	21,862	1,866	23,777	2,010	15,253
\$2.0 million under \$3.5 million	4,628	41,503	518	29,380	1,844	34,572	2,020	15,577
\$3.5 million under \$5.0 million	1,491	15,386	261	12,626	614	21,214	711	13,586
\$5.0 million under \$10.0 million	1,089	12,404	209	26,699	512	24,012	559	8,467
\$10.0 million under \$20.0 million	342	4,600	61	11,165	147	9,908	169	6,804
\$20.0 million or more	139	2,515	27	17,429	79	11,987	76	5,362
Tax status and	Debts and		Bequests to su		Charitable		Allowable	
cize of gross setate				Amount		Amount	Number	Amount
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	80,737	7,640,297	44,683	63,144,171	18,718	16,150,306	108,057	92,502,609
All Returns	80,737	7,640,297	44,683	63,144,171	18,718	16,150,306	108,057	92,502,609
All Returns Under \$1.0 million	80,737 32,536	7,640,297 898,360	44,683 15,492	63,144,171 5,079,889	18,718 6,471	16,150,306 873,608	108,057 45,412	92,502,609 7,951,095
All Returns Under \$1.0 million \$1.0 million under \$1.5 million	80,737 32,536 21,278	7,640,297 898,360 1,177,813	44,683 15,492 11,924	63,144,171 5,079,889 7,445,894	18,718 6,471 4,462	16,150,306 873,608 1,277,275	108,057 45,412 28,312	92,502,609 7,951,095 11,031,558
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	80,737 32,536 21,278 8,938	7,640,297 898,360 1,177,813 642,037	44,683 15,492 11,924 6,429	63,144,171 5,079,889 7,445,894 6,857,601	18,718 6,471 4,462 1,884	16,150,306 873,608 1,277,275 801,826	108,057 45,412 28,312 12,201	92,502,609 7,951,095 11,031,558 8,820,592
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	80,737 32,536 21,278 8,938 10,138	7,640,297 898,360 1,177,813 642,037 1,245,778	44,683 15,492 11,924 6,429 6,131	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878	18,718 6,471 4,462 1,884 2,987	16,150,306 873,608 1,277,275 801,826 1,871,031	108,057 45,412 28,312 12,201 12,694	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	80,737 32,536 21,278 8,938 10,138 3,275	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205	44,683 15,492 11,924 6,429 6,131 1,998	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640	18,718 6,471 4,462 1,884 2,987 995	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939	108,057 45,412 28,312 12,201 12,694 3,980	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625	44,683 15,492 11,924 6,429 6,131 1,998 1,706	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023	18,718 6,471 4,462 1,884 2,987 995 1,151	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806	108,057 45,412 28,312 12,201 12,694 3,980 3,549	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110	18,718 6,471 4,462 1,884 2,987 995 1,151 468	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$5.0 million under \$2.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.0 million \$2.0 million under \$3.0 million \$3.5 million under \$3.0 million \$3.0 million under \$5.0 million \$3.0 million under \$20.0 million \$10.0 million under \$20.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$2.0 million \$2.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million \$3.5 million under \$2.0 million \$4.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$4.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845 1,246	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115 259,441	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811 1,831	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$20.0 million \$4.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845 1,246 875	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115 259,441 459,245	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644 1,205	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418 6,880,892	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349 346	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732 1,146,891	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811 1,831 1,386	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202 8,575,826
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$4.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575 45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443 35,080 17,413 7,930 3,336 3,845 1,246	7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115 259,441	44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349	16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319 13,231 6,177 5,811 1,831	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202

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

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

^[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.

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

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

				Type of de	ductions			
Size of gross estate	Funeral ex	penses	Executors' co	ommissions	Attorneys	s' fees	Other expens	ses/losses
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	95,380	694,913	36,781	1,663,933	67,068	1,369,575	75,168	1,206,36
\$600,000 under \$1,000,000	41,735	277,900	13,964	238,957	28,954	293,177	32,710	236,27
\$1,000,000 under \$2,500,000	39,779	285,922	15,935	522,611	27,725	491,183	31,280	400,52
\$2,500,000 under \$5,000,000	9,042	77,806	4,322	297,167	6,634	213,466	7,136	190,7
5,000,000 under \$10,000,000	3,123	29,621	1,645	209,163	2,425	150,350	2,604	127,8
\$10,000,000 under \$20,000,000	1,054	12,140	556	135,258	800	80,998	879	90,5
520,000,000 or more	646	11,523	359	260,777	529	140,401	559	160,3
Taxable returns, total	49,521	353,359	29,716	1,470,614	44,956	1,090,706	48,212	984,9
\$600,000 under \$1,000,000	17,741	114,538	9,170	162,111	15,766	169,582	17,123	141,0
\$1,000,000 under \$2,500,000	22,659	154,952	14,372	481,152	20,833	406,760	22,381	320,0
\$2,500,000 under \$5,000,000	5,606	45,579	3,863	265,557	5,192	178,747	5,396	166,7
\$5,000,000 under \$10,000,000	2,204	20,158	1,463	186,295	2,013	128,539	2,101	118,5
\$10,000,000 under \$20,000,000	787	8,688	509	124,422	684	72,213	722	83,1
520,000,000 or more	525	9,444	339	251,078	469	134,866	489	155,3
Nontaxable returns, total	45,858	341,554	7,066	193,318	22,111	278,868	26,956	221,4
6600,000 under \$1,000,000	23,995	163,362	4,795	76,846	13,188	123,596	15,588	95,2
\$1,000,000 under \$2,500,000	17,120	130,970	1,563	41,460	6,893	84,423	8,899	80,4
\$2,500,000 under \$5,000,000	3,436	32,228	459	31,610	1,442	34,718	1,740	24,0
\$5,000,000 under \$10,000,000	919	9,463	182	22,867	412	21,811	503	9,3
\$10,000,000 under \$20,000,000	267	3,452	47	10,836	115	8,785	157	7,4
\$20,000,000 or more	121	2,079	20	9,699	60	5,535	70	4,9
				Type of deduction	ns Continued			
Size of gross estate	Debts and n	nortgages	Bequests to su	rviving spouse	Charitable d	leduction	Total allowable	edeductions
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns total	80,221	7.820.152	46,922	65,481,313	18,011	16,092,353	108,263	95,041,8
All returns, total \$600,000 under \$1,000,000	33,649	1,074,913	18,096	6,391,161	5,820	893,845	47,811	9,505,2
51,000,000 under \$2,500,000	33,804	2,242,468	21,434	18,460,788	8,144	2,559,023	45,223	25,390,7
51,000,000 under \$2,500,000 52,500,000 under \$5,000,000	8,165	1,299,006	4,892	11,638,108	2,232	2,092,929	10,018	15,899,3
55,000,000 under \$5,000,000	2,953	1,299,006	4,892 1,570	7,735,129	2,232 1,062	2,092,929 1,989,358	3,386	11,334,4
310,000,000 under \$10,000,000 310,000,000 under \$20,000,000	2,953 1,006	635,068	1,570 563	5,361,993	1,062	1,989,358	3,386 1,129	7,850,3
	1,006	,	367	, , ,	432 321	, ,	,	
S20,000,000 or more		1,548,944		15,894,134	_	7,034,969	696 51,975	25,061,7
Taxable returns, total	46,130 45,944	3,865,171 223,807	4,991 465	16,984,399	10,959	9,803,010	,	34,870,1 887,5
\$600,000 under \$1,000,000	15,841	,		28,441	2,420	49,246	18,634	
\$1,000,000 under \$2,500,000	21,459	996,840	2,181	995,477	5,550	710,046	23,802	4,224,5

1,237

582

291

235

41,931

17,632

19,253

3,655

988

272

132

1,921,468

1,994,422

2,130,048

9,914,543

48,496,914

6,362,720

17,465,310

9,716,640

5,740,707

3,231,945

5,979,591

1,541

812

347

288

7,053

3,401

2,593

691

250

85

33

765,493

911,994

944,182

6,422,049

6,289,343

1,848,977

1,327,436

1,077,364

578,046

612,920

844,599

5,917

2,258

814

549

56,288

29,177

21,421

4,100

1,128

315

147

4,033,455

3,939,843

3,774,608

18,010,104

60,171,692

8,617,675

21,166,217

11,865,879

7,394,599

4,075,705

7,051,617

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

\$2,500,000 under \$5,000,000

\$5,000,000 under \$10,000,000

\$10,000,000 under \$20,000,000

Nontaxable returns, total

\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000

\$2,500,000 under \$5,000,000

\$5,000,000 under \$10,000,000

\$10,000,000 under \$20,000,000

\$20,000,000 or more

\$20,000,000 or more

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

5,390

2,144

772

525

34,090

17,808

12,345

2,775

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234

119

609,021

520,190

399,852

1,115,462

3,954,981

1,245,628

851,106

689,985

499,564

235,216

433,482

Estate Tax Returns Filed in 1999: Gross Estate by Type of Deductions by Size of Gross Estate

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

				Type of de	ductions						
Size of gross estate	Funeral ex	xpenses	Executors' co	ommissions	Attorney	s' fees	Other expens	ses/losses			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
All returns, total	92,359	647,196	35,070	1,499,059	64,486	1,237,981	73,990	1,120,52			
\$600,000 under \$1,000,000	43,897	271,417	14,639	244,716	30,150	296,963	35,338	235,61			
\$1,000,000 under \$2,500,000	36,276	261,717	14,328	448,993	25,474	447,517	28,886	336,48			
\$2,500,000 under \$5,000,000	7,859	64,897	3,790	260,906	5,584	189,793	6,163	176,83			
55,000,000 under \$10,000,000	2,805	27,183	1,451	180,398	2,113	119,820	2,336	109,74			
\$10,000,000 under \$20,000,000	974	11,515	562	132,199	738	73,378	806	76,85			
\$20,000,000 or more	547	10,468	299	231,848	428	110,509	461	184,98			
Taxable returns, total	47,752	327,485	27,133	1,310,984	42,276	973,123	46,272	939,77			
6600,000 under \$1,000,000	18,125	106,000	8,832	152,329	15,738	165,912	17,640	139,33			
\$1,000,000 under \$2,500,000	21,440	146,699	12,686	403,162	19,236	364,425	20,820	282,49			
\$2,500,000 under \$5,000,000	5,037	39,577	3,501	242,879	4,518	165,082	4,848	162,56			
55,000,000 under \$10,000,000	1,967	18,498	1,322	167,473	1,767	106,888	1,880	101,90			
\$10,000,000 under \$20,000,000	731	8,228	512	120,223	639	65,155	679	72,16			
\$20,000,000 or more	452	8,482	279	224,918	378	105,660	406	181,31			
Nontaxable returns, total	44,607	319,712	7,937	188,076	22,211	264,858	27,718	180,74			
\$600,000 under \$1,000,000	25,773	165,417	5,806	92,386	14,412	131,051	17,698	96,28			
\$1,000,000 under \$2,500,000	14,836	115,017	1,642	45,831	6,238	83,092	8,066	53,99			
\$2,500,000 under \$5,000,000	2,822	25,321	290	18,027	1,066	24,710	1,315	14,26			
55,000,000 under \$10,000,000	838	8,685	129	12,925	346	12,932	456	7,83			
\$10,000,000 under \$20,000,000	243	3,287	50	11,976	99	8,223	127	4,69			
\$20,000,000 or more	95	1,986	20	6,930	50	4,850	55	3,67			
		Type of deductions Continued									
Size of gross estate	Debts and r	nortgages	Bequests to surviving spouse		Charitable deduction		Total allowable deductions				
	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
All returns, total	78,464	6,503,906	43,718	55,653,245	17,554	14,575,263	103,839	81,720,19			
6600,000 under \$1,000,000	35,634	1,035,951	18,335	6,214,465	6,640	1,141,747	49,772	9,481,30			
51,000,000 under \$2,500,000	31,619	2.195.936	18,855	16,438,667	7,354	2,380,900	40.762	22,831,65			
52,500,000 under \$5,000,000	7,129	1,009,465	4,208	9,795,295	1,995	1,492,695	8,616	13,054,08			
55,000,000 under \$10,000,000	2,604	760,516	1,494	7,384,580	896	1,414,928	3,049	10,037,95			
\$10,000,000 under \$20,000,000	944	614,344	534	5,091,709	409	1,392,114	1,063	7,404,80			
\$20,000,000 or more	534	887,694	292	10,728,528	261	6,752,878	577	18,910,38			
Taxable returns, total	44,577	3,271,272	5,215	13,740,716	10,201	9,070,823	49,819	29,804,94			
6600,000 under \$1,000,000	16,407	280,705	790	109,583	2,363	60,618	19,106	1,007,40			
31,000,000 under \$2,500,000	20,265	938,874	2,316	1,038,302	5,062	620,636	22,224	3,881,73			
52,500,000 under \$5,000,000	4,833	551,108	1,032	1,417,167	1,509	696,970	5,207	3,321,16			
55,000,000 under \$10,000,000	1,900	420,202	604	2,188,928	696	721,230	2,045	3,756,61			
\$10,000,000 under \$20,000,000	727	375,389	283	2,100,587	334	804,510	770	3,555,59			
520,000,000 or more	444	704,992	191	6,886,149	236	6,166,859	467	14,282,43			
Nontaxable returns, total	33,887	3,232,634	38,503	41,912,529	7,353	5,504,440	54,020	51,915,24			
6600,000 under \$1,000,000	19,227	755,246	17,545	6,104,883	4,277	1,081,129	30,666	8,473,89			
\$1,000,000 under \$2,500,000	11,354	1,257,062	16,539	15,400,365	2,292	1,760,264	18,538	18,949,92			
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251

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8,378,128

5,195,652

2,991,122

3,842,379

486

199

74

25

795,725

693,699

587,604

586,019

9,732,921

6,281,342

3,849,213

4,627,952

3,409

1,004

293

110

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

\$2,500,000 under \$5,000,000

\$20,000,000 or more

\$5,000,000 under \$10,000,000

\$10,000,000 under \$20,000,000

Source: IRS, Statistics of Income Bulletin, Spring 2002, Publication 1136 (Revised 6-02).

2,296

704

216

90

458,357

340,313

238,954

182,702