

5-Mar-21

Estate Tax Returns Filed in 2019 (1): Type of Property, by Tax Status and Size of Gross Estate  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Gross estate for tax purposes		Type of property					
	Number	Amount	Personal residences		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount		
<b>All Returns</b>	<b>6,409</b>	<b>\$159,698.179</b>	<b>4,441</b>	<b>\$6,315,423</b>	<b>4,959</b>	<b>\$12,768,821</b>	<b>1,656</b>	<b>\$9,197,154</b>
Under \$10 million	1,375	\$13,790,421	1,286	\$1,149,256	1,431	\$1,757,244	346	\$49,952
\$10 million under \$20 million	2,698	\$38,101,066	1,905	\$2,337,207	2,077	\$4,048,845	698	\$2,163,375
\$20 million under \$50 million	1,265	\$37,369,180	879	\$1,579,542	1,055	\$3,995,341	414	\$2,438,514
\$50 million or more	471	\$70,437,509	361	\$1,248,738	354	\$3,367,391	198	\$4,101,313
<b>All Taxable Returns</b>	<b>2,570</b>	<b>\$77,237,685</b>	<b>1,725</b>	<b>\$2,773,133</b>	<b>2,007</b>	<b>\$5,404,042</b>	<b>581</b>	<b>\$4,051,952</b>
Under \$10 million	648	\$4,527,552	407	\$394,553	458	\$543,282	87	\$77,941
\$10 million under \$20 million	1,023	\$14,854,507	687	\$891,881	795	\$1,447,969	216	\$593,548
\$20 million under \$50 million	636	\$18,170,296	425	\$788,980	539	\$1,727,980	179	\$881,739
\$50 million or more	255	\$38,685,229	197	\$717,715	214	\$1,684,812	99	\$2,398,704
<b>All Nontaxable Returns</b>	<b>3,838</b>	<b>\$82,460,493</b>	<b>2,716</b>	<b>\$3,542,290</b>	<b>2,951</b>	<b>\$7,364,779</b>	<b>1,075</b>	<b>\$5,145,202</b>
Under \$10 million	1,326	\$9,262,689	861	\$750,282	973	\$1,213,942	269	\$389,211
\$10 million under \$20 million	1,478	\$23,246,458	1,218	\$1,445,328	1,283	\$2,800,982	482	\$1,999,827
\$20 million under \$50 million	629	\$18,198,885	444	\$810,563	516	\$1,867,378	235	\$1,456,755
\$50 million or more	205	\$31,752,280	164	\$531,019	180	\$1,882,559	99	\$1,702,608
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Closely held stocks		Publicly traded stocks		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,726</b>	<b>\$12,145,597</b>	<b>5,382</b>	<b>\$42,499,294</b>	<b>3,932</b>	<b>\$10,963,183</b>	<b>1,718</b>	<b>\$2,603,732</b>
Under \$10 million	416	\$398,075	1,568	\$2,145,615	991	\$327,266	452	\$29,435
\$10 million under \$20 million	670	\$1,987,395	2,291	\$10,463,820	1,533	\$2,696,305	747	\$467,304
\$20 million under \$50 million	393	\$2,330,244	1,108	\$11,088,902	740	\$3,290,099	359	\$321,060
\$50 million or more	248	\$7,209,887	416	\$17,795,947	279	\$3,749,509	163	\$1,140,832
<b>All Taxable Returns</b>	<b>611</b>	<b>\$5,755,952</b>	<b>2,277</b>	<b>\$23,255,090</b>	<b>1,592</b>	<b>\$4,280,918</b>	<b>764</b>	<b>\$877,482</b>
Under \$10 million	98	\$129,835	537	\$1,247,781	343	\$361,566	147	\$28,827
\$10 million under \$20 million	208	\$638,167	925	\$4,967,295	668	\$1,283,007	319	\$168,692
\$20 million under \$50 million	186	\$919,377	572	\$6,365,890	403	\$1,386,494	194	\$198,456
\$50 million or more	139	\$4,168,573	244	\$10,674,205	178	\$2,749,850	104	\$484,519
<b>All Nontaxable Returns</b>	<b>1,115</b>	<b>\$6,389,644</b>	<b>3,104</b>	<b>\$19,244,194</b>	<b>1,940</b>	<b>\$4,282,265</b>	<b>954</b>	<b>\$1,146,249</b>
Under \$10 million	318	\$489,276	1,025	\$1,382,964	637	\$485,715	363	\$80,769
\$10 million under \$20 million	462	\$1,349,228	1,366	\$6,496,565	860	\$1,413,298	428	\$301,613
\$20 million under \$50 million	213	\$1,410,867	538	\$4,733,033	337	\$1,403,605	165	\$122,615
\$50 million or more	122	\$3,169,314	172	\$7,127,742	102	\$899,849	59	\$69,813
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Corporate and foreign bonds		Bond funds		Unaffiliated mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,419</b>	<b>\$2,020,578</b>	<b>1,432</b>	<b>\$59,846</b>	<b>1,443</b>	<b>\$440,200</b>	<b>778</b>	<b>\$2,975,659</b>
Under \$10 million	648	\$190,438	409	\$62,782	407	\$82,621	221	\$62,575
\$10 million under \$20 million	1,026	\$461,536	598	\$155,312	643	\$212,377	356	\$860,359
\$20 million under \$50 million	521	\$501,843	308	\$138,717	293	\$197,829	150	\$777,347
\$50 million or more	222	\$866,760	116	\$181,028	111	\$147,379	90	\$667,284
<b>All Taxable Returns</b>	<b>1,061</b>	<b>\$980,641</b>	<b>621</b>	<b>\$249,927</b>	<b>591</b>	<b>\$357,051</b>	<b>275</b>	<b>\$1,093,646</b>
Under \$10 million	220	\$70,977	151	\$23,627	121	\$34,775	56	\$27,365
\$10 million under \$20 million	431	\$213,820	233	\$82,969	254	\$102,535	113	\$294,033
\$20 million under \$50 million	286	\$279,225	165	\$83,635	153	\$117,298	86	\$327,137
\$50 million or more	131	\$416,333	69	\$89,696	62	\$102,442	20	\$370,882
<b>All Nontaxable Returns</b>	<b>1,358</b>	<b>\$1,039,937</b>	<b>810</b>	<b>\$288,918</b>	<b>852</b>	<b>\$283,151</b>	<b>503</b>	<b>\$1,482,013</b>
Under \$10 million	165	\$119,462	252	\$30,163	279	\$47,946	166	\$229,274
\$10 million under \$20 million	596	\$247,716	365	\$92,345	388	\$109,842	243	\$566,326
\$20 million under \$50 million	241	\$222,319	140	\$57,082	140	\$80,530	64	\$405,211
\$50 million or more	91	\$450,440	47	\$100,327	48	\$44,934	31	\$287,202
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,330</b>	<b>\$14,101,310</b>	<b>2,639</b>	<b>\$1,560,913</b>	<b>750</b>	<b>\$3,368,678</b>	<b>1,079</b>	<b>\$4,320,831</b>
Under \$10 million	1,928	\$1,358,010	803	\$308,584	211	\$432,893	198	\$85,950
\$10 million under \$20 million	2,677	\$3,475,002	1,141	\$631,081	300	\$1,147,790	424	\$306,017
\$20 million under \$50 million	1,255	\$3,159,914	512	\$427,120	142	\$887,785	300	\$448,808
\$50 million or more	465	\$6,109,384	182	\$196,134	79	\$1,100,210	156	\$1,482,068
<b>All Taxable Returns</b>	<b>2,554</b>	<b>\$6,954,646</b>	<b>963</b>	<b>\$445,254</b>	<b>269</b>	<b>\$1,329,169</b>	<b>438</b>	<b>\$1,020,249</b>
Under \$10 million	646	\$500,800	236	\$80,963	98	\$88,017	65	\$23,205
\$10 million under \$20 million	1,016	\$1,489,325	401	\$198,542	98	\$299,798	154	\$194,888
\$20 million under \$50 million	634	\$1,730,190	236	\$146,965	77	\$354,913	144	\$200,493
\$50 million or more	264	\$3,234,534	91	\$75,786	38	\$465,880	76	\$659,663
<b>All Nontaxable Returns</b>	<b>3,776</b>	<b>\$7,146,663</b>	<b>1,676</b>	<b>\$1,115,660</b>	<b>481</b>	<b>\$2,039,510</b>	<b>640</b>	<b>\$3,300,582</b>
Under \$10 million	1,287	\$857,409	667	\$220,620	153	\$344,276	134	\$60,745
\$10 million under \$20 million	1,661	\$1,985,680	740	\$494,541	224	\$908,031	271	\$171,160
\$20 million under \$50 million	622	\$1,429,724	277	\$286,155	65	\$332,870	156	\$248,315
\$50 million or more	204	\$5,273,850	91	\$1,003,368	39	\$464,333	80	\$2,622,392
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,008</b>	<b>\$6,429,052</b>	<b>1,733</b>	<b>\$10,496,932</b>	<b>2,132</b>	<b>\$5,475,866</b>	<b>4,221</b>	<b>\$7,889,067</b>
Under \$10 million	494	\$639,238	407	\$361,167	501	\$404,070	1,270	\$1,487,348
\$10 million under \$20 million	811	\$941,838	664	\$1,066,193	861	\$977,259	1,843	\$2,991,716
\$20 million under \$50 million	472	\$1,346,966	450	\$1,269,081	603	\$1,277,302	816	\$1,462,627
\$50 million or more	231	\$3,735,016	231	\$7,804,577	267	\$2,816,284	286	\$1,770,775
<b>All Taxable Returns</b>	<b>822</b>	<b>\$3,644,043</b>	<b>626</b>	<b>\$5,096,472</b>	<b>942</b>	<b>\$2,913,998</b>	<b>1,955</b>	<b>\$2,620,207</b>
Under \$10 million	198	\$129,312	107	\$98,082	167	\$142,890	397	\$398,412
\$10 million under \$20 million	312	\$409,494	215	\$300,897	344	\$435,732	633	\$850,695
\$20 million under \$50 million	229	\$674,096	191	\$526,399	284	\$719,890	373	\$706,503
\$50 million or more	121	\$2,437,141	113	\$4,171,079	147	\$1,615,496	153	\$566,397
<b>All Nontaxable Returns</b>	<b>1,187</b>	<b>\$2,785,010</b>	<b>1,107</b>	<b>\$5,400,460</b>	<b>1,190</b>	<b>\$2,561,868</b>	<b>2,266</b>	<b>\$5,268,859</b>
Under \$10 million	335	\$281,924	300	\$263,070	334	\$262,090	878	\$1,071,336
\$10 million under \$20 million	469	\$532,340	446	\$765,298	517	\$541,527	1,211	\$2,141,021
\$20 million under \$50 million	244	\$672,876	239	\$738,638	219	\$557,401	443	\$984,124
\$50 million or more	110	\$1,297,879	119	\$3,633,488	121	\$1,200,788	133	\$1,210,378
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Depository/institutions		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>610</b>	<b>\$578,661</b>	<b>1,207</b>	<b>\$2,447,687</b>	<b>5,709</b>	<b>\$1,741,298</b>		
Under \$10 million	160	\$63,679	216	\$42,077	1,670	\$213,764		
\$10 million under \$20 million	278	\$127,615	451	\$326,881	2,424	\$425,875		
\$20 million under \$50 million	100	\$127,102	334	\$324,937	1,165	\$363,105		
\$50 million or more	64	\$250,073	204	\$1,873,392	451	\$778,553		
<b>All Taxable Returns</b>	<b>284</b>	<b>\$262,542</b>	<b>595</b>	<b>\$1,138,371</b>	<b>2,301</b>	<b>\$611,898</b>		
Under \$10 million	66	\$27,451	89	\$12,887	561	\$55,290		
\$10 million under \$20 million	112	\$84,548	197	\$53,060	936	\$158,832		
\$20 million under \$50 million	64	\$93,195	187	\$127,598	590	\$189,572		
\$50 million or more	39	\$77,349	122	\$946,728	259	\$498,204		
<b>All Nontaxable Returns</b>	<b>326</b>	<b>\$296,120</b>	<b>612</b>	<b>\$1,307,717</b>	<b>3,358</b>	<b>\$929,399</b>		
Under \$10 million	91	\$36,226	128	\$29,889	1,103	\$158,474		
\$10 million under \$20 million	166	\$53,262	254	\$153,622	1,488	\$277,043		
\$20 million under \$50 million	45	\$33,956	147	\$197,340	676	\$193,539		
\$50 million or more	24	\$172,734	82	\$927,666	190	\$300,349		

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, Table 1: Selected Income, Deduction and Tax Computation Items, by Tax Status and Size of Gross Estate, March 2021.

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

[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 \$11.8 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 \$11.4 million.

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Estate Tax Returns Filed in 2018 [1]: Type of Property, by Tax Status and Size of Gross Estate  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Gross assets for tax purposes		Type of property—continued					
	Number	Amount	Personal residence	Other real estate	Rural estate partnerships	Other		
<b>All Returns</b>	13,526	\$207,199,976	9,159	\$10,658,963	9,960	\$10,431,353	2,591	\$4,569,842
Under \$5 million	966	\$3,288,610	485	\$301,851	478	\$223,691	135	\$90,813
\$5 million under \$10 million	7,814	\$14,549,328	6,190	\$4,422,228	5,544	\$6,570,242	1,166	\$1,919,490
\$10 million under \$20 million	3,136	\$12,549,549	2,108	\$2,750,090	2,426	\$4,520,215	747	\$2,208,527
\$20 million under \$50 million	1,316	\$32,549,029	922	\$17,756,552	1,076	\$14,152,757	366	\$1,828,346
\$50 million or more	500	\$67,873,490	359	\$1,396,493	435	\$3,368,549	173	\$3,840,438
<b>All Taxable Returns</b>	5,484	\$108,051,093	3,478	\$4,617,271	3,906	\$4,387,955	965	\$4,430,395
Under \$5 million	483	\$1,552,742	215	\$133,814	212	\$97,748	59	\$32,443
\$5 million under \$10 million	2,554	\$18,557,928	1,815	\$1,431,238	1,757	\$2,021,064	299	\$455,412
\$10 million under \$20 million	1,413	\$14,456,575	907	\$1,256,313	1,065	\$1,919,253	366	\$675,369
\$20 million under \$50 million	722	\$21,865,295	492	\$951,820	591	\$1,155,862	198	\$988,529
\$50 million or more	313	\$44,708,530	227	\$864,586	274	\$2,190,125	103	\$2,078,983
<b>All Nontaxable Returns</b>	8,042	\$101,178,886	5,683	\$6,040,892	6,060	\$10,431,351	1,626	\$6,139,337
Under \$5 million	477	\$1,695,860	276	\$168,037	268	\$125,943	77	\$58,370
\$5 million under \$10 million	5,086	\$35,591,397	3,570	\$3,020,791	3,787	\$4,548,977	867	\$1,463,078
\$10 million under \$20 million	1,722	\$23,042,972	1,272	\$1,497,385	1,361	\$2,069,001	441	\$1,208,629
\$20 million under \$50 million	569	\$17,848,792	450	\$629,272	485	\$1,597,995	171	\$646,895
\$50 million or more	188	\$23,184,893	132	\$631,907	162	\$1,169,424	70	\$1,563,466

  

Tax status and size of gross estate	Cash assets		Private equity stocks		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	3,879	\$14,287,794	10,989	\$55,592,466	7,159	\$15,020,651	3,264	\$1,743,806
Under \$5 million	170	\$103,074	700	\$607,520	453	\$203,871	190	\$26,532
\$5 million under \$10 million	1,714	\$2,284,652	6,169	\$12,596,304	3,871	\$3,453,815	1,805	\$471,310
\$10 million under \$20 million	907	\$2,708,773	2,521	\$10,886,814	1,745	\$3,566,851	768	\$312,884
\$20 million under \$50 million	592	\$31,714,742	1,142	\$10,837,462	806	\$3,847,228	366	\$367,280
\$50 million or more	266	\$8,048,844	465	\$20,848,947	304	\$14,253,287	161	\$988,628
<b>All Taxable Returns</b>	1,399	\$8,143,051	4,511	\$21,748,002	3,194	\$8,809,343	1,417	\$1,107,005
Under \$5 million	78	\$838,618	365	\$4,612,231	216	\$1,024,841	71	\$133,384
\$5 million under \$10 million	462	\$662,280	2,100	\$5,295,285	1,395	\$1,498,438	652	\$234,985
\$10 million under \$20 million	364	\$879,520	1,143	\$5,583,001	901	\$2,071,866	354	\$131,493
\$20 million under \$50 million	248	\$11,362,390	634	\$9,437,040	463	\$2,290,334	236	\$207,187
\$50 million or more	158	\$1,486,268	283	\$1,234,446	200	\$3,887,893	104	\$440,637
<b>All Nontaxable Returns</b>	2,370	\$8,143,739	6,478	\$23,844,464	3,964	\$6,210,708	1,847	\$936,203
Under \$5 million	161	\$16,455	665	\$288,288	218	\$110,020	79	\$17,229
\$5 million under \$10 million	1,252	\$1,732,363	4,069	\$7,530,619	2,478	\$1,955,377	1,152	\$236,325
\$10 million under \$20 million	633	\$1,829,243	1,378	\$5,109,813	844	\$1,493,886	414	\$181,371
\$20 million under \$50 million	279	\$12,650,070	505	\$8,200,438	322	\$1,196,892	144	\$86,079
\$50 million or more	112	\$2,948,678	196	\$8,498,927	128	\$1,457,424	57	\$326,196

  

Tax status and size of gross estate	Corporate and foreign bonds		Bond funds		Unclassified mutual funds		Unaffiliated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	4,853	\$2,619,345	2,955	\$990,542	3,253	\$1,101,092	1,709	\$2,868,980
Under \$5 million	270	\$67,423	162	\$30,776	171	\$36,452	94	\$47,564
\$5 million under \$10 million	2,845	\$20,329,328	1,600	\$2,874,816	1,838	\$3,929,629	904	\$995,462
\$10 million under \$20 million	1,169	\$6,928,927	719	\$2,007,001	755	\$2,688,738	376	\$564,928
\$20 million under \$50 million	530	\$9,187,808	345	\$1,333,878	338	\$2,177,006	173	\$465,631
\$50 million or more	237	\$7,522,559	128	\$261,268	151	\$179,986	71	\$817,106
<b>All Taxable Returns</b>	2,129	\$1,486,758	1,272	\$518,064	1,341	\$533,590	645	\$1,427,796
Under \$5 million	138	\$48,682	79	\$17,359	83	\$18,742	44	\$30,254
\$5 million under \$10 million	923	\$28,468,468	558	\$1,030,863	615	\$1,620,094	305	\$350,512
\$10 million under \$20 million	600	\$3,817,877	349	\$1,144,641	358	\$1,277,310	150	\$283,400
\$20 million under \$50 million	322	\$20,684,004	201	\$710,980	195	\$1,188,863	110	\$205,512
\$50 million or more	148	\$6,621,127	77	\$210,180	89	\$104,581	36	\$468,476
<b>All Nontaxable Returns</b>	2,724	\$1,132,587	1,683	\$372,478	1,912	\$567,502	1,064	\$1,438,784
Under \$5 million	132	\$28,762	83	\$17,177	87	\$18,709	51	\$17,300
\$5 million under \$10 million	1,725	\$44,742,142	1,042	\$1,970,058	1,223	\$2,327,268	689	\$644,960
\$10 million under \$20 million	666	\$2,058,056	370	\$92,360	397	\$1,414,428	228	\$257,768
\$20 million under \$50 million	208	\$221,203	136	\$54,818	143	\$98,143	64	\$170,119
\$50 million or more	91	\$170,431	52	\$61,088	62	\$73,389	30	\$340,620

  

Tax status and size of gross estate	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	13,311	\$17,357,532	5,749	\$3,093,773	1,744	\$6,171,837	1,382	\$4,040,770
Under \$5 million	958	\$378,772	342	\$73,140	106	\$1,200,020	50	\$10,374
\$5 million under \$10 million	7,482	\$1,454,548	3,376	\$1,415,111	987	\$2,350,550	963	\$271,886
\$10 million under \$20 million	3,092	\$3,897,598	1,274	\$825,440	416	\$1,641,272	353	\$330,861
\$20 million under \$50 million	1,301	\$3,189,341	564	\$542,609	152	\$1,181,208	243	\$438,990
\$50 million or more	497	\$4,794,279	192	\$242,472	84	\$1,132,376	173	\$3,062,881
<b>All Taxable Returns</b>	5,444	\$9,220,507	2,016	\$653,300	666	\$2,452,147	546	\$2,744,977
Under \$5 million	479	\$20,987	149	\$27,874	54	\$4,063	21	\$10,469
\$5 million under \$10 million	2,838	\$2,148,841	965	\$2,268,288	614	\$1,620,094	462	\$64,795
\$10 million under \$20 million	1,403	\$1,883,841	477	\$181,584	158	\$646,524	131	\$88,678
\$20 million under \$50 million	716	\$1,938,319	294	\$155,325	82	\$382,829	125	\$224,028
\$50 million or more	312	\$3,046,520	110	\$190,609	47	\$643,642	106	\$2,399,048
<b>All Nontaxable Returns</b>	7,867	\$8,137,025	3,733	\$2,440,473	1,078	\$3,719,490	836	\$1,295,793
Under \$5 million	464	\$16,789	194	\$46,286	51	\$76,967	29	\$3,004
\$5 million under \$10 million	4,844	\$2,990,788	2,391	\$1,170,253	863	\$1,730,261	401	\$165,128
\$10 million under \$20 million	1,888	\$2,013,753	797	\$643,858	258	\$994,948	222	\$218,183
\$20 million under \$50 million	585	\$1,251,021	270	\$387,284	70	\$335,379	117	\$214,963
\$50 million or more	188	\$1,768,750	82	\$261,814	37	\$608,624	67	\$703,636

  

Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	3,657	\$8,451,728	3,320	\$7,887,280	3,851	\$6,215,215	9,186	\$13,155,812
Under \$5 million	99	\$68,032	188	\$17,520	248	\$10,039	507	\$372,110
\$5 million under \$10 million	1,716	\$46,246,286	1,538	\$1,415,111	1,719	\$1,071,821	3,365	\$6,350,597
\$10 million under \$20 million	1,922	\$1,058,225	847	\$1,146,257	1,024	\$1,241,656	2,138	\$3,333,803
\$20 million under \$50 million	543	\$1,817,207	506	\$1,406,647	569	\$1,379,029	866	\$1,957,792
\$50 million or more	277	\$4,769,050	243	\$3,972,490	291	\$2,419,670	310	\$1,160,510
<b>All Taxable Returns</b>	1,587	\$5,487,174	1,167	\$3,734,581	1,763	\$3,618,001	3,332	\$4,702,754
Under \$5 million	92	\$36,702	82	\$32,151	134	\$54,675	237	\$162,488
\$5 million under \$10 million	1,071	\$32,079,361	987	\$2,789,781	1,115	\$426,966	1,823	\$1,838,181
\$10 million under \$20 million	381	\$445,191	312	\$537,267	403	\$665,838	860	\$1,194,647
\$20 million under \$50 million	296	\$716,011	246	\$650,807	338	\$686,738	430	\$922,039
\$50 million or more	168	\$3,836,191	137	\$2,213,579	183	\$1,480,688	183	\$787,401
<b>All Nontaxable Returns</b>	2,150	\$2,964,554	2,153	\$4,152,699	2,088	\$2,797,214	5,854	\$8,453,058
Under \$5 million	107	\$30,332	104	\$36,369	114	\$40,364	270	\$209,624
\$5 million under \$10 million	1,145	\$54,123	1,150	\$99,585	1,128	\$84,755	2,742	\$4,697,416
\$10 million under \$20 million	543	\$588,034	535	\$608,991	531	\$675,819	1,278	\$2,137,156
\$20 million under \$50 million	248	\$861,196	257	\$749,840	231	\$462,264	436	\$1,036,754
\$50 million or more	100	\$930,892	108	\$1,760,819	108	\$938,982	127	\$723,105

  

Tax status and size of gross estate	Depository/institutions		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	1,183	\$818,461	1,038	\$3,141,238	11,912	\$3,697,034
Under \$5 million	77	\$1,638	96	\$6,889	777	\$70,505
\$5 million under \$10 million	982	\$21,607	733	\$16,020	6,810	\$69,759
\$10 million under \$20 million	296	\$218,231	916	\$16,180	2,815	\$452,761
\$20 million under \$50 million	151	\$262,110	385	\$605,214	1,228	\$543,819
\$50 million or more	76	\$1,183,791	206	\$2,179,922	483	\$1,931,170
<b>All Taxable Returns</b>	548	\$382,681	969	\$1,545,142	4,851	\$2,290,910
Under \$5 million	47	\$9,524	40	\$1,520	392	\$25,200
\$5 million under \$10 million	218	\$66,245	273	\$67,897	2,274	\$181,567
\$10 million under \$20 million	145	\$62,073	275	\$13,685	1,265	\$221,438
\$20 million under \$50 million	89	\$157,852	252	\$182,101	682	\$338,434
\$50 million or more	48	\$5				

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

Tax status and size of gross estate	Gross estate for all purposes		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,711</b>	<b>192,153,429</b>	<b>8,718</b>	<b>9,679,001</b>	<b>9,322</b>	<b>17,836,672</b>	<b>2,562</b>	<b>5,582,613</b>
Under \$5 million	1,146	3,891,624	563	330,147	632	331,962	124	124,413
\$5 million under \$10 million	7,374	51,842,971	5,085	4,278,362	5,351	6,171,535	1,179	1,715,074
\$10 million under \$20 million	2,705	36,051,273	1,987	2,410,763	2,154	4,095,385	622	1,485,618
\$20 million under \$50 million	1,063	31,710,101	791	1,950,206	874	2,632,216	384	2,056,441
\$50 million or more	423	68,657,360	333	1,103,503	362	4,674,575	193	4,274,067
<b>All Taxable Returns</b>	<b>5,185</b>	<b>196,177,987</b>	<b>3,342</b>	<b>4,203,220</b>	<b>3,708</b>	<b>8,946,970</b>	<b>912</b>	<b>4,434,050</b>
Under \$5 million	543	1,728,237	226	128,046	276	133,248	54	64,639
\$5 million under \$10 million	2,399	17,315,549	1,526	1,361,795	1,688	1,897,136	311	496,179
\$10 million under \$20 million	1,376	18,571,822	932	1,162,590	1,036	2,011,322	256	635,963
\$20 million under \$50 million	590	17,517,288	441	873,832	474	1,370,931	181	830,580
\$50 million or more	277	50,645,091	216	676,957	234	3,534,333	110	2,405,689
<b>All Nontaxable Returns</b>	<b>7,526</b>	<b>85,975,442</b>	<b>5,377</b>	<b>5,475,781</b>	<b>5,614</b>	<b>8,978,702</b>	<b>1,590</b>	<b>5,158,563</b>
Under \$5 million	603	2,163,387	327	202,101	356	198,714	71	59,775
\$5 million under \$10 million	4,975	34,527,422	3,559	2,916,567	3,662	4,274,399	868	1,218,895
\$10 million under \$20 million	1,329	17,479,051	1,025	1,254,194	1,098	2,054,063	365	836,665
\$20 million under \$50 million	473	13,792,813	350	676,374	400	1,312,285	202	1,174,861
\$50 million or more	146	18,012,269	116	426,546	128	1,140,241	63	1,868,378

  

Tax status and size of gross estate	Type of property—continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,402</b>	<b>19,177,167</b>	<b>10,573</b>	<b>45,624,466</b>	<b>7,153</b>	<b>14,869,968</b>	<b>3,125</b>	<b>2,332,156</b>
Under \$5 million	203	102,457	866	896,606	507	339,337	187	39,598
\$5 million under \$10 million	1,674	2,314,463	6,058	12,050,281	4,065	4,106,340	1,793	389,821
\$10 million under \$20 million	820	2,033,911	2,207	9,183,572	1,634	3,357,759	724	277,050
\$20 million under \$50 million	475	2,799,347	952	8,203,283	683	3,334,159	290	263,614
\$50 million or more	229	11,867,109	390	15,290,724	264	3,732,413	131	1,362,123
<b>All Taxable Returns</b>	<b>1,207</b>	<b>12,194,838</b>	<b>4,447</b>	<b>27,123,974</b>	<b>3,169</b>	<b>8,958,613</b>	<b>1,311</b>	<b>1,671,438</b>
Under \$5 million	84	31,137	412	428,677	245	155,684	77	21,621
\$5 million under \$10 million	408	520,802	2,049	4,771,992	1,485	1,730,950	606	148,942
\$10 million under \$20 million	348	771,362	1,186	6,244,611	803	1,904,528	355	152,395
\$20 million under \$50 million	229	1,235,915	543	5,302,612	404	2,133,062	165	175,235
\$50 million or more	139	9,635,632	258	11,185,941	181	3,035,041	88	1,173,335
<b>All Nontaxable Returns</b>	<b>2,195</b>	<b>6,982,329</b>	<b>6,126</b>	<b>18,500,493</b>	<b>3,984</b>	<b>5,911,345</b>	<b>1,813</b>	<b>660,719</b>
Under \$5 million	119	71,319	454	467,929	262	183,654	110	17,978
\$5 million under \$10 million	1,286	1,853,661	4,089	7,776,289	2,580	2,370,760	1,146	240,879
\$10 million under \$20 million	472	1,262,440	1,122	3,838,821	781	1,453,483	349	124,695
\$20 million under \$50 million	247	1,563,431	409	2,810,671	278	1,201,077	125	88,379
\$50 million or more	91	2,231,477	132	4,104,783	83	897,372	43	188,789

  

Tax status and size of gross estate	Type of property—continued							
	Corporate and foreign bonds		Bond funds		Unredeemable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,763</b>	<b>2,574,557</b>	<b>2,884</b>	<b>1,164,399</b>	<b>3,648</b>	<b>1,171,462</b>	<b>1,591</b>	<b>1,380,275</b>
Under \$5 million	285	55,374	174	28,234	237	35,093	109	43,398
\$5 million under \$10 million	2,656	676,224	1,672	293,355	2,125	471,595	964	556,126
\$10 million under \$20 million	1,140	407,815	663	177,644	822	281,373	395	258,863
\$20 million under \$50 million	473	401,080	270	179,585	330	179,555	125	142,649
\$50 million or more	208	933,765	105	500,581	134	239,936	50	379,239
<b>All Taxable Returns</b>	<b>2,084</b>	<b>1,681,895</b>	<b>1,242</b>	<b>799,732</b>	<b>1,564</b>	<b>613,960</b>	<b>567</b>	<b>722,521</b>
Under \$5 million	141	32,908	84	12,560	115	16,794	49	15,047
\$5 million under \$10 million	933	267,286	568	673,637	780	159,196	254	190,892
\$10 million under \$20 million	633	290,654	366	119,001	423	179,093	164	122,127
\$20 million under \$50 million	282	281,222	154	101,912	179	117,201	66	95,818
\$50 million or more	136	809,975	71	468,722	87	141,715	34	299,497
<b>All Nontaxable Returns</b>	<b>2,679</b>	<b>892,663</b>	<b>1,643</b>	<b>364,668</b>	<b>2,084</b>	<b>557,502</b>	<b>1,025</b>	<b>657,755</b>
Under \$5 million	145	22,466	80	13,674	122	18,398	60	28,351
\$5 million under \$10 million	1,763	409,286	1,108	182,818	1,365	293,589	700	385,095
\$10 million under \$20 million	517	217,261	296	58,643	399	102,280	191	136,737
\$20 million under \$50 million	191	119,808	116	77,673	151	80,354	59	46,830
\$50 million or more	73	123,789	34	31,869	47	98,221	15	79,742

  

Tax status and size of gross estate	Type of property—continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,904</b>	<b>16,106,659</b>	<b>5,192</b>	<b>2,699,106</b>	<b>1,796</b>	<b>6,284,685</b>	<b>1,233</b>	<b>3,193,373</b>
Under \$5 million	1,118	800,205	368	53,613	161	210,444	68	30,860
\$5 million under \$10 million	7,245	4,838,389	3,129	1,277,140	1,052	2,977,706	500	1,448,608
\$10 million under \$20 million	2,656	3,237,642	1,084	690,102	342	1,336,959	301	231,949
\$20 million under \$50 million	1,054	2,473,468	440	309,845	133	761,877	224	387,570
\$50 million or more	421	5,055,955	172	323,796	68	907,708	150	238,066
<b>All Taxable Returns</b>	<b>5,137</b>	<b>9,324,713</b>	<b>1,815</b>	<b>627,224</b>	<b>635</b>	<b>2,688,055</b>	<b>505</b>	<b>2,490,935</b>
Under \$5 million	532	246,475	156	17,680	52	88,037	19	299,170
\$5 million under \$10 million	2,372	1,934,628	824	192,451	298	774,620	150	53,383
\$10 million under \$20 million	1,371	1,878,640	517	214,329	167	647,494	128	97,718
\$20 million under \$50 million	586	1,483,122	215	132,292	69	465,891	122	223,446
\$50 million or more	276	3,781,867	102	70,471	40	714,013	66	2,095,568
<b>All Nontaxable Returns</b>	<b>7,767</b>	<b>6,780,946</b>	<b>3,377</b>	<b>2,071,882</b>	<b>1,160</b>	<b>3,596,630</b>	<b>728</b>	<b>702,638</b>
Under \$5 million	596	253,730	211	35,653	99	124,368	39	169,770
\$5 million under \$10 million	4,872	2,903,760	2,305	1,084,689	755	2,203,087	349	91,224
\$10 million under \$20 million	1,295	1,359,001	567	475,772	176	699,466	173	134,231
\$20 million under \$50 million	458	690,266	225	215,653	64	295,986	102	174,134
\$50 million or more	145	1,274,088	70	253,235	27	253,665	64	287,478

  

Tax status and size of gross estate	Type of property—continued							
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,694</b>	<b>7,107,000</b>	<b>3,024</b>	<b>6,493,371</b>	<b>3,887</b>	<b>7,107,499</b>	<b>8,623</b>	<b>11,051,037</b>
Under \$5 million	223	91,424	160	46,939	302	131,865	661	499,787
\$5 million under \$10 million	1,786	878,998	1,474	820,444	1,915	1,047,362	5,247	5,778,778
\$10 million under \$20 million	945	1,135,648	741	775,622	905	1,054,255	1,797	2,765,917
\$20 million under \$50 million	493	1,362,907	418	1,235,502	509	1,258,114	657	1,216,524
\$50 million or more	246	3,648,022	230	3,654,844	257	3,615,903	262	879,501
<b>All Taxable Returns</b>	<b>1,556</b>	<b>3,934,671</b>	<b>1,072</b>	<b>3,038,120</b>	<b>1,794</b>	<b>4,899,962</b>	<b>3,104</b>	<b>3,923,813</b>
Under \$5 million	95	28,626	65	15,258	127	47,281	285	186,529
\$5 million under \$10 million	583	316,949	369	225,999	707	441,638	1,489	1,421,755
\$10 million under \$20 million	463	629,880	298	295,645	499	623,847	837	1,171,153
\$20 million under \$50 million	258	616,937	198	572,751	288	706,199	327	630,240
\$50 million or more	157	2,442,379	142	1,928,468	173	3,081,397	166	514,136
<b>All Nontaxable Returns</b>	<b>2,138</b>	<b>3,172,329</b>	<b>1,952</b>	<b>3,455,251</b>	<b>2,093</b>	<b>2,207,537</b>	<b>5,519</b>	<b>7,127,225</b>
Under \$5 million	128	62,898	95	31,681	175	84,594	376	223,259
\$5 million under \$10 million	1,204	962,049	1,185	594,445	1,238	605,725	3,758	4,350,523
\$10 million under \$20 million	482	600,769	443	439,987	405	430,807	960	1,055,734
\$20 million under \$50 million	235	735,970	219	662,752	221	551,915	330	586,284
\$50 million or more	89	1,205,644	89	1,726,377	84	534,506	96	365,364

  

Tax status and size of gross estate	Type of property—continued					
	Debt-instruments		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,126</b>	<b>715,381</b>	<b>1,961</b>	<b>2,938,595</b>	<b>11,287</b>	<b>3,008,832</b>
Under \$5 million	94	19,302	114	5,872	960	61,514
\$5 million under \$10 million	571	191,572	825	117,220	6,466	79,4872
\$10 million under \$20 million	284	193,891	479	146,809	2,448	498,096
\$20 million under \$50 million	109	104,869	335	381,361</		

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

Tax status and size of gross estate	Gross estate for all purposes		Type of property							
	Number	Amount	Personal residence		Other real estate		Real estate partnerships			
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,411</b>	<b>192,216,976</b>	<b>8,576</b>	<b>9,415,008</b>	<b>9,083</b>	<b>15,333,567</b>	<b>2,498</b>	<b>10,356,561</b>		
Under \$5 million	1,218	4,072,525	592	354,258	667	340,226	167	134,907		
\$5 million under \$10 million	7,052	49,252,743	4,898	3,906,895	5,125	8,475,575	1,185	1,837,610		
\$10 million under \$20 million	2,836	35,824,103	1,862	2,302,475	2,043	3,939,233	629	1,502,258		
\$20 million under \$50 million	1,073	31,586,889	809	1,037,468	874	2,759,541	341	1,531,796		
\$50 million or more	434	71,442,816	325	12,144,172	374	3,158,934	176	6,351,990		
<b>All Taxable Returns</b>	<b>5,219</b>	<b>107,791,347</b>	<b>3,440</b>	<b>4,471,595</b>	<b>3,653</b>	<b>7,028,720</b>	<b>960</b>	<b>6,061,471</b>		
Under \$5 million	611	1,963,909	275	167,921	295	146,007	77	6,361		
\$5 million under \$10 million	2,402	17,254,148	1,543	1,223,897	1,663	1,680,311	322	547,937		
\$10 million under \$20 million	1,293	17,973,524	862	1,200,861	963	1,566,907	281	690,199		
\$20 million under \$50 million	611	18,285,224	448	949,556	494	1,370,559	167	675,463		
\$50 million or more	300	52,314,561	222	921,159	258	2,265,395	114	4,014,911		
<b>All Nontaxable Returns</b>	<b>7,192</b>	<b>84,427,629</b>	<b>5,137</b>	<b>4,943,414</b>	<b>5,390</b>	<b>8,304,788</b>	<b>1,537</b>	<b>4,307,090</b>		
Under \$5 million	606	2,108,615	317	186,336	372	194,218	90	70,947		
\$5 million under \$10 million	4,649	32,038,595	3,355	2,682,798	3,442	3,795,263	863	1,289,673		
\$10 million under \$20 million	1,341	17,850,598	1,000	1,034,414	1,080	2,032,328	348	803,068		
\$20 million under \$50 million	461	13,301,765	381	687,853	380	1,389,442	174	856,333		
\$50 million or more	133	19,128,055	103	293,013	115	893,539	62	1,337,079		

  

Tax status and size of gross estate	Gross estate for all purposes		Type of property—continued							
	Number	Amount	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,442</b>	<b>24,845,317</b>	<b>10,251</b>	<b>46,655,520</b>	<b>7,178</b>	<b>14,331,814</b>	<b>2,949</b>	<b>1,895,144</b>		
Under \$5 million	207	116,805	938	983,800	639	423,197	218	37,127		
\$5 million under \$10 million	1,673	2,270,705	5,720	11,261,165	3,963	3,891,522	1,659	381,651		
\$10 million under \$20 million	850	2,825,627	2,260	9,245,049	1,597	3,350,955	632	270,321		
\$20 million under \$50 million	459	2,806,720	939	8,640,389	683	2,888,390	291	252,517		
\$50 million or more	243	17,025,460	393	16,525,517	296	3,777,770	148	963,527		
<b>All Taxable Returns</b>	<b>1,263</b>	<b>16,148,388</b>	<b>4,478</b>	<b>28,322,465</b>	<b>3,341</b>	<b>8,097,514</b>	<b>1,357</b>	<b>1,192,687</b>		
Under \$5 million	81	47,521	478	519,975	341	218,564	120	22,164		
\$5 million under \$10 million	434	540,873	2,040	4,699,160	1,538	1,733,127	633	173,274		
\$10 million under \$20 million	383	1,014,606	1,137	5,395,395	897	1,847,271	397	140,362		
\$20 million under \$50 million	239	1,500,867	549	5,445,577	406	1,737,133	157	162,904		
\$50 million or more	156	13,046,071	275	12,292,448	204	2,461,419	111	693,974		
<b>All Nontaxable Returns</b>	<b>2,180</b>	<b>8,696,928</b>	<b>5,772</b>	<b>18,333,055</b>	<b>3,837</b>	<b>6,234,300</b>	<b>1,592</b>	<b>702,456</b>		
Under \$5 million	126	69,283	460	463,825	298	204,633	98	14,983		
\$5 million under \$10 million	1,239	1,729,853	3,881	6,862,835	2,426	2,168,395	1,036	269,377		
\$10 million under \$20 million	507	1,611,571	1,124	3,979,745	745	1,403,654	295	129,890		
\$20 million under \$50 million	221	1,305,853	390	3,194,812	277	1,151,257	134	89,583		
\$50 million or more	87	3,980,389	117	4,233,669	82	1,316,251	37	259,654		

  

Tax status and size of gross estate	Gross estate for all purposes		Type of property—continued							
	Number	Amount	Corporate and foreign bonds		Bond funds		Unredeemable mutual funds		Unallocated investments	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,795</b>	<b>2,693,531</b>	<b>2,922</b>	<b>843,971</b>	<b>3,587</b>	<b>1,137,639</b>	<b>1,367</b>	<b>808,096</b>		
Under \$5 million	362	65,145	229	38,390	302	54,481	119	28,994		
\$5 million under \$10 million	2,598	728,501	1,587	235,329	2,035	444,080	795	265,575		
\$10 million under \$20 million	1,113	645,951	665	188,821	791	232,796	300	149,917		
\$20 million under \$50 million	506	493,226	307	203,107	329	161,873	112	167,386		
\$50 million or more	217	861,607	135	179,124	140	241,419	40	197,024		
<b>All Taxable Returns</b>	<b>2,181</b>	<b>1,516,050</b>	<b>1,294</b>	<b>496,689</b>	<b>1,593</b>	<b>587,211</b>	<b>491</b>	<b>431,186</b>		
Under \$5 million	190	34,441	116	22,382	155	21,095	53	8,797		
\$5 million under \$10 million	945	283,875	607	807,975	751	181,918	218	107,357		
\$10 million under \$20 million	593	314,499	334	113,628	390	116,297	136	59,940		
\$20 million under \$50 million	301	297,410	187	139,473	198	107,620	63	137,698		
\$50 million or more	152	583,826	96	131,430	99	160,281	20	117,594		
<b>All Nontaxable Returns</b>	<b>2,614</b>	<b>1,177,481</b>	<b>1,628</b>	<b>347,282</b>	<b>1,994</b>	<b>550,428</b>	<b>875</b>	<b>376,910</b>		
Under \$5 million	172	307,705	113	16,008	147	33,385	66	20,198		
\$5 million under \$10 million	1,653	432,626	1,026	465,653	1,264	262,459	576	158,417		
\$10 million under \$20 million	520	230,563	330	74,383	391	119,489	164	89,177		
\$20 million under \$50 million	205	198,816	120	63,634	131	64,254	49	29,688		
\$50 million or more	85	277,782	58	47,884	40	81,138	20	79,430		

  

Tax status and size of gross estate	Gross estate for all purposes		Type of property—continued							
	Number	Amount	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,243</b>	<b>14,830,128</b>	<b>5,234</b>	<b>2,445,266</b>	<b>1,731</b>	<b>6,095,882</b>	<b>1,275</b>	<b>4,230,312</b>		
Under \$5 million	1,126	480,389	385	122,665	130	161,475	81	1,084		
\$5 million under \$10 million	6,946	4,729,763	3,139	1,287,216	1,011	2,852,189	464	158,814		
\$10 million under \$20 million	2,604	3,376,721	1,105	575,422	378	1,414,999	348	248,793		
\$20 million under \$50 million	1,066	2,769,223	430	269,079	140	612,719	237	507,159		
\$50 million or more	433	3,473,622	175	269,804	72	1,064,561	166	3,300,962		
<b>All Taxable Returns</b>	<b>5,192</b>	<b>8,339,141</b>	<b>1,894</b>	<b>733,168</b>	<b>662</b>	<b>2,772,689</b>	<b>561</b>	<b>3,094,374</b>		
Under \$5 million	601	238,444	187	118,816	61	60,801	29	1,002		
\$5 million under \$10 million	2,388	1,940,618	915	211,480	325	933,354	140	54,034		
\$10 million under \$20 million	1,291	1,906,266	464	164,122	181	649,711	148	89,656		
\$20 million under \$50 million	610	1,754,040	229	142,386	73	365,860	136	266,650		
\$50 million or more	300	2,500,773	120	195,364	51	770,902	110	2,673,971		
<b>All Nontaxable Returns</b>	<b>7,052</b>	<b>6,490,986</b>	<b>3,340</b>	<b>1,711,299</b>	<b>1,069</b>	<b>3,323,193</b>	<b>714</b>	<b>1,135,938</b>		
Under \$5 million	594	294	218	331,529	79	91,454	42	462		
\$5 million under \$10 million	4,557	2,789,144	2,224	1,075,737	685	1,918,834	344	104,779		
\$10 million under \$20 million	1,312	1,471,454	641	411,300	197	795,887	200	159,136		
\$20 million under \$50 million	455	1,015,153	202	126,669	67	254,039	101	240,509		
\$50 million or more	132	972,659	55	65,240	21	293,559	46	626,621		

  

Tax status and size of gross estate	Gross estate for all purposes		Type of property—continued							
	Number	Amount	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,608</b>	<b>6,943,430</b>	<b>3,034</b>	<b>5,731,340</b>	<b>3,853</b>	<b>6,820,485</b>	<b>6,288</b>	<b>11,623,396</b>		
Under \$5 million	230	90,563	149	47,152	319	159,778	643	391,603		
\$5 million under \$10 million	1,722	920,900	1,427	796,369	1,854	1,060,964	4,969	5,713,466		
\$10 million under \$20 million	941	1,015,857	806	795,997	879	955,295	1,725	2,714,883		
\$20 million under \$50 million	458	1,442,136	405	900,689	521	1,315,184	652	1,369,719		
\$50 million or more	257	3,567,975	247	3,192,524	280	3,328,275	249	833,716		
<b>All Taxable Returns</b>	<b>1,556</b>	<b>3,301,573</b>	<b>1,097</b>	<b>3,056,232</b>	<b>1,733</b>	<b>4,331,071</b>	<b>3,082</b>	<b>4,197,782</b>		
Under \$5 million	123	52,058	59	11,543	150	72,195	293	170,225		
\$5 million under \$10 million	557	351,245	365	196,383	658	393,776	1,475	1,609,404		
\$10 million under \$20 million	452	400,646	398	210,870	461	546,872	768	1,115,326		
\$20 million under \$50 million	249	721,298	210	393,969	324	870,004	381	697,415		
\$50 million or more	175	1,775,827	156	2,283,526	200	2,448,225	165	605,403		
<b>All Nontaxable Returns</b>	<b>2,052</b>	<b>3,641,857</b>	<b>1,937</b>	<b>2,675,049</b>	<b>2,060</b>	<b>2,489,414</b>	<b>3,206</b>	<b>6,425,614</b>		
Under \$5 million	107	38,505	90	35,609	169	87,883	350	221,378		
\$5 million under \$10 million	1,									

22-Dec-16

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

Tax status and size of gross estate	Gross estate for tax purposes		Type of property					
	Number	Amount	Personal residences		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,917</b>	<b>167,449,132</b>	<b>8,085</b>	<b>6,387,957</b>	<b>8,577</b>	<b>13,151,917</b>	<b>2,197</b>	<b>6,665,525</b>
Under \$5 million	1,387	4,489,290	717	398,524	773	361,771	167	115,238
\$5 million under \$10 million	6,849	47,215,152	4,670	3,741,788	4,903	4,812,344	988	1,289,194
\$10 million under \$20 million	2,325	31,188,376	1,680	1,977,344	1,775	2,910,170	539	1,278,105
\$20 million under \$50 million	958	28,642,851	712	13,110,186	787	24,675,187	301	1,481,479
\$50 million or more	398	55,913,462	307	960,104	338	2,572,464	162	2,521,419
<b>All Taxable Returns</b>	<b>4,918</b>	<b>88,247,498</b>	<b>3,195</b>	<b>3,856,518</b>	<b>3,435</b>	<b>5,651,989</b>	<b>774</b>	<b>2,826,710</b>
Under \$5 million	655	2,517,343	307	165,741	363	140,063	54	4,264
\$5 million under \$10 million	2,298	16,463,673	1,477	1,323,264	1,562	1,463,567	242	275,375
\$10 million under \$20 million	1,150	15,639,495	816	1,017,006	855	1,272,865	215	462,634
\$20 million under \$50 million	540	16,463,878	397	792,886	440	1,361,389	153	700,221
\$50 million or more	266	37,991,109	198	597,671	226	1,414,164	100	1,345,426
<b>All Nontaxable Returns</b>	<b>6,999</b>	<b>79,201,634</b>	<b>4,891</b>	<b>4,531,439</b>	<b>5,142</b>	<b>7,479,928</b>	<b>1,383</b>	<b>3,838,815</b>
Under \$5 million	722	2,381,947	410	232,794	421	221,708	103	32,974
\$5 million under \$10 million	4,551	30,751,479	3,193	2,418,524	3,341	3,348,777	746	1,013,819
\$10 million under \$20 million	1,176	15,548,880	864	960,338	920	1,637,305	324	815,472
\$20 million under \$50 million	418	12,196,974	315	517,360	347	1,113,776	149	780,758
\$50 million or more	132	18,302,354	109	402,433	112	1,108,360	61	1,175,993

  

Tax status and size of gross estate	Type of property—continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,364</b>	<b>14,919,942</b>	<b>9,984</b>	<b>41,654,942</b>	<b>6,857</b>	<b>14,731,197</b>	<b>2,939</b>	<b>1,899,595</b>
Under \$5 million	268	128,048	1,048	1,033,823	702	420,708	273	43,019
\$5 million under \$10 million	1,677	2,274,412	5,694	10,932,851	3,855	2,918,190	1,686	379,471
\$10 million under \$20 million	778	21,573,942	2,028	8,190,327	1,415	2,918,866	599	246,536
\$20 million under \$50 million	422	2,342,970	863	7,728,649	627	2,991,165	264	264,367
\$50 million or more	220	8,037,571	350	13,709,292	258	4,482,269	136	966,202
<b>All Taxable Returns</b>	<b>1,286</b>	<b>6,896,443</b>	<b>4,256</b>	<b>25,605,501</b>	<b>3,222</b>	<b>9,183,158</b>	<b>1,295</b>	<b>1,249,164</b>
Under \$5 million	114	49,416	509	532,564	376	233,005	155	21,657
\$5 million under \$10 million	692	11,813,322	1,984	4,654,756	1,514	1,749,280	684	162,321
\$10 million under \$20 million	332	819,478	1,031	4,751,458	758	1,649,279	296	139,300
\$20 million under \$50 million	221	1,152,071	491	4,863,401	383	1,981,119	165	160,792
\$50 million or more	129	4,261,645	242	10,803,322	191	3,570,475	95	765,095
<b>All Nontaxable Returns</b>	<b>2,078</b>	<b>8,023,499</b>	<b>5,728</b>	<b>16,049,441</b>	<b>3,634</b>	<b>5,548,039</b>	<b>1,643</b>	<b>650,432</b>
Under \$5 million	164	78,632	540	591,268	306	187,673	118	21,362
\$5 million under \$10 million	1,167	1,659,550	3,710	6,338,086	2,340	2,165,940	1,082	217,160
\$10 million under \$20 million	446	1,318,463	997	3,438,869	657	1,269,587	303	107,236
\$20 million under \$50 million	201	1,190,899	372	2,865,248	244	1,010,045	99	103,576
\$50 million or more	90	3,775,626	168	2,906,970	87	911,794	41	291,107

  

Tax status and size of gross estate	Type of property—continued							
	Corporate and foreign bonds		Bond funds		Unfunded mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,792</b>	<b>2,958,605</b>	<b>2,886</b>	<b>762,761</b>	<b>3,560</b>	<b>1,033,974</b>	<b>1,352</b>	<b>692,269</b>
Under \$5 million	452	92,174	247	27,503	341	48,152	139	10,953
\$5 million under \$10 million	2,871	731,063	1,624	295,122	2,065	419,290	798	235,964
\$10 million under \$20 million	1,025	1,611,861	619	160,267	707	223,570	225	119,997
\$20 million under \$50 million	454	438,530	279	165,028	329	218,251	111	80,903
\$50 million or more	210	1,235,188	116	123,901	117	124,721	44	244,853
<b>All Taxable Returns</b>	<b>2,195</b>	<b>1,884,428</b>	<b>1,287</b>	<b>412,861</b>	<b>1,482</b>	<b>558,663</b>	<b>459</b>	<b>261,519</b>
Under \$5 million	258	59,030	131	15,312	158	20,743	59	3,834
\$5 million under \$10 million	967	304,811	589	119,889	694	172,822	213	67,250
\$10 million under \$20 million	538	250,322	315	82,617	344	121,816	106	59,883
\$20 million under \$50 million	284	294,730	166	84,210	199	141,899	61	51,983
\$50 million or more	148	934,826	85	101,343	86	102,122	29	78,789
<b>All Nontaxable Returns</b>	<b>2,597</b>	<b>1,074,177</b>	<b>1,599</b>	<b>349,899</b>	<b>2,078</b>	<b>475,312</b>	<b>893</b>	<b>430,649</b>
Under \$5 million	194	33,144	116	12,191	183	27,409	80	7,119
\$5 million under \$10 million	1,704	428,242	1,035	175,233	1,371	246,458	585	168,614
\$10 million under \$20 million	467	170,729	304	68,850	362	161,944	153	60,214
\$20 million under \$50 million	170	143,800	113	71,618	131	76,882	60	38,839
\$50 million or more	62	300,262	31	22,568	31	22,569	15	166,064

  

Tax status and size of gross estate	Type of property—continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,697</b>	<b>14,564,846</b>	<b>5,226</b>	<b>2,239,204</b>	<b>1,666</b>	<b>5,521,816</b>	<b>1,203</b>	<b>2,467,933</b>
Under \$5 million	1,356	543,435	487	70,331	161	172,441	61	15,004
\$5 million under \$10 million	6,686	4,578,597	3,139	1,213,497	962	2,714,595	474	1,605,545
\$10 million under \$20 million	2,304	2,975,165	997	475,165	322	1,172,451	306	192,250
\$20 million under \$50 million	963	2,607,862	422	327,519	145	608,198	122	428,613
\$50 million or more	397	3,859,957	182	152,782	76	804,182	136	1,670,540
<b>All Taxable Returns</b>	<b>4,892</b>	<b>8,130,705</b>	<b>1,830</b>	<b>578,179</b>	<b>639</b>	<b>2,359,947</b>	<b>522</b>	<b>1,442,682</b>
Under \$5 million	659	297,650	200	29,116	61	56,673	23	478
\$5 million under \$10 million	2,283	1,919,971	860	193,393	289	795,371	142	66,992
\$10 million under \$20 million	1,145	1,813,253	433	130,190	166	602,795	143	81,293
\$20 million under \$50 million	490	1,611,624	217	107,236	76	354,461	76	299,199
\$50 million or more	266	2,670,407	120	118,144	46	586,467	91	1,080,400
<b>All Nontaxable Returns</b>	<b>6,805</b>	<b>6,434,141</b>	<b>3,396</b>	<b>1,661,115</b>	<b>1,027</b>	<b>3,161,869</b>	<b>682</b>	<b>1,025,241</b>
Under \$5 million	698	245,785	287	41,215	100	115,768	38	10,956
\$5 million under \$10 million	4,403	2,658,626	2,279	1,020,105	672	1,955,214	332	93,954
\$10 million under \$20 million	1,160	1,343,912	564	344,974	157	569,696	164	111,476
\$20 million under \$50 million	413	996,268	205	220,163	68	303,496	68	219,715
\$50 million or more	131	1,189,551	61	34,638	30	217,695	45	590,140

  

Tax status and size of gross estate	Type of property—continued							
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,630</b>	<b>6,529,308</b>	<b>2,696</b>	<b>5,215,169</b>	<b>3,706</b>	<b>6,485,876</b>	<b>7,804</b>	<b>10,919,814</b>
Under \$5 million	317	134,819	199	43,533	361	167,099	768	501,505
\$5 million under \$10 million	1,825	991,898	1,291	722,213	1,801	1,016,001	4,669	5,465,131
\$10 million under \$20 million	830	946,325	625	578,533	842	918,667	1,530	2,442,980
\$20 million under \$50 million	427	1,070,133	376	849,388	408	1,081,465	613	1,229,279
\$50 million or more	231	3,384,422	196	3,061,513	243	3,302,663	224	1,234,418
<b>All Taxable Returns</b>	<b>1,518</b>	<b>3,558,487</b>	<b>988</b>	<b>2,495,333</b>	<b>1,704</b>	<b>3,607,596</b>	<b>2,888</b>	<b>3,761,741</b>
Under \$5 million	127	46,767	66	11,374	168	66,219	356	219,727
\$5 million under \$10 million	610	372,078	343	172,580	646	402,221	1,381	1,327,336
\$10 million under \$20 million	399	481,773	266	214,507	448	465,227	688	910,902
\$20 million under \$50 million	235	478,180	195	419,887	269	630,072	305	572,436
\$50 million or more	148	2,179,700	117	1,677,335	174	2,043,766	138	731,340
<b>All Nontaxable Returns</b>	<b>2,112</b>	<b>2,970,821</b>	<b>1,708</b>	<b>2,719,817</b>	<b>2,002</b>	<b>2,878,280</b>	<b>4,916</b>	<b>7,158,073</b>
Under \$5 million	190	87,852	133	32,159	193	100,880	413	281,778
\$5 million under \$10 million	1,214	619,820	947	549,633	1,156	613,780	3,288	4,137,795
\$10 million under \$20 million	432	466,562	359	363,977	395	453,431	843	1,532,078
\$20 million under \$50 million	152	591,953	101	429,971	159	451,383	208	703,343
\$50 million or more	83	1,204,723	78	1,344,178	89	1,258,897	85	503,078

  

Tax status and size of gross estate	Type of property—continued					
	Debt securities/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,192</b>	<b>786,162</b>	<b>2,022</b>	<b>3,253,353</b>	<b>10,614</b>	<b>2,626,726</b>
Under \$5 million	155	39,279	149	19,983	1,186	164,968
\$5 million under \$10 million	602	291,991	887	165,229	6,009	817,602
\$10 million under \$20 million	246	218,663	500	169,306	2,140	471,478
\$20 million under \$50 million	125	96,970	307	338,304	897	441,14

15-Feb-16

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

Tax status and size of gross estate	Gross estate for all purposes		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,831</b>	<b>169,521,832</b>	<b>7,896</b>	<b>7,873,168</b>	<b>8,439</b>	<b>13,199,139</b>	<b>2,183</b>	<b>6,355,135</b>
Under \$5 million	1,631	5,411,143	852	487,960	947	554,189	221	131,166
\$5 million under \$10 million	6,735	46,185,563	4,539	3,430,553	4,688	4,835,416	1,014	1,305,515
\$10 million under \$20 million	2,283	30,820,850	1,651	1,880,897	1,740	2,905,286	501	1,198,247
\$20 million under \$50 million	938	27,407,389	693	1,387,261	760	2,148,240	303	1,117,829
\$50 million or more	345	59,091,826	250	783,196	303	2,755,886	143	2,552,378
<b>All Taxable Returns</b>	<b>5,158</b>	<b>90,139,044</b>	<b>3,276</b>	<b>3,666,476</b>	<b>3,553</b>	<b>5,831,744</b>	<b>861</b>	<b>2,460,192</b>
Under \$5 million	796	2,541,219	362	217,895	423	219,276	112	52,615
\$5 million under \$10 million	2,429	17,290,434	1,531	1,219,819	1,620	1,619,738	292	416,612
\$10 million under \$20 million	1,132	15,500,585	795	927,975	844	1,314,661	269	450,524
\$20 million under \$50 million	578	17,296,913	421	786,840	468	1,351,448	176	603,847
\$50 million or more	223	37,510,894	168	513,946	198	1,326,631	91	952,096
<b>All Nontaxable Returns</b>	<b>6,773</b>	<b>79,382,888</b>	<b>4,709</b>	<b>4,306,692</b>	<b>4,886</b>	<b>7,367,396</b>	<b>1,302</b>	<b>3,894,942</b>
Under \$5 million	834	2,869,925	490	269,165	524	334,913	109	78,552
\$5 million under \$10 million	4,306	28,895,129	3,009	2,210,734	3,069	3,215,679	722	938,904
\$10 million under \$20 million	1,162	15,425,345	856	997,112	896	1,590,637	292	703,223
\$20 million under \$50 million	360	10,611,457	272	600,420	291	796,862	128	513,982
\$50 million or more	122	21,881,032	82	269,270	105	1,428,265	51	1,600,282

  

Tax status and size of gross estate	Type of property—continued							
	Closely held stock		Publicly traded stocks		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,257</b>	<b>15,521,792</b>	<b>9,950</b>	<b>42,127,456</b>	<b>7,175</b>	<b>14,855,574</b>	<b>3,122</b>	<b>2,163,628</b>
Under \$5 million	290	173,001	1,266	1,256,482	845	524,872	270	36,452
\$5 million under \$10 million	1,586	2,006,006	5,573	10,296,715	4,034	4,328,118	1,806	428,885
\$10 million under \$20 million	782	2,553,225	1,575	7,785,711	1,448	3,323,848	638	371,837
\$20 million under \$50 million	420	2,400,532	828	7,087,803	625	3,220,040	298	400,822
\$50 million or more	200	8,885,928	308	15,701,885	223	3,449,907	109	930,033
<b>All Taxable Returns</b>	<b>1,196</b>	<b>5,957,654</b>	<b>4,483</b>	<b>27,843,849</b>	<b>3,397</b>	<b>8,751,207</b>	<b>1,472</b>	<b>1,548,332</b>
Under \$5 million	114	59,298	640	693,151	457	313,849	117	16,725
\$5 million under \$10 million	401	532,791	2,125	4,731,816	1,613	1,968,604	739	202,341
\$10 million under \$20 million	324	717,436	1,042	4,415,811	776	1,857,741	391	239,961
\$20 million under \$50 million	221	1,112,579	516	4,790,959	403	2,176,108	179	235,518
\$50 million or more	127	3,495,550	200	13,317,505	149	2,437,505	78	863,157
<b>All Nontaxable Returns</b>	<b>2,061</b>	<b>9,564,138</b>	<b>5,467</b>	<b>14,183,608</b>	<b>3,778</b>	<b>6,104,767</b>	<b>1,650</b>	<b>614,696</b>
Under \$5 million	176	113,703	626	563,321	388	211,023	153	19,927
\$5 million under \$10 million	1,164	1,473,815	3,448	5,563,889	2,451	2,361,914	1,047	221,944
\$10 million under \$20 million	458	1,298,289	973	3,379,853	672	1,476,706	298	141,276
\$20 million under \$50 million	199	1,287,953	311	2,296,844	222	1,043,932	120	165,304
\$50 million or more	73	5,390,378	108	2,364,181	74	1,011,652	31	68,875

  

Tax status and size of gross estate	Type of property—continued							
	Corporate and foreign bonds		Bond funds		Unredeemable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>5,034</b>	<b>2,724,464</b>	<b>2,525</b>	<b>787,929</b>	<b>3,214</b>	<b>879,324</b>	<b>1,566</b>	<b>599,301</b>
Under \$5 million	472	80,643	203	21,723	324	37,918	188	30,259
\$5 million under \$10 million	2,910	847,861	1,444	238,567	1,883	362,598	867	243,194
\$10 million under \$20 million	1,019	1,927,627	540	168,263	659	188,810	317	119,300
\$20 million under \$50 million	473	595,428	251	139,142	275	148,577	139	64,125
\$50 million or more	169	643,005	87	220,104	97	141,711	56	142,333
<b>All Taxable Returns</b>	<b>2,251</b>	<b>1,623,912</b>	<b>1,196</b>	<b>510,247</b>	<b>1,421</b>	<b>471,684</b>	<b>537</b>	<b>237,811</b>
Under \$5 million	243	40,016	120	13,551	188	29,129	84	15,010
\$5 million under \$10 million	1,080	378,332	564	104,213	644	132,640	286	97,341
\$10 million under \$20 million	513	304,195	288	104,011	341	108,485	135	52,717
\$20 million under \$50 million	293	372,951	159	102,754	164	92,212	80	46,781
\$50 million or more	111	528,219	55	185,719	65	117,868	32	65,963
<b>All Nontaxable Returns</b>	<b>2,782</b>	<b>1,100,552</b>	<b>1,329</b>	<b>277,682</b>	<b>1,793</b>	<b>407,639</b>	<b>1,029</b>	<b>361,490</b>
Under \$5 million	229	40,627	83	8,172	137	87,899	104	15,249
\$5 million under \$10 million	1,820	469,324	870	134,354	1,239	238,458	661	150,884
\$10 million under \$20 million	496	253,332	251	64,382	293	80,125	182	66,673
\$20 million under \$50 million	180	222,477	92	36,388	112	56,365	58	17,344
\$50 million or more	87	114,786	32	34,386	32	23,803	24	79,370

  

Tax status and size of gross estate	Type of property—continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,743</b>	<b>14,988,581</b>	<b>5,305</b>	<b>2,299,751</b>	<b>1,674</b>	<b>5,976,330</b>	<b>1,233</b>	<b>2,116,649</b>
Under \$5 million	1,620	856,643	621	185,641	168	165,872	86	178,27
\$5 million under \$10 million	6,604	4,584,366	3,109	1,288,492	1,026	3,165,801	538	1,509,968
\$10 million under \$20 million	2,267	2,985,255	1,026	550,757	288	1,054,381	275	1,065,07
\$20 million under \$50 million	930	2,539,223	393	256,137	134	701,013	226	482,126
\$50 million or more	342	4,221,084	153	118,804	58	895,263	107	1,220,861
<b>All Taxable Returns</b>	<b>5,124</b>	<b>8,921,132</b>	<b>1,902</b>	<b>577,926</b>	<b>659</b>	<b>2,394,098</b>	<b>555</b>	<b>1,424,475</b>
Under \$5 million	791	343,660	254	35,828	117	65,851	27	56,9
\$5 million under \$10 million	2,407	1,962,269	881	238,646	347	1,103,717	192	45,973
\$10 million under \$20 million	1,126	1,605,411	441	122,549	129	503,321	123	77,864
\$20 million under \$50 million	578	1,701,584	220	98,951	83	393,797	141	301,240
\$50 million or more	223	3,258,207	105	80,843	32	324,712	72	994,039
<b>All Nontaxable Returns</b>	<b>6,619</b>	<b>6,067,449</b>	<b>3,403</b>	<b>1,721,824</b>	<b>1,015</b>	<b>3,582,232</b>	<b>678</b>	<b>686,174</b>
Under \$5 million	809	214,983	366	52,613	111	118,200	59	12,278
\$5 million under \$10 million	4,197	2,622,096	2,228	1,049,847	678	2,062,084	346	104,995
\$10 million under \$20 million	1,142	1,329,844	585	498,208	160	551,060	153	118,393
\$20 million under \$50 million	353	837,638	176	156,176	50	307,255	65	150,884
\$50 million or more	119	962,887	47	34,991	26	543,551	35	299,622

  

Tax status and size of gross estate	Type of property—continued							
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,612</b>	<b>9,635,824</b>	<b>2,941</b>	<b>5,301,193</b>	<b>3,683</b>	<b>5,100,992</b>	<b>7,596</b>	<b>9,540,599</b>
Under \$5 million	396	193,956	252	59,711	408	172,583	847	526,102
\$5 million under \$10 million	1,804	961,777	1,477	822,416	1,705	902,727	4,487	4,715,305
\$10 million under \$20 million	750	841,883	658	723,888	839	978,816	1,487	2,160,411
\$20 million under \$50 million	436	1,157,429	380	844,541	474	1,201,453	573	1,044,591
\$50 million or more	196	6,480,880	175	2,850,827	207	1,845,604	192	1,064,170
<b>All Taxable Returns</b>	<b>1,532</b>	<b>5,860,657</b>	<b>1,070</b>	<b>2,177,255</b>	<b>1,742</b>	<b>2,927,914</b>	<b>2,834</b>	<b>3,642,461</b>
Under \$5 million	196	82,234	85	24,920	196	44,221	363	192,112
\$5 million under \$10 million	586	309,261	387	244,891	649	409,867	1,352	1,223,694
\$10 million under \$20 million	384	438,080	275	279,437	446	529,862	666	910,179
\$20 million under \$50 million	255	615,418	217	511,893	310	815,369	331	560,569
\$50 million or more	132	4,418,573	105	1,116,025	141	1,098,805	123	756,007
<b>All Nontaxable Returns</b>	<b>2,080</b>	<b>3,775,268</b>	<b>1,871</b>	<b>3,123,938</b>	<b>1,941</b>	<b>2,173,078</b>	<b>4,762</b>	<b>5,898,138</b>
Under \$5 million	200	111,221	166	34,791	212	128,352	484	333,990
\$5 million under \$10 million	1,219	652,426	1,089	577,486	1,196	482,870	3,135	3,481,712
\$10 million under \$20 million	416	406,803	383	444,262	393	418,974	831	1,280,262
\$20 million under \$50 million	181	542,011	163	332,648	164	386,083	242	484,022
\$50 million or more	64	2,062,306	69	1,734,802	66	746,799	69	308,163

  

Tax status and size of gross estate	Type of property—continued					
	Debt securities/annuities		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,174</b>	<b>685,150</b>	<b>2,108</b>	<b>2,098,324</b>	<b>10,674</b>	<b>4,597,751</b>
Under \$5 million	158	35,130	190	11,921	1,373	126,083
\$5 million under \$10 million	596	234,248	959	172,383	5,958	819,037
\$10 million under \$20 million	243	139,046	486	191,517	2,118	504,569
\$20 million under \$50 million	128	192,033	301	241,805	888	567,123

20-Jan-15

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

Tax status and size of gross estate	Gross estate for all purposes		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>10,688</b>	<b>138,784,642</b>	<b>7,275</b>	<b>6,764,605</b>	<b>7,560</b>	<b>11,370,843</b>	<b>1,936</b>	<b>5,665,159</b>
Under \$5 million	1,053	3,736,167	637	350,965	610	317,146	116	89,926
\$5 million under \$10 million	6,206	41,843,297	4,218	3,049,910	4,296	4,222,313	905	1,044,291
\$10 million under \$20 million	2,158	29,154,299	1,549	1,822,237	1,879	3,064,728	522	1,149,910
\$20 million under \$50 million	864	26,517,827	648	1,035,759	711	2,097,600	271	1,244,786
\$50 million or more	297	38,442,952	225	705,775	264	1,739,584	122	2,136,246
<b>All Taxable Returns</b>	<b>4,687</b>	<b>76,384,517</b>	<b>3,153</b>	<b>3,276,966</b>	<b>3,334</b>	<b>5,068,234</b>	<b>794</b>	<b>2,963,969</b>
Under \$5 million	427	1,443,883	233	165,825	214	103,679	117	144,411
\$5 million under \$10 million	2,401	16,872,751	1,587	1,154,889	1,657	1,481,143	301	353,674
\$10 million under \$20 million	1,161	15,833,660	822	862,970	879	1,324,977	243	651,170
\$20 million under \$50 million	508	15,358,930	371	611,286	416	1,042,984	150	612,887
\$50 million or more	190	26,875,893	140	481,996	169	1,135,452	73	1,427,827
<b>All Nontaxable Returns</b>	<b>5,881</b>	<b>62,320,125</b>	<b>4,123</b>	<b>3,487,639</b>	<b>4,226</b>	<b>6,302,608</b>	<b>1,152</b>	<b>2,701,189</b>
Under \$5 million	626	2,292,284	404	185,130	396	213,468	98	75,515
\$5 million under \$10 million	3,805	24,970,546	2,621	1,895,021	2,640	2,761,170	604	690,616
\$10 million under \$20 million	997	13,331,240	727	799,296	800	1,679,763	279	694,740
\$20 million under \$50 million	346	10,158,997	276	424,473	295	1,044,076	121	631,899
\$50 million or more	107	11,587,059	85	223,779	95	604,142	49	708,418

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,115</b>	<b>11,349,590</b>	<b>8,910</b>	<b>32,485,696</b>	<b>6,475</b>	<b>15,119,741</b>	<b>2,892</b>	<b>2,421,456</b>
Under \$5 million	216	119,915	836	817,494	542	371,675	202	46,442
\$5 million under \$10 million	1,554	2,040,844	5,219	8,786,454	3,757	4,914,853	1,680	429,103
\$10 million under \$20 million	777	2,289,820	1,838	6,425,960	1,420	2,473,554	621	387,542
\$20 million under \$50 million	396	2,201,026	753	5,763,832	574	3,457,343	274	526,523
\$50 million or more	172	4,717,895	265	10,691,977	201	2,902,386	115	1,051,846
<b>All Taxable Returns</b>	<b>1,205</b>	<b>6,174,066</b>	<b>4,054</b>	<b>20,809,373</b>	<b>3,188</b>	<b>9,097,075</b>	<b>1,403</b>	<b>1,650,425</b>
Under \$5 million	61	30,014	321	320,642	203	141,078	101	22,144
\$5 million under \$10 million	482	643,256	2,107	4,327,512	1,609	2,392,399	693	199,480
\$10 million under \$20 million	338	972,138	1,009	3,987,230	818	2,148,109	375	232,288
\$20 million under \$50 million	219	1,259,604	449	3,786,600	368	2,409,676	173	332,200
\$50 million or more	104	3,268,754	170	8,396,889	140	2,007,914	78	864,683
<b>All Nontaxable Returns</b>	<b>1,910</b>	<b>5,175,514</b>	<b>4,857</b>	<b>11,676,313</b>	<b>3,286</b>	<b>6,022,666</b>	<b>1,489</b>	<b>771,031</b>
Under \$5 million	155	89,901	515	498,852	339	230,598	101	24,298
\$5 million under \$10 million	1,072	1,397,286	3,112	4,448,822	2,089	2,522,444	986	229,623
\$10 million under \$20 million	439	1,297,762	831	2,458,220	582	1,327,985	283	159,464
\$20 million under \$50 million	177	941,423	304	1,977,232	206	1,047,667	101	194,493
\$50 million or more	67	1,449,141	85	2,259,088	61	894,672	37	187,163

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Corporate and foreign bonds		Bond funds		Unredeemable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,394</b>	<b>2,657,221</b>	<b>2,385</b>	<b>660,996</b>	<b>2,511</b>	<b>574,587</b>	<b>1,403</b>	<b>673,388</b>
Under \$5 million	330	72,638	190	27,784	210	32,892	98	21,154
\$5 million under \$10 million	2,560	832,345	1,441	291,812	1,516	243,716	847	261,140
\$10 million under \$20 million	950	496,440	479	150,175	512	138,461	305	102,486
\$20 million under \$50 million	397	502,602	206	97,737	187	121,850	113	143,075
\$50 million or more	157	752,597	69	103,488	66	37,678	39	87,535
<b>All Taxable Returns</b>	<b>2,050</b>	<b>1,520,656</b>	<b>1,156</b>	<b>390,012</b>	<b>1,204</b>	<b>322,012</b>	<b>547</b>	<b>359,816</b>
Under \$5 million	115	34,364	79	16,120	86	18,047	53	16,130
\$5 million under \$10 million	1,054	389,280	617	112,400	642	118,819	282	102,244
\$10 million under \$20 million	530	304,369	282	106,004	319	94,068	149	91,391
\$20 million under \$50 million	246	358,283	127	60,442	112	61,348	62	122,535
\$50 million or more	104	425,346	51	95,046	44	29,731	21	20,516
<b>All Nontaxable Returns</b>	<b>2,343</b>	<b>1,136,565</b>	<b>1,229</b>	<b>270,984</b>	<b>1,307</b>	<b>252,575</b>	<b>856</b>	<b>313,573</b>
Under \$5 million	215	38,273	111	11,865	123	14,846	45	5,024
\$5 million under \$10 million	1,506	434,650	823	169,913	874	154,899	584	151,886
\$10 million under \$20 million	420	192,071	197	44,171	214	44,382	157	69,095
\$20 million under \$50 million	151	144,320	79	37,294	74	60,502	51	20,540
\$50 million or more	62	327,251	18	8,442	22	7,947	18	67,019

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>10,468</b>	<b>12,506,204</b>	<b>4,672</b>	<b>1,990,425</b>	<b>1,588</b>	<b>4,794,484</b>	<b>977</b>	<b>1,970,051</b>
Under \$5 million	1,040	100,028	346	54,262	153	184,282	64	10,028
\$5 million under \$10 million	6,139	4,155,021	2,878	988,881	980	2,523,173	378	136,296
\$10 million under \$20 million	2,142	2,802,279	948	647,701	277	925,389	256	210,612
\$20 million under \$50 million	850	2,230,361	353	204,214	133	702,109	177	432,424
\$50 million or more	297	2,897,506	145	95,897	65	389,861	102	1,180,191
<b>All Taxable Returns</b>	<b>4,600</b>	<b>7,247,477</b>	<b>1,768</b>	<b>527,122</b>	<b>660</b>	<b>1,865,111</b>	<b>455</b>	<b>1,322,416</b>
Under \$5 million	420	175,198	116	9,861	51	63,349	11	5,135
\$5 million under \$10 million	2,384	1,907,260	916	132,788	341	740,392	165	62,467
\$10 million under \$20 million	1,160	1,641,759	454	254,803	158	493,797	108	94,410
\$20 million under \$50 million	507	1,422,143	197	70,024	78	316,770	89	237,075
\$50 million or more	190	2,060,026	85	50,996	22	250,803	63	933,329
<b>All Nontaxable Returns</b>	<b>5,808</b>	<b>5,268,727</b>	<b>2,904</b>	<b>1,463,303</b>	<b>928</b>	<b>2,929,373</b>	<b>523</b>	<b>637,635</b>
Under \$5 million	620	245,419	232	14,600	101	100,863	46	5,983
\$5 million under \$10 million	3,755	2,247,761	1,862	856,073	639	1,782,781	213	73,829
\$10 million under \$20 million	982	1,160,520	494	393,048	119	431,572	147	116,202
\$20 million under \$50 million	343	1,771,618	157	125,190	54	385,539	77	195,549
\$50 million or more	107	837,410	59	44,392	23	118,798	39	246,862

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,150</b>	<b>5,606,817</b>	<b>2,533</b>	<b>4,215,380</b>	<b>3,756</b>	<b>5,353,704</b>	<b>679</b>	<b>7,549,327</b>
Under \$5 million	240	95,253	188	43,932	291	165,542	606	378,289
\$5 million under \$10 million	1,621	1,024,079	1,201	698,362	1,918	978,752	4131	4,162,974
\$10 million under \$20 million	769	893,847	634	675,119	869	1,027,263	1,361	1,802,461
\$20 million under \$50 million	362	1,053,664	356	776,856	478	1,226,800	479	752,314
\$50 million or more	158	2,539,973	154	2,061,111	201	1,954,657	173	453,310
<b>All Taxable Returns</b>	<b>1,409</b>	<b>2,938,600</b>	<b>1,005</b>	<b>1,669,618</b>	<b>1,856</b>	<b>3,436,065</b>	<b>2,624</b>	<b>2,829,679</b>
Under \$5 million	169	22,479	61	10,532	122	82,995	198	133,843
\$5 million under \$10 million	644	417,264	384	194,301	827	493,751	1,405	1,228,646
\$10 million under \$20 million	385	494,410	273	294,271	492	696,646	659	797,653
\$20 million under \$50 million	212	586,667	194	277,476	293	789,611	252	368,216
\$50 million or more	98	1,421,280	93	892,407	132	1,503,464	109	311,321
<b>All Nontaxable Returns</b>	<b>1,741</b>	<b>2,668,217</b>	<b>1,528</b>	<b>2,545,762</b>	<b>1,890</b>	<b>1,917,639</b>	<b>415</b>	<b>4,719,648</b>
Under \$5 million	171	72,774	127	33,399	168	82,846	408	244,426
\$5 million under \$10 million	977	606,315	817	483,481	1,090	920,091	2,725	2,814,329
\$10 million under \$20 million	383	403,437	351	380,847	377	421,308	702	1,014,807
\$20 million under \$50 million	151	466,998	163	499,379	185	437,190	227	384,098
\$50 million or more	69	1,118,693	60	1,168,704	69	451,193	63	141,889

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Debt securities/annuities		Art		Other assets		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,304</b>	<b>811,233</b>	<b>1,907</b>	<b>1,637,404</b>	<b>9,514</b>	<b>2,616,260</b>		
Under \$5 million	136	41,484	113	8,081	878	65,887		
\$5 million under \$10 million	691	285,795	883	171,843	5,534	690,806		
\$10 million under \$20 million	273	492,276	472	221,127	1,991	498,263		
\$20 million under \$50 million	144	178,614						

18-Apr-14

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

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>9,412</b>	<b>124,320,687</b>	<b>6,713</b>	<b>5,908,960</b>	<b>6,767</b>	<b>10,327,985</b>	<b>1,696</b>	<b>4,495,892</b>
Under \$5.0 million	988	3,556,727	578	303,603	628	474,020	99	103,219
\$5.0 million under \$10.0 million	5,804	38,960,285	4,168	2,925,236	4,039	3,062,442	918	1,178,698
\$10.0 million under \$20.0 million	1,723	23,040,271	1,270	1,297,227	1,355	2,362,881	387	724,968
\$20.0 million or more	896	58,763,424	696	1,382,894	744	3,528,642	293	2,489,006
<b>All Taxable Returns</b>	<b>3,738</b>	<b>62,445,840</b>	<b>2,525</b>	<b>2,360,120</b>	<b>2,574</b>	<b>3,313,152</b>	<b>548</b>	<b>1,590,609</b>
Under \$5.0 million	331	1,191,108	177	82,888	197	139,598	17	24,016
\$5.0 million under \$10.0 million	2,114	14,631,056	1,398	900,064	1,373	1,070,309	235	303,653
\$10.0 million under \$20.0 million	798	10,769,607	567	503,315	603	828,274	146	236,395
\$20.0 million or more	495	35,854,009	383	813,854	401	1,274,971	149	1,026,544
<b>All Nontaxable Returns</b>	<b>5,673</b>	<b>61,874,848</b>	<b>4,189</b>	<b>3,548,840</b>	<b>4,193</b>	<b>7,014,834</b>	<b>1,148</b>	<b>2,905,283</b>
Under \$5.0 million	657	2,365,619	402	220,715	431	334,422	82	79,203
\$5.0 million under \$10.0 million	3,680	24,329,210	2,770	2,025,172	2,666	2,892,133	682	875,045
\$10.0 million under \$20.0 million	925	12,270,604	703	733,912	752	1,534,407	240	488,573
\$20.0 million or more	401	22,909,415	313	569,040	344	2,253,871	144	1,462,462

  

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,734</b>	<b>9,654,433</b>	<b>7,907</b>	<b>31,868,113</b>	<b>5,918</b>	<b>13,959,957</b>	<b>679</b>	<b>63,407</b>
Under \$5.0 million	181	136,665	727	710,833	494	373,270	98	9,592
\$5.0 million under \$10.0 million	1,498	1,975,145	4,894	8,503,434	3,660	4,440,635	460	46,157
\$10.0 million under \$20.0 million	607	1,609,146	1,480	5,201,981	1,139	2,893,301	85	5,399
\$20.0 million or more	448	5,933,477	807	17,451,866	625	5,888,751	36	2,259
<b>All Taxable Returns</b>	<b>907</b>	<b>3,744,367</b>	<b>3,274</b>	<b>20,159,057</b>	<b>2,657</b>	<b>7,961,666</b>	<b>310</b>	<b>34,412</b>
Under \$5.0 million	46	26,916	255	252,231	197	139,702	47	5,337
\$5.0 million under \$10.0 million	404	411,970	1,896	4,057,108	1,492	2,025,328	195	24,775
\$10.0 million under \$20.0 million	237	590,090	707	2,988,506	589	1,810,878	47	3,850
\$20.0 million or more	220	2,715,392	455	12,961,212	379	4,185,959	21	649
<b>All Nontaxable Returns</b>	<b>1,827</b>	<b>5,910,066</b>	<b>4,634</b>	<b>11,709,056</b>	<b>3,261</b>	<b>5,634,291</b>	<b>369</b>	<b>28,995</b>
Under \$5.0 million	134	109,750	472	458,601	296	233,568	51	4,255
\$5.0 million under \$10.0 million	1,094	1,563,175	3,037	4,446,326	2,168	2,415,308	265	21,382
\$10.0 million under \$20.0 million	379	1,019,056	773	2,313,475	550	1,282,624	37	1,749
\$20.0 million or more	220	3,218,086	352	4,490,654	247	1,702,792	15	1,610

  

Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,298</b>	<b>1,731,202</b>	<b>4,064</b>	<b>2,228,937</b>	<b>2,026</b>	<b>519,606</b>	<b>3,343</b>	<b>814,457</b>
Under \$5.0 million	170	44,843	303	54,906	156	16,291	293	59,581
\$5.0 million under \$10.0 million	1,399	460,480	2,519	894,134	1,229	200,815	2,138	346,641
\$10.0 million under \$20.0 million	444	326,466	793	479,696	428	140,459	614	182,352
\$20.0 million or more	284	899,413	449	1,010,282	214	160,601	299	245,884
<b>All Taxable Returns</b>	<b>1,022</b>	<b>1,034,349</b>	<b>1,825</b>	<b>1,392,934</b>	<b>868</b>	<b>287,483</b>	<b>1,375</b>	<b>421,464</b>
Under \$5.0 million	76	19,543	121	24,340	62	7,583	107	14,382
\$5.0 million under \$10.0 million	541	183,806	1,028	398,001	466	85,915	817	144,433
\$10.0 million under \$20.0 million	236	194,846	408	256,974	213	82,303	280	77,515
\$20.0 million or more	168	636,154	270	753,619	126	111,782	170	188,133
<b>All Nontaxable Returns</b>	<b>1,276</b>	<b>696,853</b>	<b>2,240</b>	<b>836,003</b>	<b>1,159</b>	<b>232,122</b>	<b>1,969</b>	<b>392,994</b>
Under \$5.0 million	84	25,299	182	30,566	84	10,706	186	45,199
\$5.0 million under \$10.0 million	858	276,674	1,493	326,133	763	115,000	1,321	205,207
\$10.0 million under \$20.0 million	208	131,621	385	222,632	214	58,136	333	84,837
\$20.0 million or more	116	263,259	179	256,673	88	48,279	129	57,750

  

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>9,249</b>	<b>11,726,706</b>	<b>4,330</b>	<b>1,922,184</b>	<b>530</b>	<b>66,809</b>	<b>1,268</b>	<b>3,729,481</b>
Under \$5.0 million	945	375,985	381	97,999	48	20,278	91	126,090
\$5.0 million under \$10.0 million	5,707	4,165,843	2,780	1,209,008	343	25,860	778	1,840,145
\$10.0 million under \$20.0 million	1,706	2,203,326	752	375,428	82	8,419	254	837,271
\$20.0 million or more	891	4,981,552	417	249,759	57	12,253	145	925,975
<b>All Taxable Returns</b>	<b>3,717</b>	<b>6,133,070</b>	<b>1,470</b>	<b>418,325</b>	<b>158</b>	<b>20,120</b>	<b>499</b>	<b>1,458,351</b>
Under \$5.0 million	324	164,420	130	21,909	* 16	* 9,550	29	29,683
\$5.0 million under \$10.0 million	2,104	1,846,725	832	220,368	92	3,519	276	650,138
\$10.0 million under \$20.0 million	794	1,156,699	299	77,445	25	3,443	116	385,697
\$20.0 million or more	494	2,865,238	210	98,603	25	3,608	79	362,834
<b>All Nontaxable Returns</b>	<b>5,532</b>	<b>5,593,635</b>	<b>2,860</b>	<b>1,503,860</b>	<b>372</b>	<b>46,689</b>	<b>769</b>	<b>2,271,129</b>
Under \$5.0 million	621	211,576	251	66,081	32	10,728	63	96,407
\$5.0 million under \$10.0 million	3,603	2,219,118	1,948	888,640	251	22,340	502	1,190,008
\$10.0 million under \$20.0 million	912	1,046,627	453	297,983	57	4,976	138	451,574
\$20.0 million or more	397	2,116,315	208	151,156	32	8,645	67	533,141

  

Tax status and size of gross estate	Type of property--continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>832</b>	<b>2,489,808</b>	<b>2,771</b>	<b>4,015,354</b>	<b>2,093</b>	<b>2,843,852</b>	<b>3,326</b>	<b>4,298,336</b>
Under \$5.0 million	34	140,027	190	113,009	128	46,202	287	153,540
\$5.0 million under \$10.0 million	366	108,454	1,579	812,916	1,093	510,436	1,805	959,086
\$10.0 million under \$20.0 million	195	165,252	611	883,131	486	450,421	717	806,517
\$20.0 million or more	236	2,202,075	392	2,206,299	387	1,836,794	508	2,379,214
<b>All Taxable Returns</b>	<b>332</b>	<b>1,656,146</b>	<b>1,103</b>	<b>1,608,795</b>	<b>664</b>	<b>1,298,559</b>	<b>1,417</b>	<b>2,232,922</b>
Under \$5.0 million	* 8	* 1,176	58	27,077	28	11,351	107	65,616
\$5.0 million under \$10.0 million	112	35,065	551	330,146	283	182,966	663	384,420
\$10.0 million under \$20.0 million	79	56,072	280	363,490	166	181,583	343	410,450
\$20.0 million or more	133	1,563,833	214	888,083	189	922,657	304	1,372,437
<b>All Nontaxable Returns</b>	<b>500</b>	<b>833,661</b>	<b>1,668</b>	<b>2,406,559</b>	<b>1,429</b>	<b>1,545,294</b>	<b>1,909</b>	<b>2,065,414</b>
Under \$5.0 million	28	12,851	132	85,932	101	34,851	190	87,924
\$5.0 million under \$10.0 million	254	73,389	1,029	482,770	811	327,489	1,142	574,646
\$10.0 million under \$20.0 million	117	109,160	331	519,842	320	268,837	373	396,067
\$20.0 million or more	103	638,241	177	1,318,215	197	914,137	203	1,006,777

  

Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletable/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>5,913</b>	<b>6,631,757</b>	<b>949</b>	<b>832,080</b>	<b>1,637</b>	<b>2,757,875</b>	<b>8,540</b>	<b>1,331,019</b>
Under \$5.0 million	514	278,058	60	27,469	84	6,949	821	58,866
\$5.0 million under \$10.0 million	3,835	3,794,806	548	149,882	778	199,504	5,236	512,253
\$10.0 million under \$20.0 million	1,039	1,434,310	201	174,736	421	172,755	1,615	341,979
\$20.0 million or more	525	1,124,583	140	479,993	351	2,376,768	868	1,017,922
<b>All Taxable Returns</b>	<b>2,066</b>	<b>2,077,378</b>	<b>392</b>	<b>461,286</b>	<b>868</b>	<b>1,692,113</b>	<b>3,500</b>	<b>1,129,400</b>
Under \$5.0 million	174	112,905	14	5,374	25	1817	271	22,805
\$5.0 million under \$10.0 million	1,201	1,014,765	198	56,223	385	59,055	1,982	192,442
\$10.0 million under \$20.0 million	431	536,438	95	81,648	219	41,711	762	149,333
\$20.0 million or more	260	413,270	66	318,042	239	1,088,531	464	784,820
<b>All Nontaxable Returns</b>	<b>3,846</b>	<b>4,554,379</b>	<b>556</b>	<b>370,794</b>	<b>769</b>	<b>1,065,862</b>	<b>5,040</b>	<b>801,619</b>
Under \$5.0 million	339	165,153	46	22,095	59	5,133	550	36,061
\$5.0 million under \$10.0 million	2,634	2,780,041	350	93,660	393	140,449	3,254	319,811
\$10.0 million under \$20.0 million	608	897,872	107	93,088	202	131,044	853	162,846
\$20.0 million or more	265	711,313	54	161,951	116	789,237	384	253,101

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

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



18-Apr-14

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

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,588</b>	<b>48,009,811</b>	<b>3,225</b>	<b>2,695,904</b>	<b>3,262</b>	<b>4,522,632</b>	<b>792</b>	<b>1,886,409</b>
Under \$3.5 million	601	1,427,609	381	174,708	368	246,284	48	30,481
\$3.5 million under \$5.0 million	990	4,129,975	701	405,978	704	604,076	149	107,813
\$5.0 million under \$10.0 million	2,110	13,874,974	1,496	1,132,411	1,478	1,581,401	365	481,046
\$10.0 million under \$20.0 million	963	7,521,234	419	440,303	450	932,340	121	270,268
\$20.0 million or more	324	21,045,670	228	542,485	262	1,188,531	109	991,033
<b>All Taxable Returns</b>	<b>1,480</b>	<b>19,832,694</b>	<b>992</b>	<b>942,255</b>	<b>1,008</b>	<b>1,646,359</b>	<b>234</b>	<b>727,977</b>
Under \$3.5 million	174	428,158	105	45,053	106	73,363	7	4,640
\$3.5 million under \$5.0 million	278	1,181,171	187	99,406	212	150,852	33	16,674
\$5.0 million under \$10.0 million	654	4,443,130	436	349,352	455	496,204	91	127,486
\$10.0 million under \$20.0 million	218	2,927,240	151	144,183	157	344,221	46	102,883
\$20.0 million or more	156	10,812,869	113	303,711	128	581,120	58	477,594
<b>All Nontaxable Returns</b>	<b>3,108</b>	<b>28,177,127</b>	<b>2,233</b>	<b>1,753,649</b>	<b>2,204</b>	<b>2,906,273</b>	<b>558</b>	<b>1,158,431</b>
Under \$3.5 million	427	899,823	276	129,115	283	172,951	41	26,341
\$3.5 million under \$5.0 million	712	2,948,804	514	306,571	492	453,224	116	91,139
\$5.0 million under \$10.0 million	1,456	9,431,844	1,060	783,080	1,023	1,085,197	274	353,560
\$10.0 million under \$20.0 million	345	4,523,345	268	296,171	273	588,119	76	173,393
\$20.0 million or more	168	10,202,702	115	238,773	134	606,812	51	513,439

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,372</b>	<b>6,442,015</b>	<b>3,723</b>	<b>9,119,887</b>	<b>2,604</b>	<b>4,221,246</b>	<b>364</b>	<b>43,350</b>
Under \$3.5 million	116	65,433	422	237,180	238	75,253	60	7,576
\$3.5 million under \$5.0 million	279	1,192,664	724	2,234,466	546	370,863	63	11,661
\$5.0 million under \$10.0 million	578	778,505	1,750	2,814,645	1,257	1,383,404	173	21,536
\$10.0 million under \$20.0 million	222	666,103	474	1,508,292	353	900,674	38	2,017
\$20.0 million or more	177	4,712,010	283	3,827,405	210	1,491,064	10	620
<b>All Taxable Returns</b>	<b>410</b>	<b>3,186,234</b>	<b>1,237</b>	<b>3,945,274</b>	<b>930</b>	<b>1,799,596</b>	<b>130</b>	<b>17,933</b>
Under \$3.5 million	34	16,648	130	82,628	82	25,239	27	4,935
\$3.5 million under \$5.0 million	64	503,13	227	872,239	163	133,881	26	2,365
\$5.0 million under \$10.0 million	139	190,715	553	1,067,937	431	484,141	61	9,968
\$10.0 million under \$20.0 million	86	245,685	183	695,086	144	348,832	13	722
\$20.0 million or more	87	2,682,872	144	1,842,384	110	809,402	3	103
<b>All Nontaxable Returns</b>	<b>962</b>	<b>3,255,781</b>	<b>2,486</b>	<b>5,174,712</b>	<b>1,674</b>	<b>2,421,650</b>	<b>234</b>	<b>25,417</b>
Under \$3.5 million	82	48,785	292	154,552	156	50,014	33	2,841
\$3.5 million under \$5.0 million	215	169,651	587	477,226	383	236,869	67	2,297
\$5.0 million under \$10.0 million	439	587,790	1,197	1,746,707	826	899,283	112	11,668
\$10.0 million under \$20.0 million	136	420,418	291	811,206	209	553,842	25	1,295
\$20.0 million or more	90	2,029,198	139	1,368,021	100	681,662	7	516

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,039</b>	<b>745,296</b>	<b>1,617</b>	<b>657,355</b>	<b>739</b>	<b>156,460</b>	<b>1,607</b>	<b>399,259</b>
Under \$3.5 million	112	17,740	136	17,758	64	7,012	179	19,105
\$3.5 million under \$5.0 million	213	55,144	329	97,917	149	18,866	360	45,152
\$5.0 million under \$10.0 million	477	61,764	782	206,396	376	52,887	750	120,888
\$10.0 million under \$20.0 million	148	114,609	222	120,248	91	25,717	202	51,068
\$20.0 million or more	89	396,040	148	224,447	59	52,009	116	73,036
<b>All Taxable Returns</b>	<b>359</b>	<b>271,593</b>	<b>577</b>	<b>275,698</b>	<b>240</b>	<b>45,153</b>	<b>530</b>	<b>116,648</b>
Under \$3.5 million	38	6,026	52	8,454	26	1,666	57	7,519
\$3.5 million under \$5.0 million	75	20,544	106	17,785	48	6,199	95	14,581
\$5.0 million under \$10.0 million	148	52,622	253	99,033	103	14,847	227	40,584
\$10.0 million under \$20.0 million	54	57,952	89	36,917	29	6,074	69	22,990
\$20.0 million or more	46	135,349	77	124,139	34	17,707	62	30,994
<b>All Nontaxable Returns</b>	<b>680</b>	<b>473,703</b>	<b>1,040</b>	<b>381,657</b>	<b>499</b>	<b>110,307</b>	<b>1,077</b>	<b>192,611</b>
Under \$3.5 million	74	11,714	84	9,304	38	5,346	122	11,587
\$3.5 million under \$5.0 million	138	34,600	223	40,132	101	12,697	265	30,571
\$5.0 million under \$10.0 million	331	109,142	539	147,380	273	38,320	523	80,334
\$10.0 million under \$20.0 million	34	57,556	133	83,832	62	19,843	113	38,078
\$20.0 million or more	43	260,691	71	100,308	25	34,302	54	42,042

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,485</b>	<b>4,790,618</b>	<b>2,162</b>	<b>890,520</b>	<b>266</b>	<b>21,911</b>	<b>677</b>	<b>1,529,350</b>
Under \$3.5 million	562	151,801	271	48,136	29	1,621	75	80,223
\$3.5 million under \$5.0 million	970	447,796	444	124,053	42	1,841	146	209,271
\$5.0 million under \$10.0 million	2,078	1,499,587	1,032	424,614	129	8,794	317	722,215
\$10.0 million under \$20.0 million	954	758,122	270	172,801	42	5,395	61	239,627
\$20.0 million or more	323	1,933,332	145	120,815	24	3,360	58	281,714
<b>All Taxable Returns</b>	<b>1,467</b>	<b>2,136,851</b>	<b>574</b>	<b>161,508</b>	<b>68</b>	<b>8,288</b>	<b>228</b>	<b>493,009</b>
Under \$3.5 million	169	57,784	68	8,448	3	2	21	20,094
\$3.5 million under \$5.0 million	275	154,776	108	18,789	9	293	44	54,801
\$5.0 million under \$10.0 million	650	608,625	245	67,469	29	2,988	100	218,643
\$10.0 million under \$20.0 million	217	208,620	97	38,468	17	1,864	66	129,526
\$20.0 million or more	156	987,035	56	28,345	10	3,141	28	105,934
<b>All Nontaxable Returns</b>	<b>3,018</b>	<b>2,653,768</b>	<b>1,588</b>	<b>729,012</b>	<b>198</b>	<b>12,723</b>	<b>449</b>	<b>1,036,341</b>
Under \$3.5 million	393	84,017	203	39,689	26	1,619	54	60,129
\$3.5 million under \$5.0 million	695	293,021	336	105,265	33	1,548	102	154,470
\$5.0 million under \$10.0 million	1,426	890,941	787	307,146	100	5,896	217	503,572
\$10.0 million under \$20.0 million	337	429,462	173	134,443	25	3,531	66	144,281
\$20.0 million or more	167	946,297	89	92,470	14	219	30	175,780

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>312</b>	<b>520,080</b>	<b>1,127</b>	<b>1,851,328</b>	<b>941</b>	<b>1,215,112</b>	<b>1,486</b>	<b>1,636,536</b>
Under \$3.5 million	9	1359	73	18,115	65	13,520	149	49,150
\$3.5 million under \$5.0 million	47	9,220	209	75,329	162	43,422	299	112,117
\$5.0 million under \$10.0 million	124	29,427	514	226,917	414	210,848	612	326,476
\$10.0 million under \$20.0 million	62	39,124	175	181,801	129	127,803	219	285,428
\$20.0 million or more	80	430,940	156	1,319,687	141	819,420	200	883,305
<b>All Taxable Returns</b>	<b>80</b>	<b>257,226</b>	<b>361</b>	<b>881,889</b>	<b>293</b>	<b>389,847</b>	<b>541</b>	<b>797,551</b>
Under \$3.5 million	4	180	21	6,105	10	1,054	36	12,425
\$3.5 million under \$5.0 million	9	1,860	48	20,294	40	6,620	78	31,986
\$5.0 million under \$10.0 million	18	8,346	156	83,746	117	49,524	219	119,340
\$10.0 million under \$20.0 million	14	20,132	61	47,583	66	48,389	97	111,152
\$20.0 million or more	35	226,706	75	724,361	60	283,280	111	512,648
<b>All Nontaxable Returns</b>	<b>232</b>	<b>262,854</b>	<b>766</b>	<b>969,439</b>	<b>648</b>	<b>825,266</b>	<b>945</b>	<b>848,975</b>
Under \$3.5 million	5	1,178	52	12,010	55	12,465	113	38,725
\$3.5 million under \$5.0 million	38	7,360	161	55,035	122	36,802	221	80,131
\$5.0 million under \$10.0 million	106	31,081	358	173,171	297	161,324	393	207,155
\$10.0 million under \$20.0 million	38	19,022	114	134,117	53	78,555	129	154,276
\$20.0 million or more	45	204,233	81	595,306	81	536,139	89	370,708

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Retirement assets		Debt/instruments		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,882</b>	<b>2,618,598</b>	<b>455</b>	<b>240,889</b>	<b>670</b>	<b>1,139,602</b>	<b>4,037</b>	<b>768,277</b>
Under \$3.5 million	326	131,450	45	11,771	55	3,007	465	21,669
\$3.5 million under \$5.0 million	640	265,800	116	31,846	106	9,552	875	81,483
\$5.0 million under \$10.0 million	1,380	1,332,368	186	82,381	267	40,515	1,861	182,951
\$10.0 million under \$20.0 million	354	485,477	68	56,775	127	46,549	523	131,705
\$20.0 million or more	182	313,504	40	58,016	135	1,039,089	313	350,488
<b>All Taxable Returns</b>	<b>806</b>	<b>684,763</b>	<b>178</b>	<b>96,136</b>	<b>274</b>			

10-Jan-12

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

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	10,191	130,195,990	10,841	8,455,895	10,993	13,821,979	2,225	4,291,946
Under \$3.5 million	3,306	8,404,649	2,236	1,077,752	2,139	1,070,288	162	163,125
\$3.5 million under \$5.0 million	5,027	20,851,245	3,549	2,222,824	3,323	2,834,573	695	620,561
\$5.0 million under \$10.0 million	4,439	30,016,010	3,211	2,399,403	3,220	3,891,998	738	884,211
\$10.0 million under \$20.0 million	1,526	20,828,411	1,154	1,395,229	1,184	2,335,916	348	753,216
\$20.0 million or more	892	50,095,100	690	1,360,707	737	3,688,234	281	1,868,833
<b>All Taxable Returns</b>	6,711	69,151,158	4,458	3,693,194	4,507	6,238,744	779	1,838,859
Under \$3.5 million	1,325	3,617,834	795	324,175	870	384,719	125	74,361
\$3.5 million under \$5.0 million	1,912	8,034,067	1,231	761,284	1,130	951,569	178	184,282
\$5.0 million under \$10.0 million	2,106	14,376,020	1,429	1,040,748	1,470	1,667,170	273	346,148
\$10.0 million under \$20.0 million	825	11,321,265	601	722,688	603	1,052,623	149	295,295
\$20.0 million or more	543	31,401,982	413	844,280	436	2,172,663	155	969,792
<b>All Nontaxable Returns</b>	8,479	61,044,247	6,383	4,762,612	6,086	7,583,235	1,446	2,453,087
Under \$3.5 million	1,981	4,780,715	1,461	733,377	1,259	675,559	137	114,764
\$3.5 million under \$5.0 million	3,115	12,817,178	2,318	1,461,541	2,194	1,883,004	517	436,279
\$5.0 million under \$10.0 million	2,333	15,639,990	1,782	1,358,745	1,751	2,224,829	465	538,003
\$10.0 million under \$20.0 million	701	9,507,057	553	672,581	581	1,284,293	200	481,901
\$20.0 million or more	349	18,299,407	278	526,417	301	1,615,621	126	802,060

  

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property—continued					
	Number	Amount	Publicly traded stock		State and local bonds		Federal savings bonds	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	4,136	11,619,237	12,308	23,227,681	8,630	14,245,287	1,064	91,083
Under \$3.5 million	612	449,435	2,527	1,246,512	1,639	770,804	203	7,320
\$3.5 million under \$5.0 million	1,070	2,925,222	3,863	21,143,712	2,656	1,880,339	419	42,986
\$5.0 million under \$10.0 million	1,341	1,774,898	3,669	5,486,468	2,706	3,509,724	325	30,843
\$10.0 million under \$20.0 million	637	1,696,680	1,331	3,975,795	1,022	2,620,274	77	5,585
\$20.0 million or more	476	6,972,003	798	9,375,214	607	5,464,145	39	4,339
<b>All Taxable Returns</b>	1,563	6,034,123	5,759	14,062,093	4,485	8,880,564	616	50,793
Under \$3.5 million	234	158,281	1,101	575,107	830	474,405	175	4,971
\$3.5 million under \$5.0 million	523	1,633,846	1,639	14,425,966	1,246	988,098	216	13,713
\$5.0 million under \$10.0 million	523	605,424	1,789	3,128,518	1,405	1,974,113	155	19,445
\$10.0 million under \$20.0 million	293	708,879	734	2,535,391	606	1,618,541	44	4,065
\$20.0 million or more	255	4,397,593	496	6,360,081	398	3,828,516	25	2,579
<b>All Nontaxable Returns</b>	2,574	5,585,115	6,549	9,165,588	4,145	5,364,704	448	40,290
Under \$3.5 million	378	291,154	1,426	671,315	809	297,399	27	2,349
\$3.5 million under \$5.0 million	812	1,642,276	2,344	17,000,265	1,469	892,311	203	23,283
\$5.0 million under \$10.0 million	818	1,169,474	1,880	2,357,940	1,301	1,535,612	171	11,399
\$10.0 million under \$20.0 million	344	987,801	597	1,440,375	416	1,003,734	33	1,520
\$20.0 million or more	221	2,574,410	302	2,995,152	210	1,635,628	13	1,780

  

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property—continued					
	Number	Amount	Corporate and foreign bonds		Bond funds		Unclassified mutual funds	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	3,454	2,892,640	5,246	1,640,178	2,344	341,209	4,907	881,494
Under \$3.5 million	658	110,957	827	117,810	440	27,650	1,160	123,299
\$3.5 million under \$5.0 million	1,047	296,654	1,878	300,004	891	59,454	1,579	195,424
\$5.0 million under \$10.0 million	1,036	1,603,651	1,586	4,029,113	266	189,011	1,388	223,197
\$10.0 million under \$20.0 million	431	448,604	610	269,842	242	48,196	507	103,021
\$20.0 million or more	282	1,535,874	365	442,408	130	116,908	274	176,553
<b>All Taxable Returns</b>	1,837	1,807,994	2,643	1,030,918	1,066	167,823	2,152	445,512
Under \$3.5 million	316	54,310	442	71,744	153	5,810	576	64,757
\$3.5 million under \$5.0 million	525	135,959	806	206,541	346	29,236	504	61,382
\$5.0 million under \$10.0 million	558	300,132	814	231,465	360	53,074	645	121,756
\$10.0 million under \$20.0 million	262	298,125	347	182,508	137	32,600	269	88,838
\$20.0 million or more	178	1,019,497	235	338,670	80	47,682	158	109,319
<b>All Nontaxable Returns</b>	1,617	1,084,647	2,603	609,260	1,277	173,486	2,755	435,982
Under \$3.5 million	342	56,646	385	45,866	287	21,840	583	58,542
\$3.5 million under \$5.0 million	521	160,695	1,072	163,463	545	30,217	1,075	134,042
\$5.0 million under \$10.0 million	481	200,449	752	177,758	290	30,627	742	115,790
\$10.0 million under \$20.0 million	169	150,479	263	98,434	105	16,176	247	64,384
\$20.0 million or more	104	516,377	131	103,738	50	69,226	116	67,234

  

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property—continued							
	Number	Amount	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	14,897	15,998,591	7,401	2,705,903	1,027	194,562	2,305	4,704,266		
Under \$3.5 million	3,186	1,158,239	1,553	217,304	220	7,093	573	521,571		
\$3.5 million under \$5.0 million	4,924	2,654,272	2,584	899,592	397	64,983	760	1,381,397		
\$5.0 million under \$10.0 million	4,381	3,461,829	2,125	855,963	239	17,882	612	1,121,756		
\$10.0 million under \$20.0 million	1,216	2,497,065	708	431,471	105	15,008	287	602,762		
\$20.0 million or more	889	5,307,077	430	341,232	66	10,366	147	1,026,851		
<b>All Taxable Returns</b>	6,702	9,033,789	2,768	759,674	291	36,615	989	2,242,087		
Under \$3.5 million	1,324	636,454	583	35,504	59	415	201	190,998		
\$3.5 million under \$5.0 million	1,912	1,198,208	778	170,009	75	6,308	287	586,779		
\$5.0 million under \$10.0 million	2,101	1,986,760	846	118,521	85	9,892	287	496,804		
\$10.0 million under \$20.0 million	823	1,622,642	318	149,861	36	2,560	116	373,296		
\$20.0 million or more	541	3,589,885	243	194,999	36	7,440	99	584,209		
<b>All Nontaxable Returns</b>	8,196	6,964,792	4,633	1,946,228	736	77,947	1,315	2,462,280		
Under \$3.5 million	1,862	521,885	969	181,800	160	6,678	373	330,573		
\$3.5 million under \$5.0 million	3,012	1,456,064	1,806	689,923	323	48,676	473	784,618		
\$5.0 million under \$10.0 million	2,280	1,495,069	1,279	637,462	154	7,190	326	624,951		
\$10.0 million under \$20.0 million	693	874,662	391	293,911	59	12,477	89	279,496		
\$20.0 million or more	348	1,717,192	188	146,234	30	2,826	47	442,641		

  

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property—continued							
	Number	Amount	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	944	1,690,472	3,320	4,978,807	3,009	2,692,690	5,065	5,274,179		
Under \$3.5 million	62	2,881	439	114,699	382	135,672	764	287,808		
\$3.5 million under \$5.0 million	166	212,279	906	386,518	898	254,105	1,575	600,667		
\$5.0 million under \$10.0 million	313	119,241	1,052	600,740	916	468,800	1,485	918,909		
\$10.0 million under \$20.0 million	204	185,410	513	628,872	499	344,200	710	784,145		
\$20.0 million or more	200	1,351,662	409	3,225,977	374	1,501,274	531	2,702,650		
<b>All Taxable Returns</b>	439	970,917	1,414	2,566,014	1,094	1,224,146	2,397	3,044,154		
Under \$3.5 million	56	2,121	266	65,711	109	26,381	338	132,647		
\$3.5 million under \$5.0 million	49	125,607	182	109,602	286	62,606	540	177,216		
\$5.0 million under \$10.0 million	132	46,328	469	296,394	305	135,609	791	496,903		
\$10.0 million under \$20.0 million	93	96,026	250	202,601	181	117,612	394	408,227		
\$20.0 million or more	108	813,025	247	1,841,675	213	881,938	333	1,811,162		
<b>All Nontaxable Returns</b>	505	719,555	1,906	2,412,794	1,915	1,468,544	2,668	2,230,025		
Under \$3.5 million	6	760	173	48,988	272	199,201	428	155,161		
\$3.5 million under \$5.0 million	117	8,772	724	276,916	611	191,499	1,035	423,451		
\$5.0 million under \$10.0 million	180	72,902	583	344,346	612	321,191	894	422,006		
\$10.0 million under \$20.0 million	111	98,664	263	330,241	258	225,597	316	337,918		
\$20.0 million or more	91	538,637	162	1,412,303	161	619,337	198	891,488		

  

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property—continued							
	Number	Amount	Retirement assets		Debt/ables/intangibles		Art		Other assets	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	9,367	7,050,635	1,448	771,419	2,079	1,828,904	13,695	1,996,118		
Under \$3.5 million	1,918	651,464	211	61,663	162	5,232	2,848	113,649		
\$3.5 million under \$5.0 million	3,093	1,898,669	417	98,162	600	28,796	4,475	311,941		
\$5.0 million under \$10.0 million	2,882	2,513,169	485	179,787	657	80,825	4,069	494,390		
\$10.0 million under \$20.0 million	968	1,004,793	197	115,039	385	198,545	1,443	337,689		
\$20.0 million or more	519	984,540	138							

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

Tax status and size of gross estate	Ordnance for tax purposes [2]		Personal residence		Type of property		Real estate partnerships			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
<b>All Returns</b>	<b>33,536</b>	<b>194,574,689</b>	<b>29,777</b>	<b>14,319,843</b>	<b>21,946</b>	<b>22,378,485</b>	<b>3,294</b>	<b>5,985,292</b>		
Under \$2 million	1,304	2,056,487	642	274,009	816	2,524,455	30	71,428		
\$2 million under \$3.5 million	17,820	45,325,791	11,765	5,246,825	10,382	6,270,153	1,003	564,015		
\$3.5 million under \$5 million	4,141	25,323,540	4,383	8,210,144	4,106	3,809,504	412	472,473		
\$5 million under \$10 million	5,336	36,254,639	3,793	3,075,280	3,763	4,556,289	86	409,837		
\$10 million under \$20 million	1,897	25,379,249	1,381	1,830,389	1,418	2,873,352	393	847,631		
\$20 million or more	1,565	98,692,781	732	1,581,017	895	4,423,786	366	2,764,270		
<b>All Taxable Returns</b>	<b>14,713</b>	<b>191,971,369</b>	<b>9,341</b>	<b>6,282,426</b>	<b>9,243</b>	<b>10,462,653</b>	<b>1,197</b>	<b>2,458,476</b>		
Under \$2 million	555	883,247	228	90,448	303	172,812	--	--		
\$2 million under \$3.5 million	6,999	19,525,977	4,226	1,839,211	4,941	2,190,750	** 291	** 181,533		
\$3.5 million under \$5 million	2,862	17,873,291	1,952	1,953,177	1,862	1,915,291	218	187,190		
\$5 million under \$10 million	2,644	18,096,793	1,769	1,451,474	1,795	2,071,241	321	340,532		
\$10 million under \$20 million	1,015	13,851,152	112	907,655	746	1,266,686	156	416,115		
\$20 million or more	637	38,790,754	483	1,010,460	506	2,835,893	173	1,354,106		
<b>All Nontaxable Returns</b>	<b>18,823</b>	<b>92,603,320</b>	<b>13,435</b>	<b>8,037,217</b>	<b>12,704</b>	<b>11,915,832</b>	<b>2,097</b>	<b>3,526,816</b>		
Under \$2 million	749	1,787,120	413	183,581	515	181,589	--	--		
\$2 million under \$3.5 million	18,821	27,783,214	7,258	3,409,614	8,941	4,164,462	** 833	** 409,309		
\$3.5 million under \$5 million	3,279	13,659,111	2,460	1,408,566	2,244	2,076,213	394	285,283		
\$5 million under \$10 million	2,692	18,187,776	2,024	1,823,789	1,979	2,483,049	538	689,116		
\$10 million under \$20 million	843	11,428,188	669	922,733	827	1,476,684	186	431,516		
\$20 million or more	459	25,392,057	310	870,567	353	1,817,892	167	1,410,103		
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
<b>All Returns</b>	<b>6,819</b>	<b>14,466,943</b>	<b>26,758</b>	<b>43,223,864</b>	<b>18,117</b>	<b>18,466,148</b>	<b>3,193</b>	<b>283,275</b>		
Under \$2 million	169	32,126	866	337,341	169	129,956	16	1,445		
\$2 million under \$3.5 million	2,658	1,195,149	13,624	9,251,231	8,903	3,351,623	1,880	177,716		
\$3.5 million under \$5 million	1,181	754,711	5,022	3,248,073	3,462	2,681,820	722	44,603		
\$5 million under \$10 million	1,584	2,691,185	4,263	8,146,410	2,492	3,815,120	288	42,044		
\$10 million under \$20 million	748	1,578,528	1,637	5,854,219	1,257	3,097,278	138	10,885		
\$20 million or more	428	8,426,163	65	14,433,686	695	24,761,661	44	4,426		
<b>All Taxable Returns</b>	<b>2,495</b>	<b>7,183,289</b>	<b>11,829</b>	<b>20,263,086</b>	<b>8,823</b>	<b>11,388,179</b>	<b>1,453</b>	<b>125,241</b>		
Under \$2 million	79	1,570	384	153,223	264	84,534	--	--		
\$2 million under \$3.5 million	728	333,473	5,332	4,238,349	3,897	1,590,495	** 774	** 82,514		
\$3.5 million under \$5 million	403	213,226	2,230	2,833,322	1,744	1,262,861	186	11,270		
\$5 million under \$10 million	661	814,482	2,298	4,550,453	1,765	2,378,871	231	22,551		
\$10 million under \$20 million	361	677,992	925	3,821,967	728	1,848,496	71	7,183		
\$20 million or more	309	4,992,892	871	10,428,196	444	4,077,628	30	1,722		
<b>All Nontaxable Returns</b>	<b>4,325</b>	<b>7,283,654</b>	<b>14,929</b>	<b>17,206,765</b>	<b>9,294</b>	<b>7,077,973</b>	<b>1,741</b>	<b>168,034</b>		
Under \$2 million	70	1,307,738	486	164,118	304	44,932	--	--		
\$2 million under \$3.5 million	1,929	829,776	8,463	4,414,882	5,916	1,799,156	** 1,177	** 160,685		
\$3.5 million under \$5 million	791	642,760	2,481	2,415,652	1,781	1,292,869	237	33,383		
\$5 million under \$10 million	924	1,203,703	2,205	3,497,595	1,481	1,424,460	156	19,483		
\$10 million under \$20 million	767	1,088,126	911	2,382,643	628	1,476,684	17	1,641		
\$20 million or more	233	5,445,381	352	4,005,503	238	1,871,253	14	1,482		
Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassified mutual funds			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
<b>All Returns</b>	<b>7,494</b>	<b>3,994,722</b>	<b>5,930</b>	<b>2,043,323</b>	<b>4,260</b>	<b>444,691</b>	<b>10,995</b>	<b>1,461,446</b>		
Under \$2 million	289	20,892	308	31,094	130	8,865	323	24,287		
\$2 million under \$3.5 million	3,820	796,060	5,223	927,277	4,420	170,260	5,714	964,837		
\$3.5 million under \$5 million	1,334	543,096	1,737	306,540	852	63,896	1,811	227,596		
\$5 million under \$10 million	1,295	680,762	1,460	383,734	678	75,914	1,711	272,819		
\$10 million under \$20 million	463	486,959	685	236,837	255	59,982	630	158,401		
\$20 million or more	322	1,872,488	377	927,252	113	69,645	315	273,205		
<b>All Taxable Returns</b>	<b>3,824</b>	<b>2,748,389</b>	<b>4,627</b>	<b>1,303,884</b>	<b>3,856</b>	<b>258,629</b>	<b>4,363</b>	<b>728,330</b>		
Under \$2 million	189	8,439	118	29,919	58	9,239	137	71,332		
\$2 million under \$3.5 million	1,728	365,343	2,114	269,718	929	99,648	2,189	268,588		
\$3.5 million under \$5 million	772	404,242	905	181,194	286	27,044	721	62,657		
\$5 million under \$10 million	721	364,540	814	221,987	372	41,777	814	144,971		
\$10 million under \$20 million	286	310,126	369	137,360	151	40,360	316	74,113		
\$20 million or more	210	1,312,080	248	373,128	168	37,919	185	167,353		
<b>All Nontaxable Returns</b>	<b>3,670</b>	<b>1,246,333</b>	<b>1,303</b>	<b>639,439</b>	<b>404</b>	<b>186,062</b>	<b>6,632</b>	<b>733,053</b>		
Under \$2 million	160	14,462	190	50,450	78	4,268	136	13,026		
\$2 million under \$3.5 million	2,062	381,124	3,109	287,559	1,504	70,372	3,525	597,259		
\$3.5 million under \$5 million	963	461,144	632	125,246	367	39,781	1,060	165,539		
\$5 million under \$10 million	520	228,222	746	162,166	306	28,797	688	127,847		
\$10 million under \$20 million	203	188,844	296	99,476	104	13,522	314	84,287		
\$20 million or more	154	280,399	129	154,125	46	9,187	300	45,853		
Tax status and size of gross estate	Cash		Type of property—continued		Insurance, face value		Insurance, policy limits		Farm assets [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>32,858</b>	<b>21,424,135</b>	<b>16,364</b>	<b>4,396,197</b>	<b>1,337</b>	<b>79,478</b>	<b>4,480</b>	<b>7,291,298</b>	<b>4,480</b>	<b>7,291,298</b>
Under \$2 million	1,283	198,162	639	65,293	78	1,288	41	167,512	33	91,180
\$2 million under \$3.5 million	17,447	6,096,151	8,969	1,666,644	641	24,424	2,544	2,624,996	2,544	2,624,996
\$3.5 million under \$5 million	5,987	3,972,113	3,025	768,507	221	8,221	651	833,348	651	833,348
\$5 million under \$10 million	3,270	3,977,294	2,268	1,028,509	268	20,148	862	1,312,204	862	1,312,204
\$10 million under \$20 million	1,836	2,561,884	884	455,314	98	20,224	234	713,243	234	713,243
\$20 million or more	1,029	5,288,832	498	408,880	63	6,303	179	1,532,259	179	1,532,259
<b>All Taxable Returns</b>	<b>14,530</b>	<b>12,682,873</b>	<b>6,076</b>	<b>1,246,116</b>	<b>488</b>	<b>49,598</b>	<b>1,646</b>	<b>3,314,559</b>	<b>1,646</b>	<b>3,314,559</b>
Under \$2 million	520	86,468	196	24,450	11	15	41	10,000	41	10,000
\$2 million under \$3.5 million	2,398	3,122,274	3,109	934,418	238	** 18,152	965	927,655	965	927,655
\$3.5 million under \$5 million	2,919	1,761,184	1,132	107,249	78	2,268	266	268,539	266	268,539
\$5 million under \$10 million	2,628	2,253,381	1,065	305,268	100	8,793	303	618,353	303	618,353
\$10 million under \$20 million	1,009	1,989,296	428	183,369	44	16,161	127	399,731	127	399,731
\$20 million or more	626	3,188,919	270	273,598	270	3,696	860	1,636,026	860	1,636,026
<b>All Nontaxable Returns</b>	<b>18,328</b>	<b>8,741,262</b>	<b>10,288</b>	<b>2,147,081</b>	<b>849</b>	<b>29,880</b>	<b>2,834</b>	<b>3,976,739</b>	<b>2,834</b>	<b>3,976,739</b>
Under \$2 million	744	109,716	244	35,503	--	--	130	120,083	130	120,083
\$2 million under \$3.5 million	10,540	2,969,877	5,983	1,302,400	409	** 6,530	1,979	1,897,341	1,979	1,897,341
\$3.5 million under \$5 million	3,168	1,231,268	1,883	611,658	156	5,664	268	268,713	268	268,713
\$5 million under \$10 million	2,843	1,623,823	1,503	731,221	168	11,415	368	693,651	368	693,651
\$10 million under \$20 million	1,028	1,863,817	457	271,055	54	4,083	246	271,512	246	271,512
\$20 million or more	401	1,561,582	227	195,382	33	3,218	66	517,259	66	517,259
Tax status and size of gross estate	Private equity and hedge funds		Other limited partnerships		Other nonrecourse business assets		Mortgages and notes			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
<b>All Returns</b>	<b>3,113</b>	<b>1,963,780</b>	<b>6,176</b>	<b>4,951,241</b>	<b>4,888</b>	<b>3,871,961</b>	<b>8,945</b>	<b>4,811,427</b>		
Under \$2 million	14	1,142	238	64,476	238	64,476	53	91,180		
\$2 million under \$3.5 million	302	79,883	2,298	938,418	** 2,072	** 298,238	3,587	897,655		
\$3.5 million under \$5 million	283	54,086	1,226	295,489	918	289,893	1,522	385,816		
\$5 million under \$10 million	294	195,594	1,239	793,228	1,014	496,714	1,773	1,013,029		
\$10 million under \$20 million	184	183,470	623	798,951	482	481,728	793	830,395		
\$20 million or more	718	1,144,668	652	2,452,652	402	2,429,739	865	1,836,233		
<b>All Taxable Returns</b>	<b>578</b>	<b>889,063</b>	<b>2,710</b>	<b>2,425,733</b>	<b>1,653</b>	<b>2,083,579</b>	<b>4,011</b>	<b>2,891,114</b>		
Under \$2 million	11	11	94	** 21,743						

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

Tax status and size of gross estate	Direct estate for tax purposes (2)		Type of property			
	Number	Amount	Personal residence	Other real estate (3)	Real estate partnerships	Other
<b>All Returns</b>	<b>38,373</b>	<b>238,672,189</b>	<b>26,058</b>	<b>17,251,491</b>	<b>24,421</b>	<b>25,169,444</b>
Under \$2 million	2,536	2,536,080	852	284,444	914	362,265
\$2 million under \$3.5 million	20,395	54,114,846	13,408	6,978,554	12,894	7,354,638
\$3.5 million under \$5.0 million	4,862	37,455,485	4,205	5,165,122	4,336	3,413,028
\$5.0 million under \$10.0 million	5,895	35,515,510	4,119	3,424,538	4,141	5,328,446
\$10.0 million under \$20.0 million	2,096	28,623,237	1,486	2,207,885	1,579	3,312,098
\$20.0 million or more	1,179	78,415,421	1,179	2,025,591	508	5,478,828
<b>All Taxable Returns</b>	<b>17,172</b>	<b>128,685,418</b>	<b>10,713</b>	<b>8,306,490</b>	<b>10,542</b>	<b>11,583,112</b>
Under \$2 million	720	1,099,244	320	95,776	405	136,950
\$2 million under \$3.5 million	9,368	22,227,871	4,820	2,823,280	4,746	2,621,322
\$3.5 million under \$5.0 million	1,158	12,228,126	2,157	1,485,840	1,562	1,487,680
\$5.0 million under \$10.0 million	3,051	20,481,584	1,961	1,621,917	2,058	2,501,748
\$10.0 million under \$20.0 million	1,179	16,345,522	855	1,103,723	845	1,528,795
\$20.0 million or more	746	55,712,225	575	1,382,875	601	3,328,445
<b>All Nontaxable Returns</b>	<b>21,202</b>	<b>109,986,772</b>	<b>14,955</b>	<b>9,224,992</b>	<b>14,079</b>	<b>13,586,332</b>
Under \$2 million	187	1,445,846	632	188,667	508	245,311
\$2 million under \$3.5 million	12,047	31,488,775	8,603	3,979,286	7,348	4,233,785
\$3.5 million under \$5.0 million	3,454	14,527,326	2,549	1,673,282	2,444	1,945,122
\$5.0 million under \$10.0 million	2,895	19,487,328	2,157	1,862,619	2,083	2,828,898
\$10.0 million under \$20.0 million	917	12,462,248	681	924,162	739	1,089,293
\$20.0 million or more	432	25,901,381	333	680,576	357	2,147,358

Tax status and size of gross estate	Type of property—continued					
	Cash		Publicly traded stock		State and local bonds	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,272</b>	<b>20,907,129</b>	<b>31,237</b>	<b>56,391,070</b>	<b>21,854</b>	<b>22,831,427</b>
Under \$2 million	165	41,263	1,182	146,414	871	295,546
\$2 million under \$3.5 million	2,720	1,276,784	16,718	11,623,647	10,816	4,081,424
\$3.5 million under \$5.0 million	1,474	1,022,240	5,375	3,263,807	3,695	2,342,560
\$5.0 million under \$10.0 million	1,654	2,046,450	5,080	15,427,441	3,823	3,925,615
\$10.0 million under \$20.0 million	779	2,270,801	1,843	7,395,411	1,425	3,327,538
\$20.0 million or more	466	14,229,691	1,080	45,248,249	822	8,262,231
<b>All Taxable Returns</b>	<b>1,545</b>	<b>13,539,328</b>	<b>14,426</b>	<b>25,376,140</b>	<b>10,328</b>	<b>15,824,306</b>
Under \$2 million	331	7,037	547	276,235	299	84,795
\$2 million under \$3.5 million	823	387,328	6,531	5,543,725	4,854	2,028,101
\$3.5 million under \$5.0 million	623	887,719	2,248	5,548,276	1,917	3,102,311
\$5.0 million under \$10.0 million	652	813,879	2,818	6,081,044	2,007	2,359,617
\$10.0 million under \$20.0 million	364	483,372	1,056	3,093,580	896	2,069,376
\$20.0 million or more	333	11,615,482	685	18,951,584	562	7,089,220
<b>All Nontaxable Returns</b>	<b>4,527</b>	<b>7,367,803</b>	<b>16,811</b>	<b>28,828,630</b>	<b>10,726</b>	<b>7,007,121</b>
Under \$2 million	123	35,516	635	270,179	372	108,724
\$2 million under \$3.5 million	1,897	938,895	9,187	6,099,912	6,122	2,047,241
\$3.5 million under \$5.0 million	871	614,862	2,782	2,839,531	1,794	1,924,875
\$5.0 million under \$10.0 million	952	1,261,790	2,442	4,346,387	1,817	1,580,897
\$10.0 million under \$20.0 million	415	1,281,360	946	2,932,445	665	1,428,642
\$20.0 million or more	258	3,214,140	375	4,472,705	300	1,761,502

Tax status and size of gross estate	Type of property—continued					
	Other Federal bonds		Corporate and foreign bonds		Bond funds	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>9,511</b>	<b>4,048,377</b>	<b>12,184</b>	<b>2,430,224</b>	<b>5,142</b>	<b>494,928</b>
Under \$2 million	301	62,112	852	28,217	144	11,153
\$2 million under \$3.5 million	4,823	2,862,924	6,504	808,555	2,959	219,279
\$3.5 million under \$5.0 million	1,736	473,442	2,064	307,770	839	57,188
\$5.0 million under \$10.0 million	1,819	704,886	1,961	462,145	795	83,842
\$10.0 million under \$20.0 million	642	588,234	759	363,787	299	63,857
\$20.0 million or more	390	1,760,998	415	462,520	145	57,811
<b>All Taxable Returns</b>	<b>4,969</b>	<b>2,898,294</b>	<b>5,914</b>	<b>1,478,754</b>	<b>2,379</b>	<b>291,944</b>
Under \$2 million	188	43,488	653	16,297	74	5,485
\$2 million under \$3.5 million	2,269	531,372	2,810	417,377	1,138	100,019
\$3.5 million under \$5.0 million	947	348,995	1,106	195,614	488	39,726
\$5.0 million under \$10.0 million	900	378,929	1,079	281,827	413	54,425
\$10.0 million under \$20.0 million	454	379,826	458	254,739	176	38,628
\$20.0 million or more	280	1,209,244	280	317,041	91	48,533
<b>All Nontaxable Returns</b>	<b>4,652</b>	<b>1,469,784</b>	<b>6,270</b>	<b>954,170</b>	<b>2,763</b>	<b>202,984</b>
Under \$2 million	115	18,414	219	17,919	115	9,703
\$2 million under \$3.5 million	2,553	348,534	3,034	389,128	1,761	108,256
\$3.5 million under \$5.0 million	789	144,846	869	112,156	371	17,461
\$5.0 million under \$10.0 million	718	327,726	882	180,517	343	35,217
\$10.0 million under \$20.0 million	238	178,396	301	108,070	123	27,229
\$20.0 million or more	109	434,774	155	164,479	54	11,078

Tax status and size of gross estate	Type of property—continued					
	Cash		Insurance, life policy		Insurance, policy basis	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>37,748</b>	<b>20,344,287</b>	<b>18,474</b>	<b>4,246,160</b>	<b>2,888</b>	<b>115,590</b>
Under \$2 million	1,854	393,038	647	85,249	** 1,550	** 38,770
\$2 million under \$3.5 million	20,350	6,653,505	10,180	2,171,285	**	** 2,549
\$3.5 million under \$5.0 million	4,407	2,929,248	3,362	803,158	366	710
\$5.0 million under \$10.0 million	5,819	3,718,120	2,853	907,187	328	23,789
\$10.0 million under \$20.0 million	2,078	2,407,184	1,055	440,200	122	11,848
\$20.0 million or more	1,175	4,951,117	536	305,222	82	14,814
<b>All Taxable Returns</b>	<b>17,647</b>	<b>12,224,214</b>	<b>7,328</b>	<b>1,187,144</b>	<b>678</b>	<b>49,296</b>
Under \$2 million	718	153,588	222	26,209	** 329	** 1,889
\$2 million under \$3.5 million	8,367	3,880,387	3,483	281,109	**	**
\$3.5 million under \$5.0 million	3,126	1,986,440	1,422	208,653	135	9,732
\$5.0 million under \$10.0 million	2,977	2,112,246	1,242	264,351	117	7,399
\$10.0 million under \$20.0 million	1,179	1,981,894	464	149,370	87	5,183
\$20.0 million or more	745	3,791,150	296	157,621	40	8,154
<b>All Nontaxable Returns</b>	<b>20,883</b>	<b>8,120,074</b>	<b>11,346</b>	<b>3,059,017</b>	<b>1,389</b>	<b>61,293</b>
Under \$2 million	949	205,470	425	40,210	** 211	** 1,881
\$2 million under \$3.5 million	12,242	2,915,548	6,058	1,338,277	**	** 1,128
\$3.5 million under \$5.0 million	3,352	1,268,884	1,880	594,483	851	12,027
\$5.0 million under \$10.0 million	2,841	1,855,868	1,212	642,038	213	18,481
\$10.0 million under \$20.0 million	902	845,310	492	291,550	64	8,254
\$20.0 million or more	430	1,208,987	239	147,602	40	6,860

Tax status and size of gross estate	Type of property—continued					
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,277</b>	<b>1,681,428</b>	<b>6,830</b>	<b>6,838,660</b>	<b>4,714</b>	<b>3,386,180</b>
Under \$2 million	0	0	193	21,708	** 1,889	** 330,562
\$2 million under \$3.5 million	400	37,294	2,682	467,429	**	** 3,987
\$3.5 million under \$5.0 million	203	38,791	1,159	384,274	855	384,180
\$5.0 million under \$10.0 million	272	103,874	1,408	828,239	1,032	446,292
\$10.0 million under \$20.0 million	112	178,893	651	848,615	472	230,889
\$20.0 million or more	196	1,301,693	558	3,904,219	427	1,885,218
<b>All Taxable Returns</b>	<b>559</b>	<b>1,114,831</b>	<b>3,173</b>	<b>4,074,460</b>	<b>1,762</b>	<b>1,793,545</b>
Under \$2 million	0	0	162	11,785	** 538	** 105,227
\$2 million under \$3.5 million	121	9,593	1,007	228,306	**	** 1,587
\$3.5 million under \$5.0 million	86	11,732	583	156,455	288	65,809
\$5.0 million under \$10.0 million	134	42,174	715	480,289	447	183,670
\$10.0 million under \$20.0 million	62	70,080	381	477,554	240	109,484
\$20.0 million or more	126	978,223	347	2,677,914	249	1,252,385
<b>All Nontaxable Returns</b>	<b>718</b>	<b>566,595</b>	<b>3,657</b>	<b>2,764,200</b>	<b>2,952</b>	<b>1,606,635</b>
Under \$2 million	0	0	132	19,201	** 1,361	** 225,205
\$2 million under \$3.5 million	305	47,872	1,546	378,121	**	** 2,261
\$3.5 million under \$5.0 million	116	28,399	586	237,919	607	238,370
\$5.0 million under \$10.0 million	108	61,790	653	338,881	566	283,882
\$10.0 million under \$20.0 million	90	104,844	289	363,081	232	226,395
\$20.0 million or more	70	325,470	211	1,228,326	177	622,894

Tax status and size of gross estate	Type of property—continued					
	Partnership assets		Depreciable tangibles		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>24,071</b>	<b>16,397,790</b>	<b>2,014</b>	<b>1,996,201</b>	<b>5,448</b>	<b>1,937,885</b>
Under \$2 million	844	219,890	144	12,908	179	1,213
\$2 million under \$3.5 million	13,338	6,495,890	1,375	228,122	1,179	45,791
\$3.5 million under \$5.0 million	4,276	2,291,421	467	68,667	524	38,853
\$5.0 million under \$10.0 million	3,700	3,408,200	530	182,102	793	114,692
\$10.0 million under \$20.0 million	1,253	1,601,491	248	124,739	424	161,131
\$20.0 million or more	658	1,277,989	154	480,765	448	1,566,161
<b>All Taxable Returns</b>	<b>9,292</b>	<b>5,640,114</b>	<b>1,382</b>	<b>673,905</b>	<b>1,807</b>	<b>1,165,964</b>
Under \$2 million	343	33,195	49	5,154	28	1,818
\$2 million under \$3.5 million	4,979	1,977,894	640	97,384	433	13,336
\$3.5 million under \$5.0 million	1,740	974,493	263	33,907	334</	

11-Nov-08

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

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate [3]		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>38,031</b>	<b>203,095,593</b>	<b>25,172</b>	<b>16,294,030</b>	<b>26,023</b>	<b>28,251,054</b>	<b>3,149</b>	<b>4,917,342</b>
Under \$2.0 million	3,346	6,307,809	2,479	964,121	2,627	1,209,667	133	81,991
\$2.0 million under \$3.5 million	19,806	\$1,481,033	12,782	6,212,133	13,071	8,994,270	1,098	629,144
\$3.5 million under \$5.0 million	5,343	24,484,232	3,981	26,910,600	4,123	39,217,919	649	370,842
\$5.0 million under \$10.0 million	5,429	36,714,179	3,788	31,077,692	3,094	5,866,269	642	803,396
\$10.0 million under \$20.0 million	1,862	25,673,363	1,364	1,765,703	1,450	3,474,013	359	826,774
\$20.0 million or more	1,017	58,374,979	778	1,724,881	848	4,605,066	279	2,237,895
<b>All Taxable Returns</b>	<b>17,416</b>	<b>112,164,528</b>	<b>10,693</b>	<b>8,873,732</b>	<b>11,586</b>	<b>13,261,080</b>	<b>1,279</b>	<b>2,357,928</b>
Under \$2.0 million	1,429	2,336,484	745	309,740	964	393,387	43	9,789
\$2.0 million under \$3.5 million	8,483	22,562,887	5,026	26,995,262	5,338	3,662,868	360	209,260
\$3.5 million under \$5.0 million	2,860	11,766,752	1,753	11,778,797	1,990	1,638,878	282	188,776
\$5.0 million under \$10.0 million	2,956	19,797,158	1,894	1,561,679	1,987	2,917,324	286	326,362
\$10.0 million under \$20.0 million	1,104	15,075,868	777	1,025,786	799	1,822,164	162	338,607
\$20.0 million or more	654	40,605,379	488	1,102,478	548	2,836,429	165	1,288,675
<b>All Nontaxable Returns</b>	<b>20,615</b>	<b>90,931,065</b>	<b>14,479</b>	<b>8,520,298</b>	<b>14,437</b>	<b>14,989,974</b>	<b>1,870</b>	<b>2,559,413</b>
Under \$2.0 million	2,336	3,971,325	1,734	654,381	1,663	965,330	70	40,244
\$2.0 million under \$3.5 million	11,323	28,686,146	7,746	35,168,800	7,733	5,331,372	728	423,884
\$3.5 million under \$5.0 million	3,083	12,717,479	2,229	14,400,803	2,174	2,282,841	367	182,166
\$5.0 million under \$10.0 million	2,522	16,977,020	1,894	1,545,914	1,916	3,048,946	376	475,094
\$10.0 million under \$20.0 million	789	10,597,495	587	739,917	651	1,651,829	196	488,707
\$20.0 million or more	303	17,789,600	290	622,403	300	1,768,667	114	949,219
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,767</b>	<b>16,759,921</b>	<b>30,909</b>	<b>52,395,560</b>	<b>20,261</b>	<b>18,388,961</b>	<b>4,000</b>	<b>360,488</b>
Under \$2.0 million	419	159,222	2,870	1,051,912	1,828	389,961	482	26,375
\$2.0 million under \$3.5 million	2,579	1,369,275	15,795	11,436,222	9,985	4,129,944	2,365	189,201
\$3.5 million under \$5.0 million	1,164	961,891	4,963	6,789,560	3,285	2,435,951	580	40,431
\$5.0 million under \$10.0 million	1,416	4,614,629	4,463	9,493,746	3,449	3,854,143	381	28,002
\$10.0 million under \$20.0 million	692	21,033,913	1,678	17,484,044	1,244	2,766,615	104	6,282
\$20.0 million or more	496	10,252,290	940	17,168,685	700	4,873,807	49	3,167
<b>All Taxable Returns</b>	<b>2,517</b>	<b>10,668,183</b>	<b>14,487</b>	<b>32,466,104</b>	<b>10,482</b>	<b>11,528,104</b>	<b>2,138</b>	<b>167,209</b>
Under \$2.0 million	92	323,824	1,088	464,465	879	171,386	244	25,419
\$2.0 million under \$3.5 million	696	3,955,567	6,883	5,890,109	4,800	2,080,480	1,258	97,654
\$3.5 million under \$5.0 million	489	4,312,960	2,382	3,178,435	1,735	1,386,625	323	24,700
\$5.0 million under \$10.0 million	420	17,781,112	2,620	6,008,984	1,684	2,449,346	494	13,778
\$10.0 million under \$20.0 million	327	888,672	994	4,778,677	796	1,881,315	63	3,334
\$20.0 million or more	294	7,601,628	615	11,996,059	498	3,560,941	37	2,333
<b>All Nontaxable Returns</b>	<b>4,250</b>	<b>6,091,738</b>	<b>16,412</b>	<b>19,990,455</b>	<b>9,779</b>	<b>6,860,857</b>	<b>1,863</b>	<b>133,279</b>
Under \$2.0 million	327	123,298	1,752	686,863	959	218,505	244	10,985
\$2.0 million under \$3.5 million	1,883	1,013,709	8,912	5,546,113	5,186	2,040,464	1,137	91,547
\$3.5 million under \$5.0 million	675	5,930,011	2,581	2,611,125	1,550	1,047,927	256	16,721
\$5.0 million under \$10.0 million	917	11,688,817	2,127	3,704,842	1,455	1,354,271	172	11,274
\$10.0 million under \$20.0 million	366	1,215,241	694	2,369,387	448	885,300	41	2,928
\$20.0 million or more	202	2,650,682	325	5,172,626	202	1,312,886	12	834
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unallocated mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>9,537</b>	<b>4,488,193</b>	<b>11,828</b>	<b>2,412,453</b>	<b>4,938</b>	<b>460,619</b>	<b>9,952</b>	<b>1,360,731</b>
Under \$2.0 million	869	148,292	1,095	127,239	1,896	11,009	10,841	244
\$2.0 million under \$3.5 million	4,545	752,834	6,022	790,654	2,577	179,667	5,028	491,267
\$3.5 million under \$5.0 million	1,815	4,116,068	1,932	3,396,205	812	66,704	1,670	17,897
\$5.0 million under \$10.0 million	1,426	1,626,215	1,784	4,277,888	1,691	1,426,456	2,904	289,819
\$10.0 million under \$20.0 million	602	569,713	608	22,385	228	38,176	486	118,656
\$20.0 million or more	380	1,947,581	387	506,423	123	68,667	284	207,701
<b>All Taxable Returns</b>	<b>4,987</b>	<b>2,996,721</b>	<b>5,933</b>	<b>1,410,181</b>	<b>2,732</b>	<b>276,793</b>	<b>4,413</b>	<b>743,486</b>
Under \$2.0 million	446	77,625	450	77,461	714	781	381	38,116
\$2.0 million under \$3.5 million	2,183	417,898	2,766	424,349	1,419	106,045	2,040	236,111
\$3.5 million under \$5.0 million	877	2,433,653	1,043	1,029,465	568	28,846	901	90,881
\$5.0 million under \$10.0 million	906	383,976	1,028	263,096	392	68,665	717	155,578
\$10.0 million under \$20.0 million	395	427,262	386	149,470	149	28,811	270	70,849
\$20.0 million or more	268	1,356,306	260	346,539	91	40,411	168	152,257
<b>All Nontaxable Returns</b>	<b>4,549</b>	<b>1,511,472</b>	<b>5,895</b>	<b>1,002,272</b>	<b>2,196</b>	<b>183,826</b>	<b>5,539</b>	<b>617,245</b>
Under \$2.0 million	511	70,687	645	50,797	318	11,448	653	35,201
\$2.0 million under \$3.5 million	2,362	335,026	3,256	368,305	1,199	73,622	2,987	255,155
\$3.5 million under \$5.0 million	738	188,826	890	778,600	354	30,866	969	80,396
\$5.0 million under \$10.0 million	619	274,029	756	174,081	303	30,309	709	114,241
\$10.0 million under \$20.0 million	208	142,431	222	74,365	79	9,565	216	47,807
\$20.0 million or more	112	691,276	127	159,863	52	29,276	56	65,446
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Cash		Insurance, face value		Insurance, policy loans		Farm assets [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>37,369</b>	<b>17,995,163</b>	<b>19,038</b>	<b>4,249,753</b>	<b>1,784</b>	<b>100,793</b>	<b>2,826</b>	<b>1,713,194</b>
Under \$2.0 million	3,763	731,174	1,932	166,950	89	4,264	86	82,668
\$2.0 million under \$3.5 million	19,525	5,848,569	10,179	1,712,265	900	35,792	1,528	529,436
\$3.5 million under \$5.0 million	5,838	21,529,263	3,026	763,423	289	182,207	867	200,860
\$5.0 million under \$10.0 million	5,349	3,240,339	2,587	697,381	282	27,192	385	257,515
\$10.0 million under \$20.0 million	1,872	21,026,786	917	396,229	121	9,005	152	164,305
\$20.0 million or more	1,012	3,844,902	487	273,864	73	630	111	473,609
<b>All Taxable Returns</b>	<b>17,285</b>	<b>10,911,773</b>	<b>7,353</b>	<b>1,158,462</b>	<b>592</b>	<b>43,139</b>	<b>1,137</b>	<b>773,608</b>
Under \$2.0 million	1,397	338,659	595	62,211	29	2,412	157	16,521
\$2.0 million under \$3.5 million	8,412	3,090,660	3,743	3,777,211	288	19,613	534	104,072
\$3.5 million under \$5.0 million	2,845	11,206,689	1,151	1,206,689	65	3,161	112	43,097
\$5.0 million under \$10.0 million	2,881	2,028,439	1,120	261,515	119	10,881	211	95,017
\$10.0 million under \$20.0 million	1,099	1,346,424	450	145,699	50	3,905	91	69,703
\$20.0 million or more	652	2,870,623	293	332,267	41	3,867	111	295,218
<b>All Nontaxable Returns</b>	<b>20,075</b>	<b>6,983,390</b>	<b>11,685</b>	<b>3,091,300</b>	<b>1,192</b>	<b>57,654</b>	<b>1,689</b>	<b>939,585</b>
Under \$2.0 million	2,367	364,245	1,237	184,379	70	1,792	207	66,048
\$2.0 million under \$3.5 million	11,113	2,979,910	6,436	1,334,544	613	16,179	994	371,364
\$3.5 million under \$5.0 million	2,893	10,225,114	1,895	2,434,544	104	18,683	213	19,863
\$5.0 million under \$10.0 million	2,469	1,211,901	1,468	596,466	163	17,111	173	162,468
\$10.0 million under \$20.0 million	774	739,262	467	250,250	71	5,130	61	70,663
\$20.0 million or more	360	677,469	193	141,027	31	2,403	40	159,191
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>740</b>	<b>1,432,474</b>	<b>6,420</b>	<b>5,159,179</b>	<b>4,538</b>	<b>3,533,925</b>	<b>8,983</b>	<b>4,342,730</b>
Under \$2.0 million	—	—	437	197,613	301	7,882	679	93,396
\$2.0 million under \$3.5 million	—	—	2,891	476,678	1,271	245,975	3,889	751,308
\$3.5 million under \$5.0 million	84	15,823	1,089	230,206	829	252,213	1,470	564,541
\$5.0 million under \$10.0 million	145	73,823	1,246	808,285	910	397,743	1,638	793,315
\$10.0 million under \$20.0 million	103	100,304	585	899,411	496	749,232	749	667,736
\$20.0 million or more	146	1,205,856	472	2,646,236	382	1,966,571	558	1,470,385
<b>All Taxable Returns</b>	<b>333</b>	<b>1,079,104</b>	<b>2,819</b>	<b>3,156,535</b>	<b>1,676</b>	<b>1,931,210</b>	<b>4,214</b>	<b>2,589,873</b>
Under \$2.0 million	—	—	196	89,803	84	8,027	245	40,509
\$2.0 million under \$3.5 million	—	—	92					

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

Tax status and size of gross estate	Type of property—continued			
	Other Federal bonds		Corporate and foreign bonds	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,602</b>	<b>3,694,374</b>	<b>16,071</b>	<b>3,296,272</b>
Under \$1 million	867	37,764	543	4,408
\$1.5 million under \$2.0 million	1,422	473,448	11,467	5,177,791
\$2.0 million under \$3.5 million	2,481	1,241,340	15,265	6,867,008
\$3.5 million under \$5.0 million	1,212	986,171	4,795	4,659,707
\$5.0 million under \$10.0 million	1,223	1,738,128	4,487	9,487,522
\$10.0 million under \$20.0 million	602	1,578,513	1,508	8,343,384
\$20.0 million or more	64	4,620,667	609	41,926,023
<b>All Taxable Returns</b>	<b>7,738</b>	<b>4,554,765</b>	<b>19,178</b>	<b>32,961,612</b>
Under \$1 million	79	23,714	659	154,304
\$1.5 million under \$2.0 million	444	135,239	4,659	2,284,923
\$2.0 million under \$3.5 million	865	376,948	7,503	6,103,027
\$3.5 million under \$5.0 million	491	684,483	2,344	3,447,227
\$5.0 million under \$10.0 million	523	684,483	2,369	5,819,765
\$10.0 million under \$20.0 million	302	683,996	922	4,223,719
\$20.0 million or more	273	4,228,727	672	31,721,007
<b>All Non taxable Returns</b>	<b>4,769</b>	<b>7,171,396</b>	<b>20,598</b>	<b>20,502,939</b>
Under \$1 million	99	36,659	733	169,888
\$1.5 million under \$2.0 million	1,029	683,119	6,849	9,746,958
\$2.0 million under \$3.5 million	1,617	884,362	7,763	4,703,981
\$3.5 million under \$5.0 million	734	683,689	2,252	1,991,979
\$5.0 million under \$10.0 million	701	1,075,687	2,097	3,859,767
\$10.0 million under \$20.0 million	201	1,420,625	288	21,664,841
\$20.0 million or more	181	3,329,411	288	51,268,521

NOTE: Data may not add due to rounding.

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

[1] The majority of estate tax returns in the year after a decedent's death. So, in 2000, most returns were filed for deaths that occurred in 2005, for which the filing threshold was \$1.5 million. Because of this extension, however, some returns were filed in 2006 for deaths that occurred prior to 2006. In 2006, the estate tax filing threshold increased to \$2.0 million.

[2] Gross estate is shown at the value used for determining estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).

[3] The "farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.

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

Estate Tax Returns Filed in 2000: Type of Property, by Tax Status and Size of Gross Estate—cont'd.

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

Tax status and size of gross estate	Total		Type of property—continued					
	Number	Amount	Personal residence		Other real estate (2)			
			Number	Amount	Number	Amount		
<b>All Returns</b>	<b>45,670</b>	<b>14,696,493</b>	<b>29,934</b>	<b>15,996,090</b>	<b>28,326</b>	<b>24,914,845</b>	<b>2,815</b>	<b>3,114,485</b>
Under \$1 million	6,590	8,819,339	3,665	1,079,352	3,202	1,201,452	152	36,809
\$1 million under \$2 million	13,665	24,047,230	9,133	3,591,599	8,151	3,827,155	551	143,842
\$2 million under \$3 million	14,842	44,382,413	9,860	4,726,444	8,463	4,161,907	673	279,763
\$3 million under \$5 million	4,445	18,388,313	3,018	1,782,560	2,839	2,415,898	376	248,830
\$5 million under \$10 million	4,122	35,590,918	2,254	2,101,350	2,054	4,070,300	858	1,052,088
\$10 million under \$20 million	1,368	18,848,863	964	1,127,816	1,031	2,473,543	240	434,033
\$20 million or more	760	163,282,240	379	17,237,029	597	37,991,656	136	1,422,658
<b>All Taxable Returns</b>	<b>38,299</b>	<b>108,019,038</b>	<b>12,546</b>	<b>7,482,246</b>	<b>12,647</b>	<b>16,906,295</b>	<b>1,115</b>	<b>1,286,293</b>
Under \$1 million	1,820	2,242,824	1,040	330,792	978	333,119	35	7,428
\$1 million under \$2 million	5,237	9,298,132	3,160	1,331,745	2,810	1,229,910	224	70,108
\$2 million under \$3 million	7,311	18,088,895	4,486	2,272,926	4,384	2,775,867	327	98,322
\$3 million under \$5 million	2,382	9,430,164	1,407	806,381	1,308	1,083,887	140	88,408
\$5 million under \$10 million	2,280	15,590,918	1,253	1,195,307	1,263	1,989,299	224	186,843
\$10 million under \$20 million	822	11,291,343	543	691,243	607	1,243,485	117	193,450
\$20 million or more	268	92,292,654	126	8,613,920	197	22,275,777	112	276,078
<b>All Nonexempt Returns</b>	<b>24,620</b>	<b>80,681,873</b>	<b>17,388</b>	<b>8,201,744</b>	<b>16,279</b>	<b>13,098,550</b>	<b>1,701</b>	<b>1,876,463</b>
Under \$1 million	3,770	4,379,716	2,224	747,860	2,223	868,301	127	31,862
\$1 million under \$2 million	8,719	14,786,148	5,373	2,229,854	5,381	2,874,248	337	73,733
\$2 million under \$3 million	12,511	19,223,748	5,374	2,451,559	5,099	3,388,250	529	177,441
\$3 million under \$5 million	2,163	8,925,148	1,371	976,199	1,311	1,533,217	228	156,312
\$5 million under \$10 million	1,841	14,145,960	1,292	986,022	1,338	2,106,807	274	365,598
\$10 million under \$20 million	536	7,397,919	411	436,073	424	1,229,287	134	240,583
\$20 million or more	281	13,533,926	203	371,936	203	4,624,879	88	846,952
<b>Tax status and size of gross estate</b>	<b>Other Federal bonds</b>		<b>Publicly traded stocks</b>		<b>Type of property—continued</b>		<b>Other assets</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,884</b>	<b>11,787,826</b>	<b>36,487</b>	<b>50,394,303</b>	<b>23,793</b>	<b>18,852,688</b>	<b>5,329</b>	<b>428,487</b>
Under \$1 million	656	171,887	3,360	979,208	2,365	459,398	746	45,020
\$1 million under \$2 million	1,195	376,699	10,967	4,904,971	4,904	1,961,152	1,682	121,743
\$2 million under \$3 million	2,146	1,093,577	12,195	4,904,714	7,918	3,289,883	1,868	150,800
\$3 million under \$5 million	655	871,695	3,819	4,728,380	2,712	1,624,960	477	51,890
\$5 million under \$10 million	1,101	1,436,333	3,833	7,826,302	2,869	3,364,514	339	41,807
\$10 million under \$20 million	365	1,415,321	1,220	5,424,822	1,642	2,364,850	86	8,818
\$20 million or more	373	6,494,593	691	18,289,088	544	5,543,843	38	2,161
<b>All Taxable Returns</b>	<b>2,642</b>	<b>5,929,135</b>	<b>16,973</b>	<b>24,426,366</b>	<b>11,913</b>	<b>12,489,826</b>	<b>2,990</b>	<b>247,813</b>
Under \$1 million	118	218,860	1,318	417,383	1,302	440,989	129	16,796
\$1 million under \$2 million	329	97,887	4,204	2,151,922	2,756	879,893	633	54,389
\$2 million under \$3 million	568	1,476,449	6,466	4,946,414	4,323	1,848,299	1,044	104,267
\$3 million under \$5 million	369	311,676	2,018	2,912,084	1,500	1,179,170	281	38,462
\$5 million under \$10 million	268	626,838	2,048	3,028,724	1,509	2,027,877	207	112,267
\$10 million under \$20 million	265	595,895	753	3,781,645	615	1,095,838	52	5,421
\$20 million or more	220	3,848,872	465	15,191,194	332	4,699,778	25	1,507
<b>All Nonexempt Returns</b>	<b>4,242</b>	<b>13,868,691</b>	<b>19,513</b>	<b>16,957,936</b>	<b>11,879</b>	<b>13,836,851</b>	<b>2,829</b>	<b>179,234</b>
Under \$1 million	488	143,797	2,643	661,841	1,941	271,913	478	24,488
\$1 million under \$2 million	886	279,022	6,763	2,753,029	4,149	1,089,269	1,049	87,354
\$2 million under \$3 million	1,328	4,029,897	6,029	8,934,568	3,622	1,305,364	1,112	128,426
\$3 million under \$5 million	558	505,980	1,801	1,816,226	1,222	754,720	196	18,428
\$5 million under \$10 million	593	1,415,371	1,584	9,798,548	1,098	1,371,037	213	143,343
\$10 million under \$20 million	250	815,432	487	1,689,978	327	759,212	42	3,497
\$20 million or more	145	8,645,521	228	30,927,216	102	849,955	11	854
<b>Tax status and size of gross estate</b>	<b>Other Federal bonds</b>		<b>Corporate and foreign bonds</b>		<b>Bond funds</b>		<b>Unrealized mutual funds</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,511</b>	<b>4,813,199</b>	<b>13,509</b>	<b>2,371,382</b>	<b>4,149</b>	<b>389,011</b>	<b>8,301</b>	<b>1,054,574</b>
Under \$1 million	1,123	145,741	1,359	111,907	455	14,440	1,042	84,744
\$1 million under \$2 million	3,361	543,338	4,029	381,758	1,466	2,657	4,068	265,749
\$2 million under \$3 million	4,004	797,008	4,576	979,611	1,388	103,987	2,617	288,131
\$3 million under \$5 million	1,217	1,147,467	1,467	234,375	358	19,112	1,113	118,111
\$5 million under \$10 million	1,138	515,113	1,340	356,267	375	48,377	750	147,911
\$10 million under \$20 million	465	388,528	460	229,023	117	49,468	286	187,878
\$20 million or more	291	2,051,014	278	466,759	60	47,015	138	133,078
<b>All Taxable Returns</b>	<b>5,922</b>	<b>3,314,699</b>	<b>6,713</b>	<b>1,466,093</b>	<b>1,930</b>	<b>248,234</b>	<b>3,585</b>	<b>548,088</b>
Under \$1 million	379	48,363	533	59,431	142	2,311	397	25,134
\$1 million under \$2 million	1,510	273,020	1,566	152,346	582	17,046	1,115	67,491
\$2 million under \$3 million	2,195	440,881	2,483	343,800	736	68,908	1,231	137,948
\$3 million under \$5 million	672	635,971	663	153,318	268	88,655	389	88,855
\$5 million under \$10 million	696	320,884	789	202,711	221	35,564	397	87,036
\$10 million under \$20 million	274	245,920	265	145,027	73	14,018	146	98,386
\$20 million or more	212	1,705,875	193	408,792	42	43,131	90	90,889
<b>All Nonexempt Returns</b>	<b>5,589</b>	<b>1,498,539</b>	<b>6,797</b>	<b>905,379</b>	<b>2,219</b>	<b>131,777</b>	<b>4,716</b>	<b>514,487</b>
Under \$1 million	144	87,367	156	82,067	613	11,529	646	39,646
\$1 million under \$2 million	1,841	276,565	2,483	220,413	886	46,450	1,642	100,433
\$2 million under \$3 million	1,830	316,147	2,082	229,731	682	36,044	1,038	130,165
\$3 million under \$5 million	629	142,882	604	71,058	216	15,464	424	67,886
\$5 million under \$10 million	468	184,540	551	153,547	154	1,813	303	60,878
\$10 million under \$20 million	132	140,949	149	61,097	43	4,847	88	83,310
\$20 million or more	78	845,141	85	87,897	18	3,884	48	42,187
<b>Tax status and size of gross estate</b>	<b>Cash</b>		<b>Cash management accounts</b>		<b>Insurance</b>		<b>Other assets</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>43,323</b>	<b>11,035,139</b>	<b>32,314</b>	<b>6,915,460</b>	<b>22,328</b>	<b>3,878,088</b>	<b>87,249</b>	<b>47,249</b>
Under \$1 million	5,282	671,979	3,409	281,097	2,847	276,121	280	87,249
\$1 million under \$2 million	13,518	2,498,998	9,412	896,733	7,647	806,408	609	27,210
\$2 million under \$3 million	14,160	27,478,728	10,804	12,573,693	7,486	3,366,931	612	88,882
\$3 million under \$5 million	4,309	11,546,569	3,460	731,178	2,113	520,964	215	1,934
\$5 million under \$10 million	3,698	15,934,443	3,340	11,935,951	2,688	992,706	210	463,683
\$10 million under \$20 million	1,368	903,398	1,135	789,858	623	212,527	108	111,037
\$20 million or more	748	1,564,928	654	1,564,928	62	174,453	46	37,377
<b>All Taxable Returns</b>	<b>19,723</b>	<b>6,757,323</b>	<b>15,321</b>	<b>2,426,098</b>	<b>8,396</b>	<b>977,128</b>	<b>820</b>	<b>34,187</b>
Under \$1 million	1,748	285,744	1,223	113,745	786	54,633	83	1,284
\$1 million under \$2 million	5,117	11,818,529	3,386	431,514	2,187	147,474	217	64,284
\$2 million under \$3 million	7,064	17,988,881	5,563	926,870	3,062	302,718	237	6,883
\$3 million under \$5 million	2,227	739,328	1,819	493,628	1,031	129,805	79	10,023
\$5 million under \$10 million	2,247	947,124	1,004	704,909	693	100,440	125	8,488
\$10 million under \$20 million	813	607,759	704	530,197	337	77,876	51	6,423
\$20 million or more	498	1,440,748	432	1,173,066	118	274,184	31	4,484
<b>All Nonexempt Returns</b>	<b>23,601</b>	<b>4,277,814</b>	<b>16,993</b>	<b>2,617,791</b>	<b>14,140</b>	<b>3,000,960</b>	<b>1,475</b>	<b>53,163</b>
Under \$1 million	3,514	386,335	2,186	186,882	2,081	220,588	217	6,235
\$1 million under \$2 million	8,401	1,628,458	5,826	426,219	4,880	268,934	686	1,038
\$2 million under \$3 million	7,098	993,845	5,251	693,823	4,424	1,026,213	531	23,919
\$3 million under \$5 million	2,023	424,941	1,641	323,360	1,280	405,119	129	11,191
\$5 million under \$10 million	1,751	587,419	1,438	408,042	1,075	402,258	147	7,177
\$10 million under \$20 million	115	241,091	101	269,681	88	249,651	64	6,050
\$20 million or more	252	914,560	222	881,924	134	87,157	18	1,463
<b>Tax status and size of gross estate</b>	<b>Firm assets (3)</b>		<b>Limited partnerships</b>		<b>Other noncorporate business assets</b>		<b>Monies and notes</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,800</b>	<b>1,213,648</b>	<b>6,445</b>	<b>4,820,832</b>	<b>4,882</b>	<b>2,810,849</b>		

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

Tax status and size of gross estate	Items exempt from gift tax		Personal residence		Type of property		Real estate percentage	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>46,639</b>	<b>194,426,289</b>	<b>42,327</b>	<b>17,472,486</b>	<b>48,781</b>	<b>24,384,239</b>	<b>5,079</b>	<b>2,028,723</b>
Under \$1 million	5,321	1,615,190	677	254,854	1,131	27,217	1	—
\$1 million under \$1.5 million	14,141	10,836,161	10,176	4,707,383	10,378	4,654,442	113	111,440
\$1.5 million under \$2 million	13,586	23,367,243	8,800	3,265,422	7,627	3,548,581	480	197,910
\$2 million under \$3 million	13,008	36,126,747	9,360	3,005,275	8,776	5,312,289	388	247,265
\$3 million under \$5 million	4,108	17,378,183	2,855	1,543,275	2,870	2,446,048	88	216,315
\$5 million under \$10 million	3,809	29,507,227	2,601	1,039,373	2,652	3,241,372	451	425,344
\$10 million under \$20 million	1,375	17,006,528	546	1,066,887	588	2,054,234	198	426,231
\$20 million or more	758	41,840,833	561	1,046,127	578	2,303,593	175	1,375,356
<b>All Taxable Returns</b>	<b>33,329</b>	<b>186,048,864</b>	<b>18,589</b>	<b>8,824,074</b>	<b>17,353</b>	<b>11,589,680</b>	<b>1,179</b>	<b>1,478,242</b>
Under \$1 million	10,289	12,823,470	5,668	1,823,214	5,227	1,641,406	3,788	278,886
\$1 million under \$1.5 million	7,627	12,334,643	4,247	1,538,231	3,658	2,281,964	69	23,250
\$1.5 million under \$2 million	7,290	16,680,173	4,830	2,001,881	4,358	2,513,899	342	133,026
\$2 million under \$3 million	2,765	6,224,463	1,263	755,112	1,301	1,193,626	160	60,415
\$3 million under \$5 million	2,166	14,524,229	1,402	1,056,488	1,454	1,528,779	132	151,441
\$5 million under \$10 million	926	11,627,779	564	814,065	563	1,107,794	114	158,616
\$10 million under \$20 million	320	25,032,119	390	740,709	398	2,018,518	110	89,938
<b>All Non taxable Returns</b>	<b>33,710</b>	<b>85,558,425</b>	<b>23,467</b>	<b>8,798,412</b>	<b>21,408</b>	<b>12,893,548</b>	<b>1,705</b>	<b>1,560,487</b>
Under \$1 million	1,237	1,569,664	658	1,171,539	702	977,485	—	—
\$1 million under \$1.5 million	14,872	17,682,486	10,150	2,944,070	8,749	3,014,028	228	47,554
\$1.5 million under \$2 million	8,646	17,088,555	4,781	1,807,354	4,413	2,812,369	538	214,209
\$2 million under \$3 million	2,004	8,411,287	1,055	808,113	1,408	1,330,089	222	155,930
\$3 million under \$5 million	1,640	11,048,596	1,189	822,866	1,222	1,688,133	238	273,903
\$5 million under \$10 million	209	6,824,171	160	452,802	160	813,520	18	246,614
\$10 million under \$20 million	217	12,029,711	271	305,418	262	887,068	58	246,614
\$20 million or more	—	—	—	—	—	—	—	—

\* 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.  
 ‡ The majority of estates the 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 million. Because of filing thresholds, however, some returns were filed in 2004 for deaths that occurred prior to 2002, for which the filing threshold was lower. For deaths that occurred in 2004, the filing threshold was \$1 million.  
 § Gross estate is shown as the value used to determine applicable liability. Gross estate should be reported as of date of death or 6 months thereafter (if, otherwise, valuation method).  
 ¶ The "Farm assets" category does not include farmstead. Farmstead was included in the "Real estate" category.  
 \*\* Source: IRS, Statistics of Income, Division, October 2007.



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

Tax status and size of gross estate	Items exempt for tax purposes [2]		Personal residence		Type of property		Real estate percentage	
	Number	Amount	Number	Amount	Nonresidential		Rural estate percentage	
					Number	Amount	Number	Amount
<b>All Returns</b>	<b>17,028</b>	<b>399,281.189</b>	<b>47,919</b>	<b>17,682.121</b>	<b>14,679</b>	<b>22,852,819.1</b>	<b>4,779</b>	<b>2,974,811</b>
Under \$1 million	7,066	5,741,428	4,086	869,623	3,784	997,876	188	13,105
\$1 million under \$1.5 million	27,703	36,161,628	16,628	4,029,022	16,279	3,271,776	602	100,033
\$1.5 million under \$2 million	13,327	22,065,618	9,190	2,985,176	7,683	3,310,011	389	82,129
\$2 million under \$2.5 million	10,136	33,828,189	8,096	3,209,023	7,726	4,839,663	626	138,333
\$2.5 million under \$3 million	4,130	17,090,275	2,786	1,501,060	2,597	2,074,443	234	146,833
\$3 million under \$10 million	3,732	26,281,191	2,611	1,029,379	2,503	2,880,085	399	289,723
\$10 million under \$20 million	1,203	17,446,236	863	1,024,306	745	1,024,306	147	200,459
\$20 million or more	750	41,637,476	547	946,132	597	2,581,180	150	1,959,390
<b>All Taxable Returns</b>	<b>33,392</b>	<b>112,697,973</b>	<b>20,154</b>	<b>3,773,371</b>	<b>16,814</b>	<b>10,530,586</b>	<b>1,124</b>	<b>1,434,038</b>
Under \$1 million	4,410	2,287,280	1,315	324,795	1,474	364,548	84	23,826
\$1 million under \$1.5 million	11,457	14,512,341	8,754	1,308,850	8,486	1,308,850	467	81,930
\$1.5 million under \$2 million	6,794	11,827,283	4,205	1,420,276	3,798	1,784,612	217	277,225
\$2 million under \$2.5 million	6,716	19,329,273	4,143	1,862,291	3,830	1,981,466	274	170,292
\$2.5 million under \$3 million	2,205	9,322,692	1,342	746,362	1,313	961,246	64	54,487
\$3 million under \$10 million	2,157	14,654,936	1,420	6,960,289	1,360	1,466,548	164	106,242
\$10 million under \$20 million	824	11,275,084	597	846,659	502	502,659	114	200,459
\$20 million or more	504	31,307,286	378	628,876	391	1,712,419	50	806,107
<b>All Nonresidential Returns</b>	<b>39,826</b>	<b>88,218,476</b>	<b>27,765</b>	<b>9,308,590</b>	<b>23,465</b>	<b>11,933,048</b>	<b>1,596</b>	<b>1,146,633</b>
Under \$1 million	4,410	2,287,280	1,315	324,795	1,474	364,548	84	23,826
\$1 million under \$1.5 million	16,246	21,659,239	12,073	3,013,773	10,432	3,360,094	375	87,438
\$1.5 million under \$2 million	8,803	11,288,465	4,284	1,524,901	3,895	1,720,596	247	54,905
\$2 million under \$2.5 million	6,413	16,478,876	4,768	1,858,332	3,894	2,124,785	311	169,011
\$2.5 million under \$3 million	1,927	7,817,813	1,444	784,686	1,248	1,237,239	108	111,337
\$3 million under \$10 million	1,575	10,800,234	1,192	692,448	1,122	1,424,525	152	102,481
\$10 million under \$20 million	495	6,420,238	366	788,447	319	814,471	63	103,899
\$20 million or more	291	19,930,358	168	317,954	176	901,664	22	363,225
<b>All Rural Estate Returns</b>	<b>39,826</b>	<b>88,218,476</b>	<b>27,765</b>	<b>9,308,590</b>	<b>23,465</b>	<b>11,933,048</b>	<b>1,596</b>	<b>1,146,633</b>
Under \$1 million	4,410	2,287,280	1,315	324,795	1,474	364,548	84	23,826
\$1 million under \$1.5 million	16,246	21,659,239	12,073	3,013,773	10,432	3,360,094	375	87,438
\$1.5 million under \$2 million	8,803	11,288,465	4,284	1,524,901	3,895	1,720,596	247	54,905
\$2 million under \$2.5 million	6,413	16,478,876	4,768	1,858,332	3,894	2,124,785	311	169,011
\$2.5 million under \$3 million	1,927	7,817,813	1,444	784,686	1,248	1,237,239	108	111,337
\$3 million under \$10 million	1,575	10,800,234	1,192	692,448	1,122	1,424,525	152	102,481
\$10 million under \$20 million	495	6,420,238	366	788,447	319	814,471	63	103,899
\$20 million or more	291	19,930,358	168	317,954	176	901,664	22	363,225
<b>Real estate and size of gross estate</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
<b>All Returns</b>	<b>18,089</b>	<b>10,587,174</b>	<b>56,326</b>	<b>52,896,376</b>	<b>37,717</b>	<b>22,929,292</b>	<b>10,616</b>	<b>715,963</b>
Under \$1 million	1,069	6,014,462	4,872	981,172	2,396	326,822	22	25,892
\$1 million under \$1.5 million	2,817	697,876	23,052	6,774,027	14,119	3,308,001	4,677	274,276
\$1.5 million under \$2 million	1,569	168,797	10,849	4,507,315	6,294	2,308,568	2,326	170,227
\$2 million under \$2.5 million	2,346	1,227,891	10,808	7,878,874	7,561	3,861,987	1,822	167,433
\$2.5 million under \$3 million	823	227,717	3,664	4,426,784	2,746	2,432,664	818	218,731
\$3 million under \$10 million	1,048	1,382,319	3,346	6,960,289	2,597	3,673,548	362	222,027
\$10 million under \$20 million	485	1,841,456	1,171	5,246,181	918	4,013,394	164	200,459
\$20 million or more	365	4,567,621	688	16,122,183	521	4,011,812	43	7,883
<b>All Taxable Returns</b>	<b>7,137</b>	<b>5,313,693</b>	<b>27,186</b>	<b>34,782,497</b>	<b>18,111</b>	<b>14,024,744</b>	<b>5,145</b>	<b>386,112</b>
Under \$1 million	245	30,577	989	391,603	989	391,603	114	51,876
\$1 million under \$1.5 million	799	137,910	9,002	2,906,300	6,088	1,526,515	1,843	108,212
\$1.5 million under \$2 million	429	47,436	5,381	2,541,490	3,797	1,482,266	1,223	79,453
\$2 million under \$2.5 million	953	488,448	5,885	4,547,107	4,131	2,308,310	1,142	120,000
\$2.5 million under \$3 million	339	329	1,060	2,088,166	1,073	1,268,489	282	283,430
\$3 million under \$10 million	484	596,157	1,942	4,616,013	1,586	2,394,481	242	147,440
\$10 million under \$20 million	274	3,079,156	618	17,735,446	618	17,735,446	71	9,486
\$20 million or more	233	3,061,125	472	13,189,448	391	3,158,223	39	7,622
<b>All Nonresidential Returns</b>	<b>6,382</b>	<b>5,233,481</b>	<b>31,144</b>	<b>18,107,919</b>	<b>18,008</b>	<b>8,305,008</b>	<b>5,271</b>	<b>379,331</b>
Under \$1 million	359	70,729	3,046	989,589	1,428	138,625	547	21,846
\$1 million under \$1.5 million	2,028	289,717	14,050	3,809,277	8,031	1,784,486	2,824	166,056
\$1.5 million under \$2 million	1,140	468,127	5,132	2,018,026	3,132	975,224	908	90,982
\$2 million under \$2.5 million	3,323	377,463	5,223	3,330,948	4,420	3,546,447	1,413	243,413
\$2.5 million under \$3 million	519	464,159	1,471	1,577,589	1,174	520,487	148	5,301
\$3 million under \$10 million	564	858,213	1,464	2,245,276	971	2,029,098	22	216
\$10 million under \$20 million	211	661,790	423	1,568,098	303	762,913	28	2,456
\$20 million or more	132	1,655,487	355	2,822,292	145	626,982	4	78
<b>Real estate and size of gross estate</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
<b>All Returns</b>	<b>17,028</b>	<b>4,348,829</b>	<b>20,001</b>	<b>2,398,013</b>	<b>5,452</b>	<b>398,623</b>	<b>10,686</b>	<b>788,762</b>
Under \$1 million	1,089	81,188	1,422	78,115	489	81,188	88	88,331
\$1 million under \$1.5 million	6,773	812,625	6,066	602,348	2,381	127,702	4,438	209,302
\$1.5 million under \$2 million	3,388	160,225	3,060	312,813	1,899	114,487	2,044	116,771
\$2 million under \$2.5 million	3,879	801,541	4,055	467,113	956	76,474	1,081	165,149
\$2.5 million under \$3 million	1,073	136,356	1,188	186,173	229	16,148	181	18,138
\$3 million under \$10 million	1,073	1,381,535	1,036	299,660	187	31,620	176	65,430
\$10 million under \$20 million	370	436,156	397	151,305	80	20,786	370	35,341
\$20 million or more	211	1,264,438	239	360,584	29	29,668	14	6,883
<b>All Taxable Returns</b>	<b>9,188</b>	<b>3,284,485</b>	<b>9,738</b>	<b>1,477,611</b>	<b>2,891</b>	<b>309,428</b>	<b>4,618</b>	<b>429,790</b>
Under \$1 million	417	34,804	392	292,415	417	13,042	270	17,943
\$1 million under \$1.5 million	3,048	461,717	3,912	277,228	1,188	1,654	1,654	1,223
\$1.5 million under \$2 million	1,824	330,287	1,847	183,464	682	24,515	1,027	71,129
\$2 million under \$2.5 million	2,154	2,154	2,154	2,154	1,001	2,154	888	88,883
\$2.5 million under \$3 million	627	228,899	700	109,110	128	17,125	309	30,205
\$3 million under \$10 million	626	461,683	619	144,266	99	17,026	207	24,663
\$10 million under \$20 million	275	367,872	273	103,542	56	14,665	107	24,119
\$20 million or more	163	1,062,862	169	297,305	30	31,090	43	43,000
<b>All Nonresidential Returns</b>	<b>8,265</b>	<b>1,854,444</b>	<b>10,263</b>	<b>985,402</b>	<b>2,961</b>	<b>187,266</b>	<b>6,548</b>	<b>362,962</b>
Under \$1 million	888	46,232	930	47,770	328	18,490	645	50,888
\$1 million under \$1.5 million	4,069	569,797	4,864	325,420	4,624	1,102	1,102	1,102
\$1.5 million under \$2 million	1,565	288,438	1,852	129,301	404	18,021	947	45,442
\$2 million under \$2.5 million	1,468	1,262,114	1,468	1,262,114	1,468	1,262,114	1,468	1,262,114
\$2.5 million under \$3 million	450	87,232	488	57,443	121	24,311	270	32,600
\$3 million under \$10 million	369	183,883	417	75,375	87	13,719	417	32,274
\$10 million under \$20 million	95	107,233	123	47,763	25	8,101	13	11,821
\$20 million or more	95	203,114	71	103,024	14	6,576	31	15,874
<b>Real estate and size of gross estate</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>	<b>Number</b>	<b>Amount</b>
<b>All Returns</b>	<b>70,409</b>	<b>13,995,480</b>	<b>51,786</b>	<b>6,648,940</b>	<b>37,597</b>	<b>5,643,935</b>	<b>3,990</b>	<b>118,766</b>
Under \$1 million	6,729	300,387	4,185	227,513	3,202	265,987	245	7,889
\$1 million under \$1.5 million	26,588	2,577,917	19,814	1,602,059	16,797	1,423,919	1,424	222,079
\$1.5 million under \$2 million	12,975	2,001,096	9,601	885,281	6,968	595,886	821	25,887
\$2 million under \$2.5 million	12,046	2,462,487	10,113	1,432,620	6,918	1,143,464	2,643	246,663
\$2.5 million under \$3 million	3,950	1,029,790	3,226	828,137	1,286	541,283	197	7,287
\$3 million under \$10 million	2,827	4,107,882	2,493	1,177,626	1,800	1,000,296	277	147,484
\$10 million under \$20 million	1,323	1,424,544	1,114	830,192	613	220,244	104	8,564
\$20 million or more	708	11,268,844	634	1,502,962	344	1,502,962	47	1,544
<b>All Taxable Returns</b>	<b>3,442</b>	<b>2,285,964</b>	<b>24,616</b>	<b>3,238,871</b>	<b>14,107</b>	<b>1,466,400</b>	<b>1,321</b>	<b>42,420</b>
Under \$1 million	2,671	286,187	1,858	95,810	963	69,595	779	7,188
\$1 million under \$1.5 million	11,123	2,219,232	8,754	728,191	7,890	680,592	2,053	167,839
\$1.5 million under \$2 million	6,620	1,377,880	5,012	554,231	2,890	201,272	289	2,712
\$2 million under \$2.5 million	6,530	1,217,628	5,201	912,022	2,894	861,188	348	348
\$2.5 million under \$3 million	2,157	646,242	1,747	511,260	802	141,390	78	5,439
\$3 million under \$10 million	3,106	7,787,899	1,927	791,893	444	177,789	111	6,303
\$10 million under \$20 million	815	522,273	721	580,002	329	86,988	12	3,244
\$20 million or more	498	1,130,040	446	1,159,879	226	133,540	46	5,024
<b>All Nonresidential Returns</b>	<b>38,088</b>	<b>5,970,517</b>	<b>27,970</b>	<b>3,919,369</b>	<b>23,400</b>	<b>4,177,445</b>	<b>2,669</b>	<b>74,346</b>
Under \$1 million	4,150	456,220	2,227	190,793	2,229	190,793		

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

Table with multiple sections showing estate tax returns by tax status and size of gross estate. Each section includes columns for 'Form 706 (2)', 'Personal residence', 'Type of property', and 'Real estate percentage'. Rows are categorized by 'All Returns', 'Taxable Returns', and 'Nontaxable Returns' across various gross estate value brackets.

\* Estimates should be used with caution because of the small number of sample returns on which they were based.
(1) The majority of estates the Federal estate tax returns in the year after a decedent's death. In 2000, most returns were filed for deaths that occurred in 2001, for which the filing threshold was \$975,000. Because of filing irregularities, however, some returns were filed in 2000 for deaths that occurred prior to 2000, for which the filing threshold was lower. For deaths that occurred in 2000, the filing threshold was \$1.0 million.
(2) Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).
(3) The 'Farm assets' category does not include farmland. Farmland was included in the 'Other real estate' category.
Source: IRS, Statistics of Income Division, October 2007.

**Estate Tax Returns Filed in 2001 (1): Type of Property, by Tax Status and Size of Gross Estate**  
(All figures are estimates based on sample-money amounts and in thousands of dollars)

Tax status and size of gross estate	Form 706 filers (2)		Dependent estates		Other nonprobate filers (3)		Estate filers (4)	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>108,071</b>	<b>215,582,294</b>	<b>66,078</b>	<b>177,698,509</b>	<b>58,039</b>	<b>218,083,284</b>	<b>6,281</b>	<b>1,803,289</b>
Under \$1 million	48,413	38,897,394	26,033	4,758,051	21,621	4,443,373	638	14,281
\$1 million under \$1.5 million	21,371	20,181,100	11,867	3,091,203	10,739	4,012,702	177	44,313
\$1.5 million under \$2 million	12,201	21,161,119	6,221	2,145,500	6,778	2,554,438	41	161,382
\$2 million under \$2.5 million	10,695	24,233,013	6,214	2,784,483	7,296	3,048,879	69	230,379
\$2.5 million under \$3 million	3,980	18,603,128	2,734	1,251,779	2,487	1,606,171	36	206,239
\$3 million under \$10 million	3,500	24,029,234	2,667	1,962,120	2,444	2,403,279	30	216,338
\$10 million under \$20 million	1,262	17,238,524	516	802,450	506	1,041,606	11	306,271
\$20 million or more	628	32,959,838	466	720,854	474	1,773,239	141	476,497
<b>All Taxable Returns</b>	<b>51,728</b>	<b>123,898,390</b>	<b>29,685</b>	<b>8,208,532</b>	<b>25,549</b>	<b>10,267,487</b>	<b>1,708</b>	<b>844,474</b>
Under \$1 million	18,025	15,477,487	9,754	1,825,486	7,654	1,825,486	28	9,774
\$1 million under \$1.5 million	15,088	17,479,425	8,732	2,200,500	7,422	2,602,284	238	25,817
\$1.5 million under \$2 million	6,204	10,400,289	3,460	902,299	3,087	1,056,379	78	176,470
\$2 million under \$2.5 million	6,894	17,494,990	4,154	1,364,703	3,812	1,838,845	302	210,338
\$2.5 million under \$3 million	2,146	9,694,024	1,617	698,219	1,231	905,462	17	112,311
\$3 million under \$10 million	2,165	14,524,125	1,499	1,844,226	1,473	1,901,220	142	74,736
\$10 million under \$20 million	968	11,442,714	603	578,699	578	1,201,220	11	138,648
\$20 million or more	469	26,458,567	342	508,380	347	1,229,881	54	269,704
<b>All Nontaxable Returns</b>	<b>56,350</b>	<b>91,704,814</b>	<b>37,193</b>	<b>6,781,329</b>	<b>32,490</b>	<b>12,744,564</b>	<b>2,628</b>	<b>1,918,795</b>
Under \$1 million	23,386	21,411,907	16,284	2,793,493	14,167	2,948,959	817	110,510
\$1 million under \$1.5 million	13,231	15,982,286	8,035	1,691,420	8,317	2,803,708	246	28,978
\$1.5 million under \$2 million	2,817	10,219,161	1,621	1,103,209	1,691	1,621,268	51	142,912
\$2 million under \$2.5 million	8,811	14,778,166	4,180	1,389,689	3,578	2,048,028	372	126,101
\$2.5 million under \$3 million	1,831	7,208,295	1,268	584,859	1,207	1,048,989	148	23,269
\$3 million under \$10 million	1,386	9,309,210	1,068	680,819	1,027	1,229,159	184	141,592
\$10 million under \$20 million	414	6,472,292	314	318,817	317	649,327	47	107,923
\$20 million or more	199	6,021,023	124	214,474	127	643,103	47	189,793
<b>Real estate and other nonprobate</b>	<b>10,131</b>	<b>9,710,845</b>	<b>88,320</b>	<b>66,465,339</b>	<b>52,218</b>	<b>30,363,591</b>	<b>16,619</b>	<b>1,068,930</b>
Under \$1 million	2,026	2,064,198	33,825	7,086,486	20,625	2,622,820	8,122	152,910
\$1 million under \$1.5 million	2,087	678,196	22,404	2,713,705	15,495	2,648,261	4,019	238,215
\$1.5 million under \$2 million	1,217	481,700	10,325	4,538,780	8,714	4,538,780	2,181	212,434
\$2 million under \$2.5 million	1,123	808,895	11,187	10,794,322	7,258	3,364,350	1,400	128,282
\$2.5 million under \$3 million	969	1,048,712	3,611	6,424,343	3,721	6,424,343	349	28,362
\$3 million under \$10 million	1,018	1,132,641	3,199	8,842,096	2,324	2,778,025	369	29,119
\$10 million under \$20 million	448	1,111,212	1,394	4,794,271	981	1,948,283	44	14,140
\$20 million or more	277	4,024,714	591	14,180,357	453	2,825,408	41	2,376
<b>All Taxable Returns</b>	<b>7,722</b>	<b>5,851,373</b>	<b>41,743</b>	<b>4,482,839</b>	<b>27,714</b>	<b>13,089,847</b>	<b>8,514</b>	<b>628,864</b>
Under \$1 million	324	35,388	12,219	3,589,694	7,882	1,254,495	348	119,559
\$1 million under \$1.5 million	723	228,488	11,877	4,541,238	7,683	1,608,125	2,085	176,848
\$1.5 million under \$2 million	299	488,928	6,253	2,495,242	4,085	1,666,365	861	107,811
\$2 million under \$2.5 million	817	233,438	6,131	6,077,487	4,368	2,194,800	788	32,748
\$2.5 million under \$3 million	453	423,239	1,914	1,207,039	1,493	1,247,871	293	23,269
\$3 million under \$10 million	537	701,313	1,987	6,930,554	1,468	1,766,234	138	13,730
\$10 million under \$20 million	278	618,219	614	4,088,718	466	4,820,232	18	3,303
\$20 million or more	204	3,136,209	452	11,978,654	352	2,415,604	38	2,362
<b>All Nontaxable Returns</b>	<b>4,409</b>	<b>4,059,273</b>	<b>42,577</b>	<b>22,662,500</b>	<b>24,953</b>	<b>7,279,854</b>	<b>8,185</b>	<b>470,866</b>
Under \$1 million	1,771	308,271	20,260	4,116,807	10,214	1,614,125	4,475	195,339
\$1 million under \$1.5 million	1,344	508,693	19,807	6,272,407	8,862	2,901,186	1,428	81,070
\$1.5 million under \$2 million	840	209,225	5,267	2,178,238	2,989	903,967	1,200	54,592
\$2 million under \$2.5 million	1,306	972,261	5,696	4,188,885	3,621	1,915,882	102	95,447
\$2.5 million under \$3 million	423	438,243	1,976	3,826,243	1,154	1,708,347	239	15,074
\$3 million under \$10 million	461	631,328	4,611	21,712,142	4,056	6,949,671	111	11,389
\$10 million under \$20 million	172	479,793	389	18,595,295	242	4,484,259	25	1,242
\$20 million or more	74	888,462	439	22,209,493	102	4,022,821	3	116
<b>Dependent estates</b>	<b>10,131</b>	<b>9,710,845</b>	<b>88,320</b>	<b>66,465,339</b>	<b>52,218</b>	<b>30,363,591</b>	<b>16,619</b>	<b>1,068,930</b>
Under \$1 million	2,026	2,064,198	33,825	7,086,486	20,625	2,622,820	8,122	152,910
\$1 million under \$1.5 million	2,087	678,196	22,404	2,713,705	15,495	2,648,261	4,019	238,215
\$1.5 million under \$2 million	1,217	481,700	10,325	4,538,780	8,714	4,538,780	2,181	212,434
\$2 million under \$2.5 million	1,123	808,895	11,187	10,794,322	7,258	3,364,350	1,400	128,282
\$2.5 million under \$3 million	969	1,048,712	3,611	6,424,343	3,721	6,424,343	349	28,362
\$3 million under \$10 million	1,018	1,132,641	3,199	8,842,096	2,324	2,778,025	369	29,119
\$10 million under \$20 million	448	1,111,212	1,394	4,794,271	981	1,948,283	44	14,140
\$20 million or more	277	4,024,714	591	14,180,357	453	2,825,408	41	2,376
<b>All Taxable Returns</b>	<b>7,722</b>	<b>5,851,373</b>	<b>41,743</b>	<b>4,482,839</b>	<b>27,714</b>	<b>13,089,847</b>	<b>8,514</b>	<b>628,864</b>
Under \$1 million	324	35,388	12,219	3,589,694	7,882	1,254,495	348	119,559
\$1 million under \$1.5 million	723	228,488	11,877	4,541,238	7,683	1,608,125	2,085	176,848
\$1.5 million under \$2 million	299	488,928	6,253	2,495,242	4,085	1,666,365	861	107,811
\$2 million under \$2.5 million	817	233,438	6,131	6,077,487	4,368	2,194,800	788	32,748
\$2.5 million under \$3 million	453	423,239	1,914	1,207,039	1,493	1,247,871	293	23,269
\$3 million under \$10 million	537	701,313	1,987	6,930,554	1,468	1,766,234	138	13,730
\$10 million under \$20 million	278	618,219	614	4,088,718	466	4,820,232	18	3,303
\$20 million or more	204	3,136,209	452	11,978,654	352	2,415,604	38	2,362
<b>All Nontaxable Returns</b>	<b>4,409</b>	<b>4,059,273</b>	<b>42,577</b>	<b>22,662,500</b>	<b>24,953</b>	<b>7,279,854</b>	<b>8,185</b>	<b>470,866</b>
Under \$1 million	1,771	308,271	20,260	4,116,807	10,214	1,614,125	4,475	195,339
\$1 million under \$1.5 million	1,344	508,693	19,807	6,272,407	8,862	2,901,186	1,428	81,070
\$1.5 million under \$2 million	840	209,225	5,267	2,178,238	2,989	903,967	1,200	54,592
\$2 million under \$2.5 million	1,306	972,261	5,696	4,188,885	3,621	1,915,882	102	95,447
\$2.5 million under \$3 million	423	438,243	1,976	3,826,243	1,154	1,708,347	239	15,074
\$3 million under \$10 million	461	631,328	4,611	21,712,142	4,056	6,949,671	111	11,389
\$10 million under \$20 million	172	479,793	389	18,595,295	242	4,484,259	25	1,242
\$20 million or more	74	888,462	439	22,209,493	102	4,022,821	3	116
<b>Other nonprobate filers</b>	<b>10,131</b>	<b>9,710,845</b>	<b>88,320</b>	<b>66,465,339</b>	<b>52,218</b>	<b>30,363,591</b>	<b>16,619</b>	<b>1,068,930</b>
Under \$1 million	2,026	2,064,198	33,825	7,086,486	20,625	2,622,820	8,122	152,910
\$1 million under \$1.5 million	2,087	678,196	22,404	2,713,705	15,495	2,648,261	4,019	238,215
\$1.5 million under \$2 million	1,217	481,700	10,325	4,538,780	8,714	4,538,780	2,181	212,434
\$2 million under \$2.5 million	1,123	808,895	11,187	10,794,322	7,258	3,364,350	1,400	128,282
\$2.5 million under \$3 million	969	1,048,712	3,611	6,424,343	3,721	6,424,343	349	28,362
\$3 million under \$10 million	1,018	1,132,641	3,199	8,842,096	2,324	2,778,025	369	29,119
\$10 million under \$20 million	448	1,111,212	1,394	4,794,271	981	1,948,283	44	14,140
\$20 million or more	277	4,024,714	591	14,180,357	453	2,825,408	41	2,376
<b>All Taxable Returns</b>	<b>7,722</b>	<b>5,851,373</b>	<b>41,743</b>	<b>4,482,839</b>	<b>27,714</b>	<b>13,089,847</b>	<b>8,514</b>	<b>628,864</b>
Under \$1 million	324	35,388	12,219	3,589,694	7,882	1,254,495	348	119,559
\$1 million under \$1.5 million	723	228,488	11,877	4,541,238	7,683	1,608,125	2,085	176,848
\$1.5 million under \$2 million	299	488,928	6,253	2,495,242	4,085	1,666,365	861	107,811
\$2 million under \$2.5 million	817	233,438	6,131	6,077,487	4,368	2,194,800	788	32,748
\$2.5 million under \$3 million	453	423,239	1,914	1,207,039	1,493	1,247,871	293	23,269
\$3 million under \$10 million	537	701,313	1,987	6,930,554	1,468	1,766,234	138	13,730
\$10 million under \$20 million	278	618,219	614	4,088,718	466	4,820,232	18	3,303
\$20 million or more	204	3,136,209	452	11,978,654				

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

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

Size of gross estate	Gross estate for tax purposes (1)		Personal residence		Real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>108,322</b>	<b>217,402,426</b>	<b>68,225</b>	<b>16,133,916</b>	<b>58,405</b>	<b>21,444,713</b>	<b>3,906</b>	<b>2,002,779</b>
\$600,000 under \$1,000,000	47,845	38,598,125	28,601	4,729,748	24,143	5,062,117	862	108,384
\$1,000,000 under \$2,500,000	45,248	68,946,098	29,184	6,685,111	24,900	7,719,387	1,574	306,826
\$2,500,000 under \$5,000,000	10,018	34,085,398	6,744	2,249,126	6,056	3,259,349	777	303,244
\$5,000,000 under \$10,000,000	3,386	23,286,561	2,351	1,116,991	2,277	1,997,625	400	377,621
\$10,000,000 under \$20,000,000	1,129	15,253,132	621	708,646	790	1,296,653	150	196,814
\$20,000,000 or more	696	39,233,112	524	647,240	549	2,049,782	136	709,890
<b>Taxable returns, total</b>	<b>52,006</b>	<b>190,371,309</b>	<b>29,429</b>	<b>8,064,700</b>	<b>26,159</b>	<b>10,447,156</b>	<b>1,648</b>	<b>993,129</b>
\$600,000 under \$1,000,000	18,634	15,800,654	9,614	1,679,571	8,552	1,709,814	165	17,387
\$1,000,000 under \$2,500,000	23,827	35,518,751	13,711	3,387,514	11,850	3,549,328	717	97,593
\$2,500,000 under \$5,000,000	5,971	20,265,359	3,295	1,286,468	3,295	1,637,319	238	162,731
\$5,000,000 under \$10,000,000	2,258	15,545,769	1,554	704,130	1,430	1,125,506	223	204,627
\$10,000,000 under \$20,000,000	814	11,032,374	596	526,846	548	854,855	97	121,982
\$20,000,000 or more	548	32,298,403	412	517,768	424	1,670,176	51	388,628
<b>Non-taxable returns, total</b>	<b>56,322</b>	<b>87,031,116</b>	<b>38,796</b>	<b>8,069,215</b>	<b>32,247</b>	<b>10,997,554</b>	<b>2,257</b>	<b>1,009,650</b>
\$600,000 under \$1,000,000	20,211	22,797,471	19,149	3,053,774	15,550	3,352,143	677	90,997
\$1,000,000 under \$2,500,000	21,421	31,427,347	15,472	3,297,687	12,160	4,170,569	856	209,233
\$2,500,000 under \$5,000,000	4,100	13,820,039	3,040	952,658	2,762	1,622,030	441	140,512
\$5,000,000 under \$10,000,000	1,128	7,740,793	797	411,861	847	872,019	177	172,794
\$10,000,000 under \$20,000,000	316	4,220,758	225	183,796	242	601,697	60	74,832
\$20,000,000 or more	147	7,024,709	112	129,471	126	479,606	45	321,282

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

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

Size of gross estate	Closely held stock		Other stocks		Cash and total bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>11,520</b>	<b>14,612,428</b>	<b>84,895</b>	<b>68,304,121</b>	<b>54,338</b>	<b>21,185,669</b>	<b>16,955</b>	<b>925,190</b>
\$600,000 under \$1,000,000	2,643	300,234	34,250	7,974,817	20,099	2,836,169	7,950	376,508
\$1,000,000 under \$2,500,000	4,854	11,632,018	36,684	18,658,262	23,898	6,438,777	7,157	435,296
\$2,500,000 under \$5,000,000	2,294	1,565,284	8,874	11,795,135	6,521	3,728,634	1,384	91,801
\$5,000,000 under \$10,000,000	973	1,651,639	3,163	6,914,613	2,463	2,548,222	320	131,334
\$10,000,000 under \$20,000,000	403	1,251,625	1,038	6,308,904	847	1,758,760	89	6,086
\$20,000,000 or more	353	8,006,629	644	14,629,371	599	4,085,106	53	2,364
<b>Taxable returns, total</b>	<b>4,218</b>	<b>8,214,444</b>	<b>42,213</b>	<b>47,441,284</b>	<b>29,255</b>	<b>14,284,413</b>	<b>8,875</b>	<b>524,285</b>
\$600,000 under \$1,000,000	533	105,277	13,909	3,818,424	8,544	1,233,623	3,516	166,318
\$1,000,000 under \$2,500,000	1,523	524,184	19,654	11,663,139	13,773	3,608,049	4,171	272,014
\$2,500,000 under \$5,000,000	1,066	867,165	6,964	8,303,138	4,203	3,680,470	849	66,470
\$5,000,000 under \$10,000,000	574	884,142	2,119	6,479,360	1,701	2,171,550	237	10,146
\$10,000,000 under \$20,000,000	262	708,023	751	4,848,439	545	1,262,687	68	5,710
\$20,000,000 or more	260	6,313,603	514	12,918,764	492	3,436,110	41	1,627
<b>Non-taxable returns, total</b>	<b>7,302</b>	<b>6,401,985</b>	<b>42,674</b>	<b>20,862,917</b>	<b>25,082</b>	<b>6,902,956</b>	<b>8,082</b>	<b>400,905</b>
\$600,000 under \$1,000,000	2,110	399,959	20,640	4,156,395	11,646	1,622,548	4,434	210,190
\$1,000,000 under \$2,500,000	3,331	1,107,833	17,031	7,005,144	10,125	2,222,728	2,986	163,282
\$2,500,000 under \$5,000,000	1,228	898,119	3,499	3,451,996	2,268	1,303,840	544	23,331
\$5,000,000 under \$10,000,000	388	767,497	885	2,436,293	762	1,776,672	64	2,988
\$10,000,000 under \$20,000,000	141	545,603	287	1,460,465	202	366,073	21	375
\$20,000,000 or more	93	1,692,975	131	2,373,667	79	648,997	12	738

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

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

Size of gross estate	Cash		Cash management accounts		Insurance, face value		Insurance, policy loans	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>104,323</b>	<b>14,708,757</b>	<b>73,739</b>	<b>8,615,003</b>	<b>29,968</b>	<b>6,169,351</b>	<b>8,624</b>	<b>189,848</b>
\$600,000 under \$1,000,000	46,033	5,249,079	29,662	1,780,314	25,882	1,407,820	1,626	46,560
\$1,000,000 under \$2,500,000	43,563	5,539,881	31,557	2,847,047	25,567	2,775,085	2,573	79,296
\$2,500,000 under \$5,000,000	9,869	1,797,995	7,861	1,388,705	5,456	1,223,951	620	33,478
\$5,000,000 under \$10,000,000	3,289	390,444	313	1,052,669	97	174,882	242	53,728
\$10,000,000 under \$20,000,000	275	1,555,776	222	242,702	58	142,602	14	24,543
\$20,000,000 or more	1,101	415,955	960	626,866	576	199,972	91	3,397
<b>Taxable returns, total</b>	<b>50,973</b>	<b>9,090,476</b>	<b>37,077</b>	<b>5,458,233</b>	<b>24,791</b>	<b>1,852,205</b>	<b>1,873</b>	<b>71,870</b>
\$600,000 under \$1,000,000	18,189	2,719,389	11,889	914,631	8,585	343,277	357	18,145
\$1,000,000 under \$2,500,000	24,414	4,497,200	16,132	1,718,119	11,832	3,713,961	941	203,956
\$2,500,000 under \$5,000,000	5,816	1,191,025	4,822	840,731	2,692	355,572	345	15,286
\$5,000,000 under \$10,000,000	2,216	894,508	1,884	892,203	1,021	174,476	137	9,332
\$10,000,000 under \$20,000,000	802	314,302	700	476,811	411	85,980	61	1,909
\$20,000,000 or more	537	674,003	486	910,712	280	119,769	42	5,642
<b>Non-taxable returns, total</b>	<b>53,349</b>	<b>5,618,281</b>	<b>36,661</b>	<b>3,157,671</b>	<b>14,175</b>	<b>4,316,566</b>	<b>6,751</b>	<b>117,978</b>
\$600,000 under \$1,000,000	27,844	2,529,690	17,874	970,883	17,297	1,064,443	1,469	28,415
\$1,000,000 under \$2,500,000	20,149	2,042,481	14,271	1,189,856	13,735	2,001,354	1,632	58,341
\$2,500,000 under \$5,000,000	3,843	696,974	3,139	529,974	2,765	868,419	345	17,496
\$5,000,000 under \$10,000,000	1,073	218,384	896	239,348	695	247,137	113	6,023
\$10,000,000 under \$20,000,000	299	101,654	280	148,952	195	73,992	39	1,488
\$20,000,000 or more	141	119,102	122	141,658	89	61,301	14	15,364

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

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

Size of gross estate	Farm assets		Limited partnerships		Other noncorporate businesses		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>7,103</b>	<b>881,790</b>	<b>13,485</b>	<b>3,243,053</b>	<b>7,671</b>	<b>1,770,519</b>	<b>21,120</b>	<b>4,167,997</b>
\$600,000 under \$1,000,000	3,461	155,425	4,109	143,394	2,171	1,116,575	7,913	766,012
\$1,000,000 under \$2,500,000	2,684	301,379	5,658	429,789	3,166	392,514	8,589	1,123,089
\$2,500,000 under \$5,000,000	560	156,922	2,096	407,038	1,206	278,282	2,628	642,326
\$5,000,000 under \$10,000,000	257	122,773	1,977	454,917	621	204,654	1,187	562,694
\$10,000,000 under \$20,000,000	84	75,683	410	352,902	260	192,990	455	310,864
\$20,000,000 or more	58	69,608	334	1,456,012	246	685,704	348	780,013
<b>Taxable returns, total</b>	<b>2,765</b>	<b>412,096</b>	<b>6,221</b>	<b>2,301,698</b>	<b>2,904</b>	<b>898,964</b>	<b>10,997</b>	<b>2,349,964</b>
\$600,000 under \$1,000,000	1,005	29,957	1,192	2,338	637	13,233	2,718	247,776
\$1,000,000 under \$2,500,000	1,221	117,349	2,870	201,486	1,062	100,774	1,467	363,336
\$2,500,000 under \$5,000,000	284	88,801	1,071	299,960	525	160,616	1,545	398,991
\$5,000,000 under \$10,000,000	147	63,745	562	293,033	329	91,270	735	374,922
\$10,000,000 under \$20,000,000	59	42,498	272	286,293	168	122,571	326	231,905
\$20,000,000 or more	48	59,346	254	1,260,281	187	484,185	265	533,535
<b>Non-taxable returns, total</b>	<b>4,339</b>	<b>469,694</b>	<b>7,264</b>	<b>941,355</b>	<b>4,767</b>	<b>871,555</b>	<b>11,123</b>	<b>1,818,033</b>
\$600,000 under \$1,000,000	2,456	126,468	2,917	119,756	1,534	103,242	516	498,296
\$1,000,000 under \$2,500,000	1,474	183,429	2,789	228,303	2,105	291,740	4,122	559,753
\$2,500,000 under \$5,000,000	276	58,320	1,025	150,072	681	172,266	1,093	243,735
\$5,000,000 under \$10,000,000	108	50,029	314	161,884	292	113,183	452	192,772
\$10,000,000 under \$20,000,000	24	33,185	138	86,609	92	70,420	128	79,059
\$20,000,000 or more	10	10,283						

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

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

Table with columns: Size of gross estate, Type of property (Real estate, Personal residence, Other), and Total return distribution. Rows include All returns, Total, and various return types like Taxable, Non-taxable, and Nontaxable.

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

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

Table with columns: Size of gross estate, Type of property (Other Federal bonds, State and local bonds, Federal savings bonds), and Total return distribution. Rows include All returns, Total, and various return types.

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Page 1 of 6

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

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

Table with columns: Size of gross estate, Type of property (Other Federal bonds, State and local bonds, Federal savings bonds), and Total return distribution. Rows include All returns, Total, and various return types.

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Page 3 of 6

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

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

Table with columns: Size of gross estate, Type of property (Other Federal bonds, State and local bonds, Federal savings bonds), and Total return distribution. Rows include All returns, Total, and various return types.

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

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

Table with columns: Size of gross estate, Type of property (Farm assets, Limited Partnership, Other noncorporate businesses, Mortgage and notes), and Total return distribution. Rows include All returns, Total, and various return types.

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Page 5 of 6

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

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

Table with columns: Size of gross estate, Type of property (Other Federal bonds, State and local bonds, Federal savings bonds), and Total return distribution. Rows include All returns, Total, and various return types.

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NOTE: Other Federal bonds are the value used to determine estate tax liability. Gross estate could be reported as an item of cash or as income transferable (i.e., alternate valuation method).

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