Distribution of Net Estate Tax by Size of Gross Estate, Filing Years 1995-2019 [1] [2]

[Money amounts are in millions of dollars]

Size of Gross Estate No. Size of Gross Estate No. Size of Gross Size of Gross Estate No. Size of Gross Est		1995	1	1996		1997	1	1998	1	1999		2000	
Total 150	Size of Gross Estate		Dercentage		Dercentage								
Total	Size of Gloss Estate												
Under \$1.0 million or 1.0 million or 1.0 million or 1.0 million under \$2.0 million under \$2.0 million under \$3.0 million \$3.0 million \$3.0 million under \$3.0 million \$3.0 million \$3.0 million under \$3.0 million \$3.0 million \$3.0 million \$3.0 million under \$3.0 million \$3		tax	Oi totai	tax	Oi total	IGA	Oi totai	tax	Oi totai	tax	Oi totai	tax	Oi totai
\$1.0 million under \$2.5 million \$2.5 million under \$2.5 millio	Total	\$11,841	100.0	\$14,456	100.0	\$16,637	100.0	\$20,349	100.0	\$22,915	100.0	\$24,399	100.0
\$2.5 million under \$2.0 million \$2.748 \$2.2 \$2.878 \$2.0 \$3.3.409 \$2.5 \$4.188 \$2.0 \$5.4.688 \$19.9 \$5.088 \$19.0 \$5.088 \$19.0 \$5.088 \$19.0 \$1.088 \$1.00 \$1.	Under \$1.0 million	\$650	5.5	\$801	5.5	\$835	5.0	\$921	4.5	\$804	3.5	\$769	3.2
\$5.00 million under \$1.00 million of \$2.00 million of the state \$7.00 mi	\$1.0 million under \$2.5 million	\$3,000		\$3,706		\$4,294		\$4,846		\$5,330		\$5,486	
\$5.00 million under \$1.00 million of \$2.00 million of the state \$7.00 mi	\$2.5 million under \$5.0 million	\$2,748	23.2	\$2,937	20.3	\$3,409	20.5	\$4,188	20.6	\$4,568	19.9	\$5,081	20.8
\$10.0 million under \$20.0 million \$1,305 \$1,305 \$1,305 \$1,305 \$2,004 \$1,00 \$3,195 \$2,11 \$3,166 \$1,50 \$2,004 \$1,00 \$2,004 \$1,000 \$2,004 \$1,000													
Size of Gross Estate 10													
Size of Gross Estate 2001													
Total		2001		2002				2004		2005			
Total	Size of Gross Estate	Net estate	Percentage										
Under \$2.0 million under \$3.5 million \$3.4 million under \$3.5 million under \$3.5 million under \$3.5 million under \$3.5 million under \$3.0 million (\$3.2076) 11.4 \$3.307 11.2 \$3.2372 11.4 \$2.400 11.1 \$3.208 14.0 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5		tax	of total										
Under \$2.0 million under \$3.5 million \$3.4 million under \$3.5 million under \$3.5 million under \$3.5 million under \$3.5 million under \$3.0 million (\$3.2076) 11.4 \$3.307 11.2 \$3.2372 11.4 \$2.400 11.1 \$3.208 14.0 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5 \$1.5													
\$2.0 million under \$3.5 million \$4,026 17.1 \$3,335 15.6 \$3,516 15.9 \$3,741 17.3 \$3,045 10.0 \$5.0 million under \$10.0 million \$4,313 18.3 \$3,926 18.4 \$4,222 20.3 \$4,300 20.1 \$4,477 20.7 \$2.0 million under \$10.0 million \$4,313 18.3 \$3,926 18.4 \$4,222 20.3 \$4,300 20.1 \$4,477 20.7 \$2.0 million under \$2.0 million \$4,313 18.3 \$3,926 18.4 \$4,222 20.3 \$4,300 20.1 \$4,477 20.7 \$2.0 million under \$2.0 million \$4,313 18.3 \$3,926 18.4 \$4,222 20.3 \$4,300 20.1 \$4,477 20.7 \$2.0 million under \$2.0 million \$4,313 18.3 \$3,926 18.4 \$4,222 20.3 \$4,300 20.1 \$4,477 20.7 \$2.0 million under \$2.0 million \$4,313 18.3 \$3,926 18.4 \$4,222 20.3 \$4,300 20.1 \$4,477 20.7 \$2.0 million under \$2.0 million \$4,000 \$2.0 millio													
\$3.5 million under \$5.0 million													
\$5.0 million under \$10.0 million \$4.313 18.3 \$3.326 21.4 \$4.22 20.3 \$4.45 \$3.227 \$15.1 \$2.00 \$7.825 36.1 \$3.133 \$3.20 21.3 \$5.204 \$14.2 \$3.224 \$3.22 \$1.4 \$3.227 \$15.1 \$3.00 \$7.825 \$3.13 \$3.3 \$2.206 \$2.00 \$2.006 \$2.006 \$2.000 \$2.006 \$2.000 \$2.006 \$2.000 \$2													
\$20.0 million under \$20.0 million \$20.00 million \$20.													
Size of Gross Estate State Percentage Net estate Percentage		\$4,313		\$3,926				\$4,350		\$4,477			
Size of Gross Estate													
Nate catalate Percentrage Nate catalate Nate catal	\$20.0 million or more		20.7		23.1		24.9		26.0	\$7,825	36.1		
Total		2006		2007		2008		2009					
Total S24,653 100.0 S22,508 100.0 S24,870 100.0 S20,644 100.0 S20,011 S20,011 S20,011 S34,671 S34,	Size of Gross Estate												
Under \$2.0 million \$3.487 11.9 \$2.383 10.5 \$2.205 \$2.20 \$3.50 million under \$3.5 million \$3.487 \$1.50 \$2.205 \$3.50 million under \$3.50 million \$3.487 \$3.41 \$2.00 \$3.50 million under \$3.50 million \$3.60 mi		tax	of total										
Under \$2.0 million \$3.487 11.9 \$2.383 10.5 \$2.205 \$2.20 \$3.50 million under \$3.5 million \$3.487 \$1.50 \$2.205 \$3.50 million under \$3.50 million \$3.487 \$3.41 \$2.00 \$3.50 million under \$3.50 million \$3.60 mi	Total	\$24.050	100.0	\$22 F00	100.0	\$24.070	100.0	\$20.644	100.0				
\$2.0 million under \$3.5 million \$3.427													
\$3.5 million under \$5.0 million \$5.00; \$2.67\$ 11.6 \$2.371 10.5 \$2.440 9.8 \$2.025 9.9 \$5.0 million under \$10.0 million \$4.046 16.4 \$4.446 18.8 \$4.466 18.7 \$3.832 18.6 \$2.0 million or more													
\$5.0 million durder \$10.0 million durder \$20.0 million der \$20.0 million durder \$20.0 million der \$20.0 million \$1.3 der \$2.0 der													
\$10.0 million urder \$20.0 million or more \$20.0 million or more \$3.4.046													
Size of Gross Estate Size of Gross Estate Percentage of total Net estate Per													
Size of Gross Estate													
Size of Gross Estate	\$20.0 million or more		34.4		35.7	\$10,499	42.2	\$8,754	42.4				
Total													
Total Size of Gross Estate Size of Gros	Size of Gross Estate												
Under \$3.5 million S267 2.0 \$34 1.1		tax	of total	tax	of total								
Under \$3.5 million S267 2.0 \$34 1.1	Total	\$13 217	100.0	\$3.077	100.0								
\$3.5 million under \$10.0 million \$2,882 20.3 \$588 18.5 \$ 5.0 million under \$10.0 million \$2,887 1 21.7 \$619 20.1 \$ \$3.6 million under \$10.0 million \$2,887 1 21.7 \$619 20.1 \$ \$3.6 million under \$2.0 million or more \$2.0 million \$2,887 1 21.7 \$619 20.1 \$ \$3.6 million under \$2.0 million or more \$3.0 million \$2,887 1 21.7 \$619 20.1 \$ Size of Gross Estate													
\$5.0 million under \$10.0 million ander \$20.0 million \$2.881 2.0.3 \$5.88 18.5 \$10.0 million under \$20.0 million \$2.8677 50.5 \$1.768 57.4 \$20.1 \$20.1 \$20.0 million or more \$2.00 million \$2.877 50.5 \$1.768 57.4 \$20.1 \$20.1 \$20.0 million or more \$2.00 million \$2.877 50.5 \$1.768 57.4 \$20.0 million under \$2.00 million \$2.877 50.5 \$1.0 \$2.1 \$20.0 million under \$2.00 million \$1.225 \$14.4 \$1.906 \$22.4 \$20.0 million under \$2.00 million \$2.277 50.2 \$1.4 \$20.0 million under \$2.00 million \$2.277 \$20.0 million under \$2.00 million \$2.277 50.2 \$1.4 \$20.0 million under \$2.00 million \$2.277 \$20.0 \$2.0 \$2.0 \$2.0 \$2.0 \$2.0 \$2.0 \$2.													
\$2.00 million or more \$2.871 \$2.17 \$6.99 \$2.1 \$2.00 million or more \$3.677 \$5.05 \$1.768 \$57.4 \$3.200 million or more \$3.687 \$1.00 \$1.00 \$3.99 \$1.0 \$3.900 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.018 \$1.906 \$2.24 \$3.277 \$2.013 \$3.277 \$2.013 \$3.277 \$2.013 \$3.277 \$3.27													
Size of Gross Estate Percentage tax													
Size of Gross Estate													
Size of Gross Estate Net estate Percentage 1.0	\$20.0 million or more		50.5	\$1,766	57.4								
Total	8: 48 5												
Total Under \$5.0 million S84 97 100.0 S89 1.0 S5.0 million under \$10.0 million S1,225 14.4 S20 14.4 S20 Million of more S20.0 million of more S20.0 million S20 S2.77 S2.1 S2.	Size of Gross Estate												
Under \$5.0 million under \$1.0 million \$1.90 ft \$2.2 ft \$1.4 ft \$1.0 million under \$2.0.0 million or more \$2.0 million or more \$2.0 ft \$1.90 ft \$2.1 ft \$2.0 ft \$1.0 ft \$1.90 ft \$2.0 ft \$1.90 ft		tax	of total										
Under \$5.0 million under \$10.0 million \$1,225 14.4 \$1.0 million under \$20.0 million or more	Total	\$8.497	100.0										
\$5.0 million under \$20.0 million \$1,225 14.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.4 \$1,906 22.5 \$1,906 22													
\$1,906 22.4 \$52.77 62.1 \$20.0 million or more \$1,906 \$52.77 62.1 \$20.0 million or more \$1,906 \$2.2 \$1.0													
Size of Gross Estate S5.277 62.1 2014 2015 2016 2017 2018 201													
Size of Gross Estate Decentage tax Decentage tax Percentage tax													
Size of Gross Estate Net estate Percentage Net estate Net estate Percentage Net estate Net es	\$20.0 IIIIIII0II 0I III0IE		02.1	2014		2015		2016		2017		2019	
Total	Size of Gross Estate		Dercentage		Dercentage								
Total S12,667 100.0 \$16,390 100.0 \$17,073 100.0 \$18,286 100.0 \$19,940 100.0 \$20,180 100.0	Size of Gloss Estate												
Under \$5.0 million S170 1.3 \$4.99 2.5 \$3.53 2.1 \$3.47 1.9 \$2.72 1.5 \$2.86 1.4		ius.	Oi totai	tun.	Oi totai	tun	Oi totai	tun.	Oi totai	tux	Oi totai	tux	Oi totai
Under \$5.0 million S170 1.3 \$4.99 2.5 \$353 2.1 \$347 1.9 \$2.72 1.5 \$286 1.4	Total	\$12,667	100.0	\$16,390	100.0	\$17.073	100.0	\$18,296	100.0	\$19,940	100.0	\$20,180	100.0
\$5.0 million under \$10.0 million \$1.597 12.6 \$2.022 12.3 \$1.929 11.3 \$1.975 10.8 \$1.939 10.6 \$2.051 10.2 \$10.0 million under \$20.0 million \$2.939 23.2 \$3.262 19.9 \$3.337 19.5 \$3.898 21.0 \$3.894 21.2 \$3.848 19.1 \$20.0 million under \$50.0 million \$4.500 \$3.894 21.2 \$3.848 19.1 \$20.0 million or more \$4.611 36.4 \$6.676 40.7 \$7.393 43.3 \$7.559 41.3 \$9.321 50.9 \$8.637 42.8 **Total Under \$10.0 million under \$20.0 million \$4.42 3.3 \$10.0 million under \$20.0 million under \$20.0 million \$2.062 15.6 \$4.823 24.7 25.0 \$4.523 24.7 \$5.357 26.5 \$4.611 36.4 \$6.676 40.7 \$7.393 43.3 \$7.559 41.3 \$9.321 50.9 \$8.637 42.8 **Total Under \$10.0 million under \$20.0 million \$2.062 15.6 \$4.188 31.7	Under \$5.0 million												
\$10.0 million under \$20.0 million \$2,939	\$5.0 million under \$10.0 million												
\$20.0 million under \$50.0 million \$3,350													
Size of Gross Estate													
2019 Not estate Percentage of total													
Size of Gross Estate Net estate Percentage tax Percentage tax	\$50.0 IIIIIIOII OI IIIOIE		30.4	\$0,070	40.7	\$1,393	43.3	\$1,559	41.3	99,321	30.9	\$0,037	42.0
tax	Size of Cross Estate		Doroontogo										
Total \$13,215 100.0 Under \$10.0 million \$442 3.3 \$10.0 million under \$20.0 million \$2.062 15.6 \$2.00 million under \$50.0 million \$4,188 31.7	Size of Gross Estate												
Under \$10.0 million		ldX	OI total										
Under \$10.0 million	Total	\$13,215	100.0										
\$10.0 million under \$20.0 million \$2,062 15.6 \$2.00 million 44,188 31.7													
\$20.0 million under \$50.0 million \$4,188 31.7													
\$30.0 Hillion of more 90,323 49.4			31./										
		66 500	40.4										

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 \$11.18 million of gross estate. Because of filing extensions, however, some returns were filed in 2019 for deaths that occurred prior to 2018, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2019, for which the filing threshold was \$11.40 million.

[2] Net estate tax is the tax liability of the estate after subtracting a credit for gift taxes paid on post-1976 gifts, the allowable unified credit, and credits for foreign death taxes and tax on prior transfers are not provided to avoid disclosure.