#### Estate Tax Returns Filed in 2020 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	ommissions	Attorney	s' fees	Other exper	nses/losses	Debts and r	nortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,818	\$64,335	696	\$262,959	1,861	\$241,486	1,919	\$371,533	2,436	\$3,843,464
Under \$10 million	264	\$4,129	57	\$6,418	185	\$11,139	172	\$10,258	209	\$105,155
\$10 million under \$20 million	1,508	\$27,063	331	\$56,649	934	\$70,411	958	\$83,353	1,279	\$1,020,213
\$20 million under \$50 million	747	\$16,530	220	\$71,005	532	\$76,426	557	\$135,926	664	\$971,491
\$50 million or more	298	\$16,612	88	\$128,886	210	\$83,510	232	\$141,995	284	\$1,746,605
All Taxable Returns	1,188	\$24,952	507	\$211,459	1,086	\$174,282	1,074	\$298,671	1,110	\$1,614,254
Under \$10 million	115	\$1,835	42	\$5,204	110	\$7,622	97	\$6,676	99	\$21,017
\$10 million under \$20 million	509	\$7,906	222	\$37,523	462	\$39,404	451	\$56,599	462	\$194,835
\$20 million under \$50 million	394	\$7,656	177	\$62,053	364	\$57,866	368	\$120,854	374	\$376,104
\$50 million or more	170	\$7,555	67	\$106,680	150	\$69,390	158	\$114,541	173	\$1,022,299
All Nontaxable Returns	1,629	\$39,383	188	\$51,499	775	\$67,204	845	\$72,862	1,327	\$2,229,210
Under \$10 million	149	\$2,294	15	\$1,214	75	\$3,516	74	\$3,582	110	\$84,138
\$10 million under \$20 million	1,000	\$19,157	109	\$19,127	471	\$31,008	507	\$26,753	817	\$825,378
\$20 million under \$50 million	353	\$8,874	43	\$8,952	168	\$18,560	189	\$15,072	290	\$595,388
\$50 million or more	128	\$9,057	21	\$22,206	60	\$14,120	75	\$27,454	110	\$724,306
Tax status and	Bequests to su	Irviving spouse	Charitable	deduction	State death ta	ax deduction	Total allowabl	e deductions		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	1,802	\$39,743,625	875	\$27,440,435	686	\$1,810,160	3,424	\$72,108,447		
Under \$10 million	111	\$388,399	53	\$94,261	72	\$34,010	324	\$624,913		
\$10 million under \$20 million	1,007	\$7,047,283	389	\$1,258,740	319	\$323,147	1,844	\$9,611,180		
\$20 million under \$50 million	485	\$9,478,005	273	\$2,324,702	207	\$406,995	908	\$13,112,147		
\$50 million or more	199	\$22,829,937	160	\$23,762,732	87	\$1,046,008	349	\$48,760,206		
All Taxable Returns	174	\$4,631,092	414	\$20,990,216	394	\$1,619,400	1,273	\$28,052,911		
Under \$10 million	* 4	\$2,665	16	\$5,633	35	\$19,059	123	\$54,368		
\$10 million under \$20 million	45	\$145,446	143	\$146,535	146	\$184,853	538	\$651,510		
\$20 million under \$50 million	66	\$659,924	150	\$724,544	148	\$381,616	427	\$2,043,294		
\$50 million or more	59	\$3,823,058	105	\$20,113,505	65	\$1,033,872	186	\$25,303,739		
All Nontaxable Returns	1,628	\$35,112,533	461	\$6,450,218	291	\$190,760	2,150	\$44,055,536		
		\$385,734	38	\$88,628	38	\$14,951	201	\$570,546		
Under \$10 million	107	\$305,734								
Under \$10 million \$10 million under \$20 million	107 962	\$6,901,837	246	\$1,112,205	173	\$138,294	1,306	\$8,959,670		
		\$6,901,837			173 59	\$138,294 \$25,379	1,306 481	\$8,959,670 \$11,068,853		

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. October 2021.

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

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2020, most returns were filed for deaths that occurred in 2019, for which the filing threshold was \$11.40 million of gross estate. Because of filing extensions, however, some returns were filed in 2020 for deaths that occurred prior to 2019, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2020, for which the filing threshold was \$11.58 million.

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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	s' fees	Other exper	nses/losses	Debts and n	nortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,290	\$107,929	1,329	\$370,062	3,513	\$380,076	3,555	\$655,316	4,612	\$7,085,035
Under \$10 million	1,551	\$23,232	396	\$39,703	998	\$59,187	1,003	\$54,913	1,336	\$521,013
\$10 million under \$20 million	2,233	\$38,168	515	\$86,967	1,443	\$105,866	1,444	\$121,687	1,915	\$1,391,393
\$20 million under \$50 million	1,099	\$27,980	291	\$91,939	756	\$97,813	781	\$156,400	969	\$1,541,945
\$50 million or more	407	\$18,549	127	\$151,452	315	\$117,210	327	\$322,316	392	\$3,630,684
All Taxable Returns	2,403	\$45,624	990	\$305,006	2,207	\$290,291	2,182	\$524,485	2,226	\$3,770,142
Under \$10 million	607	\$8,004	251	\$26,910	547	\$36,202	546	\$30,608	538	\$117,217
\$10 million under \$20 million	951	\$14,414	390	\$70,713	896	\$76,179	861	\$89,493	883	\$387,160
\$20 million under \$50 million	603	\$14,276	239	\$74,827	537	\$79,332	545	\$113,707	566	\$817,063
\$50 million or more	243	\$8,930	109	\$132,556	227	\$98,579	231	\$290,676	239	\$2,448,703
All Nontaxable Returns	2,887	\$62,306	339	\$65,056	1,305	\$89,785	1,373	\$130,831	2,386	\$3,314,893
Under \$10 million	945	\$15,229	145	\$12,793	452	\$22,985	457	\$24,305	798	\$403,796
\$10 million under \$20 million	1,282	\$23,754	125	\$16,254	547	\$29,687	583	\$32,194	1,032	\$1,004,233
\$20 million under \$50 million	496	\$13,704	52	\$17,113	219	\$18,481	236	\$42,693	403	\$724,883
\$50 million or more	165		17	\$18,897	88	\$18,632	97	\$31,639	153	\$1,181,981
Tax status and	Bequests to su	irviving spouse	Charitable	deduction	State death ta	ax deduction	Total allowab	le deductions		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	3,152	\$57,534,278	1,619	\$21,873,006	1,134	\$1,931,319	6,365	\$88,240,577		
Under \$10 million	915	\$3,501,108	335	\$593,768	300	\$138,680	1,948	\$4,840,987		
\$10 million under \$20 million	1,314	\$9,999,753	660	\$2,285,184	481	\$485,049	2,682	\$14,088,298		
\$20 million under \$50 million	663	\$13,028,003	433	\$3,529,727	246	\$495,607	1,265	\$18,556,499		
\$50 million or more	259	\$31,005,414	191	\$15,464,327	107	\$811,983	471	\$50,754,794		
All Taxable Returns	336	\$8,531,297	763	\$11,766,506	692	\$1,713,944	2,568	\$25,382,203		
All Taxable Returns Under \$10 million	<b>336</b> * 39		<b>763</b> 124			<b>\$1,713,944</b> \$84,074	<b>2,568</b> 648	<b>\$25,382,203</b> \$357,515		
				\$11,766,506	692					
Under \$10 million	* 39	\$55,354	124	<b>\$11,766,506</b> \$66,905	<b>692</b> 148	\$84,074	648	\$357,515		
Under \$10 million \$10 million under \$20 million	* 39 97	\$55,354 \$334,532 \$1,523,287	124 271	<b>\$11,766,506</b> \$66,905 \$254,316	<b>692</b> 148 279	\$84,074 \$357,760	648 1,018	\$357,515 \$1,266,053		
Under \$10 million \$10 million under \$20 million \$20 million under \$50 million	* 39 97 127	\$55,354 \$334,532 \$1,523,287 \$6,618,125	124 271 240	<b>\$11,766,506</b> \$66,905 \$254,316 \$1,105,054	<b>692</b> 148 279 184 81	\$84,074 \$357,760 \$470,074	648 1,018 636	\$357,515 \$1,266,053 \$3,780,022		
Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	* 39 97 127 73	\$55,354 \$334,532 \$1,523,287 \$6,618,125 <b>\$49,002,982</b>	124 271 240 128	<b>\$11,766,506</b> \$66,905 \$254,316 \$1,105,054 \$10,340,230	<b>692</b> 148 279 184 81 <b>442</b>	\$84,074 \$357,760 \$470,074 \$802,036	648 1,018 636 265 <b>3,797</b>	\$357,515 \$1,266,053 \$3,780,022 \$19,978,613		
Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns	* 39 97 127 73 <b>2,815</b>	\$55,354 \$334,532 \$1,523,287 \$6,618,125 <b>\$49,002,982</b>	124 271 240 128 <b>856</b>	\$11,766,506 \$66,905 \$254,316 \$1,105,054 \$10,340,230 \$10,106,500	<b>692</b> 148 279 184 81	\$84,074 \$357,760 \$470,074 \$802,036 <b>\$217,375</b>	648 1,018 636 265	\$357,515 \$1,266,053 \$3,780,022 \$19,978,613 <b>\$62,858,374</b>		
Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more <b>All Nontaxable Returns</b> Under \$10 million	* 39 97 127 73 <b>2,815</b> 876	\$55,354 \$334,532 \$1,523,287 \$6,618,125 <b>\$49,002,982</b> \$3,445,754	124 271 240 128 <b>856</b> 211	\$11,766,506 \$66,905 \$254,316 \$1,105,054 \$10,340,230 \$10,106,500 \$526,863	<b>692</b> 148 279 184 81 <b>442</b> 152	\$84,074 \$357,760 \$470,074 \$802,036 <b>\$217,375</b> \$54,606	648 1,018 636 265 <b>3,797</b> 1,299	\$357,515 \$1,266,053 \$3,780,022 \$19,978,613 <b>\$62,858,374</b> \$4,483,472		

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

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

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

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

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

for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2019, for which the filing threshold was \$11.40 million.

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

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

Tax status and	Funeral e	xpenses	Executors' of	commissions	Attorney	/s' fees	Other exper	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	11,169	\$208,436	2,839	\$569,321	7,473	\$586,203	7,367	\$823,517	9,259	\$8,533,117
Under \$5 million	820	\$11,091	178	\$8,970	608	\$17,847	524	\$17,873	630	\$139,667
\$5 million under \$10 million	6,202	\$90,448	1,476	\$153,708	3,929	\$177,111	3,921	\$193,931	4,991	\$1,763,750
\$10 million under \$20 million	2,593	\$47,534	709	\$127,376	1,808	\$137,568	1,746	\$185,825	2,170	\$1,575,661
\$20 million under \$50 million	1,112	\$28,989	331	\$113,707	798	\$124,233	831	\$175,177	1,053	\$1,749,055
\$50 million or more	441	\$30,374	146	\$165,560	330	\$129,445	345	\$250,711	415	\$3,304,984
All Taxable Returns	5,124	\$84,860	2,189	\$469,686	4,737	\$441,147	4,537	\$690,142	4,578	\$4,030,509
Under \$5 million	466	\$6,104	136	\$6,533	432	\$12,774	361	\$13,772	365	\$43,103
\$5 million under \$10 million	2,378	\$30,000	1,059	\$112,525	2,210	\$107,914	2,124	\$125,971	2,090	\$409,828
\$10 million under \$20 million	1,321	\$22,559	588	\$106,738	1,233	\$104,545	1,173	\$155,860	1,182	\$629,229
\$20 million under \$50 million	666	\$14,024	277	\$90,719	600	\$101,383	612	\$152,714	657	\$863,470
\$50 million or more	293	\$12,173	129	\$153,172	262	\$114,532	268	\$241,825	284	\$2,084,879
All Nontaxable Returns	6,046	\$123,576	651	\$99,635	2,736	\$145,056	2,830	\$133,374	4,682	\$4,502,608
Under \$5 million	355	\$4,986	42	\$2,438	176	\$5,073	163	\$4,101	265	\$96,564
\$5 million under \$10 million	3,824	\$60,448	416	\$41,183	1,719	\$69,197	1,797	\$67,960	2,901	\$1,353,922
\$10 million under \$20 million	1,272	\$24,976	121	\$20,638	575	\$33,022	573	\$29,965	988	\$946,432
\$20 million under \$50 million	446	\$14,965	54	\$22,988	199	\$22,850	219	\$22,462	396	\$885,585
\$50 million or more	148	\$18,201	17	\$12,388	68	\$14,913	78	\$8,886	131	\$1,220,105
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death ta	ax deduction		
	Dequeete te eu	ining openeo	enantable	acadelien	/		Claic dealin			
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
size of gross estate	Number 6,666	Amount \$70,536,918		Amount \$22,575,654	Number 13,396	Amount \$104,157,267				
All Returns Under \$5 million	Number 6,666 321	Amount <b>\$70,536,918</b> \$623,887	Number <b>2,868</b> 130	Amount <b>\$22,575,654</b> \$53,990	Number <b>13,396</b> 952	Amount <b>\$104,157,267</b> \$883,498	Number <b>2,473</b> 156	Amount <b>\$2,666,339</b> \$30,781		
All Returns Under \$5 million \$5 million under \$10 million	Number 6,666 321 3,695	Amount <b>\$70,536,918</b> \$623,887 \$14,361,309	Number <b>2,868</b> 130 1,348	Amount <b>\$22,575,654</b> \$53,990 \$2,237,752	Number 13,396	Amount \$104,157,267	Number <b>2,473</b> 156 1,281	Amount <b>\$2,666,339</b> \$30,781 \$552,843		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Number 6,666 321 3,695 1,668	Amount <b>\$70,536,918</b> \$623,887 \$14,361,309 \$14,451,054	Number <b>2,868</b> 130 1,348 738	Amount <b>\$22,575,654</b> \$53,990 \$2,237,752 \$2,730,792	Number <b>13,396</b> 952	Amount <b>\$104,157,267</b> \$883,498	Number <b>2,473</b> 156 1,281 594	Amount <b>\$2,666,339</b> \$30,781 \$552,843 \$544,776		
All Returns Under \$5 million \$5 million under \$10 million	Number 6,666 321 3,695 1,668 697	Amount <b>\$70,536,918</b> \$623,887 \$14,361,309 \$14,451,054 \$14,950,731	Number <b>2,868</b> 130 1,348 738 436	Amount <b>\$22,575,654</b> \$53,990 \$2,237,752 \$2,730,792 \$3,471,316	Number <b>13,396</b> 952 7,497	Amount <b>\$104,157,267</b> \$883,498 \$19,066,000 \$19,339,172 \$20,700,202	Number 2,473 156 1,281 594 300	Amount <b>\$2,666,339</b> \$30,781 \$552,843 \$544,776 \$573,431		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Number 6,666 321 3,695 1,668	Amount <b>\$70,536,918</b> \$623,887 \$14,361,309 \$14,451,054	Number <b>2,868</b> 130 1,348 738	Amount <b>\$22,575,654</b> \$53,990 \$2,237,752 \$2,730,792	Number <b>13,396</b> 952 7,497 3,130	Amount <b>\$104,157,267</b> \$883,498 \$19,066,000 \$19,339,172	Number <b>2,473</b> 156 1,281 594	Amount <b>\$2,666,339</b> \$30,781 \$552,843 \$544,776		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	Number 6,666 321 3,695 1,668 697	Amount <b>\$70,536,918</b> \$623,887 \$14,361,309 \$14,451,054 \$14,950,731	Number <b>2,868</b> 130 1,348 738 436	Amount <b>\$22,575,654</b> \$53,990 \$2,237,752 \$2,730,792 \$3,471,316	Number <b>13,396</b> 952 7,497 3,130 1,316 500	Amount <b>\$104,157,267</b> \$883,498 \$19,066,000 \$19,339,172 \$20,700,202	Number 2,473 156 1,281 594 300	Amount <b>\$2,666,339</b> \$30,781 \$552,843 \$544,776 \$573,431		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	Number 6,666 321 3,695 1,668 697 285	Amount <b>\$70,536,918</b> \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936	Number <b>2,868</b> 130 1,348 738 436 216	Amount <b>\$22,575,654</b> \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803	Number <b>13,396</b> 952 7,497 3,130 1,316 500	Amount <b>\$104,157,267</b> \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395	Number 2,473 156 1,281 594 300 143	Amount <b>\$2,666,339</b> \$30,781 \$552,843 \$544,776 \$573,431 \$964,509		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns	Number 6,666 321 3,695 1,668 697 285 697	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198	Number 2,868 130 1,348 738 436 216 1,391	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b>	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$30,611,636 \$135,675	Number 2,473 156 1,281 594 300 143 1,562	Amount \$2,666,339 \$30,781 \$552,843 \$544,776 \$573,431 \$964,509 \$2,375,209		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million	Number 6,666 321 3,695 1,668 697 285 697 * 35	Amount <b>\$70,536,918</b> \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 <b>\$11,650,198</b> \$30,286	Number 2,868 130 1,348 738 436 216 1,391 69	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740 \$15,904	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$44,168,395 \$135,675 \$1,391,620	Number 2,473 156 1,281 594 300 143 1,562 87	Amount \$2,666,339 \$30,781 \$552,843 \$544,776 \$573,431 \$964,509 \$2,375,209 \$13,238		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million	Number 6,666 321 3,695 1,668 697 285 697 * 35 179	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198 \$30,286 \$306,431	Number 2,868 130 1,348 738 436 216 1,391 69 482	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740 \$15,904 \$235,173	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483 2,536	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$44,168,395 \$30,611,636 \$135,675 \$1,391,620	Number 2,473 156 1,281 594 300 143 1,562 87 678	Amount \$2,666,339 \$30,781 \$552,843 \$544,776 \$573,431 \$964,509 \$2,375,209 \$13,238 \$353,945		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Number 6,666 321 3,695 1,668 697 285 697 * 35 179 190	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198 \$30,286 \$306,431 \$831,100	Number 2,868 130 1,348 738 436 216 1,391 69 482 397	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740 \$15,904 \$235,173 \$788,381	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483 2,536 1,413	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$30,611,636 \$135,675 \$1,391,620 \$2,691,275	Number 2,473 156 1,281 594 300 143 1,562 87 678 446	Amount \$2,666,339 \$30,781 \$552,843 \$5544,776 \$573,431 \$964,509 \$2,375,209 \$13,238 \$353,945 \$490,595		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	Number 6,666 321 3,695 1,668 697 285 697 * 35 179 190 177	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198 \$30,286 \$306,431 \$831,100 \$2,242,931	Number 2,868 130 1,348 738 436 216 1,391 69 482 397 284	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$14,081,803 \$12,993,740 \$15,904 \$235,173 \$788,381 \$1,474,060	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483 2,536 1,413 722	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$30,611,636 \$135,675 \$1,391,620 \$2,691,275 \$5,018,717 \$21,374,349	Number 2,473 156 1,281 594 300 143 1,562 87 678 446 233	Amount \$2,666,339 \$30,781 \$552,843 \$5544,776 \$573,431 \$964,509 \$2,375,209 \$13,238 \$353,945 \$490,595 \$559,041		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million under \$50 million	Number 6,666 321 3,695 1,668 697 285 697 * 35 179 190 177 116	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198 \$30,286 \$306,431 \$831,100 \$2,242,931 \$8,239,450	Number 2,868 130 1,348 738 436 216 1,391 69 482 397 284 159	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740 \$15,904 \$235,173 \$788,381 \$1,474,060 \$10,480,222	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483 2,536 1,413 722 313	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$30,611,636 \$135,675 \$1,391,620 \$2,691,275 \$5,018,717 \$21,374,349	Number 2,473 156 1,281 594 300 143 1,562 87 678 446 233 118	Amount \$2,666,339 \$30,781 \$552,843 \$5544,776 \$573,431 \$964,509 \$2,375,209 \$13,238 \$353,945 \$490,595 \$559,041 \$958,389		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million or more All Nontaxable Returns	Number 6,666 321 3,695 1,668 697 285 697 * 35 179 190 177 116 5,969	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198 \$30,286 \$306,431 \$831,100 \$2,242,931 \$8,239,450 \$58,886,721	Number 2,868 130 1,348 738 436 216 1,391 69 482 397 284 159 1,477	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740 \$15,904 \$235,173 \$788,381 \$1,474,060 \$10,480,222 \$9,581,914	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483 2,536 1,413 722 313 <b>7,930</b>	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$30,611,636 \$135,675 \$1,391,620 \$2,691,275 \$5,018,717 \$21,374,349 \$73,545,631	Number 2,473 156 1,281 594 300 143 1,562 87 678 446 233 118 910	Amount \$2,666,339 \$30,781 \$552,843 \$5544,776 \$573,431 \$964,509 \$2,375,209 \$13,238 \$353,945 \$490,595 \$559,041 \$958,389 \$291,130		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million or more All Nontaxable Returns Under \$5 million	Number 6,666 321 3,695 1,668 697 285 697 * 35 179 190 177 116 5,969 286	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198 \$30,286 \$30,286 \$306,431 \$831,100 \$2,242,931 \$8,239,450 \$58,886,721 \$593,601	Number 2,868 130 1,348 738 436 216 1,391 69 482 397 284 159 1,477 62	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740 \$15,904 \$235,173 \$788,381 \$1,474,060 \$10,480,222 \$9,581,914 \$38,086	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483 2,536 1,413 722 313 <b>7,930</b> 469	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$30,611,636 \$135,675 \$1,391,620 \$2,691,275 \$5,018,717 \$21,374,349 \$73,545,631 \$747,823	Number 2,473 156 1,281 594 300 143 1,562 87 678 446 233 118 910 69	Amount \$2,666,339 \$30,781 \$552,843 \$544,776 \$573,431 \$964,509 \$13,238 \$353,945 \$490,595 \$559,041 \$958,389 \$291,130 \$17,543		
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$50 million under \$10 million	Number 6,666 321 3,695 1,668 697 285 697 * 35 179 190 177 116 5,969 286 3,516	Amount \$70,536,918 \$623,887 \$14,361,309 \$14,451,054 \$14,950,731 \$26,149,936 \$11,650,198 \$30,286 \$306,431 \$831,100 \$2,242,931 \$8,239,450 \$58,886,721 \$593,601 \$14,054,878	Number 2,868 130 1,348 738 436 216 1,391 69 482 397 284 159 1,477 62 866	Amount \$22,575,654 \$53,990 \$2,237,752 \$2,730,792 \$3,471,316 \$14,081,803 \$12,993,740 \$15,904 \$235,173 \$788,381 \$1,474,060 \$10,480,222 \$9,581,914 \$38,086 \$2,002,579	Number <b>13,396</b> 952 7,497 3,130 1,316 500 <b>5,467</b> 483 2,536 1,413 722 313 <b>7,930</b> 469 4,961	Amount \$104,157,267 \$883,498 \$19,066,000 \$19,339,172 \$20,700,202 \$44,168,395 \$30,611,636 \$135,675 \$1,391,620 \$2,691,275 \$5,018,717 \$21,374,349 \$73,545,631 \$747,823 \$17,674,380	Number 2,473 156 1,281 594 300 143 1,562 87 678 446 233 118 910 69 603	Amount \$2,666,339 \$30,781 \$552,843 \$544,776 \$573,431 \$964,509 \$13,238 \$353,945 \$490,595 \$559,041 \$958,389 \$291,130 \$17,543 \$198,897		

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

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

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

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

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

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,624	183,432	2,747	510,311	7,146	557,690	7,072	759,303	8,875	9,086,694
Under \$5 million	949	14,746	220	12,794	707	23,588	660	19,748	782	148,413
\$5 million under \$10 million	6,038	81,183	1,421	137,997	3,854	178,635	3,803	177,332	4,882	1,719,184
\$10 million under \$20 million	2,334	39,346	722	124,975	1,648	143,367	1,647	167,964	2,014	1,450,706
\$20 million under \$50 million	935	24,267	264	97,473	656	105,353	668	143,277	852	1,435,954
\$50 million or more	367	23,891	121	137,072	281	106,748	293	250,981	345	4,332,438
All Taxable Returns	4,893	86,601	2,092	409,708	4,541	405,673	4,380	636,861	4,450	4,836,530
Under \$5 million	508	7,548	180	10,093	491	16,544	447	11,624	456	34,223
\$5 million under \$10 million	2,260	28,964	966	97,424	2,129	110,172	2,013	112,009	2,003	387,692
\$10 million under \$20 million	1,317	22,192	615	108,708	1,213	110,621	1,202	148,880	1,209	713,078
\$20 million under \$50 million	558	12,675	227	85,799	492	84,853	493	127,906	536	750,496
\$50 million or more	250	15,222	104	107,684	217	83,484	225	236,443	246	2,951,041
	200	10,222	101	101,004	217	00,101	220	200, 110	210	2,001,041
All Nontaxable Returns	5,731	96,831	655	100,603	2,605	152,017	2,692	122,441	4,425	4,250,165
Under \$5 million	441	7,197	40	2,701	216	7,043	213	8,124	327	114,190
\$5 million under \$10 million	3,779	52,220	455	40,572	1,725	68,463	1,790	65,323	2,879	1,331,492
\$10 million under \$20 million	1,018	17,154	107	16,267	435	32,746	444	19,085	804	737,628
\$20 million under \$50 million	376	11,592	36	11,675	164	20,500	175	15,372	316	685,458
\$50 million or more	117	8,669	17	29,388	65	23,264	69	14,538	99	1,381,396
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
All Returns	6,211	63,249,642	2,902	21,044,062	12,617	95,670,020	2,508	2,378,473		
Under \$5 million	442	805,736	176	112,055	1,130	1,146,501	2,000	42,408		
\$5 million under \$10 million	3,662	13,435,846	1,416	2,486,508	7,302	18,292,508	1,342	604,757		
	1,315	11,229,205	744	2,464,760	2,701	15,688,860	558	500,209		
\$10 million under \$20 million	552	11,951,205	363	2,997,432	1,062	16,823,785	261	505,203		
\$20 million under \$50 million \$50 million or more	239	25,827,651	202	12,983,307	422	43,718,367	126	725,884		
	200	23,027,031	202	12,903,007	722	43,710,007	120	723,004		
All Taxable Returns	651	14,591,492	1,484	13,465,157	5,170	34,657,409	1,573	2,058,643		
Under \$5 million	* 43	* 22,921	92	33,875	539	143,371	150	28,427		
\$5 million under \$10 million	191	345,198	522	262,821	2,392	1,400,733	681	351,480		
\$10 million under \$20 million	179	819,895	459	750,111	1,374	2,732,708	435	466,996		
\$20 million under \$50 million	131	1,773,481	251	1,447,289	589	4,337,106	206	491,469		
\$50 million or more	107	11,629,998	159	10,971,061	276	26,043,492	102	720,272		
All Nontaxable Returns	5,560	48,658,149	1,417	7,578,906	7,447	61,012,611	935	319,830		
Under \$5 million	399	782,815	84	78,180	591	1,003,130	71	13,981		
\$5 million under \$10 million	3,471	13,090,648	894	2,223,688	4,910	16,891,774	661	253,277		
					-					
\$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	1,137 422 132	10,409,310 10,177,724 14,197,653	285 111 43	1,714,650 1,550,142 2,012,246	4,310 1,327 473 146	12,956,152 12,486,680 17,674,875	123 56 24	33,213 13,746 5,613	_	

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

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

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

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

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

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,413	175,777	2,725	542,715	6,984	593,822	7,005	823,433	8,878	7,205,285
Under \$5 million	1,047	13,795	243	13,290	766	25,535	737	19,260	820	123,513
\$5 million under \$10 million	5,788	76,880	1,372	126,613	3,700	188,079	3,692	165,537	4,842	1,767,393
\$10 million under \$20 million	2,259	37,813	652	120,385	1,508	123,371	1,558	139,909	2,000	1,286,423
\$20 million under \$50 million	944	23,091	318	103,035	703	118,702	715	194,680	848	1,554,559
\$50 million or more	375	24,198	140	179,393	307	138,135	303	304,046	369	2,473,396
All Taxable Returns	4,913	83,059	2,118	461,486	4,491	449,754	4,419	691,644	4,526	3,698,943
Under \$5 million	565	7,078	183	9,585	508	16,800	493	15,469	493	48,303
\$5 million under \$10 million	2,272	27,818	994	94,222	2,105	112,578	2,046	109,457	2,037	392,448
\$10 million under \$20 million	1,223	19,180	550	105,315	1,102	98,031	1,109	113,231	1,163	548,539
\$20 million under \$50 million	579	13,676	267	89,188	522	93,491	521	164,314	559	780,169
\$50 million or more	274	15,307	124	163,175	255	128,855	250	289,173	273	1,929,486
		10,001		,	200	120,000	200	200,110	2.0	1,020,100
All Nontaxable Returns	5,500	92,718	607	81,229	2,492	144,069	2,586	131,789	4,352	3,506,341
Under \$5 million	481	6,717	60	3,704	258	8,736	244	3,791	326	75,210
\$5 million under \$10 million	3,516	49,062	378	32,391	1,595	75,501	1,646	56,080	2,804	1,374,946
\$10 million under \$20 million	1,037	18,633	102	15,070	406	25,340	449	26,679	837	737,884
\$20 million under \$50 million	365	9,415	51	13,847	181	25,212	194	30,366	289	774,391
\$50 million or more	100	8,891	16	16,218	52	9,280	53	14,873	95	543,910
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
	6,257	73,796,687	2,714	18,494,489	12,345	101,869,175	2,783	2,693,647		
All Returns Under \$5 million	432	778,642	232	110,212	1,212	1,106,802	327	54,257		
\$5 million under \$10 million	3,615	13,110,194	1,276	1,926,398	6,994	17,485,034	1,418	580,098		
	1,418	12,234,884	624	2,090,661	2,633	16,063,271	612	583,037		
\$10 million under \$20 million	553	11,472,012	369	3,078,764	1,073	16,513,328	270	517,062		
\$20 million under \$50 million \$50 million or more	239	36,200,954	214	11,288,455	434	50,700,739	157	959,192		
\$50 minion of more	200	30,200,304	214	11,200,400	-0-	00,700,700	107	000,102		
All Taxable Returns	718	23,203,090	1,396	11,475,640	5,207	40,334,421	1,762	2,424,315		
Under \$5 million	* 35	* 34,705	131	39,003	607	181,104	186	33,615		
\$5 million under \$10 million	190	267,701	492	226,238	2,396	1,289,736	773	384,439		
\$10 million under \$20 million	227	1,051,935	362	554,675	1,291	2,549,428	458	548,188		
\$20 million under \$50 million	151	1,943,783	239	1,316,113	611	4,457,089	212	504,191		
	116	19,904,966	173	9,339,611	300	31,857,065	134	953,883		
\$50 million or more								1		
,	5 539	50.593 597	1.318	7.018 848	7,138	61.534.754	1.021	269 332		
All Nontaxable Returns	<b>5,539</b> 397	<b>50,593,597</b> 743 938	<b>1,318</b>	<b>7,018,848</b>	<b>7,138</b>	61,534,754	<b>1,021</b>	<b>269,332</b>		
All Nontaxable Returns Under \$5 million	397	743,938	101	71,208	604	925,699	141	20,643		
All Nontaxable Returns Under \$5 million \$5 million under \$10 million	397 3,426	743,938 12,842,493	101 783	71,208 1,700,160	604 4,597	925,699 16,195,299	141 645	20,643 195,659		
All Nontaxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	397 3,426 1,190	743,938 12,842,493 11,182,949	101 783 263	71,208 1,700,160 1,535,985	604 4,597 1,341	925,699 16,195,299 13,513,843	141 645 154	20,643 195,659 34,850		
All Nontaxable Returns Under \$5 million \$5 million under \$10 million	397 3,426	743,938 12,842,493	101 783	71,208 1,700,160	604 4,597	925,699 16,195,299	141 645	20,643 195,659		

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

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

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

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

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

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

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

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2015, most returns were filed for deaths that occurred in 2014, for which the filing threshold was \$5.34 million of gross estate. Because of filing extensions, however, some returns were filed in 2015 for deaths that occurred prior to 2014, for which filing thresholds were lower. There are also a small number of return filed for Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2016.

\*Revised November 2016

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	/s' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	10,173	161,873	2,752	529,919	6,925	548,258	6,930	640,505	8,844	10,608,609
Under \$5 million	1,406	19,264	336	18,440	988	37,888	990	28,900	1,202	205,125
\$5 million under \$10 million	5,679	77,291	1,398	137,006	3,734	177,753	3,723	164,193	4,796	1,765,166
\$10 million under \$20 million	1,958	32,350	640	118,190	1,374	132,631	1,368	127,425	1,762	1,326,135
\$20 million under \$50 million	822	19,407	282	114,108	596	99,952	608	128,431	775	1,297,294
\$50 million or more	308	13,560	95	142,174	233	100,034	241	191,556	309	6,014,889
All Taxable Returns	4,921	77,064	2,090	434,651	4,456	414,563	4,322	547,776	4,566	3,712,549
Under \$5 million	749	9,184	233	11,735	661	24,587	659	21,324	673	65,326
\$5 million under \$10 million	2,340	28,213	1,007	103,214	2,151	116,865	2,026	120,438	2,125	521,349
\$10 million under \$20 million	1,080	17,276	523	98,728	983	102,236	967	105,942	1,027	567,933
\$20 million under \$50 million	548	11,978	244	97,399	480	83,839	484	120,354	532	730,065
\$50 million or more	205	10,413	84	123,575	181	87,035	187	179,717	210	1,827,876
All Nontaxable Returns	5,252	84,809	662	95,268	2,469	133,695	2,607	92,729	4,278	6,896,060
Under \$5 million	657	10,080	103	6,706	327	13,301	331	7,576	530	139,798
\$5 million under \$10 million	3,340	49,078	392	33,792	1,583	60,888	1,697	43,755	2,671	1,243,817
\$10 million under \$20 million	877	15,075	118	19,463	391	30,395	401	21,482	735	758,202
\$20 million under \$50 million	274	7,429	38	16,710	116	16,113	124	8,077	243	567,230
\$50 million or more	103	3,147	11	18,599	52	12,999	54	11,839	99	4,187,013
Tax status and	Bequests to su	irviving spouse	Charitable	deduction	Allowable	deductions	State death t	ax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	_	
All Returns	5,901	56,251,892	2,743	18,428,807	11,882	87,287,389	3,030	2,371,224		
Under \$5 million	633	1,086,233	280	135,490	1,614	1,540,785	482	70,555		
\$5 million under \$10 million										
\$10 million under \$20 million	3,389	11,803,676	1,317	2,270,000	6,704	16,432,014	1,547	597,630		
	1,202	10,141,342	644	2,433,426	2,283	14,337,546	578	435,790		
\$20 million under \$50 million	1,202 485	10,141,342 10,092,215	644 338	2,433,426 2,916,446	2,283 937	14,337,546 14,686,170	578 298	435,790 461,045		
	1,202	10,141,342	644	2,433,426	2,283	14,337,546	578	435,790		
\$20 million under \$50 million \$50 million or more	1,202 485 192	10,141,342 10,092,215 23,128,425	644 338 165	2,433,426 2,916,446 10,673,444	2,283 937 345	14,337,546 14,686,170 40,290,874	578 298 125	435,790 461,045 806,204		
\$20 million under \$50 million \$50 million or more All Taxable Returns	1,202 485 192 <b>726</b>	10,141,342 10,092,215 23,128,425 <b>12,535,204</b>	644 338 165 <b>1,342</b>	2,433,426 2,916,446 10,673,444 <b>10,251,404</b>	2,283 937 345 <b>5,142</b>	14,337,546 14,686,170 40,290,874 <b>28,071,190</b>	578 298 125 <b>1,830</b>	435,790 461,045 806,204 <b>2,106,886</b>		
\$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million	1,202 485 192 <b>726</b> * 71	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235	644 338 165 <b>1,342</b> 127	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933	2,283 937 345 <b>5,142</b> 786	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810	578 298 125 <b>1,830</b> 319	435,790 461,045 806,204 <b>2,106,886</b> 55,117		
<ul> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> <li>All Taxable Returns</li> <li>Under \$5 million</li> <li>\$5 million under \$10 million</li> </ul>	1,202 485 192 <b>726</b> * 71 189	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312	644 338 165 <b>1,342</b> 127 492	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574	2,283 937 345 <b>5,142</b> 786 2,424	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554	578 298 125 <b>1,830</b> 319 785	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014		
<ul> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> </ul> All Taxable Returns <ul> <li>Under \$5 million</li> <li>\$5 million under \$10 million</li> <li>\$10 million under \$20 million</li> </ul>	1,202 485 192 <b>726</b> * 71 189 211	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164	644 338 165 <b>1,342</b> 127 492 372	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797	2,283 937 345 <b>5,142</b> 786 2,424 1,132	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086	578 298 125 <b>1,830</b> 319 785 402	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229		
<ul> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> </ul> All Taxable Returns <ul> <li>Under \$5 million</li> <li>\$5 million under \$10 million</li> <li>\$10 million under \$20 million</li> <li>\$20 million under \$50 million</li> </ul>	1,202 485 192 <b>726</b> * 71 189 211 163	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164 2,350,149	644 338 165 <b>1,342</b> 127 492 372 231	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797 1,531,505	2,283 937 345 <b>5,142</b> 786 2,424 1,132 577	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086 4,942,570	578 298 125 <b>1,830</b> 319 785 402 224	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229 450,378		
<ul> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> </ul> All Taxable Returns <ul> <li>Under \$5 million</li> <li>\$5 million under \$10 million</li> <li>\$10 million under \$20 million</li> </ul>	1,202 485 192 <b>726</b> * 71 189 211	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164	644 338 165 <b>1,342</b> 127 492 372	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797	2,283 937 345 <b>5,142</b> 786 2,424 1,132	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086	578 298 125 <b>1,830</b> 319 785 402	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229		
<ul> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> </ul> All Taxable Returns <ul> <li>Under \$5 million</li> <li>\$5 million under \$10 million</li> <li>\$10 million under \$20 million</li> <li>\$20 million under \$50 million</li> </ul>	1,202 485 192 <b>726</b> * 71 189 211 163	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164 2,350,149	644 338 165 <b>1,342</b> 127 492 372 231	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797 1,531,505	2,283 937 345 <b>5,142</b> 786 2,424 1,132 577	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086 4,942,570	578 298 125 <b>1,830</b> 319 785 402 224	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229 450,378		
<ul> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> </ul> All Taxable Returns <ul> <li>Under \$5 million</li> <li>\$5 million under \$10 million</li> <li>\$10 million under \$20 million</li> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> </ul>	1,202 485 192 <b>726</b> * 71 189 211 163 92	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164 2,350,149 8,771,344	644 338 165 <b>1,342</b> 127 492 372 231 121	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797 1,531,505 7,858,597	2,283 937 345 <b>5,142</b> 786 2,424 1,132 577 223	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086 4,942,570 18,883,170	578 298 125 <b>1,830</b> 319 785 402 224 99	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229 450,378 800,148		
\$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns	1,202 485 192 <b>726</b> * 71 189 211 163 92 <b>5,175</b>	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164 2,350,149 8,771,344 <b>43,716,687</b>	644 338 165 <b>1,342</b> 127 492 372 231 121 <b>1,401</b>	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797 1,531,505 7,858,597 <b>8,177,402</b>	2,283 937 345 <b>5,142</b> 786 2,424 1,132 577 223 <b>6,741</b>	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086 4,942,570 18,883,170 <b>59,216,199</b>	578 298 125 <b>1,830</b> 319 785 402 224 99 <b>1,200</b>	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229 450,378 800,148 <b>264,338</b>		
\$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	1,202 485 192 <b>726</b> * 71 189 211 163 92 <b>5,175</b> 562	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164 2,350,149 8,771,344 <b>43,716,687</b> 1,003,997	644 338 165 <b>1,342</b> 127 492 372 231 121 <b>1,401</b> 153	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797 1,531,505 7,858,597 <b>8,177,402</b> 92,557	2,283 937 345 <b>5,142</b> 786 2,424 1,132 577 223 <b>6,741</b> 828	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086 4,942,570 18,883,170 <b>59,216,199</b> 1,276,974	578 298 125 <b>1,830</b> 319 785 402 224 99 <b>1,200</b> 163	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229 450,378 800,148 <b>264,338</b> 15,438		
\$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	1,202 485 192 <b>726</b> * 71 189 211 163 92 <b>5,175</b> 562 3,201	10,141,342 10,092,215 23,128,425 <b>12,535,204</b> * 82,235 298,312 1,033,164 2,350,149 8,771,344 <b>43,716,687</b> 1,003,997 11,505,364	644 338 165 <b>1,342</b> 127 492 372 231 121 <b>1,401</b> 153 825	2,433,426 2,916,446 10,673,444 <b>10,251,404</b> 42,933 220,574 597,797 1,531,505 7,858,597 <b>8,177,402</b> 92,557 2,049,427	2,283 937 345 <b>5,142</b> 786 2,424 1,132 577 223 <b>6,741</b> 828 4,280	14,337,546 14,686,170 40,290,874 <b>28,071,190</b> 263,810 1,435,554 2,546,086 4,942,570 18,883,170 <b>59,216,199</b> 1,276,974 14,996,460	578 298 125 <b>1,830</b> 319 785 402 224 99 <b>1,200</b> 163 762	435,790 461,045 806,204 <b>2,106,886</b> 55,117 402,014 399,229 450,378 800,148 <b>264,338</b> 15,438 195,616		

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

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

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

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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	/s' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	9,230	141,972	2,500	435,306	6,279	503,355	6,354	814,607	8,165	5,917,584
Under \$5 million	894	10,605	190	11,776	628	21,363	601	16,656	777	185,171
\$5 million under \$10 million	5,405	71,101	1,384	137,212	3,525	173,981	3,550	153,098	4,684	1,563,044
\$10 million under \$20 million	1,896	32,516	606	109,007	1,383	120,053	1,416	134,146	1,732	1,347,211
\$20 million under \$50 million	767	16,873	236	80,548	548	96,413	579	139,716	722	1,152,639
\$50 million or more	268	10,876	84	96,763	195	91,545	208	370,991	250	1,669,519
All Taxable Returns	4,460	68,301	1,888	358,770	4,071	376,262	3,967	715,317	4,230	2,628,201
Under \$5 million	390	4,335	122	8,688	364	12,836	327	12,147	367	43,496
\$5 million under \$10 million	2,306	27,631	987	102,224	2,108	105,982	2,031	106,400	2,155	395,892
\$10 million under \$20 million	1,101	17,476	501	92,447	1,029	97,117	1,021	113,325	1,060	611,219
\$20 million under \$50 million	490	11,168	208	70,833	426	81,938	431	121,573	475	620,101
\$50 million or more	174	7,690	70	84,578	144	78,390	157	361,872	172	957,494
All Nontaxable Returns	4,770	73,671	612	76,536	2,208	127,093	2,387	99,290	3,935	3,289,384
Under \$5 million	504	6,269	69	3,089	264	8,527	274	4,509	410	141,675
\$5 million under \$10 million	3,099	43,470	397	34,988	1,417	68,000	1,519	46,698	2,529	1,167,152
\$10 million under \$20 million	795	15,040	104	16,561	354	22,936	395	20,821	671	735,993
\$20 million under \$50 million	277	5,705	28	9,715	122	14,475	149	18,143	247	532,538
\$50 million or more	94	3,186	14	12,185	51	13,155	51	9,119	78	712,025
Tax status and	Bequests to su	irviving spouse	Charitable	deduction	Allowable	deductions	State death t	tax deduction	-	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	5,159	42,690,055	2,528	13,556,835	10,545	64,166,371	3,104	2,240,807		
Under \$5 million										
\$5 million under \$10 million	352	569,559	165	90,760	1,036	912,099	329	61,971		
	3,110	9,402,680	1,331	1,939,798	6,201	13,479,116	1,717	648,238		
\$10 million under \$20 million	3,110 1,087	9,402,680 8,649,872	1,331 576	1,939,798 1,981,611	6,201 2,156	13,479,116 12,401,271	1,717 667	648,238 516,548		
\$10 million under \$20 million \$20 million under \$50 million	3,110 1,087 449	9,402,680 8,649,872 9,039,573	1,331 576 304	1,939,798 1,981,611 2,119,907	6,201 2,156 854	13,479,116 12,401,271 12,664,349	1,717 667 280	648,238 516,548 469,079		
\$10 million under \$20 million	3,110 1,087	9,402,680 8,649,872	1,331 576	1,939,798 1,981,611	6,201 2,156	13,479,116 12,401,271	1,717 667	648,238 516,548		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more	3,110 1,087 449 162	9,402,680 8,649,872 9,039,573 15,028,370	1,331 576 304 153	1,939,798 1,981,611 2,119,907 7,424,758	6,201 2,156 854 297	13,479,116 12,401,271 12,664,349 24,709,536	1,717 667 280 111	648,238 516,548 469,079 544,972		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns	3,110 1,087 449 162 <b>634</b>	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b>	1,331 576 304 153 <b>1,353</b>	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b>	6,201 2,156 854 297 <b>4,674</b>	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b>	1,717 667 280 111 <b>1,851</b>	648,238 516,548 469,079 544,972 <b>1,953,412</b>		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million	3,110 1,087 449 162 <b>634</b> * 24	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550	1,331 576 304 153 <b>1,353</b> 55	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050	6,201 2,156 854 297 <b>4,674</b> 421	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360	1,717 667 280 111 <b>1,851</b> 174	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million	3,110 1,087 449 162 <b>634</b> * 24 185	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489	1,331 576 304 153 <b>1,353</b> 55 613	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610	6,201 2,156 854 297 <b>4,674</b> 421 2,396	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090	1,717 667 280 111 <b>1,851</b> 174 908	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	3,110 1,087 449 162 <b>634</b> * 24 185 215	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866	1,331 576 304 153 <b>1,353</b> 55 613 355	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678	1,717 667 280 111 <b>1,851</b> 174 908 471	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	3,110 1,087 449 162 <b>634</b> * 24 185 215 138	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866 1,658,832	1,331 576 304 153 <b>1,353</b> 55 613 355 214	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475 1,000,282	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159 508	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678 3,580,939	1,717 667 280 111 <b>1,851</b> 174 908 471 212	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615 456,061		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	3,110 1,087 449 162 <b>634</b> * 24 185 215	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866	1,331 576 304 153 <b>1,353</b> 55 613 355	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678	1,717 667 280 111 <b>1,851</b> 174 908 471	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615		
<ul> <li>\$10 million under \$20 million</li> <li>\$20 million under \$50 million</li> <li>\$50 million or more</li> </ul> All Taxable Returns <ul> <li>Under \$5 million</li> <li>\$5 million under \$10 million</li> <li>\$10 million under \$20 million</li> <li>\$20 million under \$50 million</li> </ul>	3,110 1,087 449 162 <b>634</b> * 24 185 215 138	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866 1,658,832	1,331 576 304 153 <b>1,353</b> 55 613 355 214	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475 1,000,282	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159 508	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678 3,580,939	1,717 667 280 111 <b>1,851</b> 174 908 471 212	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615 456,061		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	3,110 1,087 449 162 <b>634</b> * 24 185 215 138 72	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866 1,658,832 7,077,912	1,331 576 304 153 <b>1,353</b> 55 613 355 214 116	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475 1,000,282 4,895,812	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159 508 190	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678 3,580,939 13,478,696	1,717 667 280 111 <b>1,851</b> 174 908 471 212 86	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615 456,061 541,162		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns	3,110 1,087 449 162 <b>634</b> * 24 185 215 138 72 <b>4,525</b>	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866 1,658,832 7,077,912 <b>32,900,406</b>	1,331 576 304 153 <b>1,353</b> 55 613 355 214 116 <b>1,175</b>	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475 1,000,282 4,895,812 <b>6,769,606</b>	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159 508 190 <b>5,871</b>	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678 3,580,939 13,478,696 <b>43,358,609</b>	1,717 667 280 111 <b>1,851</b> 174 908 471 212 86 <b>1,253</b>	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615 456,061 541,162 <b>287,396</b>		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	3,110 1,087 449 162 <b>634</b> * 24 185 215 138 72 <b>4,525</b> 327	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866 1,658,832 7,077,912 <b>32,900,406</b> 555,010	1,331 576 304 153 <b>1,353</b> 55 613 355 214 116 <b>1,175</b> 110	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475 1,000,282 4,895,812 <b>6,769,606</b> 72,710	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159 508 190 <b>5,871</b> 615	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678 3,580,939 13,478,696 <b>43,358,609</b> 793,739	1,717 667 280 111 <b>1,851</b> 174 908 471 212 86 <b>1,253</b> 154	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615 456,061 541,162 <b>287,396</b> 28,076		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million \$5 million under \$10 million	3,110 1,087 449 162 <b>634</b> * 24 185 215 138 72 <b>4,525</b> 327 2,925	9,402,680 8,649,872 9,039,573 15,028,370 <b>9,789,649</b> * 14,550 209,489 828,866 1,658,832 7,077,912 <b>32,900,406</b> 555,010 9,193,191	1,331 576 304 153 <b>1,353</b> 55 613 355 214 116 <b>1,175</b> 110 718	1,939,798 1,981,611 2,119,907 7,424,758 <b>6,787,228</b> 18,050 301,610 571,475 1,000,282 4,895,812 <b>6,769,606</b> 72,710 1,638,188	6,201 2,156 854 297 <b>4,674</b> 421 2,396 1,159 508 190 <b>5,871</b> 615 3,805	13,479,116 12,401,271 12,664,349 24,709,536 <b>20,807,762</b> 118,360 1,275,090 2,354,678 3,580,939 13,478,696 <b>43,358,609</b> 793,739 12,204,026	1,717 667 280 111 <b>1,851</b> 174 908 471 212 86 <b>1,253</b> 154 809	648,238 516,548 469,079 544,972 <b>1,953,412</b> 33,895 444,679 477,615 456,061 541,162 <b>287,396</b> 28,076 203,558		

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

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

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

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

All Nontaxable Returns

\$20.0 million or more

\$5.0 million under \$10.0 million

\$10.0 million under \$20.0 million

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

of Increase in Basis for Property Acquired From a Decedent. Source: IRS, Statistics of Income Division, August 2013.

Under \$5.0 million

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

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

4,302

2,764

394

796

348

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

31,542,661

526,665

8,357,573

6,665,410

15,993,013

1,313

117

834

226

136

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

7,538,016

102,901

2,113,293

1,470,863

3,850,959

5,653

3,680

647

925

401

43,332,185

11,867,799

8,976,088

21,633,845

854,453

1,276

152

835

188

101

309,769

29,355

214,546

41,070

24,798

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	2 925	60.874	4 494	470.022	0.470	207 506	2 526	240 622	2 264	0 700 440
All Returns	3,835	60,871	1,184	179,033	2,473	207,596	2,536	210,623	3,361	2,728,449
Under \$3.5 million	465	4,779	161	7,943	330	15,752	308	11,519	390 716	82,965
\$3.5 million under \$5.0 million	842	10,264	249	17,953	527	25,467	551	20,996	716	199,129
\$5.0 million under \$10.0 million	1,755	29,777	501	53,809	1,098	65,545	1,134	53,886	1,561	647,056
\$10.0 million under \$20.0 million	487	8,631	164	35,583	320	33,565	334	30,879	425	501,229
\$20.0 million or more	286	7,419	109	63,746	198	67,268	209	93,342	269	1,298,070
All Taxable Returns	1,389	20,055	794	130,814	1,281	137,807	1,276	159,527	1,283	986,136
Under \$3.5 million	155	1,410	94	4,629	146	5,885	144	5,257	129	14,048
\$3.5 million under \$5.0 million	262	2,853	163	11,962	244	12,327	242	12,220	238	28,156
\$5.0 million under \$10.0 million	614	7,920	336	38,206	572	39,015	563	38,283	579	169,099
\$10.0 million under \$20.0 million	210	3,554	115	25,710	190	23,751	197	24,783	195	124,833
\$20.0 million or more	148	4,317	86	50,307	129	56,830	130	78,985	142	650,000
		10.010		10.010	4 400		(	54 000		. =
All Nontaxable Returns	2,446	40,816	390	48,219	1,192	69,790	1,260	51,096	2,078	1,742,312
Under \$3.5 million	310	3,369	67	3,314	184	9,867	164	6,263	261	68,918
\$3.5 million under \$5.0 million	580	7,411	86	5,990	283	13,140	309	8,777	478	170,973
\$5.0 million under \$10.0 million	1,141	21,857	165	15,603	526	26,530	571	15,604	982	477,957
\$10.0 million under \$20.0 million	277	5,077	49	9,873	130	9,814	137	6,095	230	376,395
\$20.0 million or more	138	3,102	23	13,439	69	10,438	79	14,357	127	648,069
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
	2,487	16.561.368	1.039	7.238.147	4.583	27.219.284	1.354	675.526		
All Returns	<b>2,487</b> 269	<b>16,561,368</b> 301,225	<b>1,039</b> 89	<b>7,238,147</b> 63,151	<b>4,583</b> 599	<b>27,219,284</b> 490,588	<b>1,354</b> 101	<b>675,526</b> 12,678		
Under \$3.5 million	269	301,225	89	63,151	599	490,588	101	12,678		
Under \$3.5 million \$3.5 million under \$5.0 million	269 509	301,225 769,247	89 173	63,151 195,268	599 988	490,588 1,237,710	101 253	12,678 47,702		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	269 509 1,196	301,225 769,247 3,675,394	89 173 471	63,151 195,268 913,735	599 988 2,109	490,588 1,237,710 5,450,225	101 253 697	12,678 47,702 226,595		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	269 509 1,196 324	301,225 769,247 3,675,394 2,803,406	89 173 471 170	63,151 195,268 913,735 899,215	599 988 2,109 563	490,588 1,237,710 5,450,225 4,320,452	101 253 697 174	12,678 47,702 226,595 94,871		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	269 509 1,196	301,225 769,247 3,675,394	89 173 471	63,151 195,268 913,735	599 988 2,109	490,588 1,237,710 5,450,225	101 253 697	12,678 47,702 226,595		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	269 509 1,196 324	301,225 769,247 3,675,394 2,803,406	89 173 471 170	63,151 195,268 913,735 899,215	599 988 2,109 563	490,588 1,237,710 5,450,225 4,320,452	101 253 697 174	12,678 47,702 226,595 94,871		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	269 509 1,196 324 189	301,225 769,247 3,675,394 2,803,406 9,012,096	89 173 471 170 136	63,151 195,268 913,735 899,215 5,166,778	599 988 2,109 563 324	490,588 1,237,710 5,450,225 4,320,452 15,720,310	101 253 697 174 129	12,678 47,702 226,595 94,871 293,680		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	269 509 1,196 324 189 <b>202</b>	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b>	89 173 471 170 136 <b>370</b>	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b>	599 988 2,109 563 324 <b>1,478</b>	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b>	101 253 697 174 129 <b>605</b>	12,678 47,702 226,595 94,871 293,680 <b>517,479</b>		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million	269 509 1,196 324 189 <b>202</b> 11	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577	89 173 471 170 136 <b>370</b> 25	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756	599 988 2,109 563 324 <b>1,478</b> 173	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297	101 253 697 174 129 <b>605</b> 52	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	269 509 1,196 324 189 <b>202</b> 11 17	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420	89 173 471 170 136 <b>370</b> 25 44	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904	599 988 2,109 563 324 <b>1,478</b> 173 277	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197	101 253 697 174 129 <b>605</b> 52 101	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	269 509 1,196 324 189 <b>202</b> 11 17 77	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420 125,042	89 173 471 170 136 <b>370</b> 25 44 155	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904 72,361	599 988 2,109 563 324 <b>1,478</b> 173 277 654	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197 499,623	101 253 697 174 129 <b>605</b> 52 101 286	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383 126,843		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	269 509 1,196 324 189 <b>202</b> 11 17 77 45 52	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420 125,042 270,642 1,808,080	89 173 471 170 136 <b>370</b> 25 44 155 73 73 73	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904 72,361 148,904 3,265,700	599 988 2,109 563 324 <b>1,478</b> 173 277 654 218 156	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197 499,623 628,938 5,923,854	101 253 697 174 129 <b>605</b> 52 101 286 90 76	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383 126,843 78,051 283,890		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	269 509 1,196 324 189 <b>202</b> 11 17 77 45 52 <b>2,285</b>	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420 125,042 270,642 1,808,080 <b>14,343,607</b>	89 173 471 170 136 <b>370</b> 25 44 155 73 73 73 669	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904 72,361 148,904 3,265,700 <b>3,740,522</b>	599 988 2,109 563 324 <b>1,478</b> 173 277 654 218 156 <b>3,105</b>	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197 499,623 628,938 5,923,854 <b>20,038,376</b>	101 253 697 174 129 <b>605</b> 52 101 286 90 76 <b>749</b>	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383 126,843 78,051 283,890 <b>158,047</b>		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million	269 509 1,196 324 189 <b>202</b> 11 17 77 45 52 <b>2,285</b> 258	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420 125,042 270,642 1,808,080 <b>14,343,607</b> 295,648	89 173 471 170 136 <b>370</b> 25 44 155 73 73 73 <b>669</b> 64	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904 72,361 148,904 3,265,700 <b>3,740,522</b> 60,394	599 988 2,109 563 324 <b>1,478</b> 173 277 654 218 156 <b>3,105</b> 426	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197 499,623 628,938 5,923,854 <b>20,038,376</b> 449,291	101 253 697 174 129 <b>605</b> 52 101 286 90 76 <b>749</b> 49	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383 126,843 78,051 283,890 <b>158,047</b> 6,365		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	269 509 1,196 324 189 <b>202</b> 11 17 77 45 52 <b>2,285</b> 258 492	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420 125,042 270,642 1,808,080 <b>14,343,607</b> 295,648 760,827	89 173 471 170 136 <b>370</b> 25 44 155 73 73 73 <b>669</b> 64 129	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904 72,361 148,904 3,265,700 <b>3,740,522</b> 60,394 187,364	599 988 2,109 563 324 <b>1,478</b> 173 277 654 218 156 <b>3,105</b> 426 711	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197 499,623 628,938 5,923,854 <b>20,038,376</b> 449,291 1,150,512	101 253 697 174 129 <b>605</b> 52 101 286 90 76 <b>749</b> 49 152	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383 126,843 78,051 283,890 <b>158,047</b> 6,365 25,320		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million \$20.0 million under \$5.0 million \$20.0 million under \$5.0 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million	269 509 1,196 324 189 <b>202</b> 11 17 77 45 52 <b>2,285</b> 258 492 1,119	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420 125,042 270,642 1,808,080 <b>14,343,607</b> 295,648 760,827 3,550,352	89 173 471 170 136 <b>370</b> 25 44 155 73 73 73 <b>669</b> 64 129 316	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904 72,361 148,904 3,265,700 <b>3,740,522</b> 60,394 187,364 841,374	599 988 2,109 563 324 <b>1,478</b> 173 277 654 218 156 <b>3,105</b> 426 711 1,455	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197 499,623 628,938 5,923,854 <b>20,038,376</b> 449,291 1,150,512 4,950,602	101 253 697 174 129 <b>605</b> 52 101 286 90 76 <b>749</b> 49 152 411	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383 126,843 78,051 283,890 <b>158,047</b> 6,365 25,320 99,752		
Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	269 509 1,196 324 189 <b>202</b> 11 17 77 45 52 <b>2,285</b> 258 492	301,225 769,247 3,675,394 2,803,406 9,012,096 <b>2,217,761</b> 5577 8,420 125,042 270,642 1,808,080 <b>14,343,607</b> 295,648 760,827	89 173 471 170 136 <b>370</b> 25 44 155 73 73 73 <b>669</b> 64 129	63,151 195,268 913,735 899,215 5,166,778 <b>3,497,626</b> 2,756 7,904 72,361 148,904 3,265,700 <b>3,740,522</b> 60,394 187,364	599 988 2,109 563 324 <b>1,478</b> 173 277 654 218 156 <b>3,105</b> 426 711	490,588 1,237,710 5,450,225 4,320,452 15,720,310 <b>7,180,909</b> 41,297 87,197 499,623 628,938 5,923,854 <b>20,038,376</b> 449,291 1,150,512	101 253 697 174 129 <b>605</b> 52 101 286 90 76 <b>749</b> 49 152	12,678 47,702 226,595 94,871 293,680 <b>517,479</b> 6,313 22,383 126,843 78,051 283,890 <b>158,047</b> 6,365 25,320		

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

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

[1]Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. However, the estate tax was repealed temporarily for 2010 before being reinstated with the passage of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act in December 2010. The law, which was retroactive for all 2010 decedents, raised the estate tax exemption level to \$5.0 million and also allowed estates to opt out of the estate tax system and instead file Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent. These tax law changes, combined with extended filing deadlines for 2010 returns, resulted in relatively few estate tax returns being filed for 2010 decedents during 2011. Therefore, this table is not comparable to prior filing year estate tax tables.

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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorne	/s' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	13,238	179,340	4,983	707,533	9,228	577,747	9,396	718,538	11,568	6,506,409
Under \$3.5 million	2,777	26,500	1,089	52,225	2,014	47,086	2,046	39,333	2,360	400,923
\$3.5 million under \$5.0 million	4,395	52,133	1,471	118,961	2,851	109,930	2,914	99,853	3,744	967,853
\$5.0 million under \$10.0 million	3,901	51,850	1,516	180,547	2,767	160,096	2,821	147,618	3,470	1,646,765
\$10.0 million under \$20.0 million	1,352	23,667	544	107,274	988	105,768	1,004	108,922	1,237	1,151,708
\$20.0 million or more	813	25,190	362	248,526	608	154,867	611	322,811	757	2,339,160
All Taxable Returns	6,398	87,481	3,800	598,481	5,872	437,968	5,777	613,225	5,830	2,767,584
Under \$3.5 million	1,226	11,001	629	37,546	1,139	27,949	1,072	23,839	1,101	100,794
\$3.5 million under \$5.0 million	1,852	22,095	1,111	93,613	1,685	71,122	1,683	72,324	1,580	199,450
\$5.0 million under \$10.0 million	2,006	25,330	1,279	153,230	1,865	119,700	1,840	118,486	1,892	529,989
\$10.0 million under \$20.0 million	792	12,504	460	93,204	717	85,601	723	96,589	758	466,320
\$20.0 million or more	522	16,551	320	220,888	467	133,597	460	301,988	499	1,471,030
All Nontaxable Returns	6,840	91,858	1,183	109,051	3,356	139,779	3,618	105,312	5,738	3,738,826
Under \$3.5 million	1,551	15,499	460	14,678	875	19,137	974	15,495	1,258	300,129
\$3.5 million under \$5.0 million	2,542	30,037	360	25,348	1,167	38,808	1,231	27,529	2,164	768,403
\$5.0 million under \$10.0 million	1,895	26,520	237	27,317	902	40,396	981	29,132	1,579	1,116,776
\$10.0 million under \$20.0 million	560	11,163	83	14,070	271	20,168	281	12,334	479	685,388
\$20.0 million or more	291	8,639	42	27,638	141	21,270	151	20,823	258	868,129
\$2010 Hillion of Hillion		0,000		27,000	141	21,270	151	20,020	200	000,120
Tax status and	Bequests to su		Charitable	,	Allowable	•	_	tax deduction	200	000,120
	_			,		•	_	·		000,120
Tax status and	Bequests to su	irviving spouse	Charitable	deduction	Allowable	deductions	State death t	tax deduction		000,120
Tax status and	Bequests to su	irviving spouse	Charitable	deduction	Allowable	deductions	State death t	tax deduction		000,120
Tax status and size of gross estate	Bequests to su Number	Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount	State death t Number	ax deduction Amount	-	000,120
Tax status and size of gross estate	Bequests to su Number 7,323	Amount 42,232,789	Charitable Number <b>3,061</b>	deduction Amount 11,493,245	Allowable Number 15,190	deductions Amount 62,447,706	State death t Number <b>4,398</b>	ax deduction Amount <b>1,860,926</b>	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million	Bequests to su Number <b>7,323</b> 1,351	Amount 42,232,789 1,180,203	Charitable Number <b>3,061</b> 384	deduction Amount <b>11,493,245</b> 283,770	Allowable Number <b>15,190</b> 3,306	deductions Amount 62,447,706 2,014,789	State death t Number <b>4,398</b> 613	tax deduction Amount <b>1,860,926</b> 69,725	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million	Bequests to su Number <b>7,323</b> 1,351 2,389	Amount 42,232,789 1,180,203 3,924,290	Charitable Number <b>3,061</b> 384 922	deduction Amount <b>11,493,245</b> 283,770 788,840	Allowable Number <b>15,190</b> 3,306 5,027	deductions Amount 62,447,706 2,014,789 6,085,515	State death t Number <b>4,398</b> 613 1,471	tax deduction Amount <b>1,860,926</b> 69,725 254,845		000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Bequests to su Number 7,323 1,351 2,389 2,293	Inviving spouse           Amount           42,232,789           1,180,203           3,924,290           8,151,514	Charitable Number <b>3,061</b> 384 922 966	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431	Allowable Number <b>15,190</b> 3,306 5,027 4,439	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416	State death t Number <b>4,398</b> 613 1,471 1,413	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697		000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	Bequests to su Number 7,323 1,351 2,389 2,293 804	42,232,789           1,180,203           3,924,290           8,151,514           7,094,243	Charitable Number <b>3,061</b> 384 922 966 433	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092	Allowable Number <b>15,190</b> 3,306 5,027 4,439 1,526	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943	State death t Number <b>4,398</b> 613 1,471 1,413 528	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	Bequests to su Number 7,323 1,351 2,389 2,293 804	42,232,789           1,180,203           3,924,290           8,151,514           7,094,243	Charitable Number <b>3,061</b> 384 922 966 433	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092	Allowable Number <b>15,190</b> 3,306 5,027 4,439 1,526	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943	State death t Number <b>4,398</b> 613 1,471 1,413 528	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b>	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Bequests to su Number 7,323 1,351 2,389 2,293 804 487	42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540	Charitable Number <b>3,061</b> 384 922 966 433 355	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112	Allowable Number <b>15,190</b> 3,306 5,027 4,439 1,526 891	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044	State death t Number <b>4,398</b> 613 1,471 1,413 528 373	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684	Inviving spouse           Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633	Charitable Number 3,061 384 922 966 433 355 1,562	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112 <b>6,773,171</b>	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559	State death t Number 4,398 613 1,471 1,413 528 373 2,708	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b>	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18	Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881	Charitable Number 3,061 384 922 966 433 355 1,562 146	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112 <b>6,773,171</b> 21,085	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57	Inviving spouse           Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736	Charitable Number 3,061 384 922 966 433 355 1,562 146 349	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112 <b>6,773,171</b> 21,085 60,941	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939 589,214	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57 266	Inviving spouse           Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736           540,624	Charitable Number 3,061 384 922 966 433 355 1,562 146 349 523	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112 <b>6,773,171</b> 21,085 60,941 347,439	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912 2,106	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939 589,214 1,864,177	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855 911	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058 384,666	-	000,120
Tax status and size of gross estate All Returns Under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$3.5 million \$3.5 million \$10.0 million under \$5.0 million \$10.0 million under \$20.0 million	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57 266 174	Inviving spouse           Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736           540,624           826,645	Charitable Number 3,061 384 922 966 433 355 1,562 146 349 523 283	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112 <b>6,773,171</b> 21,085 60,941 347,439 694,175	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912 2,106 825	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939 589,214 1,864,177 2,293,397	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855 911 340	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058 384,666 318,634	-	000,120
Tax status and size of gross estate         All Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$1.0 million under \$5.0 million         \$1.0 million under \$10.0 million         \$10.0 million under \$20.0 million	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57 266 174	Inviving spouse           Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736           540,624           826,645	Charitable Number 3,061 384 922 966 433 355 1,562 146 349 523 283	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112 <b>6,773,171</b> 21,085 60,941 347,439 694,175	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912 2,106 825	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939 589,214 1,864,177 2,293,397	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855 911 340	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058 384,666 318,634	-	000,120
Tax status and size of gross estate         All Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$2.0 million under \$5.0 million         \$2.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million or more	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57 266 174 169	Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736           540,624           826,645           6,994,746	Charitable Number 3,061 384 922 966 433 355 1,562 146 349 523 283 261	deduction Amount <b>11,493,245</b> 283,770 788,840 1,613,431 1,544,092 7,263,112 <b>6,773,171</b> 21,085 60,941 347,439 694,175 5,649,530	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912 2,106 825 542	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939 589,214 1,864,177 2,293,397 14,818,832	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855 911 340 266	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058 384,666 318,634 710,933	-	000,120
Tax status and size of gross estate         All Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$2.0 million under \$5.0 million         \$2.0 million under \$20.0 million         \$2.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million or more         All Nontaxable Returns	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57 266 174 169 6,639	Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736           540,624           826,645           6,994,746           33,811,156	Charitable Number 3,061 384 922 966 433 355 1,562 146 349 523 283 261 1,498	deduction Amount 11,493,245 283,770 788,840 1,613,431 1,544,092 7,263,112 6,773,171 21,085 60,941 347,439 694,175 5,649,530 4,720,074	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912 2,106 825 542 8,479	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939 589,214 1,864,177 2,293,397 14,818,832 42,639,147	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855 911 340 266 1,690	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058 384,666 318,634 710,933 <b>226,800</b>	-	000,120
Tax status and size of gross estate         All Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$2.0 million under \$20.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$20.0 million         \$20.0 million or more         All Nontaxable Returns         Under \$3.5 million	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57 266 174 169 6,639 1,333	Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736           540,624           826,645           6,994,746           33,811,156           1,172,322	Charitable Number 3,061 384 922 966 433 355 1,562 146 349 523 283 261 1,498 239	deduction           Amount           11,493,245           283,770           788,840           1,613,431           1,544,092           7,263,112           6,773,171           21,085           60,941           347,439           694,175           5,649,530           4,720,074           262,685	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912 2,106 825 542 8,479 1,981	deductions Amount 62,447,706 2,014,789 6,085,515 11,925,416 10,157,943 32,264,044 19,808,559 242,939 589,214 1,864,177 2,293,397 14,818,832 42,639,147 1,771,850	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855 911 340 266 1,690 278	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058 384,666 318,634 710,933 <b>226,800</b> 26,890	-	000,120
Tax status and size of gross estate         All Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$3.5 million         \$3.5 million under \$5.0 million         \$2.0 million under \$10.0 million         \$2.0 million under \$20.0 million	Bequests to su Number 7,323 1,351 2,389 2,293 804 487 684 * 18 57 266 174 169 6,639 1,333 2,331	Inviving spouse           Amount           42,232,789           1,180,203           3,924,290           8,151,514           7,094,243           21,882,540           8,421,633           * 7,881           51,736           540,624           826,645           6,994,746           33,811,156           1,172,322           3,872,553	Charitable Number 3,061 384 922 966 433 355 1,562 146 349 523 283 261 1,498 239 573	deduction Amount 11,493,245 283,770 788,840 1,613,431 1,544,092 7,263,112 6,773,171 21,085 60,941 347,439 694,175 5,649,530 4,720,074 262,685 727,899	Allowable Number 15,190 3,306 5,027 4,439 1,526 891 6,710 1,325 1,912 2,106 825 542 8,479 1,981 3,115	deductions           Amount           62,447,706           2,014,789           6,085,515           11,925,416           10,157,943           32,264,044           19,808,559           242,939           589,214           1,864,177           2,293,397           14,818,832           42,639,147           1,771,850           5,496,301	State death t Number 4,398 613 1,471 1,413 528 373 2,708 336 855 911 340 266 1,690 278 615	tax deduction Amount <b>1,860,926</b> 69,725 254,845 458,697 347,341 730,318 <b>1,634,126</b> 42,835 177,058 384,666 318,634 710,933 <b>226,800</b> 26,890 77,787		000,120

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

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

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

filing thresholds may have been lower.

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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorne	/s' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Humbon	, inount	Trumbor	, ano and	Humbon	, inount	rumbor	, ano and	rumbor	7 inount
All Returns	29,082	336,044	10,128	1,057,381	19,663	901,504	20,202	1,063,157	24,689	8,840,248
Under \$2.0 million	1,108	11,324	305	10,550	818	21,964	880	15,063	928	67,531
\$2.0 million under \$3.5 million	15,514	155,572	5,020	231,913	10,163	254,557	10,568	203,492	12,729	1,825,487
\$3.5 million under \$5.0 million	5,183	56,319	1,834	132,388	3,557	148,418	3,553	137,655	4,448	1,098,049
\$5.0 million under \$10.0 million	4,667	59,228	1,895	229,435	3,265	193,109	3,286	184,612	4,157	1,759,620
\$10.0 million under \$20.0 million	1,668	28,447	677	145,988	1,164	124,472	1,200	154,850	1,522	1,295,640
\$20.0 million or more	942	25,154	396	307,107	695	158,984	715	367,485	904	2,793,921
All Taxable Returns	14,110	158,279	8,111	912,234	12,621	689,852	12,468	907,338	12,883	3,907,067
Under \$2.0 million	541	5,148	138	5,207	433	10,208	448	8,618	459	21,530
\$2.0 million under \$3.5 million	6,756	63,201	3,769	179,514	5,939	165,011	5,801	125,134	5,936	420,035
\$3.5 million under \$5.0 million	2,710	27,787	1,597	110,318	2,523	118,321	2,500	116,699	2,503	388,447
\$5.0 million under \$10.0 million	2,539	30,262	1,668	204,989	2,346	155,228	2,308	161,304	2,441	727,617
\$10.0 million under \$20.0 million	961	15,395	593	130,043	855	103,968	875	144,488	944	635,564
\$20.0 million or more	603	16,485	346	282,163	525	137,115	535	351,094	599	1,713,875
									41.000	1000 101
All Nontaxable Returns	14,972	177,766	2,016	145,147	7,042	211,652	7,734	155,819	11,806	4,933,181
Under \$2.0 million	568	6,175	167	5,343	386	11,755	431	6,445	469	46,001
\$2.0 million under \$3.5 million	8,758	92,371	1,251	52,399	4,224	89,547	4,767	78,358	6,793	1,405,452
\$3.5 million under \$5.0 million	2,473	28,532	237	22,070	1,033	30,097	1,052	20,956	1,944	709,602
\$5.0 million under \$10.0 million	2,128	28,966	227	24,446	919	37,881	978	23,307	1,716	1,032,003
\$10.0 million under \$20.0 million	706	13,052	84	15,945	309	20,504	325	10,362	578	660,076
\$20.0 million or more	338	8,669	49	24,945	170	21,868	180	16,391	305	1,080,046
Tax status and		irviving spouse	Charitable		Allowable		State death t			
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	15,859	62,207,102	6,242	16,019,953	33,419	90,497,430	9,405	2,949,148		
Under \$2.0 million	386	203,089	237	26,968	1,291	361,345	371	25,379		
\$2.0 million under \$3.5 million	7.017	0 622 020	0.716	1,409,762	17,749	12,775,573	4,979	642,842		
\$3.5 million under \$5.0 million	7,917	0,032,920	2,710		17,743		4,313			
	3,146	8,632,920 7,073,842	2,716 1,062	1,185,183	6,141	9,862,295	1,532	310,897		
\$5.0 million under \$10.0 million							-			
	3,146	7,073,842	1,062	1,185,183	6,141	9,862,295	1,532	310,897		
\$5.0 million under \$10.0 million	3,146 2,843	7,073,842 12,368,368	1,062 1,274	1,185,183 2,311,256	6,141 5,335	9,862,295 17,108,897	1,532 1,517	310,897 475,478		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	3,146 2,843 998	7,073,842 12,368,368 9,891,771	1,062 1,274 534	1,185,183 2,311,256 1,761,002	6,141 5,335 1,857	9,862,295 17,108,897 13,364,939	1,532 1,517 627	310,897 475,478 417,155		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	3,146 2,843 998	7,073,842 12,368,368 9,891,771	1,062 1,274 534	1,185,183 2,311,256 1,761,002	6,141 5,335 1,857	9,862,295 17,108,897 13,364,939	1,532 1,517 627	310,897 475,478 417,155		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	3,146 2,843 998 569	7,073,842 12,368,368 9,891,771 24,037,111	1,062 1,274 534 419	1,185,183 2,311,256 1,761,002 9,325,783	6,141 5,335 1,857 1,045	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900	1,532 1,517 627 379	310,897 475,478 417,155 1,077,396		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	3,146 2,843 998 569 <b>1,607</b>	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b>	1,062 1,274 534 419 <b>3,168</b>	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b>	6,141 5,335 1,857 1,045 <b>14,699</b>	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b>	1,532 1,517 627 379 <b>5,966</b>	310,897 475,478 417,155 1,077,396 <b>2,572,342</b>		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million	3,146 2,843 998 569 <b>1,607</b> 18	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164	1,062 1,274 534 419 <b>3,168</b> 63	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886	6,141 5,335 1,857 1,045 <b>14,699</b> 544	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900	1,532 1,517 627 379 <b>5,966</b> 231	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	3,146 2,843 998 569 <b>1,607</b> 18 396	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360	1,062 1,274 534 419 <b>3,168</b> 63 1,035	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769	1,532 1,517 627 379 <b>5,966</b> 231 2,785	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	3,146 2,843 998 569 <b>1,607</b> 18 396 317	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446 229 200	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451 1,304,420 7,775,011	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770 383 324	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836 879,929 6,829,144	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643 1,015 637	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093 460 288	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013 404,601 1,070,894		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446 229 200 <b>14,252</b>	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451 1,304,420 7,775,011 <b>51,375,317</b>	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770 383 324 <b>3,074</b>	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836 879,929 6,829,144 <b>7,331,856</b>	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643 1,015 637 <b>18,720</b>	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 <b>64,242,613</b>	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093 460 288 <b>3,439</b>	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013 404,601 1,070,894 <b>376,806</b>		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446 229 200 <b>14,252</b> 368	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451 1,304,420 7,775,011 <b>51,375,317</b> 202,925	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770 383 324	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836 879,929 6,829,144 <b>7,331,856</b> 24,082	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643 1,015 637	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 <b>64,242,613</b> 304,445	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093 460 288 <b>3,439</b> 140	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013 404,601 1,070,894 <b>376,806</b> 11,711		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446 229 200 <b>14,252</b>	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451 1,304,420 7,775,011 <b>51,375,317</b>	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770 383 324 <b>3,074</b>	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836 879,929 6,829,144 <b>7,331,856</b>	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643 1,015 637 <b>18,720</b>	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 <b>64,242,613</b>	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093 460 288 <b>3,439</b>	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013 404,601 1,070,894 <b>376,806</b>		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446 229 200 <b>14,252</b> 368 7,521 2,828	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451 1,304,420 7,775,011 <b>51,375,317</b> 202,925	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770 383 324 <b>3,074</b> 175 1,681 469	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836 879,929 6,829,144 <b>7,331,856</b> 24,082 1,255,783 1,016,860	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643 1,015 637 <b>18,720</b> 747 10,751 3,279	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 <b>64,242,613</b> 304,445 11,429,804 8,483,460	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093 460 288 <b>3,439</b> 140	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013 404,601 1,070,894 <b>376,806</b> 11,711 265,904 42,669		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446 229 200 <b>14,252</b> 368 7,521 2,828 2,397	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451 1,304,420 7,775,011 <b>51,375,317</b> 202,925 8,437,560 6,648,465 11,236,918	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770 383 324 <b>3,074</b> 175 1,681 469 504	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836 879,929 6,829,144 <b>7,331,856</b> 24,082 1,255,783 1,016,860 1,657,420	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643 1,015 637 <b>18,720</b> 747 10,751 3,279 2,692	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 <b>64,242,613</b> 304,445 11,429,804 8,483,460 14,005,678	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093 460 288 <b>3,439</b> 140 2,194	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013 404,601 1,070,894 <b>376,806</b> 11,711 265,904 42,669 37,465		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	3,146 2,843 998 569 <b>1,607</b> 18 396 317 446 229 200 <b>14,252</b> 368 7,521 2,828	7,073,842 12,368,368 9,891,771 24,037,111 <b>10,831,785</b> 164 195,360 425,378 1,131,451 1,304,420 7,775,011 <b>51,375,317</b> 202,925 8,437,560 6,648,465	1,062 1,274 534 419 <b>3,168</b> 63 1,035 593 770 383 324 <b>3,074</b> 175 1,681 469	1,185,183 2,311,256 1,761,002 9,325,783 <b>8,688,096</b> 2,886 153,979 168,323 653,836 879,929 6,829,144 <b>7,331,856</b> 24,082 1,255,783 1,016,860	6,141 5,335 1,857 1,045 <b>14,699</b> 544 6,998 2,862 2,643 1,015 637 <b>18,720</b> 747 10,751 3,279	9,862,295 17,108,897 13,364,939 37,024,381 <b>26,254,817</b> 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 <b>64,242,613</b> 304,445 11,429,804 8,483,460	1,532 1,517 627 379 <b>5,966</b> 231 2,785 1,109 1,093 460 288 <b>3,439</b> 140 2,194 423	310,897 475,478 417,155 1,077,396 <b>2,572,342</b> 13,668 376,938 268,228 438,013 404,601 1,070,894 <b>376,806</b> 11,711 265,904 42,669		

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

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

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

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

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

filing thresholds may have been lower.

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

#### Estate Tax Returns Filed in 2008 [1]: Deductions, by Tax Status and Size of Gross Estate [All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax status and	Funeral e	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	33,273	373,072	12,477	1,299,675	22,569	1,033,879	22,585	1,121,359	28,006	8,845,716
Under \$2.0 million	1,424	13,449	477	17,563	1,073	23,160	982	13,914	1,223	110,858
\$2.0 million under \$3.5 million	18,089	172,933	6,368	307,041	11,755	276,871	11,953	221,621	14,639	1,716,307
\$3.5 million under \$5.0 million	5,687	63,449	2,130	159,056	3,839	168,595	3,715	109,484	4,905	1,105,808
\$5.0 million under \$10.0 million	5,136	64,339	2,160	254,217	3,698	209,959	3,717	231,972	4,531	1,654,051
\$10.0 million under \$20.0 million	1,860	28,322	830	178,850	1,371	123,479	1,375	146,269	1,707	1,130,229
\$20.0 million or more	1,077	30,581	512	382,947	833	231,815	845	398,099	1,002	3,128,462
All Taxable Returns	16,287	182,636	10,085	1,144,150	14,851	770,117	14,494	963,047	14,835	4,204,812
Under \$2.0 million	662	5,092	309	12,491	592	14,019	578	8,751	543	11,825
\$2.0 million under \$3.5 million	7,910	73,307	4,790	241,187	7,145	179,438	7,009	164,640	6,914	413,876
\$3.5 million under \$5.0 million	3,005	33,640	1,929	143,221	2,776	107,170	2,580	83,736	2,854	489,725
\$5.0 million under \$10.0 million	2,859	32,808	1,875	225,644	2,651	162,260	2,657	193,289	2,733	780,120
\$10.0 million under \$20.0 million	1,128	16,505	722	158,658	1,033	101,030	1,014	134,104	1,095	610,891
\$20.0 million or more	723	21,283	460	362,949	653	206,199	656	378,527	698	1,898,374
	16,987	190,436	2,392	155,525	7,718	263,762	8,091	158,312	13,171	4,640,904
All Nontaxable Returns	-		<b>2,392</b> 169	5,073	480	9,141	404		680	
Under \$2.0 million	763 10,179	8,357 99,626	1,578	65,854	480	97,433	404 4,944	5,163 56,981	7,725	99,033 1,302,431
\$2.0 million under \$3.5 million	2,682	99,828 29,808	201	05,854 15,836	4,610	97,433 61,425	4,944	25,747	2,051	616,084
\$3.5 million under \$5.0 million	2,082	29,808 31,530	285	28,573	1,047	47,698	1,135	38,683	1,798	873,930
\$5.0 million under \$10.0 million	732		285 108		338		361	12,165	612	519,338
\$10.0 million under \$20.0 million	732 354	11,817 9,298	51	20,192 19,997	338 180	22,448 25,616	188	12,165	304	1,230,088
\$20.0 million or more	304	9,290	51	19,997	160	25,610	100	19,572	304	1,230,000
The states and	Poquesta to a		Charitable	deduction	Allowable	deductions	State death t	av deduction		
Tax status and	-	arviving spouse	Charitable			deductions	State death t			
Tax status and size of gross estate	Bequests to su Number	arviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount	State death t Number	ax deduction Amount		
	-									
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
size of gross estate	Number 18,126	Amount 67,609,679	Number 7,214	Amount 28,372,041	Number 38,362	Amount 108,858,346	Number 11,561	Amount 3,474,323		
size of gross estate All Returns Under \$2.0 million	Number 18,126 537	Amount 67,609,679 263,974	Number <b>7,214</b> 326	Amount 28,372,041 43,821	Number <b>38,362</b> 1,685	Amount 108,858,346 492,748	Number <b>11,561</b> 467	Amount <b>3,474,323</b> 28,158		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million	Number <b>18,126</b> 537 9,470	Amount 67,609,679 263,974 10,416,827	Number 7,214 326 3,160	Amount 28,372,041 43,821 1,772,910	Number 38,362 1,685 20,951	Amount 108,858,346 492,748 14,946,722	Number <b>11,561</b> 467 6,051	Amount 3,474,323 28,158 667,332		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Number 18,126 537 9,470 3,390	Amount 67,609,679 263,974 10,416,827 7,717,694	Number 7,214 326 3,160 1,217	Amount 28,372,041 43,821 1,772,910 1,018,884	Number 38,362 1,685 20,951 6,562	Amount 108,858,346 492,748 14,946,722 10,371,836	Number <b>11,561</b> 467 6,051 1,896	Amount 3,474,323 28,158 667,332 377,786		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Number <b>18,126</b> 537 9,470 3,390 3,038	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713	Number 7,214 326 3,160 1,217 1,429	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922	Number 38,362 1,685 20,951 6,562 5,890	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302	Number 11,561 467 6,051 1,896 1,920	Amount 3,474,323 28,158 667,332 377,786 655,970		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658	Number 7,214 326 3,160 1,217 1,429 626 457	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446	Number 38,362 1,685 20,951 6,562 5,890 2,095 1,178	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502	Amount 3,474,323 28,158 667,332 377,786 655,970 548,652 1,196,426		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b>	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109	Number 7,214 326 3,160 1,217 1,429 626 457 4,009	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348	Number 38,362 1,685 20,951 6,562 5,890 2,095 1,178 17,164	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b>	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b>	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b>	-	
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b> 52	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195	Number 7,214 326 3,160 1,217 1,429 626 457 4,009 151	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951	Number 38,362 1,685 20,951 6,562 5,890 2,095 1,178 17,164 720	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b> 252	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b> 16,301	-	
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b> 52 270	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259	Number 7,214 326 3,160 1,217 1,429 626 457 4,009 151 1,335	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189	Number <b>38,362</b> 1,685 20,951 6,562 5,890 2,095 1,178 <b>17,164</b> 720 8,366	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b> 252 3,642	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b> 16,301 445,759		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b> 52 270 280	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881	Number 7,214 326 3,160 1,217 1,429 626 457 4,009 151 1,335 809	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369	Number <b>38,362</b> 1,685 20,951 6,562 5,890 2,095 1,178 <b>17,164</b> 720 8,366 3,158	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b> 252 3,642 1,424	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b> 16,301 445,759 341,099		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b> 52 270 280 424	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145	Number 7,214 326 3,160 1,217 1,429 626 457 4,009 151 1,335 809 905	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027	Number <b>38,362</b> 1,685 20,951 6,562 5,890 2,095 1,178 <b>17,164</b> 720 8,366 3,158 2,995	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b> 252 3,642 1,424 1,451	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b> 16,301 445,759 341,099 620,209		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b> 52 270 280 424 232	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145 1,361,260	Number 7,214 326 3,160 1,217 1,429 626 457 4,009 151 1,335 809 905 443	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027 950,262	Number <b>38,362</b> 1,685 20,951 6,562 5,890 2,095 1,178 <b>17,164</b> 720 8,366 3,158 2,995 1,178	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045 3,354,964	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b> 252 3,642 1,424 1,451 546	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b> 16,301 445,759 341,099 620,209 534,294		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b> 52 270 280 424	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145	Number 7,214 326 3,160 1,217 1,429 626 457 4,009 151 1,335 809 905	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027	Number <b>38,362</b> 1,685 20,951 6,562 5,890 2,095 1,178 <b>17,164</b> 720 8,366 3,158 2,995	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b> 252 3,642 1,424 1,451	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b> 16,301 445,759 341,099 620,209	-	
size of gross estate AII Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more AII Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number <b>18,126</b> 537 9,470 3,390 3,038 1,066 625 <b>1,479</b> 52 270 280 424 232 220	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145 1,361,260 8,180,369	Number 7,214 326 3,160 1,217 1,429 626 457 4,009 151 1,335 809 905 443 366	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027 950,262 18,795,550	Number <b>38,362</b> 1,685 20,951 6,562 5,890 2,095 1,178 <b>17,164</b> 720 8,366 3,158 2,995 1,178 746	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709	Number <b>11,561</b> 467 6,051 1,896 1,920 724 502 <b>7,698</b> 252 3,642 1,424 1,421 546 383	Amount <b>3,474,323</b> 28,158 667,332 377,786 655,970 548,652 1,196,426 <b>3,144,719</b> 16,301 445,759 341,099 620,209 534,294 1,187,055		
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size of gross estate AII Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more AII Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number 18,126 537 9,470 3,390 3,038 1,066 625 1,479 52 270 280 424 232 220 16,647 485	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779	Number           7,214           326           3,160           1,217           1,429           626           457           4,009           151           1,335           809           905           443           366           3,206           175	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870	Number 38,362 1,685 20,951 6,562 5,890 2,095 1,178 17,164 720 8,366 3,158 2,995 1,178 746 21,198 965	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 <b>69,598,065</b> 430,068	Number 11,561 467 6,051 1,896 1,920 724 502 7,698 252 3,642 1,424 1,451 546 383 3,863 214	Amount 3,474,323 28,158 667,332 377,786 655,970 548,652 1,196,426 3,144,719 16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857		
size of gross estate AII Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more AII Taxable Returns Under \$2.0 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number 18,126 537 9,470 3,390 3,038 1,066 625 1,479 52 270 280 424 232 220 16,647 485 9,200	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568	Number           7,214           326           3,160           1,217           1,429           626           457           4,009           151           1,335           809           905           443           366           3,206           175           1,825	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721	Number 38,362 1,685 20,951 6,562 5,890 2,095 1,178 17,164 720 8,366 3,158 2,995 1,178 746 21,198 965 12,585	Amount 108,858,346 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 39,260,281 62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 69,598,065 430,068 13,539,216	Number 11,561 467 6,051 1,896 1,920 724 502 7,698 252 3,642 1,424 1,451 546 383 3,863 214 2,409	Amount 3,474,323 28,158 667,332 377,786 655,970 548,652 1,196,426 3,144,719 16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$5.0 million under \$10.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number 18,126 537 9,470 3,390 3,038 1,066 625 1,479 52 270 280 424 232 220 16,647 485 9,200 3,109	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568 7,438,814	Number           7,214           326           3,160           1,217           1,429           626           457           4,009           151           1,335           809           905           443           366           3,206           175           1,825           408	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721 739,516	Number           38,362           1,685           20,951           6,562           5,890           2,095           1,178           17,164           720           8,366           3,158           2,995           1,178           746           21,198           965           12,585           3,404	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 <b>69,598,065</b> 430,068 13,539,216 8,929,458	Number 11,561 467 6,051 1,896 1,920 724 502 7,698 252 3,642 1,424 1,451 546 383 3,863 214 2,409 473	Amount 3,474,323 28,158 667,332 377,786 655,970 548,652 1,196,426 3,144,719 16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572 36,686		
size of gross estate All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number 18,126 537 9,470 3,390 3,038 1,066 625 1,479 52 270 280 424 232 220 16,647 485 9,200 3,109 2,614	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568 7,438,814 12,313,569	Number           7,214           326           3,160           1,217           1,429           626           457           4,009           151           1,335           809           905           443           366           3,206           175           1,825           408           524	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721 739,516 1,653,895	Number           38,362           1,685           20,951           6,562           5,890           2,095           1,178           17,164           720           8,366           3,158           2,995           1,178           746           21,198           965           12,585           3,404           2,895	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 <b>69,598,065</b> 430,068 13,539,216 8,929,458 14,993,257	Number 11,561 467 6,051 1,896 1,920 724 502 7,698 252 3,642 1,424 1,451 546 383 3,863 214 2,409 473 469	Amount 3,474,323 28,158 667,332 377,786 655,970 548,652 1,196,426 3,144,719 16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572 36,686 35,761		
size of gross estate AII Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million or more AII Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$5.0 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	Number 18,126 537 9,470 3,390 3,038 1,066 625 1,479 52 270 280 424 232 220 16,647 485 9,200 3,109	Amount 67,609,679 263,974 10,416,827 7,717,694 13,279,713 10,734,812 25,196,658 10,891,109 2,195 102,259 278,881 966,145 1,361,260 8,180,369 56,718,571 261,779 10,314,568 7,438,814	Number           7,214           326           3,160           1,217           1,429           626           457           4,009           151           1,335           809           905           443           366           3,206           175           1,825           408	Amount 28,372,041 43,821 1,772,910 1,018,884 2,370,922 2,143,059 21,022,446 20,932,348 4,951 185,189 279,369 717,027 950,262 18,795,550 7,439,693 38,870 1,587,721 739,516	Number           38,362           1,685           20,951           6,562           5,890           2,095           1,178           17,164           720           8,366           3,158           2,995           1,178           746           21,198           965           12,585           3,404	Amount <b>108,858,346</b> 492,748 14,946,722 10,371,836 18,105,302 14,509,514 50,432,225 <b>39,260,281</b> 62,680 1,407,505 1,442,378 3,112,045 3,354,964 29,880,709 <b>69,598,065</b> 430,068 13,539,216 8,929,458	Number 11,561 467 6,051 1,896 1,920 724 502 7,698 252 3,642 1,424 1,451 546 383 3,863 214 2,409 473	Amount 3,474,323 28,158 667,332 377,786 655,970 548,652 1,196,426 3,144,719 16,301 445,759 341,099 620,209 534,294 1,187,055 329,605 11,857 221,572 36,686		

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

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

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

filing thresholds may have been lower.

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

#### 11-Nov-08

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	vs' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,960	340,616	13,042	1,273,483	23,175	915,224	23,336	1,140,019	27,874	7,624,009
Under \$2.0 million	3,251	27,434	1,264	39,095	2,406	52,808	2,124	30,751	2,619	201,727
\$2.0 million under \$3.5 million	17,071	158,585	6,443	315,201	11,804	266,221	12,174	227,791	14,049	1,644,257
\$3.5 million under \$5.0 million	5,258	51,873	2,080	153,716	3,482	128,279	3,584	116,112	4,424	850,230
\$5.0 million under \$10.0 million	4,773	57,245	2,039	232,467	3,492	188,047	3,441	213,097	4,282	1,506,566
\$10.0 million under \$20.0 million	1,700	23,954	803	176,497	1,286	114,373	1,294	160,706	1,601	980,781
\$20.0 million or more	907	21,526	413	356,507	705	165,496	718	391,562	898	2,440,447
•		21,020		000,001		,		001,002	000	2,,
All Taxable Returns	16,618	167,972	10,388	1,100,072	14,880	703,937	14,894	976,226	15,352	3,757,752
Under \$2.0 million	1,316	10,881	840	25,920	1,290	29,769	1,159	16,368	1,152	37,500
\$2.0 million under \$3.5 million	8,093	70,134	4,836	242,390	7,067	180,726	7,204	170,034	7,281	517,705
\$3.5 million under \$5.0 million	2,768	27,202	1,827	137,471	2,434	101,321	2,476	79,383	2,590	317,449
\$5.0 million under \$10.0 million	2,771	31,189	1,796	207,295	2,560	152,994	2,522	190,640	2,669	662,263
\$10.0 million under \$20.0 million	1,057	13,787	720	159,843	982	97,545	982	146,502	1,044	541,945
\$20.0 million or more	613	14,779	369	327,152	547	141,581	551	373,299	616	1,680,891
		, -				,				, ,
All Nontaxable Returns	16,342	172,643	2,654	173,412	8,295	211,287	8,442	163,793	12,521	3,866,257
Under \$2.0 million	1,935	16,553	424	13,174	1,116	23,039	965	14,383	1,467	164,228
\$2.0 million under \$3.5 million	8,978	88,451	1,607	72,811	4,737	85,495	4,970	57,758	6,768	1,126,552
\$3.5 million under \$5.0 million	2,490	24,670	253	16,245	1,048	26,958	1,108	36,729	1.834	532,782
\$5.0 million under \$10.0 million	2,001	26,056	242	25,172	932	35,053	919	22,456	1,614	844,303
\$10.0 million under \$20.0 million	643	10,167	83	16,654	304	16,827	312	14,204	557	438,836
\$20.0 million or more	294	6,747	44	29,355	158	23,915	167	18,263	282	759,555
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death ta	x deduction [2]		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	47 400	CO 050 074	7 070	40 704 000	07.007	00.045.004	44.000	0 004 074		
	17,422	62,056,974	7,672	19,701,929	37,997	93,245,904	11,608	3,394,074		
Under \$2.0 million	1,519	1,060,534	579	246,314	3,921	1,672,373	848	50,353		
\$2.0 million under \$3.5 million	8,688	9,850,992	3,521	1,982,948	19,796	14,506,815	6,007	680,908		
\$3.5 million under \$5.0 million	3,013	6,903,932	1,295	1,187,054	5,943	9,419,898	1,825	384,915		
\$5.0 million under \$10.0 million	2,678	11,982,078	1,294	2,214,199	5,429	16,428,761	1,810	627,003		
\$10.0 million under \$20.0 million	971	9,542,151	550	1,675,366	1,892	12,695,293	679	530,191		
\$20.0 million or more	553	22,717,287	433	12,396,049	1,017	38,522,764	439	1,120,705		
All Taxable Returns	1,585	11,175,806	4,254	12,229,881	17,406	30,272,872	7,841	3,095,495		
Under \$2.0 million	*57	*15,562	4,254	17,755	1,409	162,696	515	30,515		
\$2.0 million under \$3.5 million	393	143,327	1,685	215,056	8,473	1,583,925	3,709	479,635		
	393	143,327	1,005		2,860	1,120,105	,	356,020		
\$3.5 million under \$5.0 million	267	222.204	760							
\$3.5 million under \$5.0 million	267	222,304	763	211,770			1,393			
\$5.0 million under \$10.0 million	402	976,295	877	798,290	2,906	3,051,073	1,341	593,051		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	402 237	976,295 1,323,273	877 400	798,290 895,214	2,906 1,104	3,051,073 3,198,230	1,341 528	593,051 520,455		
\$5.0 million under \$10.0 million	402	976,295	877	798,290	2,906	3,051,073	1,341	593,051		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	402 237 229	976,295 1,323,273 8,495,045	877 400 335	798,290 895,214 10,091,796	2,906 1,104 654	3,051,073 3,198,230 21,156,843	1,341 528 356	593,051 520,455 1,115,819		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	402 237 229 <b>15,837</b>	976,295 1,323,273 8,495,045 <b>50,881,168</b>	877 400 335 <b>3,419</b>	798,290 895,214 10,091,796 <b>7,472,048</b>	2,906 1,104 654 <b>20,591</b>	3,051,073 3,198,230 21,156,843 <b>62,973,031</b>	1,341 528 356 <b>3,767</b>	593,051 520,455 1,115,819 <b>298,579</b>		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more <b>All Nontaxable Returns</b> Under \$2.0 million	402 237 229 <b>15,837</b> 1,462	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972	877 400 335 <b>3,419</b> 384	798,290 895,214 10,091,796 <b>7,472,048</b> 228,559	2,906 1,104 654 <b>20,591</b> 2,512	3,051,073 3,198,230 21,156,843 <b>62,973,031</b> 1,509,677	1,341 528 356 <b>3,767</b> 332	593,051 520,455 1,115,819 <b>298,579</b> 19,838		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	402 237 229 <b>15,837</b> 1,462 8,295	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972 9,707,665	877 400 335 <b>3,419</b> 384 1,836	798,290 895,214 10,091,796 <b>7,472,048</b> 228,559 1,767,891	2,906 1,104 654 <b>20,591</b> 2,512 11,323	3,051,073 3,198,230 21,156,843 <b>62,973,031</b> 1,509,677 12,922,889	1,341 528 356 <b>3,767</b> 332 2,298	593,051 520,455 1,115,819 <b>298,579</b> 19,838 201,273		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	402 237 229 <b>15,837</b> 1,462 8,295 2,746	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972 9,707,665 6,681,627	877 400 335 <b>3,419</b> 384 1,836 532	798,290 895,214 10,091,796 <b>7,472,048</b> 228,559 1,767,891 975,284	2,906 1,104 654 <b>20,591</b> 2,512 11,323 3,083	3,051,073 3,198,230 21,156,843 <b>62,973,031</b> 1,509,677 12,922,889 8,299,793	1,341 528 356 <b>3,767</b> 332 2,298 432	593,051 520,455 1,115,819 <b>298,579</b> 19,838 201,273 28,895		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	402 237 229 <b>15,837</b> 1,462 8,295 2,746 2,276	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972 9,707,665 6,681,627 11,005,783	877 400 335 <b>3,419</b> 384 1,836 532 417	798,290 895,214 10,091,796 <b>7,472,048</b> 228,559 1,767,891 975,284 1,415,909	2,906 1,104 654 <b>20,591</b> 2,512 11,323 3,083 2,522	3,051,073 3,198,230 21,156,843 <b>62,973,031</b> 1,509,677 12,922,889 8,299,793 13,377,688	1,341 528 356 <b>3,767</b> 332 2,298 432 469	593,051 520,455 1,115,819 <b>298,579</b> 19,838 201,273 28,895 33,952		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	402 237 229 <b>15,837</b> 1,462 8,295 2,746	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972 9,707,665 6,681,627	877 400 335 <b>3,419</b> 384 1,836 532	798,290 895,214 10,091,796 <b>7,472,048</b> 228,559 1,767,891 975,284	2,906 1,104 654 <b>20,591</b> 2,512 11,323 3,083	3,051,073 3,198,230 21,156,843 <b>62,973,031</b> 1,509,677 12,922,889 8,299,793	1,341 528 356 <b>3,767</b> 332 2,298 432	593,051 520,455 1,115,819 <b>298,579</b> 19,838 201,273 28,895		

NOTE: Detail may not add to total due to rounding. \* Estimates should be used with caution because of the small number of sample returns on which they were based.

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

[2] Available only for estates in which the decedent died in 2005 or later. Source: IRS, Statistics of Income Division, October 2008.

#### 20-May-08

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

Executors' commissions Debts and mortgages Tax status and Funeral expenses Attorneys' fees Other expenses/losses Number Number Number size of gross estate Amount Number Amount Amount Amount Number Amount All Returns 42,858 415,140 16,701 1,265,158 30,003 1,047,600 30,482 1,241,842 35,873 7,909,327 Under \$1.5 million 1,797 14,231 695 21,659 1,291 30,234 1,296 23,236 1,560 150,175 \$1.5 million under \$2.0 million 107,335 152,667 159,917 122,404 749,439 12.977 4.617 9.124 9.229 10.181 \$2.0 million under \$3.5 million 145,779 6,325 313,387 11,229 296.286 11,542 235,880 13,598 1,974,352 16,264 \$3.5 million under \$5.0 million 5,006 52,153 2,016 156,628 3,465 129,435 3,440 114,161 4,305 952,780 \$5.0 million under \$10.0 million 4,435 54,427 1,940 226,352 3,109 166,730 3,190 186,754 3,994 1,155,150 \$10.0 million under \$20.0 million 1,517 21,369 684 148,482 1,128 111,562 1,133 127,430 1,416 915,866 \$20.0 million or more 19,847 245.983 153,436 653 431,977 2,011,565 863 423 658 818 All Taxable Returns 19,723 21,776 201,056 13,518 1,098,702 19,920 804,368 1,096,563 19,793 3,964,023 Under \$1.5 million 796 6,117 386 11,191 738 14,457 646 13,498 701 30,591 \$1.5 million under \$2.0 million 5,450 39,610 3,027 101,788 4,924 86,897 4,847 62,348 4,636 144,211 \$2.0 million under \$3.5 million 8,618 73,381 5,595 279,973 7,986 229,019 7,932 208,061 7,841 723,442 \$3.5 million under \$5.0 million 27,234 1,822 2,583 2,634 2.810 143.007 107,351 2.558 103.718 477,554 \$5.0 million under \$10.0 million 2,551 29,747 1,718 207,064 2,308 137,065 2,359 168,526 2,460 612,413 \$10.0 million under \$20.0 million 966 12,983 594 134,713 869 95,100 866 118,447 941 589,061 \$20.0 million or more 11,982 220,966 134,480 421,965 580 1,386,751 585 376 512 513 All Nontaxable Returns 214,085 10,759 145,279 16,080 3,945,304 21.082 3.182 166.455 10,083 243.232 Under \$1.5 million 1,000 8,114 309 10,468 553 15,777 650 9,738 859 119,584 \$1.5 million under \$2.0 million 7,528 67,725 1,590 50,880 4,200 73,020 4,382 60,057 5,545 605,228 \$2.0 million under \$3.5 million 7,646 72,397 730 33,414 3,242 67,267 3.610 27,819 5,757 1,250,910 \$3.5 million under \$5.0 million 2,196 24,918 194 13,621 881 22,084 881 10,443 1,672 475,225 \$5.0 million under \$10.0 million 1,884 24.680 222 19.287 801 29.665 831 18,228 1,534 542.737 \$10.0 million under \$20.0 million 16.462 8.983 551 8,386 90 13,768 260 267 475 326,805 \$20.0 million or more 7,864 25,017 18,956 10,012 238 624,814 278 48 146 139 Bequests to surviving spouse State death tax deduction [2] Tax status and Charitable deduction Allowable deductions Number Number Number Number size of gross estate Amount Amount Amount Amount 2,770,955 All Returns 95,504,013 21,867 65,831,439 9,522 17,590,332 49,019 12,254 Under \$1.5 million 630 299,884 349 62,958 2,000 608,645 283 12,887 \$1.5 million under \$2.0 million 3,874,210 2,255 741,966 14,846 5,944,072 5.475 3.395 246.175 \$2.0 million under \$3.5 million 8.941 11.692.957 2,161,734 18.848 16,887,449 535.216 3.571 4,779 \$3.5 million under \$5.0 million 2,851 7,035,186 1,144 1,058,407 5,629 9,523,515 1,529 294,497 12,299,737 \$5.0 million under \$10.0 million 2,604 1,259 2,067,036 5,049 16,186,391 1,384 469,696 \$10.0 million under \$20.0 million 855 8,837,751 538 1,793,409 1,708 11,969,438 562 416,241 21,791,714 \$20.0 million or more 406 9,704,822 939 34,384,503 323 796,244 510 10,431,999 8,702 All Taxable Returns 28,679,871 2,542,518 1,946 10,921,253 5,331 22,777 Under \$1.5 million 6,838 819 86,504 167 6,492 155 \$1.5 million under \$2.0 million \*\*153 \*\*26,139 133,343 820 49,468 5,694 532,638 1,913 2.299.093 \$2.0 million under \$3.5 million 301,602 2,070 429,779 9,035 3,626 467,606 545 \$3.5 million under \$5.0 million 400 503,664 742 291.163 2.951 1.673.649 277.402 1.221 \$5.0 million under \$10.0 million 411 1,104,200 839 777,019 2,660 3,064,610 1,070 453,563 \$10.0 million under \$20.0 million 217 1,448,084 383 874,981 1,004 3,284,731 429 409,666 \$20.0 million or more 7,537,564 8,002,751 17,738,646 220 322 614 277 794,446 4,191 **All Nontaxable Returns** 228,437 19,921 54,910,186 7,158,333 26,242 66,824,142 3,552 Under \$1.5 million 194 56.120 1,181 522.141 116 6.395 \$1.5 million under \$2.0 million \*5,952 \*4,147,954 1,435 692,498 9,152 5,411,434 1,482 112,832 \$2.0 million under \$3.5 million 8,397 11,391,355 1,501 1,731,955 14,588,356 67,610 9,813 1,153 \$3.5 million under \$5.0 million 2,452 6,531,522 401 767,243 2,678 7,849,865 308 17,095 \$5.0 million under \$10.0 million 2.193 11.195.536 421 1.290.018 2.390 13.121.782 314 16.133 \$10.0 million under \$20.0 million 7,389,667 155 704 8,684,707 132 6,575 638 918,427 \$20.0 million or more 14,254,151 1,702,071 324 16,645,857 46 1,798 290 84

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

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

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

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

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

Estate Tax Returns Filed in 2005 [1]: Deductions, by Tax Status and Size of Gross Estate
[All figures are estimates based on samplesmoney amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executore'	commissions	Attorne	ys' fees	Other eyne	nses/losses	Dehts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
size of gloss estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	20.079	262 649	15 407	1 125 960	27 207	020 047	27 520	1 050 245	22.047	6 507 069
Under \$1.5 million	39,078	363,648	15,407	1,125,869	27,297	929,947	27,539	1,059,245	33,047	6,597,968
	4,722	37,266	1,716	44,770	3,236	60,237	3,255	36,645	3,939	286,239
\$1.5 million under \$2.0 million	11,956	97,849	4,340	143,075	8,321	153,090	8,217	116,424	9,663	646,488
\$2.0 million under \$3.5 million	12,861	113,940	5,212	274,638	8,899	236,286	9,061	194,780	10,964	1,406,031
\$3.5 million under \$5.0 million	3,924	37,727	1,585	121,996	2,649	106,779	2,783	94,307	3,332	738,556
\$5.0 million under \$10.0 million	3,681	41,733	1,637	205,796	2,707	155,119	2,687	175,910	3,336	1,229,258
\$10.0 million under \$20.0 million	1,244	18,535	589	122,960	948	84,481	980	122,553	1,147	743,270
\$20.0 million or more	690	16,597	327	212,634	537	133,956	555	318,626	666	1,548,125
All Taxable Returns	19,275	175,201	12,086	981,488	17,478	710,604	17,184	910,276	17,673	3,232,470
Under \$1.5 million	1,676	13,324	895	24,377	1,514	25,578	1,361	16,595	1,429	56,410
\$1.5 million under \$2.0 million	4,951	38,713	2,884	102,363	4,530	89,803	4,358	69,106	4,369	162,348
\$2.0 million under \$3.5 million	6,974	57,277		245,393	6,288	190,365	6,268	169,229		561,271
\$3.5 million under \$5.0 million			4,605						6,462	
	2,216	19,528	1,413	111,790	1,971	87,611	1,998	69,592	2,040	340,230
\$5.0 million under \$10.0 million	2,191	22,994	1,477	187,706	2,018	127,629	2,020	160,645	2,138	613,334
\$10.0 million under \$20.0 million	794	11,504	516	111,521	728	69,854	739	112,757	768	411,691
\$20.0 million or more	473	11,860	297	198,337	430	119,763	440	312,350	467	1,087,184
All Nontaxable Returns	19,803	188,447	3,320	144,381	9,819	219,343	10,355	148,969	15,374	3,365,498
Under \$1.5 million	3,046	23,942	821	20,393	1,722	34,659	1,894	20,049	2,510	229,829
\$1.5 million under \$2.0 million	7,005	59,136	1,457	40,712	3,790	63,287	3,858	47,317	5,294	484,140
\$2.0 million under \$3.5 million	5,886	56,664	607	29,245	2,611	45,921	2,794	25,551	4,501	844,760
\$3.5 million under \$5.0 million	1,709	18,199	172	10,206	678	19,168	785	24,715	1,292	398,326
\$5.0 million under \$10.0 million	1,490	18,739	160	18,090	689	27,490	667	15,264	1,198	615,924
\$10.0 million under \$20.0 million	450	7,031	73	11,438	221	14,627	242	9,796	379	331,580
\$20.0 million or more	217		30					,	199	
Tax status and		4,737 urviving spouse		14,297 deduction	108 Allowable	14,192 deductions	116 State death ta	6,275 ax deduction [2]	199	460,940
		4,737 urviving spouse Amount	Charitable Number			14,192 deductions Amount		6,275 x deduction [2] Amount	199	460,940
Tax status and size of gross estate	Bequests to su Number	urviving spouse Amount	Charitable	deduction Amount	Allowable	deductions Amount	State death ta	x deduction [2]	199	460,940
Tax status and size of gross estate All Returns	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death ta Number 696	x deduction [2] Amount <b>120,938</b>	199	460,940
Tax status and size of gross estate All Returns Under \$1.5 million	Bequests to su Number	urviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount	State death ta Number	x deduction [2] Amount	199	400,940
Tax status and size of gross estate All Returns	Bequests to su Number 20,284	urviving spouse Amount 54,834,605	Charitable Number <b>8,785</b>	deduction Amount 19,782,413	Allowable Number 45,020	deductions Amount 84,963,478	State death ta Number 696	x deduction [2] Amount <b>120,938</b>	- 199	460,940
Tax status and size of gross estate All Returns Under \$1.5 million	Bequests to su Number 20,284 2,060 5,717	urviving spouse Amount 54,834,605 1,155,199	Charitable Number <b>8,785</b> 710	deduction Amount <b>19,782,413</b> 218,462	Allowable Number <b>45,020</b> 5,576	deductions Amount <b>84,963,478</b> 1,880,864	State death ta Number 696 *23 267	x deduction [2] Amount <b>120,938</b> *1,198		460,940
Tax status and size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134	Amount 54,834,605 1,155,199 4,003,696 9,666,356	Charitable Number <b>8,785</b> 710 2,334 2,814	deduction Amount <b>19,782,413</b> 218,462 882,742 1,687,401	Allowable Number 45,020 5,576 13,933 14,832	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378	State death ta Number <b>696</b> *23 267 212	x deduction [2] Amount <b>120,938</b> *1,198 15,060 27,139	199	460,940
Tax status and size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068	Charitable Number 8,785 710 2,334 2,814 1,037	deduction Amount <b>19,782,413</b> 218,462 882,742 1,687,401 1,084,509	Allowable Number 45,020 5,576 13,933 14,832 4,445	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911	State death ta Number *23 267 212 63	x deduction [2] Amount <b>120,938</b> *1,198 15,060 27,139 9,691	199	460,940
Tax status and size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012	Charitable Number 8,785 710 2,334 2,814 1,037 1,107	deduction Amount <b>19,782,413</b> 218,462 882,742 1,687,401 1,084,509 1,969,189	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586	State death ta Number *23 267 212 63 79	x deduction [2] Amount <b>120,938</b> *1,198 15,060 27,139 9,691 26,785		460,940
Tax status and size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068	Charitable Number 8,785 710 2,334 2,814 1,037	deduction Amount <b>19,782,413</b> 218,462 882,742 1,687,401 1,084,509	Allowable Number 45,020 5,576 13,933 14,832 4,445	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911	State death ta Number *23 267 212 63	x deduction [2] Amount <b>120,938</b> *1,198 15,060 27,139 9,691		460,940
Tax status and size of gross estate All Returns Under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328	deduction Amount <b>19,782,413</b> 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754	State death ta Number *23 267 212 63 79 40 12	x deduction [2] Amount <b>120,938</b> *1,198 15,060 27,139 9,691 26,785 21,980 19,085		460,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$20.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565	deduction Amount <b>19,782,413</b> 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b>	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127	State death ta Number 696 *23 267 212 63 79 40 12 413	x deduction [2] Amount <b>120,938</b> *1,198 15,060 27,139 9,691 26,785 21,980		460,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$20.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million status         \$20.0 million under \$20.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221	deduction Amount <b>19,782,413</b> 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867	State death ta Number 696 *23 267 212 63 79 40 12 413 **	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 **		460,940
Tax status and size of gross estateAll ReturnsUnder \$1.5 million\$1.5 million under \$2.0 million\$2.0 million under \$3.5 million\$3.5 million under \$5.0 million\$5.0 million under \$10.0 million\$10.0 million under \$20.0 million\$20.0 million or moreAll Taxable ReturnsUnder \$1.5 million\$1.5 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184	State death ta Number 696 *23 267 212 63 79 40 12 413 ** **	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **		460,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735	State death ta Number 696 *23 267 212 63 79 40 12 413 **	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** ** **7,201 24,731		460,940
Tax status and size of gross estateAll ReturnsUnder \$1.5 million\$1.5 million under \$2.0 million\$2.0 million under \$3.5 million\$3.5 million under \$5.0 million\$5.0 million under \$10.0 million\$10.0 million under \$20.0 million\$20.0 million or moreAll Taxable ReturnsUnder \$1.5 million\$1.5 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184	State death ta Number 696 *23 267 212 63 79 40 12 413 ** **	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **		460,940
Tax status and size of gross estate         All Returns       Under \$1.5 million         \$1.5 million under \$2.0 million       \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million       \$5.0 million under \$2.0 million         \$2.0 million under \$2.0 million       \$2.0 million         \$2.0 million under \$2.0 million       \$2.0 million         \$1.5 million under \$20.0 million       \$1.0 million         \$20.0 million or more       All Taxable Returns         Under \$1.5 million       \$1.5 million         \$2.0 million under \$2.0 million       \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735	State death ta Number 696 *23 267 212 63 79 40 12 12 413 ** ** **112 166	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** ** **7,201 24,731	-	460,940
Tax status and size of gross estate         All Returns       Under \$1.5 million         \$1.5 million under \$2.0 million       \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million       \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million       \$20.0 million         \$11.5 million under \$20.0 million       \$1.5 million under \$20.0 million         \$20.0 million under \$20.0 million       \$20.0 million or more         All Taxable Returns       Under \$1.5 million         \$1.5 million under \$2.0 million       \$3.5 million under \$3.5 million         \$3.5 million under \$3.5 million       \$3.5 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836	State death ta Number 696 *23 267 212 63 79 40 12 12 413 ** ** **112 166 37 61	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** ** **7,201 24,731 7,791		460,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$1.5 million under \$20.0 million         \$2.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$3.5 million         \$3.5 million under \$3.0 million         \$3.5 million under \$10.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860	State death ta Number 696 *23 267 212 63 79 40 12 12 413 ** ** **112 166 37	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** ** **7,201 24,731 7,791 25,584		460,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$20.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$2.0 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600	State death ta Number 696 *23 267 212 63 79 40 12 413 ** **112 166 37 61 29 *8	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822		460,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$2.0 million under \$20.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.5 million under \$2.0 million         \$1.5 million under \$3.5 million         \$3.5 million under \$3.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351	State death ta Number 696 *23 267 212 63 79 40 12 413 ** **112 166 37 61 29	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454		400,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997	State death ta Number 696 *23 267 212 63 79 40 12 413 ** ** **112 166 37 61 29 *8 8 283 **	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 **	-	460,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$2.0 million under \$20.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718	deductions Amount 84,963,478 1,880,864 6,082,203 13,656,378 8,039,911 13,360,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019	State death ta Number 696 *23 267 212 63 79 40 12 413 ** **112 166 37 61 29 *8 283 ** **	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058		400,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$2.0 million under \$20.0 million         \$2.0 million under \$2.0 million	Bequests to su           Number           20,284           2,060           5,717           7,134           2,239           2,036           686           413           1,754           *46           169           490           298           376           199           176           18,530           2,014           5,549           6,644	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531	deductions           Amount           84,963,478           1,880,864           6,082,203           13,656,378           8,039,911           13,360,586           9,843,783           32,099,754           28,688,127           179,867           586,184           1,917,735           1,860,600           2,864,836           2,971,045           18,800,600           56,275,351           1,700,997           5,496,019           11,738,643	State death ta Number 696 *23 267 212 63 79 40 12 413 ** **112 166 37 61 29 *8 283 ** ** **179 *46	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** ** **9,058 *2,408		400,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$2.0 million         \$20.0 million under \$20.0 million         \$1.5 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million under \$2.0 million         \$20.0 million under \$2.0 million         \$2.0 million under \$2.0 million	Bequests to su           Number           20,284           2,060           5,717           7,134           2,239           2,036           686           413           1,754           *46           169           490           298           376           199           176           18,530           2,014           5,549           6,644           1,941	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180 380	deduction           Amount           19,782,413           218,462           882,742           1,687,401           1,084,509           1,969,189           1,587,237           12,352,872           13,544,121           11,665           50,721           327,840           302,585           784,364           910,661           11,156,285           6,238,292           206,797           832,021           1,359,561           781,924	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163	deductions           Amount           84,963,478           1,880,864           6,082,203           13,656,378           8,039,911           13,360,586           9,843,783           32,099,754           28,688,127           179,867           586,184           1,917,735           1,367,860           2,864,836           2,971,045           18,800,600           56,275,351           1,700,997           5,496,019           11,738,643           6,672,050	State death ta           Number           696           *23           267           212           63           79           40           12           413           **           **112           166           37           61           29           *8           283           **           **179           *46           25	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** ** **9,058 *2,408 1,900		400,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$2.0 million         \$2.0 million under \$3.5 million         \$2.0 million under \$5.0 million	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644 1,941 1,659	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550 8,610,261	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180 380 372	deduction Amount 19,782,413 218,462 882,742 1,687,401 1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924 1,184,825	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163 1,840	deductions           Amount           84,963,478           1,880,864           6,082,203           13,656,378           8,039,911           13,360,586           9,843,783           32,099,754           28,688,127           179,867           586,184           1,917,735           1,367,860           2,864,836           2,971,045           18,800,600           56,275,351           1,700,997           5,496,019           11,738,643           6,672,050           10,495,750	State death ta           Number           696           *23           267           212           63           79           40           12           413           **           **112           166           37           61           29           *8           283           ***           **179           *46           25           18	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** **9,058 *2,408 1,900 1,201		400,940
Tax status and size of gross estate         All Returns         Under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$2.0 million under \$2.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.5 million         \$1.5 million         \$1.5 million         \$1.5 million under \$2.0 million         \$1.5	Bequests to su Number 20,284 2,060 5,717 7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644 1,941	Amount 54,834,605 1,155,199 4,003,696 9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	Charitable Number 8,785 710 2,334 2,814 1,037 1,107 455 328 4,565 221 711 1,634 657 734 348 260 4,220 490 1,623 1,180 380	deduction           Amount           19,782,413           218,462           882,742           1,687,401           1,084,509           1,969,189           1,587,237           12,352,872           13,544,121           11,665           50,721           327,840           302,585           784,364           910,661           11,156,285           6,238,292           206,797           832,021           1,359,561           781,924	Allowable Number 45,020 5,576 13,933 14,832 4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531 2,163	deductions           Amount           84,963,478           1,880,864           6,082,203           13,656,378           8,039,911           13,360,586           9,843,783           32,099,754           28,688,127           179,867           586,184           1,917,735           1,367,860           2,864,836           2,971,045           18,800,600           56,275,351           1,700,997           5,496,019           11,738,643           6,672,050	State death ta           Number           696           *23           267           212           63           79           40           12           413           **           **112           166           37           61           29           *8           283           **           **179           *46           25	x deduction [2] Amount 120,938 *1,198 15,060 27,139 9,691 26,785 21,980 19,085 105,583 ** **7,201 24,731 7,791 25,584 21,454 *18,822 15,355 ** ** **9,058 *2,408 1,900		400,940

 \$20.0 million or more
 237
 11,599,140
 68
 1,196,587
 261
 13,299,154
 \*4
 \*262

 NOTE: Detail may not add to total due to rounding.
 \*
 \*
 Estimates should be used with caution because of the small number of sample returns on which they were based.
 \*
 \*
 The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2005, most returns were filed for deaths that occurred in 2004, for which the filing threshold was \$1.5 million. Because of filing extensions, however, some returns were filed in 2005 for deaths that occurred prior to 2004, for which the filing thresholds were lower.
 [2] The state death tax deduction was available only for estates in which the decedent died in 2005.
 Source of the state of the state of the state of the states on the decedent died in 2005.
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Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2004 [1]: Deductions, by Tax Status and Size of Gross Estate
[All figures are estimates based on samplesmoney amounts are in thousands of dollars]

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	/s' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	57,224	500,464	22,873	1,350,490	40,197	1,078,328	40,993	1,049,075
Under \$1.0 million	2,128	17,193	757	13,173	1,568	18,719	1,652	14,086
\$1.0 million under \$1.5 million	21,956	165,042	8,452	217,226	15,021	215,798	15,476	157,692
\$1.5 million under \$2.0 million	11,937	93,733	4,501	165,200	8,533	162,630	8,710	139,725
\$2.0 million under \$3.5 million	12,132	110,449	5,156	261,878	8,440	224,736	8,487	183,749
\$3.5 million under \$5.0 million	3,752	39,078	1,550	128,181	2,690	104,056	2,641	80,682
\$5.0 million under \$10.0 million	3,433	40,866	1,550	198,551	2,513	141,471	2,568	141,646
\$10.0 million under \$20.0 million								
	1,210	18,217	570	120,690	912	83,321	926	106,751
\$20.0 million or more	676	15,885	337	245,589	520	127,597	532	224,744
All Taxable Returns	20,000	050 750	40.050	4 400 040	00,000	000.000	00.050	000 007
	29,906	250,750	18,359	1,169,942	26,698	830,060	26,959	896,237
Under \$1.0 million	1,010	7,096	463	6,418	839	8,380	935	8,289
\$1.0 million under \$1.5 million	9,831	69,198	5,804	156,823	8,506	133,451	8,700	97,189
\$1.5 million under \$2.0 million	6,715	50,145	3,932	142,873	6,083	120,642	6,063	109,051
\$2.0 million under \$3.5 million	6,944	58,685	4,581	235,152	6,326	184,418	6,312	164,987
\$3.5 million under \$5.0 million	2,056	20,233	1,350	115,282	1,922	81,907	1,900	74,092
\$5.0 million under \$10.0 million	2,077	23,120	1,404	183,482	1,891	117,525	1,913	127,146
\$10.0 million under \$20.0 million	778	10,924	516	110,365	702	70,228	707	100.054
\$20.0 million or more	494	11,351	309	219,547	429	113,508	429	215,429
		,		,.		,	•	,
All Nontaxable Returns	27,318	249,713	4,514	180,548	13,498	248,268	14,034	152,838
Under \$1.0 million	1,118	10,097	294	6,755	729	10,339	717	5,797
\$1.0 million under \$1.5 million	12,125	95,844	2,648	60,404	6,515	82,346	6,776	60,502
\$1.5 million under \$2.0 million	5,222	43,589	569	22,328	2,450	41,988	2,647	30,674
\$2.0 million under \$3.5 million	5,187	43,389 51,765	575	26,726	2,430	40,318	2,047	18,762
\$3.5 million under \$5.0 million								
• • • • • • • • •	1,696	18,845	201	12,898	769	22,149	741	6,590
\$5.0 million under \$10.0 million	1,355	17,746	146	15,069	622	23,946	655	14,500
\$10.0 million under \$20.0 million	431	7,293	54	10,325	210	13,093	219	6,697
\$20.0 million or more	431 182	7,293 4,534	54 28	10,325 26,042	210 91	13,093 14,090	219 103	6,697 9,315
\$20.0 million or more Tax status and	182 Debts and	4,534 mortgages	28 Bequests to su	26,042 rviving spouse	91 Charitable	14,090 deduction	103 Allowable	9,315 deductions
\$20.0 million or more	182	4,534	28	26,042	91	14,090	103	9,315
\$20.0 million or more Tax status and size of gross estate	182 Debts and Number	4,534 mortgages Amount	28 Bequests to su Number	26,042 urviving spouse Amount	91 Charitable Number	14,090 deduction Amount	103 Allowable Number	9,315 deductions Amount
\$20.0 million or more Tax status and size of gross estate All Returns	182 Debts and Number 47,555	4,534 mortgages Amount <b>7,780,526</b>	28 Bequests to su Number 27,380	26,042 Irviving spouse Amount 60,188,300	91 Charitable Number 11,861	14,090 deduction Amount 14,967,967	103 Allowable Number 64,981	9,315 deductions Amount 87,450,596
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million	182 Debts and Number 47,555 1,660	4,534 mortgages Amount <b>7,780,526</b> 71,096	28 Bequests to su Number 27,380 663	26,042 arviving spouse Amount 60,188,300 264,822	91 Charitable Number 11,861 262	<u>14,090</u> deduction Amount <b>14,967,967</b> 9,769	103 Allowable Number 64,981 2,316	9,315 deductions Amount 87,450,596 414,833
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	182 Debts and Number 47,555 1,660 17,558	4,534 mortgages Amount 7,780,526 71,096 953,830	28 Bequests to su Number 27,380 663 9,062	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902	91 Charitable Number 11,861 262 3,779	<u>14,090</u> deduction Amount <b>14,967,967</b> 9,769 806,756	103 Allowable Number 64,981 2,316 25,102	9,315 deductions Amount 87,450,596 414,833 7,283,114
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	182 Debts and Number 47,555 1,660 17,558 9,857	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510	28 Bequests to su Number 27,380 663 9,062 5,814	26,042 irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675	91 Charitable Number 11,861 262 3,779 2,236	14,090 deduction Amount <b>14,967,967</b> 9,769 806,756 819,135	103 Allowable Number 64,981 2,316 25,102 13,577	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	182 Debts and Number 47,555 1,660 17,558 9,857 10,305	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115	28 Bequests to su Number 27,380 663 9,062	26,042 irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542	91 Charitable Number 11,861 262 3,779	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126	103 Allowable Number 64,981 2,316 25,102	9,315 deductions Amount 87,450,596 414,833 7,283,114
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	182 Debts and Number 47,555 1,660 17,558 9,857	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510	28 Bequests to su Number 27,380 663 9,062 5,814	26,042 irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675	91 Charitable Number 11,861 262 3,779 2,236	14,090 deduction Amount <b>14,967,967</b> 9,769 806,756 819,135	103 Allowable Number 64,981 2,316 25,102 13,577	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	182 Debts and Number 47,555 1,660 17,558 9,857 10,305 3,343	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183	26,042 Irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197	91 Charitable Number 11,861 262 3,779 2,236 2,823 933	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	182 Debts and Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912	26,042 Irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	182 Debts and Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681	26,042 Irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million	182 Debts and Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912	26,042 Irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	182 Debts and Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million	182 Debts and Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681	26,042 Irviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million	182 Debts and Number 47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902 862	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 **	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 **	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 9,425,514 27,606,913 26,745,764 57,770
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** ** **19,226	<u>91</u> Charitable Number <b>11,861</b> 262 3,779 2,236 2,823 933 1,041 456 330 <b>6,800</b> 157 1,557	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** **225 375	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256	<u>91</u> Charitable Number <b>11,861</b> 262 3,779 2,236 2,823 933 1,041 456 330 <b>6,800</b> 157 1,557 1,353	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** 225 375 772	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,557 1,353 1,776	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** 225 375 772 345	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,557 1,353 1,776 620	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987           1,989	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** 225 375 772 345 422	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,557 1,353 1,776 620 712	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987           1,989           759	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** **225 375 772 345 422 220	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557 1,339,042	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 <b>6,800</b> 157 1,557 1,557 1,353 1,776 620 712 354	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987           1,989	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** 225 375 772 345 422	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,557 1,353 1,776 620 712	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.0 million         \$2.0 million under \$2.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987           1,989           759           487	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** 225 375 772 345 422 220 204	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 <b>6,800</b> 157 1,557 1,557 1,557 1,353 1,776 620 712 354 272	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733
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\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$1.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$2.0 million under \$1.5 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987           1,989           759           487           20,653           797           9,051           3,885           3,966	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** **225 375 772 345 422 220 204 24,815 ** **	26,042 Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ** ** **4,872,498 4,797,420 9,658,696	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,577 1,353 1,577 620 712 354 272 5,062 *105 2,222 884 1,048	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$2.0 million under \$5.0 million         \$3.5 million under \$10.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$2.0 million under \$1.5 million         \$2.0 million under \$1.5 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987           1,989           759           487           20,653           797           9,051           3,885           3,966           1,356	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040 388,328	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** **225 375 772 345 422 220 204 204 24,815 ** ** **9,498 5,439 5,896 1,837	26,042 arviving spouse Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ** ** **4,872,498 4,797,420 9,658,696 5,770,611	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272 5,062 *105 2,222 884 1,048 313	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852 636,667	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646 2,033	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099 6,864,985
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million or more         All Taxable Returns         Under \$1.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$2.0 million under \$1.5 million	182           Debts and           Number           47,555           1,660           17,558           9,857           10,305           3,343           3,050           1,135           648           26,902           862           8,507           5,972           6,339           1,987           1,989           759           487           20,653           797           9,051           3,885           3,966	4,534 mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115 636,843 1,047,290 706,395 2,165,447 3,474,569 19,369 227,719 349,026 564,075 248,515 470,697 436,779 1,158,390 4,305,957 51,727 726,111 495,484 791,040	28 Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 ** ** **225 375 772 345 422 220 204 24,815 ** **	26,042 Amount 60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ** **19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475 48,953,312 ** ** **4,872,498 4,797,420 9,658,696	91 Charitable Number 11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,577 1,353 1,577 620 712 354 272 5,062 *105 2,222 884 1,048	14,090 deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415 8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347 6,455,867 *7,687 744,984 685,290 1,424,852	103 Allowable Number 64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736 31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520 33,666 1,263 14,833 6,529 6,646	9,315 deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989 1,377,515 3,098,064 2,865,309 15,125,733 60,704,832 357,063 6,472,615 6,157,531 12,033,099

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

\* Estimates should be used with caution because of the small number of sample returns on which they were based.
\*\* Data were combined to prevent disclosure of individual taxpayer data.
[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2004, most returns were filed for deaths that occurred in 2003, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2004 for deaths that occurred prior to 2002, for which the filing thresholds were lower. For deaths that occurred in 2004, the filing threshold was \$1.5 million.

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

Estate Tax Returns Filed in 2003 [1]: Deductions, by Tax Status and Size of Gross Estate
[All figures are estimates based on samplesmoney amounts are in thousands of dollars]

Tax status and		expenses	Executors' of	commissions	Attorne	/s' fees	Other exper	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	64,416	529,616	24,855	1,362,786	44,968	1,134,579	45,135	1,083,790
Under \$1.0 million	6,191	42,297	2,118	47,189	4,511	55,916	4,114	38,025
\$1.0 million under \$1.5 million	26,177	191,318	9,200	242,429	17,734	251,131	18,384	173,714
\$1.5 million under \$2.0 million	11,738	92,165	4,681	170,285	8,090	158,174	7,932	101,646
\$2.0 million under \$3.5 million	11,557	97,260	4,794	237,787	8,244	214,745	8,202	160,772
\$3.5 million under \$5.0 million						,	2,583	
\$5.0 million under \$10.0 million	3,609	34,298	1,548	106,026	2,557	98,042	,	87,453
• • • • • • • • • •	3,304	36,315	1,610	195,929	2,444	147,726	2,488	160,781
\$10.0 million under \$20.0 million	1,174	16,095	561	123,556	867	87,907	898	121,843
\$20.0 million or more	665	19,869	342	239,585	523	120,940	534	239,556
All Taxable Returns	31,813	255,637	19,113	1,172,407	29,017	864,951	28,560	920,068
Under \$1.0 million	2,534	16,791	1,291	28,959	2,357	29,805	2,136	17,683
\$1.0 million under \$1.5 million	10,975	75,137	5,755	153,980	9,772	150,793	9,808	108,937
\$1.5 million under \$2.0 million								
	6,521	49,003	4,122	151,565	5,900	119,923	5,729	84,617
\$2.0 million under \$3.5 million	6,354	50,176	4,230	214,899	5,995	173,329	5,857	136,090
\$3.5 million under \$5.0 million	2,092	17,832	1,396	96,233	1,949	81,266	1,963	81,721
\$5.0 million under \$10.0 million	2,063	20,781	1,486	183,712	1,917	126,131	1,906	150,255
\$10.0 million under \$20.0 million	790	10,100	514	114,040	700	77,304	717	109,012
\$20.0 million or more	482	15,817	318	229,020	426	106,400	444	231,754
All Nontaxable Returns	32,603	273,979	5,741	190,378	15,951	269,628	16,574	163,722
Under \$1.0 million			-			-		,
•	3,657	25,506	827	18,230	2,153	26,112	1,978	20,342
\$1.0 million under \$1.5 million	15,202	116,181	3,445	88,449	7,961	100,337	8,576	64,777
\$1.5 million under \$2.0 million	5,217	43,162	559	18,719	2,190	38,251	2,202	17,029
\$2.0 million under \$3.5 million	5,203	47,084	564	22,888	2,248	41,416	2,345	24,682
\$3.5 million under \$5.0 million	1,517	16,466	152	9,794	608	16,775	621	5,732
\$5.0 million under \$10.0 million	1,241	15,534	123	12,218	528	21,595	582	10,526
						10,603	181	12,832
510.0 million under 520.0 million	384	5,995	47	9,516	10/			
\$10.0 million under \$20.0 million \$20.0 million or more	384 182	5,995 4 052	47 24	9,516 10,565	167 96			
\$10.0 million under \$20.0 million \$20.0 million or more Tax status and	182	5,995 4,052 mortgages	24	9,516 10,565 irviving spouse	96 Charitable	14,540	Allowable of	7,801
\$20.0 million or more	182	4,052	24	10,565	96	14,540	89	7,801
\$20.0 million or more Tax status and size of gross estate	182 Debts and Number	4,052 mortgages Amount	24 Bequests to su Number	10,565 rviving spouse Amount	96 Charitable Number	14,540 deduction Amount	89 Allowable ( Number	7,801 deductions Amount
\$20.0 million or more Tax status and size of gross estate All Returns	182 Debts and Number 52,690	4,052 mortgages Amount <b>7,871,183</b>	24 Bequests to su Number 31,625	10,565 irviving spouse Amount 64,043,367	96 Charitable Number 13,399	14,540 deduction Amount 14,769,226	89 Allowable o Number <b>73,093</b>	7,801 deductions Amount 91,381,892
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million	182 Debts and Number 52,690 4,627	4,052 mortgages Amount <b>7,871,183</b> 223,355	24 Bequests to su Number <b>31,625</b> 2,627	10,565 irviving spouse Amount 64,043,367 829,800	96 Charitable Number 13,399 908	<u>14,540</u> deduction Amount <b>14,769,226</b> 167,746	89 Allowable Number <b>73,093</b> 7,067	7,801 deductions Amount 91,381,892 1,467,613
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	182 Debts and Number 52,690 4,627 20,245	4,052 mortgages Amount <b>7,871,183</b> 223,355 1,063,626	24 Bequests to su Number <b>31,625</b> 2,627 11,497	<u>10,565</u> irviving spouse Amount <b>64,043,367</b> 829,800 5,968,858	96 Charitable Number 13,399 908 4,723	<u>14,540</u> deduction Amount <b>14,769,226</b> 167,746 1,150,574	89 Allowable Number 73,093 7,067 29,692	7,801 deductions Amount 91,381,892 1,467,613 9,206,664
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million	182 Debts and Number 52,690 4,627	4,052 mortgages Amount <b>7,871,183</b> 223,355	24 Bequests to su Number <b>31,625</b> 2,627	10,565 irviving spouse Amount 64,043,367 829,800	96 Charitable Number 13,399 908	<u>14,540</u> deduction Amount <b>14,769,226</b> 167,746	89 Allowable Number <b>73,093</b> 7,067	7,801 deductions Amount 91,381,892 1,467,613
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	182 Debts and Number 52,690 4,627 20,245	4,052 mortgages Amount <b>7,871,183</b> 223,355 1,063,626	24 Bequests to su Number <b>31,625</b> 2,627 11,497	<u>10,565</u> irviving spouse Amount <b>64,043,367</b> 829,800 5,968,858	96 Charitable Number 13,399 908 4,723	<u>14,540</u> deduction Amount <b>14,769,226</b> 167,746 1,150,574	89 Allowable Number 73,093 7,067 29,692	7,801 deductions Amount 91,381,892 1,467,613 9,206,664
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432	<u>10,565</u> arviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571	96 Charitable Number 13,399 908 4,723 2,428 2,596	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746	89 Allowable Number 73,093 7,067 29,692 13,326 13,133	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014	10,565 arviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196	96 Charitable Number 13,399 908 4,723 2,428 2,596 921	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839	10,565 irviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014	<u>10,565</u> rviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157	96 Charitable Number 13,399 908 4,723 2,428 2,596 921	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678	10,565 irviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799	<u>10,565</u> rviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 <b>14,460,845</b>	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81	10,565 Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799	<u>10,565</u> rrviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 <b>14,460,845</b>	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81	10,565 Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371	<u>10,565</u> rviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 <b>14,460,845</b> *12,526 110,973 126,157	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781	<u>10,565</u> rviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 <b>14,460,845</b> *12,526 110,973 126,157 598,911	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256	<u>10,565</u> rviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 <b>14,460,845</b> *12,526 110,973 126,157 598,911 413,562	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408	<u>10,565</u> rviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 <b>14,460,845</b> *12,526 110,973 126,157 598,911 413,562 1,218,582	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240	<u>10,565</u> rviving spouse Amount <b>64,043,367</b> 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 <b>14,460,845</b> *12,526 110,973 126,157 598,911 413,562 1,218,582	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$2.0 million \$1.0 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$2.0 million under \$2.0 million \$1.0 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577           2,610           11,218	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577           2,610           11,218           3,884	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781	10,565 Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 <b>6,026</b> 527 2,907 950	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$2.0 million under \$5.0 million         \$3.5 million under \$10.0 million         \$3.0 million under \$20.0 million         \$2.0 million under \$20.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577           2,610           11,218           3,884           4,037	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781 5,651	10,565 Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 <b>6,026</b> 527 2,907 950 960	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911	89 Allowable Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,563 6,416	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164 12,040,476
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$2.0 million under \$20.0 million         \$2.0 million under \$20.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$3.5 million         \$1.0 million under \$3.5 million         \$1.0 million under \$3.5 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577           2,610           11,218           3,884           4,037           1,257	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906 338,843	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781 5,651 1,758	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 <b>6,026</b> 527 2,907 950 960 265	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911 614,495	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416 1,927	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164 12,040,476 6,528,144
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$3.5 million under \$5.0 million         \$3.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$3.5 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577           2,610           11,218           3,884           4,037           1,257           1,052	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906 338,843 522,820	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781 5,651 1,758 1,431	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634 8,026,901	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 <b>6,026</b> 527 2,907 950 960 265 280	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911 614,495 909,470	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416 1,927 1,575	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164 12,040,476 6,528,144 9,525,771
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$5.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$3.5 million	182           Debts and           Number           52,690           4,627           20,245           9,788           9,984           3,225           3,056           1,108           657           28,113           2,017           9,028           5,903           5,947           1,967           2,004           763           484           24,577           2,610           11,218           3,884           4,037           1,257	4,052 mortgages Amount 7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838 3,981,687 161,658 804,502 601,887 711,906 338,843	24 Bequests to su Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799 *81 474 371 781 256 408 240 189 28,825 2,546 11,023 5,781 5,651 1,758	10,565 rviving spouse Amount 64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187 14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634	96 Charitable Number 13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381 1,816 1,478 1,636 656 729 402 275 <b>6,026</b> 527 2,907 950 960 265	14,540 deduction Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943 6,173,439 150,474 1,035,825 730,341 1,480,911 614,495	89 Allowable o Number 73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563 6,416 1,927	7,801 deductions Amount 91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757 1,257,170 8,182,326 6,931,164 12,040,476 6,528,144

 \$20.0 million or more
 172
 469,489
 196
 8,893,255
 54
 785,341
 215

 NOTE: Detail may not add to total due to rounding.
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 Estimates should be used with caution because of the small number of sample returns on which they were based.
 [1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2003, most returns were filed for deaths that occurred in 2002, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2003 for deaths that occurred prior to 2002, for which the filing thresholds were lower.
 Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2002 [1]: Deductions, by Tax Status and Size of Gross Estate
[All figures are estimates based on samplesmoney amounts are in thousands of dollars]

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	/s' fees	Other exper	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	86,504	665,613	32,670	1,453,068	60,468	1,290,205	60,200	1,029,218
Under \$1.0 million	32,475	216,395	11,261	204,767	23,572	273,084	23,228	164,178
\$1.0 million under \$1.5 million	24,379	178,228	9,271	245,069	16,444	247,512	16,725	150,929
\$1.5 million under \$2.0 million	10,421	77,536	3,953	144,751	6,956	132,032	6,817	94,518
\$2.0 million under \$3.5 million	11,035	91,310	4,181	230,026	7,334	207,895	7,333	135,254
\$3.5 million under \$5.0 million							· ·	83,014
\$5.0 million under \$10.0 million	3,407	31,073	1,568	118,300	2,588	100,427	2,492	,
••••••••••	3,077	33,621	1,585	180,192	2,272	134,472	2,311	137,590
\$10.0 million under \$20.0 million	1,096	14,171	538	125,195	816	79,392	810	86,822
\$20.0 million or more	615	23,279	313	204,768	486	115,391	484	176,913
All Taxable Returns	43,007	321,498	25,351	1,261,110	38,136	962,542	37,284	844,055
Under \$1.0 million	12,922	81,505	6,595	124,704	11,447	129,446	11,151	80,193
\$1.0 million under \$1.5 million	13,592	96,538	8,021	217,139	11,694	190,946	11,567	113,974
\$1.5 million under \$2.0 million								
	5,635	40,430	3,438	129,091	5,000	106,931	4,851	81,034
\$2.0 million under \$3.5 million	5,595	44,766	3,673	206,170	5,186	162,365	5,003	116,030
\$3.5 million under \$5.0 million	2,082	18,999	1,431	109,195	1,966	84,395	1,880	78,484
\$5.0 million under \$10.0 million	2,002	20,705	1,428	167,308	1,809	116,691	1,801	128,485
\$10.0 million under \$20.0 million	723	8,933	480	114,714	635	69,287	632	79,259
\$20.0 million or more	457	9,623	285	192,790	399	102,481	398	166,595
All Nontaxable Returns	43,498	344,115	7,319	191,958	22,332	327,663	22,916	185.163
Under \$1.0 million				-		-		,
	19,553	134,891	4,665	80,063	12,125	143,638	12,077	83,985
\$1.0 million under \$1.5 million	10,787	81,690	1,250	27,930	4,750	56,566	5,158	36,955
\$1.5 million under \$2.0 million	4,786	37,106	515	15,660	1,955	25,101	1,966	13,484
\$2.0 million under \$3.5 million	5,440	46,544	509	23,856	2,149	45,531	2,330	19,224
\$3.5 million under \$5.0 million	1,325	12,074	136	9,105	623	16,032	612	4,530
\$5.0 million under \$10.0 million	1,075	12,916	157	12,884	463	17,781	510	9,105
\$10.0 million under \$20.0 million	373	5,238	58	10,482	181	10,105	177	7,564
\$20.0 million or more Tax status and	158 Debts and	13,656	28	11,979	87 Charitable	12,910	86 Allowable (	10,318
\$20.0 million or more	158	13,656	28		87	12,910	86	10,318
\$20.0 million or more Tax status and size of gross estate	158 Debts and Number	13,656 mortgages Amount	28 Bequests to su Number	11,979 rviving spouse Amount	87 Charitable Number	12,910 deduction Amount	86 Allowable o Number	10,318 deductions Amount
\$20.0 million or more Tax status and size of gross estate All Returns	158 Debts and Number <b>70,140</b>	13,656 mortgages Amount <b>7,483,951</b>	28 Bequests to su Number 43,157	11,979 rviving spouse Amount 68,237,401	87 Charitable Number 16,204	12,910 deduction Amount 17,831,398	86 Allowable o Number <b>99,461</b>	10,318 deductions Amount 98,622,676
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million	158 Debts and Number <b>70,140</b> 25,241	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060	28 Bequests to su Number <b>43,157</b> 13,409	11,979 rviving spouse Amount 68,237,401 4,633,451	87 Charitable Number <b>16,204</b> 4,723	12,910 deduction Amount 17,831,398 685,543	86 Allowable Number 99,461 37,927	10,318 deductions Amount 98,622,676 7,055,209
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	158 Debts and Number 70,140 25,241 19,738	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060 1,204,817	28 Bequests to su Number 43,157 13,409 12,189	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532	87 Charitable Number <b>16,204</b> 4,723 4,211	12,910 deduction Amount 17,831,398 685,543 1,167,786	86 Allowable Number 99,461 37,927 28,043	10,318 deductions Amount 98,622,676
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million	158 Debts and Number <b>70,140</b> 25,241	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060	28 Bequests to su Number <b>43,157</b> 13,409	11,979 rviving spouse Amount 68,237,401 4,633,451	87 Charitable Number <b>16,204</b> 4,723	12,910 deduction Amount 17,831,398 685,543	86 Allowable Number 99,461 37,927	10,318 deductions Amount 98,622,676 7,055,209
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	158 Debts and Number 70,140 25,241 19,738	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060 1,204,817	28 Bequests to su Number 43,157 13,409 12,189	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532	87 Charitable Number <b>16,204</b> 4,723 4,211	12,910 deduction Amount 17,831,398 685,543 1,167,786	86 Allowable Number 99,461 37,927 28,043	<u>10,318</u> deductions Amount <b>98,622,676</b> 7,055,209 11,061,191
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157	87 Charitable Number <b>16,204</b> 4,723 4,211 2,146 2,568	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706	86 Allowable Number 99,461 37,927 28,043 11,881 12,487	<u>10,318</u> deductions Amount <b>98,622,676</b> 7,055,209 11,061,191 8,600,485 16,052,526
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819	<u>10,318</u> deductions Amount <b>98,622,676</b> 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438	<u>10,318</u> deductions Amount <b>98,622,676</b> 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438	<u>10,318</u> deductions Amount <b>98,622,676</b> 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b>	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983	<u>10,318</u> deductions Amount <b>98,622,676</b> 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 <b>33,048,454</b>
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b>	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983	<u>10,318</u> deductions Amount <b>98,622,676</b> 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 <b>33,048,454</b>
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947	86 Allowable Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245	<u>13,656</u> mortgages Amount <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405 588,269	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405 588,269 347,527	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405 588,269 347,527 541,317	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405 588,269 347,527 541,317 326,027	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million	158 Debts and Number 70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943	<u>13,656</u> mortgages <u>Amount</u> <b>7,483,951</b> 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405 588,269 347,527 541,317	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$20.0 million \$1.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 4,058 420 696 636 937 352 559 234 225	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,525,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$1.5 million under \$2.0 million \$1.5 million under \$3.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$3.5 million under \$20.0 million \$1.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Nontaxable Returns	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$2.0 million \$1.0 million under \$20.0 million \$20.0 million under \$2.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,985           1,985           1,985           1,943           709           454           32,009           14,277           8,007	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 <b>3,639,749</b> 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 <b>3,844,202</b> 610,904 776,539	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$2.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,985           1,943           709           454           32,009           14,277           8,007           3,340	13,656           mortgages           Amount           7,483,951           786,060           1,204,817           622,021           1,324,139           592,941           880,300           666,540           1,407,133           3,639,749           175,156           428,278           270,405           588,269           347,527           541,317           326,027           962,771           3,844,202           610,904           776,539           351,617	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$2.0 million under \$5.0 million         \$3.5 million under \$10.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$20.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009           14,277           8,007           3,340           3,977	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444 5,826	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309	86 Allowable o Number 99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483 54,478 24,316 13,914 6,102 6,526	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$5.0 million         \$3.5 million under \$10.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$3.5 million under \$2.0 million         \$3.0 million under \$3.5 million <td>158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009           14,277           8,007           3,340           3,977           1,010</td> <td>13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415</td> <td>28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 559 234 225 <b>39,099</b> 12,990 11,494 5,444 5,826 1,541</td> <td>11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860</td> <td>87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194</td> <td>12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436</td> <td>86           Allowable o           Number           99,461           37,927           28,043           11,881           12,487           3,819           3,438           1,198           669           44,983           13,611           14,128           5,780           5,961           2,165           2,100           755           483           54,478           24,316           13,914           6,102           6,526           1,653</td> <td>10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775</td>	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009           14,277           8,007           3,340           3,977           1,010	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 559 234 225 <b>39,099</b> 12,990 11,494 5,444 5,826 1,541	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436	86           Allowable o           Number           99,461           37,927           28,043           11,881           12,487           3,819           3,438           1,198           669           44,983           13,611           14,128           5,780           5,961           2,165           2,100           755           483           54,478           24,316           13,914           6,102           6,526           1,653	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$3.5 million under \$5.0 million         \$3.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$3.5 million	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009           14,277           8,007           3,340           3,977           1,010           927	13,656           mortgages           Amount           7,483,951           786,060           1,204,817           622,021           1,324,139           592,941           880,300           666,540           1,407,133           3,639,749           175,156           428,278           270,405           588,269           347,527           541,317           326,027           962,771           3,844,202           610,904           776,539           351,617           735,871           245,415           338,983	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444 5,826 1,541 1,236	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860 7,249,075	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194 208	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436 687,198	86           Allowable o           Number           99,461           37,927           28,043           11,881           12,487           3,819           3,438           1,198           669           44,983           13,611           14,128           5,780           5,961           2,165           2,100           755           483           54,478           24,316           13,914           6,102           6,526           1,653           1,338	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775 8,343,773
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$5.0 million         \$3.5 million under \$10.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$3.5 million under \$2.0 million         \$3.0 million under \$3.5 million <td>158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009           14,277           8,007           3,340           3,977           1,010</td> <td>13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415</td> <td>28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 559 234 225 <b>39,099</b> 12,990 11,494 5,444 5,826 1,541</td> <td>11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860</td> <td>87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194</td> <td>12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436</td> <td>86           Allowable o           Number           99,461           37,927           28,043           11,881           12,487           3,819           3,438           1,198           669           44,983           13,611           14,128           5,780           5,961           2,165           2,100           755           483           54,478           24,316           13,914           6,102           6,526           1,653</td> <td>10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775</td>	158           Debts and           Number           70,140           25,241           19,738           8,440           9,221           2,994           2,870           1,033           602           38,131           10,964           11,731           5,100           5,245           1,985           1,943           709           454           32,009           14,277           8,007           3,340           3,977           1,010	13,656 mortgages Amount 7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617 735,871 245,415	28 Bequests to su Number 43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420 696 636 937 352 559 234 225 559 234 225 <b>39,099</b> 12,990 11,494 5,444 5,826 1,541	11,979 rviving spouse Amount 68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967 14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162 54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860	87 Charitable Number 16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461 3,316 1,665 899 1,045 194	12,910 deduction Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737 11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901 648,596 965,295 891,853 1,400,309 408,436	86           Allowable o           Number           99,461           37,927           28,043           11,881           12,487           3,819           3,438           1,198           669           44,983           13,611           14,128           5,780           5,961           2,165           2,100           755           483           54,478           24,316           13,914           6,102           6,526           1,653	10,318 deductions Amount 98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929 65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775

 \$20.0 minitor of more
 149
 444,362
 170
 7,785,805
 44
 702,896
 186

 NOTE: Detail may not add to total due to rounding.
 [1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2002, most returns were filed for deaths that occurred in 2001, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2002 for deaths that occurred prior to 2000, for which the filing thresholds were lower. For deaths that occurred in 2002, the filing threshold was \$1.0 million.

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

Estate Tax Returns Filed in 2001 [1]: Deductions, by Tax Status and Size of Gross Estate
[All figures are estimates based on samplesmoney amounts are in thousands of dollars]

Tax status and	Funeral	expenses	Executore'	commissions	Attorne	/s' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Size of gross estate	Number	Amount	Number	Anount	Number	Amount	Number	Amount
All Returns	95,535	691,572	36,698	1,633,159	67,526	1,301,522	68,062	1,081,585
Under \$1.0 million	39,574	255,128	13,666	241,001	28,394	286,251	28,519	157,544
\$1.0 million under \$1.5 million	25,392	168,630	9,781	258,269	18,133	249,611	18,096	161,514
• • • • • • •								
\$1.5 million under \$2.0 million	10,858	80,629	4,229	171,945	6,673	117,469	7,000	66,596
\$2.0 million under \$3.5 million	11,257	94,473	4,695	252,945	7,975	200,020	8,099	149,239
\$3.5 million under \$5.0 million	3,546	31,998	1,665	126,557	2,553	97,310	2,506	63,729
\$5.0 million under \$10.0 million	3,141	32,989	1,731	219,948	2,432	146,438	2,441	113,100
\$10.0 million under \$20.0 million	1,177	15,366	621	142,755	886	91,596	919	94,885
\$20.0 million or more	588	12,359	311	219,739	479	112,828	481	274,978
All Taxable Returns	49,604	350,069	29,028	1,415,425	44,599	1,011,249	44,271	922,726
Under \$1.0 million	17,143	108,548	8,671	162,572	15,306	168,160	15,259	88,210
\$1.0 million under \$1.5 million	14,594	88,932	8,811	238,124	13,356	202,898	13,110	137,038
\$1.5 million under \$2.0 million								
\$2.0 million under \$3.5 million	5,846	41,812	3,599	150,083	4,808	93,692	4,990	51,342
	6,629	52,970	4,178	223,565	6,132	165,448	6,079	133,661
\$3.5 million under \$5.0 million	2,055	16,612	1,403	113,931	1,939	76,097	1,795	50,143
\$5.0 million under \$10.0 million	2,052	20,585	1,521	193,249	1,919	122,426	1,882	104,633
\$10.0 million under \$20.0 million	836	10,766	561	131,590	740	81,688	750	88,081
\$20.0 million or more	449	9,845	283	202,310	400	100,842	405	269,616
All Nontaxable Returns	45,931	341,503	7,670	217,734	22,927	290,273	23,791	158,859
Under \$1.0 million	22,431	146,580	4,994	78,429	13,088	118,091	13,260	69,334
\$1.0 million under \$1.5 million	10,798	79,698	970	20,144	4,777	46,713	4,986	24,476
\$1.5 million under \$2.0 million		· ·						
	5,013	38,817	630	21,862	1,866	23,777	2,010	15,253
\$2.0 million under \$3.5 million	4,628	41,503	518	29,380	1,844	34,572	2,020	15,577
\$3.5 million under \$5.0 million	1,491	15,386	261	12,626	614	21,214	711	13,586
\$5.0 million under \$10.0 million	1,089	12,404	209	26,699	512	24,012	559	8,467
								0 00 1
\$10.0 million under \$20.0 million	342	4,600	61	11,165	147	9,908	169	6,804
\$10.0 million under \$20.0 million \$20.0 million or more	342 139	4,600 2,515	27	17,429	147 79	9,908 11,987	169 76	6,804 5,362
\$20.0 million or more Tax status and	139 Debts and	2,515 mortgages	27 Bequests to su	17,429 Irviving spouse	79 Charitable	11,987 deduction	76 Allowable	5,362 deductions
\$20.0 million or more	139	2,515	27	17,429	79	11,987	76	5,362
\$20.0 million or more Tax status and	139 Debts and	2,515 mortgages	27 Bequests to su	17,429 Irviving spouse	79 Charitable	11,987 deduction	76 Allowable	5,362 deductions
\$20.0 million or more Tax status and size of gross estate	139 Debts and Number 80,737	2,515 mortgages Amount <b>7,640,297</b>	27 Bequests to su Number 44,683	17,429 irviving spouse Amount 63,144,171	79 Charitable Number 18,718	11,987 deduction Amount 16,150,306	76 Allowable Number 108,057	5,362 deductions Amount 92,502,609
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million	139 Debts and Number <b>80,737</b> 32,536	2,515 mortgages Amount <b>7,640,297</b> 898,360	27 Bequests to su Number <b>44,683</b> 15,492	17,429 irviving spouse Amount 63,144,171 5,079,889	79 Charitable Number <b>18,718</b> 6,471	<u>11,987</u> deduction Amount <b>16,150,306</b> 873,608	76 Allowable Number 108,057 45,412	5,362 deductions Amount 92,502,609 7,951,095
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million	139 Debts and Number 80,737 32,536 21,278	2,515 mortgages Amount <b>7,640,297</b> 898,360 1,177,813	27 Bequests to su Number 44,683 15,492 11,924	17,429 irviving spouse Amount 63,144,171 5,079,889 7,445,894	79 Charitable Number 18,718 6,471 4,462	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275	76 Allowable Number 108,057 45,412 28,312	5,362 deductions Amount 92,502,609 7,951,095 11,031,558
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	139 Debts and Number 80,737 32,536 21,278 8,938	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037	27 Bequests to su Number 44,683 15,492 11,924 6,429	17,429 irviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601	79 Charitable Number <b>18,718</b> 6,471 4,462 1,884	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826	76 Allowable Number 108,057 45,412 28,312 12,201	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	139 Debts and Number 80,737 32,536 21,278 8,938 10,138	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131	17,429 inviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878	79 Charitable Number <b>18,718</b> 6,471 4,462 1,884 2,987	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031	76 Allowable Number 108,057 45,412 28,312 12,201 12,694	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	139 Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998	17,429 inviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640	79 Charitable Number <b>18,718</b> 6,471 4,462 1,884 2,987 995	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	139 Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275 2,872	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706	17,429 irviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023	79 Charitable Number <b>18,718</b> 6,471 4,462 1,884 2,987 995 1,151	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million	139 Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659	17,429 irviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110	79 Charitable Number <b>18,718</b> 6,471 4,462 1,884 2,987 995 1,151 468	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	139 Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275 2,872	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706	17,429 irviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023	79 Charitable Number <b>18,718</b> 6,471 4,462 1,884 2,987 995 1,151	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$10.0 million under \$20.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343	17,429 rrviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136	79 Charitable Number <b>18,718</b> 6,471 4,462 1,884 2,987 995 1,151 468 301	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$20.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 <b>8,815,339</b>	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million or more All Taxable Returns Under \$1.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710	17,429 Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 <b>8,815,339</b> 72,997	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 <b>8,815,339</b> 72,997 184,319	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434
\$20.0 million or more Tax status and size of gross estate All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 <b>8,815,339</b> 72,997 184,319 175,698	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$1.0 million under \$3.5 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 <b>8,815,339</b> 72,997 184,319 175,698 507,425	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$10.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$1.5 million under \$3.5 million         \$3.5 million under \$3.5 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 <b>8,815,339</b> 72,997 184,319 175,698 507,425 255,207	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.5 million under \$2.0 million         \$1.5 million under \$2.0 million         \$1.5 million under \$3.5 million         \$1.5 million under \$3.5 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$5.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$10.0 million         \$1.0 million under \$20.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.5 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$1.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646	11,987 deduction Amount <b>16,150,306</b> 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 <b>8,815,339</b> 72,997 184,319 175,698 507,425 255,207	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$20.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.5 million under \$2.0 million         \$1.5 million under \$3.5 million         \$1.5 million under \$3.5 million         \$1.5 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$1.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$20.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$2.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.5 million under \$2.0 million         \$1.5 million under \$2.0 million         \$1.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,882,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$3.5 million         \$1.5 million under \$2.0 million         \$1.5 million under \$3.5 million         \$2.0 million under \$3.5 million         \$2.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080           17,413	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611	76 Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628 51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469 56,328 27,319	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$2.0 million under \$1.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.0 million         \$2.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080           17,413           7,930	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956	76           Allowable           Number           108,057           45,412           28,312           12,201           12,694           3,980           3,549           1,281           628           51,729           18,093           15,081           6,024           6,883           2,148           2,164           867           469           56,328           27,319           13,231	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$3.5 million         \$3.5 million under \$5.0 million         \$5.0 million under \$10.0 million         \$10.0 million under \$20.0 million         \$20.0 million under \$1.5 million         \$1.0 million under \$1.5 million         \$2.0 million under \$1.5 million         \$2.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$1.5 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080           17,413           7,930           3,336	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 14,782 10,937 5,653	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129	76           Allowable           Number           108,057           45,412           28,312           12,201           12,694           3,980           3,549           1,281           628           51,729           18,093           15,081           6,024           6,883           2,148           2,164           867           469           56,328           27,319           13,231           6,177	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$3.5 million under \$5.0 million         \$5.0 million under \$20.0 million         \$20.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080           17,413           7,930           3,336           3,845	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 14,782 10,937 5,653 5,183	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607	76           Allowable           Number           108,057           45,412           28,312           12,201           12,694           3,980           3,549           1,281           628           51,729           18,093           15,081           6,024           6,883           2,148           2,164           867           469           56,328           27,319           13,231           6,177           5,811	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$5.0 million         \$5.0 million under \$2.0 million         \$5.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080           17,413           7,930           3,336           3,845           1,246	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115 259,441	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	76           Allowable           Number           108,057           45,412           28,312           12,201           12,694           3,980           3,549           1,281           628           51,729           18,093           15,081           6,024           6,883           2,148           2,164           867           469           56,328           27,319           13,231           6,177           5,811           1,831	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$5.0 million         \$3.5 million under \$2.0 million         \$5.0 million under \$20.0 million         \$1.0 million under \$20.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080           17,413           7,930           3,336           3,845           1,246           875	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115 259,441 459,245	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644 1,205	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418 6,880,892	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349 346	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732 1,146,891	76           Allowable           Number           108,057           45,412           28,312           12,201           12,694           3,980           3,549           1,281           628           51,729           18,093           15,081           6,024           6,883           2,148           2,164           867           469           56,328           27,319           13,231           6,177           5,811           1,831           1,386	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202 8,575,826
\$20.0 million or more         Tax status and size of gross estate         All Returns         Under \$1.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$5.0 million         \$5.0 million under \$2.0 million         \$5.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$1.5 million         \$1.5 million under \$2.0 million         \$2.0 million under \$1.5 million         \$1.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$2.0 million under \$2.0 million         \$1.0 million under \$2.0 million         \$1.0 million under \$2.0 million	139           Debts and           Number           80,737           32,536           21,278           8,938           10,138           3,275           2,872           1,124           575           45,657           15,123           13,348           5,602           6,293           2,029           1,998           820           443           35,080           17,413           7,930           3,336           3,845           1,246	2,515 mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457 1,418,022 4,057,251 203,965 498,127 319,806 533,663 307,764 552,380 462,883 1,178,662 3,583,046 694,394 679,686 322,232 712,115 259,441	27 Bequests to su Number 44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774 710 987 776 948 355 501 298 199 39,909 14,782 10,937 5,653 5,183 1,644	17,429 rviving spouse Amount 63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	79 Charitable Number 18,718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607 2,625 1,209 1,977 646 805 370 260 8,219 3,864 1,837 675 1,010 349	11,987 deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	76           Allowable           Number           108,057           45,412           28,312           12,201           12,694           3,980           3,549           1,281           628           51,729           18,093           15,081           6,024           6,883           2,148           2,164           867           469           56,328           27,319           13,231           6,177           5,811           1,831	5,362 deductions Amount 92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319 11,685,777 6,609,202

 \$20.0 million or more
 132
 239,360
 144
 5,313,766
 40
 817,167
 159

 NOTE: Detail may not add to total due to rounding.
 [1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2001, most returns were filed for deaths that occurred in 2000, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2001 for deaths that occurred prior to 2000, for which the filing thresholds were lower.

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

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

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

Size of gross estate	Type of deductions								
	Funeral expenses		Executors' commissions		Attorneys' fees		Other expenses/losses		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	95,380	694,913	36,781	1,663,933	67,068	1,369,575	75,168	1,206,363	
\$600,000 under \$1,000,000	41,735	277,900	13,964	238,957	28,954	293,177	32,710	236,275	
\$1,000,000 under \$2,500,000	39,779	285,922	15,904	522,611	20,954	491,183	31,280	400,527	
\$2,500,000 under \$5,000,000	9,042	77,806	4,322	297,167	6,634	213,466	7,136	190,778	
\$5,000,000 under \$10,000,000	3,123	29,621	4,322	209,163	2,425	150,350	2,604	127,881	
\$10,000,000 under \$20,000,000	1,054	12,140	556	135,258	2,425	80,998	2,804 879	90,562	
\$20,000,000 or more	646	12,140	359	260,777	529	140,401	559	90,382 160,340	
Taxable returns, total		353.359	<b>29.716</b>	1.470.614		· ·		984.907	
\$600,000 under \$1,000,000	49,521	,	- , -	, -,-	44,956	1,090,706	48,212	,	
\$1,000,000 under \$2,500,000	17,741	114,538	9,170	162,111	15,766	169,582	17,123	141,059	
	22,659	154,952	14,372	481,152	20,833	406,760	22,381	320,098	
\$2,500,000 under \$5,000,000	5,606	45,579	3,863	265,557	5,192	178,747	5,396	166,714	
\$5,000,000 under \$10,000,000	2,204	20,158	1,463	186,295	2,013	128,539	2,101	118,539	
\$10,000,000 under \$20,000,000	787	8,688	509	124,422	684	72,213	722	83,129	
\$20,000,000 or more	525	9,444	339	251,078	469	134,866	489	155,368	
Nontaxable returns, total	45,858	341,554	7,066	193,318	22,111	278,868	26,956	221,457	
\$600,000 under \$1,000,000	23,995	163,362	4,795	76,846	13,188	123,596	15,588	95,215	
\$1,000,000 under \$2,500,000	17,120	130,970	1,563	41,460	6,893	84,423	8,899	80,430	
\$2,500,000 under \$5,000,000	3,436	32,228	459	31,610	1,442	34,718	1,740	24,064	
\$5,000,000 under \$10,000,000	919	9,463	182	22,867	412	21,811	503	9,342	
\$10,000,000 under \$20,000,000	267	3,452	47	10,836	115	8,785	157	7,432	
\$20,000,000 or more	121	2,079	20	9,699	60	5,535	70	4,973	
Size of gross estate		Type of deductions Continued							
	Debts and r Number	nortgages Amount	Bequests to su Number	Amount	Charitable c Number	Amount	Total allowable Number	e deductions Amount	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
All returns, total	80,221	7,820,152	46,922	65,481,313	18,011	16,092,353	108,263	95,041,833	
\$600,000 under \$1,000,000	33,649	1,074,913	18,096	6,391,161	5,820	893,845	47,811	9,505,250	
\$1,000,000 under \$2,500,000	33,804	2,242,468	21,434	18,460,788	8,144	2,559,023	45,223	25,390,773	
\$2,500,000 under \$5,000,000	8,165	1,299,006	4,892	11,638,108	2,232	2,092,929	10,018	15,899,334	
\$5,000,000 under \$10,000,000	2,953	1,019,754	1,570	7,735,129	1,062	1,989,358	3,386	11,334,442	
\$10,000,000 under \$20,000,000	1,006	635,068	563	5,361,993	432	1,522,228	1,129	7,850,313	
\$20,000,000 or more	644	4 5 40 0 4 4	007	45 004 404		7,034,969	696	25,061,721	
	044	1,548,944	367	15,894,134	321	7,034,909			
Taxable returns, total	46,130	1,548,944 <b>3,865,171</b>	367 <b>4,991</b>	, ,		9,803,010	51,975	34,870,141	
	46,130	, ,		15,894,134 <b>16,984,399</b> 28,441	321 <b>10,959</b> 2,420			, ,	
\$600,000 under \$1,000,000	<b>46,130</b> 15,841	3,865,171	4,991	16,984,399	<b>10,959</b> 2,420	9,803,010	<b>51,975</b> 18,634	<b>34,870,141</b> 887,575	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	<b>46,130</b> 15,841 21,459	<b>3,865,171</b> 223,807 996,840	<b>4,991</b> 465 2,181	<b>16,984,399</b> 28,441 995,477	<b>10,959</b> 2,420 5,550	<b>9,803,010</b> 49,246 710,046	<b>51,975</b> 18,634 23,802	<b>34,870,141</b> 887,575 4,224,556	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	<b>46,130</b> 15,841 21,459 5,390	<b>3,865,171</b> 223,807 996,840 609,021	<b>4,991</b> 465	<b>16,984,399</b> 28,441 995,477 1,921,468	<b>10,959</b> 2,420	<b>9,803,010</b> 49,246 710,046 765,493	<b>51,975</b> 18,634 23,802 5,917	<b>34,870,141</b> 887,575 4,224,556 4,033,455	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000	<b>46,130</b> 15,841 21,459 5,390 2,144	<b>3,865,171</b> 223,807 996,840 609,021 520,190	<b>4,991</b> 465 2,181 1,237 582	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422	<b>10,959</b> 2,420 5,550 1,541 812	<b>9,803,010</b> 49,246 710,046 765,493 911,994	<b>51,975</b> 18,634 23,802 5,917 2,258	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	<b>46,130</b> 15,841 21,459 5,390	<b>3,865,171</b> 223,807 996,840 609,021 520,190 399,852	<b>4,991</b> 465 2,181 1,237	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422 2,130,048	<b>10,959</b> 2,420 5,550 1,541 812 347	<b>9,803,010</b> 49,246 710,046 765,493 911,994 944,182	<b>51,975</b> 18,634 23,802 5,917	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843 3,774,608	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000	<b>46,130</b> 15,841 21,459 5,390 2,144 772 525	<b>3,865,171</b> 223,807 996,840 609,021 520,190 399,852 1,115,462	<b>4,991</b> 465 2,181 1,237 582 291 235	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543	<b>10,959</b> 2,420 5,550 1,541 812 347 288	<b>9,803,010</b> 49,246 710,046 765,493 911,994 944,182 6,422,049	<b>51,975</b> 18,634 23,802 5,917 2,258 814 549	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more Nontaxable returns, total	<b>46,130</b> 15,841 21,459 5,390 2,144 772 525 <b>34,090</b>	<b>3,865,171</b> 223,807 996,840 609,021 520,190 399,852 1,115,462 <b>3,954,981</b>	<b>4,991</b> 465 2,181 1,237 582 291 235 <b>41,931</b>	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 <b>48,496,914</b>	<b>10,959</b> 2,420 5,550 1,541 812 347 288 <b>7,053</b>	<b>9,803,010</b> 49,246 710,046 765,493 911,994 944,182 6,422,049 <b>6,289,343</b>	<b>51,975</b> 18,634 23,802 5,917 2,258 814 549 <b>56,288</b>	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 <b>60,171,692</b>	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more <b>Nontaxable returns, total</b> \$600,000 under \$1,000,000	<b>46,130</b> 15,841 21,459 5,390 2,144 772 525 <b>34,090</b> 17,808	<b>3,865,171</b> 223,807 996,840 609,021 520,190 399,852 1,115,462 <b>3,954,981</b> 851,106	<b>4,991</b> 465 2,181 1,237 582 291 235 <b>41,931</b> 17,632	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 <b>48,496,914</b> 6,362,720	<b>10,959</b> 2,420 5,550 1,541 812 347 288 <b>7,053</b> 3,401	<b>9,803,010</b> 49,246 710,046 765,493 911,994 944,182 6,422,049 <b>6,289,343</b> 844,599	<b>51,975</b> 18,634 23,802 5,917 2,258 814 549 <b>56,288</b> 29,177	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 <b>60,171,692</b> 8,617,675	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more <b>Nontaxable returns, total</b> \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	<b>46,130</b> 15,841 21,459 5,390 2,144 772 525 <b>34,090</b> 17,808 12,345	<b>3,865,171</b> 223,807 996,840 609,021 520,190 399,852 1,115,462 <b>3,954,981</b> 851,106 1,245,628	<b>4,991</b> 465 2,181 1,237 582 291 235 <b>41,931</b> 17,632 19,253	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 <b>48,496,914</b> 6,362,720 17,465,310	<b>10,959</b> 2,420 5,550 1,541 812 347 288 <b>7,053</b> 3,401 2,593	<b>9,803,010</b> 49,246 710,046 765,493 911,994 944,182 6,422,049 <b>6,289,343</b> 844,599 1,848,977	<b>51,975</b> 18,634 23,802 5,917 2,258 814 549 <b>56,288</b> 29,177 21,421	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 <b>60,171,692</b> 8,617,675 21,166,217	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more <b>Nontaxable returns, total</b> \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000	<b>46,130</b> 15,841 21,459 5,390 2,144 772 525 <b>34,090</b> 17,808 12,345 2,775	<b>3,865,171</b> 223,807 996,840 609,021 520,190 399,852 1,115,462 <b>3,954,981</b> 851,106 1,245,628 689,985	<b>4,991</b> 465 2,181 1,237 582 291 235 <b>41,931</b> 17,632 19,253 3,655	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 <b>48,496,914</b> 6,362,720 17,465,310 9,716,640	<b>10,959</b> 2,420 5,550 1,541 812 347 288 <b>7,053</b> 3,401 2,593 691	<b>9,803,010</b> 49,246 710,046 765,493 911,994 944,182 6,422,049 <b>6,289,343</b> 844,599 1,848,977 1,327,436	<b>51,975</b> 18,634 23,802 5,917 2,258 814 549 <b>56,288</b> 29,177 21,421 4,100	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 <b>60,171,692</b> 8,617,675 21,166,217 11,865,879	
\$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000 \$2,500,000 under \$5,000,000 \$5,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more <b>Nontaxable returns, total</b> \$600,000 under \$1,000,000 \$1,000,000 under \$2,500,000	<b>46,130</b> 15,841 21,459 5,390 2,144 772 525 <b>34,090</b> 17,808 12,345	<b>3,865,171</b> 223,807 996,840 609,021 520,190 399,852 1,115,462 <b>3,954,981</b> 851,106 1,245,628	<b>4,991</b> 465 2,181 1,237 582 291 235 <b>41,931</b> 17,632 19,253	<b>16,984,399</b> 28,441 995,477 1,921,468 1,994,422 2,130,048 9,914,543 <b>48,496,914</b> 6,362,720 17,465,310	<b>10,959</b> 2,420 5,550 1,541 812 347 288 <b>7,053</b> 3,401 2,593	<b>9,803,010</b> 49,246 710,046 765,493 911,994 944,182 6,422,049 <b>6,289,343</b> 844,599 1,848,977	<b>51,975</b> 18,634 23,802 5,917 2,258 814 549 <b>56,288</b> 29,177 21,421	<b>34,870,141</b> 887,575 4,224,556 4,033,455 3,939,843 3,774,608 18,010,104 <b>60,171,692</b> 8,617,675 21,166,217	

Note: Detail may not add to totals because of rounding. Source: Internal Revenue Service, Statistics of Income Bulletin, Spring 2002, Publication 1136.

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

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

Size of gross estate	Type of deductions									
	Funeral e	Funeral expenses		Executors' commissions		s' fees	Other expen	ses/losses		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All returns, total	92,359	647,196	35.070	1.499.059	64,486	1,237,981	73,990	1,120,525		
\$600,000 under \$1,000,000	43,897	271,417	14,639	244,716	30,150	296,963	35,338	235,615		
\$1,000,000 under \$2,500,000	43,897 36,276	261,717	14,839	448,993	25,474	290,903 447,517	28,886	336,484		
\$2,500,000 under \$5,000,000		,	3,790	,	,	,		,		
\$5,000,000 under \$10,000,000	7,859	64,897	,	260,906	5,584	189,793	6,163	176,837		
\$10,000,000 under \$20,000,000	2,805	27,183	1,451	180,398	2,113	119,820	2,336	109,744		
\$20,000,000 or more	974	11,515	562	132,199	738	73,378	806	76,859		
	547	10,468	299	231,848	428	110,509	461	184,986		
Taxable returns, total	47,752	327,485	27,133	1,310,984	42,276	973,123	46,272	939,778		
\$600,000 under \$1,000,000	18,125	106,000	8,832	152,329	15,738	165,912	17,640	139,331		
\$1,000,000 under \$2,500,000	21,440	146,699	12,686	403,162	19,236	364,425	20,820	282,492		
\$2,500,000 under \$5,000,000	5,037	39,577	3,501	242,879	4,518	165,082	4,848	162,568		
\$5,000,000 under \$10,000,000	1,967	18,498	1,322	167,473	1,767	106,888	1,880	101,908		
\$10,000,000 under \$20,000,000	731	8,228	512	120,223	639	65,155	679	72,164		
\$20,000,000 or more	452	8,482	279	224,918	378	105,660	406	181,314		
Nontaxable returns, total	44,607	319,712	7,937	188,076	22,211	264,858	27,718	180,747		
\$600,000 under \$1,000,000	25,773	165,417	5,806	92,386	14,412	131,051	17,698	96,284		
\$1,000,000 under \$2,500,000	14,836	115,017	1,642	45,831	6,238	83,092	8,066	53,992		
\$2,500,000 under \$5,000,000	2,822	25,321	290	18,027	1,066	24,710	1,315	14,269		
\$5,000,000 under \$10,000,000	838	8,685	129	12,925	346	12,932	456	7,836		
\$10,000,000 under \$20,000,000	243	3,287	50	11,976	99	8,223	127	4,695		
\$20,000,000 or more	95	1,986	20	6,930	50	4,850	55	3,672		
Size of gross estate		Type of deductions Continued								
	Debts and r			irviving spouse	Charitable of		Total allowable			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All returns, total	78,464	6,503,906	43,718	55,653,245	17,554	14,575,263	103,839	81,720,192		
\$600,000 under \$1,000,000	35,634	1,035,951	18,335	6,214,465	6,640	1,141,747	49,772	9,481,303		
\$1,000,000 under \$2,500,000	31,619	2,195,936	18,855	16,438,667	7,354	2,380,900	40.762	22,831,657		
\$2,500,000 under \$5,000,000	7,129	1,009,465	4,208	9,795,295	1,995	1,492,695	8,616	13,054,088		
\$5,000,000 under \$10,000,000	2,604	760,516	1,494	7,384,580	896	1,414,928	3,049	10,037,957		
\$10,000,000 under \$20,000,000	944	614,344	534	5,091,709	409	1,392,114	1,063	7,404,802		
\$20.000.000 or more	534	887,694	292	10,728,528	261	6,752,878	577	18,910,385		
Taxable returns, total	44,577	<b>3,271,272</b>	5,215	13,740,716	10,201	9,070,823	49,819	<b>29,804,946</b>		
\$600,000 under \$1,000,000	16,407	280,705	<b>5,215</b> 790	109,583	2,363	60,618	19,106	1,007,408		
\$1,000,000 under \$2,500,000	20,265	938,874		1,038,302			22,224			
\$2,500,000 under \$5,000,000		,	2,316	, ,	5,062	620,636		3,881,733		
	4,833	551,108	1,032	1,417,167	1,509	696,970	5,207	3,321,166		
\$5,000,000 under \$10,000,000	1,900	420,202	604	2,188,928	696	721,230	2,045	3,756,615		
\$10,000,000 under \$20,000,000	727	375,389	283	2,100,587	334	804,510	770	3,555,590		
\$20,000,000 or more	444	704,992	191	6,886,149	236	6,166,859	467	14,282,433		
Nontaxable returns, total	33,887	3,232,634	38,503	41,912,529	7,353	5,504,440	54,020	51,915,246		
\$600,000 under \$1,000,000	19,227	755,246	17,545	6,104,883	4,277	1,081,129	30,666	8,473,895		
\$1,000,000 under \$2,500,000	11,354	1,257,062	16,539	15,400,365	2,292	1,760,264	18,538	18,949,923		
\$2,500,000 under \$5,000,000	2,296	458,357	3,176	8,378,128	486	795,725	3,409	9,732,921		
\$5,000,000 under \$10,000,000	704	340,313	890	5,195,652	199	693,699	1,004	6,281,342		
\$10,000,000 under \$20,000,000	216	238,954	251	2,991,122	74	587,604	293	3,849,213		
\$20,000,000 or more	90	182,702	101	3,842,379	25	586,019	110	4,627,952		

Note: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Bulletin, Spring 2002, Publication 1136 (Revised 6-02).