

3-Feb-22

Estate Tax Returns Filed in 2020 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Tax status and size of gross estate | Gross estate for tax purposes | | Type of property | | | | | |
|-------------------------------------|-------------------------------|----------------------|------------------------------------|---------------------|-----------------------------|--------------------|--------------------------------|--------------------|
| | Number | Amount | Personal residence | | Other real estate | | Real estate partnerships | |
| | | | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,441 | \$122,254,529 | 2,421 | \$4,067,681 | 2,715 | \$9,284,545 | 1,029 | \$6,577,539 |
| Under \$10 million | 326 | \$2,396,583 | 193 | \$191,282 | 212 | \$257,120 | 45 | \$78,113 |
| \$10 million under \$20 million | 1,859 | \$26,528,593 | 1,298 | \$1,666,435 | 1,449 | \$3,051,158 | 505 | \$1,488,063 |
| \$20 million under \$50 million | 908 | \$27,278,295 | 662 | \$1,221,265 | 753 | \$2,444,813 | 308 | \$1,763,453 |
| \$50 million or more | 349 | \$66,051,058 | 269 | \$988,700 | 300 | \$3,531,453 | 171 | \$3,247,911 |
| All Taxable Returns | 1,275 | \$63,541,687 | 859 | \$1,697,093 | 982 | \$3,383,714 | 387 | \$2,717,768 |
| Under \$10 million | 123 | \$908,880 | 65 | \$52,377 | 76 | \$87,345 | 19 | \$35,486 |
| \$10 million under \$20 million | 539 | \$7,925,103 | 346 | \$451,370 | 408 | \$823,321 | 146 | \$380,480 |
| \$20 million under \$50 million | 427 | \$13,075,339 | 306 | \$625,563 | 340 | \$1,030,663 | 137 | \$772,837 |
| \$50 million or more | 186 | \$41,632,365 | 143 | \$567,783 | 159 | \$1,442,385 | 85 | \$1,528,964 |
| All Nontaxable Returns | 2,166 | \$58,712,842 | 1,561 | \$2,370,589 | 1,732 | \$5,900,830 | 643 | \$3,859,771 |
| Under \$10 million | 203 | \$1,487,703 | 128 | \$138,904 | 136 | \$169,775 | 26 | \$42,627 |
| \$10 million under \$20 million | 1,320 | \$18,603,490 | 952 | \$1,215,065 | 1,041 | \$2,227,838 | 359 | \$1,107,583 |
| \$20 million under \$50 million | 481 | \$14,202,955 | 356 | \$595,703 | 413 | \$1,414,150 | 171 | \$990,615 |
| \$50 million or more | 163 | \$24,418,693 | 126 | \$420,917 | 142 | \$2,089,068 | 86 | \$1,718,946 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,155 | \$14,653,031 | 2,930 | \$31,886,752 | 1,929 | \$7,752,485 | 1,112 | \$1,526,760 |
| Under \$10 million | 68 | \$123,335 | 251 | \$561,498 | 135 | \$130,579 | 76 | \$27,702 |
| \$10 million under \$20 million | 552 | \$1,550,391 | 1,549 | \$6,852,161 | 1,022 | \$1,797,856 | 571 | \$310,237 |
| \$20 million under \$50 million | 340 | \$2,002,471 | 808 | \$7,857,830 | 554 | \$2,493,249 | 328 | \$367,457 |
| \$50 million or more | 195 | \$10,976,834 | 321 | \$16,615,263 | 217 | \$3,330,801 | 138 | \$821,365 |
| All Taxable Returns | 403 | \$10,060,969 | 1,104 | \$13,677,464 | 790 | \$4,267,979 | 451 | \$902,957 |
| Under \$10 million | 22 | \$36,928 | 96 | \$240,591 | 54 | \$36,336 | 30 | \$13,110 |
| \$10 million under \$20 million | 138 | \$302,590 | 455 | \$2,337,943 | 327 | \$610,463 | 180 | \$114,497 |
| \$20 million under \$50 million | 145 | \$767,101 | 381 | \$4,096,619 | 291 | \$1,501,238 | 162 | \$159,825 |
| \$50 million or more | 99 | \$8,954,349 | 172 | \$7,002,311 | 118 | \$2,119,942 | 79 | \$615,526 |
| All Nontaxable Returns | 752 | \$4,592,062 | 1,825 | \$18,209,287 | 1,139 | \$3,484,506 | 661 | \$623,803 |
| Under \$10 million | 46 | \$86,407 | 155 | \$320,907 | 81 | \$94,243 | 45 | \$14,592 |
| \$10 million under \$20 million | 414 | \$1,247,801 | 1,094 | \$4,514,218 | 695 | \$1,187,393 | 392 | \$195,740 |
| \$20 million under \$50 million | 195 | \$1,235,369 | 427 | \$3,761,211 | 263 | \$992,011 | 166 | \$207,632 |
| \$50 million or more | 97 | \$2,022,485 | 149 | \$9,612,951 | 100 | \$1,210,859 | 59 | \$205,839 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | | Unallocated investments | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,372 | \$1,246,584 | 799 | \$421,477 | 766 | \$462,878 | 354 | \$1,511,827 |
| Under \$10 million | 94 | \$25,988 | 58 | \$10,526 | 58 | \$15,439 | 25 | \$33,344 |
| \$10 million under \$20 million | 711 | \$328,100 | 417 | \$112,947 | 407 | \$114,933 | 206 | \$616,374 |
| \$20 million under \$50 million | 394 | \$365,779 | 233 | \$145,373 | 213 | \$137,362 | 89 | \$423,552 |
| \$50 million or more | 173 | \$526,718 | 91 | \$152,632 | 88 | \$195,144 | 34 | \$438,557 |
| All Taxable Returns | 548 | \$640,840 | 306 | \$216,104 | 298 | \$254,119 | 118 | \$715,190 |
| Under \$10 million | 39 | \$13,646 | 22 | \$3,006 | 21 | \$6,196 | 9 | \$13,968 |
| \$10 million under \$20 million | 227 | \$93,803 | 122 | \$40,908 | 128 | \$41,064 | 54 | \$193,907 |
| \$20 million under \$50 million | 191 | \$189,525 | 112 | \$72,647 | 103 | \$69,166 | 38 | \$166,735 |
| \$50 million or more | 91 | \$343,867 | 49 | \$99,543 | 46 | \$137,694 | 17 | \$340,579 |
| All Nontaxable Returns | 824 | \$605,744 | 493 | \$205,373 | 468 | \$208,758 | 236 | \$796,638 |
| Under \$10 million | 55 | \$12,342 | 36 | \$7,520 | 37 | \$9,243 | 16 | \$19,376 |
| \$10 million under \$20 million | 484 | \$234,297 | 295 | \$72,039 | 279 | \$73,869 | 152 | \$422,467 |
| \$20 million under \$50 million | 203 | \$176,254 | 121 | \$72,726 | 110 | \$68,196 | 51 | \$256,817 |
| \$50 million or more | 82 | \$182,851 | 42 | \$53,089 | 42 | \$57,451 | 17 | \$97,978 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Cash assets | | Net life insurance | | Farm assets | | Private equity and hedge funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,400 | \$7,411,063 | 1,356 | \$966,705 | 397 | \$1,944,459 | 695 | \$2,166,804 |
| Under \$10 million | 319 | \$249,269 | 112 | \$32,350 | 31 | \$55,751 | 44 | \$25,271 |
| \$10 million under \$20 million | 1,833 | \$2,206,833 | 778 | \$453,973 | 212 | \$756,764 | 279 | \$213,854 |
| \$20 million under \$50 million | 898 | \$2,002,529 | 341 | \$299,650 | 101 | \$537,816 | 225 | \$458,085 |
| \$50 million or more | 349 | \$2,952,432 | 125 | \$180,731 | 52 | \$594,128 | 147 | \$1,469,594 |
| All Taxable Returns | 1,267 | \$3,542,675 | 420 | \$284,531 | 141 | \$755,952 | 252 | \$829,193 |
| Under \$10 million | 121 | \$120,955 | 26 | \$2,425 | 11 | \$26,329 | 16 | \$14,092 |
| \$10 million under \$20 million | 536 | \$801,249 | 188 | \$69,510 | 61 | \$215,137 | 64 | \$31,135 |
| \$20 million under \$50 million | 424 | \$969,296 | 139 | \$82,320 | 41 | \$253,604 | 99 | \$199,546 |
| \$50 million or more | 186 | \$1,651,176 | 67 | \$130,275 | 27 | \$260,881 | 73 | \$584,419 |
| All Nontaxable Returns | 2,132 | \$3,868,387 | 936 | \$682,174 | 256 | \$1,188,507 | 443 | \$1,337,612 |
| Under \$10 million | 198 | \$128,314 | 86 | \$29,925 | 20 | \$29,422 | 28 | \$11,179 |
| \$10 million under \$20 million | 1,297 | \$1,405,585 | 590 | \$384,463 | 151 | \$541,626 | 215 | \$182,718 |
| \$20 million under \$50 million | 474 | \$1,033,233 | 202 | \$217,330 | 60 | \$284,212 | 126 | \$258,539 |
| \$50 million or more | 163 | \$1,301,256 | 58 | \$50,456 | 25 | \$333,247 | 73 | \$885,175 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | | Retirement assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,170 | \$5,136,216 | 1,081 | \$11,303,504 | 1,241 | \$3,708,093 | 2,333 | \$4,390,098 |
| Under \$10 million | 86 | \$91,703 | 75 | \$106,834 | 104 | \$106,154 | 196 | \$225,939 |
| \$10 million under \$20 million | 544 | \$754,897 | 504 | \$885,188 | 582 | \$697,794 | 1,301 | \$2,136,537 |
| \$20 million under \$50 million | 361 | \$967,154 | 328 | \$878,190 | 359 | \$966,364 | 626 | \$1,267,558 |
| \$50 million or more | 179 | \$3,322,461 | 174 | \$9,433,291 | 196 | \$1,937,782 | 210 | \$760,063 |
| All Taxable Returns | 453 | \$3,104,305 | 371 | \$8,993,332 | 539 | \$2,213,112 | 784 | \$1,373,215 |
| Under \$10 million | 36 | \$52,170 | 25 | \$26,050 | 42 | \$41,902 | 63 | \$63,453 |
| \$10 million under \$20 million | 153 | \$219,425 | 128 | \$206,979 | 208 | \$276,260 | 330 | \$536,437 |
| \$20 million under \$50 million | 164 | \$505,255 | 131 | \$310,390 | 179 | \$447,593 | 280 | \$473,278 |
| \$50 million or more | 100 | \$2,327,455 | 86 | \$8,449,913 | 110 | \$1,447,355 | 111 | \$300,046 |
| All Nontaxable Returns | 717 | \$2,031,911 | 710 | \$2,310,172 | 702 | \$1,494,982 | 1,549 | \$3,016,883 |
| Under \$10 million | 50 | \$39,533 | 50 | \$80,784 | 62 | \$64,251 | 133 | \$162,486 |
| \$10 million under \$20 million | 390 | \$535,472 | 376 | \$678,209 | 373 | \$421,533 | 971 | \$1,600,100 |
| \$20 million under \$50 million | 197 | \$461,899 | 196 | \$567,800 | 180 | \$518,771 | 346 | \$794,280 |
| \$50 million or more | 79 | \$995,006 | 88 | \$983,379 | 86 | \$490,426 | 99 | \$460,017 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Depletables/intangibles | | Art | | Other assets | | | |
| | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 283 | \$438,787 | 808 | \$4,246,660 | 3,118 | \$1,150,582 | | |
| Under \$10 million | 26 | \$4,595 | 40 | \$8,731 | 278 | \$35,061 | | |
| \$10 million under \$20 million | 134 | \$74,873 | 351 | \$117,745 | 1,664 | \$341,482 | | |
| \$20 million under \$50 million | 84 | \$86,177 | 242 | \$343,865 | 841 | \$248,302 | | |
| \$50 million or more | 39 | \$273,142 | 176 | \$3,776,319 | 335 | \$525,737 | | |
| All Taxable Returns | 124 | \$288,170 | 404 | \$3,051,842 | 1,189 | \$571,166 | | |
| Under \$10 million | 11 | \$3,734 | 14 | \$1,596 | 104 | \$17,186 | | |
| \$10 million under \$20 million | 52 | \$47,971 | 132 | \$33,605 | 496 | \$97,049 | | |
| \$20 million under \$50 million | 40 | \$26,129 | 155 | \$233,595 | 407 | \$122,411 | | |
| \$50 million or more | 21 | \$210,336 | 104 | \$2,783,046 | 183 | \$334,519 | | |
| All Nontaxable Returns | 159 | \$150,618 | 404 | \$1,194,818 | 1,929 | \$579,416 | | |
| Under \$10 million | 15 | \$862 | 26 | \$7,135 | 174 | \$17,874 | | |
| \$10 million under \$20 million | 83 | \$26,902 | 219 | \$84,140 | 1,168 | \$244,433 | | |
| \$20 million under \$50 million | 44 | \$60,048 | 87 | \$110,270 | 434 | \$125,891 | | |
| \$50 million or more | 18 | \$62,806 | 71 | \$993,273 | 152 | \$191,218 | | |

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.

[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.

5-Mar-21

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

| Tax status and size of gross estate | Gross estate for tax purposes | | Type of property | | | | | |
|-------------------------------------|-------------------------------|---------------|------------------------------------|--------------|-----------------------------|--------------|--------------------------------|-------------|
| | Number | Amount | Personal residence | | Other real estate | | Real estate partnerships | |
| | | | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 6,409 | \$159,698,178 | 4,441 | \$6,315,423 | 4,958 | \$12,768,821 | 1,656 | \$9,197,154 |
| Under \$10 million | 1,975 | \$13,790,422 | 1,296 | \$1,149,935 | 1,431 | \$1,757,244 | 346 | \$463,952 |
| \$10 million under \$20 million | 2,698 | \$38,101,066 | 1,905 | \$2,337,207 | 2,077 | \$4,048,845 | 698 | \$2,193,375 |
| \$20 million under \$50 million | 1,265 | \$37,369,180 | 879 | \$1,579,542 | 1,055 | \$3,595,341 | 414 | \$2,438,514 |
| \$50 million or more | 471 | \$70,437,509 | 361 | \$1,248,738 | 394 | \$3,367,391 | 198 | \$4,101,313 |
| All Taxable Returns | 2,570 | \$77,237,685 | 1,725 | \$2,773,133 | 2,007 | \$5,404,042 | 581 | \$4,051,952 |
| Under \$10 million | 648 | \$4,527,552 | 407 | \$394,553 | 458 | \$543,282 | 87 | \$77,941 |
| \$10 million under \$20 million | 1,020 | \$14,854,607 | 687 | \$891,881 | 795 | \$1,447,966 | 216 | \$593,548 |
| \$20 million under \$50 million | 636 | \$19,170,296 | 435 | \$768,980 | 539 | \$1,727,963 | 179 | \$981,759 |
| \$50 million or more | 265 | \$38,685,229 | 197 | \$717,719 | 214 | \$1,684,832 | 99 | \$2,398,704 |
| All Nontaxable Returns | 3,838 | \$82,460,493 | 2,716 | \$3,542,290 | 2,951 | \$7,364,779 | 1,075 | \$5,145,202 |
| Under \$10 million | 1,326 | \$9,262,869 | 890 | \$755,382 | 973 | \$1,213,962 | 259 | \$386,011 |
| \$10 million under \$20 million | 1,678 | \$23,246,459 | 1,218 | \$1,445,326 | 1,283 | \$2,600,880 | 482 | \$1,599,827 |
| \$20 million under \$50 million | 629 | \$18,198,885 | 444 | \$810,563 | 516 | \$1,867,378 | 235 | \$1,456,755 |
| \$50 million or more | 205 | \$31,752,280 | 164 | \$531,019 | 180 | \$1,682,559 | 89 | \$1,702,608 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,726 | \$12,145,597 | 5,382 | \$42,499,284 | 3,532 | \$10,563,183 | 1,718 | \$2,023,732 |
| Under \$10 million | 416 | \$598,070 | 1,566 | \$3,140,615 | 981 | \$827,280 | 450 | \$94,535 |
| \$10 million under \$20 million | 670 | \$1,887,396 | 2,291 | \$10,463,820 | 1,533 | \$2,696,305 | 747 | \$467,304 |
| \$20 million under \$50 million | 393 | \$2,330,244 | 1,109 | \$11,098,902 | 740 | \$3,290,099 | 359 | \$321,060 |
| \$50 million or more | 248 | \$7,329,887 | 416 | \$17,795,947 | 279 | \$3,749,500 | 163 | \$1,140,832 |
| All Taxable Returns | 611 | \$5,755,952 | 2,277 | \$23,255,090 | 1,592 | \$6,280,918 | 764 | \$877,482 |
| Under \$10 million | 98 | \$129,835 | 537 | \$1,247,761 | 343 | \$361,566 | 147 | \$28,827 |
| \$10 million under \$20 million | 208 | \$58,167 | 925 | \$4,967,255 | 668 | \$1,283,007 | 319 | \$165,692 |
| \$20 million under \$50 million | 180 | \$919,377 | 572 | \$6,365,869 | 403 | \$1,886,494 | 194 | \$198,445 |
| \$50 million or more | 126 | \$4,168,573 | 244 | \$10,674,205 | 178 | \$2,749,850 | 104 | \$484,519 |
| All Nontaxable Returns | 1,115 | \$6,389,644 | 3,104 | \$19,244,194 | 1,940 | \$4,282,265 | 954 | \$1,146,249 |
| Under \$10 million | 318 | \$468,235 | 1,029 | \$1,892,854 | 637 | \$465,713 | 303 | \$65,709 |
| \$10 million under \$20 million | 462 | \$1,349,228 | 1,366 | \$5,496,565 | 865 | \$1,413,298 | 428 | \$301,613 |
| \$20 million under \$50 million | 213 | \$1,410,867 | 536 | \$4,733,033 | 337 | \$1,403,605 | 165 | \$122,615 |
| \$50 million or more | 122 | \$3,161,314 | 172 | \$7,121,742 | 101 | \$999,649 | 59 | \$656,313 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | | Unallocated investments | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 2,419 | \$2,020,578 | 1,432 | \$538,845 | 1,443 | \$640,203 | 778 | \$2,575,659 |
| Under \$10 million | 649 | \$190,439 | 409 | \$62,790 | 397 | \$82,621 | 221 | \$280,669 |
| \$10 million under \$20 million | 1,026 | \$461,536 | 598 | \$155,312 | 643 | \$212,377 | 356 | \$860,359 |
| \$20 million under \$50 million | 521 | \$501,843 | 308 | \$139,717 | 293 | \$197,829 | 150 | \$777,347 |
| \$50 million or more | 222 | \$866,760 | 116 | \$181,026 | 111 | \$147,376 | 50 | \$657,284 |
| All Taxable Returns | 1,061 | \$980,641 | 621 | \$249,927 | 591 | \$357,051 | 275 | \$1,093,646 |
| Under \$10 million | 220 | \$70,977 | 151 | \$23,627 | 121 | \$34,775 | 56 | \$57,395 |
| \$10 million under \$20 million | 431 | \$213,820 | 233 | \$62,966 | 254 | \$102,535 | 113 | \$294,033 |
| \$20 million under \$50 million | 280 | \$279,525 | 169 | \$82,635 | 153 | \$117,299 | 86 | \$372,137 |
| \$50 million or more | 131 | \$416,320 | 69 | \$80,699 | 62 | \$102,442 | 20 | \$370,082 |
| All Nontaxable Returns | 1,358 | \$1,039,937 | 810 | \$288,918 | 852 | \$283,151 | 503 | \$1,482,013 |
| Under \$10 million | 430 | \$119,462 | 258 | \$39,163 | 276 | \$47,846 | 166 | \$223,274 |
| \$10 million under \$20 million | 596 | \$247,716 | 365 | \$92,345 | 388 | \$109,842 | 243 | \$566,326 |
| \$20 million under \$50 million | 241 | \$222,319 | 140 | \$57,082 | 140 | \$80,530 | 64 | \$405,211 |
| \$50 million or more | 91 | \$450,440 | 47 | \$100,327 | 48 | \$44,934 | 31 | \$287,202 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Cash assets | | Net life insurance | | Farm assets | | Private equity and hedge funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 6,329 | \$14,101,310 | 2,639 | \$1,560,919 | 750 | \$3,368,678 | 1,079 | \$4,320,831 |
| Under \$10 million | 1,928 | \$1,358,010 | 803 | \$306,584 | 211 | \$432,893 | 198 | \$85,950 |
| \$10 million under \$20 million | 2,677 | \$3,475,002 | 1,141 | \$631,081 | 320 | \$1,147,790 | 424 | \$306,017 |
| \$20 million under \$50 million | 1,256 | \$3,159,914 | 512 | \$427,120 | 142 | \$687,783 | 300 | \$446,808 |
| \$50 million or more | 469 | \$6,108,384 | 182 | \$196,134 | 78 | \$1,100,212 | 156 | \$3,482,056 |
| All Taxable Returns | 2,554 | \$6,954,646 | 963 | \$445,254 | 269 | \$1,329,168 | 438 | \$1,020,249 |
| Under \$10 million | 640 | \$500,600 | 236 | \$85,963 | 58 | \$88,617 | 65 | \$25,205 |
| \$10 million under \$20 million | 1,016 | \$1,489,322 | 401 | \$136,540 | 96 | \$239,759 | 154 | \$134,858 |
| \$20 million under \$50 million | 634 | \$1,730,190 | 236 | \$146,965 | 77 | \$354,913 | 144 | \$200,493 |
| \$50 million or more | 264 | \$3,234,534 | 91 | \$75,786 | 38 | \$645,880 | 76 | \$659,693 |
| All Nontaxable Returns | 3,775 | \$7,146,663 | 1,676 | \$1,115,665 | 481 | \$2,039,510 | 640 | \$3,300,582 |
| Under \$10 million | 1,287 | \$857,409 | 567 | \$220,620 | 153 | \$344,276 | 134 | \$60,745 |
| \$10 million under \$20 million | 1,661 | \$1,985,680 | 740 | \$494,541 | 224 | \$908,031 | 271 | \$171,160 |
| \$20 million under \$50 million | 622 | \$1,429,724 | 277 | \$280,155 | 65 | \$332,870 | 156 | \$246,315 |
| \$50 million or more | 204 | \$2,873,850 | 91 | \$120,348 | 39 | \$454,333 | 80 | \$2,822,363 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | | Retirement assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 2,008 | \$6,429,052 | 1,733 | \$10,496,932 | 2,132 | \$5,475,866 | 4,221 | \$7,889,067 |
| Under \$10 million | 494 | \$405,236 | 407 | \$361,167 | 501 | \$404,970 | 1,275 | \$1,467,948 |
| \$10 million under \$20 million | 811 | \$941,835 | 664 | \$1,066,163 | 861 | \$977,259 | 1,843 | \$2,991,716 |
| \$20 million under \$50 million | 472 | \$1,346,966 | 430 | \$1,265,026 | 503 | \$1,277,352 | 816 | \$1,652,627 |
| \$50 million or more | 231 | \$3,735,016 | 231 | \$7,804,577 | 267 | \$2,816,284 | 286 | \$1,776,775 |
| All Taxable Returns | 822 | \$3,644,043 | 626 | \$5,096,472 | 942 | \$2,913,998 | 1,555 | \$2,520,207 |
| Under \$10 million | 159 | \$123,312 | 107 | \$98,097 | 167 | \$142,880 | 397 | \$396,612 |
| \$10 million under \$20 million | 312 | \$409,404 | 215 | \$300,897 | 344 | \$435,732 | 633 | \$850,695 |
| \$20 million under \$50 million | 229 | \$674,096 | 191 | \$526,399 | 284 | \$719,890 | 373 | \$706,503 |
| \$50 million or more | 121 | \$2,437,140 | 113 | \$4,171,079 | 147 | \$1,615,496 | 153 | \$566,397 |
| All Nontaxable Returns | 1,187 | \$2,785,010 | 1,107 | \$5,400,460 | 1,190 | \$2,561,868 | 2,666 | \$5,368,859 |
| Under \$10 million | 335 | \$281,924 | 300 | \$263,070 | 334 | \$262,090 | 878 | \$1,071,336 |
| \$10 million under \$20 million | 499 | \$532,340 | 449 | \$765,266 | 517 | \$541,527 | 1,211 | \$2,141,021 |
| \$20 million under \$50 million | 243 | \$672,870 | 239 | \$738,626 | 219 | \$557,463 | 443 | \$946,124 |
| \$50 million or more | 110 | \$1,297,876 | 119 | \$3,633,498 | 121 | \$1,200,788 | 133 | \$1,210,378 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Depletables/intangibles | | Art | | Other assets | | | |
| | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 610 | \$578,661 | 1,207 | \$2,447,087 | 5,709 | \$1,741,298 | | |
| Under \$10 million | 160 | \$63,676 | 218 | \$42,077 | 1,670 | \$213,764 | | |
| \$10 million under \$20 million | 278 | \$137,810 | 451 | \$206,681 | 2,424 | \$435,875 | | |
| \$20 million under \$50 million | 109 | \$127,102 | 334 | \$324,937 | 1,165 | \$383,105 | | |
| \$50 million or more | 64 | \$250,073 | 204 | \$1,873,392 | 451 | \$708,553 | | |
| All Taxable Returns | 284 | \$282,542 | 595 | \$1,139,371 | 2,351 | \$811,898 | | |
| Under \$10 million | 69 | \$27,451 | 89 | \$12,987 | 566 | \$55,290 | | |
| \$10 million under \$20 million | 112 | \$84,548 | 197 | \$53,060 | 936 | \$158,832 | | |
| \$20 million under \$50 million | 64 | \$93,195 | 187 | \$127,598 | 590 | \$189,572 | | |
| \$50 million or more | 39 | \$77,349 | 122 | \$945,726 | 259 | \$408,204 | | |
| All Nontaxable Returns | 326 | \$296,120 | 612 | \$1,307,717 | 3,358 | \$929,399 | | |
| Under \$10 million | 91 | \$36,226 | 128 | \$29,089 | 1,103 | \$158,474 | | |
| \$10 million under \$20 million | 166 | \$53,262 | 254 | \$153,622 | 1,488 | \$277,043 | | |
| \$20 million under \$50 million | 45 | \$33,908 | 147 | \$197,340 | 575 | \$193,533 | | |
| \$50 million or more | 24 | \$172,724 | 82 | \$927,666 | 192 | \$300,349 | | |

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

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

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

30-Mar-20

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

| Tax status and size of gross estate | Gross estate for tax purposes | | Type of property | | | | | |
|-------------------------------------|-------------------------------|---------------|------------------------------------|--------------|-----------------------------|--------------|--------------------------------|--------------|
| | For tax purposes | | Personal residence | | Other real estate | | Real estate partnerships | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 13,526 | \$207,199,978 | 9,159 | \$10,658,663 | 9,960 | \$18,818,353 | 2,591 | \$9,569,642 |
| Under \$5 million | 960 | \$3,286,610 | 489 | \$301,851 | 478 | \$223,691 | 135 | \$90,813 |
| \$5 million under \$10 million | 7,614 | \$54,149,326 | 5,190 | \$4,452,028 | 5,544 | \$6,570,042 | 1,166 | \$1,918,490 |
| \$10 million under \$20 million | 3,136 | \$42,539,546 | 2,198 | \$2,753,699 | 2,426 | \$4,502,315 | 747 | \$2,084,537 |
| \$20 million under \$50 million | 1,316 | \$39,349,007 | 922 | \$1,754,592 | 1,076 | \$4,153,757 | 369 | \$1,835,364 |
| \$50 million or more | 500 | \$67,873,490 | 359 | \$1,396,493 | 435 | \$3,368,549 | 173 | \$3,640,438 |
| All Taxable Returns | 5,484 | \$106,021,092 | 3,476 | \$4,617,771 | 3,900 | \$8,387,052 | 965 | \$4,430,305 |
| Under \$5 million | 483 | \$1,592,740 | 215 | \$133,814 | 212 | \$97,748 | 59 | \$32,443 |
| \$5 million under \$10 million | 2,554 | \$18,557,928 | 1,615 | \$1,431,238 | 1,757 | \$2,021,064 | 299 | \$455,412 |
| \$10 million under \$20 million | 1,413 | \$19,496,575 | 927 | \$1,256,313 | 1,065 | \$1,913,253 | 306 | \$875,908 |
| \$20 million under \$50 million | 722 | \$21,665,255 | 492 | \$931,820 | 591 | \$2,155,862 | 198 | \$989,559 |
| \$50 million or more | 313 | \$44,708,593 | 227 | \$864,586 | 274 | \$2,199,125 | 103 | \$2,076,983 |
| All Nontaxable Returns | 8,042 | \$101,178,886 | 5,683 | \$6,040,892 | 6,060 | \$10,431,301 | 1,626 | \$5,139,337 |
| Under \$5 million | 477 | \$1,695,869 | 275 | \$168,037 | 266 | \$125,943 | 77 | \$58,370 |
| \$5 million under \$10 million | 5,060 | \$35,591,397 | 3,575 | \$3,020,791 | 3,787 | \$4,548,977 | 867 | \$1,463,078 |
| \$10 million under \$20 million | 1,722 | \$23,042,972 | 1,272 | \$1,497,385 | 1,361 | \$2,589,061 | 441 | \$1,208,629 |
| \$20 million under \$50 million | 595 | \$17,683,752 | 430 | \$822,772 | 485 | \$1,997,895 | 171 | \$845,805 |
| \$50 million or more | 188 | \$23,164,897 | 132 | \$531,907 | 162 | \$1,169,424 | 70 | \$1,563,456 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,679 | \$14,287,764 | 10,989 | \$55,592,466 | 7,159 | \$15,020,651 | 3,264 | \$1,743,808 |
| Under \$5 million | 179 | \$132,074 | 709 | \$807,520 | 433 | \$253,871 | 150 | \$25,532 |
| \$5 million under \$10 million | 1,714 | \$2,284,652 | 6,169 | \$12,595,904 | 3,871 | \$3,453,815 | 1,805 | \$471,310 |
| \$10 million under \$20 million | 997 | \$2,708,773 | 2,521 | \$10,686,614 | 1,745 | \$3,565,851 | 768 | \$312,864 |
| \$20 million under \$50 million | 523 | \$3,117,420 | 1,140 | \$10,637,482 | 806 | \$3,487,826 | 380 | \$367,266 |
| \$50 million or more | 266 | \$6,044,844 | 449 | \$20,864,947 | 304 | \$4,259,287 | 161 | \$566,836 |
| All Taxable Returns | 1,309 | \$6,124,055 | 4,511 | \$31,748,002 | 3,194 | \$8,809,943 | 1,417 | \$1,107,605 |
| Under \$5 million | 78 | \$53,618 | 350 | \$418,231 | 216 | \$140,841 | 71 | \$13,304 |
| \$5 million under \$10 million | 462 | \$552,289 | 2,100 | \$5,075,285 | 1,395 | \$1,498,438 | 652 | \$234,985 |
| \$10 million under \$20 million | 364 | \$879,529 | 1,143 | \$5,583,001 | 901 | \$2,071,866 | 354 | \$131,493 |
| \$20 million under \$50 million | 248 | \$1,182,350 | 634 | \$6,437,045 | 483 | \$2,290,934 | 236 | \$287,187 |
| \$50 million or more | 156 | \$3,456,268 | 283 | \$14,234,440 | 200 | \$2,607,863 | 104 | \$440,637 |
| All Nontaxable Returns | 2,370 | \$8,163,709 | 6,478 | \$23,844,464 | 3,964 | \$6,210,708 | 1,847 | \$636,203 |
| Under \$5 million | 101 | \$78,456 | 359 | \$389,288 | 218 | \$113,030 | 79 | \$12,229 |
| \$5 million under \$10 million | 1,252 | \$1,732,363 | 4,069 | \$7,520,619 | 2,476 | \$1,955,377 | 1,152 | \$236,325 |
| \$10 million under \$20 million | 633 | \$1,829,243 | 1,378 | \$5,103,613 | 844 | \$1,493,986 | 414 | \$181,371 |
| \$20 million under \$50 million | 275 | \$1,935,070 | 505 | \$4,200,436 | 322 | \$1,196,892 | 144 | \$80,078 |
| \$50 million or more | 110 | \$2,588,576 | 166 | \$6,630,507 | 104 | \$1,451,424 | 57 | \$126,199 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | | Unallocated investments | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,853 | \$2,619,945 | 2,955 | \$890,542 | 3,253 | \$1,101,092 | 1,709 | \$2,866,580 |
| Under \$5 million | 270 | \$57,423 | 162 | \$30,776 | 171 | \$35,452 | 94 | \$47,554 |
| \$5 million under \$10 million | 2,647 | \$703,229 | 1,600 | \$257,618 | 1,838 | \$399,929 | 994 | \$995,462 |
| \$10 million under \$20 million | 1,169 | \$608,927 | 719 | \$207,001 | 755 | \$268,738 | 376 | \$540,826 |
| \$20 million under \$50 million | 530 | \$517,808 | 345 | \$133,878 | 338 | \$217,006 | 173 | \$465,631 |
| \$50 million or more | 237 | \$732,559 | 128 | \$261,268 | 151 | \$179,966 | 71 | \$817,106 |
| All Taxable Returns | 2,129 | \$1,466,756 | 1,272 | \$518,064 | 1,341 | \$533,590 | 645 | \$1,427,796 |
| Under \$5 million | 138 | \$28,662 | 79 | \$13,599 | 83 | \$18,742 | 44 | \$30,254 |
| \$5 million under \$10 million | 923 | \$268,486 | 558 | \$100,583 | 615 | \$162,094 | 305 | \$350,512 |
| \$10 million under \$20 million | 600 | \$310,877 | 349 | \$114,641 | 358 | \$127,310 | 150 | \$283,040 |
| \$20 million under \$50 million | 322 | \$296,604 | 209 | \$79,060 | 195 | \$118,863 | 110 | \$295,512 |
| \$50 million or more | 146 | \$562,127 | 77 | \$210,180 | 89 | \$106,581 | 36 | \$468,476 |
| All Nontaxable Returns | 2,724 | \$1,153,189 | 1,683 | \$372,478 | 1,912 | \$567,503 | 1,064 | \$1,438,784 |
| Under \$5 million | 132 | \$28,762 | 83 | \$17,177 | 87 | \$16,709 | 51 | \$17,300 |
| \$5 million under \$10 million | 1,725 | \$434,742 | 1,042 | \$157,035 | 1,223 | \$237,836 | 689 | \$644,950 |
| \$10 million under \$20 million | 569 | \$298,050 | 370 | \$92,360 | 397 | \$141,428 | 226 | \$257,786 |
| \$20 million under \$50 million | 208 | \$221,203 | 136 | \$54,818 | 143 | \$98,143 | 64 | \$170,119 |
| \$50 million or more | 91 | \$170,431 | 52 | \$51,088 | 62 | \$73,386 | 35 | \$348,630 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Cash assets | | Net life insurance | | Farm assets | | Private equity and hedge funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 13,311 | \$17,357,532 | 5,749 | \$3,093,773 | 1,744 | \$6,171,637 | 1,382 | \$4,040,770 |
| Under \$5 million | 938 | \$370,772 | 343 | \$73,140 | 105 | \$120,030 | 50 | \$16,374 |
| \$5 million under \$10 million | 7,482 | \$5,145,546 | 3,376 | \$1,410,111 | 987 | \$2,559,550 | 563 | \$217,866 |
| \$10 million under \$20 million | 3,092 | \$3,897,598 | 1,274 | \$825,440 | 416 | \$1,641,272 | 353 | \$304,861 |
| \$20 million under \$50 million | 1,301 | \$3,189,341 | 564 | \$542,809 | 152 | \$718,208 | 243 | \$438,989 |
| \$50 million or more | 497 | \$4,754,275 | 192 | \$242,473 | 84 | \$1,132,576 | 173 | \$3,062,681 |
| All Taxable Returns | 5,444 | \$9,220,507 | 2,016 | \$853,300 | 666 | \$2,452,147 | 546 | \$2,744,977 |
| Under \$5 million | 475 | \$206,987 | 149 | \$27,874 | 54 | \$44,063 | 21 | \$10,469 |
| \$5 million under \$10 million | 2,538 | \$2,145,841 | 985 | \$297,858 | 324 | \$835,289 | 162 | \$64,759 |
| \$10 million under \$20 million | 1,403 | \$1,883,841 | 477 | \$181,584 | 158 | \$646,324 | 131 | \$86,678 |
| \$20 million under \$50 million | 716 | \$1,938,319 | 294 | \$155,325 | 82 | \$382,829 | 125 | \$224,026 |
| \$50 million or more | 312 | \$3,045,520 | 110 | \$190,659 | 47 | \$543,642 | 106 | \$2,359,045 |
| All Nontaxable Returns | 7,867 | \$8,137,025 | 3,733 | \$2,240,473 | 1,078 | \$3,719,490 | 836 | \$1,295,793 |
| Under \$5 million | 464 | \$163,785 | 194 | \$45,266 | 51 | \$75,967 | 29 | \$5,904 |
| \$5 million under \$10 million | 4,944 | \$2,999,706 | 2,391 | \$1,112,253 | 663 | \$1,724,261 | 401 | \$153,108 |
| \$10 million under \$20 million | 1,689 | \$2,013,757 | 797 | \$643,856 | 258 | \$994,948 | 222 | \$218,183 |
| \$20 million under \$50 million | 585 | \$1,251,021 | 270 | \$387,284 | 70 | \$335,379 | 117 | \$214,963 |
| \$50 million or more | 186 | \$1,708,755 | 82 | \$51,814 | 37 | \$588,934 | 67 | \$703,636 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | | Retirement assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,657 | \$8,451,728 | 3,320 | \$7,887,280 | 3,851 | \$6,215,215 | 9,186 | \$13,155,812 |
| Under \$5 million | 199 | \$66,035 | 186 | \$71,520 | 248 | \$103,039 | 507 | \$372,110 |
| \$5 million under \$10 million | 1,716 | \$946,206 | 1,538 | \$1,290,365 | 1,719 | \$1,071,821 | 5,365 | \$6,333,597 |
| \$10 million under \$20 million | 922 | \$1,053,225 | 847 | \$1,146,257 | 1,024 | \$1,241,656 | 2,138 | \$3,331,803 |
| \$20 million under \$50 million | 543 | \$1,617,207 | 506 | \$1,406,647 | 569 | \$1,379,029 | 866 | \$1,957,792 |
| \$50 million or more | 277 | \$4,769,055 | 243 | \$3,972,490 | 291 | \$2,419,670 | 310 | \$1,160,510 |
| All Taxable Returns | 1,507 | \$5,487,174 | 1,167 | \$3,734,581 | 1,763 | \$3,416,001 | 3,332 | \$4,702,754 |
| Under \$5 million | 92 | \$35,703 | 82 | \$33,151 | 134 | \$54,675 | 237 | \$162,486 |
| \$5 million under \$10 million | 571 | \$392,079 | 387 | \$295,781 | 615 | \$428,066 | 1,622 | \$1,636,181 |
| \$10 million under \$20 million | 381 | \$465,191 | 312 | \$537,267 | 493 | \$565,836 | 860 | \$1,194,647 |
| \$20 million under \$50 million | 296 | \$756,011 | 249 | \$656,807 | 338 | \$886,736 | 430 | \$922,039 |
| \$50 million or more | 168 | \$3,838,191 | 137 | \$2,211,575 | 183 | \$1,480,688 | 183 | \$787,401 |
| All Nontaxable Returns | 2,150 | \$2,964,554 | 2,153 | \$4,152,699 | 2,088 | \$2,799,214 | 5,854 | \$8,453,058 |
| Under \$5 million | 107 | \$30,332 | 104 | \$38,369 | 114 | \$48,364 | 270 | \$209,624 |
| \$5 million under \$10 million | 1,145 | \$554,127 | 1,150 | \$994,585 | 1,103 | \$643,755 | 3,742 | \$4,697,416 |
| \$10 million under \$20 million | 540 | \$588,034 | 535 | \$608,991 | 531 | \$675,819 | 1,278 | \$2,137,156 |
| \$20 million under \$50 million | 248 | \$861,196 | 257 | \$749,840 | 231 | \$492,294 | 436 | \$1,035,754 |
| \$50 million or more | 109 | \$930,865 | 106 | \$1,760,915 | 108 | \$938,982 | 127 | \$373,109 |
| Type of property--continued | | | | | | | | |
| Tax status and size of gross estate | Depletable/intangibles | | Art | | Other assets | | | |
| | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 1,183 | \$818,461 | 1,936 | \$3,141,236 | 11,912 | \$3,697,034 | | |
| Under \$5 million | 77 | \$11,638 | 96 | \$6,889 | 777 | \$70,505 | | |
| \$5 million under \$10 million | 582 | \$216,007 | 733 | \$164,020 | 6,610 | \$691,759 | | |
| \$10 million under \$20 million | 296 | \$212,321 | 516 | \$185,189 | 2,813 | \$459,781 | | |
| \$20 million under \$50 million | 151 | \$262,119 | 385 | \$605,216 | 1,228 | \$543,819 | | |
| \$50 million or more | 76 | \$116,375 | 206 | \$2,179,922 | 483 | \$1,931,170 | | |
| All Taxable Returns | 548 | \$382,661 | 969 | \$1,565,142 | 4,851 | \$2,290,910 | | |
| Under \$5 million | 47 | \$9,324 | 40 | \$1,552 | 392 | \$25,200 | | |
| \$5 million under \$10 million | 218 | \$68,245 | 273 | \$61,877 | 2,214 | \$181,567 | | |
| \$10 million under \$20 million | 145 | \$92,973 | 275 | \$73,565 | 1,260 | \$221,436 | | |
| \$20 million under \$50 million | 89 | \$157,832 | 232 | \$182,101 | 682 | \$338,434 | | |
| \$50 million or more | 48 | \$54,286 | 148 | \$1,246,048 | 303 | \$1,524,274 | | |
| All Nontaxable Returns | 635 | \$435,800 | 967 | \$1,576,093 | 7,062 | \$1,406,124 | | |
| Under \$5 million | 30 | \$2,314 | 55 | \$5,338 | 385 | \$45,305 | | |
| \$5 million under \$10 million | 364 | \$147,762 | 480 | \$102,142 | 4,396 | \$510,192 | | |
| \$10 million under \$20 million | 151 | \$119,348 | 241 | \$111,624 | 1,554 | \$238,345 | | |
| \$20 million under \$50 million | 62 | \$104,287 | 153 | \$423,116 | 56 | \$205,386 | | |
| \$50 million or more | 28 | \$62,089 | 58 | \$933,874 | 180 | \$406,896 | | |

15-Jul-19

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

| Tax status and size of gross estate | Gross estate for tax purposes | | Personal residence | | Type of property | | Real estate partnerships | |
|-------------------------------------|-------------------------------|--------------------|--------------------|------------------|------------------|-------------------|--------------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 12,711 | 192,153,429 | 8,718 | 9,679,001 | 9,322 | 17,926,672 | 2,502 | 9,582,613 |
| Under \$5 million | 1,146 | 3,891,624 | 553 | 330,147 | 532 | 331,962 | 124 | 124,413 |
| \$5 million under \$10 million | 7,374 | 51,842,971 | 5,085 | 4,229,362 | 5,351 | 6,171,535 | 1,179 | 1,715,074 |
| \$10 million under \$20 million | 2,705 | 36,051,373 | 1,957 | 2,416,783 | 2,104 | 4,065,385 | 622 | 1,463,618 |
| \$20 million under \$50 million | 1,063 | 31,710,101 | 791 | 1,550,206 | 874 | 2,683,216 | 384 | 2,005,441 |
| \$50 million or more | 423 | 68,657,360 | 333 | 1,103,503 | 362 | 4,674,575 | 193 | 4,274,067 |
| All Taxable Returns | 5,185 | 106,177,987 | 3,342 | 4,203,220 | 3,708 | 8,946,970 | 912 | 4,424,050 |
| Under \$5 million | 543 | 1,728,237 | 226 | 128,046 | 276 | 133,248 | 54 | 64639 |
| \$5 million under \$10 million | 2,399 | 17,315,549 | 1,526 | 1,361,795 | 1,688 | 1,897,136 | 311 | 496,179 |
| \$10 million under \$20 million | 1,376 | 18,571,822 | 932 | 1,162,590 | 1,036 | 2,011,322 | 256 | 626,963 |
| \$20 million under \$50 million | 590 | 17,917,288 | 441 | 873,832 | 474 | 1,370,931 | 181 | 830,580 |
| \$50 million or more | 277 | 50,645,091 | 216 | 676,957 | 234 | 3,534,333 | 110 | 2,405,689 |
| All Nontaxable Returns | 7,526 | 85,975,442 | 5,377 | 5,475,781 | 5,614 | 8,979,702 | 1,590 | 5,158,563 |
| Under \$5 million | 603 | 2,163,387 | 327 | 202,101 | 356 | 198,714 | 71 | 59,775 |
| \$5 million under \$10 million | 4,975 | 34,527,422 | 3,559 | 2,916,567 | 3,662 | 4,274,399 | 868 | 1,218,895 |
| \$10 million under \$20 million | 1,329 | 17,479,551 | 1,025 | 1,254,194 | 1,068 | 2,054,063 | 365 | 836,655 |
| \$20 million under \$50 million | 473 | 13,792,813 | 350 | 676,374 | 400 | 1,312,285 | 202 | 1,174,861 |
| \$50 million or more | 146 | 18,012,269 | 116 | 426,546 | 128 | 1,140,241 | 83 | 1,868,378 |

| Tax status and size of gross estate | Type of property--continued | | | | | | | |
|-------------------------------------|-----------------------------|-------------------|-----------------------|-------------------|-----------------------|-------------------|---------------|------------------|
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,402 | 19,177,167 | 10,573 | 45,624,466 | 7,153 | 14,869,958 | 3,125 | 2,332,156 |
| Under \$5 million | 203 | 102,457 | 866 | 896,606 | 507 | 339,337 | 187 | 39,598 |
| \$5 million under \$10 million | 1,674 | 2,374,463 | 6,058 | 12,050,281 | 4,065 | 4,106,340 | 1,793 | 389,821 |
| \$10 million under \$20 million | 820 | 2,033,791 | 2,307 | 9,183,572 | 1,634 | 3,357,709 | 724 | 277,000 |
| \$20 million under \$50 million | 475 | 2,799,347 | 952 | 8,203,283 | 683 | 3,334,159 | 290 | 263,614 |
| \$50 million or more | 229 | 11,867,109 | 390 | 15,290,724 | 264 | 3,732,413 | 131 | 1,362,123 |
| All Taxable Returns | 1,207 | 12,194,838 | 4,447 | 27,123,974 | 3,169 | 8,958,613 | 1,311 | 1,671,438 |
| Under \$5 million | 84 | 31,137 | 412 | 428,677 | 245 | 155,684 | 77 | 21,621 |
| \$5 million under \$10 million | 408 | 520,802 | 2,049 | 4,771,992 | 1,485 | 1,730,580 | 606 | 148,942 |
| \$10 million under \$20 million | 348 | 771,352 | 1,186 | 5,344,751 | 853 | 1,904,226 | 375 | 152,306 |
| \$20 million under \$50 million | 229 | 1,235,915 | 543 | 5,392,612 | 404 | 2,133,082 | 165 | 175,235 |
| \$50 million or more | 139 | 9,635,632 | 258 | 11,185,941 | 181 | 3,035,041 | 88 | 1,173,335 |
| All Nontaxable Returns | 2,195 | 6,982,329 | 6,126 | 18,500,493 | 3,984 | 5,911,345 | 1,813 | 660,719 |
| Under \$5 million | 119 | 71,319 | 454 | 467,929 | 262 | 183,654 | 110 | 17,978 |
| \$5 million under \$10 million | 1,266 | 1,853,861 | 4,009 | 7,278,289 | 2,580 | 2,375,760 | 1,186 | 240,879 |
| \$10 million under \$20 million | 472 | 1,262,440 | 1,122 | 3,838,821 | 781 | 1,453,483 | 349 | 124,695 |
| \$20 million under \$50 million | 247 | 1,563,431 | 409 | 2,810,671 | 278 | 1,201,077 | 125 | 88,379 |
| \$50 million or more | 91 | 2,231,477 | 132 | 4,104,783 | 83 | 697,372 | 43 | 188,789 |

| Tax status and size of gross estate | Type of property--continued | | | | | | | |
|-------------------------------------|-----------------------------|------------------|--------------|------------------|-----------------------------|------------------|-------------------------|------------------|
| | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | | Unallocated investments | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,763 | 2,574,557 | 2,884 | 1,164,399 | 3,648 | 1,171,462 | 1,591 | 1,380,275 |
| Under \$5 million | 285 | 55,374 | 174 | 26,234 | 237 | 35,093 | 109 | 43,398 |
| \$5 million under \$10 million | 2,656 | 676,524 | 1,672 | 280,355 | 2,125 | 417,505 | 954 | 556,126 |
| \$10 million under \$20 million | 1,140 | 507,815 | 663 | 177,644 | 822 | 281,373 | 355 | 258,863 |
| \$20 million under \$50 million | 473 | 401,080 | 270 | 179,585 | 330 | 197,555 | 125 | 142,649 |
| \$50 million or more | 208 | 933,765 | 105 | 500,581 | 134 | 239,936 | 50 | 379,239 |
| All Taxable Returns | 2,084 | 1,681,895 | 1,242 | 799,732 | 1,564 | 613,960 | 567 | 722,521 |
| Under \$5 million | 141 | 32,908 | 84 | 12,560 | 115 | 16,794 | 49 | 15,047 |
| \$5 million under \$10 million | 903 | 267,236 | 566 | 97,537 | 760 | 159,156 | 254 | 190,032 |
| \$10 million under \$20 million | 623 | 290,554 | 366 | 119,001 | 423 | 179,093 | 164 | 125,027 |
| \$20 million under \$50 million | 282 | 281,222 | 154 | 101,912 | 179 | 117,201 | 66 | 85,618 |
| \$50 million or more | 136 | 809,975 | 71 | 468,722 | 87 | 141,715 | 34 | 299,497 |
| All Nontaxable Returns | 2,679 | 892,663 | 1,643 | 364,668 | 2,084 | 557,502 | 1,025 | 657,755 |
| Under \$5 million | 145 | 22,466 | 90 | 13,674 | 122 | 18,298 | 60 | 28,351 |
| \$5 million under \$10 million | 1,753 | 409,288 | 1,106 | 182,818 | 1,365 | 258,349 | 700 | 366,095 |
| \$10 million under \$20 million | 517 | 217,261 | 296 | 58,643 | 399 | 102,280 | 191 | 136,737 |
| \$20 million under \$50 million | 191 | 119,858 | 116 | 77,673 | 151 | 80,354 | 59 | 46,830 |
| \$50 million or more | 73 | 123,789 | 34 | 31,859 | 47 | 98,221 | 15 | 79,742 |

| Tax status and size of gross estate | Type of property--continued | | | | | | | |
|-------------------------------------|-----------------------------|-------------------|--------------------|------------------|--------------|------------------|--------------------------------|------------------|
| | Cash assets | | Net life insurance | | Farm assets | | Private equity and hedge funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 12,504 | 16,105,659 | 5,192 | 2,695,106 | 1,756 | 6,254,655 | 1,233 | 3,193,573 |
| Under \$5 million | 1,118 | 500,205 | 368 | 53,313 | 161 | 210,404 | 58 | 36380 |
| \$5 million under \$10 million | 7,245 | 4,838,389 | 3,129 | 1,277,140 | 1,052 | 2,977,706 | 500 | 144,808 |
| \$10 million under \$20 million | 2,666 | 3,237,642 | 1,084 | 690,102 | 342 | 1,336,959 | 301 | 231,949 |
| \$20 million under \$50 million | 1,054 | 2,473,468 | 440 | 350,845 | 133 | 761,877 | 224 | 397,570 |
| \$50 million or more | 421 | 5,055,955 | 172 | 323,706 | 68 | 967,708 | 150 | 2,383,066 |
| All Taxable Returns | 5,137 | 9,324,713 | 1,815 | 627,224 | 635 | 2,688,055 | 505 | 2,490,935 |
| Under \$5 million | 532 | 246,475 | 156 | 17,680 | 62 | 86,037 | 19 | 20810 |
| \$5 million under \$10 million | 2,372 | 1,934,628 | 824 | 192,451 | 298 | 774,620 | 150 | 53,383 |
| \$10 million under \$20 million | 1,371 | 1,878,640 | 517 | 214,329 | 167 | 647,494 | 128 | 97,718 |
| \$20 million under \$50 million | 586 | 1,483,102 | 215 | 132,292 | 69 | 465,891 | 122 | 223,436 |
| \$50 million or more | 276 | 3,781,867 | 102 | 70,471 | 40 | 714,013 | 86 | 2,095,588 |
| All Nontaxable Returns | 7,367 | 6,780,945 | 3,377 | 2,067,882 | 1,120 | 3,566,601 | 728 | 702,638 |
| Under \$5 million | 586 | 253,730 | 211 | 35,633 | 99 | 124,368 | 39 | 15570 |
| \$5 million under \$10 million | 4,872 | 2,903,760 | 2,305 | 1,084,689 | 755 | 2,203,087 | 349 | 91,224 |
| \$10 million under \$20 million | 1,295 | 1,359,001 | 567 | 475,772 | 176 | 689,466 | 173 | 134,231 |
| \$20 million under \$50 million | 468 | 990,366 | 225 | 218,553 | 64 | 295,986 | 102 | 174,134 |
| \$50 million or more | 145 | 1,274,088 | 70 | 253,235 | 27 | 253,695 | 64 | 287,478 |

| Tax status and size of gross estate | Type of property--continued | | | | | | | |
|-------------------------------------|-----------------------------|------------------|------------------------------------|------------------|---------------------|------------------|-------------------|-------------------|
| | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | | Retirement assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,694 | 7,107,000 | 3,024 | 6,493,371 | 3,887 | 7,107,499 | 8,623 | 11,051,037 |
| Under \$5 million | 223 | 91,424 | 160 | 46,939 | 302 | 131,865 | 661 | 409,787 |
| \$5 million under \$10 million | 1,786 | 878,998 | 1,474 | 820,444 | 1,915 | 1,047,362 | 5,247 | 5,778,278 |
| \$10 million under \$20 million | 945 | 1,135,648 | 741 | 735,642 | 905 | 1,054,255 | 1,797 | 2,766,947 |
| \$20 million under \$50 million | 493 | 1,352,907 | 418 | 1,235,502 | 509 | 1,258,114 | 657 | 1,216,524 |
| \$50 million or more | 246 | 3,648,022 | 230 | 3,654,844 | 257 | 3,615,903 | 262 | 879,501 |
| All Taxable Returns | 1,556 | 3,934,671 | 1,072 | 3,038,120 | 1,794 | 4,899,962 | 3,104 | 3,923,813 |
| Under \$5 million | 95 | 28,526 | 65 | 15,258 | 127 | 47,281 | 285 | 186,529 |
| \$5 million under \$10 million | 583 | 316,949 | 369 | 225,999 | 707 | 441,638 | 1,489 | 1,421,755 |
| \$10 million under \$20 million | 463 | 529,880 | 298 | 295,645 | 499 | 623,447 | 837 | 1,171,153 |
| \$20 million under \$50 million | 258 | 616,937 | 198 | 572,751 | 288 | 706,199 | 327 | 630,240 |
| \$50 million or more | 157 | 2,442,379 | 142 | 1,928,468 | 173 | 3,081,397 | 166 | 514,136 |
| All Nontaxable Returns | 2,138 | 3,172,329 | 1,952 | 3,455,251 | 2,093 | 2,207,537 | 5,519 | 7,127,225 |
| Under \$5 million | 128 | 62,898 | 95 | 31,681 | 175 | 94,584 | 376 | 223,259 |
| \$5 million under \$10 million | 1,204 | 562,049 | 1,105 | 594,445 | 1,208 | 605,725 | 3,758 | 4,356,523 |
| \$10 million under \$20 million | 482 | 605,769 | 443 | 439,997 | 405 | 430,807 | 960 | 1,595,794 |
| \$20 million under \$50 million | 235 | 735,970 | 219 | 662,752 | 221 | 551,915 | 330 | 586,284 |
| \$50 million or more | 89 | 1,205,644 | 89 | 1,726,377 | 84 | 534,506 | 96 | 365,364 |

| Tax status and size of gross estate | Type of property--continued | | | | | |
|--|-----------------------------|----------------|--------------|------------------|---------------|------------------|
| | Depletables/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,126 | 715,381 | 1,961 | 2,938,595 | 11,287 | 3,008,832 |
| Under \$5 million | 94 | 19,302 | 114 | 5,872 | 950 | 61,514 |
| \$5 million under \$10 million | 571 | 191,572 | 825 | 117,220 | 6,466 | 754,872 |
| \$10 million under \$20 million | 284 | 193,861 | 479 | 146,809 | 2,468 | 498,006 |
| \$20 million under \$50 million | 109 | 104,869 | 335 | 381,361 | 990 | 416,931 |
| \$50 million or more | 68 | 205,778 | 207 | 2,287,333 | 414 | 1,277,509 |
| All Taxable Returns | 483 | 315,844 | 1,029 | 2,287,617 | 4,685 | 1,305,826 |
| Under \$5 million | 46 | 10,222 | 57 | 3387 | 455 | 25,673 |
| \$5 million under \$10 million | 184 | 55,333 | 311 | 33,710 | 2,133 | 223,696 |
| \$10 million under \$20 million | 144 | 69,362 | 300 | 101,982 | 1,268 | 257,889 |
| \$20 million under \$50 million | 64 | 58,286 | 211 | 181,633 | 557 | 238,182 |
| \$50 million or more | 46 | 122,642 | 150 | 1,966,905 | 272 | 560,387 |
| All Nontaxable Returns | 643 | 399,537 | 932 | 650,978 | 6,602 | 1,703,006 |
| Under \$5 million | 48 | 9,080 | 57 | 2,486 | 494 | 35,841 |
| \$5 million under \$10 million | 387 | 136,240 | 514 | 83,509 | 4,333 | 531,176 |
| \$10 million under \$20 million | 139 | 124,499 | 179 | 44,827 | 1,200 | 240,117 |
| \$20 million under \$50 million | 46 | 46,583 | 124 | 199,728 | 433 | 178,750 |
| \$50 million or more | 22 | 83,136 | 58 | 320,428 | 141 | 717,122 |

15-Jul-19

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

| Tax status and size of gross estate | Gross estate for tax purposes | | Type of property | | Type of property | | Type of property | |
|-------------------------------------|-------------------------------|--------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 12,411 | 192,218,976 | 8,576 | 9,415,008 | 9,083 | 15,333,507 | 2,498 | 10,358,561 |
| Under \$5 million | 1,218 | 4,072,525 | 592 | 354,258 | 967 | 340,226 | 167 | 134,907 |
| \$5 million under \$10 million | 7,052 | 49,292,743 | 4,898 | 3,906,696 | 5,125 | 5,475,575 | 1,185 | 1,837,610 |
| \$10 million under \$20 million | 2,635 | 35,824,103 | 1,952 | 2,302,475 | 2,043 | 3,599,233 | 629 | 1,502,258 |
| \$20 million under \$50 million | 1,073 | 31,586,989 | 809 | 1,637,408 | 874 | 2,759,541 | 341 | 1,531,796 |
| \$50 million or more | 434 | 71,442,616 | 325 | 1,214,172 | 374 | 3,158,934 | 176 | 5,351,990 |
| All Taxable Returns | 5,219 | 107,791,347 | 3,440 | 4,471,595 | 3,693 | 7,028,720 | 960 | 6,001,471 |
| Under \$5 million | 611 | 1,963,909 | 275 | 167,921 | 295 | 146,007 | 77 | 63,961 |
| \$5 million under \$10 million | 2,402 | 17,254,148 | 1,543 | 1,223,897 | 1,683 | 1,680,311 | 322 | 547,937 |
| \$10 million under \$20 million | 1,293 | 17,973,504 | 952 | 1,209,061 | 963 | 1,566,907 | 281 | 699,199 |
| \$20 million under \$50 million | 611 | 18,285,224 | 448 | 949,556 | 494 | 1,370,099 | 167 | 675,463 |
| \$50 million or more | 300 | 52,314,561 | 222 | 921,159 | 258 | 2,265,395 | 114 | 4,014,911 |
| All Nontaxable Returns | 7,192 | 84,427,629 | 5,137 | 4,943,414 | 5,390 | 8,304,788 | 1,537 | 4,357,090 |
| Under \$5 million | 606 | 2,108,615 | 317 | 186,336 | 372 | 194,218 | 90 | 70,947 |
| \$5 million under \$10 million | 4,649 | 32,038,595 | 3,355 | 2,682,798 | 3,442 | 3,795,263 | 863 | 1,289,673 |
| \$10 million under \$20 million | 1,341 | 17,850,598 | 1,000 | 1,093,414 | 1,080 | 2,032,326 | 348 | 803,058 |
| \$20 million under \$50 million | 461 | 13,301,765 | 361 | 687,853 | 380 | 1,389,442 | 174 | 856,333 |
| \$50 million or more | 133 | 19,128,055 | 103 | 293,013 | 115 | 893,539 | 62 | 1,337,079 |

| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
|-------------------------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,442 | 24,845,317 | 10,251 | 46,655,920 | 7,178 | 14,331,814 | 2,949 | 1,895,144 |
| Under \$5 million | 207 | 116,805 | 938 | 993,800 | 639 | 423,197 | 218 | 37,127 |
| \$5 million under \$10 million | 1,673 | 2,270,705 | 5,720 | 11,261,165 | 3,963 | 3,891,522 | 1,659 | 381,651 |
| \$10 million under \$20 million | 860 | 2,625,627 | 2,260 | 9,245,049 | 1,597 | 3,350,935 | 633 | 270,321 |
| \$20 million under \$50 million | 459 | 2,806,720 | 939 | 8,640,389 | 683 | 2,888,390 | 291 | 252,517 |
| \$50 million or more | 243 | 17,025,460 | 393 | 16,525,517 | 296 | 3,777,770 | 148 | 953,527 |
| All Taxable Returns | 1,263 | 16,148,388 | 4,478 | 28,322,465 | 3,341 | 8,097,514 | 1,357 | 1,192,687 |
| Under \$5 million | 81 | 47,521 | 478 | 519,975 | 341 | 218,564 | 120 | 22,164 |
| \$5 million under \$10 million | 434 | 540,873 | 2,040 | 4,699,160 | 1,538 | 1,733,127 | 633 | 173,274 |
| \$10 million under \$20 million | 353 | 1,014,056 | 1,137 | 5,365,305 | 852 | 1,947,271 | 337 | 140,342 |
| \$20 million under \$50 million | 239 | 1,500,867 | 549 | 5,445,577 | 406 | 1,737,133 | 157 | 162,934 |
| \$50 million or more | 156 | 13,045,071 | 275 | 12,292,448 | 204 | 2,461,419 | 111 | 693,974 |
| All Nontaxable Returns | 2,180 | 8,696,928 | 5,772 | 18,333,455 | 3,837 | 6,234,300 | 1,592 | 702,456 |
| Under \$5 million | 126 | 69,283 | 460 | 463,825 | 298 | 204,633 | 98 | 14,963 |
| \$5 million under \$10 million | 1,239 | 1,729,833 | 3,681 | 6,562,005 | 2,426 | 2,158,395 | 1,026 | 208,377 |
| \$10 million under \$20 million | 507 | 1,611,571 | 1,124 | 3,879,745 | 745 | 1,403,664 | 296 | 129,980 |
| \$20 million under \$50 million | 221 | 1,305,853 | 390 | 3,194,812 | 277 | 1,151,257 | 134 | 89,583 |
| \$50 million or more | 87 | 3,980,389 | 117 | 4,233,069 | 92 | 1,316,351 | 37 | 259,554 |

| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
|-------------------------------------|-----------------------------|------------------|-----------------------------|----------------|-----------------------------|------------------|-----------------------------|----------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,795 | 2,693,531 | 2,922 | 843,971 | 3,587 | 1,137,639 | 1,367 | 808,096 |
| Under \$5 million | 362 | 65,145 | 229 | 38,390 | 302 | 54,481 | 119 | 28,994 |
| \$5 million under \$10 million | 2,598 | 728,501 | 1,587 | 235,329 | 2,035 | 444,080 | 795 | 265,575 |
| \$10 million under \$20 million | 1,113 | 545,051 | 665 | 188,021 | 781 | 235,786 | 300 | 149,117 |
| \$20 million under \$50 million | 506 | 493,226 | 307 | 203,107 | 329 | 161,873 | 112 | 167,386 |
| \$50 million or more | 217 | 861,607 | 135 | 179,124 | 140 | 241,419 | 40 | 197,024 |
| All Taxable Returns | 2,181 | 1,516,050 | 1,294 | 496,689 | 1,593 | 587,211 | 491 | 431,186 |
| Under \$5 million | 190 | 34,441 | 116 | 22,382 | 155 | 21,095 | 53 | 8,797 |
| \$5 million under \$10 million | 945 | 285,875 | 560 | 89,775 | 751 | 181,918 | 218 | 107,157 |
| \$10 million under \$20 million | 593 | 314,499 | 334 | 113,628 | 390 | 116,297 | 136 | 59,940 |
| \$20 million under \$50 million | 301 | 297,410 | 187 | 139,473 | 198 | 107,620 | 63 | 137,698 |
| \$50 million or more | 152 | 583,826 | 96 | 131,430 | 99 | 160,281 | 20 | 117,594 |
| All Nontaxable Returns | 2,614 | 1,177,481 | 1,628 | 347,282 | 1,994 | 550,428 | 875 | 376,910 |
| Under \$5 million | 172 | 30,705 | 113 | 16,008 | 147 | 33,385 | 66 | 20,198 |
| \$5 million under \$10 million | 1,653 | 442,626 | 1,026 | 145,553 | 1,284 | 262,162 | 576 | 158,417 |
| \$10 million under \$20 million | 520 | 230,553 | 330 | 74,393 | 391 | 119,489 | 164 | 89,177 |
| \$20 million under \$50 million | 205 | 195,816 | 120 | 63,634 | 131 | 54,254 | 49 | 29,688 |
| \$50 million or more | 65 | 277,782 | 38 | 47,694 | 40 | 81,138 | 20 | 79,430 |

| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
|-------------------------------------|-----------------------------|-------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 12,243 | 14,830,128 | 5,234 | 2,445,266 | 1,731 | 6,095,882 | 1,275 | 4,230,312 |
| Under \$5 million | 1,196 | 480,989 | 385 | 52,945 | 130 | 151,475 | 51 | 14,954 |
| \$5 million under \$10 million | 6,946 | 4,729,763 | 3,139 | 1,287,216 | 1,011 | 2,852,189 | 484 | 158,814 |
| \$10 million under \$20 million | 2,604 | 3,376,721 | 1,105 | 575,422 | 378 | 1,414,999 | 348 | 248,793 |
| \$20 million under \$50 million | 1,066 | 2,789,223 | 430 | 269,079 | 140 | 612,719 | 237 | 507,159 |
| \$50 million or more | 433 | 3,473,432 | 175 | 260,604 | 72 | 1,064,501 | 156 | 3,300,592 |
| All Taxable Returns | 5,192 | 8,339,141 | 1,894 | 733,168 | 682 | 2,772,689 | 561 | 3,094,374 |
| Under \$5 million | 601 | 238,444 | 167 | 19,816 | 51 | 60,041 | 29 | 10,062 |
| \$5 million under \$10 million | 2,388 | 1,940,618 | 915 | 211,480 | 325 | 933,354 | 140 | 54,034 |
| \$10 million under \$20 million | 1,291 | 1,905,266 | 464 | 164,122 | 181 | 649,711 | 148 | 89,656 |
| \$20 million under \$50 million | 610 | 1,754,040 | 229 | 142,386 | 73 | 358,680 | 136 | 266,650 |
| \$50 million or more | 300 | 2,500,773 | 120 | 195,364 | 51 | 770,902 | 110 | 2,673,971 |
| All Nontaxable Returns | 7,052 | 6,490,986 | 3,340 | 1,712,099 | 1,050 | 3,323,193 | 714 | 1,135,938 |
| Under \$5 million | 594 | 242,545 | 218 | 33,129 | 79 | 91,434 | 22 | 4,892 |
| \$5 million under \$10 million | 4,557 | 2,789,144 | 2,224 | 1,075,737 | 685 | 1,918,834 | 344 | 104,779 |
| \$10 million under \$20 million | 1,312 | 1,471,454 | 641 | 411,300 | 197 | 765,287 | 200 | 159,136 |
| \$20 million under \$50 million | 455 | 1,015,183 | 202 | 126,693 | 67 | 254,039 | 101 | 240,509 |
| \$50 million or more | 132 | 972,659 | 55 | 65,240 | 21 | 293,599 | 46 | 626,621 |

| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
|-------------------------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|-------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,608 | 6,943,430 | 3,034 | 5,731,340 | 3,853 | 6,820,485 | 8,288 | 11,023,396 |
| Under \$5 million | 230 | 90,563 | 149 | 47,152 | 319 | 159,778 | 643 | 391,603 |
| \$5 million under \$10 million | 1,722 | 920,900 | 1,427 | 796,369 | 1,854 | 1,060,954 | 4,969 | 5,713,466 |
| \$10 million under \$20 million | 941 | 921,855 | 806 | 794,597 | 879 | 955,295 | 1,735 | 2,714,893 |
| \$20 million under \$50 million | 458 | 1,442,136 | 405 | 900,699 | 521 | 1,315,184 | 692 | 1,369,719 |
| \$50 million or more | 257 | 3,567,975 | 247 | 3,192,524 | 280 | 3,329,275 | 249 | 833,716 |
| All Taxable Returns | 1,556 | 3,301,573 | 1,097 | 3,056,292 | 1,793 | 4,331,071 | 3,082 | 4,197,782 |
| Under \$5 million | 123 | 52,058 | 59 | 11,543 | 150 | 72,195 | 293 | 170,225 |
| \$5 million under \$10 million | 557 | 351,745 | 365 | 156,383 | 658 | 393,776 | 1,475 | 1,609,404 |
| \$10 million under \$20 million | 452 | 400,646 | 308 | 210,870 | 461 | 546,872 | 768 | 1,115,336 |
| \$20 million under \$50 million | 249 | 721,298 | 210 | 393,969 | 324 | 870,004 | 381 | 697,415 |
| \$50 million or more | 175 | 1,775,827 | 156 | 2,283,526 | 200 | 2,448,225 | 165 | 605,403 |
| All Nontaxable Returns | 2,052 | 3,641,857 | 1,937 | 2,675,049 | 2,060 | 2,489,414 | 5,206 | 6,825,614 |
| Under \$5 million | 107 | 38,505 | 90 | 35,699 | 169 | 87,593 | 350 | 221,378 |
| \$5 million under \$10 million | 1,165 | 569,156 | 1,062 | 639,986 | 1,196 | 667,178 | 3,494 | 4,104,061 |
| \$10 million under \$20 million | 469 | 521,209 | 498 | 583,727 | 418 | 408,423 | 967 | 1,599,557 |
| \$20 million under \$50 million | 209 | 720,839 | 195 | 506,730 | 197 | 445,180 | 311 | 672,304 |
| \$50 million or more | 82 | 1,792,148 | 91 | 908,998 | 80 | 881,050 | 84 | 228,313 |

| Tax status and size of gross estate | Type of property—continued | | | | | |
|--|----------------------------|----------------|--------------|------------------|---------------|------------------|
| | Depletables/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,215 | 523,272 | 2,049 | 2,226,200 | 11,122 | 3,030,763 |
| Under \$5 million | 108 | 19,921 | 121 | 15,245 | 1,010 | 70,571 |
| \$5 million under \$10 million | 646 | 233,254 | 847 | 138,227 | 6,268 | 703,188 |
| \$10 million under \$20 million | 290 | 144,584 | 540 | 185,106 | 2,420 | 477,967 |
| \$20 million under \$50 million | 116 | 68,377 | 326 | 329,817 | 1,006 | 460,524 |
| \$50 million or more | 55 | 57,137 | 215 | 1,557,805 | 419 | 1,318,512 |
| All Taxable Returns | 559 | 218,727 | 1,082 | 1,516,356 | 4,731 | 1,936,199 |
| Under \$5 million | 60 | 7,748 | 60 | 10,804 | 496 | 38,146 |
| \$5 million under \$10 million | 225 | 67,042 | 346 | 33,712 | 2,154 | 239,294 |
| \$10 million under \$20 million | 163 | 52,927 | 306 | 74,185 | 1,197 | 217,409 |
| \$20 million under \$50 million | 67 | 39,059 | 204 | 198,767 | 590 | 319,127 |
| \$50 million or more | 43 | 51,951 | 166 | 1,198,888 | 294 | 1,122,224 |
| All Nontaxable Returns | 656 | 304,545 | 967 | 709,844 | 6,391 | 1,094,564 |
| Under \$5 million | 48 | 12,174 | 61 | 4,441 | 514 | 32,425 |
| \$5 million under \$10 million | 420 | 166,213 | 501 | 104,515 | 4,114 | 463,894 |
| \$10 million under \$20 million | 127 | 91,656 | 233 | 110,921 | 1,222 | 260,558 |
| \$20 million under \$50 million | 49 | 29,317 | 122 | 131,050 | 415 | 141,398 |
| \$50 million or more | 12 | 5,185 | 49 | 358,917 | 124 | 196,288 |

22-Dec-16

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

| Tax status and size of gross estate | Gross estate for tax purposes | | Type of property | | | | | |
|-------------------------------------|-------------------------------|-------------|------------------------------------|------------|-----------------------------|------------|--------------------------------|------------|
| | | | Personal residence | | Other real estate | | Real estate partnerships | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 11,917 | 167,449,132 | 8,085 | 8,387,957 | 8,577 | 13,131,917 | 2,157 | 6,665,525 |
| Under \$5 million | 1,387 | 4,489,290 | 717 | 398,524 | 773 | 361,771 | 167 | 115,328 |
| \$5 million under \$10 million | 6,849 | 47,215,152 | 4,670 | 3,741,788 | 4,903 | 4,812,344 | 988 | 1,289,194 |
| \$10 million under \$20 million | 2,325 | 31,188,376 | 1,680 | 1,977,344 | 1,775 | 2,910,170 | 539 | 1,278,105 |
| \$20 million under \$50 million | 958 | 28,642,851 | 712 | 1,310,196 | 787 | 2,475,167 | 301 | 1,461,479 |
| \$50 million or more | 398 | 55,913,462 | 307 | 960,104 | 338 | 2,572,464 | 162 | 2,521,419 |
| All Taxable Returns | 4,918 | 88,247,498 | 3,195 | 3,856,518 | 3,435 | 5,651,989 | 774 | 2,826,710 |
| Under \$5 million | 665 | 2,107,343 | 307 | 165,741 | 353 | 140,063 | 64 | 42,554 |
| \$5 million under \$10 million | 2,298 | 16,463,673 | 1,477 | 1,323,264 | 1,562 | 1,463,567 | 242 | 275,375 |
| \$10 million under \$20 million | 1,150 | 15,639,495 | 816 | 1,017,006 | 855 | 1,272,865 | 215 | 462,634 |
| \$20 million under \$50 million | 540 | 16,445,878 | 397 | 792,836 | 440 | 1,361,389 | 153 | 700,721 |
| \$50 million or more | 266 | 37,591,109 | 198 | 557,671 | 226 | 1,414,104 | 100 | 1,345,426 |
| All Nontaxable Returns | 6,999 | 79,201,634 | 4,891 | 4,531,439 | 5,142 | 7,479,928 | 1,383 | 3,838,815 |
| Under \$5 million | 722 | 2,381,947 | 410 | 232,784 | 421 | 221,708 | 103 | 72,774 |
| \$5 million under \$10 million | 4,551 | 30,751,479 | 3,193 | 2,418,524 | 3,341 | 3,348,777 | 746 | 1,013,819 |
| \$10 million under \$20 million | 1,176 | 15,548,880 | 864 | 960,338 | 920 | 1,637,305 | 324 | 815,472 |
| \$20 million under \$50 million | 418 | 12,196,974 | 315 | 517,360 | 347 | 1,113,778 | 149 | 760,758 |
| \$50 million or more | 132 | 18,322,354 | 109 | 402,433 | 112 | 1,158,360 | 61 | 1,175,993 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,364 | 14,919,942 | 9,984 | 41,654,942 | 6,857 | 14,731,197 | 2,939 | 1,899,595 |
| Under \$5 million | 268 | 128,048 | 1,048 | 1,033,823 | 702 | 420,708 | 273 | 43,019 |
| \$5 million under \$10 million | 1,677 | 2,273,412 | 5,694 | 10,992,851 | 3,855 | 3,918,190 | 1,666 | 379,471 |
| \$10 million under \$20 million | 778 | 2,137,942 | 2,028 | 8,190,327 | 1,415 | 2,918,866 | 599 | 246,536 |
| \$20 million under \$50 million | 422 | 2,342,970 | 863 | 7,728,649 | 627 | 2,991,165 | 264 | 264,367 |
| \$50 million or more | 220 | 8,037,571 | 350 | 13,709,292 | 258 | 4,482,269 | 136 | 966,202 |
| All Taxable Returns | 1,286 | 6,896,443 | 4,256 | 25,605,501 | 3,222 | 9,183,158 | 1,295 | 1,249,164 |
| Under \$5 million | 114 | 49,416 | 509 | 532,564 | 376 | 233,035 | 155 | 21,657 |
| \$5 million under \$10 million | 490 | 613,832 | 1,984 | 4,654,756 | 1,514 | 1,749,250 | 584 | 162,321 |
| \$10 million under \$20 million | 332 | 819,478 | 1,031 | 4,751,458 | 758 | 1,649,279 | 296 | 139,300 |
| \$20 million under \$50 million | 221 | 1,152,071 | 491 | 4,863,401 | 383 | 1,981,119 | 165 | 160,792 |
| \$50 million or more | 129 | 4,261,645 | 242 | 10,803,322 | 191 | 3,570,475 | 95 | 765,095 |
| All Nontaxable Returns | 2,078 | 8,023,499 | 5,728 | 16,049,441 | 3,634 | 5,548,039 | 1,643 | 650,432 |
| Under \$5 million | 154 | 78,632 | 540 | 501,258 | 326 | 187,673 | 118 | 21,362 |
| \$5 million under \$10 million | 1,187 | 1,659,580 | 3,710 | 6,338,096 | 2,340 | 2,168,940 | 1,082 | 217,150 |
| \$10 million under \$20 million | 446 | 1,318,463 | 997 | 3,438,869 | 657 | 1,269,587 | 303 | 107,236 |
| \$20 million under \$50 million | 201 | 1,190,899 | 372 | 2,865,248 | 244 | 1,010,045 | 99 | 103,576 |
| \$50 million or more | 90 | 3,775,926 | 108 | 2,905,970 | 67 | 911,794 | 41 | 201,107 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | | Unallocated investments | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,792 | 2,958,605 | 2,886 | 762,761 | 3,560 | 1,033,974 | 1,352 | 692,369 |
| Under \$5 million | 452 | 92,174 | 247 | 27,503 | 341 | 48,152 | 139 | 10,953 |
| \$5 million under \$10 million | 2,671 | 731,053 | 1,624 | 295,122 | 2,065 | 419,280 | 798 | 235,864 |
| \$10 million under \$20 million | 1,005 | 461,661 | 619 | 160,407 | 707 | 223,570 | 259 | 119,897 |
| \$20 million under \$50 million | 454 | 438,530 | 279 | 155,828 | 329 | 218,251 | 111 | 80,803 |
| \$50 million or more | 210 | 1,235,188 | 116 | 123,901 | 117 | 124,721 | 44 | 244,853 |
| All Taxable Returns | 2,195 | 1,884,428 | 1,287 | 412,861 | 1,482 | 558,663 | 469 | 261,519 |
| Under \$5 million | 258 | 59,030 | 131 | 15,312 | 158 | 20,743 | 59 | 3,834 |
| \$5 million under \$10 million | 967 | 304,811 | 589 | 119,889 | 694 | 172,822 | 213 | 67,250 |
| \$10 million under \$20 million | 538 | 290,932 | 315 | 92,107 | 344 | 121,616 | 106 | 59,683 |
| \$20 million under \$50 million | 284 | 294,730 | 166 | 84,210 | 199 | 141,359 | 61 | 51,963 |
| \$50 million or more | 148 | 934,926 | 85 | 101,343 | 86 | 102,122 | 29 | 78,789 |
| All Nontaxable Returns | 2,597 | 1,074,177 | 1,599 | 349,899 | 2,078 | 475,312 | 883 | 430,849 |
| Under \$5 million | 194 | 33,144 | 116 | 12,191 | 183 | 27,409 | 80 | 7,119 |
| \$5 million under \$10 million | 1,704 | 426,242 | 1,035 | 175,233 | 1,371 | 246,458 | 585 | 168,614 |
| \$10 million under \$20 million | 467 | 170,729 | 304 | 68,300 | 362 | 101,954 | 153 | 60,214 |
| \$20 million under \$50 million | 170 | 143,800 | 113 | 71,618 | 131 | 76,892 | 50 | 28,839 |
| \$50 million or more | 62 | 300,262 | 31 | 22,558 | 31 | 22,599 | 15 | 166,064 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Cash assets | | Net life insurance | | Farm assets | | Private equity and hedge funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 11,697 | 14,564,846 | 5,226 | 2,239,294 | 1,666 | 5,521,816 | 1,203 | 2,467,923 |
| Under \$5 million | 1,356 | 543,435 | 487 | 70,331 | 161 | 172,441 | 61 | 15,094 |
| \$5 million under \$10 million | 6,686 | 4,578,597 | 3,139 | 1,213,497 | 962 | 2,714,585 | 474 | 160,545 |
| \$10 million under \$20 million | 2,304 | 2,975,165 | 997 | 475,165 | 322 | 1,172,451 | 306 | 192,830 |
| \$20 million under \$50 million | 953 | 2,607,692 | 422 | 327,519 | 145 | 658,158 | 225 | 428,913 |
| \$50 million or more | 397 | 3,859,957 | 182 | 152,782 | 76 | 804,182 | 136 | 1,670,540 |
| All Taxable Returns | 4,892 | 8,130,705 | 1,830 | 578,179 | 639 | 2,359,947 | 522 | 1,442,682 |
| Under \$5 million | 659 | 297,650 | 200 | 29,116 | 61 | 56,673 | 23 | 4,738 |
| \$5 million under \$10 million | 2,283 | 1,919,971 | 860 | 193,393 | 289 | 759,371 | 142 | 66,992 |
| \$10 million under \$20 million | 1,145 | 1,631,253 | 433 | 130,190 | 166 | 602,755 | 143 | 81,353 |
| \$20 million under \$50 million | 540 | 1,611,424 | 217 | 107,336 | 76 | 354,661 | 122 | 209,199 |
| \$50 million or more | 266 | 2,670,407 | 120 | 118,144 | 46 | 586,487 | 91 | 1,080,400 |
| All Nontaxable Returns | 6,805 | 6,434,141 | 3,396 | 1,661,115 | 1,027 | 3,161,869 | 682 | 1,025,241 |
| Under \$5 million | 698 | 245,785 | 287 | 41,215 | 100 | 115,768 | 38 | 10,356 |
| \$5 million under \$10 million | 4,403 | 2,658,626 | 2,279 | 1,020,105 | 672 | 1,955,214 | 332 | 93,554 |
| \$10 million under \$20 million | 1,160 | 1,343,912 | 564 | 344,974 | 157 | 569,696 | 164 | 111,476 |
| \$20 million under \$50 million | 413 | 996,268 | 205 | 220,183 | 68 | 303,496 | 102 | 219,715 |
| \$50 million or more | 131 | 1,189,551 | 61 | 34,638 | 30 | 217,695 | 45 | 590,140 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | | Retirement assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,630 | 6,529,398 | 2,686 | 5,215,150 | 3,706 | 6,485,876 | 7,804 | 10,919,814 |
| Under \$5 million | 317 | 134,619 | 199 | 43,533 | 361 | 167,099 | 768 | 501,505 |
| \$5 million under \$10 million | 1,825 | 991,898 | 1,291 | 722,213 | 1,801 | 1,016,001 | 4,669 | 5,465,131 |
| \$10 million under \$20 million | 830 | 948,325 | 625 | 578,533 | 842 | 918,657 | 1,530 | 2,442,980 |
| \$20 million under \$50 million | 427 | 1,070,133 | 375 | 849,358 | 458 | 1,081,455 | 613 | 1,275,779 |
| \$50 million or more | 231 | 3,384,422 | 196 | 3,021,513 | 243 | 3,302,663 | 224 | 1,234,418 |
| All Taxable Returns | 1,518 | 3,558,497 | 988 | 2,495,333 | 1,704 | 3,607,506 | 2,868 | 3,761,741 |
| Under \$5 million | 127 | 46,767 | 66 | 11,374 | 168 | 66,219 | 356 | 219,727 |
| \$5 million under \$10 million | 610 | 372,078 | 343 | 172,580 | 646 | 402,221 | 1,381 | 1,327,336 |
| \$10 million under \$20 million | 399 | 481,773 | 266 | 214,557 | 448 | 465,227 | 688 | 910,902 |
| \$20 million under \$50 million | 235 | 478,180 | 195 | 419,487 | 269 | 630,072 | 305 | 572,436 |
| \$50 million or more | 148 | 2,179,700 | 117 | 1,677,335 | 174 | 2,043,766 | 138 | 731,340 |
| All Nontaxable Returns | 2,112 | 2,970,901 | 1,698 | 2,719,817 | 2,001 | 2,878,369 | 4,936 | 7,158,073 |
| Under \$5 million | 190 | 87,852 | 133 | 32,159 | 193 | 100,880 | 413 | 281,778 |
| \$5 million under \$10 million | 1,214 | 619,820 | 947 | 549,633 | 1,156 | 613,780 | 3,288 | 4,137,795 |
| \$10 million under \$20 million | 432 | 466,552 | 359 | 363,977 | 395 | 453,431 | 843 | 1,532,078 |
| \$20 million under \$50 million | 192 | 591,953 | 181 | 429,871 | 189 | 451,383 | 308 | 703,343 |
| \$50 million or more | 83 | 1,204,723 | 78 | 1,344,178 | 69 | 1,258,897 | 85 | 503,078 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Depletable/intangibles | | Art | | Other assets | | | |
| | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 1,192 | 786,162 | 2,022 | 3,253,353 | 10,614 | 2,626,726 | | |
| Under \$5 million | 155 | 36,279 | 149 | 19,983 | 1,186 | 104,968 | | |
| \$5 million under \$10 million | 602 | 291,391 | 887 | 155,229 | 6,009 | 817,502 | | |
| \$10 million under \$20 million | 246 | 218,663 | 500 | 169,306 | 2,140 | 471,478 | | |
| \$20 million under \$50 million | 125 | 96,970 | 307 | 338,324 | 897 | 441,148 | | |
| \$50 million or more | 64 | 142,860 | 179 | 2,570,512 | 381 | 791,631 | | |
| All Taxable Returns | 541 | 390,033 | 1,025 | 2,063,348 | 4,472 | 1,472,577 | | |
| Under \$5 million | 72 | 25,120 | 74 | 11,565 | 569 | 54,446 | | |
| \$5 million under \$10 million | 209 | 83,925 | 355 | 28,027 | 2,040 | 230,643 | | |
| \$10 million under \$20 million | 146 | 110,933 | 274 | 67,301 | 1,089 | 266,895 | | |
| \$20 million under \$50 million | 72 | 68,924 | 198 | 119,783 | 514 | 289,783 | | |
| \$50 million or more | 42 | 101,131 | 124 | 1,836,671 | 260 | 630,810 | | |
| All Nontaxable Returns | 651 | 396,130 | 997 | 1,190,005 | 6,142 | 1,154,150 | | |
| Under \$5 million | 84 | 11,159 | 76 | 8,418 | 617 | 50,522 | | |
| \$5 million under \$10 million | 392 | 207,466 | 532 | 127,201 | 3,969 | 586,585 | | |
| \$10 million under \$20 million | 100 | 107,730 | 226 | 102,005 | 1,050 | 204,583 | | |
| \$20 million under \$50 million | 53 | 28,046 | 109 | 218,540 | 384 | 151,365 | | |
| \$50 million or more | 22 | 41,729 | 54 | 733,841 | 121 | 160,821 | | |

15-Feb-16

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

| Tax status and size of gross estate | Gross estate for tax purposes | | Personal residence | | Type of property | | Real estate partnerships | |
|-------------------------------------|-------------------------------|--------------------|--------------------|------------------|------------------|-------------------|--------------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 11,931 | 169,521,932 | 7,986 | 7,973,158 | 8,439 | 13,199,129 | 2,183 | 6,355,135 |
| Under \$5 million | 1,631 | 5,411,143 | 852 | 487,060 | 947 | 554,189 | 221 | 131,166 |
| \$5 million under \$10 million | 6,735 | 46,195,563 | 4,539 | 3,430,553 | 4,688 | 4,835,416 | 1,014 | 1,365,515 |
| \$10 million under \$20 million | 2,283 | 30,925,930 | 1,651 | 1,885,087 | 1,740 | 2,905,288 | 501 | 1,198,247 |
| \$20 million under \$50 million | 938 | 27,907,369 | 683 | 1,387,261 | 760 | 2,148,340 | 303 | 1,117,829 |
| \$50 million or more | 345 | 59,091,926 | 250 | 783,196 | 303 | 2,755,896 | 143 | 2,552,378 |
| All Taxable Returns | 5,158 | 90,139,044 | 3,276 | 3,666,476 | 3,553 | 5,831,744 | 881 | 2,460,192 |
| Under \$5 million | 796 | 2,541,219 | 362 | 217,895 | 423 | 219,276 | 112 | 52615 |
| \$5 million under \$10 million | 2,429 | 17,290,434 | 1,531 | 1,219,819 | 1,620 | 1,619,738 | 292 | 416,612 |
| \$10 million under \$20 million | 1,132 | 15,500,585 | 795 | 927,975 | 844 | 1,314,651 | 209 | 435,024 |
| \$20 million under \$50 million | 578 | 17,295,913 | 421 | 786,840 | 468 | 1,351,448 | 176 | 603,847 |
| \$50 million or more | 223 | 37,510,894 | 168 | 513,946 | 198 | 1,326,631 | 91 | 952,096 |
| All Nontaxable Returns | 6,773 | 79,382,888 | 4,709 | 4,306,682 | 4,886 | 7,367,386 | 1,302 | 3,894,942 |
| Under \$5 million | 834 | 2,869,925 | 490 | 269,165 | 524 | 334,913 | 109 | 78,552 |
| \$5 million under \$10 million | 4,306 | 28,895,129 | 3,009 | 2,210,734 | 3,069 | 3,215,678 | 722 | 938,904 |
| \$10 million under \$20 million | 1,152 | 15,425,345 | 856 | 957,112 | 896 | 1,590,637 | 292 | 763,223 |
| \$20 million under \$50 million | 360 | 10,811,457 | 272 | 600,420 | 291 | 796,892 | 128 | 513,982 |
| \$50 million or more | 122 | 21,581,032 | 82 | 269,250 | 105 | 1,429,265 | 51 | 1,600,282 |

| Tax status and size of gross estate | Type of property--continued | | Publicly traded stock | | State and local bonds | | Federal bonds | |
|-------------------------------------|-----------------------------|-------------------|-----------------------|-------------------|-----------------------|-------------------|---------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,257 | 15,521,792 | 9,950 | 42,127,456 | 7,175 | 14,855,974 | 3,122 | 2,163,028 |
| Under \$5 million | 290 | 173,001 | 1,266 | 1,256,482 | 845 | 624,872 | 270 | 96,452 |
| \$5 million under \$10 million | 1,586 | 2,006,606 | 5,573 | 10,295,715 | 4,034 | 4,328,118 | 1,806 | 423,885 |
| \$10 million under \$20 million | 762 | 2,055,725 | 1,975 | 7,785,771 | 1,448 | 3,333,848 | 638 | 371,837 |
| \$20 million under \$50 million | 420 | 2,400,532 | 828 | 7,087,803 | 625 | 3,220,040 | 298 | 400,822 |
| \$50 million or more | 200 | 8,885,928 | 308 | 15,701,685 | 223 | 3,449,097 | 109 | 930,033 |
| All Taxable Returns | 1,196 | 5,957,654 | 4,483 | 27,943,849 | 3,397 | 8,751,207 | 1,472 | 1,548,332 |
| Under \$5 million | 114 | 59,298 | 640 | 693,151 | 457 | 313,849 | 117 | 16,755 |
| \$5 million under \$10 million | 401 | 532,791 | 2,125 | 4,731,816 | 1,613 | 1,966,604 | 759 | 202,341 |
| \$10 million under \$20 million | 334 | 757,436 | 1,002 | 4,410,418 | 776 | 1,857,141 | 340 | 230,561 |
| \$20 million under \$50 million | 221 | 1,112,579 | 516 | 4,790,959 | 403 | 2,176,108 | 179 | 235,518 |
| \$50 million or more | 127 | 3,495,550 | 200 | 13,317,505 | 149 | 2,437,505 | 78 | 863,157 |
| All Nontaxable Returns | 2,061 | 9,564,138 | 5,467 | 14,183,608 | 3,778 | 6,104,767 | 1,650 | 614,696 |
| Under \$5 million | 176 | 113,703 | 626 | 563,331 | 388 | 211,023 | 153 | 19,697 |
| \$5 million under \$10 million | 1,164 | 1,473,815 | 3,448 | 5,563,899 | 2,421 | 2,361,514 | 1,047 | 221,544 |
| \$10 million under \$20 million | 428 | 1,298,289 | 973 | 3,375,353 | 672 | 1,476,706 | 298 | 141,276 |
| \$20 million under \$50 million | 199 | 1,287,953 | 311 | 2,296,844 | 222 | 1,043,932 | 120 | 165,304 |
| \$50 million or more | 73 | 5,390,378 | 108 | 2,384,181 | 74 | 1,011,592 | 31 | 66,875 |

| Tax status and size of gross estate | Type of property--continued | | Bond funds | | Unclassifiable mutual funds | | Unallocated investments | |
|-------------------------------------|-----------------------------|------------------|--------------|----------------|-----------------------------|----------------|-------------------------|----------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 5,034 | 2,724,464 | 2,525 | 787,929 | 3,214 | 879,324 | 1,566 | 599,301 |
| Under \$5 million | 472 | 80,643 | 203 | 21,723 | 324 | 37,918 | 188 | 30,259 |
| \$5 million under \$10 million | 2,910 | 847,861 | 1,444 | 238,567 | 1,883 | 362,508 | 867 | 243,194 |
| \$10 million under \$20 million | 1,010 | 557,527 | 540 | 168,393 | 634 | 188,610 | 317 | 119,390 |
| \$20 million under \$50 million | 473 | 595,428 | 251 | 139,142 | 275 | 148,577 | 139 | 64,125 |
| \$50 million or more | 169 | 643,005 | 87 | 220,104 | 97 | 141,711 | 56 | 142,333 |
| All Taxable Returns | 2,251 | 1,623,912 | 1,196 | 510,247 | 1,421 | 471,684 | 537 | 237,811 |
| Under \$5 million | 243 | 40,016 | 120 | 13,551 | 188 | 29,129 | 84 | 15,010 |
| \$5 million under \$10 million | 1,090 | 378,532 | 574 | 104,213 | 664 | 124,050 | 206 | 57,341 |
| \$10 million under \$20 million | 513 | 304,195 | 288 | 104,011 | 341 | 108,495 | 135 | 52,717 |
| \$20 million under \$50 million | 293 | 372,851 | 159 | 102,754 | 164 | 92,212 | 80 | 46,781 |
| \$50 million or more | 111 | 528,219 | 55 | 185,719 | 65 | 117,808 | 32 | 65,963 |
| All Nontaxable Returns | 2,782 | 1,100,552 | 1,329 | 277,682 | 1,793 | 407,639 | 1,029 | 361,490 |
| Under \$5 million | 229 | 40,627 | 83 | 8,172 | 137 | 8,789 | 104 | 15,249 |
| \$5 million under \$10 million | 1,820 | 469,330 | 870 | 134,354 | 1,219 | 238,458 | 661 | 185,854 |
| \$10 million under \$20 million | 496 | 253,332 | 251 | 64,382 | 293 | 80,125 | 182 | 66,673 |
| \$20 million under \$50 million | 180 | 222,477 | 92 | 36,388 | 112 | 56,365 | 58 | 17,344 |
| \$50 million or more | 57 | 114,786 | 32 | 34,386 | 32 | 23,903 | 24 | 76,370 |

| Tax status and size of gross estate | Type of property--continued | | Cash assets | | Net life insurance | | Farm assets | | Private equity and hedge funds | |
|-------------------------------------|-----------------------------|-------------------|--------------|------------------|--------------------|------------------|--------------|------------------|--------------------------------|--------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 11,743 | 14,988,581 | 5,305 | 2,299,761 | 1,674 | 5,976,330 | 1,233 | 2,110,649 | | |
| Under \$5 million | 1,600 | 658,643 | 621 | 88,541 | 168 | 186,872 | 86 | 17837 | | |
| \$5 million under \$10 million | 6,604 | 4,584,366 | 3,109 | 1,288,492 | 1,026 | 3,165,801 | 538 | 150,968 | | |
| \$10 million under \$20 million | 2,267 | 2,985,255 | 1,026 | 550,757 | 288 | 1,054,381 | 275 | 186,067 | | |
| \$20 million under \$50 million | 930 | 2,539,223 | 396 | 256,137 | 134 | 701,013 | 226 | 452,126 | | |
| \$50 million or more | 342 | 4,221,094 | 153 | 115,834 | 58 | 668,263 | 107 | 1,283,661 | | |
| All Taxable Returns | 5,124 | 8,921,132 | 1,902 | 577,926 | 659 | 2,394,098 | 555 | 1,424,475 | | |
| Under \$5 million | 791 | 343,660 | 254 | 35,928 | 67 | 68,591 | 27 | 5559 | | |
| \$5 million under \$10 million | 2,407 | 1,962,269 | 881 | 238,646 | 347 | 1,103,717 | 192 | 45,973 | | |
| \$10 million under \$20 million | 1,126 | 1,655,411 | 441 | 122,549 | 129 | 503,321 | 123 | 77,664 | | |
| \$20 million under \$50 million | 578 | 1,701,584 | 220 | 99,961 | 83 | 393,757 | 141 | 301,240 | | |
| \$50 million or more | 223 | 3,258,207 | 105 | 80,843 | 32 | 324,712 | 72 | 994,039 | | |
| All Nontaxable Returns | 6,619 | 6,067,449 | 3,403 | 1,721,834 | 1,016 | 3,582,232 | 678 | 686,174 | | |
| Under \$5 million | 809 | 314,983 | 366 | 52,613 | 101 | 118,280 | 59 | 12278 | | |
| \$5 million under \$10 million | 4,197 | 2,622,096 | 2,228 | 1,049,847 | 678 | 2,062,084 | 346 | 104,995 | | |
| \$10 million under \$20 million | 1,142 | 1,329,844 | 585 | 428,208 | 160 | 551,060 | 153 | 118,393 | | |
| \$20 million under \$50 million | 353 | 837,638 | 176 | 156,176 | 50 | 307,255 | 85 | 150,885 | | |
| \$50 million or more | 119 | 962,887 | 47 | 34,991 | 26 | 543,551 | 35 | 299,622 | | |

| Tax status and size of gross estate | Type of property--continued | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | | Retirement assets | |
|-------------------------------------|-----------------------------|------------------|----------------------------|------------------|------------------------------------|------------------|---------------------|------------------|-------------------|--------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,612 | 9,635,924 | 2,941 | 5,301,193 | 3,683 | 5,100,992 | 7,596 | 9,540,599 | | |
| Under \$5 million | 396 | 193,956 | 252 | 59,711 | 408 | 172,583 | 847 | 526,102 | | |
| \$5 million under \$10 million | 1,804 | 961,777 | 1,477 | 822,416 | 1,755 | 902,737 | 4,487 | 4,715,305 | | |
| \$10 million under \$20 million | 780 | 841,883 | 658 | 723,698 | 839 | 978,616 | 1,497 | 2,190,431 | | |
| \$20 million under \$50 million | 436 | 1,157,429 | 380 | 844,541 | 474 | 1,201,453 | 573 | 1,044,591 | | |
| \$50 million or more | 196 | 6,480,880 | 175 | 2,850,827 | 207 | 1,845,604 | 192 | 1,064,170 | | |
| All Taxable Returns | 1,532 | 5,860,657 | 1,070 | 2,177,255 | 1,742 | 2,927,914 | 2,834 | 3,642,461 | | |
| Under \$5 million | 196 | 82,234 | 85 | 24,920 | 196 | 44,231 | 363 | 192,112 | | |
| \$5 million under \$10 million | 586 | 309,351 | 387 | 244,981 | 649 | 409,867 | 1,352 | 1,223,594 | | |
| \$10 million under \$20 million | 364 | 435,080 | 275 | 279,437 | 446 | 559,642 | 666 | 910,179 | | |
| \$20 million under \$50 million | 255 | 615,418 | 217 | 511,893 | 310 | 815,369 | 331 | 560,569 | | |
| \$50 million or more | 132 | 4,418,573 | 105 | 1,116,025 | 141 | 1,098,805 | 123 | 756,007 | | |
| All Nontaxable Returns | 2,080 | 3,775,268 | 1,871 | 3,123,938 | 1,941 | 2,173,078 | 4,762 | 5,896,138 | | |
| Under \$5 million | 200 | 111,721 | 166 | 34,791 | 212 | 128,352 | 484 | 333,990 | | |
| \$5 million under \$10 million | 1,219 | 652,426 | 1,089 | 577,436 | 1,106 | 492,870 | 3,135 | 3,491,712 | | |
| \$10 million under \$20 million | 416 | 406,803 | 383 | 444,262 | 393 | 418,974 | 831 | 1,280,252 | | |
| \$20 million under \$50 million | 181 | 542,011 | 163 | 332,648 | 164 | 386,083 | 242 | 484,022 | | |
| \$50 million or more | 64 | 2,062,306 | 69 | 1,734,802 | 66 | 746,799 | 69 | 308,163 | | |

| Tax status and size of gross estate | Type of property—continued | | | | | |
|--|----------------------------|----------------|--------------|------------------|---------------|------------------|
| | Depletables/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,174 | 685,150 | 2,108 | 2,098,324 | 10,674 | 4,597,751 |
| Under \$5 million | 158 | 35,130 | 190 | 11,921 | 1,373 | 126,083 |
| \$5 million under \$10 million | 596 | 234,348 | 959 | 172,383 | 5,958 | 819,037 |
| \$10 million under \$20 million | 243 | 139,046 | 486 | 191,517 | 2,118 | 504,569 |
| \$20 million under \$50 million | 128 | 192,033 | 301 | 241,805 | 888 | 567,123 |
| \$50 million or more | 49 | 84,592 | 171 | 1,480,698 | 336 | 2,580,939 |
| All Taxable Returns | 531 | 296,784 | 1,093 | 1,064,920 | 4,702 | 1,848,319 |
| Under \$5 million | 53 | 4,550 | 105 | 6090 | 668 | 62,800 |
| \$5 million under \$10 million | 239 | 71,391 | 392 | 54,209 | 2,200 | 272,585 |
| \$10 million under \$20 million | 133 | 75,078 | 266 | 82,533 | 1,062 | 297,080 |
| \$20 million under \$50 million | 75 | 74,756 | 205 | 135,556 | 550 | 413,812 |
| \$50 million or more | 31 | 71,009 | 125 | 786,532 | 222 | 802,043 |
| All Nontaxable Returns | 643 | 388,366 | 1,014 | 1,033,405 | 5,971 | 2,749,432 |
| Under \$5 million | 105 | 30,580 | 85 | 5,832 | 704 | 63,283 |
| \$5 million under \$10 million | 357 | 162,957 | 567 | 118,174 | 3,758 | 546,452 |
| \$10 million under \$20 million | 111 | 63,968 | 220 | 108,984 | 1,056 | 207,490 |
| \$20 million under \$50 million | 52 | 117,277 | 96 | 106,249 | 339 | 153,311 |
| \$50 million or more | 18 | 13,584 | 46 | 694,166 | 115 | 1,778,896 |

20-Jan-15

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

| Tax status and size of gross estate | Gross estate for tax purposes | | Personal residence | | Type of property | | Real estate partnerships | |
|-------------------------------------|-------------------------------|--------------------|--------------------|------------------|------------------|-------------------|--------------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 10,568 | 138,704,642 | 7,275 | 6,764,605 | 7,560 | 11,370,843 | 1,936 | 5,665,159 |
| Under \$5 million | 1,053 | 3,736,167 | 637 | 350,955 | 610 | 317,146 | 116 | 89,926 |
| \$5 million under \$10 million | 6,206 | 41,843,297 | 4,218 | 3,049,910 | 4,296 | 4,222,313 | 995 | 1,044,291 |
| \$10 million under \$20 million | 2,158 | 29,164,299 | 1,549 | 1,622,207 | 1,679 | 3,004,729 | 522 | 1,149,910 |
| \$20 million under \$50 million | 854 | 25,517,927 | 648 | 1,035,759 | 711 | 2,087,060 | 271 | 1,244,786 |
| \$50 million or more | 297 | 38,442,952 | 225 | 705,775 | 264 | 1,739,594 | 122 | 2,136,246 |
| All Taxable Returns | 4,687 | 76,384,517 | 3,153 | 3,276,966 | 3,334 | 5,068,234 | 784 | 2,963,969 |
| Under \$5 million | 427 | 1,443,883 | 233 | 165,825 | 214 | 103,679 | * 17 | * 14,411 |
| \$5 million under \$10 million | 2,401 | 16,872,751 | 1,587 | 1,154,889 | 1,657 | 1,461,143 | 301 | 353,674 |
| \$10 million under \$20 million | 1,161 | 15,833,060 | 822 | 862,970 | 879 | 1,324,977 | 243 | 555,170 |
| \$20 million under \$50 million | 508 | 15,358,930 | 371 | 611,286 | 416 | 1,042,984 | 150 | 612,887 |
| \$50 million or more | 190 | 26,875,893 | 140 | 481,996 | 169 | 1,135,452 | 73 | 1,427,827 |
| All Nontaxable Returns | 5,881 | 62,320,125 | 4,123 | 3,487,639 | 4,226 | 6,302,608 | 1,152 | 2,701,189 |
| Under \$5 million | 626 | 2,292,284 | 404 | 185,130 | 396 | 213,468 | 98 | 75,515 |
| \$5 million under \$10 million | 3,805 | 24,970,546 | 2,631 | 1,895,021 | 2,640 | 2,761,170 | 604 | 690,616 |
| \$10 million under \$20 million | 997 | 13,331,240 | 727 | 759,236 | 800 | 1,679,753 | 279 | 594,740 |
| \$20 million under \$50 million | 346 | 10,158,997 | 276 | 424,473 | 295 | 1,044,076 | 121 | 631,899 |
| \$50 million or more | 107 | 11,567,059 | 85 | 223,779 | 95 | 604,142 | 49 | 708,418 |

| Tax status and size of gross estate | Type of property--continued | | Publicly traded stock | | State and local bonds | | Federal bonds | |
|-------------------------------------|-----------------------------|-------------------|-----------------------|-------------------|-----------------------|-------------------|---------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,115 | 11,349,580 | 8,910 | 32,485,686 | 6,475 | 15,119,741 | 2,892 | 2,421,456 |
| Under \$5 million | 216 | 119,915 | 836 | 817,494 | 542 | 371,675 | 202 | 46,442 |
| \$5 million under \$10 million | 1,554 | 2,040,844 | 5,219 | 8,786,434 | 3,757 | 4,914,833 | 1,680 | 429,103 |
| \$10 million under \$20 million | 777 | 2,269,900 | 1,838 | 6,425,950 | 1,400 | 3,473,504 | 621 | 367,542 |
| \$20 million under \$50 million | 396 | 2,201,026 | 753 | 5,763,832 | 574 | 3,457,343 | 274 | 526,523 |
| \$50 million or more | 172 | 4,717,895 | 265 | 10,691,977 | 201 | 2,902,386 | 115 | 1,051,846 |
| All Taxable Returns | 1,205 | 6,174,066 | 4,054 | 20,809,373 | 3,188 | 9,097,075 | 1,403 | 1,650,425 |
| Under \$5 million | 61 | 30,014 | 321 | 320,642 | 203 | 141,078 | 101 | 22,144 |
| \$5 million under \$10 million | 482 | 643,556 | 2,107 | 4,337,512 | 1,659 | 2,392,399 | 693 | 199,480 |
| \$10 million under \$20 million | 338 | 972,138 | 1,007 | 3,967,730 | 818 | 2,146,109 | 358 | 232,088 |
| \$20 million under \$50 million | 219 | 1,259,604 | 449 | 3,786,600 | 368 | 2,409,676 | 173 | 332,030 |
| \$50 million or more | 104 | 3,268,754 | 170 | 8,396,889 | 140 | 2,007,814 | 78 | 864,683 |
| All Nontaxable Returns | 1,910 | 5,175,514 | 4,857 | 11,676,313 | 3,286 | 6,022,666 | 1,489 | 771,031 |
| Under \$5 million | 155 | 89,901 | 515 | 496,852 | 339 | 230,598 | 101 | 24,298 |
| \$5 million under \$10 million | 1,072 | 1,397,288 | 3,112 | 4,448,922 | 2,099 | 2,522,434 | 986 | 229,623 |
| \$10 million under \$20 million | 439 | 1,297,762 | 831 | 2,458,220 | 582 | 1,327,395 | 263 | 135,454 |
| \$20 million under \$50 million | 177 | 941,423 | 304 | 1,977,232 | 206 | 1,047,667 | 101 | 194,493 |
| \$50 million or more | 67 | 1,449,141 | 95 | 2,295,088 | 61 | 894,572 | 37 | 187,163 |

| Tax status and size of gross estate | Type of property--continued | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | | Unallocated investments | |
|-------------------------------------|-----------------------------|------------------|-----------------------------|----------------|--------------|----------------|-----------------------------|----------------|-------------------------|--------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,394 | 2,657,221 | 2,385 | 660,996 | 2,511 | 574,587 | 1,403 | 673,388 | | |
| Under \$5 million | 330 | 72,638 | 190 | 27,784 | 210 | 32,892 | 98 | 21,154 | | |
| \$5 million under \$10 million | 2,560 | 832,945 | 1,441 | 281,812 | 1,516 | 243,716 | 847 | 261,140 | | |
| \$10 million under \$20 million | 950 | 496,440 | 479 | 150,175 | 532 | 138,451 | 305 | 160,486 | | |
| \$20 million under \$50 million | 397 | 502,602 | 206 | 97,737 | 187 | 121,850 | 113 | 143,075 | | |
| \$50 million or more | 157 | 752,597 | 69 | 103,488 | 66 | 37,678 | 39 | 87,535 | | |
| All Taxable Returns | 2,050 | 1,520,656 | 1,156 | 390,012 | 1,204 | 322,012 | 547 | 359,816 | | |
| Under \$5 million | 115 | 34,364 | 79 | 16,120 | 86 | 18,047 | 53 | 16,130 | | |
| \$5 million under \$10 million | 1,054 | 388,295 | 617 | 112,400 | 642 | 118,818 | 263 | 109,244 | | |
| \$10 million under \$20 million | 530 | 304,369 | 282 | 106,004 | 319 | 94,068 | 149 | 91,391 | | |
| \$20 million under \$50 million | 246 | 358,283 | 127 | 60,442 | 112 | 61,348 | 62 | 122,535 | | |
| \$50 million or more | 104 | 425,346 | 51 | 95,046 | 44 | 29,731 | 21 | 20,516 | | |
| All Nontaxable Returns | 2,343 | 1,136,565 | 1,229 | 270,984 | 1,307 | 252,575 | 856 | 313,573 | | |
| Under \$5 million | 215 | 38,273 | 111 | 11,665 | 123 | 14,846 | 45 | 5,024 | | |
| \$5 million under \$10 million | 1,506 | 434,650 | 823 | 169,413 | 874 | 124,899 | 584 | 151,896 | | |
| \$10 million under \$20 million | 420 | 192,071 | 197 | 44,171 | 214 | 44,382 | 157 | 69,095 | | |
| \$20 million under \$50 million | 151 | 144,320 | 79 | 37,294 | 74 | 60,502 | 51 | 20,540 | | |
| \$50 million or more | 52 | 327,251 | 18 | 8,442 | 22 | 7,947 | 18 | 67,019 | | |

| Tax status and size of gross estate | Type of property--continued | | Cash assets | | Net life insurance | | Farm assets | | Private equity and hedge funds | |
|-------------------------------------|-----------------------------|-------------------|--------------|------------------|--------------------|------------------|-------------|------------------|--------------------------------|--------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 10,468 | 12,506,204 | 4,672 | 1,990,425 | 1,588 | 4,704,584 | 977 | 1,970,051 | | |
| Under \$5 million | 1,040 | 420,608 | 348 | 54,262 | 153 | 184,332 | 64 | 105,28 | | |
| \$5 million under \$10 million | 6,139 | 4,155,021 | 2,878 | 988,861 | 980 | 2,523,173 | 378 | 136,296 | | |
| \$10 million under \$20 million | 2,142 | 2,802,279 | 948 | 647,701 | 277 | 925,369 | 256 | 210,612 | | |
| \$20 million under \$50 million | 850 | 2,230,361 | 353 | 204,214 | 133 | 702,109 | 177 | 432,424 | | |
| \$50 million or more | 297 | 2,897,936 | 145 | 95,387 | 45 | 369,601 | 102 | 1,180,191 | | |
| All Taxable Returns | 4,660 | 7,237,477 | 1,768 | 527,122 | 660 | 1,865,111 | 455 | 1,332,416 | | |
| Under \$5 million | 420 | 175,189 | 116 | 9,661 | 61 | 63,349 | * 18 | * 5,135 | | |
| \$5 million under \$10 million | 2,384 | 1,907,260 | 916 | 132,788 | 341 | 740,392 | 165 | 62,467 | | |
| \$10 million under \$20 million | 1,160 | 1,641,759 | 454 | 254,653 | 158 | 493,797 | 108 | 94,410 | | |
| \$20 million under \$50 million | 507 | 1,452,743 | 197 | 79,024 | 78 | 316,770 | 99 | 237,075 | | |
| \$50 million or more | 190 | 2,060,526 | 85 | 50,996 | 22 | 250,803 | 63 | 933,329 | | |
| All Nontaxable Returns | 5,808 | 5,268,727 | 2,904 | 1,463,303 | 928 | 2,839,473 | 523 | 637,635 | | |
| Under \$5 million | 620 | 245,419 | 232 | 44,600 | 92 | 120,983 | 46 | 5393 | | |
| \$5 million under \$10 million | 3,755 | 2,247,761 | 1,962 | 856,073 | 639 | 1,782,781 | 213 | 73,829 | | |
| \$10 million under \$20 million | 982 | 1,160,520 | 494 | 393,048 | 119 | 431,572 | 147 | 116,202 | | |
| \$20 million under \$50 million | 343 | 777,618 | 157 | 125,190 | 54 | 385,339 | 77 | 195,349 | | |
| \$50 million or more | 107 | 837,410 | 59 | 44,392 | 23 | 118,798 | 39 | 246,862 | | |

| Tax status and size of gross estate | Type of property--continued | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | | Retirement assets | |
|-------------------------------------|-----------------------------|------------------|----------------------------|------------------|------------------------------------|------------------|---------------------|------------------|-------------------|--------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,150 | 5,606,817 | 2,533 | 4,215,380 | 3,756 | 5,353,704 | 6,749 | 7,549,327 | | |
| Under \$5 million | 240 | 95,253 | 188 | 43,932 | 291 | 165,542 | 606 | 378,269 | | |
| \$5 million under \$10 million | 1,621 | 1,024,079 | 1,201 | 658,362 | 1,918 | 978,752 | 4,131 | 4,162,974 | | |
| \$10 million under \$20 million | 769 | 893,847 | 634 | 675,119 | 869 | 1,027,953 | 1,361 | 1,802,461 | | |
| \$20 million under \$50 million | 362 | 1,053,664 | 356 | 776,856 | 478 | 1,226,800 | 479 | 752,314 | | |
| \$50 million or more | 158 | 2,539,973 | 154 | 2,061,111 | 201 | 1,954,657 | 173 | 453,310 | | |
| All Taxable Returns | 1,409 | 2,938,600 | 1,005 | 1,669,618 | 1,866 | 3,436,065 | 2,624 | 2,829,679 | | |
| Under \$5 million | * 69 | * 22,479 | 61 | 10,532 | 122 | 82,595 | 198 | 133,843 | | |
| \$5 million under \$10 million | 644 | 417,764 | 384 | 194,931 | 827 | 453,751 | 1,405 | 1,228,646 | | |
| \$10 million under \$20 million | 385 | 490,410 | 273 | 294,271 | 492 | 606,645 | 659 | 787,653 | | |
| \$20 million under \$50 million | 212 | 586,667 | 194 | 277,476 | 293 | 789,611 | 252 | 368,216 | | |
| \$50 million or more | 98 | 1,421,280 | 93 | 892,407 | 132 | 1,503,464 | 109 | 311,321 | | |
| All Nontaxable Returns | 1,741 | 2,668,217 | 1,528 | 2,545,762 | 1,890 | 1,917,639 | 4,125 | 4,719,648 | | |
| Under \$5 million | 174 | 72,774 | 127 | 33,399 | 168 | 82,946 | 408 | 244,426 | | |
| \$5 million under \$10 million | 977 | 606,315 | 817 | 463,431 | 1,090 | 525,001 | 2,725 | 2,934,329 | | |
| \$10 million under \$20 million | 363 | 403,437 | 361 | 380,847 | 377 | 421,308 | 702 | 1,014,807 | | |
| \$20 million under \$50 million | 151 | 466,998 | 163 | 499,379 | 185 | 437,190 | 227 | 384,098 | | |
| \$50 million or more | 59 | 1,118,693 | 60 | 1,168,704 | 69 | 451,193 | 63 | 141,989 | | |

| Tax status and size of gross estate | Type of property—continued | | | | | |
|--|----------------------------|----------------|--------------|------------------|--------------|------------------|
| | Depletables/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,304 | 811,233 | 1,907 | 1,637,404 | 9,514 | 2,616,260 |
| Under \$5 million | 136 | 41,484 | 113 | 8,081 | 878 | 65,857 |
| \$5 million under \$10 million | 691 | 285,795 | 883 | 171,843 | 5,534 | 650,806 |
| \$10 million under \$20 million | 273 | 200,276 | 472 | 221,127 | 1,991 | 498,263 |
| \$20 million under \$50 million | 144 | 178,614 | 289 | 260,117 | 827 | 518,862 |
| \$50 million or more | 60 | 105,063 | 151 | 976,236 | 284 | 882,471 |
| All Taxable Returns | 593 | 339,092 | 1,041 | 993,320 | 4,299 | 1,583,415 |
| Under \$5 million | 44 | 27,151 | 35 | 791 | 349 | 30,705 |
| \$5 million under \$10 million | 276 | 100,779 | 417 | 43,087 | 2,176 | 309,480 |
| \$10 million under \$20 million | 158 | 115,983 | 290 | 99,526 | 1,090 | 296,938 |
| \$20 million under \$50 million | 80 | 76,644 | 191 | 140,981 | 499 | 376,048 |
| \$50 million or more | 35 | 18,536 | 108 | 708,935 | 186 | 570,244 |
| All Nontaxable Returns | 710 | 472,141 | 867 | 644,084 | 5,216 | 1,032,844 |
| Under \$5 million | 92 | 14,334 | 78 | 7,289 | 529 | 35,152 |
| \$5 million under \$10 million | 415 | 185,016 | 466 | 128,756 | 3,358 | 341,327 |
| \$10 million under \$20 million | 115 | 84,294 | 181 | 121,601 | 902 | 201,325 |
| \$20 million under \$50 million | 63 | 101,970 | 98 | 119,137 | 328 | 142,813 |
| \$50 million or more | 25 | 86,527 | 42 | 267,301 | 98 | 312,227 |

18-Apr-14

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

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Type of property Other real estate | | Real estate partnerships | |
|--|--------------------------------------|-------------|-------------------------------|------------|---------------------------------------|------------|-----------------------------|-----------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | | | | | | | | |
| All Returns | 9,412 | 124,320,687 | 6,713 | 5,908,960 | 6,767 | 10,327,985 | 1,696 | 4,495,892 |
| Under \$5.0 million | 988 | 3,556,727 | 578 | 303,603 | 628 | 474,020 | 99 | 103,219 |
| \$5.0 million under \$10.0 million | 5,804 | 38,960,265 | 4,168 | 2,925,236 | 4,039 | 3,962,442 | 918 | 1,178,698 |
| \$10.0 million under \$20.0 million | 1,723 | 23,040,271 | 1,270 | 1,297,227 | 1,355 | 2,362,681 | 387 | 724,968 |
| \$20.0 million or more | 896 | 58,763,424 | 696 | 1,382,894 | 744 | 3,528,842 | 293 | 2,489,006 |
| All Taxable Returns | 3,738 | 62,445,840 | 2,525 | 2,360,120 | 2,574 | 3,313,152 | 548 | 1,590,609 |
| Under \$5.0 million | 331 | 1,191,108 | 177 | 82,888 | 197 | 139,598 | 17 | 24016 |
| \$5.0 million under \$10.0 million | 2,114 | 14,631,056 | 1,398 | 900,064 | 1,373 | 1,070,309 | 235 | 303,653 |
| \$10.0 million under \$20.0 million | 798 | 10,769,667 | 567 | 563,315 | 603 | 828,274 | 146 | 236,395 |
| \$20.0 million or more | 495 | 35,854,009 | 383 | 813,854 | 401 | 1,274,971 | 149 | 1,026,544 |
| All Nontaxable Returns | 5,673 | 61,874,848 | 4,189 | 3,548,840 | 4,193 | 7,014,834 | 1,148 | 2,905,283 |
| Under \$5.0 million | 657 | 2,365,619 | 402 | 220,715 | 431 | 334,422 | 82 | 79,203 |
| \$5.0 million under \$10.0 million | 3,690 | 24,329,210 | 2,770 | 2,025,172 | 2,666 | 2,892,133 | 682 | 875,045 |
| \$10.0 million under \$20.0 million | 925 | 12,270,604 | 703 | 733,912 | 752 | 1,534,407 | 240 | 488,573 |
| \$20.0 million or more | 401 | 22,909,415 | 313 | 569,040 | 344 | 2,253,871 | 144 | 1,462,462 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 2,734 | 9,654,433 | 7,907 | 31,868,113 | 5,918 | 13,595,957 | 679 | 63,407 |
| Under \$5.0 million | 181 | 136,665 | 727 | 710,633 | 494 | 373,270 | 98 | 9,592 |
| \$5.0 million under \$10.0 million | 1,498 | 1,975,145 | 4,894 | 8,503,434 | 3,660 | 4,440,635 | 460 | 46,157 |
| \$10.0 million under \$20.0 million | 607 | 1,609,146 | 1,480 | 5,201,981 | 1,139 | 2,893,301 | 85 | 5,399 |
| \$20.0 million or more | 448 | 5,933,477 | 807 | 17,451,866 | 625 | 5,888,751 | 36 | 2,259 |
| All Taxable Returns | 907 | 3,744,367 | 3,274 | 20,159,057 | 2,657 | 7,961,666 | 310 | 34,412 |
| Under \$5.0 million | 46 | 26,916 | 255 | 252,231 | 197 | 139,702 | 47 | 5,337 |
| \$5.0 million under \$10.0 million | 404 | 411,970 | 1,856 | 4,057,108 | 1,492 | 2,025,328 | 195 | 24,775 |
| \$10.0 million under \$20.0 million | 237 | 590,090 | 707 | 2,888,506 | 589 | 1,610,678 | 47 | 3,650 |
| \$20.0 million or more | 220 | 2,715,392 | 455 | 12,961,212 | 379 | 4,185,959 | 21 | 649 |
| All Nontaxable Returns | 1,827 | 5,910,066 | 4,634 | 11,709,056 | 3,261 | 5,634,291 | 369 | 28,995 |
| Under \$5.0 million | 134 | 109,750 | 472 | 458,601 | 296 | 233,568 | 51 | 4,255 |
| \$5.0 million under \$10.0 million | 1,094 | 1,563,175 | 3,037 | 4,446,326 | 2,168 | 2,415,308 | 265 | 21,382 |
| \$10.0 million under \$20.0 million | 370 | 1,019,056 | 773 | 2,313,475 | 550 | 1,282,624 | 37 | 1,749 |
| \$20.0 million or more | 229 | 3,218,086 | 352 | 4,490,654 | 247 | 1,702,792 | 15 | 1,610 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 2,298 | 1,731,202 | 4,064 | 2,228,937 | 2,026 | 519,606 | 3,343 | 814,457 |
| Under \$5.0 million | 170 | 44,843 | 303 | 54,906 | 156 | 18,291 | 293 | 59,581 |
| \$5.0 million under \$10.0 million | 1,399 | 460,480 | 2,519 | 684,134 | 1,229 | 200,815 | 2,138 | 346,641 |
| \$10.0 million under \$20.0 million | 444 | 326,466 | 793 | 479,606 | 428 | 140,439 | 614 | 162,352 |
| \$20.0 million or more | 284 | 899,413 | 449 | 1,010,292 | 214 | 160,061 | 299 | 245,884 |
| All Taxable Returns | 1,022 | 1,034,349 | 1,825 | 1,392,934 | 868 | 287,483 | 1,375 | 421,464 |
| Under \$5.0 million | 76 | 19,543 | 121 | 24,340 | 62 | 7,583 | 107 | 14,382 |
| \$5.0 million under \$10.0 million | 541 | 183,806 | 1,026 | 358,001 | 466 | 85,815 | 817 | 141,433 |
| \$10.0 million under \$20.0 million | 236 | 194,846 | 408 | 256,974 | 213 | 82,303 | 280 | 77,515 |
| \$20.0 million or more | 168 | 636,154 | 270 | 753,619 | 126 | 111,782 | 170 | 188,133 |
| All Nontaxable Returns | 1,276 | 696,853 | 2,240 | 836,003 | 1,159 | 232,122 | 1,969 | 392,994 |
| Under \$5.0 million | 94 | 25,299 | 182 | 30,565 | 94 | 10,708 | 186 | 45,199 |
| \$5.0 million under \$10.0 million | 858 | 276,674 | 1,493 | 326,133 | 763 | 115,000 | 1,321 | 205,207 |
| \$10.0 million under \$20.0 million | 208 | 131,621 | 385 | 222,632 | 214 | 58,136 | 333 | 84,837 |
| \$20.0 million or more | 116 | 263,259 | 179 | 256,673 | 88 | 48,279 | 129 | 57,750 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Cash assets | | Insurance, face value | | Insurance, policy loans | | Farm assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 9,249 | 11,726,706 | 4,330 | 1,922,184 | 530 | 66,809 | 1,268 | 3,729,481 |
| Under \$5.0 million | 945 | 375,985 | 381 | 87,990 | 48 | 20,278 | 91 | 126,090 |
| \$5.0 million under \$10.0 million | 5,707 | 4,165,843 | 2,780 | 1,209,008 | 343 | 25,860 | 778 | 1,840,145 |
| \$10.0 million under \$20.0 million | 1,706 | 2,203,326 | 752 | 375,428 | 82 | 8,419 | 254 | 837,271 |
| \$20.0 million or more | 891 | 4,981,552 | 417 | 249,759 | 57 | 12,253 | 145 | 925,975 |
| All Taxable Returns | 3,717 | 6,133,070 | 1,470 | 418,325 | 158 | 20,120 | 499 | 1,458,351 |
| Under \$5.0 million | 324 | 164,409 | 130 | 21,909 | * 16 | * 9,550 | 29 | 29,683 |
| \$5.0 million under \$10.0 million | 2,104 | 1,946,725 | 832 | 220,368 | 92 | 3,519 | 276 | 650,138 |
| \$10.0 million under \$20.0 million | 794 | 1,156,699 | 299 | 77,445 | 25 | 3,443 | 116 | 385,697 |
| \$20.0 million or more | 494 | 2,865,238 | 210 | 98,603 | 25 | 3,608 | 79 | 392,834 |
| All Nontaxable Returns | 5,532 | 5,593,635 | 2,860 | 1,503,860 | 372 | 46,690 | 769 | 2,271,129 |
| Under \$5.0 million | 621 | 211,576 | 251 | 66,081 | 32 | 10,728 | 63 | 96,407 |
| \$5.0 million under \$10.0 million | 3,603 | 2,219,118 | 1,948 | 988,640 | 251 | 22,340 | 502 | 1,190,008 |
| \$10.0 million under \$20.0 million | 912 | 1,046,627 | 453 | 297,983 | 57 | 4,976 | 138 | 451,574 |
| \$20.0 million or more | 397 | 2,116,315 | 208 | 151,156 | 32 | 8,645 | 67 | 533,141 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Private equity and hedge funds | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 832 | 2,489,808 | 2,771 | 4,015,354 | 2,093 | 2,843,852 | 3,326 | 4,298,336 |
| Under \$5.0 million | 34 | 14027 | 190 | 113,009 | 126 | 46,202 | 297 | 153,540 |
| \$5.0 million under \$10.0 million | 366 | 108,454 | 1,579 | 812,916 | 1,093 | 510,436 | 1,805 | 959,066 |
| \$10.0 million under \$20.0 million | 195 | 165,252 | 611 | 883,131 | 486 | 450,421 | 717 | 806,517 |
| \$20.0 million or more | 236 | 2,202,075 | 392 | 2,206,299 | 387 | 1,836,794 | 508 | 2,379,214 |
| All Taxable Returns | 332 | 1,656,146 | 1,103 | 1,608,795 | 664 | 1,298,559 | 1,417 | 2,232,922 |
| Under \$5.0 million | * 8 | * 1,176 | 58 | 27,077 | 26 | 11,351 | 107 | 65,616 |
| \$5.0 million under \$10.0 million | 112 | 35,065 | 551 | 330,146 | 283 | 182,966 | 663 | 384,420 |
| \$10.0 million under \$20.0 million | 79 | 56,072 | 280 | 363,490 | 166 | 181,583 | 343 | 410,450 |
| \$20.0 million or more | 133 | 1,563,833 | 214 | 888,083 | 189 | 922,657 | 304 | 1,372,437 |
| All Nontaxable Returns | 500 | 833,661 | 1,668 | 2,406,559 | 1,429 | 1,545,294 | 1,909 | 2,065,414 |
| Under \$5.0 million | 26 | 12851 | 132 | 85,932 | 101 | 34,851 | 190 | 87,924 |
| \$5.0 million under \$10.0 million | 254 | 73,389 | 1,029 | 482,770 | 811 | 327,469 | 1,142 | 574,646 |
| \$10.0 million under \$20.0 million | 117 | 109,180 | 331 | 519,642 | 320 | 268,837 | 373 | 396,067 |
| \$20.0 million or more | 103 | 638,241 | 177 | 1,318,215 | 197 | 914,137 | 203 | 1,006,777 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Retirement assets | | Depletables/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 5,913 | 6,631,757 | 949 | 832,080 | 1,637 | 2,757,975 | 8,540 | 1,931,019 |
| Under \$5.0 million | 514 | 278,058 | 60 | 27,469 | 84 | 6,949 | 821 | 58,866 |
| \$5.0 million under \$10.0 million | 3,835 | 3,794,806 | 548 | 149,882 | 778 | 199,504 | 5,236 | 512,253 |
| \$10.0 million under \$20.0 million | 1,039 | 1,434,310 | 201 | 174,736 | 421 | 172,755 | 1,615 | 341,979 |
| \$20.0 million or more | 525 | 1,124,583 | 140 | 479,993 | 354 | 2,378,768 | 868 | 1,017,922 |
| All Taxable Returns | 2,066 | 2,077,378 | 392 | 461,286 | 868 | 1,692,113 | 3,500 | 1,129,400 |
| Under \$5.0 million | 174 | 112,905 | 14 | 5,374 | 25 | 1817 | 271 | 22,805 |
| \$5.0 million under \$10.0 million | 1,201 | 1,014,765 | 198 | 56,223 | 385 | 59,055 | 1,982 | 192,442 |
| \$10.0 million under \$20.0 million | 431 | 536,438 | 95 | 81,648 | 219 | 41,711 | 762 | 149,333 |
| \$20.0 million or more | 260 | 413,270 | 86 | 318,042 | 239 | 1,589,531 | 484 | 764,820 |
| All Nontaxable Returns | 3,846 | 4,554,379 | 556 | 370,794 | 769 | 1,065,862 | 5,040 | 801,619 |
| Under \$5.0 million | 339 | 165,153 | 46 | 22,095 | 59 | 5,133 | 550 | 36,061 |
| \$5.0 million under \$10.0 million | 2,634 | 2,780,041 | 350 | 93,660 | 393 | 140,449 | 3,254 | 319,811 |
| \$10.0 million under \$20.0 million | 608 | 897,872 | 107 | 93,088 | 202 | 131,044 | 853 | 192,646 |
| \$20.0 million or more | 265 | 711,313 | 54 | 161,951 | 116 | 789,237 | 384 | 253,101 |

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

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

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

18-Apr-14

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

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Type of property | | | | | |
|--|--------------------------------------|-------------------|-------------------------------|------------------|---------------------------------------|------------------|-----------------------------|------------------|
| | Number | Amount | Personal residence | | Other real estate | | Real estate partnerships | |
| | | | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,588 | 48,009,811 | 3,225 | 2,695,904 | 3,262 | 4,552,632 | 792 | 1,886,409 |
| Under \$3.5 million | 601 | 1,427,959 | 381 | 174,708 | 388 | 246,284 | 48 | 30,481 |
| \$3.5 million under \$5.0 million | 990 | 4,129,975 | 701 | 405,978 | 704 | 604,076 | 149 | 107,813 |
| \$5.0 million under \$10.0 million | 2,110 | 13,874,974 | 1,496 | 1,132,431 | 1,478 | 1,581,401 | 365 | 481,046 |
| \$10.0 million under \$20.0 million | 563 | 7,531,234 | 419 | 440,303 | 430 | 932,340 | 121 | 276,036 |
| \$20.0 million or more | 324 | 21,045,670 | 228 | 542,485 | 262 | 1,188,531 | 109 | 991,033 |
| All Taxable Returns | 1,480 | 19,832,684 | 992 | 942,255 | 1,058 | 1,646,359 | 234 | 727,977 |
| Under \$3.5 million | 174 | 428,126 | 105 | 45,593 | 106 | 73,363 | 7 | 4140 |
| \$3.5 million under \$5.0 million | 278 | 1,181,171 | 187 | 99,406 | 212 | 150,852 | 33 | 16,674 |
| \$5.0 million under \$10.0 million | 654 | 4,443,130 | 436 | 349,352 | 455 | 496,204 | 91 | 127,486 |
| \$10.0 million under \$20.0 million | 218 | 2,967,290 | 151 | 144,193 | 157 | 344,221 | 45 | 102,083 |
| \$20.0 million or more | 156 | 10,812,968 | 113 | 303,711 | 128 | 581,720 | 58 | 477,594 |
| All Nontaxable Returns | 3,108 | 28,177,127 | 2,233 | 1,753,649 | 2,204 | 2,906,273 | 558 | 1,158,433 |
| Under \$3.5 million | 427 | 999,833 | 276 | 129,115 | 282 | 172,921 | 41 | 26,341 |
| \$3.5 million under \$5.0 million | 712 | 2,948,804 | 514 | 306,571 | 492 | 453,224 | 116 | 91,139 |
| \$5.0 million under \$10.0 million | 1,456 | 9,431,844 | 1,060 | 783,080 | 1,023 | 1,085,197 | 274 | 353,560 |
| \$10.0 million under \$20.0 million | 345 | 4,563,945 | 268 | 296,111 | 273 | 588,119 | 76 | 173,953 |
| \$20.0 million or more | 168 | 10,232,702 | 115 | 238,773 | 134 | 606,812 | 51 | 513,439 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,372 | 6,442,015 | 3,723 | 9,119,987 | 2,604 | 4,221,246 | 364 | 43,350 |
| Under \$3.5 million | 116 | 65,433 | 422 | 237,180 | 238 | 75,253 | 60 | 7,576 |
| \$3.5 million under \$5.0 million | 279 | 219,964 | 794 | 734,466 | 546 | 370,850 | 83 | 11,601 |
| \$5.0 million under \$10.0 million | 578 | 778,505 | 1,750 | 2,814,645 | 1,257 | 1,383,404 | 173 | 21,536 |
| \$10.0 million under \$20.0 million | 222 | 666,103 | 474 | 1,506,292 | 353 | 900,674 | 38 | 2,017 |
| \$20.0 million or more | 177 | 4,712,010 | 283 | 3,827,405 | 210 | 1,491,064 | 10 | 620 |
| All Taxable Returns | 410 | 3,186,234 | 1,237 | 3,945,274 | 930 | 1,799,596 | 130 | 17,933 |
| Under \$3.5 million | 34 | 16,648 | 130 | 82,628 | 82 | 25,239 | 27 | 4,935 |
| \$3.5 million under \$5.0 million | 64 | 50,313 | 227 | 257,239 | 163 | 133,981 | 26 | 2,305 |
| \$5.0 million under \$10.0 million | 139 | 190,715 | 553 | 1,067,937 | 431 | 484,141 | 61 | 9,868 |
| \$10.0 million under \$20.0 million | 86 | 245,685 | 183 | 695,086 | 144 | 346,832 | 13 | 722 |
| \$20.0 million or more | 87 | 2,682,872 | 144 | 1,842,384 | 110 | 809,402 | 3 | 103 |
| All Nontaxable Returns | 962 | 3,255,781 | 2,486 | 5,174,712 | 1,674 | 2,421,650 | 234 | 25,417 |
| Under \$3.5 million | 82 | 48,785 | 292 | 154,552 | 156 | 50,014 | 33 | 2,641 |
| \$3.5 million under \$5.0 million | 215 | 169,651 | 567 | 477,226 | 383 | 236,869 | 57 | 9,297 |
| \$5.0 million under \$10.0 million | 439 | 587,790 | 1,197 | 1,746,707 | 826 | 899,263 | 112 | 11,668 |
| \$10.0 million under \$20.0 million | 136 | 420,418 | 291 | 811,206 | 209 | 553,842 | 25 | 1,295 |
| \$20.0 million or more | 90 | 2,029,138 | 139 | 1,985,021 | 100 | 681,662 | 7 | 516 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,039 | 745,296 | 1,617 | 657,365 | 739 | 156,460 | 1,607 | 309,259 |
| Under \$3.5 million | 112 | 17,740 | 136 | 17,758 | 64 | 7,012 | 179 | 19,105 |
| \$3.5 million under \$5.0 million | 213 | 55,144 | 329 | 57,917 | 149 | 18,956 | 360 | 45,152 |
| \$5.0 million under \$10.0 million | 477 | 161,764 | 782 | 236,906 | 376 | 52,867 | 750 | 120,898 |
| \$10.0 million under \$20.0 million | 148 | 114,609 | 222 | 120,248 | 91 | 25,717 | 202 | 51,068 |
| \$20.0 million or more | 89 | 396,040 | 148 | 224,447 | 59 | 52,009 | 116 | 73,036 |
| All Taxable Returns | 359 | 271,593 | 577 | 275,698 | 240 | 46,153 | 530 | 116,648 |
| Under \$3.5 million | 38 | 6,026 | 52 | 8,454 | 26 | 1,666 | 57 | 7,519 |
| \$3.5 million under \$5.0 million | 75 | 20,544 | 106 | 17,785 | 48 | 6,159 | 95 | 14,581 |
| \$5.0 million under \$10.0 million | 146 | 52,622 | 253 | 89,003 | 103 | 14,547 | 227 | 40,564 |
| \$10.0 million under \$20.0 million | 54 | 57,052 | 89 | 36,317 | 29 | 6,074 | 89 | 22,990 |
| \$20.0 million or more | 46 | 135,349 | 77 | 124,139 | 34 | 17,707 | 62 | 30,994 |
| All Nontaxable Returns | 680 | 473,703 | 1,040 | 381,667 | 499 | 110,307 | 1,077 | 192,611 |
| Under \$3.5 million | 74 | 11,714 | 84 | 9,304 | 38 | 5,346 | 122 | 11,587 |
| \$3.5 million under \$5.0 million | 138 | 34,600 | 223 | 40,132 | 101 | 12,697 | 265 | 30,571 |
| \$5.0 million under \$10.0 million | 331 | 109,142 | 529 | 147,993 | 273 | 38,320 | 523 | 80,334 |
| \$10.0 million under \$20.0 million | 94 | 57,556 | 133 | 83,932 | 62 | 19,643 | 113 | 28,078 |
| \$20.0 million or more | 43 | 260,691 | 71 | 100,308 | 25 | 34,302 | 54 | 42,042 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Cash assets | | Insurance, face value | | Insurance, policy loans | | Farm assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,485 | 4,790,618 | 2,162 | 890,520 | 266 | 21,011 | 677 | 1,529,350 |
| Under \$3.5 million | 562 | 151,801 | 271 | 48,136 | 29 | 1,621 | 75 | 80,223 |
| \$3.5 million under \$5.0 million | 970 | 447,796 | 444 | 124,053 | 42 | 1,841 | 146 | 209,271 |
| \$5.0 million under \$10.0 million | 2,076 | 1,499,567 | 1,032 | 424,614 | 129 | 8,794 | 317 | 722,215 |
| \$10.0 million under \$20.0 million | 554 | 758,122 | 270 | 172,901 | 42 | 5,395 | 81 | 235,927 |
| \$20.0 million or more | 323 | 1,933,332 | 145 | 120,815 | 24 | 3,360 | 58 | 281,714 |
| All Taxable Returns | 1,467 | 2,136,851 | 574 | 161,508 | 68 | 8,288 | 228 | 493,009 |
| Under \$3.5 million | 169 | 57,784 | 68 | 8,448 | 3 | 2 | 21 | 20,094 |
| \$3.5 million under \$5.0 million | 275 | 154,776 | 108 | 18,789 | 9 | 293 | 44 | 54,801 |
| \$5.0 million under \$10.0 million | 650 | 608,625 | 245 | 67,469 | 29 | 2,988 | 100 | 218,643 |
| \$10.0 million under \$20.0 million | 217 | 328,630 | 97 | 38,458 | 17 | 1,864 | 35 | 93,536 |
| \$20.0 million or more | 156 | 987,035 | 56 | 28,345 | 10 | 3,141 | 28 | 105,934 |
| All Nontaxable Returns | 3,018 | 2,653,768 | 1,588 | 729,012 | 198 | 12,723 | 449 | 1,036,341 |
| Under \$3.5 million | 393 | 94,017 | 203 | 39,689 | 28 | 1,619 | 54 | 60,129 |
| \$3.5 million under \$5.0 million | 695 | 293,021 | 336 | 105,265 | 33 | 1,548 | 102 | 154,470 |
| \$5.0 million under \$10.0 million | 1,426 | 890,941 | 787 | 357,146 | 100 | 5,806 | 217 | 503,572 |
| \$10.0 million under \$20.0 million | 337 | 429,492 | 173 | 134,443 | 25 | 3,531 | 46 | 142,391 |
| \$20.0 million or more | 167 | 946,297 | 89 | 92,470 | 14 | 219 | 30 | 175,780 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Private equity and hedge funds | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 312 | 520,080 | 1,127 | 1,851,328 | 941 | 1,215,112 | 1,486 | 1,636,526 |
| Under \$3.5 million | 9 | 1359 | 73 | 18,115 | 65 | 13,520 | 149 | 49,150 |
| \$3.5 million under \$5.0 million | 47 | 9,220 | 209 | 75,329 | 162 | 43,422 | 299 | 112,117 |
| \$5.0 million under \$10.0 million | 124 | 39,427 | 514 | 256,917 | 414 | 210,848 | 612 | 326,476 |
| \$10.0 million under \$20.0 million | 52 | 39,134 | 175 | 181,301 | 159 | 127,903 | 226 | 265,428 |
| \$20.0 million or more | 80 | 430,940 | 156 | 1,319,667 | 141 | 819,420 | 200 | 883,355 |
| All Taxable Returns | 80 | 257,226 | 361 | 881,689 | 293 | 389,847 | 541 | 787,551 |
| Under \$3.5 million | 4 | 180 | 21 | 6,105 | 10 | 1,054 | 36 | 12,425 |
| \$3.5 million under \$5.0 million | 9 | 1,860 | 48 | 20,294 | 40 | 6,620 | 78 | 31,986 |
| \$5.0 million under \$10.0 million | 18 | 8,346 | 156 | 83,746 | 117 | 49,524 | 219 | 119,340 |
| \$10.0 million under \$20.0 million | 14 | 20,132 | 61 | 47,183 | 66 | 49,369 | 97 | 111,152 |
| \$20.0 million or more | 35 | 226,706 | 75 | 724,361 | 60 | 283,280 | 111 | 512,648 |
| All Nontaxable Returns | 232 | 262,854 | 766 | 969,639 | 648 | 825,266 | 945 | 848,975 |
| Under \$3.5 million | 5 | 1178 | 52 | 12,010 | 55 | 12,465 | 113 | 36,725 |
| \$3.5 million under \$5.0 million | 38 | 7,360 | 161 | 55,035 | 122 | 36,802 | 221 | 80,131 |
| \$5.0 million under \$10.0 million | 106 | 31,081 | 358 | 173,171 | 297 | 161,324 | 393 | 207,135 |
| \$10.0 million under \$20.0 million | 38 | 19,002 | 114 | 134,117 | 93 | 78,535 | 129 | 154,276 |
| \$20.0 million or more | 45 | 204,233 | 81 | 595,306 | 81 | 536,139 | 89 | 370,708 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Retirement assets | | Depletables/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 2,882 | 2,618,598 | 455 | 240,889 | 670 | 1,139,602 | 4,037 | 766,277 |
| Under \$3.5 million | 326 | 131,400 | 45 | 11,771 | 35 | 3,907 | 465 | 21,669 |
| \$3.5 million under \$5.0 million | 640 | 355,850 | 116 | 31,946 | 106 | 9,532 | 875 | 81,463 |
| \$5.0 million under \$10.0 million | 1,380 | 1,332,368 | 186 | 82,381 | 267 | 40,515 | 1,861 | 182,951 |
| \$10.0 million under \$20.0 million | 354 | 485,477 | 68 | 56,775 | 127 | 46,549 | 523 | 131,705 |
| \$20.0 million or more | 182 | 313,504 | 40 | 58,016 | 135 | 1,039,099 | 313 | 350,488 |
| All Taxable Returns | 806 | 684,763 | 178 | 96,136 | 274 | 604,632 | 1,329 | 372,040 |
| Under \$3.5 million | 94 | 37,064 | 17 | 2,158 | 9 | 993 | 138 | 5,611 |
| \$3.5 million under \$5.0 million | 160 | 89,567 | 40 | 10,708 | 32 | 1,406 | 251 | 20,818 |
| \$5.0 million under \$10.0 million | 341 | 259,455 | 63 | 36,586 | 95 | 9,563 | 586 | 62,380 |
| \$10.0 million under \$20.0 million | 129 | 170,239 | 41 | 42,870 | 60 | 19,031 | 205 | 47,299 |
| \$20.0 million or more | 82 | 128,438 | 17 | 3,815 | 78 | 573,638 | 149 | 235,933 |
| All Nontaxable Returns | 2,076 | 1,933,835 | 277 | 144,753 | 396 | 534,971 | 2,708 | |

10-Jan-12

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

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Type of property | | | | | |
|--|--------------------------------------|--------------------|-------------------------------|-------------------|---------------------------------------|-------------------|-----------------------------|------------------|
| | Number | Amount | Personal residence | | Other real estate | | Real estate partnerships | |
| | | | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 15,191 | 130,195,505 | 10,841 | 8,455,805 | 10,593 | 13,821,979 | 2,225 | 4,291,946 |
| Under \$3.5 million | 3,306 | 8,404,649 | 2,236 | 1,057,552 | 2,129 | 1,070,258 | 162 | 160,125 |
| \$3.5 million under \$5.0 million | 5,027 | 20,851,245 | 3,549 | 2,222,824 | 3,323 | 2,834,573 | 695 | 620,561 |
| \$5.0 million under \$10.0 million | 4,439 | 30,016,010 | 3,211 | 2,399,493 | 3,220 | 3,891,998 | 738 | 884,211 |
| \$10.0 million under \$20.0 million | 1,526 | 20,828,411 | 1,154 | 1,395,229 | 1,184 | 2,336,916 | 348 | 758,216 |
| \$20.0 million or more | 892 | 50,095,190 | 690 | 1,380,707 | 737 | 3,688,234 | 281 | 1,868,833 |
| All Taxable Returns | 6,711 | 69,151,158 | 4,458 | 3,693,194 | 4,507 | 6,238,744 | 779 | 1,838,859 |
| Under \$3.5 million | 1,325 | 3,617,934 | 785 | 324,175 | 870 | 394,719 | * 25 | * 45,341 |
| \$3.5 million under \$5.0 million | 1,912 | 8,034,067 | 1,231 | 761,284 | 1,130 | 951,569 | 178 | 184,282 |
| \$5.0 million under \$10.0 million | 2,106 | 14,376,020 | 1,429 | 1,040,748 | 1,470 | 1,667,170 | 273 | 346,148 |
| \$10.0 million under \$20.0 million | 825 | 11,321,355 | 601 | 722,698 | 602 | 1,052,623 | 149 | 296,295 |
| \$20.0 million or more | 543 | 31,801,782 | 413 | 844,290 | 436 | 2,172,663 | 155 | 966,792 |
| All Nontaxable Returns | 8,479 | 61,044,347 | 6,383 | 4,762,612 | 6,086 | 7,583,235 | 1,446 | 2,453,087 |
| Under \$3.5 million | 1,981 | 4,786,715 | 1,451 | 733,377 | 1,259 | 675,539 | 137 | 114,784 |
| \$3.5 million under \$5.0 million | 3,115 | 12,817,178 | 2,318 | 1,461,541 | 2,194 | 1,883,004 | 517 | 436,279 |
| \$5.0 million under \$10.0 million | 2,333 | 15,639,990 | 1,782 | 1,358,745 | 1,751 | 2,224,829 | 465 | 538,063 |
| \$10.0 million under \$20.0 million | 701 | 9,507,057 | 553 | 672,531 | 581 | 1,284,293 | 200 | 461,921 |
| \$20.0 million or more | 349 | 18,293,407 | 278 | 536,417 | 301 | 1,515,571 | 126 | 902,040 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 4,136 | 11,619,237 | 12,308 | 23,227,681 | 8,630 | 14,245,287 | 1,064 | 91,083 |
| Under \$3.5 million | 612 | 449,435 | 2,527 | 1,246,512 | 1,639 | 770,804 | 203 | 7,320 |
| \$3.5 million under \$5.0 million | 1,070 | 726,222 | 3,983 | 3,143,732 | 2,656 | 1,880,339 | 419 | 42,996 |
| \$5.0 million under \$10.0 million | 1,341 | 1,774,898 | 3,669 | 5,486,458 | 2,706 | 3,509,724 | 325 | 30,843 |
| \$10.0 million under \$20.0 million | 637 | 1,696,680 | 1,331 | 3,975,765 | 1,022 | 2,620,274 | 77 | 5,585 |
| \$20.0 million or more | 476 | 6,972,003 | 798 | 9,375,214 | 607 | 5,464,145 | 39 | 4,339 |
| All Taxable Returns | 1,563 | 6,034,123 | 5,759 | 14,062,093 | 4,485 | 8,880,584 | 616 | 50,793 |
| Under \$3.5 million | 234 | 158,281 | 1,101 | 575,197 | 830 | 473,405 | 175 | 4,971 |
| \$3.5 million under \$5.0 million | 258 | 163,946 | 1,639 | 1,442,906 | 1,246 | 998,008 | 216 | 19,733 |
| \$5.0 million under \$10.0 million | 523 | 605,424 | 1,789 | 3,128,518 | 1,405 | 1,974,113 | 155 | 19,445 |
| \$10.0 million under \$20.0 million | 293 | 708,879 | 734 | 2,535,391 | 606 | 1,616,541 | 44 | 4,065 |
| \$20.0 million or more | 255 | 4,397,593 | 496 | 6,380,081 | 398 | 3,828,516 | 26 | 2,579 |
| All Nontaxable Returns | 2,574 | 5,585,115 | 6,549 | 9,165,588 | 4,145 | 5,364,704 | 448 | 40,290 |
| Under \$3.5 million | 378 | 291,154 | 1,426 | 671,315 | 809 | 297,399 | 27 | 2,349 |
| \$3.5 million under \$5.0 million | 812 | 562,276 | 2,344 | 1,700,826 | 1,409 | 892,331 | 203 | 23,263 |
| \$5.0 million under \$10.0 million | 818 | 1,169,474 | 1,880 | 2,357,940 | 1,301 | 1,535,612 | 171 | 11,399 |
| \$10.0 million under \$20.0 million | 344 | 987,801 | 597 | 1,440,375 | 416 | 1,003,734 | 33 | 1,520 |
| \$20.0 million or more | 221 | 2,574,410 | 302 | 2,995,132 | 210 | 1,635,628 | 13 | 1,760 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,454 | 2,892,640 | 5,246 | 1,640,178 | 2,344 | 341,309 | 4,907 | 881,494 |
| Under \$3.5 million | 658 | 110,957 | 827 | 117,610 | 440 | 27,650 | 1,160 | 123,299 |
| \$3.5 million under \$5.0 million | 1,047 | 296,654 | 1,878 | 390,004 | 891 | 59,454 | 1,579 | 195,424 |
| \$5.0 million under \$10.0 million | 1,036 | 500,551 | 1,566 | 409,213 | 640 | 89,101 | 1,388 | 233,197 |
| \$10.0 million under \$20.0 million | 431 | 448,604 | 610 | 280,942 | 242 | 48,196 | 507 | 153,021 |
| \$20.0 million or more | 282 | 1,535,874 | 365 | 442,408 | 130 | 116,908 | 274 | 176,553 |
| All Taxable Returns | 1,837 | 1,807,994 | 2,643 | 1,030,918 | 1,066 | 167,823 | 2,152 | 445,512 |
| Under \$3.5 million | 316 | 54,310 | 442 | 71,744 | 153 | 5,810 | 576 | 64,757 |
| \$3.5 million under \$5.0 million | 525 | 135,959 | 806 | 206,541 | 346 | 29,236 | 504 | 61,382 |
| \$5.0 million under \$10.0 million | 556 | 300,102 | 814 | 231,455 | 350 | 53,074 | 645 | 121,417 |
| \$10.0 million under \$20.0 million | 262 | 298,125 | 347 | 182,508 | 137 | 32,020 | 269 | 88,638 |
| \$20.0 million or more | 178 | 1,019,497 | 235 | 338,670 | 80 | 47,682 | 158 | 109,319 |
| All Nontaxable Returns | 1,617 | 1,084,647 | 2,603 | 609,260 | 1,277 | 173,486 | 2,755 | 435,982 |
| Under \$3.5 million | 342 | 56,646 | 385 | 45,866 | 287 | 21,840 | 583 | 58,542 |
| \$3.5 million under \$5.0 million | 521 | 160,695 | 1,072 | 183,463 | 545 | 30,217 | 1,075 | 134,042 |
| \$5.0 million under \$10.0 million | 481 | 200,449 | 752 | 177,758 | 290 | 36,027 | 742 | 111,780 |
| \$10.0 million under \$20.0 million | 169 | 150,479 | 263 | 98,434 | 105 | 16,176 | 237 | 64,384 |
| \$20.0 million or more | 104 | 516,377 | 131 | 103,738 | 50 | 69,226 | 116 | 67,234 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Cash assets | | Insurance, face value | | Insurance, policy loans | | Farm assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 14,897 | 15,098,581 | 7,401 | 2,705,903 | 1,027 | 104,562 | 2,305 | 4,704,366 |
| Under \$3.5 million | 3,186 | 1,158,339 | 1,553 | 217,304 | 220 | 7,093 | 573 | 521,571 |
| \$3.5 million under \$5.0 million | 4,924 | 2,654,272 | 2,584 | 859,932 | 397 | 54,983 | 760 | 1,381,397 |
| \$5.0 million under \$10.0 million | 4,381 | 3,481,829 | 2,125 | 855,963 | 239 | 17,082 | 612 | 1,121,756 |
| \$10.0 million under \$20.0 million | 1,516 | 2,497,065 | 708 | 431,471 | 105 | 15,038 | 212 | 652,792 |
| \$20.0 million or more | 889 | 5,307,077 | 430 | 341,232 | 66 | 10,366 | 147 | 1,026,851 |
| All Taxable Returns | 6,702 | 9,033,789 | 2,768 | 759,674 | 291 | 26,615 | 989 | 2,242,087 |
| Under \$3.5 million | 1,324 | 636,454 | 583 | 35,504 | * 59 | * 415 | 201 | 190,998 |
| \$3.5 million under \$5.0 million | 1,912 | 1,198,208 | 778 | 170,009 | * 75 | * 6,308 | 287 | 596,779 |
| \$5.0 million under \$10.0 million | 2,101 | 1,986,760 | 846 | 218,501 | 85 | 9,892 | 287 | 496,804 |
| \$10.0 million under \$20.0 million | 823 | 1,622,482 | 318 | 140,661 | 36 | 2,560 | 116 | 373,296 |
| \$20.0 million or more | 541 | 3,589,885 | 243 | 194,999 | 36 | 7,440 | 99 | 584,209 |
| All Nontaxable Returns | 8,196 | 6,064,792 | 4,633 | 1,946,228 | 736 | 77,947 | 1,315 | 2,462,280 |
| Under \$3.5 million | 1,862 | 521,885 | 969 | 181,800 | 160 | 6,678 | 373 | 330,573 |
| \$3.5 million under \$5.0 million | 3,012 | 1,456,064 | 1,806 | 689,923 | 323 | 48,676 | 473 | 784,618 |
| \$5.0 million under \$10.0 million | 2,280 | 1,495,069 | 1,279 | 637,462 | 154 | 7,190 | 326 | 624,951 |
| \$10.0 million under \$20.0 million | 693 | 874,582 | 391 | 290,811 | 69 | 12,477 | 96 | 279,496 |
| \$20.0 million or more | 348 | 1,717,192 | 188 | 146,234 | 30 | 2,926 | 47 | 442,641 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Private equity and hedge funds | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 944 | 1,690,472 | 3,320 | 4,978,807 | 3,009 | 2,692,050 | 5,065 | 5,274,179 |
| Under \$3.5 million | * 62 | * 2,881 | 439 | 114,699 | 382 | 135,672 | 764 | 287,808 |
| \$3.5 million under \$5.0 million | 166 | 21,279 | 906 | 386,518 | 898 | 254,105 | 1,575 | 600,667 |
| \$5.0 million under \$10.0 million | 313 | 119,241 | 1,052 | 600,740 | 916 | 456,800 | 1,485 | 918,909 |
| \$10.0 million under \$20.0 million | 204 | 195,410 | 513 | 622,872 | 439 | 344,200 | 710 | 764,145 |
| \$20.0 million or more | 200 | 1,351,662 | 409 | 3,253,977 | 374 | 1,501,274 | 531 | 2,702,650 |
| All Taxable Returns | 439 | 970,917 | 1,414 | 2,566,014 | 1,094 | 1,224,146 | 2,397 | 3,044,154 |
| Under \$3.5 million | * 56 | * 2,121 | 266 | 65,711 | 109 | 26,381 | 338 | 132,647 |
| \$3.5 million under \$5.0 million | 49 | 12,507 | 182 | 109,602 | 286 | 62,606 | 540 | 177,216 |
| \$5.0 million under \$10.0 million | 132 | 46,338 | 469 | 256,394 | 305 | 135,609 | 791 | 496,903 |
| \$10.0 million under \$20.0 million | 93 | 96,926 | 250 | 292,631 | 181 | 117,612 | 394 | 426,227 |
| \$20.0 million or more | 108 | 813,025 | 247 | 1,841,675 | 213 | 881,938 | 333 | 1,811,162 |
| All Nontaxable Returns | 505 | 719,555 | 1,906 | 2,412,794 | 1,915 | 1,467,905 | 2,668 | 2,230,025 |
| Under \$3.5 million | * 5 | * 760 | 173 | 48,988 | 272 | 109,291 | 426 | 155,161 |
| \$3.5 million under \$5.0 million | 117 | 8,772 | 724 | 276,916 | 611 | 191,499 | 1,035 | 423,451 |
| \$5.0 million under \$10.0 million | 180 | 72,902 | 583 | 344,346 | 612 | 321,191 | 694 | 422,006 |
| \$10.0 million under \$20.0 million | 111 | 98,484 | 263 | 330,241 | 258 | 226,587 | 316 | 337,918 |
| \$20.0 million or more | 91 | 538,637 | 162 | 1,412,303 | 161 | 619,337 | 198 | 891,488 |
| Tax status and size of gross estate | Type of property—continued | | | | | | | |
| | Retirement assets | | Depletables/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 9,367 | 7,050,635 | 1,448 | 771,419 | 2,079 | 1,828,904 | 13,695 | 1,996,118 |
| Under \$3.5 million | 1,916 | 651,464 | 211 | 61,601 | 182 | 5,232 | 2,848 | 113,649 |
| \$3.5 million under \$5.0 million | 3,093 | 1,896,669 | 417 | 98,162 | 500 | 28,706 | 4,475 | 311,741 |
| \$5.0 million under \$10.0 million | 2,882 | 2,513,169 | 485 | 179,787 | 657 | 80,825 | 4,069 | 494,390 |
| \$10.0 million under \$20.0 million | 958 | 1,004,793 | 197 | 115,039 | 385 | 158,545 | 1,443 | 337,689 |
| \$20.0 million or more | 519 | 984,540 | 138 | 316,830 | 355 | 1,555,596 | 860 | 738,649 |
| All Taxable Returns | 3,731 | 2,623,7 | | | | | | |

20-Dec-10

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

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Other type of property | | Real estate partnerships | |
|-------------------------------------|-----------------------------------|--------------------|-----------------------------|-------------------|------------------------------------|-------------------|-----------------------------|------------------|
| | Number | Amount | Number | Amount | Other real estate [3] | | Real estate partnerships | |
| | | | | | Number | Amount | Number | Amount |
| All Returns | 33,515 | 194,574,699 | 22,777 | 14,319,643 | 21,946 | 22,378,465 | 3,294 | 5,665,392 |
| Under \$2.0 million | 1,304 | 2,050,467 | 642 | 274,009 | 818 | 334,401 | * 30 | * 7,426 |
| \$2.0 million under \$3.5 million | 17,830 | 46,325,193 | 11,785 | 5,248,825 | 10,982 | 6,270,153 | 1,063 | 564,015 |
| \$3.5 million under \$5.0 million | 6,141 | 25,532,508 | 4,383 | 2,510,144 | 4,106 | 3,890,504 | 612 | 472,473 |
| \$5.0 million under \$10.0 million | 5,336 | 36,254,509 | 3,793 | 3,075,260 | 3,763 | 4,556,289 | 856 | 1,009,637 |
| \$10.0 million under \$20.0 million | 1,857 | 25,319,240 | 1,361 | 1,630,386 | 1,418 | 2,873,352 | 392 | 847,631 |
| \$20.0 million or more | 1,045 | 59,092,781 | 793 | 1,581,017 | 859 | 4,453,766 | 340 | 2,764,210 |
| All Taxable Returns | 14,713 | 101,971,360 | 9,341 | 6,282,426 | 9,243 | 10,402,655 | 1,197 | 2,459,476 |
| Under \$2.0 million | 555 | 883,347 | 228 | 90,448 | 303 | 172,812 | ** | ** |
| \$2.0 million under \$3.5 million | 8,999 | 18,555,977 | 4,226 | 1,839,211 | 4,041 | 2,109,750 | ** 291 | ** 161,533 |
| \$3.5 million under \$5.0 million | 2,962 | 11,873,398 | 1,923 | 1,083,177 | 1,862 | 1,814,291 | 218 | 187,190 |
| \$5.0 million under \$10.0 million | 2,644 | 18,066,733 | 1,769 | 1,451,474 | 1,785 | 2,073,241 | 321 | 340,532 |
| \$10.0 million under \$20.0 million | 1,015 | 13,891,152 | 712 | 807,655 | 746 | 1,386,668 | 195 | 416,115 |
| \$20.0 million or more | 637 | 38,700,754 | 483 | 1,010,460 | 506 | 2,835,893 | 173 | 1,354,106 |
| All Nontaxable Returns | 18,802 | 92,603,339 | 13,435 | 8,037,217 | 12,704 | 11,975,810 | 2,097 | 3,205,916 |
| Under \$2.0 million | 749 | 1,167,120 | 413 | 183,561 | 515 | 161,589 | ** | ** |
| \$2.0 million under \$3.5 million | 10,831 | 27,769,216 | 7,559 | 3,409,614 | 6,941 | 4,160,402 | ** 803 | ** 409,909 |
| \$3.5 million under \$5.0 million | 3,279 | 13,659,111 | 2,460 | 1,426,966 | 2,244 | 2,076,213 | 394 | 285,283 |
| \$5.0 million under \$10.0 million | 2,692 | 18,187,776 | 2,024 | 1,623,786 | 1,978 | 2,483,049 | 536 | 669,105 |
| \$10.0 million under \$20.0 million | 943 | 11,426,088 | 669 | 822,733 | 672 | 1,476,684 | 198 | 431,516 |
| \$20.0 million or more | 409 | 20,392,027 | 310 | 570,557 | 353 | 1,617,872 | 167 | 1,410,103 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 6,819 | 14,406,943 | 26,758 | 43,223,864 | 18,117 | 18,860,148 | 3,193 | 283,275 |
| Under \$2.0 million | 109 | 32,328 | 869 | 337,341 | 569 | 129,505 | * 50 | * 1,463 |
| \$2.0 million under \$3.5 million | 2,658 | 1,159,149 | 13,824 | 9,251,231 | 8,903 | 3,391,603 | 1,860 | 177,716 |
| \$3.5 million under \$5.0 million | 1,181 | 755,471 | 5,002 | 5,248,975 | 3,462 | 2,651,650 | 722 | 44,653 |
| \$5.0 million under \$10.0 million | 1,584 | 2,035,185 | 4,503 | 8,048,410 | 3,246 | 3,851,332 | 388 | 42,044 |
| \$10.0 million under \$20.0 million | 748 | 1,876,528 | 1,837 | 5,504,219 | 1,257 | 3,087,276 | 128 | 10,865 |
| \$20.0 million or more | 538 | 8,448,283 | 923 | 14,433,688 | 680 | 5,748,781 | 44 | 6,535 |
| All Taxable Returns | 2,495 | 7,163,259 | 11,829 | 25,923,098 | 8,832 | 11,386,174 | 1,453 | 125,241 |
| Under \$2.0 million | * 39 | * 1,570 | 384 | 153,223 | 264 | 84,534 | -- | -- |
| \$2.0 million under \$3.5 million | 728 | 353,423 | 5,332 | 4,336,349 | 3,887 | 1,593,405 | ** 734 | ** 82,514 |
| \$3.5 million under \$5.0 million | 400 | 213,290 | 2,320 | 2,833,322 | 1,744 | 1,368,961 | 386 | 11,270 |
| \$5.0 million under \$10.0 million | 661 | 814,482 | 2,298 | 4,550,453 | 1,765 | 2,376,871 | 231 | 22,551 |
| \$10.0 million under \$20.0 million | 361 | 877,592 | 925 | 3,621,567 | 728 | 1,884,876 | 71 | 7,183 |
| \$20.0 million or more | 305 | 4,902,902 | 571 | 10,428,185 | 444 | 4,077,528 | 30 | 1,722 |
| All Nontaxable Returns | 4,325 | 7,243,684 | 14,929 | 17,300,765 | 9,284 | 7,473,974 | 1,741 | 158,034 |
| Under \$2.0 million | * 70 | * 30,758 | 486 | 184,118 | 304 | 44,972 | ** | ** |
| \$2.0 million under \$3.5 million | 1,929 | 805,726 | 8,493 | 4,914,882 | 5,016 | 1,798,198 | ** 1,177 | ** 96,665 |
| \$3.5 million under \$5.0 million | 781 | 542,180 | 2,681 | 2,415,653 | 1,718 | 1,282,689 | 337 | 33,383 |
| \$5.0 million under \$10.0 million | 924 | 1,220,703 | 2,205 | 3,487,566 | 1,481 | 1,474,460 | 156 | 19,493 |
| \$10.0 million under \$20.0 million | 387 | 1,098,539 | 711 | 2,282,653 | 529 | 1,202,402 | 57 | 3,681 |
| \$20.0 million or more | 233 | 3,545,381 | 352 | 4,005,503 | 236 | 1,671,253 | 14 | 4,812 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 7,494 | 3,904,722 | 9,930 | 2,043,323 | 4,260 | 444,691 | 10,505 | 1,461,446 |
| Under \$2.0 million | 269 | 20,932 | 308 | 31,684 | * 130 | * 8,665 | 323 | 24,367 |
| \$2.0 million under \$3.5 million | 3,820 | 720,505 | 5,223 | 557,277 | 2,432 | 170,020 | 5,714 | 564,857 |
| \$3.5 million under \$5.0 million | 1,334 | 543,086 | 1,737 | 306,540 | 652 | 65,886 | 1,811 | 227,996 |
| \$5.0 million under \$10.0 million | 1,280 | 580,762 | 1,620 | 383,734 | 678 | 70,574 | 1,711 | 272,619 |
| \$10.0 million under \$20.0 million | 489 | 466,969 | 665 | 236,837 | 255 | 59,902 | 630 | 158,401 |
| \$20.0 million or more | 322 | 1,572,468 | 377 | 527,252 | 113 | 69,645 | 315 | 213,205 |
| All Taxable Returns | 3,824 | 2,745,389 | 4,627 | 1,203,884 | 1,856 | 250,620 | 4,363 | 728,393 |
| Under \$2.0 million | * 89 | * 6,370 | 118 | 20,919 | * 52 | * 3,737 | 137 | 11,332 |
| \$2.0 million under \$3.5 million | 1,728 | 359,343 | 2,114 | 269,718 | 929 | 99,648 | 2,189 | 268,566 |
| \$3.5 million under \$5.0 million | 772 | 402,942 | 905 | 181,194 | 286 | 27,104 | 721 | 62,057 |
| \$5.0 million under \$10.0 million | 731 | 354,540 | 874 | 221,567 | 373 | 41,777 | 814 | 144,971 |
| \$10.0 million under \$20.0 million | 286 | 310,126 | 369 | 137,360 | 151 | 40,380 | 316 | 74,113 |
| \$20.0 million or more | 218 | 1,312,069 | 248 | 373,126 | 66 | 37,973 | 185 | 167,352 |
| All Nontaxable Returns | 3,670 | 1,159,333 | 5,302 | 839,438 | 2,404 | 194,071 | 6,142 | 733,053 |
| Under \$2.0 million | 180 | 14,562 | 190 | 10,765 | * 78 | * 4,928 | 186 | 13,035 |
| \$2.0 million under \$3.5 million | 2,092 | 361,162 | 3,109 | 287,559 | 1,504 | 70,372 | 3,525 | 296,291 |
| \$3.5 million under \$5.0 million | 562 | 140,144 | 832 | 125,346 | 367 | 38,781 | 1,090 | 165,939 |
| \$5.0 million under \$10.0 million | 629 | 226,222 | 746 | 162,166 | 306 | 28,797 | 898 | 127,647 |
| \$10.0 million under \$20.0 million | 203 | 156,844 | 296 | 99,476 | 104 | 19,522 | 314 | 84,287 |
| \$20.0 million or more | 104 | 260,399 | 129 | 154,125 | 46 | 31,671 | 130 | 45,853 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Cash | | Insurance, face value | | Insurance, policy loans | | Farm assets [3] | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 32,858 | 21,024,135 | 16,364 | 4,396,107 | 1,337 | 79,478 | 4,480 | 7,201,298 |
| Under \$2.0 million | 1,283 | 196,182 | 439 | 60,353 | * 36 | * 1,258 | 181 | 167,012 |
| \$2.0 million under \$3.5 million | 17,447 | 6,088,151 | 8,969 | 1,866,644 | 641 | 23,424 | 2,544 | 2,624,996 |
| \$3.5 million under \$5.0 million | 5,987 | 3,012,113 | 3,005 | 768,307 | 231 | 8,221 | 651 | 833,548 |
| \$5.0 million under \$10.0 million | 5,270 | 3,877,294 | 2,568 | 1,036,509 | 268 | 20,148 | 692 | 1,312,204 |
| \$10.0 million under \$20.0 million | 1,836 | 2,561,864 | 884 | 455,314 | 98 | 20,224 | 234 | 731,243 |
| \$20.0 million or more | 1,035 | 5,288,532 | 498 | 408,980 | 63 | 6,203 | 179 | 1,532,295 |
| All Taxable Returns | 14,535 | 12,628,073 | 6,076 | 1,248,168 | 488 | 49,558 | 1,846 | 3,314,559 |
| Under \$2.0 million | 539 | 86,466 | 195 | 24,450 | ** | ** | * 51 | * 46,950 |
| \$2.0 million under \$3.5 million | 6,906 | 3,122,274 | 3,006 | 364,194 | ** 238 | ** 18,152 | 965 | 927,655 |
| \$3.5 million under \$5.0 million | 2,819 | 1,780,184 | 1,112 | 157,249 | 76 | 2,528 | 266 | 306,836 |
| \$5.0 million under \$10.0 million | 2,628 | 2,253,361 | 1,065 | 305,288 | 100 | 8,733 | 323 | 618,353 |
| \$10.0 million under \$20.0 million | 1,009 | 1,598,208 | 428 | 183,389 | 44 | 16,161 | 127 | 399,731 |
| \$20.0 million or more | 635 | 3,786,579 | 270 | 213,598 | 29 | 3,986 | 114 | 1,015,036 |
| All Nontaxable Returns | 18,324 | 8,396,063 | 10,288 | 3,147,939 | 849 | 29,920 | 2,634 | 3,886,739 |
| Under \$2.0 million | 744 | 109,716 | 244 | 35,903 | ** | ** | 130 | 120,063 |
| \$2.0 million under \$3.5 million | 10,540 | 2,965,877 | 5,963 | 1,302,450 | ** 439 | ** 6,530 | 1,579 | 1,697,341 |
| \$3.5 million under \$5.0 million | 3,168 | 1,231,928 | 1,893 | 611,058 | 155 | 5,694 | 385 | 526,713 |
| \$5.0 million under \$10.0 million | 2,643 | 1,623,933 | 1,503 | 731,221 | 168 | 11,415 | 368 | 693,851 |
| \$10.0 million under \$20.0 million | 828 | 962,657 | 457 | 271,925 | 54 | 4,063 | 106 | 331,512 |
| \$20.0 million or more | 401 | 1,501,952 | 227 | 195,382 | 33 | 2,218 | 65 | 517,259 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Private equity and hedge funds | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,313 | 1,563,780 | 6,176 | 4,951,241 | 4,888 | 3,871,961 | 8,545 | 4,811,427 |
| Under \$2.0 million | * 34 | * 1,142 | 239 | 56,875 | ** | ** | 333 | 91,160 |
| \$2.0 million under \$3.5 million | 302 | 79,883 | 2,298 | 539,418 | ** 2,072 | ** 296,238 | 3,557 | 881,204 |
| \$3.5 million under \$5.0 million | 283 | 54,085 | 1,325 | 350,406 | 916 | 268,003 | 1,522 | 355,816 |
| \$5.0 million under \$10.0 million | 294 | 100,594 | 1,239 | 783,228 | 1,014 | 496,714 | 1,773 | 1,013,029 |
| \$10.0 million under \$20.0 million | 184 | 183,470 | 623 | 766,691 | 482 | 481,728 | 795 | 830,965 |
| \$20.0 million or more | 218 | 1,144,606 | 452 | 2,452,622 | 403 | 2,329,278 | 565 | 1,639,233 |
| All Taxable Returns | 578 | 869,063 | 2,710 | 2,425,733 | 1,653 | 2,083,579 | 4,011 | 2,581,174 |
| Under \$2.0 million | ** | ** | * 94 | * 21,743 | ** | ** | 180 | 47,690 |
| \$2.0 million under \$3.5 million | ** 98 | ** 37,034 | 866 | 193,556 | ** 501 | ** 93,019 | 1,350 | 341,409 |
| \$3.5 million under \$5.0 million | 149 | 21,110 | 577 | 142,908 | 341 | 71,676 | 759 | 163,073 |
| \$5.0 million under \$10.0 million | 135 | 43,625 | 576 | 362,752 | 390 | 190,413 | 893 | 504,738 |
| \$10.0 million under \$20.0 million | 73 | 63,930 | 330 | 398,787 | 212 | 197,255 | 483 | 514,801 |
| \$20.0 million or more | 122 | 703,365 | 267 | 1,305,986 | 210 | 1,531,215 | 347 | 1,009,463 |
| All Nontaxable Returns | 736 | 694,717 | 3,467 | 2,525,509 | 3,234 | 1,788,382 | 4,534 | 2,230,252 |
| Under \$2.0 million | ** | ** | 145 | 37,132 | ** | ** | 153 | 43,490 |
| \$2.0 million under \$3.5 million | ** 237 | ** 43,991 | 1,431 | 345,862 | ** 1,571 | ** 203,218 | 2,207, | |

20-Dec-10

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

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Type of property | | | | | |
|--|--------------------------------------|--------------------|-------------------------------|-------------------|---------------------------------------|-------------------|-----------------------------|---------------------|
| | Number | Amount | Personal residence | | Other real estate [3] | | Real estate partnerships | |
| | | | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 38,373 | 228,872,169 | 25,668 | 17,531,491 | 24,621 | 25,169,444 | 3,336 | 6,650,998 |
| Under \$2.0 million | 1,687 | 2,539,889 | 952 | 284,444 | 914 | 382,263 | ** 1,247 | ** 741,673 |
| \$2.0 million under \$3.5 million | 20,955 | 54,114,646 | 13,498 | 6,578,654 | 12,694 | 7,354,638 | -- | -- |
| \$3.5 million under \$5.0 million | 6,562 | 27,025,485 | 4,705 | 3,162,122 | 4,336 | 3,413,002 | 556 | 362,393 |
| \$5.0 million under \$10.0 million | 5,895 | 39,935,510 | 4,119 | 3,424,536 | 4,141 | 5,328,646 | 821 | 916,460 |
| \$10.0 million under \$20.0 million | 2,096 | 28,643,237 | 1,466 | 2,027,685 | 1,578 | 3,215,058 | 375 | 796,846 |
| \$20.0 million or more | 1,178 | 76,613,401 | 908 | 2,053,850 | 958 | 5,475,838 | 538 | 3,833,628 |
| All Taxable Returns | 17,172 | 128,685,416 | 10,713 | 8,306,499 | 10,542 | 11,583,112 | 1,255 | 3,570,989 |
| Under \$2.0 million | 720 | 1,099,244 | 320 | 95,776 | 405 | 136,952 | 301 | 250,590 |
| \$2.0 million under \$3.5 million | 8,968 | 22,227,871 | 4,985 | 2,803,368 | 4,746 | 2,821,322 | -- | -- |
| \$3.5 million under \$5.0 million | 3,158 | 12,998,176 | 2,157 | 1,468,940 | 1,892 | 1,467,880 | 243 | 146,480 |
| \$5.0 million under \$10.0 million | 3,001 | 20,487,584 | 1,961 | 1,621,917 | 2,058 | 2,501,748 | 339 | 387,276 |
| \$10.0 million under \$20.0 million | 1,179 | 16,160,522 | 805 | 1,103,723 | 840 | 1,526,765 | 182 | 367,249 |
| \$20.0 million or more | 746 | 55,712,020 | 575 | 1,392,875 | 601 | 3,328,445 | 190 | 2,419,394 |
| All Nontaxable Returns | 21,202 | 100,186,752 | 14,955 | 9,224,992 | 14,079 | 13,586,333 | 2,081 | 3,080,009 |
| Under \$2.0 million | 967 | 1,440,646 | 632 | 188,667 | 508 | 245,311 | ** 945 | ** 491,084 |
| \$2.0 million under \$3.5 million | 12,587 | 31,886,775 | 8,603 | 3,975,286 | 7,948 | 4,733,315 | -- | -- |
| \$3.5 million under \$5.0 million | 3,404 | 14,027,308 | 2,549 | 1,673,282 | 2,444 | 1,945,122 | 313 | 215,913 |
| \$5.0 million under \$10.0 million | 2,895 | 19,447,928 | 2,157 | 1,802,619 | 2,083 | 2,826,898 | 482 | 529,184 |
| \$10.0 million under \$20.0 million | 917 | 12,482,716 | 661 | 924,162 | 736 | 1,688,293 | 193 | 429,597 |
| \$20.0 million or more | 432 | 20,901,381 | 333 | 660,976 | 357 | 2,147,393 | 148 | 1,414,232 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 7,372 | 20,907,129 | 31,237 | 56,391,070 | 21,054 | 22,831,427 | 3,878 | 285,708 |
| Under \$2.0 million | 155 | 42,553 | 1,182 | 546,414 | 671 | 205,546 | 126 | 5,795 |
| \$2.0 million under \$3.5 million | 2,720 | 1,276,784 | 16,718 | 11,603,647 | 10,816 | 4,083,142 | 2,324 | 178,529 |
| \$3.5 million under \$5.0 million | 1,474 | 1,022,640 | 5,375 | 6,383,807 | 3,696 | 2,383,456 | 776 | 48,087 |
| \$5.0 million under \$10.0 million | 1,654 | 2,065,469 | 5,060 | 10,427,441 | 3,623 | 3,959,514 | 479 | 37,678 |
| \$10.0 million under \$20.0 million | 779 | 2,270,981 | 1,843 | 7,905,411 | 1,425 | 3,337,536 | 126 | 9,852 |
| \$20.0 million or more | 590 | 14,229,601 | 1,060 | 19,524,349 | 822 | 8,862,231 | 47 | 5,768 |
| All Taxable Returns | 2,845 | 13,599,836 | 14,426 | 35,570,440 | 10,330 | 15,024,956 | 1,681 | 155,333 |
| Under \$2.0 million | * 31 | * 7,037 | 547 | 276,235 | 299 | 96,752 | * 64 | * 3,328 |
| \$2.0 million under \$3.5 million | 823 | 387,928 | 6,931 | 5,543,735 | 4,694 | 2,036,101 | 861 | 89,366 |
| \$3.5 million under \$5.0 million | 603 | 407,778 | 2,588 | 3,548,276 | 1,901 | 1,308,761 | 397 | 31,743 |
| \$5.0 million under \$10.0 million | 692 | 813,679 | 2,618 | 6,081,044 | 2,007 | 2,385,617 | 242 | 20,105 |
| \$10.0 million under \$20.0 million | 364 | 987,972 | 1,056 | 5,069,566 | 866 | 2,090,976 | 82 | 6,827 |
| \$20.0 million or more | 332 | 11,015,442 | 685 | 15,051,584 | 562 | 7,096,729 | 35 | 3,964 |
| All Nontaxable Returns | 4,527 | 7,307,293 | 16,811 | 20,820,630 | 10,724 | 7,806,471 | 2,197 | 130,375 |
| Under \$2.0 million | 123 | 35,516 | 635 | 270,179 | 372 | 108,794 | * 63 | * 2,467 |
| \$2.0 million under \$3.5 million | 1,897 | 908,856 | 9,787 | 6,059,912 | 6,122 | 2,047,041 | 1,463 | 89,163 |
| \$3.5 million under \$5.0 million | 871 | 614,862 | 2,786 | 2,835,531 | 1,794 | 1,074,675 | 379 | 16,344 |
| \$5.0 million under \$10.0 million | 962 | 1,251,790 | 2,442 | 4,346,397 | 1,617 | 1,563,897 | 237 | 17,572 |
| \$10.0 million under \$20.0 million | 415 | 1,282,109 | 786 | 2,835,845 | 559 | 1,246,562 | 43 | 3,025 |
| \$20.0 million or more | 258 | 3,214,160 | 375 | 4,472,765 | 260 | 1,765,502 | 12 | 1,804 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 9,511 | 4,486,377 | 12,184 | 2,430,924 | 5,142 | 494,928 | 11,905 | 1,682,365 |
| Under \$2.0 million | 301 | 62,112 | 482 | 28,217 | 144 | 11,153 | 398 | 38,277 |
| \$2.0 million under \$3.5 million | 4,823 | 926,906 | 6,504 | 806,505 | 2,959 | 215,276 | 6,792 | 598,187 |
| \$3.5 million under \$5.0 million | 1,736 | 473,442 | 2,064 | 307,770 | 839 | 57,188 | 1,947 | 244,563 |
| \$5.0 million under \$10.0 million | 1,619 | 704,686 | 1,961 | 462,145 | 756 | 89,842 | 1,732 | 324,307 |
| \$10.0 million under \$20.0 million | 642 | 558,234 | 759 | 363,767 | 299 | 63,857 | 669 | 188,586 |
| \$20.0 million or more | 390 | 1,760,998 | 415 | 462,520 | 145 | 57,611 | 367 | 288,445 |
| All Taxable Returns | 4,909 | 2,986,594 | 5,914 | 1,476,754 | 2,379 | 291,944 | 5,011 | 901,235 |
| Under \$2.0 million | 106 | 43,636 | 203 | 10,297 | 102 | 15,400 | 193 | 29,385 |
| \$2.0 million under \$3.5 million | 2,269 | 531,372 | 2,810 | 417,377 | 1,198 | 109,019 | 2,465 | 241,196 |
| \$3.5 million under \$5.0 million | 947 | 328,596 | 1,106 | 195,614 | 468 | 39,738 | 948 | 151,942 |
| \$5.0 million under \$10.0 million | 900 | 376,928 | 1,079 | 281,627 | 413 | 54,625 | 824 | 174,154 |
| \$10.0 million under \$20.0 million | 404 | 379,836 | 458 | 254,797 | 176 | 36,628 | 356 | 115,506 |
| \$20.0 million or more | 282 | 1,326,224 | 260 | 317,041 | 91 | 46,533 | 228 | 189,052 |
| All Nontaxable Returns | 4,603 | 1,499,784 | 6,270 | 954,170 | 2,763 | 202,984 | 6,894 | 781,130 |
| Under \$2.0 million | 195 | 18,474 | 279 | 17,919 | 111 | 5,753 | 205 | 8,891 |
| \$2.0 million under \$3.5 million | 2,553 | 395,534 | 3,694 | 389,128 | 1,761 | 106,256 | 4,328 | 356,990 |
| \$3.5 million under \$5.0 million | 789 | 144,846 | 959 | 112,156 | 371 | 17,451 | 1,000 | 92,621 |
| \$5.0 million under \$10.0 million | 718 | 327,758 | 862 | 180,517 | 343 | 35,217 | 908 | 150,154 |
| \$10.0 million under \$20.0 million | 238 | 178,398 | 301 | 108,970 | 123 | 27,229 | 313 | 73,080 |
| \$20.0 million or more | 109 | 434,774 | 155 | 145,479 | 54 | 11,078 | 141 | 99,393 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Cash | | Insurance, face value | | Insurance, policy loans | | Farm assets [3] | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 37,740 | 20,344,287 | 18,474 | 4,240,100 | 2,068 | 110,560 | 4,445 | 6,972,261 |
| Under \$2.0 million | 1,664 | 359,038 | 647 | 66,249 | ** 1,150 | ** 38,770 | 131 | 36,269 |
| \$2.0 million under \$3.5 million | 20,550 | 6,036,505 | 10,160 | 1,717,286 | -- | -- | 2,549 | 2,797,729 |
| \$3.5 million under \$5.0 million | 6,457 | 2,852,334 | 3,302 | 803,136 | 386 | 21,769 | 710 | 1,022,581 |
| \$5.0 million under \$10.0 million | 5,819 | 3,718,130 | 2,853 | 907,187 | 328 | 23,789 | 626 | 1,045,753 |
| \$10.0 million under \$20.0 million | 2,075 | 2,427,164 | 955 | 440,920 | 122 | 11,418 | 252 | 634,949 |
| \$20.0 million or more | 1,175 | 4,951,117 | 536 | 305,222 | 82 | 14,814 | 176 | 1,372,979 |
| All Taxable Returns | 17,047 | 12,224,214 | 7,128 | 1,187,144 | 678 | 49,296 | 1,800 | 3,135,927 |
| Under \$2.0 million | 718 | 153,588 | 222 | 26,039 | ** 329 | ** 18,889 | * 51 | * 54,604 |
| \$2.0 million under \$3.5 million | 8,307 | 3,060,937 | 3,483 | 381,109 | -- | -- | 821 | 975,576 |
| \$3.5 million under \$5.0 million | 3,126 | 1,585,440 | 1,422 | 208,653 | 135 | 9,732 | 365 | 440,746 |
| \$5.0 million under \$10.0 million | 2,977 | 2,112,245 | 1,242 | 264,351 | 117 | 7,368 | 311 | 524,151 |
| \$10.0 million under \$20.0 million | 1,173 | 1,581,854 | 464 | 149,370 | 57 | 5,163 | 133 | 335,990 |
| \$20.0 million or more | 745 | 3,730,150 | 296 | 157,621 | 40 | 8,154 | 120 | 804,862 |
| All Nontaxable Returns | 20,693 | 8,120,074 | 11,346 | 3,052,957 | 1,389 | 61,263 | 2,645 | 3,836,333 |
| Under \$2.0 million | 946 | 205,450 | 425 | 40,210 | ** 821 | ** 19,881 | * 81 | * 43,666 |
| \$2.0 million under \$3.5 million | 12,242 | 2,975,568 | 6,698 | 1,336,277 | -- | -- | 1,728 | 1,822,153 |
| \$3.5 million under \$5.0 million | 3,332 | 1,266,894 | 1,880 | 594,483 | 251 | 12,037 | 346 | 581,835 |
| \$5.0 million under \$10.0 million | 2,841 | 1,605,885 | 1,612 | 642,836 | 210 | 16,431 | 314 | 521,602 |
| \$10.0 million under \$20.0 million | 902 | 845,310 | 492 | 291,550 | 64 | 6,254 | 120 | 298,959 |
| \$20.0 million or more | 430 | 1,220,967 | 239 | 147,602 | 42 | 6,660 | 56 | 568,118 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Private equity and hedge funds | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,277 | 1,681,436 | 6,830 | 6,638,669 | 4,714 | 3,366,100 | 9,212 | 4,759,835 |
| Under \$2.0 million | 0 | 0 | 193 | 21,706 | ** 1,889 | ** 330,562 | 356 | 87,038 |
| \$2.0 million under \$3.5 million | 436 | 57,264 | 2,652 | 657,426 | -- | -- | 3,907 | 777,230 |
| \$3.5 million under \$5.0 million | 202 | 38,701 | 1,169 | 394,374 | 895 | 304,180 | 1,612 | 577,090 |
| \$5.0 million under \$10.0 million | 272 | 103,874 | 1,408 | 820,269 | 1,032 | 449,352 | 1,905 | 1,028,723 |
| \$10.0 million under \$20.0 million | 172 | 179,893 | 651 | 840,615 | 472 | 396,869 | 797 | 714,906 |
| \$20.0 million or more | 196 | 1,301,693 | 558 | 3,904,219 | 427 | 1,885,218 | 635 | 1,674,348 |
| All Taxable Returns | 559 | 1,114,831 | 3,173 | 4,073,400 | 1,762 | 1,759,545 | 4,406 | 2,728,812 |
| Under \$2.0 million | 0 | 0 | * 62 | * 1,785 | ** 538 | ** 105,227 | 150 | 28,008 |
| \$2.0 million under \$3.5 million | 131 | 9,593 | 1,107 | 279,306 | -- | -- | 1,587 | 367,454 |
| \$3.5 million under \$5.0 million | 86 | 11,792 | 583 | 156,455 | 288 | 65,809 | 718 | 283,033 |
| \$5.0 million under \$10.0 million | 134 | 42,174 | 715 | 480,388 | 447 | 165,670 | 1,064 | 591,190 |
| \$10.0 million under \$20.0 million | 82 | 75,050 | 361 | 477,554 | 240 | 170,474 | 467 | 410,971 |
| \$20.0 million or more | 126 | 976,223 | 347 | 2,677,914 | 249 | 1,252,365 | 422 | 1,058,157 |
| All Nontaxable Returns | 718 | 566,595 | 3,457 | 2,565,209 | 2,952 | 1,606,635 | 4,806 | 2,030,523 </ |

11-Nov-08

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

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Other real estate [3] | | Real estate partnerships | |
|-------------------------------------|-----------------------------------|--------------------|-----------------------------|-------------------|------------------------------------|-------------------|-----------------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | | | | | | | | |
| All Returns | 38,031 | 203,095,593 | 25,172 | 16,394,030 | 26,023 | 28,251,054 | 3,149 | 4,917,342 |
| Under \$2.0 million | 3,945 | 6,307,809 | 2,479 | 964,121 | 2,627 | 1,299,697 | 133 | 49,191 |
| \$2.0 million under \$3.5 million | 19,806 | 51,481,033 | 12,782 | 6,212,133 | 13,071 | 8,984,270 | 1,088 | 629,144 |
| \$3.5 million under \$5.0 million | 5,943 | 24,484,232 | 3,981 | 2,619,600 | 4,123 | 3,921,719 | 649 | 370,942 |
| \$5.0 million under \$10.0 million | 5,429 | 36,774,179 | 3,788 | 3,107,592 | 3,904 | 5,966,269 | 642 | 803,396 |
| \$10.0 million under \$20.0 million | 1,892 | 25,673,363 | 1,364 | 1,765,703 | 1,450 | 3,474,013 | 359 | 826,774 |
| \$20.0 million or more | 1,017 | 58,374,979 | 778 | 1,724,881 | 848 | 4,605,086 | 279 | 2,237,895 |
| All Taxable Returns | 17,416 | 112,164,528 | 10,693 | 7,873,732 | 11,586 | 13,261,080 | 1,279 | 2,357,928 |
| Under \$2.0 million | 1,409 | 2,336,484 | 745 | 309,740 | 964 | 393,367 | *43 | *8,758 |
| \$2.0 million under \$3.5 million | 8,483 | 22,682,887 | 5,036 | 2,695,252 | 5,338 | 3,652,896 | 360 | 205,200 |
| \$3.5 million under \$5.0 million | 2,860 | 11,766,752 | 1,753 | 1,178,797 | 1,950 | 1,638,878 | 282 | 188,776 |
| \$5.0 million under \$10.0 million | 2,906 | 19,797,158 | 1,894 | 1,561,679 | 1,987 | 2,917,324 | 266 | 328,392 |
| \$10.0 million under \$20.0 million | 1,104 | 15,075,868 | 777 | 1,025,786 | 799 | 1,822,184 | 162 | 338,067 |
| \$20.0 million or more | 654 | 40,605,379 | 488 | 1,102,478 | 548 | 2,836,429 | 165 | 1,288,675 |
| All Nontaxable Returns | 20,615 | 90,931,065 | 14,479 | 8,520,298 | 14,437 | 14,989,974 | 1,870 | 2,559,413 |
| Under \$2.0 million | 2,536 | 3,971,325 | 1,734 | 654,381 | 1,663 | 906,330 | 90 | 40,434 |
| \$2.0 million under \$3.5 million | 11,323 | 28,898,146 | 7,746 | 3,516,880 | 7,733 | 5,331,372 | 728 | 423,884 |
| \$3.5 million under \$5.0 million | 3,083 | 12,717,479 | 2,229 | 1,440,803 | 2,174 | 2,282,841 | 367 | 182,166 |
| \$5.0 million under \$10.0 million | 2,522 | 16,977,020 | 1,894 | 1,545,914 | 1,916 | 3,048,945 | 376 | 475,004 |
| \$10.0 million under \$20.0 million | 789 | 10,597,495 | 587 | 739,917 | 651 | 1,651,829 | 196 | 488,707 |
| \$20.0 million or more | 363 | 17,769,600 | 290 | 622,403 | 300 | 1,768,657 | 114 | 949,219 |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 6,767 | 16,759,921 | 30,909 | 52,396,560 | 20,261 | 18,388,961 | 4,000 | 300,488 |
| Under \$2.0 million | 419 | 156,222 | 2,870 | 1,051,312 | 1,638 | 389,901 | 492 | 36,375 |
| \$2.0 million under \$3.5 million | 2,579 | 1,369,275 | 15,795 | 11,436,222 | 9,985 | 4,120,944 | 2,395 | 189,201 |
| \$3.5 million under \$5.0 million | 1,164 | 961,591 | 4,963 | 5,789,560 | 3,285 | 2,433,551 | 580 | 40,431 |
| \$5.0 million under \$10.0 million | 1,416 | 1,916,629 | 4,663 | 9,802,736 | 3,409 | 3,804,143 | 381 | 25,052 |
| \$10.0 million under \$20.0 million | 692 | 2,103,913 | 1,678 | 7,148,044 | 1,244 | 2,766,615 | 104 | 6,262 |
| \$20.0 million or more | 496 | 10,252,290 | 940 | 17,168,685 | 700 | 4,873,807 | 49 | 3,167 |
| All Taxable Returns | 2,517 | 10,068,183 | 14,497 | 32,406,104 | 10,492 | 11,529,104 | 2,138 | 167,209 |
| Under \$2.0 million | 92 | 32,924 | 1,088 | 464,450 | 679 | 171,396 | 248 | 25,410 |
| \$2.0 million under \$3.5 million | 696 | 355,567 | 6,883 | 5,890,109 | 4,800 | 2,080,480 | 1,258 | 97,654 |
| \$3.5 million under \$5.0 million | 489 | 431,580 | 2,382 | 3,178,435 | 1,735 | 1,385,625 | 323 | 24,700 |
| \$5.0 million under \$10.0 million | 620 | 757,812 | 2,536 | 6,098,394 | 1,984 | 2,449,346 | 209 | 13,778 |
| \$10.0 million under \$20.0 million | 327 | 888,672 | 994 | 4,778,657 | 796 | 1,881,315 | 63 | 3,334 |
| \$20.0 million or more | 294 | 7,601,628 | 615 | 11,996,059 | 498 | 3,560,941 | 37 | 2,333 |
| All Nontaxable Returns | 4,250 | 6,691,738 | 16,412 | 19,990,455 | 9,769 | 6,859,857 | 1,863 | 133,279 |
| Under \$2.0 million | 327 | 123,298 | 1,782 | 586,863 | 959 | 218,505 | 244 | 10,965 |
| \$2.0 million under \$3.5 million | 1,883 | 1,013,709 | 8,912 | 5,546,113 | 5,186 | 2,040,464 | 1,137 | 91,547 |
| \$3.5 million under \$5.0 million | 675 | 530,011 | 2,581 | 2,611,125 | 1,550 | 1,047,927 | 256 | 15,731 |
| \$5.0 million under \$10.0 million | 797 | 1,158,917 | 2,127 | 3,704,342 | 1,425 | 1,354,797 | 172 | 11,274 |
| \$10.0 million under \$20.0 million | 366 | 1,215,241 | 684 | 2,369,387 | 448 | 885,300 | 41 | 2,828 |
| \$20.0 million or more | 202 | 2,650,662 | 325 | 5,172,626 | 202 | 1,312,866 | 12 | 834 |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 9,537 | 4,488,193 | 11,828 | 2,412,453 | 4,838 | 460,619 | 9,952 | 1,360,731 |
| Under \$2.0 million | 869 | 148,292 | 1,095 | 127,249 | 404 | 18,961 | 1,059 | 93,411 |
| \$2.0 million under \$3.5 million | 4,545 | 752,934 | 6,022 | 790,654 | 2,577 | 179,667 | 5,028 | 491,267 |
| \$3.5 million under \$5.0 million | 1,615 | 411,658 | 1,932 | 336,305 | 812 | 66,704 | 1,670 | 179,877 |
| \$5.0 million under \$10.0 million | 1,525 | 658,015 | 1,784 | 427,988 | 695 | 88,424 | 1,426 | 269,819 |
| \$10.0 million under \$20.0 million | 602 | 569,713 | 608 | 223,835 | 228 | 38,176 | 486 | 118,656 |
| \$20.0 million or more | 380 | 1,947,581 | 387 | 506,423 | 123 | 68,687 | 284 | 207,701 |
| All Taxable Returns | 4,987 | 2,906,721 | 5,933 | 1,410,181 | 2,732 | 276,793 | 4,413 | 743,486 |
| Under \$2.0 million | 358 | 77,625 | 450 | 76,461 | 174 | 7,813 | 396 | 38,211 |
| \$2.0 million under \$3.5 million | 2,183 | 417,898 | 2,766 | 424,349 | 1,419 | 106,045 | 2,040 | 236,111 |
| \$3.5 million under \$5.0 million | 877 | 243,653 | 1,043 | 159,455 | 508 | 35,848 | 801 | 90,481 |
| \$5.0 million under \$10.0 million | 906 | 383,976 | 1,028 | 253,906 | 392 | 58,065 | 717 | 155,578 |
| \$10.0 million under \$20.0 million | 395 | 427,262 | 386 | 149,470 | 149 | 28,611 | 270 | 70,849 |
| \$20.0 million or more | 268 | 1,356,306 | 260 | 346,539 | 91 | 40,411 | 188 | 152,257 |
| All Nontaxable Returns | 4,549 | 1,581,472 | 5,895 | 1,002,272 | 2,106 | 183,826 | 5,539 | 617,245 |
| Under \$2.0 million | 511 | 70,667 | 645 | 50,787 | 230 | 11,148 | 663 | 55,201 |
| \$2.0 million under \$3.5 million | 2,362 | 335,036 | 3,256 | 366,305 | 1,159 | 73,622 | 2,987 | 255,155 |
| \$3.5 million under \$5.0 million | 738 | 168,005 | 890 | 176,850 | 304 | 30,856 | 869 | 89,396 |
| \$5.0 million under \$10.0 million | 619 | 274,039 | 756 | 174,081 | 303 | 30,359 | 709 | 114,241 |
| \$10.0 million under \$20.0 million | 208 | 142,451 | 222 | 74,365 | 79 | 9,565 | 216 | 47,807 |
| \$20.0 million or more | 112 | 591,275 | 127 | 159,883 | 32 | 28,276 | 96 | 55,445 |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
| | Cash | | Insurance, face value | | Insurance, policy loans | | Farm assets [3] | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 37,360 | 17,905,163 | 19,038 | 4,249,753 | 1,784 | 100,793 | 2,826 | 1,713,194 |
| Under \$2.0 million | 3,763 | 703,174 | 1,832 | 246,590 | 99 | 4,204 | 264 | 82,568 |
| \$2.0 million under \$3.5 million | 19,525 | 5,848,569 | 10,179 | 1,712,265 | 900 | 35,792 | 1,528 | 529,436 |
| \$3.5 million under \$5.0 million | 5,838 | 2,159,203 | 3,036 | 763,423 | 309 | 18,200 | 387 | 200,960 |
| \$5.0 million under \$10.0 million | 5,349 | 3,240,339 | 2,587 | 857,981 | 282 | 27,192 | 385 | 257,515 |
| \$10.0 million under \$20.0 million | 1,872 | 2,105,786 | 917 | 396,229 | 121 | 9,035 | 152 | 164,305 |
| \$20.0 million or more | 1,012 | 3,848,092 | 487 | 273,264 | 73 | 6,370 | 111 | 478,409 |
| All Taxable Returns | 17,285 | 10,911,773 | 7,353 | 1,158,452 | 592 | 43,139 | 1,137 | 773,608 |
| Under \$2.0 million | 1,397 | 338,929 | 595 | 62,211 | *29 | *2,412 | *157 | *16,521 |
| \$2.0 million under \$3.5 million | 8,412 | 3,090,660 | 3,743 | 371,721 | 288 | 19,613 | 534 | 159,072 |
| \$3.5 million under \$5.0 million | 2,845 | 1,236,689 | 1,151 | 179,079 | 65 | 3,161 | 173 | 124,077 |
| \$5.0 million under \$10.0 million | 2,881 | 2,028,439 | 1,120 | 261,515 | 119 | 10,081 | 211 | 95,017 |
| \$10.0 million under \$20.0 million | 1,099 | 1,346,434 | 450 | 145,699 | 50 | 3,905 | 91 | 93,703 |
| \$20.0 million or more | 652 | 2,870,623 | 293 | 132,226 | 41 | 3,967 | 71 | 286,218 |
| All Nontaxable Returns | 20,075 | 6,993,390 | 11,686 | 3,091,300 | 1,192 | 57,654 | 1,689 | 939,585 |
| Under \$2.0 million | 2,367 | 364,245 | 1,237 | 184,379 | 70 | 1,792 | 207 | 66,048 |
| \$2.0 million under \$3.5 million | 11,113 | 2,757,910 | 6,436 | 1,334,544 | 613 | 16,179 | 994 | 371,364 |
| \$3.5 million under \$5.0 million | 2,993 | 922,514 | 1,885 | 584,344 | 244 | 15,039 | 213 | 76,883 |
| \$5.0 million under \$10.0 million | 2,469 | 1,211,901 | 1,468 | 596,466 | 163 | 17,111 | 173 | 162,498 |
| \$10.0 million under \$20.0 million | 774 | 759,352 | 467 | 250,530 | 71 | 5,130 | 61 | 70,603 |
| \$20.0 million or more | 360 | 977,469 | 193 | 141,037 | 31 | 2,403 | 40 | 192,191 |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | |
| | Private equity and hedge funds | | Other limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 740 | 1,432,474 | 6,420 | 5,159,179 | 4,538 | 3,533,925 | 8,983 | 4,342,730 |
| Under \$2.0 million | ** | ** | 437 | 107,613 | 351 | 72,882 | 679 | 93,386 |
| \$2.0 million under \$3.5 million | **262 | **17,465 | 2,591 | 476,678 | 1,571 | 245,575 | 3,889 | 751,308 |
| \$3.5 million under \$5.0 million | 84 | 15,523 | 1,089 | 230,906 | 829 | 252,213 | 1,470 | 564,541 |
| \$5.0 million under \$10.0 million | 145 | 73,325 | 1,246 | 808,335 | 910 | 397,453 | 1,638 | 795,315 |
| \$10.0 million under \$20.0 million | 103 | 100,304 | 585 | 889,411 | 496 | 599,232 | 749 | 667,796 |
| \$20.0 million or more | 146 | 1,225,856 | 472 | 2,646,236 | 382 | 1,966,571 | 558 | 1,470,385 |
| All Taxable Returns | 333 | 1,079,104 | 2,819 | 3,156,535 | 1,676 | 1,931,210 | 4,214 | 2,589,873 |
| Under \$2.0 million | | | | | | | | |

20-May-08

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

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Type of property Other real estate [3] | | Real estate partnerships | |
|-------------------------------------|-----------------------------------|-------------|-----------------------------|------------|---|------------|-----------------------------|-----------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | | | | | | | | |
| All Returns | 49,050 | 211,460,077 | 32,578 | 18,899,792 | 31,786 | 29,119,067 | 3,397 | 3,955,892 |
| Under \$1.5 million | 2,009 | 2,337,055 | 1,160 | 346,442 | 1,035 | 353,996 | 84 | 31,707 |
| \$1.5 million under \$2.0 million | 14,856 | 25,610,795 | 9,517 | 3,965,201 | 8,927 | 4,339,930 | 534 | 162,990 |
| \$2.0 million under \$3.5 million | 18,857 | 48,672,849 | 12,625 | 6,204,192 | 12,228 | 8,147,327 | 1,110 | 536,156 |
| \$3.5 million under \$5.0 million | 5,629 | 23,282,496 | 3,825 | 2,483,147 | 3,952 | 3,896,501 | 544 | 329,016 |
| \$5.0 million under \$10.0 million | 5,053 | 34,142,415 | 3,548 | 2,958,785 | 3,576 | 5,062,060 | 555 | 650,359 |
| \$10.0 million under \$20.0 million | 1,708 | 22,983,958 | 1,219 | 1,491,287 | 1,301 | 3,133,113 | 319 | 684,145 |
| \$20.0 million or more | 939 | 54,430,509 | 685 | 1,450,738 | 766 | 4,186,140 | 251 | 1,561,520 |
| All Taxable Returns | 22,798 | 116,093,783 | 13,840 | 8,996,412 | 14,307 | 13,729,929 | 1,334 | 1,667,212 |
| Under \$1.5 million | 819 | 963,337 | 425 | 128,071 | 339 | 81,027 | 50 | 18,066 |
| \$1.5 million under \$2.0 million | 5,704 | 10,104,337 | 3,275 | 1,525,042 | 3,248 | 1,509,612 | 154 | 52,551 |
| \$2.0 million under \$3.5 million | 9,043 | 23,489,093 | 5,463 | 2,840,214 | 5,649 | 3,671,907 | 410 | 222,870 |
| \$3.5 million under \$5.0 million | 2,951 | 12,260,044 | 1,794 | 1,200,711 | 2,041 | 1,947,029 | 210 | 114,396 |
| \$5.0 million under \$10.0 million | 2,654 | 18,224,109 | 1,746 | 1,540,093 | 1,916 | 2,370,179 | 195 | 191,464 |
| \$10.0 million under \$20.0 million | 1,004 | 13,562,562 | 692 | 831,580 | 721 | 1,760,063 | 162 | 262,927 |
| \$20.0 million or more | 614 | 37,470,301 | 443 | 930,700 | 493 | 2,390,112 | 155 | 804,919 |
| All Nontaxable Returns | 26,253 | 95,366,294 | 18,739 | 9,903,380 | 17,478 | 15,389,139 | 2,063 | 2,288,681 |
| Under \$1.5 million | 1,190 | 1,353,717 | 735 | 218,371 | 696 | 272,969 | 34 | 13,641 |
| \$1.5 million under \$2.0 million | 9,152 | 15,506,458 | 6,242 | 2,440,159 | 5,678 | 2,830,319 | 380 | 110,439 |
| \$2.0 million under \$3.5 million | 9,814 | 25,183,757 | 7,162 | 3,363,977 | 6,579 | 4,475,420 | 701 | 313,286 |
| \$3.5 million under \$5.0 million | 2,678 | 11,022,452 | 2,031 | 1,282,436 | 1,912 | 1,949,472 | 334 | 214,620 |
| \$5.0 million under \$10.0 million | 2,390 | 15,918,306 | 1,800 | 1,416,692 | 1,760 | 2,691,881 | 360 | 458,875 |
| \$10.0 million under \$20.0 million | 704 | 9,421,396 | 527 | 659,707 | 581 | 1,373,050 | 157 | 421,218 |
| \$20.0 million or more | 324 | 16,960,208 | 241 | 520,000 | 274 | 1,796,028 | 96 | 756,601 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 7,567 | 13,526,160 | 39,776 | 54,464,151 | 26,377 | 19,227,060 | 5,428 | 417,972 |
| Under \$1.5 million | 172 | 59,414 | 1,392 | 361,172 | 770 | 167,829 | 161 | 10,385 |
| \$1.5 million under \$2.0 million | 1,422 | 473,448 | 11,457 | 5,177,781 | 7,189 | 2,035,683 | 1,832 | 129,874 |
| \$2.0 million under \$3.5 million | 2,481 | 1,241,340 | 15,265 | 10,807,008 | 10,006 | 4,099,806 | 2,278 | 184,687 |
| \$3.5 million under \$5.0 million | 1,212 | 966,171 | 4,795 | 5,459,707 | 3,252 | 2,199,739 | 584 | 51,181 |
| \$5.0 million under \$10.0 million | 1,223 | 1,738,135 | 4,467 | 9,467,522 | 3,308 | 3,754,140 | 411 | 28,003 |
| \$10.0 million under \$20.0 million | 602 | 1,579,513 | 1,539 | 6,343,384 | 1,193 | 2,779,062 | 113 | 10,614 |
| \$20.0 million or more | 454 | 7,468,141 | 880 | 16,847,577 | 659 | 4,190,802 | 49 | 3,228 |
| All Taxable Returns | 2,798 | 6,354,765 | 19,178 | 33,961,612 | 13,387 | 11,913,501 | 2,669 | 228,491 |
| Under \$1.5 million | 73 | 23,714 | 659 | 194,304 | 860 | 65,880 | 88 | 8,201 |
| \$1.5 million under \$2.0 million | 344 | 92,330 | 4,609 | 2,454,923 | 2,908 | 877,228 | 788 | 66,772 |
| \$2.0 million under \$3.5 million | 865 | 376,948 | 7,503 | 6,103,027 | 5,182 | 2,199,107 | 1,130 | 91,910 |
| \$3.5 million under \$5.0 million | 419 | 284,621 | 2,544 | 3,487,827 | 1,863 | 1,377,279 | 329 | 35,870 |
| \$5.0 million under \$10.0 million | 523 | 664,468 | 2,369 | 5,816,755 | 1,854 | 2,291,692 | 231 | 16,242 |
| \$10.0 million under \$20.0 million | 302 | 683,956 | 922 | 4,223,719 | 754 | 1,907,456 | 66 | 6,629 |
| \$20.0 million or more | 273 | 4,228,727 | 572 | 11,721,057 | 456 | 3,194,859 | 36 | 2,867 |
| All Nontaxable Returns | 4,769 | 7,171,396 | 20,598 | 20,502,539 | 12,990 | 7,313,559 | 2,760 | 189,481 |
| Under \$1.5 million | 99 | 35,699 | 733 | 166,868 | 410 | 101,948 | 74 | 2,184 |
| \$1.5 million under \$2.0 million | 1,079 | 381,118 | 6,849 | 2,742,858 | 4,281 | 1,158,455 | 1,044 | 63,102 |
| \$2.0 million under \$3.5 million | 1,617 | 864,392 | 7,763 | 4,703,981 | 4,824 | 1,900,699 | 1,148 | 92,777 |
| \$3.5 million under \$5.0 million | 794 | 681,550 | 2,252 | 1,991,879 | 1,389 | 822,460 | 254 | 15,311 |
| \$5.0 million under \$10.0 million | 701 | 1,073,667 | 2,097 | 3,650,767 | 1,444 | 1,462,448 | 180 | 11,761 |
| \$10.0 million under \$20.0 million | 300 | 895,557 | 617 | 2,119,664 | 439 | 871,607 | 47 | 3,985 |
| \$20.0 million or more | 181 | 3,239,413 | 288 | 5,126,520 | 303 | 995,943 | 13 | 361 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 11,602 | 3,604,974 | 16,071 | 3,290,272 | 5,966 | 503,241 | 10,058 | 1,215,255 |
| Under \$1.5 million | 367 | 37,164 | 543 | 44,458 | 160 | 5,713 | 292 | 17,770 |
| \$1.5 million under \$2.0 million | 3,166 | 416,267 | 4,773 | 495,301 | 1,712 | 79,196 | 3,105 | 237,886 |
| \$2.0 million under \$3.5 million | 4,417 | 802,377 | 6,165 | 856,341 | 2,555 | 191,027 | 3,985 | 381,105 |
| \$3.5 million under \$5.0 million | 1,466 | 407,216 | 1,839 | 331,402 | 653 | 69,491 | 1,169 | 161,831 |
| \$5.0 million under \$10.0 million | 1,316 | 584,023 | 1,784 | 467,317 | 599 | 76,805 | 1,033 | 174,540 |
| \$10.0 million under \$20.0 million | 504 | 450,955 | 624 | 327,281 | 195 | 36,561 | 316 | 99,531 |
| \$20.0 million or more | 307 | 986,973 | 343 | 768,172 | 91 | 44,449 | 158 | 142,592 |
| All Taxable Returns | 6,257 | 2,289,307 | 8,125 | 2,070,587 | 3,059 | 337,268 | 4,571 | 648,763 |
| Under \$1.5 million | 102 | 15,141 | 329 | 25,886 | 197 | 3,683 | 162 | 8,263 |
| \$1.5 million under \$2.0 million | 1,493 | 209,581 | 1,930 | 227,200 | 725 | 43,485 | 1,157 | 100,151 |
| \$2.0 million under \$3.5 million | 2,403 | 501,346 | 3,171 | 528,925 | 1,358 | 127,804 | 1,892 | 204,439 |
| \$3.5 million under \$5.0 million | 896 | 247,764 | 1,036 | 217,895 | 364 | 51,036 | 586 | 104,149 |
| \$5.0 million under \$10.0 million | 814 | 380,150 | 1,011 | 303,718 | 339 | 56,091 | 488 | 96,469 |
| \$10.0 million under \$20.0 million | 324 | 286,041 | 405 | 243,658 | 110 | 19,293 | 189 | 71,694 |
| \$20.0 million or more | 224 | 649,284 | 235 | 523,295 | 67 | 35,695 | 97 | 63,599 |
| All Nontaxable Returns | 5,345 | 1,315,667 | 7,946 | 1,219,685 | 2,907 | 165,973 | 5,487 | 566,492 |
| Under \$1.5 million | 265 | 22,022 | 214 | 18,562 | 63 | 1,849 | 131 | 9,508 |
| \$1.5 million under \$2.0 million | 1,673 | 206,885 | 2,843 | 268,100 | 988 | 35,710 | 1,948 | 137,735 |
| \$2.0 million under \$3.5 million | 2,072 | 301,031 | 2,995 | 327,417 | 1,197 | 63,222 | 2,093 | 176,686 |
| \$3.5 million under \$5.0 million | 570 | 159,453 | 803 | 113,506 | 286 | 18,455 | 583 | 57,682 |
| \$5.0 million under \$10.0 million | 502 | 203,873 | 765 | 163,599 | 261 | 20,714 | 545 | 78,071 |
| \$10.0 million under \$20.0 million | 181 | 164,914 | 219 | 83,623 | 85 | 17,268 | 127 | 27,837 |
| \$20.0 million or more | 83 | 257,699 | 108 | 244,877 | 24 | 8,753 | 61 | 78,993 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Cash | | Cash management accounts | | Insurance, face value | | Insurance, policy loans | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 47,221 | 16,791,349 | 35,650 | 7,024,768 | 24,588 | 4,692,309 | 2,476 | 108,966 |
| Under \$1.5 million | 1,846 | 292,960 | 1,313 | 103,991 | 892 | 68,950 | 57 | 1,352 |
| \$1.5 million under \$2.0 million | 14,272 | 2,372,446 | 10,018 | 838,099 | 7,470 | 800,629 | 584 | 9,053 |
| \$2.0 million under \$3.5 million | 18,169 | 3,706,210 | 13,720 | 1,603,709 | 9,958 | 1,682,341 | 964 | 34,995 |
| \$3.5 million under \$5.0 million | 5,447 | 1,454,663 | 4,253 | 741,697 | 2,905 | 818,456 | 407 | 30,121 |
| \$5.0 million under \$10.0 million | 4,891 | 1,805,792 | 4,080 | 1,233,755 | 2,441 | 743,714 | 289 | 11,609 |
| \$10.0 million under \$20.0 million | 1,674 | 1,012,435 | 1,490 | 846,498 | 810 | 291,181 | 116 | 6,489 |
| \$20.0 million or more | 920 | 5,146,842 | 835 | 1,657,019 | 470 | 287,037 | 59 | 15,347 |
| All Taxable Returns | 22,248 | 12,029,433 | 17,108 | 4,215,530 | 9,760 | 1,311,748 | 713 | 34,375 |
| Under \$1.5 million | 756 | 139,058 | 530 | 45,194 | 381 | 18,230 | 115 | 4,235 |
| \$1.5 million under \$2.0 million | 5,549 | 1,103,811 | 4,030 | 357,481 | 2,407 | 136,700 | 72 | 521 |
| \$2.0 million under \$3.5 million | 8,817 | 2,155,102 | 6,678 | 880,933 | 3,924 | 396,234 | 309 | 8,548 |
| \$3.5 million under \$5.0 million | 2,892 | 908,566 | 2,278 | 427,328 | 1,266 | 220,904 | 128 | 9,680 |
| \$5.0 million under \$10.0 million | 2,622 | 1,168,330 | 2,186 | 764,452 | 1,097 | 227,669 | 105 | 3,020 |
| \$10.0 million under \$20.0 million | 992 | 693,696 | 854 | 534,332 | 408 | 102,042 | 52 | 2,629 |
| \$20.0 million or more | 610 | 5,860,869 | 552 | 1,205,808 | 276 | 209,970 | 34 | 9,892 |
| All Nontaxable Returns | 24,972 | 4,761,916 | 18,542 | 2,809,238 | 14,829 | 3,380,561 | 1,763 | 74,591 |
| Under \$1.5 million | 1,081 | 153,802 | 783 | 58,796 | 511 | 50,720 | 144 | 1,267 |
| \$1.5 million under \$2.0 million | 8,723 | 1,268,635 | 5,989 | 480,618 | 5,063 | 663,929 | 511 | 8,532 |
| \$2.0 million under \$3.5 million | 9,362 | 1,551,108 | 7,043 | 722,776 | 5,074 | 1,286,107 | 656 | 26,447 |
| \$3.5 million under \$5.0 million | 2,556 | 546,097 | 1,975 | 314,369 | 1,638 | 597,552 | 278 | 20,441 |
| \$5.0 million under \$10.0 million | 2,269 | 637,466 | 1,894 | 469,303 | 1,344 | 516,046 | 185 | 8,589 |
| \$10.0 million under \$20.0 million | 683 | 318,739 | 576 | 312,166 | 405 | 189,139 | 65 | 3,861 |
| \$20.0 million or more | 310 | 285,974 | 294 | 451,210 | 194 | 77,068 | 24 | 5,495 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Farm assets [3] | | Limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,558 | 1,655,794 | 7,689 | 5,507,087 | 5,484 | 3,210,702 | 11,028 | 4,508,657 |
| Under \$1.5 million | 135 | 16,950 | 211 | 29,054 | 95 | 11,366 | 484 | 87,150 |
| \$1.5 million under \$2.0 million | 1,120 | 250,123 | 1,418 | 219,720 | 897 | 155,234 | 2,527 | 363,094 |
| \$2.0 million under \$3.5 million | 1,259 | 405,713 | 1,603 | 251,807 | 1,042 | 252,189 | 3,733 | 516,809 |
| \$3.5 million under \$5.0 million | 399 | 166,947 | 1,063 | 307,660 | 845 | 262,138 | 1,502 | 441,108 |
| \$5.0 million under \$10.0 million | 392 | 266,189 | 1,333 | 824,218 | 835 | 355,881 | 1,516 | 699,004 |
| \$10.0 million under \$20.0 million | 156 | 181,900 | 584 | 946,532 | 413 | 364,618 | 757 | 725,359 |
| \$20.0 million or more | 99 | 367,869 | 396 | 2,647,6 | | | | |

Estate Tax Returns Filed in 2005 [1]: Type of Property, by Tax Status and Size of Gross Estate
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Type of property Other real estate [3] | | Real estate partnerships | |
|-------------------------------------|-----------------------------------|-------------|-----------------------------|------------|---|------------|-----------------------------|-----------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| | | | | | | | | |
| All Returns | 45,070 | 184,696,403 | 29,934 | 15,694,090 | 28,326 | 24,014,845 | 2,815 | 3,114,485 |
| Under \$1.5 million | 5,590 | 6,616,339 | 3,565 | 1,078,352 | 3,200 | 1,201,420 | 152 | 36,609 |
| \$1.5 million under \$2.0 million | 13,955 | 24,047,230 | 9,133 | 3,561,599 | 8,191 | 3,807,155 | 551 | 143,842 |
| \$2.0 million under \$3.5 million | 14,842 | 38,162,443 | 9,860 | 4,724,484 | 9,493 | 6,161,907 | 803 | 275,763 |
| \$3.5 million under \$5.0 million | 4,445 | 18,386,313 | 3,018 | 1,782,660 | 2,839 | 2,615,898 | 376 | 248,830 |
| \$5.0 million under \$10.0 million | 4,122 | 28,001,268 | 2,824 | 2,181,350 | 2,951 | 4,076,066 | 498 | 552,801 |
| \$10.0 million under \$20.0 million | 1,358 | 18,649,863 | 954 | 1,127,816 | 1,031 | 2,472,543 | 240 | 434,033 |
| \$20.0 million or more | 760 | 50,632,948 | 579 | 1,237,929 | 621 | 3,679,856 | 196 | 1,422,608 |
| All Taxable Returns | 20,250 | 104,014,530 | 12,546 | 7,492,346 | 12,047 | 10,908,295 | 1,115 | 1,238,023 |
| Under \$1.5 million | 1,820 | 2,242,624 | 1,040 | 330,752 | 978 | 333,119 | *25 | *4,726 |
| \$1.5 million under \$2.0 million | 5,237 | 9,258,132 | 3,160 | 1,331,745 | 2,810 | 1,228,910 | 224 | 70,108 |
| \$2.0 million under \$3.5 million | 7,311 | 18,938,695 | 4,486 | 2,272,925 | 4,394 | 2,775,657 | 273 | 98,322 |
| \$3.5 million under \$5.0 million | 2,282 | 9,433,164 | 1,407 | 806,361 | 1,308 | 1,082,687 | 140 | 98,498 |
| \$5.0 million under \$10.0 million | 2,280 | 15,590,318 | 1,533 | 1,195,327 | 1,553 | 1,969,259 | 224 | 196,843 |
| \$10.0 million under \$20.0 million | 822 | 11,251,943 | 543 | 691,243 | 607 | 1,243,485 | 117 | 193,450 |
| \$20.0 million or more | 498 | 37,299,654 | 376 | 863,992 | 397 | 2,275,177 | 112 | 576,076 |
| All Nontaxable Returns | 24,820 | 80,681,873 | 17,388 | 8,201,744 | 16,279 | 13,106,550 | 1,701 | 1,876,462 |
| Under \$1.5 million | 3,770 | 4,373,715 | 2,524 | 747,600 | 2,223 | 888,301 | 127 | 31,882 |
| \$1.5 million under \$2.0 million | 8,718 | 14,789,098 | 5,973 | 2,229,854 | 5,381 | 2,578,246 | 327 | 73,733 |
| \$2.0 million under \$3.5 million | 7,531 | 19,223,748 | 5,374 | 2,451,559 | 5,099 | 3,386,250 | 529 | 177,441 |
| \$3.5 million under \$5.0 million | 2,163 | 8,953,149 | 1,611 | 976,199 | 1,531 | 1,533,211 | 236 | 150,332 |
| \$5.0 million under \$10.0 million | 1,841 | 12,410,950 | 1,292 | 986,022 | 1,398 | 2,106,807 | 274 | 355,958 |
| \$10.0 million under \$20.0 million | 536 | 7,397,919 | 411 | 436,573 | 424 | 1,229,057 | 124 | 240,583 |
| \$20.0 million or more | 261 | 13,533,294 | 203 | 373,936 | 223 | 1,404,679 | 84 | 846,532 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 6,884 | 11,767,826 | 36,487 | 50,994,303 | 23,793 | 18,852,688 | 5,329 | 426,847 |
| Under \$1.5 million | 606 | 173,687 | 3,960 | 979,206 | 2,065 | 420,896 | 745 | 49,520 |
| \$1.5 million under \$2.0 million | 1,195 | 376,699 | 10,967 | 4,904,971 | 6,904 | 1,961,162 | 1,682 | 121,743 |
| \$2.0 million under \$3.5 million | 2,149 | 1,059,537 | 12,195 | 8,843,754 | 7,916 | 3,280,063 | 1,956 | 150,806 |
| \$3.5 million under \$5.0 million | 955 | 817,655 | 9,819 | 4,728,380 | 2,722 | 1,924,960 | 477 | 51,690 |
| \$5.0 million under \$10.0 million | 1,101 | 1,434,333 | 3,633 | 7,826,302 | 2,699 | 3,364,514 | 339 | 41,607 |
| \$10.0 million under \$20.0 million | 505 | 1,411,321 | 1,220 | 5,422,622 | 942 | 2,354,650 | 95 | 9,318 |
| \$20.0 million or more | 373 | 6,494,593 | 691 | 16,289,068 | 544 | 5,545,843 | 36 | 2,161 |
| All Taxable Returns | 2,642 | 5,929,135 | 16,973 | 34,346,366 | 11,913 | 12,469,636 | 2,500 | 247,613 |
| Under \$1.5 million | 118 | 29,890 | 1,318 | 417,363 | 724 | 149,983 | 257 | 25,796 |
| \$1.5 million under \$2.0 million | 97 | 97,607 | 4,204 | 2,151,932 | 2,756 | 875,893 | 633 | 54,389 |
| \$2.0 million under \$3.5 million | 813 | 424,440 | 6,166 | 4,965,414 | 4,323 | 1,885,299 | 1,044 | 106,371 |
| \$3.5 million under \$5.0 million | 399 | 311,676 | 2,018 | 2,912,084 | 1,500 | 1,170,170 | 281 | 36,462 |
| \$5.0 million under \$10.0 million | 508 | 620,961 | 2,049 | 5,036,734 | 1,603 | 2,092,877 | 207 | 17,267 |
| \$10.0 million under \$20.0 million | 565 | 955,899 | 753 | 3,761,645 | 615 | 1,595,638 | 52 | 5,821 |
| \$20.0 million or more | 220 | 3,848,672 | 465 | 15,191,194 | 392 | 4,699,778 | 25 | 1,507 |
| All Nontaxable Returns | 4,242 | 5,838,691 | 19,513 | 16,557,936 | 11,879 | 6,383,051 | 2,829 | 179,234 |
| Under \$1.5 million | 488 | 443,797 | 2,643 | 561,843 | 1,341 | 270,913 | 469 | 23,724 |
| \$1.5 million under \$2.0 million | 866 | 279,092 | 6,763 | 2,753,039 | 4,149 | 1,085,269 | 1,049 | 67,354 |
| \$2.0 million under \$3.5 million | 1,336 | 635,097 | 6,029 | 3,878,340 | 3,592 | 1,395,364 | 912 | 44,236 |
| \$3.5 million under \$5.0 million | 556 | 505,880 | 1,801 | 1,816,296 | 1,222 | 754,790 | 195 | 15,428 |
| \$5.0 million under \$10.0 million | 593 | 813,373 | 1,584 | 2,789,568 | 1,096 | 1,271,637 | 131 | 24,340 |
| \$10.0 million under \$20.0 million | 250 | 815,432 | 467 | 1,660,976 | 327 | 759,012 | 42 | 3,497 |
| \$20.0 million or more | 153 | 2,645,821 | 226 | 3,097,874 | 152 | 846,065 | 11 | 654 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 11,511 | 4,813,199 | 13,509 | 2,371,382 | 4,149 | 380,011 | 8,301 | 1,058,574 |
| Under \$1.5 million | 1,123 | 145,741 | 1,359 | 111,997 | 455 | 14,440 | 1,042 | 84,744 |
| \$1.5 million under \$2.0 million | 3,351 | 543,536 | 4,039 | 381,758 | 1,358 | 67,496 | 2,557 | 196,924 |
| \$2.0 million under \$3.5 million | 4,004 | 757,008 | 4,576 | 570,611 | 1,388 | 103,957 | 2,767 | 268,131 |
| \$3.5 million under \$5.0 million | 1,201 | 412,208 | 1,457 | 224,375 | 396 | 52,059 | 812 | 138,111 |
| \$5.0 million under \$10.0 million | 1,136 | 515,153 | 1,340 | 356,257 | 375 | 45,377 | 750 | 147,911 |
| \$10.0 million under \$20.0 million | 405 | 388,538 | 460 | 229,623 | 117 | 49,666 | 236 | 89,675 |
| \$20.0 million or more | 291 | 2,051,016 | 278 | 496,759 | 60 | 47,015 | 138 | 133,076 |
| All Taxable Returns | 5,922 | 3,314,669 | 6,713 | 1,466,003 | 1,930 | 248,234 | 3,565 | 545,086 |
| Under \$1.5 million | 379 | 48,383 | 533 | 59,431 | 142 | 2,911 | 397 | 25,134 |
| \$1.5 million under \$2.0 million | 1,510 | 273,030 | 1,556 | 152,345 | 142 | 27,046 | 915 | 87,405 |
| \$2.0 million under \$3.5 million | 2,195 | 440,861 | 2,483 | 343,880 | 736 | 68,908 | 1,231 | 137,946 |
| \$3.5 million under \$5.0 million | 672 | 269,327 | 853 | 153,318 | 224 | 36,655 | 389 | 70,225 |
| \$5.0 million under \$10.0 million | 680 | 329,604 | 789 | 202,711 | 221 | 35,564 | 397 | 87,036 |
| \$10.0 million under \$20.0 million | 274 | 247,950 | 305 | 145,527 | 73 | 34,019 | 148 | 46,366 |
| \$20.0 million or more | 212 | 1,705,875 | 193 | 408,792 | 42 | 43,131 | 90 | 90,889 |
| All Nontaxable Returns | 5,589 | 1,498,530 | 6,797 | 905,379 | 2,219 | 131,777 | 4,736 | 513,487 |
| Under \$1.5 million | 744 | 97,357 | 826 | 52,567 | 313 | 11,529 | 645 | 59,610 |
| \$1.5 million under \$2.0 million | 1,841 | 270,505 | 2,483 | 229,413 | 866 | 40,450 | 1,642 | 109,433 |
| \$2.0 million under \$3.5 million | 1,809 | 316,147 | 2,092 | 226,731 | 652 | 35,049 | 1,536 | 130,185 |
| \$3.5 million under \$5.0 million | 529 | 142,882 | 604 | 71,058 | 172 | 15,404 | 424 | 67,886 |
| \$5.0 million under \$10.0 million | 456 | 185,549 | 551 | 153,547 | 154 | 9,813 | 353 | 60,876 |
| \$10.0 million under \$20.0 million | 132 | 140,949 | 155 | 84,097 | 43 | 15,647 | 88 | 43,310 |
| \$20.0 million or more | 78 | 345,141 | 85 | 87,967 | 18 | 3,884 | 48 | 42,187 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Cash | | Cash management accounts | | Insurance, face value | | Insurance, policy loans | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 43,323 | 11,035,139 | 32,214 | 6,913,400 | 22,536 | 3,978,088 | 2,295 | 87,349 |
| Under \$1.5 million | 5,262 | 671,579 | 3,409 | 281,997 | 2,847 | 275,121 | 280 | 7,499 |
| \$1.5 million under \$2.0 million | 13,518 | 2,456,996 | 9,412 | 866,733 | 7,047 | 805,408 | 609 | 7,270 |
| \$2.0 million under \$3.5 million | 14,160 | 2,749,726 | 10,804 | 1,572,693 | 7,486 | 1,396,931 | 768 | 30,802 |
| \$3.5 million under \$5.0 million | 4,309 | 1,154,569 | 3,460 | 733,178 | 2,113 | 520,964 | 215 | 9,194 |
| \$5.0 million under \$10.0 million | 3,998 | 1,534,543 | 3,340 | 1,113,951 | 2,068 | 592,706 | 270 | 15,663 |
| \$10.0 million under \$20.0 million | 1,328 | 903,398 | 1,135 | 789,858 | 623 | 212,527 | 106 | 11,005 |
| \$20.0 million or more | 748 | 1,564,328 | 654 | 1,554,989 | 352 | 174,431 | 48 | 5,917 |
| All Taxable Returns | 19,723 | 6,757,323 | 15,221 | 4,295,699 | 8,396 | 977,128 | 820 | 34,187 |
| Under \$1.5 million | 1,748 | 285,744 | 1,223 | 113,315 | 786 | 54,533 | *63 | *1,264 |
| \$1.5 million under \$2.0 million | 5,117 | 1,183,538 | 3,586 | 431,514 | 2,167 | 143,474 | 240 | 2,634 |
| \$2.0 million under \$3.5 million | 7,064 | 1,755,881 | 5,553 | 932,870 | 3,062 | 302,718 | 237 | 6,883 |
| \$3.5 million under \$5.0 million | 2,237 | 733,528 | 1,819 | 409,828 | 833 | 120,805 | 75 | 4,003 |
| \$5.0 million under \$10.0 million | 2,247 | 947,124 | 1,904 | 704,989 | 893 | 190,449 | 123 | 8,408 |
| \$10.0 million under \$20.0 million | 613 | 601,759 | 704 | 530,197 | 337 | 77,876 | 51 | 6,423 |
| \$20.0 million or more | 496 | 1,249,748 | 432 | 1,173,065 | 218 | 87,274 | 30 | 4,494 |
| All Nontaxable Returns | 23,601 | 4,277,816 | 16,993 | 2,617,701 | 14,140 | 3,000,959 | 1,475 | 53,163 |
| Under \$1.5 million | 3,514 | 385,835 | 2,186 | 168,682 | 2,061 | 220,588 | 217 | 6,235 |
| \$1.5 million under \$2.0 million | 8,401 | 1,273,458 | 5,826 | 435,219 | 4,880 | 661,934 | 368 | 4,636 |
| \$2.0 million under \$3.5 million | 7,096 | 993,845 | 5,251 | 639,823 | 4,424 | 1,094,213 | 531 | 23,919 |
| \$3.5 million under \$5.0 million | 2,072 | 421,941 | 1,641 | 325,350 | 1,280 | 400,159 | 139 | 5,191 |
| \$5.0 million under \$10.0 million | 1,751 | 587,419 | 1,436 | 409,042 | 1,075 | 402,258 | 147 | 7,177 |
| \$10.0 million under \$20.0 million | 515 | 301,639 | 431 | 259,661 | 286 | 134,651 | 54 | 4,582 |
| \$20.0 million or more | 252 | 314,580 | 222 | 381,924 | 134 | 87,157 | 18 | 1,423 |
| Tax status and size of gross estate | Type of property--continued | | | | | | | |
| | Farm assets [3] | | Limited partnerships | | Other noncorporate business assets | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 2,800 | 1,213,649 | 6,445 | 4,830,832 | 4,882 | 2,810,049 | 10,047 | 3,956,778 |
| Under \$1.5 million | 323 | 65,336 | 1,611 | 65,456 | 423 | 30,141 | 905 | 138,844 |
| \$1.5 million under \$2.0 million | 858 | 173,575 | 1,218 | 159,296 | 951 | 173,027 | 2,594 | 385,880 |
| \$2.0 million under \$3.5 million | 871 | 227,895 | 1,282 | 498,462 | 1,522 | 291,063 | 2,983 | 633,061 |
| \$3.5 million under \$5.0 million | 267 | 149,390 | 798 | 256,499 | 640 | 149,964 | 1,218 | 47,815 |
| \$5.0 million under \$10.0 million | 276 | 148,619 | 1,041 | 646,666 | 754 | 343,650 | 3,667 | 653,928 |
| \$10.0 million under \$20.0 million | 145 | 154,5 | | | | | | |

| Estate Tax Returns Filed in 2004 [1]: Type of Property, by Tax Status and Size of Gross Estate | | | | | | | | | |
|--|-----------------------------------|--------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|------------------|--|
| [All figures are estimates based on samples--money amounts are in thousands of dollars] | | | | | | | | | |
| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Type of property [3] | | Real estate partnerships | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 65,039 | 194,450,290 | 42,037 | 17,422,486 | 38,761 | 24,386,228 | 3,039 | 3,038,729 | |
| Under \$1.0 million | 2,321 | 1,815,190 | 977 | 254,854 | 1,131 | 272,127 | -- | -- | |
| \$1.0 million under \$1.5 million | 25,141 | 30,635,926 | 15,816 | 4,767,383 | 13,976 | 4,655,442 | **148 | **17,409 | |
| \$1.5 million under \$2.0 million | 13,586 | 23,367,243 | 8,890 | 2,905,422 | 7,827 | 3,548,051 | 490 | 197,810 | |
| \$2.0 million under \$3.5 million | 13,936 | 35,748,727 | 9,390 | 3,909,215 | 8,770 | 5,332,268 | 868 | 347,265 | |
| \$3.5 million under \$5.0 million | 4,198 | 17,378,183 | 2,855 | 1,543,225 | 2,839 | 2,446,048 | 381 | 216,315 | |
| \$5.0 million under \$10.0 million | 3,806 | 25,367,237 | 2,601 | 1,929,373 | 2,652 | 3,214,372 | 451 | 425,344 | |
| \$10.0 million under \$20.0 million | 1,315 | 17,906,950 | 946 | 1,066,887 | 988 | 2,014,336 | 226 | 405,231 | |
| \$20.0 million or more | 736 | 41,640,833 | 561 | 1,046,127 | 578 | 2,903,583 | 175 | 1,375,356 | |
| All Taxable Returns | 31,329 | 108,490,864 | 18,569 | 8,634,074 | 17,353 | 11,557,680 | 1,275 | 1,478,242 | |
| Under \$1.0 million | 1,053 | 810,545 | 321 | 83,255 | 374 | 74,637 | -- | -- | |
| \$1.0 million under \$1.5 million | 10,289 | 12,953,470 | 5,666 | 1,823,314 | 5,227 | 1,641,406 | **189 | **23,856 | |
| \$1.5 million under \$2.0 million | 7,057 | 12,194,643 | 4,247 | 1,539,251 | 3,605 | 1,567,570 | 169 | 53,950 | |
| \$2.0 million under \$3.5 million | 7,290 | 18,660,173 | 4,630 | 2,001,861 | 4,358 | 2,519,699 | 342 | 133,056 | |
| \$3.5 million under \$5.0 million | 2,165 | 8,926,896 | 1,350 | 735,112 | 1,381 | 1,110,955 | 160 | 60,415 | |
| \$5.0 million under \$10.0 million | 2,166 | 14,910,242 | 1,402 | 1,096,498 | 1,430 | 1,526,179 | 192 | 151,441 | |
| \$10.0 million under \$20.0 million | 808 | 11,002,779 | 564 | 614,085 | 583 | 1,100,716 | 114 | 155,616 | |
| \$20.0 million or more | 520 | 29,032,119 | 390 | 740,709 | 396 | 2,016,518 | 109 | 899,908 | |
| All Nontaxable Returns | 33,710 | 85,959,425 | 23,467 | 8,788,412 | 21,408 | 12,828,548 | 1,765 | 1,560,487 | |
| Under \$1.0 million | 1,267 | 1,004,646 | 656 | 171,599 | 757 | 197,490 | -- | -- | |
| \$1.0 million under \$1.5 million | 14,872 | 17,682,456 | 10,150 | 2,944,070 | 8,749 | 3,014,036 | **259 | **47,554 | |
| \$1.5 million under \$2.0 million | 6,529 | 11,172,600 | 4,643 | 1,366,172 | 4,222 | 1,880,482 | 321 | 143,859 | |
| \$2.0 million under \$3.5 million | 6,646 | 17,088,555 | 4,761 | 1,907,354 | 4,413 | 2,812,569 | 526 | 214,209 | |
| \$3.5 million under \$5.0 million | 2,034 | 8,451,287 | 1,505 | 808,113 | 1,458 | 1,335,093 | 222 | 155,900 | |
| \$5.0 million under \$10.0 million | 1,640 | 11,046,896 | 1,199 | 832,886 | 1,222 | 1,688,193 | 258 | 273,903 | |
| \$10.0 million under \$20.0 million | 507 | 6,904,171 | 382 | 452,802 | 404 | 913,620 | 113 | 249,614 | |
| \$20.0 million or more | 216 | 12,608,714 | 171 | 305,418 | 182 | 887,065 | 66 | 475,448 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 8,936 | 11,745,389 | 51,713 | 47,554,809 | 33,417 | 21,084,097 | 8,734 | 741,938 | |
| Under \$1.0 million | 264 | 48,443 | 1,515 | 354,009 | 932 | 135,795 | 320 | 14,312 | |
| \$1.0 million under \$1.5 million | 1,951 | 499,749 | 18,942 | 5,310,540 | 10,520 | 2,279,277 | 3,788 | 276,488 | |
| \$1.5 million under \$2.0 million | 1,637 | 545,073 | 10,680 | 4,511,942 | 6,804 | 2,280,886 | 1,967 | 182,992 | |
| \$2.0 million under \$3.5 million | 2,276 | 1,087,255 | 11,659 | 7,728,962 | 7,896 | 3,897,313 | 1,747 | 190,424 | |
| \$3.5 million under \$5.0 million | 902 | 707,700 | 3,670 | 4,383,884 | 2,674 | 2,100,049 | 419 | 40,208 | |
| \$5.0 million under \$10.0 million | 1,040 | 1,534,229 | 3,363 | 7,183,389 | 2,619 | 3,547,262 | 332 | 24,813 | |
| \$10.0 million under \$20.0 million | 489 | 1,463,240 | 1,193 | 5,174,032 | 938 | 2,384,666 | 117 | 8,094 | |
| \$20.0 million or more | 377 | 5,859,700 | 686 | 12,908,152 | 534 | 4,458,845 | 44 | 4,607 | |
| All Taxable Returns | 3,487 | 5,818,659 | 25,885 | 30,630,971 | 18,004 | 13,780,439 | 4,458 | 457,728 | |
| Under \$1.0 million | *135 | *16,644 | 791 | 199,977 | 499 | 58,831 | *102 | *5,006 | |
| \$1.0 million under \$1.5 million | 600 | 125,152 | 8,175 | 2,708,468 | 4,986 | 1,135,991 | 1,522 | 127,581 | |
| \$1.5 million under \$2.0 million | 566 | 153,164 | 5,588 | 2,677,755 | 3,894 | 1,393,598 | 1,206 | 153,385 | |
| \$2.0 million under \$3.5 million | 894 | 401,573 | 6,178 | 4,666,376 | 4,524 | 2,413,744 | 1,067 | 125,436 | |
| \$3.5 million under \$5.0 million | 310 | 204,175 | 1,934 | 2,553,105 | 1,533 | 1,293,246 | 243 | 24,268 | |
| \$5.0 million under \$10.0 million | 481 | 394,448 | 1,978 | 4,794,525 | 1,628 | 2,327,116 | 204 | 14,561 | |
| \$10.0 million under \$20.0 million | 291 | 663,063 | 747 | 3,712,187 | 618 | 1,604,586 | 78 | 5,651 | |
| \$20.0 million or more | 249 | 3,660,440 | 494 | 9,318,577 | 411 | 3,553,333 | 36 | 1,840 | |
| All Nontaxable Returns | 5,449 | 5,926,730 | 25,828 | 16,923,838 | 15,323 | 7,303,658 | 4,276 | 284,210 | |
| Under \$1.0 million | 130 | 31,799 | 724 | 154,031 | 433 | 76,964 | 217 | 9,306 | |
| \$1.0 million under \$1.5 million | 1,351 | 374,597 | 10,767 | 2,602,071 | 5,933 | 1,143,286 | 2,267 | 148,907 | |
| \$1.5 million under \$2.0 million | 1,071 | 391,991 | 5,092 | 1,834,087 | 3,010 | 887,286 | 761 | 29,606 | |
| \$2.0 million under \$3.5 million | 1,381 | 685,683 | 5,481 | 3,062,586 | 3,372 | 1,483,569 | 681 | 64,989 | |
| \$3.5 million under \$5.0 million | 592 | 503,525 | 1,736 | 1,830,779 | 1,142 | 860,803 | 175 | 15,940 | |
| \$5.0 million under \$10.0 million | 559 | 938,791 | 1,390 | 2,388,864 | 991 | 1,220,149 | 128 | 10,252 | |
| \$10.0 million under \$20.0 million | 237 | 800,177 | 446 | 1,461,845 | 300 | 780,086 | 38 | 2,442 | |
| \$20.0 million or more | 128 | 2,199,260 | 192 | 3,689,575 | 123 | 905,512 | 8 | 2,767 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 15,988 | 4,996,190 | 18,456 | 2,804,557 | 4,872 | 478,335 | 11,085 | 1,100,854 | |
| Under \$1.0 million | 323 | 28,962 | 337 | 27,851 | -- | -- | 305 | 12,278 | |
| \$1.0 million under \$1.5 million | 5,479 | 631,169 | 6,589 | 542,407 | **1,963 | **145,064 | 4,055 | 359,592 | |
| \$1.5 million under \$2.0 million | 3,543 | 544,654 | 3,935 | 419,501 | 1,064 | 80,521 | 2,345 | 162,097 | |
| \$2.0 million under \$3.5 million | 3,712 | 778,694 | 2,261 | 494,781 | 1,034 | 77,304 | 2,581 | 256,453 | |
| \$3.5 million under \$5.0 million | 1,206 | 373,788 | 1,360 | 236,247 | 395 | 58,022 | 751 | 84,163 | |
| \$5.0 million under \$10.0 million | 1,066 | 545,067 | 1,232 | 322,538 | 289 | 45,148 | 654 | 88,852 | |
| \$10.0 million under \$20.0 million | 406 | 432,686 | 428 | 188,605 | 87 | 29,491 | 206 | 91,024 | |
| \$20.0 million or more | 253 | 1,661,171 | 253 | 572,647 | 39 | 42,784 | 108 | 56,395 | |
| All Taxable Returns | 9,175 | 3,289,090 | 9,866 | 1,733,322 | 2,803 | 301,461 | 5,453 | 595,954 | |
| Under \$1.0 million | 134 | 8,559 | 216 | 18,223 | -- | -- | 172 | 5,698 | |
| \$1.0 million under \$1.5 million | 2,823 | 352,030 | 3,014 | 269,463 | **1,047 | **73,192 | 1,848 | 177,789 | |
| \$1.5 million under \$2.0 million | 2,250 | 367,620 | 2,197 | 265,236 | 623 | 50,892 | 1,144 | 83,473 | |
| \$2.0 million under \$3.5 million | 2,148 | 486,758 | 2,386 | 584,596 | 607 | 54,770 | 1,341 | 139,173 | |
| \$3.5 million under \$5.0 million | 705 | 220,715 | 782 | 160,542 | 252 | 38,203 | 380 | 44,145 | |
| \$5.0 million under \$10.0 million | 668 | 407,531 | 805 | 236,174 | 181 | 28,797 | 377 | 63,609 | |
| \$10.0 million under \$20.0 million | 262 | 289,111 | 278 | 133,380 | 66 | 22,807 | 113 | 40,131 | |
| \$20.0 million or more | 184 | 1,156,765 | 188 | 365,739 | 26 | 32,795 | 77 | 41,937 | |
| All Nontaxable Returns | 6,813 | 1,707,100 | 8,590 | 1,071,235 | 2,069 | 176,874 | 5,552 | 504,900 | |
| Under \$1.0 million | 189 | 20,403 | 121 | 9,628 | -- | -- | *133 | 6,580 | |
| \$1.0 million under \$1.5 million | 2,656 | 279,139 | 3,576 | 272,945 | *916 | *71,871 | 2,207 | 181,803 | |
| \$1.5 million under \$2.0 million | 1,293 | 177,033 | 1,738 | 154,265 | 441 | 29,630 | 1,201 | 76,623 | |
| \$2.0 million under \$3.5 million | 1,564 | 291,935 | 1,875 | 210,195 | 226 | 22,528 | 1,240 | 117,280 | |
| \$3.5 million under \$5.0 million | 501 | 153,073 | 578 | 75,705 | 143 | 19,819 | 371 | 40,019 | |
| \$5.0 million under \$10.0 million | 398 | 137,536 | 487 | 86,364 | 108 | 16,351 | 277 | 25,243 | |
| \$10.0 million under \$20.0 million | 144 | 143,575 | 150 | 55,225 | 13 | 6,689 | 94 | 40,883 | |
| \$20.0 million or more | 69 | 504,406 | 65 | 206,908 | 13 | 9,389 | 30 | 14,458 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 62,708 | 13,951,152 | 45,848 | 8,048,537 | 33,511 | 5,061,924 | 3,830 | 121,394 | |
| Under \$1.0 million | 2,163 | 228,809 | 1,451 | 78,483 | 1,072 | 49,858 | -- | -- | |
| \$1.0 million under \$1.5 million | 24,177 | 3,839,272 | 16,349 | 1,298,870 | 12,772 | 1,092,268 | **1,417 | **24,158 | |
| \$1.5 million under \$2.0 million | 13,089 | 2,192,849 | 9,587 | 1,057,142 | 7,148 | 920,717 | 737 | 22,139 | |
| \$2.0 million under \$3.5 million | 13,473 | 2,838,467 | 10,318 | 1,456,599 | 7,523 | 1,398,036 | 385 | 33,166 | |
| \$3.5 million under \$5.0 million | 4,087 | 1,154,562 | 3,274 | 735,808 | 2,123 | 499,741 | 328 | 11,481 | |
| \$5.0 million under \$10.0 million | 3,717 | 1,295,722 | 3,086 | 1,132,570 | 1,878 | 672,647 | 312 | 18,178 | |
| \$10.0 million under \$20.0 million | 1,282 | 821,230 | 1,128 | 783,317 | 643 | 245,158 | 98 | 4,193 | |
| \$20.0 million or more | 720 | 1,560,242 | 645 | 1,505,289 | 353 | 182,705 | 54 | 8,079 | |
| All Taxable Returns | 30,702 | 8,703,932 | 23,332 | 4,988,659 | 13,814 | 1,432,551 | 1,421 | 39,816 | |
| Under \$1.0 million | 893 | 152,213 | 477 | 68,688 | 47 | 12,909 | 354 | -- | |
| \$1.0 million under \$1.5 million | 10,124 | 2,002,066 | 7,333 | 629,80, | | | | | |

| Estate Tax Returns Filed in 2003 [1]: Type of Property, by Tax Status and Size of Gross Estate | | | | | | | | | |
|--|-----------------------------------|--------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|------------------|--|
| [All figures are estimates based on samples--money amounts are in thousands of dollars] | | | | | | | | | |
| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Type of property | | Real estate partnerships | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 73,128 | 200,267,169 | 47,919 | 17,682,121 | 42,079 | 22,853,614 | 2,720 | 2,574,671 | |
| Under \$1.0 million | 7,086 | 5,741,428 | 4,086 | 869,823 | 3,784 | 967,876 | 188 | 13,105 | |
| \$1.0 million under \$1.5 million | 29,703 | 36,110,690 | 16,826 | 4,920,622 | 16,279 | 5,219,760 | 560 | 169,028 | |
| \$1.5 million under \$2.0 million | 13,327 | 22,965,618 | 9,190 | 2,965,176 | 7,798 | 3,310,011 | 389 | 82,129 | |
| \$2.0 million under \$3.5 million | 13,136 | 33,813,899 | 8,908 | 3,520,623 | 7,724 | 4,099,453 | 625 | 339,303 | |
| \$3.5 million under \$5.0 million | 4,130 | 17,060,275 | 2,786 | 1,501,060 | 2,597 | 2,019,443 | 234 | 145,835 | |
| \$5.0 million under \$10.0 million | 3,732 | 25,285,191 | 2,611 | 1,925,379 | 2,502 | 2,891,065 | 366 | 288,723 | |
| \$10.0 million under \$20.0 million | 1,293 | 17,645,262 | 963 | 1,033,306 | 945 | 1,794,826 | 217 | 367,158 | |
| \$20.0 million or more | 720 | 41,637,416 | 547 | 946,132 | 567 | 2,551,180 | 150 | 1,159,390 | |
| All Taxable Returns | 33,302 | 112,048,753 | 20,154 | 8,373,231 | 18,614 | 10,920,566 | 1,124 | 1,434,038 | |
| Under \$1.0 million | 2,676 | 2,207,290 | 1,315 | 324,795 | 1,474 | 384,248 | 94 | 7,626 | |
| \$1.0 million under \$1.5 million | 11,457 | 14,512,341 | 6,754 | 1,906,850 | 5,946 | 1,859,666 | 105 | 81,590 | |
| \$1.5 million under \$2.0 million | 6,716 | 11,657,218 | 4,205 | 1,430,276 | 3,798 | 1,587,512 | 145 | 27,225 | |
| \$2.0 million under \$3.5 million | 6,716 | 17,338,223 | 4,143 | 1,662,291 | 3,830 | 1,974,668 | 274 | 170,292 | |
| \$3.5 million under \$5.0 million | 2,202 | 9,122,660 | 1,342 | 746,392 | 1,313 | 982,164 | 86 | 34,497 | |
| \$5.0 million under \$10.0 million | 2,157 | 14,684,938 | 1,420 | 1,032,891 | 1,380 | 1,466,540 | 164 | 106,242 | |
| \$10.0 million under \$20.0 million | 824 | 11,218,994 | 597 | 640,859 | 582 | 953,349 | 114 | 200,459 | |
| \$20.0 million or more | 504 | 31,307,088 | 378 | 628,878 | 391 | 1,712,419 | 90 | 806,107 | |
| All Nontaxable Returns | 39,826 | 88,218,416 | 27,765 | 9,308,890 | 23,465 | 11,933,048 | 1,596 | 1,140,633 | |
| Under \$1.0 million | 4,410 | 3,534,138 | 2,771 | 545,028 | 2,310 | 583,628 | 104 | 5,479 | |
| \$1.0 million under \$1.5 million | 18,246 | 21,605,739 | 12,073 | 3,013,773 | 10,432 | 3,360,094 | 375 | 87,438 | |
| \$1.5 million under \$2.0 million | 6,563 | 11,308,400 | 4,984 | 1,534,901 | 3,885 | 1,722,500 | 243 | 64,905 | |
| \$2.0 million under \$3.5 million | 6,419 | 16,475,676 | 4,766 | 1,858,332 | 3,894 | 2,124,785 | 351 | 169,011 | |
| \$3.5 million under \$5.0 million | 1,927 | 7,937,615 | 1,444 | 754,668 | 1,284 | 1,037,279 | 108 | 111,337 | |
| \$5.0 million under \$10.0 million | 1,575 | 10,600,254 | 1,192 | 892,498 | 1,122 | 1,424,525 | 192 | 192,481 | |
| \$10.0 million under \$20.0 million | 469 | 6,426,268 | 366 | 392,447 | 363 | 841,477 | 103 | 166,699 | |
| \$20.0 million or more | 215 | 10,330,328 | 168 | 217,254 | 175 | 838,761 | 60 | 353,283 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 10,069 | 10,587,174 | 58,330 | 52,890,376 | 37,717 | 22,329,752 | 10,416 | 715,503 | |
| Under \$1.0 million | 561 | 101,432 | 4,872 | 981,172 | 2,395 | 318,554 | 862 | 35,962 | |
| \$1.0 million under \$1.5 million | 2,817 | 637,628 | 23,052 | 6,714,627 | 14,119 | 3,309,001 | 4,677 | 274,278 | |
| \$1.5 million under \$2.0 million | 1,589 | 568,797 | 10,649 | 4,557,315 | 6,889 | 2,438,598 | 2,130 | 170,237 | |
| \$2.0 million under \$3.5 million | 2,346 | 1,227,091 | 10,908 | 7,878,874 | 7,561 | 3,861,957 | 1,822 | 167,433 | |
| \$3.5 million under \$5.0 million | 853 | 720,777 | 3,664 | 4,435,754 | 2,745 | 2,310,964 | 418 | 25,731 | |
| \$5.0 million under \$10.0 million | 1,048 | 1,382,319 | 3,346 | 6,969,289 | 2,557 | 3,695,545 | 362 | 22,057 | |
| \$10.0 million under \$20.0 million | 485 | 1,381,499 | 1,771 | 5,240,181 | 919 | 2,473,328 | 101 | 11,952 | |
| \$20.0 million or more | 365 | 4,567,631 | 668 | 16,122,163 | 521 | 4,011,812 | 43 | 7,853 | |
| All Taxable Returns | 3,717 | 5,353,693 | 27,186 | 34,782,457 | 19,111 | 14,024,744 | 5,145 | 386,112 | |
| Under \$1.0 million | 240 | 30,707 | 1,826 | 391,603 | 969 | 133,029 | 315 | 14,116 | |
| \$1.0 million under \$1.5 million | 759 | 137,910 | 9,002 | 2,905,350 | 6,088 | 1,525,515 | 1,843 | 108,212 | |
| \$1.5 million under \$2.0 million | 439 | 110,670 | 5,518 | 2,541,490 | 3,767 | 1,463,260 | 1,222 | 79,276 | |
| \$2.0 million under \$3.5 million | 953 | 469,748 | 5,685 | 4,547,927 | 4,131 | 2,326,310 | 1,142 | 132,020 | |
| \$3.5 million under \$5.0 million | 335 | 256,618 | 1,993 | 2,858,186 | 1,572 | 1,384,497 | 269 | 20,430 | |
| \$5.0 million under \$10.0 million | 484 | 556,107 | 1,942 | 4,615,013 | 1,586 | 2,376,491 | 242 | 14,740 | |
| \$10.0 million under \$20.0 million | 274 | 729,799 | 749 | 3,733,484 | 616 | 1,710,415 | 73 | 9,496 | |
| \$20.0 million or more | 233 | 3,062,135 | 472 | 13,189,406 | 381 | 3,055,223 | 39 | 7,822 | |
| All Nontaxable Returns | 6,352 | 5,233,481 | 31,144 | 18,107,919 | 18,606 | 8,305,008 | 5,271 | 329,391 | |
| Under \$1.0 million | 326 | 70,725 | 3,046 | 589,569 | 1,426 | 185,525 | 547 | 21,846 | |
| \$1.0 million under \$1.5 million | 2,058 | 499,717 | 14,050 | 3,809,277 | 8,031 | 1,793,486 | 2,834 | 166,066 | |
| \$1.5 million under \$2.0 million | 1,149 | 458,127 | 5,132 | 2,015,826 | 3,132 | 975,324 | 908 | 90,962 | |
| \$2.0 million under \$3.5 million | 1,393 | 757,343 | 5,223 | 3,330,948 | 3,430 | 1,535,647 | 681 | 35,413 | |
| \$3.5 million under \$5.0 million | 519 | 464,159 | 1,671 | 1,577,569 | 1,173 | 928,467 | 149 | 5,301 | |
| \$5.0 million under \$10.0 million | 564 | 826,213 | 1,404 | 2,345,276 | 971 | 1,229,056 | 120 | 7,316 | |
| \$10.0 million under \$20.0 million | 211 | 651,700 | 423 | 1,506,698 | 423 | 762,913 | 28 | 2,456 | |
| \$20.0 million or more | 132 | 1,505,497 | 195 | 2,932,757 | 140 | 906,590 | 4 | 32 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 17,553 | 4,948,939 | 20,091 | 2,398,013 | 5,452 | 396,633 | 10,666 | 788,762 | |
| Under \$1.0 million | 1,085 | 80,196 | 1,422 | 76,115 | 489 | 31,522 | 915 | 68,531 | |
| \$1.0 million under \$1.5 million | 6,773 | 812,625 | 8,066 | 602,948 | 2,381 | 123,702 | 4,406 | 209,302 | |
| \$1.5 million under \$2.0 million | 3,388 | 565,706 | 3,599 | 312,815 | 1,086 | 41,447 | 2,044 | 116,771 | |
| \$2.0 million under \$3.5 million | 3,819 | 801,941 | 4,055 | 957,813 | 956 | 76,474 | 1,981 | 150,749 | |
| \$3.5 million under \$5.0 million | 1,073 | 335,341 | 1,188 | 196,753 | 229 | 78,474 | 578 | 63,156 | |
| \$5.0 million under \$10.0 million | 995 | 627,521 | 1,036 | 239,680 | 167 | 31,622 | 478 | 85,430 | |
| \$10.0 million under \$20.0 million | 370 | 435,196 | 397 | 151,305 | 80 | 20,766 | 170 | 35,941 | |
| \$20.0 million or more | 251 | 1,290,415 | 239 | 360,584 | 44 | 29,665 | 94 | 58,883 | |
| All Taxable Returns | 9,188 | 3,294,495 | 9,739 | 1,417,611 | 2,891 | 209,428 | 4,618 | 425,799 | |
| Under \$1.0 million | 417 | 34,904 | 492 | 28,345 | 161 | 13,042 | 270 | 17,543 | |
| \$1.0 million under \$1.5 million | 3,084 | 423,125 | 3,372 | 277,528 | 1,186 | 60,083 | 1,504 | 97,295 | |
| \$1.5 million under \$2.0 million | 1,623 | 309,267 | 1,947 | 183,464 | 662 | 24,515 | 1,097 | 71,129 | |
| \$2.0 million under \$3.5 million | 2,154 | 539,267 | 2,166 | 263,996 | 550 | 41,001 | 1,031 | 88,883 | |
| \$3.5 million under \$5.0 million | 622 | 238,089 | 700 | 139,110 | 128 | 30,125 | 309 | 30,505 | |
| \$5.0 million under \$10.0 million | 630 | 461,889 | 619 | 164,365 | 99 | 17,908 | 237 | 53,216 | |
| \$10.0 million under \$20.0 million | 275 | 327,872 | 273 | 103,542 | 55 | 14,665 | 107 | 24,119 | |
| \$20.0 million or more | 183 | 960,282 | 168 | 257,260 | 30 | 21,090 | 63 | 43,009 | |
| All Nontaxable Returns | 8,365 | 1,654,444 | 10,263 | 980,402 | 2,561 | 187,206 | 6,048 | 362,962 | |
| Under \$1.0 million | 668 | 45,292 | 930 | 47,770 | 328 | 18,480 | 645 | 50,888 | |
| \$1.0 million under \$1.5 million | 3,688 | 389,499 | 4,694 | 325,420 | 1,195 | 63,619 | 2,902 | 112,007 | |
| \$1.5 million under \$2.0 million | 1,565 | 256,438 | 1,852 | 129,351 | 404 | 16,931 | 947 | 45,642 | |
| \$2.0 million under \$3.5 million | 1,464 | 262,674 | 1,889 | 193,817 | 406 | 35,473 | 950 | 61,866 | |
| \$3.5 million under \$5.0 million | 450 | 97,252 | 488 | 57,643 | 101 | 24,311 | 270 | 32,650 | |
| \$5.0 million under \$10.0 million | 366 | 165,832 | 417 | 75,315 | 87 | 13,715 | 241 | 32,214 | |
| \$10.0 million under \$20.0 million | 95 | 107,323 | 123 | 47,763 | 25 | 6,101 | 63 | 11,821 | |
| \$20.0 million or more | 68 | 330,134 | 71 | 103,324 | 14 | 8,675 | 31 | 15,874 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 70,490 | 13,995,480 | 51,786 | 8,648,940 | 37,597 | 5,643,935 | 3,990 | 118,766 | |
| Under \$1.0 million | 6,729 | 700,387 | 4,185 | 227,513 | 3,202 | 285,167 | 245 | 7,689 | |
| \$1.0 million under \$1.5 million | 28,588 | 4,277,757 | 19,914 | 1,650,059 | 15,757 | 1,423,519 | 1,404 | 22,079 | |
| \$1.5 million under \$2.0 million | 12,975 | 2,201,056 | 9,601 | 985,821 | 6,968 | 955,586 | 821 | 25,857 | |
| \$2.0 million under \$3.5 million | 12,648 | 2,402,467 | 10,113 | 1,432,829 | 6,915 | 1,306,464 | 885 | 24,683 | |
| \$3.5 million under \$5.0 million | 3,955 | 1,035,750 | 3,256 | 829,137 | 1,936 | 541,263 | 197 | 7,987 | |
| \$5.0 million under \$10.0 million | 3,627 | 1,177,152 | 2,970 | 1,191,328 | 1,860 | 677,966 | 277 | 15,404 | |
| \$10.0 million under \$20.0 million | 1,263 | 742,548 | 1,114 | 830,192 | 613 | 259,034 | 104 | 8,564 | |
| \$20.0 million or more | 706 | 1,368,344 | 534 | 1,502,062 | 344 | 214,335 | 57 | 6,544 | |
| All Taxable Returns | 32,422 | 8,265,964 | 24,416 | 5,329,571 | 14,107 | 1,466,490 | 1,321 | 42,420 | |
| Under \$1.0 million | 2,571 | 265,167 | 2,571 | 90,810 | 693 | 69,599 | 79 | 2,188 | |
| \$1.0 million under \$1.5 million | 11,122 | 2,018,223 | 7,874 | 728,785 | 5,070 | 308,897 | 323 | 6,523 | |
| \$1.5 million under \$2.0 million | 6,620 | 1,377,980 | 5,012 | 554,321 | 2,899 | 250,172 | 289 | 2,712 | |
| \$2.0 million under \$3.5 million | 2,154 | 539,267 | 2,169 | 683,996 | 550 | 41,001 | </ | | |

| Estate Tax Returns Filed in 2002 [1]: Type of Property, by Tax Status and Size of Gross Estate | | | | | | | | | |
|--|-----------------------------------|--------------------|-----------------------------|-------------------|-----------------------------|-------------------|-----------------------------|------------------|--|
| [All figures are estimates based on samples--money amounts are in thousands of dollars] | | | | | | | | | |
| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Type of property | | Real estate partnerships | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 99,603 | 211,784,444 | 62,909 | 18,642,895 | 52,098 | 22,370,829 | 1,953 | 1,418,599 | |
| Under \$1.0 million | 38,056 | 30,820,214 | 22,708 | 4,540,431 | 17,689 | 3,731,260 | 397 | 48,924 | |
| \$1.0 million under \$1.5 million | 28,047 | 33,793,807 | 17,339 | 4,206,960 | 14,476 | 4,162,355 | 300 | 49,804 | |
| \$1.5 million under \$2.0 million | 11,882 | 20,423,288 | 7,910 | 2,249,445 | 6,608 | 2,319,584 | 320 | 82,037 | |
| \$2.0 million under \$3.5 million | 12,490 | 32,186,888 | 8,646 | 3,093,815 | 7,324 | 4,124,707 | 355 | 100,482 | |
| \$3.5 million under \$5.0 million | 3,823 | 15,788,647 | 2,584 | 1,152,335 | 2,389 | 1,720,816 | 126 | 120,988 | |
| \$5.0 million under \$10.0 million | 3,438 | 23,688,971 | 2,370 | 1,621,224 | 2,240 | 2,640,919 | 255 | 253,579 | |
| \$10.0 million under \$20.0 million | 1,198 | 16,187,674 | 853 | 856,708 | 847 | 1,601,735 | 125 | 180,850 | |
| \$20.0 million or more | 670 | 38,994,961 | 499 | 921,978 | 526 | 2,048,453 | 75 | 571,935 | |
| All Taxable Returns | 45,018 | 117,453,346 | 26,627 | 8,703,897 | 21,986 | 10,438,138 | 709 | 724,755 | |
| Under \$1.0 million | 13,638 | 11,497,764 | 7,647 | 1,551,508 | 5,380 | 1,170,826 | 93 | 16,078 | |
| \$1.0 million under \$1.5 million | 14,131 | 17,056,498 | 7,873 | 2,029,776 | 6,683 | 1,820,315 | 65 | 20,580 | |
| \$1.5 million under \$2.0 million | 5,780 | 9,859,832 | 3,603 | 1,022,116 | 3,032 | 1,039,222 | 98 | 38,534 | |
| \$2.0 million under \$3.5 million | 5,961 | 15,407,558 | 3,852 | 1,306,423 | 3,384 | 1,733,749 | 177 | 31,672 | |
| \$3.5 million under \$5.0 million | 2,170 | 8,904,203 | 1,406 | 597,289 | 1,319 | 840,409 | 39 | 21,238 | |
| \$5.0 million under \$10.0 million | 2,100 | 14,534,918 | 1,362 | 916,925 | 1,299 | 1,495,535 | 135 | 135,131 | |
| \$10.0 million under \$20.0 million | 755 | 10,250,877 | 519 | 558,754 | 503 | 845,423 | 61 | 62,740 | |
| \$20.0 million or more | 484 | 29,941,706 | 366 | 720,905 | 375 | 1,492,358 | 50 | 396,782 | |
| All Nontaxable Returns | 54,585 | 94,331,098 | 36,282 | 9,938,999 | 30,113 | 11,932,691 | 1,243 | 693,844 | |
| Under \$1.0 million | 24,417 | 19,322,450 | 15,061 | 2,988,923 | 12,308 | 2,560,433 | 314 | 30,846 | |
| \$1.0 million under \$1.5 million | 13,915 | 16,737,313 | 9,466 | 2,177,783 | 7,783 | 2,362,040 | 235 | 39,224 | |
| \$1.5 million under \$2.0 million | 6,103 | 10,563,456 | 4,307 | 1,226,529 | 3,576 | 1,280,062 | 222 | 43,504 | |
| \$2.0 million under \$3.5 million | 6,529 | 16,779,330 | 4,795 | 1,787,392 | 3,940 | 2,390,958 | 178 | 68,810 | |
| \$3.5 million under \$5.0 million | 1,653 | 6,884,444 | 1,177 | 555,046 | 1,069 | 880,407 | 87 | 99,751 | |
| \$5.0 million under \$10.0 million | 1,338 | 9,054,053 | 1,008 | 704,299 | 941 | 1,145,384 | 120 | 118,448 | |
| \$10.0 million under \$20.0 million | 443 | 5,936,797 | 335 | 297,954 | 345 | 756,312 | 64 | 118,110 | |
| \$20.0 million or more | 186 | 9,053,255 | 133 | 201,073 | 151 | 557,095 | 24 | 175,153 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 10,263 | 8,868,279 | 78,221 | 64,286,685 | 46,080 | 19,435,119 | 14,290 | 978,179 | |
| Under \$1.0 million | 1,815 | 270,646 | 27,831 | 6,303,496 | 14,139 | 1,917,572 | 6,349 | 348,474 | |
| \$1.0 million under \$1.5 million | 2,333 | 604,147 | 21,852 | 7,346,998 | 12,688 | 2,756,320 | 3,840 | 324,847 | |
| \$1.5 million under \$2.0 million | 1,470 | 510,024 | 9,763 | 5,062,975 | 6,286 | 1,925,741 | 1,714 | 137,071 | |
| \$2.0 million under \$3.5 million | 2,234 | 1,191,773 | 10,540 | 8,641,696 | 7,023 | 3,141,513 | 1,517 | 97,918 | |
| \$3.5 million under \$5.0 million | 764 | 602,411 | 3,393 | 5,005,928 | 2,326 | 1,663,040 | 429 | 37,765 | |
| \$5.0 million under \$10.0 million | 824 | 1,265,516 | 3,986 | 7,910,348 | 2,312 | 2,659,769 | 292 | 17,287 | |
| \$10.0 million under \$20.0 million | 429 | 1,145,366 | 1,111 | 5,642,775 | 865 | 2,049,645 | 110 | 9,289 | |
| \$20.0 million or more | 293 | 3,278,403 | 635 | 18,372,469 | 450 | 3,321,517 | 38 | 9,518 | |
| All Taxable Returns | 3,685 | 4,098,210 | 36,564 | 41,060,800 | 23,006 | 12,317,324 | 7,241 | 667,271 | |
| Under \$1.0 million | 229 | 30,327 | 10,220 | 2,562,563 | 5,336 | 763,603 | 2,527 | 163,310 | |
| \$1.0 million under \$1.5 million | 813 | 146,004 | 11,458 | 4,282,316 | 6,731 | 1,528,290 | 2,383 | 279,867 | |
| \$1.5 million under \$2.0 million | 560 | 125,677 | 4,785 | 2,540,202 | 3,340 | 1,084,505 | 339 | 95,217 | |
| \$2.0 million under \$3.5 million | 828 | 351,464 | 5,124 | 4,660,451 | 3,794 | 1,786,557 | 865 | 72,014 | |
| \$3.5 million under \$5.0 million | 325 | 274,898 | 1,900 | 3,037,770 | 1,364 | 1,119,993 | 254 | 29,871 | |
| \$5.0 million under \$10.0 million | 486 | 593,411 | 1,913 | 5,197,998 | 1,494 | 1,787,229 | 182 | 11,731 | |
| \$10.0 million under \$20.0 million | 238 | 561,399 | 706 | 3,878,859 | 595 | 1,488,888 | 64 | 6,874 | |
| \$20.0 million or more | 206 | 1,945,028 | 460 | 14,900,641 | 354 | 2,758,256 | 27 | 8,387 | |
| All Nontaxable Returns | 6,578 | 4,770,069 | 41,657 | 23,225,885 | 23,073 | 7,117,795 | 7,049 | 310,908 | |
| Under \$1.0 million | 1,586 | 240,319 | 17,611 | 3,740,833 | 8,803 | 1,153,969 | 3,822 | 185,163 | |
| \$1.0 million under \$1.5 million | 1,520 | 458,143 | 10,394 | 3,064,882 | 5,967 | 1,228,029 | 1,457 | 44,980 | |
| \$1.5 million under \$2.0 million | 910 | 314,347 | 2,927 | 2,522,773 | 2,926 | 841,234 | 776 | 37,854 | |
| \$2.0 million under \$3.5 million | 1,406 | 840,308 | 5,416 | 3,981,245 | 3,230 | 1,354,956 | 651 | 25,905 | |
| \$3.5 million under \$5.0 million | 439 | 327,512 | 1,493 | 1,968,159 | 963 | 543,407 | 175 | 7,893 | |
| \$5.0 million under \$10.0 million | 664 | 672,098 | 1,183 | 2,712,349 | 819 | 872,540 | 111 | 5,567 | |
| \$10.0 million under \$20.0 million | 192 | 563,967 | 405 | 1,763,916 | 270 | 560,757 | 46 | 2,416 | |
| \$20.0 million or more | 87 | 1,333,375 | 176 | 3,471,827 | 96 | 563,262 | 11 | 1,131 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 22,954 | 5,283,035 | 22,882 | 2,303,456 | 6,561 | 484,158 | 14,443 | 1,519,395 | |
| Under \$1.0 million | 7,944 | 828,251 | 8,222 | 462,242 | 2,637 | 151,597 | 5,351 | 320,807 | |
| \$1.0 million under \$1.5 million | 6,214 | 779,838 | 6,027 | 496,992 | 1,615 | 89,228 | 3,999 | 293,170 | |
| \$1.5 million under \$2.0 million | 3,232 | 486,743 | 3,057 | 292,872 | 954 | 79,616 | 1,960 | 170,981 | |
| \$2.0 million under \$3.5 million | 2,968 | 646,129 | 2,180 | 370,901 | 847 | 61,273 | 1,774 | 166,346 | |
| \$3.5 million under \$5.0 million | 990 | 285,506 | 1,033 | 111,861 | 181 | 30,750 | 593 | 179,560 | |
| \$5.0 million under \$10.0 million | 987 | 568,679 | 834 | 176,550 | 203 | 21,522 | 506 | 90,149 | |
| \$10.0 million under \$20.0 million | 378 | 362,107 | 337 | 136,330 | 81 | 32,096 | 163 | 69,286 | |
| \$20.0 million or more | 241 | 1,313,782 | 192 | 253,708 | 43 | 18,074 | 96 | 229,095 | |
| All Taxable Returns | 11,838 | 3,747,548 | 10,976 | 1,299,531 | 3,354 | 300,490 | 6,413 | 840,935 | |
| Under \$1.0 million | 2,983 | 339,274 | 3,102 | 195,467 | 1,303 | 91,087 | 1,944 | 125,159 | |
| \$1.0 million under \$1.5 million | 3,605 | 485,008 | 3,229 | 287,837 | 772 | 53,888 | 1,979 | 131,589 | |
| \$1.5 million under \$2.0 million | 1,706 | 347,661 | 1,549 | 171,940 | 448 | 35,892 | 857 | 81,394 | |
| \$2.0 million under \$3.5 million | 1,831 | 441,253 | 1,694 | 199,904 | 490 | 44,798 | 916 | 101,492 | |
| \$3.5 million under \$5.0 million | 596 | 210,854 | 536 | 56,205 | 125 | 22,037 | 251 | 96,143 | |
| \$5.0 million under \$10.0 million | 664 | 449,680 | 513 | 127,020 | 136 | 11,299 | 299 | 62,669 | |
| \$10.0 million under \$20.0 million | 270 | 276,692 | 222 | 93,541 | 52 | 25,851 | 103 | 40,112 | |
| \$20.0 million or more | 182 | 1,197,326 | 131 | 167,618 | 28 | 15,659 | 64 | 202,379 | |
| All Nontaxable Returns | 11,116 | 1,535,487 | 11,907 | 1,003,925 | 3,207 | 183,668 | 8,030 | 678,459 | |
| Under \$1.0 million | 4,961 | 488,977 | 5,120 | 266,776 | 1,334 | 80,511 | 3,406 | 195,648 | |
| \$1.0 million under \$1.5 million | 2,609 | 294,830 | 2,798 | 209,155 | 843 | 35,360 | 2,021 | 161,581 | |
| \$1.5 million under \$2.0 million | 1,526 | 151,083 | 1,508 | 120,932 | 507 | 43,724 | 1,104 | 89,588 | |
| \$2.0 million under \$3.5 million | 1,138 | 204,876 | 1,490 | 170,997 | 356 | 16,475 | 858 | 66,854 | |
| \$3.5 million under \$5.0 million | 393 | 74,652 | 497 | 55,657 | 56 | 8,713 | 342 | 83,417 | |
| \$5.0 million under \$10.0 million | 323 | 119,999 | 322 | 49,530 | 67 | 10,223 | 207 | 27,480 | |
| \$10.0 million under \$20.0 million | 108 | 65,615 | 116 | 44,769 | 28 | 6,248 | 61 | 29,174 | |
| \$20.0 million or more | 59 | 116,457 | 61 | 86,090 | 15 | 2,414 | 31 | 26,717 | |
| Tax status and size of gross estate | Type of property--continued | | Type of property--continued | | Type of property--continued | | Type of property--continued | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 95,636 | 15,468,482 | 66,987 | 8,405,883 | 54,378 | 6,281,168 | 5,153 | 152,985 | |
| Under \$1.0 million | 36,497 | 4,530,447 | 23,375 | 4,029,038 | 14,121 | 1,863 | 1,306 | 23,514 | |
| \$1.0 million under \$1.5 million | 26,883 | 3,888,844 | 18,789 | 1,440,835 | 15,725 | 1,493,778 | 1,450 | 26,933 | |
| \$1.5 million under \$2.0 million | 11,435 | 1,762,091 | 8,385 | 776,099 | 6,279 | 872,840 | 843 | 26,887 | |
| \$2.0 million under \$3.5 million | 11,853 | 1,972,394 | 9,216 | 1,328,741 | 7,128 | 1,292,871 | 906 | 24,810 | |
| \$3.5 million under \$5.0 million | 3,715 | 922,898 | 2,921 | 586,702 | 2,078 | 523,770 | 239 | 31,044 | |
| \$5.0 million under \$10.0 million | 3,314 | 1,067,177 | 2,757 | 972,977 | 1,695 | 533,475 | 279 | 12,958 | |
| \$10.0 million under \$20.0 million | 1,178 | 558,638 | 983 | 656,631 | 596 | 235,058 | 91 | 4,406 | |
| \$20.0 million or more | 661 | 765,982 | 560 | 1,214,859 | 306 | 207,512 | 38 | 2,433 | |
| All Taxable Returns | 43,935 | 9,318,379 | 31,476 | 5,042,887 | 21,732 | 1,821,990 | 1,428 | 53,310 | |
| Under \$1.0 million | 13,177 | 2,047,564 | 7,597 | 1,5, | | | | | |

| Estate Tax Returns Filed in 2001 [1]: Type of Property, by Tax Status and Size of Gross Estate | | | | | | | | | |
|--|-----------------------------------|-------------|-----------------------------|------------|-----------------------|------------|---------------------------|-----------|--|
| [All figures are estimates based on samples--money amounts are in thousands of dollars] | | | | | | | | | |
| Tax status and size of gross estate | Gross estate for tax purposes [2] | | Personal residence | | Type of property | | Real estate partnerships | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All Returns | 108,071 | 215,592,994 | 66,878 | 17,798,020 | 58,030 | 23,008,021 | 3,336 | 1,863,269 | |
| Under \$1.0 million | 45,419 | 36,897,394 | 26,003 | 4,578,551 | 21,821 | 4,443,373 | 646 | 114,281 | |
| \$1.0 million under \$1.5 million | 28,217 | 33,871,690 | 17,667 | 3,891,920 | 15,739 | 4,555,792 | 482 | 44,933 | |
| \$1.5 million under \$2.0 million | 12,201 | 21,160,119 | 8,221 | 2,145,505 | 6,778 | 2,554,438 | 441 | 161,382 | |
| \$2.0 million under \$3.5 million | 12,695 | 32,653,156 | 8,314 | 2,754,483 | 7,390 | 3,684,873 | 764 | 337,039 | |
| \$3.5 million under \$5.0 million | 3,980 | 16,603,128 | 2,724 | 1,251,778 | 2,487 | 1,605,171 | 346 | 206,239 | |
| \$5.0 million under \$10.0 million | 3,550 | 24,229,334 | 2,567 | 1,562,525 | 2,444 | 2,429,279 | 326 | 216,328 | |
| \$10.0 million under \$20.0 million | 1,282 | 17,218,534 | 916 | 892,405 | 896 | 1,561,855 | 191 | 306,571 | |
| \$20.0 million or more | 628 | 32,959,638 | 466 | 720,854 | 474 | 1,773,239 | 141 | 476,497 | |
| All Taxable Returns | 51,736 | 123,856,380 | 29,685 | 9,036,632 | 25,549 | 10,265,457 | 1,308 | 844,474 | |
| Under \$1.0 million | 18,093 | 15,477,647 | 9,539 | 1,825,486 | 7,654 | 1,598,403 | 28 | 3,710 | |
| \$1.0 million under \$1.5 million | 15,086 | 17,779,425 | 8,732 | 2,200,500 | 7,422 | 2,092,084 | 236 | 15,957 | |
| \$1.5 million under \$2.0 million | 6,024 | 10,400,980 | 3,400 | 982,299 | 3,087 | 932,314 | 108 | 18,470 | |
| \$2.0 million under \$3.5 million | 6,884 | 17,874,990 | 4,154 | 1,364,793 | 3,812 | 1,636,845 | 392 | 210,938 | |
| \$3.5 million under \$5.0 million | 2,148 | 9,094,924 | 1,417 | 696,919 | 1,231 | 659,482 | 177 | 112,311 | |
| \$5.0 million under \$10.0 million | 2,165 | 14,924,125 | 1,499 | 881,666 | 1,417 | 1,200,120 | 162 | 74,736 | |
| \$10.0 million under \$20.0 million | 868 | 11,745,714 | 603 | 578,589 | 579 | 916,328 | 111 | 138,648 | |
| \$20.0 million or more | 469 | 26,458,567 | 342 | 506,380 | 347 | 1,229,881 | 94 | 269,704 | |
| All Nontaxable Returns | 56,335 | 91,736,614 | 37,193 | 8,761,388 | 32,480 | 12,742,564 | 2,028 | 1,018,795 | |
| Under \$1.0 million | 27,326 | 21,419,747 | 16,464 | 2,753,065 | 14,167 | 2,844,970 | 617 | 110,570 | |
| \$1.0 million under \$1.5 million | 13,231 | 15,952,266 | 8,935 | 1,691,420 | 8,317 | 2,863,708 | 246 | 26,976 | |
| \$1.5 million under \$2.0 million | 6,177 | 10,759,130 | 4,921 | 1,163,205 | 3,691 | 1,622,125 | 333 | 142,912 | |
| \$2.0 million under \$3.5 million | 5,811 | 14,778,166 | 4,160 | 1,389,689 | 3,578 | 2,048,028 | 372 | 126,101 | |
| \$3.5 million under \$5.0 million | 1,831 | 7,508,205 | 1,308 | 554,859 | 1,257 | 945,690 | 169 | 93,928 | |
| \$5.0 million under \$10.0 million | 1,386 | 9,305,210 | 1,068 | 680,859 | 1,027 | 1,229,159 | 164 | 141,592 | |
| \$10.0 million under \$20.0 million | 414 | 5,472,820 | 314 | 313,817 | 317 | 645,527 | 80 | 167,923 | |
| \$20.0 million or more | 159 | 6,501,071 | 124 | 714,475 | 127 | 543,358 | 47 | 206,793 | |
| Tax status and size of gross estate | Type of property--continued | | | | | | | | |
| | Closely held stock | | Publicly traded stock | | State and local bonds | | Federal savings bonds | | |
| Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 10,131 | 9,710,645 | 86,320 | 66,645,339 | 52,218 | 20,369,501 | 16,699 | 1,068,930 | |
| Under \$1.0 million | 2,095 | 364,196 | 33,870 | 7,686,466 | 18,075 | 2,672,593 | 8,132 | 415,097 | |
| \$1.0 million under \$1.5 million | 2,067 | 735,188 | 22,484 | 7,513,705 | 13,485 | 2,648,281 | 4,019 | 238,515 | |
| \$1.5 million under \$2.0 million | 1,237 | 428,138 | 10,305 | 5,638,780 | 6,714 | 2,106,539 | 2,181 | 212,434 | |
| \$2.0 million under \$3.5 million | 2,123 | 805,665 | 11,187 | 10,764,322 | 7,535 | 3,396,350 | 1,490 | 128,282 | |
| \$3.5 million under \$5.0 million | 866 | 708,873 | 3,491 | 5,424,343 | 2,721 | 1,994,166 | 444 | 38,362 | |
| \$5.0 million under \$10.0 million | 1,018 | 1,332,641 | 3,198 | 5,643,096 | 2,354 | 2,776,905 | 306 | 251,919 | |
| \$10.0 million under \$20.0 million | 448 | 1,311,172 | 1,194 | 6,974,271 | 881 | 1,849,283 | 84 | 4,745 | |
| \$20.0 million or more | 277 | 4,024,714 | 591 | 14,180,357 | 453 | 2,925,406 | 41 | 2,376 | |
| All Taxable Returns | 3,722 | 5,651,373 | 41,743 | 44,582,839 | 27,714 | 13,089,647 | 8,514 | 629,864 | |
| Under \$1.0 million | 324 | 35,904 | 13,519 | 3,569,609 | 7,862 | 1,200,470 | 3,659 | 219,559 | |
| \$1.0 million under \$1.5 million | 723 | 228,498 | 11,877 | 4,541,298 | 7,683 | 1,658,125 | 2,585 | 178,846 | |
| \$1.5 million under \$2.0 million | 397 | 168,972 | 6,039 | 3,460,542 | 3,745 | 1,180,572 | 981 | 157,841 | |
| \$2.0 million under \$3.5 million | 817 | 233,408 | 6,131 | 6,577,457 | 4,368 | 2,194,800 | 788 | 32,735 | |
| \$3.5 million under \$5.0 million | 443 | 312,630 | 1,914 | 3,887,839 | 1,567 | 1,267,819 | 208 | 23,288 | |
| \$5.0 million under \$10.0 million | 537 | 701,313 | 1,987 | 5,930,954 | 1,498 | 1,766,234 | 196 | 13,730 | |
| \$10.0 million under \$20.0 million | 276 | 834,379 | 824 | 4,938,276 | 640 | 1,405,023 | 58 | 3,503 | |
| \$20.0 million or more | 204 | 3,136,269 | 452 | 11,976,864 | 352 | 2,416,604 | 38 | 2,362 | |
| All Nontaxable Returns | 6,409 | 4,059,272 | 44,577 | 22,062,500 | 24,503 | 7,279,854 | 8,185 | 439,066 | |
| Under \$1.0 million | 1,771 | 328,291 | 20,350 | 4,116,857 | 10,214 | 1,472,123 | 4,473 | 195,539 | |
| \$1.0 million under \$1.5 million | 1,344 | 506,690 | 10,607 | 2,972,407 | 5,802 | 990,136 | 1,435 | 61,670 | |
| \$1.5 million under \$2.0 million | 840 | 259,525 | 5,267 | 2,178,238 | 2,969 | 925,967 | 1,200 | 54,592 | |
| \$2.0 million under \$3.5 million | 1,306 | 572,257 | 5,056 | 4,186,865 | 3,167 | 1,201,550 | 702 | 95,547 | |
| \$3.5 million under \$5.0 million | 423 | 398,243 | 1,576 | 1,836,504 | 1,154 | 726,347 | 236 | 15,074 | |
| \$5.0 million under \$10.0 million | 481 | 631,328 | 1,212 | 2,712,142 | 856 | 1,010,671 | 111 | 15,389 | |
| \$10.0 million under \$20.0 million | 172 | 476,793 | 369 | 1,855,995 | 242 | 444,259 | 25 | 1,242 | |
| \$20.0 million or more | 74 | 888,445 | 139 | 2,203,493 | 101 | 508,801 | *3 | *15 | |
| Tax status and size of gross estate | Type of property--continued | | | | | | | | |
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassified mutual funds | | |
| Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 26,665 | 5,393,652 | 26,438 | 2,440,941 | 11,111 | 648,222 | 25,365 | 1,733,181 | |
| Under \$1.0 million | 10,705 | 1,199,475 | 11,303 | 710,781 | 4,673 | 246,210 | 10,125 | 489,441 | |
| \$1.0 million under \$1.5 million | 6,802 | 919,031 | 6,188 | 442,011 | 2,825 | 136,795 | 5,971 | 333,399 | |
| \$1.5 million under \$2.0 million | 2,851 | 410,798 | 3,270 | 184,896 | 1,453 | 43,972 | 3,358 | 228,910 | |
| \$2.0 million under \$3.5 million | 3,372 | 801,657 | 2,932 | 368,818 | 1,228 | 101,480 | 3,693 | 318,054 | |
| \$3.5 million under \$5.0 million | 1,336 | 399,596 | 1,125 | 133,929 | 441 | 29,099 | 1,063 | 114,596 | |
| \$5.0 million under \$10.0 million | 1,003 | 635,015 | 1,076 | 215,466 | 329 | 39,711 | 744 | 95,529 | |
| \$10.0 million under \$20.0 million | 385 | 372,676 | 354 | 113,437 | 112 | 25,838 | 292 | 79,986 | |
| \$20.0 million or more | 202 | 655,403 | 189 | 273,603 | 49 | 25,117 | 119 | 73,266 | |
| All Taxable Returns | 14,530 | 3,384,392 | 13,145 | 1,582,543 | 5,797 | 359,235 | 11,430 | 910,070 | |
| Under \$1.0 million | 5,070 | 635,334 | 4,855 | 312,853 | 1,981 | 108,179 | 3,919 | 213,162 | |
| \$1.0 million under \$1.5 million | 4,050 | 610,546 | 3,435 | 290,754 | 1,819 | 76,623 | 2,980 | 158,667 | |
| \$1.5 million under \$2.0 million | 1,647 | 214,494 | 1,599 | 107,642 | 668 | 21,351 | 1,395 | 148,219 | |
| \$2.0 million under \$3.5 million | 1,981 | 419,816 | 1,627 | 283,698 | 713 | 77,015 | 1,956 | 180,120 | |
| \$3.5 million under \$5.0 million | 734 | 184,832 | 584 | 91,597 | 312 | 22,347 | 462 | 41,481 | |
| \$5.0 million under \$10.0 million | 620 | 496,384 | 644 | 156,571 | 179 | 16,335 | 436 | 57,223 | |
| \$10.0 million under \$20.0 million | 273 | 251,358 | 252 | 82,644 | 86 | 17,515 | 190 | 54,402 | |
| \$20.0 million or more | 154 | 541,628 | 148 | 256,875 | 38 | 19,870 | 92 | 55,798 | |
| All Nontaxable Returns | 12,135 | 2,009,260 | 13,292 | 858,397 | 5,315 | 286,987 | 13,935 | 823,111 | |
| Under \$1.0 million | 5,635 | 564,141 | 6,448 | 397,929 | 2,692 | 138,031 | 6,206 | 276,279 | |
| \$1.0 million under \$1.5 million | 2,752 | 308,485 | 2,752 | 151,258 | 1,007 | 60,172 | 2,991 | 174,733 | |
| \$1.5 million under \$2.0 million | 1,204 | 196,305 | 1,671 | 77,254 | 785 | 22,621 | 1,963 | 79,691 | |
| \$2.0 million under \$3.5 million | 1,390 | 381,841 | 1,305 | 83,210 | 515 | 24,465 | 1,737 | 137,934 | |
| \$3.5 million under \$5.0 million | 602 | 214,765 | 541 | 42,332 | 129 | 6,752 | 601 | 73,115 | |
| \$5.0 million under \$10.0 million | 383 | 138,631 | 432 | 58,895 | 150 | 23,376 | 308 | 38,306 | |
| \$10.0 million under \$20.0 million | 121 | 91,318 | 102 | 30,793 | 26 | 8,323 | 102 | 25,584 | |
| \$20.0 million or more | 47 | 113,775 | 40 | 16,727 | 11 | 5,247 | 27 | 17,458 | |
| Tax status and size of gross estate | Type of property--continued | | | | | | | | |
| | Cash | | Cash management accounts | | Insurance, face value | | Insurance, policy loans | | |
| Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 104,265 | 15,356,598 | 74,930 | 8,479,571 | 60,227 | 6,255,899 | 5,787 | 196,684 | |
| Under \$1.0 million | 43,844 | 5,307,408 | 28,887 | 1,554,308 | 15,540 | 1,517,375 | 1,780 | 34,449 | |
| \$1.0 million under \$1.5 million | 27,181 | 3,668,902 | 19,302 | 1,211,663 | 15,343 | 1,405,587 | 1,438 | 23,158 | |
| \$1.5 million under \$2.0 million | 11,804 | 1,636,547 | 9,319 | 745,664 | 7,686 | 934,239 | 745 | 30,767 | |
| \$2.0 million under \$3.5 million | 12,275 | 1,880,555 | 5,237 | 1,221,817 | 6,819 | 1,243,988 | 913 | 75,757 | |
| \$3.5 million under \$5.0 million | 3,856 | 754,163 | 3,232 | 711,248 | 2,059 | 410,538 | 488 | 11,514 | |
| \$5.0 million under \$10.0 million | 3,445 | 968,354 | 2,910 | 1,074,390 | 1,825 | 404,396 | 287 | 8,824 | |
| \$10.0 million under \$20.0 million | 1,246 | 501,261 | 1,116 | 689,962 | 618 | 186,053 | 85 | 8,350 | |
| \$20.0 million or more | 613 | 659,319 | 550 | 1,230,517 | 339 | 153,813 | 50 | 3,826 | |
| All Taxable Returns | 50,382 | 9,769,306 | 36,926 | 5,113,328 | 25,383 | 2,299,869 | 1,466 | 95,979 | |
| Under \$1.0 million | 17,584 | 2,802,978 | 11,698 | 946,136 | 9,937 | 1,020,507 | 90 | *975 | |
| \$1.0 million under \$1.5 million | 14,613 | 2,472,310 | 10,624 | 742,249 | 6,208 | 384,863 | 523 | 10,976 | |
| \$1.5 million under \$2.0 million | 5,934 | 1,159,421 | 4,701 | 389,909 | 3,477 | 273,360 | 178 | 5,711 | |
| \$2.0 million under \$3.5 million | 6,689 | 1,273,941 | 5,237 | 731,919 | 3,225 | 733,152 | 315 | 62,233 | |
| \$3.5 million under \$5.0 million | 2,114 | 478,007 | 1,717 | 455,847 | 956 | 152,959 | 187 | 6,254 | |
| \$5.0 million under \$10.0 million | 2,131 | 735,564 | 1,770 | 629,773 | 977 | 154,193 | 106 | 3,484 | |
| \$10.0 million under \$20.0 million | 855 | 372,953 | 767 | | | | | | |

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

| Size of gross estate | Gross estate for tax purposes [1] | | Type of property | | | | | |
|---------------------------------|-----------------------------------|-------------|--------------------|------------|-------------|------------|--------------------------|-----------|
| | Number | Amount | Personal residence | | Real estate | | Real estate partnerships | |
| | | | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 108,322 | 217,402,426 | 68,225 | 16,133,916 | 58,405 | 21,444,713 | 3,906 | 2,002,779 |
| \$600,000 under \$1,000,000 | 47,845 | 38,598,125 | 28,601 | 4,729,748 | 24,143 | 5,062,117 | 862 | 108,384 |
| \$1,000,000 under \$2,500,000 | 45,248 | 66,946,098 | 29,184 | 6,685,171 | 24,590 | 7,719,387 | 1,574 | 306,826 |
| \$2,500,000 under \$5,000,000 | 10,018 | 34,085,398 | 6,744 | 2,249,126 | 6,056 | 3,259,349 | 777 | 303,244 |
| \$5,000,000 under \$10,000,000 | 3,386 | 23,286,561 | 2,351 | 1,115,991 | 2,277 | 1,997,525 | 400 | 377,621 |
| \$10,000,000 under \$20,000,000 | 1,129 | 15,253,132 | 821 | 706,640 | 790 | 1,356,553 | 156 | 196,814 |
| \$20,000,000 or more | 696 | 39,233,112 | 524 | 647,240 | 549 | 2,049,782 | 136 | 709,890 |
| Taxable returns, total | 52,000 | 130,371,309 | 29,429 | 8,064,700 | 26,138 | 10,447,158 | 1,649 | 993,129 |
| \$600,000 under \$1,000,000 | 18,634 | 15,800,654 | 9,452 | 1,675,973 | 8,592 | 1,709,974 | 185 | 17,387 |
| \$1,000,000 under \$2,500,000 | 23,827 | 35,518,751 | 13,711 | 3,387,514 | 11,850 | 3,549,328 | 718 | 97,593 |
| \$2,500,000 under \$5,000,000 | 5,917 | 20,265,359 | 3,704 | 1,256,468 | 3,295 | 1,637,319 | 336 | 162,731 |
| \$5,000,000 under \$10,000,000 | 2,258 | 15,545,769 | 1,554 | 704,130 | 1,430 | 1,125,506 | 223 | 204,827 |
| \$10,000,000 under \$20,000,000 | 814 | 11,032,374 | 596 | 522,846 | 548 | 854,855 | 97 | 121,982 |
| \$20,000,000 or more | 549 | 32,208,403 | 412 | 517,769 | 424 | 1,570,176 | 91 | 388,609 |
| Nontaxable returns, total | 56,322 | 87,031,116 | 38,796 | 8,069,215 | 32,267 | 10,997,554 | 2,257 | 1,009,650 |
| \$600,000 under \$1,000,000 | 29,211 | 22,797,471 | 19,149 | 3,053,774 | 15,550 | 3,352,143 | 677 | 90,997 |
| \$1,000,000 under \$2,500,000 | 21,421 | 31,427,347 | 15,473 | 3,297,657 | 12,740 | 4,170,059 | 856 | 209,233 |
| \$2,500,000 under \$5,000,000 | 4,100 | 13,820,039 | 3,040 | 992,658 | 2,762 | 1,622,030 | 441 | 140,512 |
| \$5,000,000 under \$10,000,000 | 1,128 | 7,740,793 | 797 | 411,861 | 847 | 872,019 | 177 | 172,794 |
| \$10,000,000 under \$20,000,000 | 315 | 4,220,758 | 225 | 183,795 | 242 | 501,697 | 60 | 74,832 |
| \$20,000,000 or more | 147 | 7,024,709 | 112 | 128,471 | 126 | 479,606 | 45 | 321,282 |

| Size of gross estate | Type of property -- Continued | | | | | | | |
|---------------------------------|-------------------------------|------------|-------------|------------|-----------------------|------------|-----------------------|---------|
| | Closely held stock | | Other stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 11,520 | 14,612,428 | 84,895 | 68,304,121 | 54,338 | 21,185,669 | 16,955 | 925,190 |
| \$600,000 under \$1,000,000 | 2,643 | 505,234 | 34,550 | 7,974,817 | 20,099 | 2,836,169 | 7,950 | 376,508 |
| \$1,000,000 under \$2,500,000 | 4,855 | 1,632,018 | 36,684 | 19,658,292 | 23,898 | 5,828,777 | 7,157 | 435,296 |
| \$2,500,000 under \$5,000,000 | 2,294 | 1,565,284 | 8,874 | 11,755,135 | 6,521 | 3,728,634 | 1,384 | 91,801 |
| \$5,000,000 under \$10,000,000 | 973 | 1,651,639 | 3,103 | 8,914,613 | 2,463 | 2,948,222 | 321 | 13,134 |
| \$10,000,000 under \$20,000,000 | 403 | 1,251,625 | 1,038 | 6,308,904 | 847 | 1,758,760 | 89 | 6,086 |
| \$20,000,000 or more | 353 | 8,006,628 | 644 | 14,692,371 | 509 | 4,085,106 | 53 | 2,364 |
| Taxable returns, total | 4,218 | 9,210,444 | 42,321 | 47,421,204 | 29,255 | 14,264,813 | 8,873 | 524,285 |
| \$600,000 under \$1,000,000 | 533 | 105,277 | 13,909 | 3,818,424 | 8,454 | 1,233,623 | 3,516 | 166,318 |
| \$1,000,000 under \$2,500,000 | 1,523 | 524,184 | 19,654 | 11,653,139 | 13,773 | 3,606,049 | 4,171 | 272,014 |
| \$2,500,000 under \$5,000,000 | 1,065 | 667,165 | 5,375 | 8,303,139 | 4,253 | 2,424,795 | 840 | 68,470 |
| \$5,000,000 under \$10,000,000 | 574 | 894,142 | 2,119 | 6,479,369 | 1,701 | 2,171,550 | 237 | 10,146 |
| \$10,000,000 under \$20,000,000 | 262 | 706,023 | 751 | 4,848,439 | 645 | 1,392,687 | 68 | 5,710 |
| \$20,000,000 or more | 260 | 6,313,653 | 514 | 12,318,704 | 429 | 3,436,110 | 41 | 1,627 |
| Nontaxable returns, total | 7,302 | 5,401,985 | 42,574 | 20,882,917 | 25,082 | 6,920,856 | 8,082 | 400,905 |
| \$600,000 under \$1,000,000 | 2,110 | 399,958 | 20,641 | 4,156,393 | 11,646 | 1,602,546 | 4,434 | 210,190 |
| \$1,000,000 under \$2,500,000 | 3,331 | 1,107,833 | 17,031 | 7,005,144 | 10,125 | 2,222,728 | 2,986 | 163,282 |
| \$2,500,000 under \$5,000,000 | 1,228 | 898,119 | 3,499 | 3,451,996 | 2,268 | 1,303,840 | 544 | 23,331 |
| \$5,000,000 under \$10,000,000 | 399 | 757,497 | 985 | 2,435,253 | 762 | 776,672 | 84 | 2,988 |
| \$10,000,000 under \$20,000,000 | 141 | 545,603 | 287 | 1,460,465 | 202 | 366,073 | 21 | 375 |
| \$20,000,000 or more | 93 | 1,692,975 | 131 | 2,373,667 | 79 | 648,997 | 12 | 738 |

Footnotes at end of table - Page 6

Page 1 of 3

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

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

| Size of gross estate | Type of property -- Continued | | | | | | | |
|---------------------------------|-------------------------------|-----------|-----------------------------|-----------|------------|---------|-----------------------------|-----------|
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 29,700 | 6,270,019 | 25,623 | 1,970,823 | 9,713 | 637,587 | 25,813 | 1,769,992 |
| \$600,000 under \$1,000,000 | 12,292 | 1,171,365 | 10,808 | 510,298 | 4,330 | 204,072 | 10,802 | 556,419 |
| \$1,000,000 under \$2,500,000 | 12,674 | 1,737,098 | 10,930 | 679,538 | 4,013 | 229,528 | 11,396 | 672,846 |
| \$2,500,000 under \$5,000,000 | 2,973 | 779,851 | 2,387 | 230,229 | 901 | 90,591 | 2,428 | 252,171 |
| \$5,000,000 under \$10,000,000 | 1,096 | 635,486 | 952 | 201,785 | 313 | 53,310 | 805 | 140,285 |
| \$10,000,000 under \$20,000,000 | 389 | 390,444 | 313 | 106,269 | 97 | 17,482 | 242 | 53,728 |
| \$20,000,000 or more | 276 | 1,555,776 | 233 | 242,705 | 58 | 42,603 | 141 | 94,543 |
| Taxable returns, total | 16,111 | 4,196,897 | 12,900 | 1,222,187 | 5,611 | 438,178 | 12,437 | 989,092 |
| \$600,000 under \$1,000,000 | 5,295 | 590,565 | 4,112 | 220,897 | 2,375 | 135,209 | 4,380 | 291,118 |
| \$1,000,000 under \$2,500,000 | 7,597 | 971,110 | 6,264 | 424,363 | 2,340 | 147,421 | 5,819 | 350,149 |
| \$2,500,000 under \$5,000,000 | 1,947 | 534,447 | 1,444 | 138,623 | 562 | 59,330 | 1,416 | 130,308 |
| \$5,000,000 under \$10,000,000 | 762 | 395,057 | 672 | 149,058 | 216 | 44,012 | 539 | 95,331 |
| \$10,000,000 under \$20,000,000 | 305 | 311,898 | 226 | 77,449 | 72 | 13,720 | 179 | 42,907 |
| \$20,000,000 or more | 234 | 1,403,821 | 183 | 211,808 | 45 | 38,486 | 105 | 79,279 |
| Nontaxable returns, total | 13,590 | 2,073,122 | 12,723 | 748,636 | 4,102 | 199,409 | 13,377 | 780,900 |
| \$600,000 under \$1,000,000 | 7,026 | 590,800 | 6,696 | 289,411 | 1,955 | 68,863 | 6,422 | 265,301 |
| \$1,000,000 under \$2,500,000 | 5,078 | 765,988 | 4,666 | 255,174 | 1,673 | 82,108 | 5,577 | 322,697 |
| \$2,500,000 under \$5,000,000 | 1,026 | 245,404 | 943 | 91,606 | 339 | 31,261 | 1,012 | 121,863 |
| \$5,000,000 under \$10,000,000 | 333 | 240,429 | 280 | 52,727 | 97 | 9,298 | 266 | 44,954 |
| \$10,000,000 under \$20,000,000 | 84 | 78,546 | 87 | 28,820 | 25 | 3,762 | 63 | 10,821 |
| \$20,000,000 or more | 42 | 151,955 | 50 | 30,897 | 13 | 4,117 | 35 | 15,264 |

| Size of gross estate | Type of property -- Continued | | | | | | | |
|---------------------------------|-------------------------------|------------|--------------------------|-----------|-----------------------|-----------|-------------------------|---------|
| | Cash | | Cash management accounts | | Insurance, face value | | Insurance, policy loans | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 104,323 | 14,708,757 | 73,739 | 8,615,903 | 59,566 | 6,169,551 | 5,624 | 189,846 |
| \$600,000 under \$1,000,000 | 46,033 | 5,249,079 | 29,862 | 1,790,314 | 25,882 | 1,407,820 | 1,826 | 46,560 |
| \$1,000,000 under \$2,500,000 | 43,563 | 5,539,681 | 31,557 | 2,847,047 | 25,567 | 2,775,085 | 2,573 | 79,296 |
| \$2,500,000 under \$5,000,000 | 9,659 | 1,797,995 | 7,961 | 1,368,705 | 5,456 | 1,223,991 | 829 | 33,478 |
| \$5,000,000 under \$10,000,000 | 3,289 | 912,942 | 2,791 | 931,601 | 1,716 | 421,612 | 249 | 15,260 |
| \$10,000,000 under \$20,000,000 | 1,101 | 415,955 | 960 | 625,866 | 576 | 159,972 | 91 | 3,397 |
| \$20,000,000 or more | 678 | 793,105 | 607 | 1,052,370 | 369 | 181,071 | 56 | 11,855 |
| Taxable returns, total | 50,973 | 9,090,476 | 37,077 | 5,458,233 | 24,791 | 1,852,905 | 1,873 | 71,870 |
| \$600,000 under \$1,000,000 | 18,189 | 2,719,389 | 11,888 | 819,431 | 8,585 | 343,377 | 357 | 18,145 |
| \$1,000,000 under \$2,500,000 | 23,414 | 3,497,200 | 17,287 | 2,171,819 | 11,832 | 773,731 | 944 | 20,956 |
| \$2,500,000 under \$5,000,000 | 5,816 | 1,191,025 | 4,822 | 840,731 | 2,692 | 355,572 | 345 | 15,982 |
| \$5,000,000 under \$10,000,000 | 2,216 | 694,558 | 1,894 | 692,253 | 1,021 | 174,476 | 137 | 9,236 |
| \$10,000,000 under \$20,000,000 | 802 | 314,302 | 700 | 476,914 | 381 | 85,980 | 51 | 1,909 |
| \$20,000,000 or more | 537 | 674,003 | 486 | 910,712 | 280 | 119,769 | 42 | 5,642 |
| Nontaxable returns, total | 53,349 | 5,618,281 | 36,661 | 3,157,671 | 34,775 | 4,316,646 | 3,751 | 117,976 |
| \$600,000 under \$1,000,000 | 27,844 | 2,529,690 | 17,974 | 970,883 | 17,297 | 1,064,443 | 1,469 | 28,415 |
| \$1,000,000 under \$2,500,000 | 20,149 | 2,042,481 | 14,271 | 1,128,856 | 13,735 | 2,001,354 | 1,632 | 58,341 |
| \$2,500,000 under \$5,000,000 | 3,843 | 606,970 | 3,139 | 527,974 | 2,765 | 868,419 | 484 | 17,496 |
| \$5,000,000 under \$10,000,000 | 1,073 | 218,384 | 896 | 239,348 | 695 | 247,137 | 113 | 6,023 |
| \$10,000,000 under \$20,000,000 | 259 | 101,654 | 260 | 148,952 | 195 | 73,992 | 39 | 1,488 |
| \$20,000,000 or more | 141 | 119,102 | 122 | 141,658 | 88 | 61,301 | 14 | 6,213 |

Footnotes at end of table - Page 6

Page 2 of 3

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

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

| Size of gross estate | Type of property -- Continued | | | | | | | |
|---------------------------------|-------------------------------|---------|----------------------|-----------|-------------------------------|-----------|---------------------|-----------|
| | Farm assets | | Limited Partnerships | | Other noncorporate businesses | | Mortgages and notes | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 7,103 | 881,790 | 13,485 | 3,243,053 | 7,671 | 1,770,519 | 21,120 | 4,167,997 |
| \$600,000 under \$1,000,000 | 3,451 | 155,425 | 4,109 | 143,394 | 2,171 | 116,575 | 7,913 | 746,012 |
| \$1,000,000 under \$2,500,000 | 2,694 | 301,379 | 5,658 | 429,789 | 3,166 | 392,514 | 8,589 | 1,123,089 |
| \$2,500,000 under \$5,000,000 | 560 | 156,922 | 2,096 | 407,037 | 1,206 | 278,282 | 2,628 | 642,326 |
| \$5,000,000 under \$10,000,000 | 256 | 122,773 | 877 | 454,917 | 621 | 204,454 | 1,187 | 565,684 |
| \$10,000,000 under \$20,000,000 | 84 | 75,683 | 410 | 352,902 | 260 | 192,990 | 455 | 310,864 |
| \$20,000,000 or more | 58 | 69,608 | 334 | 1,455,012 | 246 | 585,704 | 348 | 780,013 |
| Taxable returns, total | 2,765 | 412,096 | 6,221 | 2,301,698 | 2,904 | 898,049 | 10,057 | 2,349,964 |
| \$600,000 under \$1,000,000 | 1,005 | 29,957 | 1,192 | 23,638 | 637 | 13,233 | 2,718 | 247,776 |
| \$1,000,000 under \$2,500,000 | 1,221 | 117,949 | 2,870 | 201,486 | 1,062 | 100,774 | 4,467 | 563,336 |
| \$2,500,000 under \$5,000,000 | 284 | 98,601 | 1,071 | 256,866 | 525 | 106,016 | 1,545 | 398,591 |
| \$5,000,000 under \$10,000,000 | 147 | 63,745 | 562 | 293,033 | 329 | 91,270 | 735 | 374,922 |
| \$10,000,000 under \$20,000,000 | 59 | 42,498 | 272 | 266,293 | 168 | 122,571 | 326 | 231,805 |
| \$20,000,000 or more | 48 | 59,346 | 254 | 1,260,281 | 183 | 464,185 | 265 | 533,535 |
| Nontaxable returns, total | 4,339 | 469,694 | 7,264 | 941,355 | 4,767 | 872,470 | 11,063 | 1,818,033 |
| \$600,000 under \$1,000,000 | 2,446 | 125,468 | 2,917 | 119,756 | 1,534 | 103,342 | 5,195 | 498,236 |
| \$1,000,000 under \$2,500,000 | 1,474 | 183,429 | 2,789 | 228,303 | 2,105 | 291,740 | 4,122 | 559,753 |
| \$2,500,000 under \$5,000,000 | 276 | 58,320 | 1,025 | 150,072 | 682 | 172,286 | 1,083 | 243,735 |
| \$5,000,000 under \$10,000,000 | 108 | 59,029 | 314 | 161,884 | 291 | 113,183 | 425 | 190,772 |
| \$10,000,000 under \$20,000,000 | 24 | 33,185 | 138 | 86,609 | 92 | 70,420 | 128 | 79,059 |
| \$20,000,000 or more | 10 | 10,263 | 80 | 194,731 | 63 | 121,519 | 83 | 246,478 |

| Size of gross estate | Type of property -- Continued | | | | | | | |
|---------------------------------|-------------------------------|------------|------------------------|---------|--------|-----------|--------------|-----------|
| | Annuities | | Depletable/intangibles | | Art | | Other assets | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 56,921 | 17,410,160 | 5,607 | 560,801 | 2,122 | 1,317,265 | 92,881 | 3,496,897 |
| \$600,000 under \$1,000,000 | 2,537 | 1,236,318 | 312 | 11,236 | 318 | 17,658 | 3,988 | 64,724 |
| \$1,000,000 under \$2,500,000 | 25,579 | 7,808,143 | 2,269 | 153,011 | 874 | 38,512 | 39,030 | 1,037,346 |
| \$2,500,000 under \$5,000,000 | 5,294 | 3,272,914 | 794 | 113,367 | 397 | 59,973 | 8,960 | 493,649 |
| \$5,000,000 under \$10,000,000 | 1,649 | 1,124,415 | 357 | 61,945 | 248 | 65,531 | 3,173 | 386,404 |
| \$10,000,000 under \$20,000,000 | 544 | 594,709 | 140 | 41,469 | 149 | 88,040 | 1,065 | 245,177 |
| \$20,000,000 or more | 320 | 373,934 | 110 | 79,483 | 134 | 1,057,551 | 665 | 688,597 |
| Taxable returns, total | 23,127 | 6,826,249 | 2,877 | 308,110 | 1,201 | 1,071,701 | 44,254 | 2,108,573 |
| \$600,000 under \$1,000,000 | 8,006 | 1,436,579 | 686 | 21,564 | 1,282 | 1,424 | 15,298 | 207,678 |
| \$1,000,000 under \$2,500,000 | 11,057 | 4,004,736 | 1,286 | 64,144 | 511 | 22,623 | 20,247 | 497,621 |
| \$2,500,000 under \$5,000,000 | 2,516 | 1,228,174 | 479 | 86,404 | 209 | 35,593 | 5,268 | 301,919 |
| \$5,000,000 under \$10,000,000 | 983 | 550,991 | 234 | 44,697 | 161 | 31,735 | 2,131 | 270,284 |
| \$10,000,000 under \$20,000,000 | 335 | 313,057 | 103 | 32,533 | 116 | 57,817 | 778 | 192,399 |
| \$20,000,000 or more | 229 | 292,711 | 89 | 58,769 | 111 | 922,509 | 533 | 638,672 |
| Nontaxable returns, total | 33,794 | 10,583,911 | 2,730 | 252,690 | 921 | 245,564 | 48,627 | 1,388,323 |
| \$600,000 under \$1,000,000 | 15,531 | 2,799,486 | 1,250 | 89,961 | 227 | 6,234 | 24,691 | 438,047 |
| \$1,000,000 under \$2,500,000 | 14,521 | 4,803,406 | 983 | 86,861 | 363 | 15,889 | 19,783 | 539,725 |
| \$2,500,000 under \$5,000,000 | 2,777 | 2,044,740 | 316 | 26,964 | 188 | 24,390 | 3,692 | 191,730 |
| \$5,000,000 under \$10,000,000 | 665 | 573,425 | 123 | 17,248 | 87 | 37,796 | 1,042 | 116,120 |
| \$10,000,000 under \$20,000,000 | 209 | 281,652 | 37 | 8,936 | 32 | 30,223 | 287 | 52,777 |
| \$20,000,000 or more | 91 | 81,222 | 21 | 20,714 | 23 | 135,041 | 132 | 49,825 |

**Estate Tax Returns Filed in 1999: Gross Estate by Type of Property
by Size of Gross Estate**
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of gross estate | Gross estate for tax purposes (1) | | Type of property | | | | | |
|----------------------------------|-----------------------------------|--------------------|--------------------|-------------------|---------------|-------------------|--------------------------|------------------|
| | | | Personal residence | | Real estate | | Real estate partnerships | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 103,993 | 196,436,307 | 64,469 | 13,793,506 | 57,560 | 19,571,430 | 3,401 | 1,397,770 |
| \$600,000 under \$1,000,000 | 49,896 | 38,959,592 | 29,314 | 4,983,686 | 26,443 | 4,925,884 | 707 | 17,441 |
| \$1,000,000 under \$2,500,000 | 40,779 | 60,546,717 | 26,168 | 5,382,270 | 23,411 | 7,177,449 | 1,387 | 287,600 |
| \$2,500,000 under \$5,000,000 | 8,626 | 29,164,379 | 5,733 | 1,798,520 | 5,480 | 2,996,053 | 680 | 266,719 |
| \$5,000,000 under \$10,000,000 | 3,050 | 20,757,000 | 2,110 | 1,023,992 | 2,034 | 1,909,519 | 343 | 259,534 |
| \$10,000,000 under \$20,000,000 | 1,083 | 14,485,100 | 721 | 512,831 | 766 | 1,280,628 | 159 | 217,588 |
| \$20,000,000 or more | 577 | 32,514,518 | 422 | 492,106 | 447 | 1,281,698 | 115 | 288,847 |
| Taxable returns, total | 49,870 | 119,176,309 | 28,111 | 6,848,897 | 25,072 | 9,300,886 | 1,373 | 697,624 |
| \$600,000 under \$1,000,000 | 19,136 | 15,838,747 | 9,755 | 1,620,794 | 8,530 | 1,699,605 | 156 | 19,496 |
| \$1,000,000 under \$2,500,000 | 22,233 | 33,165,900 | 12,927 | 2,786,942 | 11,319 | 3,294,359 | 520 | 108,128 |
| \$2,500,000 under \$5,000,000 | 5,217 | 17,788,120 | 3,215 | 1,016,014 | 3,046 | 1,497,003 | 311 | 121,183 |
| \$5,000,000 under \$10,000,000 | 2,046 | 14,023,492 | 1,355 | 656,981 | 1,293 | 1,077,708 | 200 | 127,465 |
| \$10,000,000 under \$20,000,000 | 770 | 10,542,126 | 522 | 368,069 | 530 | 753,938 | 100 | 82,103 |
| \$20,000,000 or more | 467 | 27,817,925 | 337 | 400,096 | 353 | 978,273 | 86 | 229,257 |
| Nontaxable returns, total | 54,123 | 77,259,998 | 36,357 | 6,944,609 | 32,508 | 10,270,545 | 2,028 | 700,146 |
| \$600,000 under \$1,000,000 | 30,762 | 23,119,845 | 19,560 | 2,962,892 | 16,913 | 3,226,279 | 551 | 57,985 |
| \$1,000,000 under \$2,500,000 | 18,546 | 27,380,917 | 13,241 | 2,595,329 | 12,981 | 3,883,089 | 877 | 176,472 |
| \$2,500,000 under \$5,000,000 | 3,409 | 11,376,259 | 2,519 | 782,506 | 2,434 | 1,499,050 | 369 | 145,536 |
| \$5,000,000 under \$10,000,000 | 1,004 | 6,733,509 | 755 | 367,011 | 740 | 831,811 | 143 | 132,079 |
| \$10,000,000 under \$20,000,000 | 293 | 3,952,974 | 198 | 144,862 | 235 | 526,690 | 59 | 125,485 |
| \$20,000,000 or more | 110 | 4,696,594 | 85 | 92,010 | 93 | 303,625 | 29 | 59,589 |

Footnotes at end of table - Page 6

Page 1 of 6

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

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

| Size of gross estate | Type of property -- Continued | | | | | | | |
|----------------------------------|-------------------------------|-------------------|---------------|-------------------|-----------------------|-------------------|-----------------------|----------------|
| | Closely held stock | | Other stock | | State and local bonds | | Federal savings bonds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 11,024 | 12,216,707 | 83,522 | 67,211,905 | 53,190 | 20,233,744 | 16,169 | 919,388 |
| \$600,000 under \$1,000,000 | 2,781 | 439,830 | 37,290 | 9,382,282 | 21,288 | 3,305,997 | 8,045 | 416,874 |
| \$1,000,000 under \$2,500,000 | 4,742 | 1,485,914 | 34,083 | 18,428,267 | 22,633 | 6,203,853 | 6,592 | 395,339 |
| \$2,500,000 under \$5,000,000 | 1,938 | 1,391,756 | 7,718 | 10,713,828 | 5,852 | 3,546,311 | 1,091 | 75,172 |
| \$5,000,000 under \$10,000,000 | 870 | 1,342,245 | 2,794 | 8,485,983 | 2,220 | 2,698,647 | 288 | 20,608 |
| \$10,000,000 under \$20,000,000 | 411 | 1,494,634 | 988 | 5,951,671 | 783 | 1,682,477 | 111 | 9,821 |
| \$20,000,000 or more | 281 | 5,064,328 | 549 | 14,249,274 | 424 | 2,896,459 | 42 | 1,474 |
| Taxable returns, total | 4,098 | 7,108,344 | 41,354 | 47,130,382 | 27,968 | 13,548,123 | 8,454 | 580,820 |
| \$600,000 under \$1,000,000 | 658 | 75,992 | 14,591 | 4,407,003 | 8,386 | 1,402,219 | 3,341 | 215,068 |
| \$1,000,000 under \$2,500,000 | 1,585 | 439,423 | 18,966 | 11,282,169 | 13,218 | 3,939,640 | 4,004 | 280,206 |
| \$2,500,000 under \$5,000,000 | 892 | 656,679 | 4,719 | 7,350,854 | 3,814 | 2,433,716 | 784 | 59,614 |
| \$5,000,000 under \$10,000,000 | 490 | 652,116 | 1,900 | 6,342,154 | 1,592 | 1,980,926 | 205 | 16,517 |
| \$10,000,000 under \$20,000,000 | 260 | 855,449 | 732 | 4,805,975 | 600 | 1,317,302 | 83 | 8,229 |
| \$20,000,000 or more | 214 | 4,428,684 | 446 | 12,942,229 | 358 | 2,494,320 | 37 | 1,296 |
| Nontaxable returns, total | 6,925 | 5,110,362 | 42,169 | 20,080,922 | 25,212 | 6,685,621 | 7,715 | 338,568 |
| \$600,000 under \$1,000,000 | 2,124 | 363,838 | 22,799 | 4,975,279 | 12,862 | 1,803,778 | 4,704 | 201,917 |
| \$1,000,000 under \$2,500,000 | 3,158 | 1,046,491 | 15,117 | 7,146,098 | 9,415 | 2,284,213 | 2,589 | 115,133 |
| \$2,500,000 under \$5,000,000 | 1,046 | 735,076 | 2,999 | 3,362,974 | 2,038 | 1,112,594 | 307 | 15,658 |
| \$5,000,000 under \$10,000,000 | 380 | 690,129 | 895 | 2,143,829 | 628 | 737,721 | 82 | 4,091 |
| \$10,000,000 under \$20,000,000 | 151 | 639,185 | 256 | 1,145,697 | 183 | 365,175 | 28 | 1,592 |
| \$20,000,000 or more | 67 | 1,635,643 | 103 | 1,307,045 | 66 | 402,139 | 5 | 178 |

Footnotes at end of table - Page 6

Page 1 of 6

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

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

| Size of gross estate | Type of property -- Continued | | | | | | | |
|----------------------------------|-------------------------------|------------------|-----------------------------|------------------|---------------|----------------|-----------------------------|------------------|
| | Other Federal bonds | | Corporate and foreign bonds | | Bond funds | | Unclassifiable mutual funds | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 33,176 | 5,995,157 | 26,541 | 2,461,691 | 11,245 | 839,988 | 25,491 | 1,807,562 |
| \$600,000 under \$1,000,000 | 14,533 | 1,362,989 | 11,979 | 863,313 | 5,280 | 310,120 | 11,860 | 617,349 |
| \$1,000,000 under \$2,500,000 | 13,589 | 1,991,488 | 10,911 | 799,758 | 4,664 | 353,960 | 10,409 | 735,858 |
| \$2,500,000 under \$5,000,000 | 3,225 | 970,500 | 2,291 | 266,424 | 857 | 79,366 | 2,209 | 238,829 |
| \$5,000,000 under \$10,000,000 | 1,164 | 616,146 | 861 | 159,702 | 312 | 51,763 | 688 | 116,652 |
| \$10,000,000 under \$20,000,000 | 420 | 415,491 | 298 | 108,657 | 86 | 24,672 | 212 | 46,429 |
| \$20,000,000 or more | 234 | 638,543 | 201 | 463,936 | 46 | 20,108 | 113 | 72,444 |
| Taxable returns, total | 17,339 | 3,937,775 | 13,154 | 1,509,354 | 5,692 | 471,776 | 11,397 | 910,347 |
| \$600,000 under \$1,000,000 | 5,905 | 618,788 | 4,709 | 291,185 | 2,230 | 135,914 | 4,370 | 238,867 |
| \$1,000,000 under \$2,500,000 | 8,000 | 1,277,778 | 6,045 | 454,643 | 2,643 | 223,544 | 5,114 | 368,696 |
| \$2,500,000 under \$5,000,000 | 2,070 | 634,845 | 1,451 | 181,918 | 518 | 44,381 | 1,229 | 128,277 |
| \$5,000,000 under \$10,000,000 | 840 | 480,029 | 562 | 103,404 | 204 | 32,561 | 446 | 76,244 |
| \$10,000,000 under \$20,000,000 | 324 | 325,597 | 221 | 67,354 | 60 | 18,354 | 149 | 30,720 |
| \$20,000,000 or more | 200 | 600,737 | 167 | 430,852 | 36 | 17,023 | 90 | 67,541 |
| Nontaxable returns, total | 15,837 | 2,057,382 | 13,386 | 952,336 | 5,554 | 368,212 | 14,094 | 917,214 |
| \$600,000 under \$1,000,000 | 8,628 | 744,201 | 7,270 | 372,129 | 3,050 | 174,206 | 7,490 | 378,482 |
| \$1,000,000 under \$2,500,000 | 5,600 | 713,710 | 4,866 | 345,116 | 2,021 | 130,416 | 5,285 | 367,762 |
| \$2,500,000 under \$5,000,000 | 1,155 | 335,655 | 840 | 104,506 | 338 | 34,986 | 980 | 110,552 |
| \$5,000,000 under \$10,000,000 | 324 | 136,116 | 299 | 56,298 | 108 | 19,201 | 242 | 40,408 |
| \$10,000,000 under \$20,000,000 | 95 | 89,895 | 77 | 41,203 | 26 | 6,318 | 63 | 15,708 |
| \$20,000,000 or more | 34 | 37,806 | 34 | 33,085 | 10 | 3,085 | 23 | 4,903 |

Footnotes at end of table - Page 6

Page 3 of 6

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

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

| Size of gross estate | Type of property -- Continued | | | | | | | |
|----------------------------------|-------------------------------|-------------------|--------------------------|------------------|-----------------------|------------------|-------------------------|----------------|
| | Cash | | Cash management accounts | | Insurance, face value | | Insurance, policy loans | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 100,245 | 14,887,794 | 70,379 | 7,615,958 | 56,642 | 5,858,171 | 5,818 | 154,013 |
| \$600,000 under \$1,000,000 | 47,791 | 5,657,897 | 31,151 | 1,720,782 | 26,496 | 1,489,574 | 2,288 | 36,665 |
| \$1,000,000 under \$2,500,000 | 39,471 | 5,540,383 | 28,543 | 2,479,715 | 23,237 | 2,603,978 | 2,594 | 53,084 |
| \$2,500,000 under \$5,000,000 | 8,393 | 1,582,320 | 6,828 | 1,200,021 | 4,511 | 999,013 | 602 | 31,388 |
| \$5,000,000 under \$10,000,000 | 2,981 | 803,419 | 2,474 | 830,865 | 1,556 | 428,565 | 232 | 9,078 |
| \$10,000,000 under \$20,000,000 | 1,042 | 464,517 | 887 | 513,133 | 552 | 175,031 | 88 | 6,626 |
| \$20,000,000 or more | 568 | 831,257 | 495 | 871,441 | 291 | 163,010 | 45 | 7,172 |
| Taxable returns, total | 48,829 | 9,116,688 | 35,281 | 4,764,377 | 23,142 | 1,746,460 | 1,731 | 55,321 |
| \$600,000 under \$1,000,000 | 18,606 | 2,661,156 | 12,472 | 788,084 | 8,830 | 324,485 | 510 | 8,148 |
| \$1,000,000 under \$2,500,000 | 21,842 | 3,752,993 | 15,822 | 1,411,513 | 10,549 | 708,639 | 775 | 18,318 |
| \$2,500,000 under \$5,000,000 | 5,147 | 1,049,543 | 4,233 | 780,990 | 2,274 | 338,392 | 240 | 14,777 |
| \$5,000,000 under \$10,000,000 | 2,014 | 565,911 | 1,682 | 595,575 | 904 | 186,867 | 119 | 4,332 |
| \$10,000,000 under \$20,000,000 | 759 | 342,971 | 686 | 422,792 | 359 | 90,104 | 59 | 4,688 |
| \$20,000,000 or more | 461 | 746,413 | 407 | 755,422 | 228 | 97,973 | 28 | 5,048 |
| Nontaxable returns, total | 51,416 | 5,769,107 | 35,098 | 2,851,581 | 33,501 | 4,111,711 | 4,088 | 98,692 |
| \$600,000 under \$1,000,000 | 28,185 | 2,996,741 | 18,679 | 932,698 | 17,666 | 1,165,089 | 1,758 | 28,517 |
| \$1,000,000 under \$2,500,000 | 17,628 | 1,795,390 | 12,721 | 1,068,202 | 12,687 | 1,895,338 | 1,809 | 44,767 |
| \$2,500,000 under \$5,000,000 | 3,246 | 532,777 | 2,996 | 499,031 | 2,237 | 659,620 | 362 | 16,611 |
| \$5,000,000 under \$10,000,000 | 967 | 237,658 | 792 | 235,280 | 452 | 241,689 | 112 | 4,746 |
| \$10,000,000 under \$20,000,000 | 283 | 121,846 | 222 | 90,341 | 193 | 84,927 | 29 | 1,928 |
| \$20,000,000 or more | 107 | 84,844 | 88 | 116,019 | 65 | 65,037 | 17 | 2,124 |

Footnotes at end of table - Page 6

Page 4 of 6

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

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

| Size of gross estate | Type of property - Continued | | | | | | | | |
|-----------------------------|------------------------------|---------|----------------------|-----------|-------------------------------|-----------|---------------------|-----------|---------|
| | Farm assets | | Limited Partnerships | | Other noncorporate businesses | | Mortgages and notes | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | |
| All returns, total | 7,083 | 899,779 | 13,212 | 2,711,708 | 7,027 | 1,262,069 | 21,753 | 4,033,339 | |
| \$60,000 under \$100,000 | 3,353 | 190,559 | 4,535 | 145,578 | 3,167 | 98,269 | 6,396 | 677,862 | |
| \$100,000 under \$250,000 | 2,869 | 371,225 | 2,966 | 334,990 | 1,889 | 307,136 | 12,248 | 9,032 | |
| \$250,000 under \$500,000 | 556 | 126,645 | 1,773 | 311,874 | 1,064 | 215,775 | 2,518 | 605,275 | |
| \$500,000 under \$1,000,000 | 178 | 57,861 | 885 | 345,197 | 520 | 207,337 | 1,035 | 431,798 | |
| \$1,000,000 under \$200,000 | 74 | 90,886 | 387 | 389,960 | 223 | 190,969 | 464 | 310,806 | |
| \$200,000 or more | 1 | 57,608 | 266 | 204,108 | 65 | 244,644 | 307 | 773,070 | |
| Taxable returns, total | 2,865 | 373,482 | 5,923 | 1,905,028 | 2,676 | 990,454 | 10,346 | 2,294,485 | |
| All returns, total | 1,016 | 27,203 | 1,569 | 54,283 | 390 | 7,371 | 3,085 | 263,382 | |
| \$60,000 under \$100,000 | 1,338 | 130,151 | 2,401 | 154,100 | 1,261 | 88,019 | 4,630 | 630,419 | |
| \$100,000 under \$250,000 | 358 | 58,136 | 191,500 | 102 | 478 | 90,092 | 3,934 | 313,974 | |
| \$250,000 under \$500,000 | 115 | 36,733 | 529 | 219,117 | 283 | 106,231 | 683 | 278,070 | |
| \$500,000 under \$1,000,000 | 46 | 70,702 | 266 | 227,149 | 383 | 97,903 | 323 | 209,528 | |
| \$1,000,000 or more | 41 | 55,373 | 206 | 105,878 | 125 | 200,837 | 250 | 591,114 | |
| Non-taxable returns, total | 4,218 | 97,298 | 2,889 | 886,680 | 4,351 | 1,748,853 | 17,485 | 883 | |
| \$60,000 under \$100,000 | 2,337 | 163,266 | 2,946 | 91,256 | 98 | 68,018 | 5,311 | 414,180 | |
| \$100,000 under \$250,000 | 1,531 | 241,070 | 2,974 | 180,890 | 1,907 | 219,117 | 4,402 | 604,048 | |
| \$250,000 under \$500,000 | 249 | 66,515 | 821 | 120,374 | 586 | 125,683 | 1,124 | 291,300 | |
| \$500,000 under \$1,000,000 | 63 | 24,029 | 356 | 126,270 | 237 | 101,296 | 371 | 156,729 | |
| \$1,000,000 or more | 28 | 20,184 | 142,811 | 14 | 33,085 | 11 | 101,280 | 147 | 101,280 |
| \$200,000 or more | 10 | 2,235 | 50 | 145,039 | 40 | 43,707 | 57 | 181,956 | |