Number of Estate Tax Returns Filed and Share of Returns Taxable by Size of Gross Estate, Filing Years 2001-2020 [1]

| Number of Percentage Number of Percent | | 1 20 | 101 | 20 | 102 | 20 | 103 | 2004 | | 2005 | | : | |
|--|--|---|---|--|--|----------------|--------------|----------------|--------------|----------------|--------------|----------------|------|
| Total Californ Californ Catalogic Performs Catalogic P | Size of Gross Estate | | | | | | | | | | | • | |
| Linder S2.5 million | | | - | | - | | 0 | | • | | | | |
| Linder S2.5 million 85,337 44,66 77,965 43,0 50,116 41,7 41,04 44,8 19,445 36,1 | | 100.00 | 4-0 | | 45.0 | - 0.400 | | | 40.0 | 45.000 | 44.0 | • | |
| \$2.0 million under \$3.5 million \$3.50 million \$3.50 million \$3.50 million under \$1.0 million under \$0.0 million under \$1.0 million \$1.7 million \$1.7 million \$1.1 million under \$1.0 million \$1.7 million \$1.0 million under \$1.0 million \$1.7 million \$1.0 million under \$1.0 million under \$1.0 million \$1.0 m | | | | | | | | • | | • | | | |
| \$3.5 million under \$5.0 million \$3.960 5-4.0 3.823 56.8 4,130 53.3 4,186 51.6 4.445 51.3 \$5.0 million under \$20.0 million of more 628 67.7 1,198 63.0 1,233 63.7 1,315 61.4 1,368 60.5 \$1.0 million under \$20.0 million of more 628 67.7 70.0 65.5 \$1.0 million under \$20.0 million of more 628 67.7 70.0 65.5 \$1.0 million under \$20.0 million of more 628 67.7 70.0 65.5 \$1.0 million under \$20.0 million 628 67.7 70.0 65.5 \$1.0 million under \$20.0 million 628 67.7 70.0 67.5 \$1.0 million under \$3.5 million 1,865 38.7 3,945 35.7 1,867 42.7 1,304 42.6 \$2.0 million under \$3.5 million 1,865 38.7 3,945 35.7 1,867 42.7 1,304 42.6 \$2.0 million under \$3.5 million 5,623 52.4 5,943 48.1 6,562 48.1 6,141 46.6 \$2.0 million under \$3.0 million 5,623 52.4 5,943 48.1 6,562 48.1 6,141 46.6 \$2.0 million of more 70.0 million | | | | | | | | | | | | | |
| S5.0 million under \$10.0 million 3.550 61.0 3.438 61.1 3.732 57.8 3.306 56.9 4.122 55.3 Size of Gross Estate 1.282 77.7 1788 63.0 70.0 70.0 780 0.55 Size of Gross Estate 1.282 74.7 670 77.2 72.0 72.0 70.0 70.0 780 0.55 Size of Gross Estate 1.282 67.7 1.282 72.0 72.0 70.0 70.0 78.0 70.0 78.0 70.0 78.0 70.0 Size of Gross Estate 1.282 67.0 74.7 78.0 70.0 78.0 70.0 78.0 | \$2.0 million under \$3.5 million | 12,695 | 54.2 | 12,490 | 47.7 | 13,136 | 51.1 | 13,936 | 52.3 | 14,842 | 49.3 | | |
| Schemen Sche | \$3.5 million under \$5.0 million | 3,980 | 54.0 | 3,823 | 56.8 | 4,130 | 53.3 | 4,198 | 51.6 | 4,445 | 51.3 | | |
| \$10.00 million under \$20.00 million \text{\$1.00 million under \$20.00 million or more \text{\$20.00 | \$5.0 million under \$10.0 million | | 61.0 | 3,438 | 61.1 | 3.732 | 57.8 | 3.806 | 56.9 | 4.122 | 55.3 | | |
| Size of Gross Estate 14 Size of Gross Estate 14 Size of Gross Estate 14 Size of Gross Estate 15 Size of Gross Estate 15 Size of Gross Estate 16 Size of Gross Estate 17 | | | | · · | | · · | | | | | | | |
| Size of Gross Estate 2006 2007 2008 2009 2007 2008 2009 2007 2008 2009 2007 2008 2009 2007 2008 2009 2007 2008 2009 | | | | , | | | | | | | | | |
| Size of Gross Estate Number of Percentage Percent | \$20.0 million or more | | | | | | | | | 760 | 05.5 | i | |
| Total | Size of Gross Estate | | | | | | | | | | | | |
| Under \$2.0 million 16.865 38.7 3.945 35.7 1.887 42.7 1.304 42.6 | | | - | | _ | | - | | - | | | | |
| Under \$2.0 million 16.865 38.7 3.945 35.7 1.887 42.7 1.304 42.6 | | | | | | | | | | | | | |
| \$2.0 million under \$3.5 million \$3.6 million \$5.0 million \$6.0 million \$5.0 million \$6.0 million | | | | • | | | | • | | | | | |
| S3.5 million under \$5.0 million or der \$0.0 million or der \$10.0 milli | | | | , | | · · | | • | | | | | |
| \$5.0 million under \$10.0 million under \$2.00 m | | | | 19,806 | | | | | | | | | |
| \$5.0 million under \$10.0 million under \$2.00 m | \$3.5 million under \$5.0 million | 5,629 | 52.4 | 5,943 | 48.1 | 6,562 | 48.1 | 6,141 | 46.6 | | | | |
| \$20.0 million or more \$20.0 million or more \$20.0 million \$2.0 million or more | | · · | | · · | | · · | | | | | | | |
| \$20.0 \$1.0 | · | | | , | | · · | | • | | | | | |
| Size of Gross Estate Number of Percentage returns Author of Percentage returns Size of Gross Estate Number of Percentage returns Number of Percentage returns Number of Percentage returns Size of Gross Estate Number of Percentage returns Number of Percentage returns Size of Gross Estate Number of Percentage returns Number of Percentage | | | | | | | | , | | | | | |
| Size of Gross Estate | φ20.0 million of more | | | | | 1,170 | 03.3 | 1,040 | 01.0 | | | | |
| Total | Size of Gross Estate | | | | | • | | | | | | | |
| Under \$3.5 million 3.306 | | returns | taxable | returns | taxable | | | | | | | | |
| Under \$3.5 million 3.306 | Total | 45 404 | 142 | 4 500 | 20.2 | | | | | | | | |
| \$3.5 million under \$10.0 million | | | | · · | | | | | | | | | |
| \$5.0 million under \$10.0 million 4,439 47.4 2,110 31.0 31.0 31.0 31.0 31.0 31.0 31.0 31.0 31.0 31.0 32.0 32.4 48.1 32.0 32.4 48.1 32.0 32.4 48.1 32.0 32.0 32.4 48.1 32.0 | • | | | | | | | | | | | | |
| \$20.0 million under \$20.0 million r more Size of Gross Estate Percentage returns 1,723 46.3 | | | | | | | | | | | | | |
| Size of Gross Estate | | | | 2,110 | | | | | | | | | |
| Size of Gross Estate Number of returns returns returns taxable | \$10.0 million under \$20.0 million | 1,526 | 54.1 | 563 | 38.7 | | | | | | | | |
| Number of returns Percentage taxable Percenta | \$20.0 million or more | 892 | 60.9 | 324 | 48.1 | | | | | | | | |
| Total | | | | | | • | | | | | | | |
| Parcentage Par | Size of Gross Estate | | - | | | | | | | | | | |
| Size of Gross Estate | | returns | taxable | • | | | | | | | | | |
| Size of Gross Estate | Total | 9.412 | 39.7 | | | | | | | | | | |
| \$5.0 million under \$10.0 million or more Size of Gross Estate 2013 2014 2015 2016 2017 2018 | | | | | | | | | | | | | |
| \$10.0 million under \$20.0 million or more 1,723 | | | | | | | | | | | | | |
| Size of Gross Estate | · | | | | | | | | | | | | |
| 2013 2014 2015 2016 2017 2018 | | | | | | | | | | | | | |
| Number of returns Percentage taxable Percentage t | \$20.0 million or more | | | | 14.4 | | 15 | | 10 | | 14.7 | | 14.0 |
| Total | Size of Cross Fotots | | | | | | | | | | | | |
| Total | Size of Gross Estate | | _ | | _ | | • | | • | | | | |
| Under \$5.0 million | | . 5.5.110 | | . 3(4)110 | 137.0010 | . 3.0.110 | 13,70,010 | . 3.0.110 | 13,740,010 | . 3101110 | | . 3.0.110 | |
| Under \$5.0 million | Total | 10,568 | 44.4 | 11,931 | 43.2 | 11,917 | 41.3 | 12,411 | 42.1 | 12,711 | 40.8 | 13,526 | |
| \$5.0 million under \$10.0 million 6,206 38.7 6,735 36.1 6,849 33.6 7,052 34.1 7,374 32.5 7,614 \$10.0 million under \$20.0 million under \$20.0 million under \$20.0 million under \$50 million under \$50 million or more 297 64.0 345 64.6 398 66.8 434 69.1 423 65.5 500 \$20.0 million or more 40.0 million under \$10.0 million under \$20.0 million 1,265 50.3 908 47.0 | | | | | | | | | | | | | |
| \$10.0 million under \$20.0 million | Onger vo a million | 1 112 3 | | 1,001 | 70.0 | | | | | • | | | |
| \$20.0 million under \$50 million 854 59.5 938 61.6 958 56.4 1,073 56.9 1,063 55.5 1,316 55.0 million or more 297 64.0 345 64.6 398 66.8 434 69.1 423 65.5 500 1,063 500 1,063 500 1,063 500 1,063 500 1,063 500 1,063 500 1,063 500 1,063 500 1,063 1 | • | | | 6 725 | 26.4 | 6 0 40 | 20 0 | | | | 3/5 | / 014 | |
| Size of Gross Estate Continuous Percentage returns Conti | \$5.0 million under \$10.0 million | 6,206 | 38.7 | | | | | | | | | | |
| Size of Gross Estate Continuous Percentage returns Continuous Percentage taxable Continuous Percentage returns Conti | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million | 6,206 2,158 | 38.7 53.8 | 2,283 | 49.6 | 2,325 | 49.5 | 2,635 | 49.1 | 2,705 | 50.9 | 3,136 | |
| Size of Gross Estate Number of returns Percentage taxable Number of returns Number of taxable Percentage taxable | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million | 6,206 2,158 | 38.7 53.8 | 2,283 | 49.6 | 2,325 | 49.5 | 2,635 | 49.1 | 2,705 | 50.9 | 3,136 | |
| Size of Gross Estate Number of returns Percentage taxable Percentage taxable Total 6,409 40.1 3,441 37.1 Under \$10.0 million 1,975 32.8 326 37.7 \$10.0 million under \$20.0 million 2,698 37.8 1,859 29.0 \$20.0 million under \$50 million 1,265 50.3 908 47.0 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million | 6,206 2,158 854 | 38.7 53.8 59.5 | 2,283 938 | 49.6 61.6 | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| Total 6,409 40.1 3,441 37.1 Under \$10.0 million 1,975 32.8 326 37.7 \$10.0 million under \$20.0 million 2,698 37.8 1,859 29.0 \$20.0 million under \$50 million 1,265 50.3 908 47.0 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million | 6,206 2,158 854 297 | 38.7 53.8 59.5 64.0 | 2,283 938 345 | 49.6 61.6 64.6 | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| Total 6,409 40.1 3,441 37.1 Under \$10.0 million 1,975 32.8 326 37.7 \$10.0 million under \$20.0 million 2,698 37.8 1,859 29.0 \$20.0 million under \$50 million 1,265 50.3 908 47.0 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million \$50.0 million or more | 6,206 2,158 854 297 | 38.7 53.8 59.5 64.0 | 2,283 938 345 20 | 49.6 61.6 64.6 | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| Under \$10.0 million 1,975 32.8 326 37.7 \$10.0 million under \$20.0 million 2,698 37.8 1,859 29.0 \$20.0 million under \$50 million 1,265 50.3 908 47.0 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million \$50.0 million or more | 6,206 2,158 854 297 20 Number of | 38.7 53.8 59.5 64.0 19 Percentage | 2,283 938 345 20 Number of | 49.6 61.6 64.6 20 Percentage | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| \$10.0 million under \$20.0 million 2,698 37.8 1,859 29.0 \$20.0 million under \$50 million 1,265 50.3 908 47.0 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million \$50.0 million or more | 6,206 2,158 854 297 20 Number of | 38.7 53.8 59.5 64.0 19 Percentage | 2,283 938 345 20 Number of | 49.6 61.6 64.6 20 Percentage | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| \$10.0 million under \$20.0 million 2,698 37.8 1,859 29.0 \$20.0 million under \$50 million 1,265 50.3 908 47.0 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million \$50.0 million or more Size of Gross Estate | 6,206 2,158 854 297 20 Number of returns 6,409 | 38.7 53.8 59.5 64.0 019 Percentage taxable | 2,283 938 345 20 Number of returns 3,441 | 49.6 61.6 64.6 020 Percentage taxable | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| \$20.0 million under \$50 million 1,265 50.3 908 47.0 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million \$50.0 million or more Size of Gross Estate | 6,206 2,158 854 297 20 Number of returns 6,409 | 38.7 53.8 59.5 64.0 019 Percentage taxable | 2,283 938 345 20 Number of returns 3,441 | 49.6 61.6 64.6 020 Percentage taxable | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million \$50.0 million or more Size of Gross Estate Total Under \$10.0 million | 6,206 2,158 854 297 20 Number of returns 6,409 1,975 | 38.7 53.8 59.5 64.0 019 Percentage taxable 40.1 32.8 | 2,283 938 345 20 Number of returns 3,441 326 | 49.6 61.6 64.6 020 Percentage taxable 37.1 37.7 | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |
| 460 U MUUON OF MOTO 1 /1/31 66 21 2/01 62 2 | \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$50 million \$50.0 million or more Size of Gross Estate Total Under \$10.0 million \$10.0 million under \$20.0 million | 6,206 2,158 854 297 20 Number of returns 6,409 1,975 2,698 | 38.7 53.8 59.5 64.0 19 Percentage taxable 40.1 32.8 37.8 | 2,283 938 345 20 Number of returns 3,441 326 1,859 | 49.6 61.6 64.6 020 Percentage taxable 37.1 37.7 29.0 | 2,325 958 | 49.5 56.4 | 2,635 1,073 | 49.1 56.9 | 2,705 1,063 | 50.9 55.5 | 3,136 1,316 | |

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.