#### Estate Tax Returns Filed in 2021 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	s' fees	Other expe	nses/losses	Debts and r	nortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,057	\$102,982	1,173	\$384,581	3,448	\$443,655	3,455	\$690,357	4,367	\$7,496,968
Under \$10 million	427	\$6,873	82	\$10,842	304	\$18,022	293	\$15,700	367	\$163,326
\$10 million under \$20 million	2,678	\$43,473	572	\$102,661	1,723	\$120,679	1,696	\$129,780	2,219	\$1,588,247
\$20 million under \$50 million	1,429	\$30,030	371	\$128,317	1,029	\$132,567	1,062	\$172,614	1,289	\$1,761,330
\$50 million or more	523	\$22,606	148	\$142,761	393	\$172,387	404	\$372,263	491	\$3,984,065
All Taxable Returns	2,393	\$47,472	890	\$308,788	2,204	\$340,028	2,154	\$582,895	2,220	\$3,389,318
Under \$10 million	214	\$3,641	62	\$9,010	189	\$11,060	184	\$11,590	193	\$56,302
\$10 million under \$20 million	1,048	\$14,447	395	\$69,905	967	\$75,771	910	\$84,714	925	\$384,444
\$20 million under \$50 million	789	\$15,030	303	\$107,776	738	\$109,685	750	\$144,997	774	\$772,205
\$50 million or more	342	\$14,354	130	\$122,097	309	\$143,512	310	\$341,595	328	\$2,176,368
All Nontaxable Returns	2,665	\$55,510	283	\$75,793	1,245	\$103,627	1,301	\$107,462	2,147	\$4,107,650
Under \$10 million	213	\$3,232	19	\$1,831	115	\$6,961	109	\$4,110	174	\$107,024
\$10 million under \$20 million	1,630	\$29,026	178	\$32,756	755	\$44,908	786	\$45,066	1,294	\$1,203,802
\$20 million under \$50 million	640	\$15,000	68	\$20,541	291	\$22,883	312	\$27,617	515	\$989,126
\$50 million or more	181	\$8,252	18	\$20,664	84	\$28,875	94	\$30,668	163	\$1,807,697
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	State death to	ax deduction	Total allowab	le deductions	<u> </u>	
Tax status and size of gross estate	Bequests to su Number	rviving spouse  Amount	Charitable Number	deduction Amount	State death ta	ax deduction Amount	Total allowab	le deductions Amount	<u>'</u>	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
size of gross estate  All Returns	Number 3,035	Amount \$60,320,637	Number 1,608	Amount \$24,481,733	Number	Amount \$2,715,150	Number 6,112	Amount \$94,269,645		
size of gross estate  All Returns Under \$10 million	Number 3,035	Amount \$60,320,637 \$700,714	Number 1,608	Amount \$24,481,733 \$132,323	Number 1,263	Amount \$2,715,150 \$68,943	Number 6,112 525	\$94,269,645 \$1,058,499		
size of gross estate  All Returns Under \$10 million \$10 million under \$20 million	Number 3,035 196 1,630	Amount \$60,320,637 \$700,714 \$11,337,127	<b>1,608</b> 114 693	\$24,481,733 \$132,323 \$2,223,304	Number 1,263 124 595	\$2,715,150 \$68,943 \$615,637	Number 6,112 525 3,248	\$94,269,645 \$1,058,499 \$15,610,089		
All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million	3,035 196 1,630 893	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536	<b>1,608</b> 114 693 531	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581	<b>1,263</b> 124 595 384	\$2,715,150 \$68,943 \$615,637 \$854,637	6,112 525 3,248 1,733	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805		
All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million	3,035 196 1,630 893	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536	<b>1,608</b> 114 693 531	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581	<b>1,263</b> 124 595 384	\$2,715,150 \$68,943 \$615,637 \$854,637	6,112 525 3,248 1,733	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805		
All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	3,035 196 1,630 893 316	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260	1,608 114 693 531 269	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526	<b>1,263</b> 124 595 384 161	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933	<b>6,112</b> 525 3,248 1,733 605	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252		
All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns	Number 3,035 196 1,630 893 316	Amount  \$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260  \$12,140,776	1,608 114 693 531 269	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526	1,263 124 595 384 161	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435	Number  6,112 525 3,248 1,733 605	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261		
size of gross estate  All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million	Number  3,035 196 1,630 893 316 363 * 13	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260 \$12,140,776 \$20,671	1,608 114 693 531 269 833 51	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526 \$10,929,484 \$29,440	1,263 124 595 384 161 784 71	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435 \$42,590	Number  6,112 525 3,248 1,733 605 2,574 229	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261 \$150,138		
All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million	Number  3,035 196 1,630 893 316 363 * 13	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260 \$12,140,776 \$20,671 \$260,649	1,608 114 693 531 269 833 51 277	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526 \$10,929,484 \$29,440 \$251,039	1,263 124 595 384 161 784 71 297	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435 \$42,590 \$373,995	Number  6,112 525 3,248 1,733 605  2,574 229 1,115	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261 \$150,138 \$1,182,869		
All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$20 million \$20 million under \$50 million	Number  3,035 196 1,630 893 316 363 * 13 83 155 112	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260 \$12,140,776 \$20,671 \$260,649 \$1,586,050 \$10,273,405	Number  1,608 114 693 531 269 833 51 277 305 200	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526 \$10,929,484 \$29,440 \$251,039 \$1,238,938 \$9,410,067	Number  1,263 124 595 384 161 784 71 297 283 133	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435 \$42,590 \$373,995 \$791,437 \$1,165,414	Number  6,112 525 3,248 1,733 605  2,574 229 1,115 862 369	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261 \$150,138 \$1,182,869 \$4,049,509 \$22,633,746		
All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$20 million \$20 million under \$30 million \$40 million under \$40 million \$50 million under \$50 million	Number  3,035 196 1,630 893 316 363 * 13 83 155 112 2,672	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260 \$12,140,776 \$20,671 \$260,649 \$1,586,050 \$10,273,405	Number  1,608 114 693 531 269 833 51 277 305 200	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526 \$10,929,484 \$29,440 \$251,039 \$1,238,938 \$9,410,067	Number  1,263 124 595 384 161 784 71 297 283 133	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435 \$42,590 \$373,995 \$791,437 \$1,165,414	Number  6,112 525 3,248 1,733 605  2,574 229 1,115 862 369 3,538	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261 \$150,138 \$1,182,869 \$4,049,509 \$22,633,746		
size of gross estate  All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million under \$50 million \$40 million under \$50 million \$50 million or more  All Nontaxable Returns Under \$10 million	Number  3,035 196 1,630 893 316 363 * 13 83 155 112 2,672 182	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260 \$12,140,776 \$20,671 \$260,649 \$1,586,050 \$10,273,405	Number  1,608 114 693 531 269 833 51 277 305 200 775 63	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526 \$10,929,484 \$29,440 \$251,039 \$1,238,938 \$9,410,067 \$13,552,249 \$102,883	Number  1,263 124 595 384 161 784 71 297 283 133 479 53	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435 \$42,590 \$373,995 \$791,437 \$1,165,414 \$341,714 \$26,353	Number  6,112 525 3,248 1,733 605  2,574 229 1,115 862 369 3,538 296	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261 \$150,138 \$1,182,869 \$4,049,509 \$22,633,746 \$66,253,384 \$908,361		
size of gross estate  All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million or more  All Nontaxable Returns Under \$10 million \$10 million \$10 million	Number  3,035 196 1,630 893 316 363 * 13 83 155 112 2,672 182 1,547	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260 \$12,140,776 \$20,671 \$260,649 \$1,586,050 \$10,273,405 \$48,179,862 \$680,043 \$11,076,478	Number  1,608 114 693 531 269 833 51 277 305 200 775 63 416	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526 \$10,929,484 \$29,440 \$251,039 \$1,238,938 \$9,410,067 \$13,552,249 \$102,883 \$1,972,264	Number  1,263 124 595 384 161 784 71 297 283 133 479 53 297	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435 \$42,590 \$373,995 \$791,437 \$1,165,414 \$341,714 \$26,353 \$241,642	Number  6,112 525 3,248 1,733 605  2,574 229 1,115 862 369 3,538 296 2,133	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261 \$150,138 \$1,182,869 \$4,049,509 \$22,633,746 \$66,253,384 \$908,361 \$14,427,220		
size of gross estate  All Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Nontaxable Returns Under \$10 million	Number  3,035 196 1,630 893 316 363 * 13 83 155 112 2,672 182	\$60,320,637 \$700,714 \$11,337,127 \$16,640,536 \$31,642,260 \$12,140,776 \$20,671 \$260,649 \$1,586,050 \$10,273,405	Number  1,608 114 693 531 269 833 51 277 305 200 775 63	\$24,481,733 \$132,323 \$2,223,304 \$4,363,581 \$17,762,526 \$10,929,484 \$29,440 \$251,039 \$1,238,938 \$9,410,067 \$13,552,249 \$102,883	Number  1,263 124 595 384 161 784 71 297 283 133 479 53	\$2,715,150 \$68,943 \$615,637 \$854,637 \$1,175,933 \$2,373,435 \$42,590 \$373,995 \$791,437 \$1,165,414 \$341,714 \$26,353	Number  6,112 525 3,248 1,733 605  2,574 229 1,115 862 369 3,538 296	\$94,269,645 \$1,058,499 \$15,610,089 \$23,324,805 \$54,276,252 \$28,016,261 \$150,138 \$1,182,869 \$4,049,509 \$22,633,746 \$66,253,384 \$908,361		

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 2022.

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

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

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

<sup>[1]</sup> Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2021, most returns were filed for deaths that occurred in 2020, for which the filing threshold was \$11.58 million of gross estate. Because of filing extensions, however, some returns were filed in 2021 for deaths that occurred prior to 2020, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2021, for which the filing threshold was \$11.70 million.

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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	's' fees	Other exper	nses/losses	Debts and n	nortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	2,818	\$64,335	696	\$262,959	1,861	\$241,486	1,919	\$371,533	2,436	\$3,843,464
Under \$10 million	264	\$4,129	57	\$6,418	185	\$11,139	172	\$10,258	209	\$105,155
\$10 million under \$20 million	1,508	\$27,063	331	\$56,649	934	\$70,411	958	\$83,353	1,279	\$1,020,213
\$20 million under \$50 million	747	\$16,530	220	\$71,005	532	\$76,426	557	\$135,926	664	\$971,491
\$50 million or more	298	\$16,612	88	\$128,886	210	\$83,510	232	\$141,995	284	\$1,746,605
All Taxable Returns	1,188	\$24,952	507	\$211,459	1,086	\$174,282	1,074	\$298,671	1,110	\$1,614,254
Under \$10 million	115	\$1,835	42	\$5,204	110	\$7,622	97	\$6,676	99	\$21,017
\$10 million under \$20 million	509	\$7,906	222	\$37,523	462	\$39,404	451	\$56,599	462	\$194,835
\$20 million under \$50 million	394	\$7,656	177	\$62,053	364	\$57,866	368	\$120,854	374	\$376,104
\$50 million or more	170	\$7,555	67	\$106,680	150	\$69,390	158	\$114,541	173	\$1,022,299
All Nontaxable Returns	1,629	\$39,383	188	\$51,499	775	\$67,204	845	\$72,862	1,327	\$2,229,210
Under \$10 million	149	\$2,294	15	\$1,214	75	\$3,516	74	\$3,582	110	\$84,138
\$10 million under \$20 million	1,000	\$19,157	109	\$19,127	471	\$31,008	507	\$26,753	817	\$825,378
\$20 million under \$50 million	353	\$8,874	43	\$8,952	168	\$18,560	189	\$15,072	290	\$595,388
\$50 million or more	128	\$9,057	21	\$22,206	60	\$14,120	75	\$27,454	110	\$724,306
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	State death to	ax deduction	Total allowabl	e deductions		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Determen	1,802	*** 740 005	075	*07.440.40F	000	64 040 400	2 424	670 400 447		
All Returns										
L I I		\$39,743,625	875	\$27,440,435	686	\$1,810,160	3,424	\$72,108,447		
Under \$10 million	111	\$388,399	53	\$94,261	72	\$34,010	324	\$624,913		
\$10 million under \$20 million	111 1,007	\$388,399 \$7,047,283	53 389	\$94,261 \$1,258,740	72 319	\$34,010 \$323,147	324 1,844	\$624,913 \$9,611,180		
\$10 million under \$20 million \$20 million under \$50 million	111 1,007 485	\$388,399 \$7,047,283 \$9,478,005	53 389 273	\$94,261 \$1,258,740 \$2,324,702	72 319 207	\$34,010 \$323,147 \$406,995	324 1,844 908	\$624,913 \$9,611,180 \$13,112,147		
\$10 million under \$20 million	111 1,007	\$388,399 \$7,047,283	53 389	\$94,261 \$1,258,740	72 319	\$34,010 \$323,147	324 1,844	\$624,913 \$9,611,180		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more	111 1,007 485 199	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937	53 389 273 160	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732	72 319 207 87	\$34,010 \$323,147 \$406,995 \$1,046,008	324 1,844 908 349	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more	111 1,007 485 199	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 \$4,631,092	53 389 273 160 <b>414</b>	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 \$20,990,216	72 319 207 87 <b>394</b>	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400	324 1,844 908 349 <b>1,273</b>	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$10 million	111 1,007 485 199 174 * 4	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 <b>\$4,631,092</b> \$2,665	53 389 273 160 <b>414</b> 16	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 <b>\$20,990,216</b> \$5,633	72 319 207 87 <b>394</b> 35	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400 \$19,059	324 1,844 908 349 <b>1,273</b> 123	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$10 million \$10 million under \$20 million	111 1,007 485 199 <b>174</b> * 4	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 <b>\$4,631,092</b> \$2,665 \$145,446	53 389 273 160 <b>414</b> 16	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 <b>\$20,990,216</b> \$5,633 \$146,535	72 319 207 87 <b>394</b> 35 146	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400 \$19,059 \$184,853	324 1,844 908 349 <b>1,273</b> 123 538	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368 \$651,510		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$10 million	111 1,007 485 199 174 * 4	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 <b>\$4,631,092</b> \$2,665 \$145,446 \$659,924	53 389 273 160 <b>414</b> 16	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 <b>\$20,990,216</b> \$5,633 \$146,535 \$724,544	72 319 207 87 <b>394</b> 35 146 148	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400 \$19,059 \$184,853 \$381,616	324 1,844 908 349 <b>1,273</b> 123	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million	111 1,007 485 199 <b>174</b> * 4 45	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 <b>\$4,631,092</b> \$2,665 \$145,446	53 389 273 160 <b>414</b> 16 143 150	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 <b>\$20,990,216</b> \$5,633 \$146,535	72 319 207 87 <b>394</b> 35 146	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400 \$19,059 \$184,853	324 1,844 908 349 <b>1,273</b> 123 538 427	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368 \$651,510 \$2,043,294		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million	111 1,007 485 199 <b>174</b> * 4 45	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 <b>\$4,631,092</b> \$2,665 \$145,446 \$659,924	53 389 273 160 <b>414</b> 16 143 150	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 <b>\$20,990,216</b> \$5,633 \$146,535 \$724,544	72 319 207 87 <b>394</b> 35 146 148	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400 \$19,059 \$184,853 \$381,616	324 1,844 908 349 <b>1,273</b> 123 538 427	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368 \$651,510 \$2,043,294		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	111 1,007 485 199 <b>174</b> * 4 45 66 59	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 <b>\$4,631,092</b> \$2,665 \$145,446 \$659,924 \$3,823,058	53 389 273 160 <b>414</b> 16 143 150	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 <b>\$20,990,216</b> \$5,633 \$146,535 \$724,544 \$20,113,505	72 319 207 87 <b>394</b> 35 146 148 65	\$34,010 \$323,147 \$406,995 \$1,046,008 <b>\$1,619,400</b> \$19,059 \$184,853 \$381,616 \$1,033,872	324 1,844 908 349 <b>1,273</b> 123 538 427 186	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368 \$651,510 \$2,043,294 \$25,303,739		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Nontaxable Returns	111 1,007 485 199 <b>174</b> * 4 45 66 59	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 \$4,631,092 \$2,665 \$145,446 \$659,924 \$3,823,058	53 389 273 160 <b>414</b> 16 143 150 105	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 \$20,990,216 \$5,633 \$146,535 \$724,544 \$20,113,505	72 319 207 87 <b>394</b> 35 146 148 65	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400 \$19,059 \$184,853 \$381,616 \$1,033,872 \$190,760	324 1,844 908 349 <b>1,273</b> 123 538 427 186 <b>2,150</b>	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368 \$651,510 \$2,043,294 \$25,303,739		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Nontaxable Returns Under \$10 million	111 1,007 485 199 <b>174</b> * 4 45 66 59 <b>1,628</b>	\$388,399 \$7,047,283 \$9,478,005 \$22,829,937 \$4,631,092 \$2,665 \$145,446 \$659,924 \$3,823,058 \$35,112,533 \$385,734	53 389 273 160 <b>414</b> 16 143 150 105 <b>461</b> 38	\$94,261 \$1,258,740 \$2,324,702 \$23,762,732 \$20,990,216 \$5,633 \$146,535 \$724,544 \$20,113,505 \$6,450,218 \$88,628	72 319 207 87 <b>394</b> 35 146 148 65 <b>291</b> 38	\$34,010 \$323,147 \$406,995 \$1,046,008 \$1,619,400 \$19,059 \$184,853 \$381,616 \$1,033,872 \$190,760 \$14,951	324 1,844 908 349 <b>1,273</b> 123 538 427 186 <b>2,150</b> 201	\$624,913 \$9,611,180 \$13,112,147 \$48,760,206 \$28,052,911 \$54,368 \$651,510 \$2,043,294 \$25,303,739 \$44,055,536 \$570,546		

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.

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

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

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

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

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

Tax status and	Funeral e	expenses	Executors' of	commissions	Attorney	/s' fees	Other exper	ises/losses	Debts and m	nortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	5,290	\$107,929	1,329	\$370,062	3,513	\$380,076	3,555	\$655,316	4,612	\$7,085,035
Under \$10 million	1,551	\$23,232	396	\$39,703	998	\$59,187	1,003	\$54,913	1,336	\$521,013
\$10 million under \$20 million	2,233	\$38,168	515	\$86,967	1,443	\$105,866	1,444	\$121,687	1,915	\$1,391,393
\$20 million under \$50 million	1,099	\$27,980	291	\$91,939	756	\$97,813	781	\$156,400	969	\$1,541,945
\$50 million or more	407	\$18,549	127	\$151,452	315	\$117,210	327	\$322,316	392	\$3,630,684
All Taxable Returns	2,403	\$45,624	990	\$305,006	2,207	\$290,291	2,182	\$524,485	2,226	\$3,770,142
Under \$10 million	607	\$8,004	251	\$26,910	547	\$36,202	546	\$30,608	538	\$117,217
\$10 million under \$20 million	951	\$14,414	390	\$70,713	896	\$76,179	861	\$89,493	883	\$387,160
\$20 million under \$50 million	603	\$14,276	239	\$74,827	537	\$79,332	545	\$113,707	566	\$817,063
\$50 million or more	243	\$8,930	109	\$132,556	227	\$98,579	231	\$290,676	239	\$2,448,703
All Nontaxable Returns	2,887	\$62,306	339	\$65,056	1,305	\$89,785	1,373	\$130,831	2,386	\$3,314,893
Under \$10 million	945	\$15,229	145	\$12,793	452	\$22,985	457	\$24,305	798	\$403,796
\$10 million under \$20 million	1,282	\$23,754	125	\$16,254	547	\$29,687	583	\$32,194	1,032	\$1,004,233
\$20 million under \$50 million	496	\$13,704	52	\$17,113	219	\$18,481	236	\$42,693	403	\$724,883
\$50 million or more	165	\$9,620	17	\$18,897	88	\$18,632	97	\$31,639	153	\$1,181,981
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	State death to	ax deduction	Total allowabl	e deductions	<u></u>	
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	3,152	\$57,534,278	1,619	\$21,873,006	1,134	\$1,931,319	6,365	\$88,240,577		
Under \$10 million	915	\$3,501,108	335	\$593,768	300	\$138,680	1,948	\$4,840,987		
\$10 million under \$20 million	1,314	\$9,999,753	660	\$2,285,184	481	\$485,049	2,682	\$14,088,298		
\$20 million under \$50 million	663	\$13,028,003	433	\$3,529,727	246	\$495,607	1,265	\$18,556,499		
\$50 million or more	259	\$31,005,414	191	\$15,464,327	107	\$811,983	471	\$50,754,794		
All Taxable Returns	336	\$8,531,297	763	\$11,766,506	692	\$1,713,944	2,568	\$25,382,203		
Under \$10 million	* 39	\$55,354	124	\$66,905	148	\$84,074	648	\$357,515		
\$10 million under \$20 million	97	\$334,532	271	\$254,316	279	\$357,760	1,018	\$1,266,053		
	٠. ا	Ψ004,002		Ψ20-1,010						
\$20 million under \$50 million	127	\$1,523,287	240	\$1,105,054	184	\$470,074	636	\$3,780,022		
\$20 million under \$50 million \$50 million or more					184 81	\$470,074 \$802,036	636 265			
	127	\$1,523,287	240	\$1,105,054				\$3,780,022		
\$50 million or more	127 73	\$1,523,287 \$6,618,125	240 128	\$1,105,054 \$10,340,230	81	\$802,036	265	\$3,780,022 \$19,978,613		
\$50 million or more  All Nontaxable Returns Under \$10 million	127 73 <b>2,815</b>	\$1,523,287 \$6,618,125 \$49,002,982	240 128 <b>856</b>	\$1,105,054 \$10,340,230 <b>\$10,106,500</b>	81 <b>442</b>	\$802,036 <b>\$217,375</b>	265 <b>3,797</b>	\$3,780,022 \$19,978,613 \$62,858,374		
\$50 million or more  All Nontaxable Returns	127 73 <b>2,815</b> 876	\$1,523,287 \$6,618,125 <b>\$49,002,982</b> \$3,445,754	240 128 <b>856</b> 211	\$1,105,054 \$10,340,230 <b>\$10,106,500</b> \$526,863	81 <b>442</b> 152	\$802,036 <b>\$217,375</b> \$54,606	265 <b>3,797</b> 1,299	\$3,780,022 \$19,978,613 <b>\$62,858,374</b> \$4,483,472		

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

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

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

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

<sup>[1]</sup> Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2019, most returns were filed for deaths that occurred in 2018, for which the filing threshold was \$11.18 million of gross estate. Because of filing extensions, however, some returns were filed in 2019 for deaths that occurred prior to 2018, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2019, for which the filing threshold was \$11.40 million.

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

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

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

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

57

\$3,601,580

188

\$22,794,046

\$6,120

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

169

\$50 million or more

\$17,910,487

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

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

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

#### Estate Tax Returns Filed in 2017 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
-										
All Returns	10,624	183,432	2,747	510,311	7,146	557,690	7,072	759,303	8,875	9,086,694
Under \$5 million	949	14,746	220	12,794	707	23,588	660	19,748	782	148,413
\$5 million under \$10 million	6,038	81,183	1,421	137,997	3,854	178,635	3,803	177,332	4,882	1,719,184
\$10 million under \$20 million	2,334	39,346	722	124,975	1,648	143,367	1,647	167,964	2,014	1,450,706
\$20 million under \$50 million	935	24,267	264	97,473	656	105,353	668	143,277	852	1,435,954
\$50 million or more	367	23,891	121	137,072	281	106,748	293	250,981	345	4,332,438
	4.000	00.004	0.000	400 700	4.544	405.070	4 000	000 004	4.450	4 000 500
All Taxable Returns	4,893	86,601	<b>2,092</b> 180	409,708	4,541	405,673	<b>4,380</b> 447	636,861	<b>4,450</b> 456	4,836,530
Under \$5 million	508	7,548		10,093	491	16,544		11,624		34,223
\$5 million under \$10 million	2,260	28,964	966	97,424	2,129	110,172	2,013	112,009	2,003	387,692
\$10 million under \$20 million	1,317	22,192	615	108,708	1,213	110,621	1,202	148,880	1,209	713,078
\$20 million under \$50 million	558	12,675	227	85,799	492	84,853	493	127,906	536	750,496
\$50 million or more	250	15,222	104	107,684	217	83,484	225	236,443	246	2,951,041
All Nontaxable Returns	5,731	96,831	655	100,603	2,605	152,017	2,692	122,441	4,425	4,250,165
Under \$5 million	441	7,197	40	2,701	216	7,043	213	8,124	327	114,190
\$5 million under \$10 million	3,779	52,220	455	40,572	1,725	68,463	1,790	65,323	2,879	1,331,492
\$10 million under \$20 million	1,018	17,154	107	16,267	435	32,746	444	19,085	804	737,628
\$20 million under \$50 million	376	11,592	36	11,675	164	20,500	175	15,372	316	685,458
\$50 million or more	117	8,669	17	29,388	65	23.264	69	14,538	99	1,381,396
					00					
Tax status and	Bequests to su		Charitable			deductions		tax deduction		.,,,,,,,,,
Tax status and size of gross estate						-, -		·		1,121,122
	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		.,
	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		,,,,,,,,,
size of gross estate	Bequests to su Number	rviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions  Amount	State death	tax deduction Amount		3,00,000
size of gross estate  All Returns	Bequests to su Number 6,211	Amount 63,249,642	Charitable Number 2,902	Amount 21,044,062	Allowable Number 12,617	deductions Amount 95,670,020	State death to Number 2,508	Amount 2,378,473		
size of gross estate  All Returns  Under \$5 million	Bequests to su Number 6,211 442	Amount 63,249,642 805,736	Charitable Number 2,902 176	deduction Amount  21,044,062 112,055	Allowable Number  12,617 1,130	deductions	State death in Number  2,508 221	Amount  2,378,473  42,408		.,
size of gross estate  All Returns  Under \$5 million \$5 million under \$10 million	Bequests to su Number 6,211 442 3,662	Amount  63,249,642  805,736  13,435,846	Charitable Number  2,902 176 1,416	deduction Amount  21,044,062 112,055 2,486,508	Allowable Number  12,617 1,130 7,302	deductions Amount  95,670,020 1,146,501 18,292,508	State death 1 Number  2,508 221 1,342	2,378,473 42,408 604,757		,,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Bequests to su Number 6,211 442 3,662 1,315	Amount  63,249,642  805,736  13,435,846  11,229,205	Charitable Number  2,902 176 1,416 744	deduction Amount 21,044,062 112,055 2,486,508 2,464,760	Allowable Number  12,617 1,130 7,302 2,701	95,670,020 1,146,501 18,292,508 15,688,860	State death ( Number  2,508 221 1,342 558	2,378,473 42,408 604,757 500,209		,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more	Bequests to su Number  6,211 442 3,662 1,315 552 239	Amount  63,249,642  805,736  13,435,846  11,229,205  11,951,205  25,827,651	Charitable Number  2,902 176 1,416 744 363 202	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307	Allowable Number  12,617 1,130 7,302 2,701 1,062 422	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367	State death ( Number  2,508 221 1,342 558 261 126	2,378,473 42,408 604,757 500,209 505,214 725,884		,,,,,,
All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns	Bequests to su Number  6,211 442 3,662 1,315 552 239 651	Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651 14,591,492	Charitable Number  2,902 176 1,416 744 363 202 1,484	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157	Allowable Number  12,617 1,130 7,302 2,701 1,062 422 5,170	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367 34,657,409	State death 1 Number  2,508 221 1,342 558 261 126 1,573	2,378,473 42,408 604,757 500,209 505,214 725,884 2,058,643		,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$5 million	Bequests to st. Number  6,211 442 3,662 1,315 552 239 651 * 43	Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651  14,591,492 * 22,921	Charitable Number  2,902 176 1,416 744 363 202 1,484 92	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875	Allowable Number  12,617 1,130 7,302 2,701 1,062 422 5,170 539	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367 34,657,409 143,371	State death 1 Number  2,508 221 1,342 558 261 126 1,573 150	2,378,473 42,408 604,757 500,209 505,214 725,884 2,058,643 28,427		,,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$5 million \$5 million under \$10 million	Bequests to st.  Number  6,211 442 3,662 1,315 552 239  651 * 43 191	Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651  14,591,492 * 22,921 345,198	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821	Allowable Number  12,617 1,130 7,302 2,701 1,062 422 5,170 539 2,392	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367  34,657,409 143,371 1,400,733	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681	2,378,473 42,408 604,757 500,209 505,214 725,884 2,058,643 28,427 351,480		,,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Bequests to st.  Number  6,211 442 3,662 1,315 552 239  651 * 43 191 179	Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651  14,591,492 * 22,921 345,198 819,895	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374	95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367 34,657,409 143,371 1,400,733 2,732,708	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435	2,378,473 42,408 604,757 500,209 505,214 725,884 2,058,643 28,427 351,480 466,996		,,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	Bequests to st.  Number  6,211 442 3,662 1,315 552 239  651 * 43 191 179 131	### Additional Research	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459 251	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111 1,447,289	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374 589	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367  34,657,409 143,371 1,400,733 2,732,708 4,337,106	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435 206	2,378,473 42,408 604,757 500,209 505,214 725,884 2,058,643 28,427 351,480 466,996 491,469		,,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	Bequests to st.  Number  6,211 442 3,662 1,315 552 239  651 * 43 191 179	Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651  14,591,492 * 22,921 345,198 819,895	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374	95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367 34,657,409 143,371 1,400,733 2,732,708	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435	2,378,473 42,408 604,757 500,209 505,214 725,884 2,058,643 28,427 351,480 466,996		,,,,,,,
size of gross estate  All Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million	Bequests to st.  Number  6,211 442 3,662 1,315 552 239  651 * 43 191 179 131	### Additional Research	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459 251	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111 1,447,289	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374 589	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367  34,657,409 143,371 1,400,733 2,732,708 4,337,106	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435 206	2,378,473 42,408 604,757 500,209 505,214 725,884 2,058,643 28,427 351,480 466,996 491,469		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
size of gross estate  All Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million under \$50 million	6,211 442 3,662 1,315 552 239 651 * 43 191 179 131 107	### Reservition of the content of th	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459 251 159  1,417 84	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111 1,447,289 10,971,061  7,578,906 78,180	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374 589 276	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367  34,657,409 143,371 1,400,733 2,732,708 4,337,106 26,043,492  61,012,611 1,003,130	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435 206 102 935 71	2,378,473 42,408 604,757 500,209 505,214 725,884  2,058,643 28,427 351,480 466,996 491,469 720,272 319,830 13,981		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
size of gross estate  All Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$20 million under \$50 million	6,211 442 3,662 1,315 552 239 651 * 43 191 179 131 107	rviving spouse Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651  14,591,492 *22,921 345,198 819,895 1,773,481 11,629,998 48,658,149	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459 251 159  1,417	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111 1,447,289 10,971,061 7,578,906	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374 589 276	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367  34,657,409 143,371 1,400,733 2,732,708 4,337,106 26,043,492 61,012,611	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435 206 102	2,378,473 42,408 604,757 500,209 505,214 725,884  2,058,643 28,427 351,480 466,996 491,469 720,272 319,830		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
size of gross estate  All Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$10 million under \$50 million \$10 million under \$50 million \$10 million under \$50 million	Bequests to st.  Number  6,211 442 3,662 1,315 552 239  651 * 43 191 179 131 107  5,560 399 3,471 1,137	rviving spouse Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651  14,591,492 * 22,921 345,198 819,895 1,773,481 11,629,998  48,658,149 782,815	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459 251 159  1,417 84	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111 1,447,289 10,971,061  7,578,906 78,180	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374 589 276  7,447 591	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367  34,657,409 143,371 1,400,733 2,732,708 4,337,106 26,043,492  61,012,611 1,003,130	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435 206 102 935 71	2,378,473 42,408 604,757 500,209 505,214 725,884  2,058,643 28,427 351,480 466,996 491,469 720,272 319,830 13,981		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
size of gross estate  All Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$50 million or more  All Taxable Returns  Under \$5 million \$5 million under \$10 million \$10 million under \$20 million \$20 million under \$50 million \$40 million under \$50 million \$50 million under \$50 million \$50 million under \$50 million \$50 million under \$50 million	Bequests to st.  Number  6,211 442 3,662 1,315 552 239 651 * 43 191 179 131 107  5,560 399 3,471	Amount  63,249,642 805,736 13,435,846 11,229,205 11,951,205 25,827,651  14,591,492 * 22,921 345,198 819,895 1,773,481 11,629,998  48,658,149 782,815 13,090,648	Charitable Number  2,902 176 1,416 744 363 202  1,484 92 522 459 251 159  1,417 84 894	deduction Amount  21,044,062 112,055 2,486,508 2,464,760 2,997,432 12,983,307  13,465,157 33,875 262,821 750,111 1,447,289 10,971,061  7,578,906 78,180 2,223,688	Allowable Number  12,617 1,130 7,302 2,701 1,062 422  5,170 539 2,392 1,374 589 276  7,447 591 4,910	deductions Amount  95,670,020 1,146,501 18,292,508 15,688,860 16,823,785 43,718,367  34,657,409 143,371 1,400,733 2,732,708 4,337,106 26,043,492  61,012,611 1,003,130 16,891,774	State death 1 Number  2,508 221 1,342 558 261 126  1,573 150 681 435 206 102  935 71 661	2,378,473 42,408 604,757 500,209 505,214 725,884  2,058,643 28,427 351,480 466,996 491,469 720,272 319,830 13,981 253,277		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

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

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

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

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

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

#### Estate Tax Returns Filed in 2016 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	enses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	40.440	475 777	0.705	540 745	2004	500.000	7.005	000 400	0.070	7.005.005
All Returns	10,413	175,777	2,725	542,715	6,984	593,822	7,005	823,433	8,878	7,205,285
Under \$5 million	1,047	13,795	243	13,290	766	25,535	737	19,260	820	123,513
\$5 million under \$10 million	5,788	76,880	1,372	126,613	3,700	188,079	3,692	165,537	4,842	1,767,393
\$10 million under \$20 million	2,259	37,813	652	120,385	1,508	123,371	1,558	139,909	2,000	1,286,423
\$20 million under \$50 million	944	23,091	318	103,035	703	118,702	715	194,680	848	1,554,559
\$50 million or more	375	24,198	140	179,393	307	138,135	303	304,046	369	2,473,396
All Taxable Returns	4,913	83,059	2,118	461,486	4,491	449,754	4,419	691,644	4,526	3,698,943
Under \$5 million	565	7,078	183	9,585	508	16,800	493	15,469	493	48,303
\$5 million under \$10 million	2,272	27,818	994	94,222	2,105	112,578	2,046	109,457	2,037	392,448
\$10 million under \$20 million	1,223	19,180	550	105,315	1,102	98,031	1,109	113,231	1,163	548,539
\$20 million under \$50 million	579	13,676	267	89,188	522	93,491	521	164,314	559	780,169
\$50 million or more	274	15,307	124	163,175	255	128,855	250	289,173	273	1,929,486
All Nontaxable Returns	5,500	92,718	607	81,229	2,492	144,069	2,586	131,789	4,352	3,506,341
Under \$5 million	481	6,717	60	3,704	258	8,736	244	3,791	326	75,210
\$5 million under \$10 million	3,516	49,062	378	32,391	1,595	75,501	1,646	56,080	2,804	1,374,946
\$10 million under \$20 million	1,037	18,633	102	15,070	406	25,340	449	26,679	837	737,884
\$20 million under \$50 million	365	9,415	51	13,847	181	25,212	194	30,366	289	774,391
\$50 million or more	100	8,891	16	16,218	52	9,280	53	14,873	95	543,910
Tax status and		urviving spouse	Charitable	,		deductions		tax deduction		0.10,0.10
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
	Traine or	711104111	. rumboi	7 1110 1111		7 1110 1111	114111201	711104111	•	
All Returns	6,257	73,796,687	2,714	18,494,489	12,345	101,869,175	2,783	2,693,647		
Under \$5 million	432	778,642	232	110,212	1,212	1,106,802	327	54,257		
\$5 million under \$10 million	3,615	13,110,194	1,276	1,926,398	6,994	17,485,034	1,418	580,098		
\$10 million under \$20 million	1,418	12,234,884	624	2,090,661	2,633	16,063,271	612	583,037		
\$20 million under \$50 million	553	11,472,012	369	3,078,764	1,073	16,513,328	270	517,062		
\$50 million or more	239	36,200,954	214	11,288,455	434	50,700,739	157	959,192		
All Taxable Returns	718	23,203,090	1,396	11,475,640	5,207	40,334,421	1,762	2,424,315		
Under \$5 million	* 35	* 34,705	131	39,003	607	181,104	186	33,615		
\$5 million under \$10 million	190	267,701	492	226,238	2,396	1,289,736	773	384,439		
\$10 million under \$20 million	227	1,051,935	362	554,675	1,291	2,549,428	458	548,188		
\$20 million under \$50 million	151	1,943,783	239	1,316,113	611	4,457,089	212	504,191		
\$50 million or more	116	19,904,966	173	9,339,611	300	31,857,065	134	953,883		
		50 500 505		70/00/0		04.501.77		000.000		
All Nontaxable Returns	5,539	50,593,597	1,318	7,018,848	7,138	61,534,754	1,021	269,332		
Under \$5 million	397	743,938	101	71,208	604	925,699	141	20,643		
	3,426	12,842,493	783	1,700,160	4,597	16,195,299	645	195,659		
\$5 million under \$10 million										
\$10 million under \$20 million	1,190	11,182,949	263	1,535,985	1,341	13,513,843	154	34,850		
			263 129 41	1,535,985 1,762,650 1,948,844	1,341 461 133	13,513,843 12,056,239 18,843,674	154 58 23	34,850 12,871 5,310		

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

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

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

 $<sup>^{\</sup>star}$  Estimates should be used with caution because of the small number of sample returns on which they were based.

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

#### Estate Tax Returns Filed in 2015 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	40.042	450 004	2.002	504.455	C CEE	504.054	6 747	646 549	0.725	7.044.007
All Returns	10,043	158,621	<b>2,603</b> 289	504,455	6,655	<b>521,354</b> 29,800	6,717	646,548	<b>8,735</b> 960	7,041,267
Under \$5 million	1,182	15,314		17,257	850		817	20,772		224,595
\$5 million under \$10 million	5,670	78,584	1,324	135,471	3,563	175,759	3,621	150,495	4,862	1,801,262
\$10 million under \$20 million	1,995	33,228	593	106,996	1,387	119,838	1,390	126,874	1,789	1,303,398
\$20 million under \$50 million	846	17,885	262	92,630	600	97,830	626	125,458	778	1,255,112
\$50 million or more	349	13,610	134	152,101	256	98,128	263	222,950	346	2,456,899
All Taxable Returns	4,635	72,827	1,986	411,981	4,208	387,533	4,156	543,048	4,331	3,480,452
Under \$5 million	626	7,335	215	13,368	563	20,708	531	14,546	555	60,090
\$5 million under \$10 million	2,156	27,921	925	95,921	1,979	102,103	1,953	102,871	1,985	449,705
\$10 million under \$20 million	1,086	17,775	501	88,521	989	95,285	982	109,384	1,041	557,747
\$20 million under \$50 million	514	10,340	226	83,658	461	81,258	469	110,708	499	714,644
\$50 million or more	253	9,456	119	130,513	217	88,179	221	205,540	251	1,698,266
All Nontaxable Returns	5,407	85,794	617	92,473	2,447	133,821	2,561	103,500	4,404	3,560,814
Under \$5 million	556	7,979	74	3,888	287	9,091	286	6,225	405	164,505
\$5 million under \$10 million	3,514	50,663	399	39,550	1,584	73,657	1,668	47,624	2,877	1,351,557
\$10 million under \$20 million	909	15,453	92	18,475	398	24,553	408	17,491	748	745,652
	332	7,545	36	8,972	140	16,572	158	14,750	279	540,468
\$20 million under \$50 million \$50 million or more	96	4,155	15	21,588	39	9.948	42	17,410	95	758,633
Tax status and		urviving spouse	Charitable			deductions		tax deduction		730,033
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	•	
SIZE OF GLOSS ESTATE	Number	Amount	Nullibel	Amount	Nullibel	Amount	Number	Amount	·	
All Returns	5,865	54,955,254	2,636	20,003,162	11,865	83,920,030	2,780	2,470,457		
Under \$5 million	507	817,864	211	92,792	1,382	1,226,723	359	61,944		
\$5 million under \$10 million	3,426	12,326,605	1,314	2,381,194	6,804	17,087,014	1,429	609,920		
\$10 million under \$20 million	1,202	10,470,408	603	2,233,679	2,324	14,404,716	574	458,049		
\$20 million under \$50 million	513	10,924,825	312	2,837,387	957	15,370,597	286	527,708		
\$50 million or more	217	20,415,552	196	12,458,110	398	35,830,980	131	812,836		
All Taxable Returns	659	11,262,608	1,324	9,736,248	4,909	25,984,237	1,682	2,141,059		
Under \$5 million	* 44	* 30,932	123	28,787	665	182,052	219	38,328		
\$5 million under \$10 million	191	287,094	505	236,121	2,291	1,327,727	727	368,469		
\$10 million under \$20 million	187	974,996	344	592,508	1,149	2,459,026	420	416,701		
\$20 million under \$50 million	142	1,989,479	197	1,258,790	539	4,265,225	206	508,035		
\$50 million or more	95	7,980,107	156	7,620,042	266	17,750,206	110	809,526		
***										
	5,206	43,692,646	1,311	10,266,914	6,955	57,935,794	1,098	329,398		
All Nontaxable Returns					717	1,044,671	140	23.617		
All Nontaxable Returns Under \$5 million	463	786,932	88	64,005	/1/		_	- , -		
	463 3,235	786,932 12,039,511	88 809	64,005 2,145,073	4,513	15,759,286	702	241,450		
Under \$5 million				•			_	- , -		
Under \$5 million \$5 million under \$10 million	3,235	12,039,511	809	2,145,073	4,513	15,759,286	702	241,450		

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

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

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

<sup>\*</sup>Revised November 2016

#### Estate Tax Returns Filed in 2014 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	40.472	464.072	2.752	520.040	6.005	F 40 0F0	6.020	C40 F0F	0.044	40 000 000
All Returns	<b>10,173</b> 1,406	<b>161,873</b> 19,264	<b>2,752</b> 336	<b>529,919</b> 18,440	<b>6,925</b> 988	<b>548,258</b> 37,888	<b>6,930</b> 990	<b>640,505</b> 28,900	<b>8,844</b> 1,202	<b>10,608,609</b> 205,125
Under \$5 million										*
\$5 million under \$10 million	5,679	77,291	1,398	137,006	3,734	177,753	3,723	164,193	4,796	1,765,166
\$10 million under \$20 million	1,958	32,350	640	118,190	1,374	132,631	1,368	127,425	1,762	1,326,135
\$20 million under \$50 million	822	19,407	282	114,108	596	99,952	608	128,431	775	1,297,294
\$50 million or more	308	13,560	95	142,174	233	100,034	241	191,556	309	6,014,889
All Taxable Returns	4,921	77,064	2,090	434,651	4,456	414,563	4,322	547,776	4,566	3,712,549
Under \$5 million	749	9,184	233	11,735	661	24,587	659	21,324	673	65,326
\$5 million under \$10 million	2,340	28,213	1,007	103,214	2,151	116,865	2,026	120,438	2,125	521,349
\$10 million under \$20 million	1,080	17,276	523	98,728	983	102,236	967	105,942	1,027	567,933
\$20 million under \$50 million	548	11,978	244	97,399	480	83,839	484	120,354	532	730,065
\$50 million or more	205	10,413	84	123,575	181	87,035	187	179,717	210	1,827,876
All Nontaxable Returns	5,252	84,809	662	95,268	2,469	133,695	2,607	92,729	4,278	6,896,060
Under \$5 million	657	10,080	103	6,706	327	13,301	331	7,576	530	139,798
\$5 million under \$10 million	3,340	49,078	392	33,792	1,583	60,888	1,697	43,755	2,671	1,243,817
\$10 million under \$20 million	877	15,075	118	19,463	391	30,395	401	21,482	735	758,202
\$20 million under \$50 million	274	7,429	38	16,710	116	16,113	124	8,077	243	567,230
\$50 million or more	103	3,147	11	18.599	52	12.999	54	11,839	99	4,187,013
Tax status and		urviving spouse	Charitable	-,		deductions		tax deduction		1,101,010
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	<u>-</u>	
									-	
All Returns	5,901	56,251,892	2,743	18,428,807	11,882	87,287,389	3,030	2,371,224		
Under \$5 million	633	1,086,233	280	135,490	1,614	1,540,785	482	70,555		
\$5 million under \$10 million	3,389	11,803,676	1,317	2,270,000	6,704	16,432,014	1,547	597,630		
\$10 million under \$20 million	1,202	10,141,342	644	2,433,426	2,283	14,337,546	578	435,790		
\$20 million under \$50 million	485	10,092,215	338	2,916,446	937	14,686,170	298	461,045		
\$50 million or more	192	23,128,425	165	10,673,444	345	40,290,874	125	806,204		
All Taxable Returns	726	12,535,204	1,342	10,251,404	5,142	28,071,190	1,830	2,106,886		
Under \$5 million	* 71	* 82,235	127	42,933	786	263,810	319	55,117		
\$5 million under \$10 million	189	298,312	492	220,574	2,424	1,435,554	785	402,014		
\$10 million under \$20 million	211	1,033,164	372	597,797	1,132	2,546,086	402	399,229		
\$20 million under \$50 million	163	2,350,149	231	1,531,505	577	4,942,570	224	450,378		
\$50 million or more	92	8,771,344	121	7,858,597	223	18,883,170	99	800,148		
		40.740.057	4.451	0.477.466	0.7.1	50.040.455	4.055	004.055		
All Nontaxable Returns	5,175	43,716,687	1,401	8,177,402	6,741	59,216,199	1,200	264,338		
Under \$5 million	562	1,003,997	153	92,557	828	1,276,974 14,996,460	163 762	15,438 195,616		
	0.001						1 (62	1 145 616		
\$5 million under \$10 million	3,201	11,505,364	825	2,049,427	4,280		-			
\$5 million under \$10 million \$10 million under \$20 million	991	9,108,178	272	1,835,630	1,152	11,791,460	176	36,561		
\$5 million under \$10 million							-			

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 2013, most returns were filed for deaths that occurred in 2012, for which the filing threshold was \$5.12 million. Because of filing extensions, however, some returns were filed in 2013 for deaths that occurred prior to 2012, for which filing thresholds were lower Source: IRS, Statistics of Income Division, October 2015.

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

#### Estate Tax Returns Filed in 2013 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	0.000	444.070	0.500	405.000	0.070	500.055	0.054	044.007	0.405	5.047.504
All Returns	9,230	141,972	2,500	435,306	6,279	503,355	6,354	814,607	8,165	5,917,584
Under \$5 million	894	10,605	190	11,776	628	21,363	601	16,656	777	185,171
\$5 million under \$10 million	5,405	71,101	1,384	137,212	3,525	173,981	3,550	153,098	4,684	1,563,044
\$10 million under \$20 million	1,896	32,516	606	109,007	1,383	120,053	1,416	134,146	1,732	1,347,211
\$20 million under \$50 million	767	16,873	236	80,548	548	96,413	579	139,716	722	1,152,639
\$50 million or more	268	10,876	84	96,763	195	91,545	208	370,991	250	1,669,519
All Taxable Returns	4,460	68,301	1,888	358,770	4,071	376,262	3,967	715,317	4,230	2,628,201
Under \$5 million	390	4,335	122	8,688	364	12,836	327	12,147	367	43,496
\$5 million under \$10 million	2,306	27,631	987	102,224	2,108	105,982	2,031	106,400	2,155	395,892
\$10 million under \$20 million	1,101	17,476	501	92,447	1,029	97,117	1,021	113,325	1,060	611,219
\$20 million under \$50 million	490	11,168	208	70,833	426	81,938	431	121,573	475	620,101
\$50 million or more	174	7,690	70	84,578	144	78,390	157	361,872	172	957,494
All Nontaxable Returns	4,770	73,671	612	76,536	2,208	127,093	2,387	99,290	3,935	3,289,384
Under \$5 million	504	6,269	69	3,089	264	8,527	274	4,509	410	141,675
\$5 million under \$10 million	3,099	43,470	397	34,988	1,417	68,000	1,519	46,698	2,529	1,167,152
\$10 million under \$20 million	795	15,040	104	16,561	354	22,936	395	20,821	671	735,993
\$20 million under \$50 million	277	5,705	28	9,715	122	14,475	149	18,143	247	532,538
\$50 million or more	94	3,186	14	12,185	51	13,155	51	9.119	78	712,025
Tax status and	Bequests to su	rviving spouse	Charitable		Allowable	deductions	State death t	tax deduction		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	5,159	42,690,055	2,528	13,556,835	10,545	64,166,371	3,104	2,240,807		
Under \$5 million	352	569,559	165	90,760	1,036	912,099	329	61,971		
\$5 million under \$10 million	3,110	9,402,680	1,331	1,939,798	6,201	13,479,116	1,717	648,238		
\$10 million under \$20 million	1,087	8,649,872	576	1,981,611	2,156	12,401,271	667	516,548		
\$20 million under \$50 million	449	9,039,573	304	2,119,907	854	12,664,349	280	469,079		
\$50 million or more	162	15,028,370	153	7,424,758	297	24,709,536	111	544,972		
All Taxable Returns	634	9,789,649	1,353	6,787,228	4,674	20,807,762	1,851	1,953,412		
Under \$5 million	* 24	* 14,550	55	18,050	421	118,360	174	33,895		
\$5 million under \$10 million	185	209,489	0.40	004.040	0.000	1,275,090	908	444,679		
φο million ander φτο million		209,469	613	301.610	2.396	1.275.090	900			
\$10 million under \$20 million	215	209,469 828,866	613 355	301,610 571,475	2,396 1,159	2,354,678	471	477,615		
\$10 million under \$20 million	215	828,866	355	571,475	1,159	2,354,678	471	477,615		
\$10 million under \$20 million \$20 million under \$50 million \$50 million or more				•	-					
\$20 million under \$50 million \$50 million or more	215 138 72	828,866 1,658,832 7,077,912	355 214 116	571,475 1,000,282 4,895,812	1,159 508 190	2,354,678 3,580,939 13,478,696	471 212 86	477,615 456,061 541,162		
\$20 million under \$50 million \$50 million or more	215 138 72 <b>4,525</b>	828,866 1,658,832 7,077,912 32,900,406	355 214 116 <b>1,175</b>	571,475 1,000,282 4,895,812 <b>6,769,606</b>	1,159 508 190 <b>5,871</b>	2,354,678 3,580,939 13,478,696 43,358,609	471 212 86 <b>1,253</b>	477,615 456,061 541,162 <b>287,396</b>		
\$20 million under \$50 million \$50 million or more All Nontaxable Returns Under \$5 million	215 138 72 <b>4,525</b> 327	828,866 1,658,832 7,077,912 32,900,406 555,010	355 214 116 <b>1,175</b> 110	571,475 1,000,282 4,895,812 <b>6,769,606</b> 72,710	1,159 508 190 <b>5,871</b> 615	2,354,678 3,580,939 13,478,696 <b>43,358,609</b> 793,739	471 212 86 <b>1,253</b> 154	477,615 456,061 541,162 <b>287,396</b> 28,076		
\$20 million under \$50 million \$50 million or more  All Nontaxable Returns Under \$5 million \$5 million under \$10 million	215 138 72 <b>4,525</b> 327 2,925	828,866 1,658,832 7,077,912 32,900,406 555,010 9,193,191	355 214 116 <b>1,175</b> 110 718	571,475 1,000,282 4,895,812 <b>6,769,606</b> 72,710 1,638,188	1,159 508 190 <b>5,871</b> 615 3,805	2,354,678 3,580,939 13,478,696 <b>43,358,609</b> 793,739 12,204,026	471 212 86 <b>1,253</b> 154 809	477,615 456,061 541,162 <b>287,396</b> 28,076 203,558		
\$20 million under \$50 million \$50 million or more  All Nontaxable Returns Under \$5 million \$5 million under \$10 million \$10 million under \$20 million	215 138 72 <b>4,525</b> 327 2,925 872	828,866 1,658,832 7,077,912 32,900,406 555,010 9,193,191 7,821,006	355 214 116 <b>1,175</b> 110 718 221	571,475 1,000,282 4,895,812 <b>6,769,606</b> 72,710 1,638,188 1,410,137	1,159 508 190 <b>5,871</b> 615 3,805 997	2,354,678 3,580,939 13,478,696 <b>43,358,609</b> 793,739 12,204,026 10,046,593	471 212 86 <b>1,253</b> 154 809 196	477,615 456,061 541,162 <b>287,396</b> 28,076 203,558 38,933		
\$20 million under \$50 million \$50 million or more  All Nontaxable Returns Under \$5 million \$5 million under \$10 million	215 138 72 <b>4,525</b> 327 2,925	828,866 1,658,832 7,077,912 32,900,406 555,010 9,193,191	355 214 116 <b>1,175</b> 110 718	571,475 1,000,282 4,895,812 <b>6,769,606</b> 72,710 1,638,188	1,159 508 190 <b>5,871</b> 615 3,805	2,354,678 3,580,939 13,478,696 <b>43,358,609</b> 793,739 12,204,026	471 212 86 <b>1,253</b> 154 809	477,615 456,061 541,162 <b>287,396</b> 28,076 203,558		

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

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

<sup>[1]</sup> Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2013, most returns were filed for deaths that occurred in 2012, for which the filing threshold was \$5.12 million. Because of filing extensions, however, some returns were filed in 2013 for deaths that occurred prior to 2012, for which filing thresholds were lower Source: IRS, Statistics of Income Division, October 2014.

#### Estate Tax Returns Filed in 2012 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	8,077	121,382	2,169	382,246	5,134	396,461	5,366	445,915	7,019	5,752,466
Under \$5.0 million	825	10,059	213	13,470	575	22,892	572	17,821	657	215,630
\$5.0 million under \$10.0 million	4,953	64,484	1,235	113,125	2,979	133,836	3,168	115,396	4,222	1,527,681
\$10.0 million under \$20.0 million	1,498	24,527	465	82,517	1,005	90,760	1,044	87,207	1,378	1,095,142
\$20.0 million or more	801	22,311	256	173,135	576	148,973	582	225,491	762	2,914,012
All Taxable Returns	3,585	50,352	1,631	314,047	3,169	285,329	3,161	354,095	3,330	1,808,931
Under \$5.0 million	307	3,660	117	7,013	276	10,254	263	6,984	257	29,726
\$5.0 million under \$10.0 million	2,036	23,240	918	81,263	1,780	82,685	1,771	77,642	1,878	301,305
\$10.0 million under \$20.0 million	764	11,966	377	66,095	693	69,477	708	69,145	728	312,497
\$20.0 million or more	477	11,486	220	159,676	420	122,913	419	200,324	467	1,165,404
All Nontaxable Returns	4,492	71,030	538	68,199	1,965	111,132	2,205	91,820	3,689	3,943,535
Under \$5.0 million	517	6,399	96	6,457	299	12,638	308	10,837	400	185,904
\$5.0 million under \$10.0 million	2,918	41,244	317	31,862	1,199	51,150	1,397	37,754	2,344	1,226,377
\$10.0 million under \$20.0 million	734	12,562	89	16,422	311	21,283	336	18,062	650	782,645
\$20.0 million or more	323	10,825	36	13,459	156	26,060	163	25,167	295	1,748,608
Tax status and	Bequests to su	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	<u>-</u>	
All Returns	4,734	42,862,866	2,399	14,111,289	9,391	64,101,840	2,817	1,822,961		
Under \$5.0 million	412	535,867	174	117,513	979	939,403	246	48,029		
\$5.0 million under \$10.0 million	2,897	8,509,128	1,352	2,312,643	5,793	12,806,494	1,708	636,629		
\$10.0 million under \$20.0 million	920	7,167,593	513	2,004,934	1,723	10,556,371	531	380,805		
\$20.0 million or more	505	26,650,279	360	9,676,199	896	39,799,571	331	757,498		
All Taxable Returns	432	11,320,205	1,086	6,573,273	3,738	20,769,655	1,541	1,513,191		
Under \$5.0 million	* 18	* 9,202	58	14,612	331	84,951	94	18,674		
\$5.0 million under \$10.0 million	133	151,555	518	199,350	2,114	938,694	873	422,083		
\$10.0 million under \$20.0 million	124	502,182	287	534,071	798	1,580,283	343	339,735		
\$20.0 million or more	157	10,657,267	224	5,825,240	495	18,165,727	231	732,700		
All Nontaxable Returns	4,302	31,542,661	1,313	7,538,016	5,653	43,332,185	1,276	309,769		
Under \$5.0 million	394	526,665	117	102,901	647	854,453	152	29,355		
\$5.0 million under \$10.0 million	2,764	8,357,573	834	2,113,293	3,680	11,867,799	835	214,546		
\$10.0 million under \$20.0 million	796	6,665,410	226	1,470,863	925	8,976,088	188	41,070		
	0.40	45 000 040	400	l				04.700		

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

\$20.0 million or more

15,993,013

[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.

3,850,959

21,633,845

24,798

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

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

#### Estate Tax Returns Filed in 2011 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	0.005	00.074	4 404	470.000	0.470	007 500	0.500	040.000	0.004	0.700.440
All Returns	3,835	60,871	1,184	179,033	2,473	207,596	2,536	210,623	3,361	2,728,449
Under \$3.5 million	465	4,779	161	7,943	330	15,752	308	11,519	390	82,965
\$3.5 million under \$5.0 million	842	10,264	249	17,953	527	25,467	551	20,996	716	199,129
\$5.0 million under \$10.0 million	1,755	29,777	501	53,809	1,098	65,545	1,134	53,886	1,561	647,056
\$10.0 million under \$20.0 million	487	8,631	164	35,583	320	33,565	334	30,879	425	501,229
\$20.0 million or more	286	7,419	109	63,746	198	67,268	209	93,342	269	1,298,070
All Taxable Returns	1,389	20,055	794	130,814	1,281	137,807	1,276	159,527	1,283	986,136
Under \$3.5 million	155	1,410	94	4,629	146	5,885	144	5,257	129	14,048
\$3.5 million under \$5.0 million	262	2,853	163	11,962	244	12,327	242	12,220	238	28,156
\$5.0 million under \$10.0 million	614	7,920	336	38,206	572	39,015	563	38,283	579	169,099
\$10.0 million under \$20.0 million	210	3,554	115	25,710	190	23,751	197	24,783	195	124,833
\$20.0 million or more	148	4,317	86	50,307	129	56,830	130	78,985	142	650,000
All Nontaxable Returns	2,446	40,816	390	48,219	1,192	69,790	1,260	51,096	2,078	1,742,312
Under \$3.5 million	310	3,369	67	3,314	1,132	9,867	164	6,263	261	68.918
	580	7,411	86	5,990	283	13,140	309	8,777	478	170,973
\$3.5 million under \$5.0 million	1,141	21,857	165	15,603	526	26,530	571	15,604	982	477,957
\$5.0 million under \$10.0 million	277	5,077	49	9,873	130	9,814	137	6,095	230	376,395
\$10.0 million under \$20.0 million	138	3,102	23	13,439	69	10,438	79	14,357	127	648,069
\$20.0 million or more			Charitable			deductions		tax deduction	127	046,009
Tax status and		urviving spouse	_							
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	2,487	16,561,368	1,039	7,238,147	4,583	27,219,284	1,354	675,526		
Under \$3.5 million	269	301,225	89	63,151	599	490,588	101	12,678		
\$3.5 million under \$5.0 million	509	769,247	173	195,268	988	1,237,710	253	47,702		
\$5.0 million under \$10.0 million	1,196	3,675,394	471	913,735	2,109	5,450,225	697	226,595		
\$10.0 million under \$20.0 million	324	2,803,406	170	899,215	563	4,320,452	174	94,871		
\$20.0 million or more	189	9,012,096	136	5,166,778	324	15,720,310	129	293,680		
	202	2,217,761	370	3,497,626	1,478	7,180,909	605	517,479		
All Taxable Returns	11	5577	25	2,756	1,476	41,297	52	6,313		
Under \$3.5 million	17	8,420	25 44	7,904	277	87,197	101	22,383		
\$3.5 million under \$5.0 million	77	125,042	155	7,904 72,361	654	499,623	286	126.843		
\$5.0 million under \$10.0 million				-				-,-		
\$10.0 million under \$20.0 million	45	270,642	73	148,904	218	628,938	90	78,051		
\$20.0 million or more	52	1,808,080	73	3,265,700	156	5,923,854	76	283,890		
All Nontaxable Returns	2,285	14,343,607	669	3,740,522	3,105	20,038,376	749	158,047		
Under \$3.5 million	258	295,648	64	60,394	426	449,291	49	6,365		
	492	760,827	129	187,364	711	1,150,512	152	25,320		
\$3.5 million under \$5.0 million	+0 <u>2</u>	/ -								
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	1,119	3,550,352	316	841,374	1,455	4,950,602	411	99,752		
***	-		316 97	841,374 750,311	1,455 345	4,950,602 3,691,514	411 84	99,752 16,820		

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

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

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

#### Estate Tax Returns Filed in 2010 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	13,238	179,340	4,983	707,533	9,228	577,747	9,396	718,538	11,568	6,506,409
Under \$3.5 million	2,777	26,500	1,089	52,225	2,014	47,086	2,046	39,333	2,360	400,923
\$3.5 million under \$5.0 million	4,395	52,133	1,471	118,961	2,851	109,930	2,914	99,853	3,744	967,853
\$5.0 million under \$10.0 million	3,901	51,850	1,516	180,547	2,767	160,096	2,821	147,618	3,470	1,646,765
\$10.0 million under \$20.0 million	1,352	23,667	544	107,274	988	105,768	1,004	108,922	1,237	1,151,708
\$20.0 million or more	813	25,190	362	248,526	608	154,867	611	322,811	757	2,339,160
All Taxable Returns	6,398	87,481	3,800	598,481	5,872	437,968	5,777	613,225	5,830	2,767,584
Under \$3.5 million	1,226	11,001	629	37,546	1,139	27,949	1,072	23,839	1,101	100,794
\$3.5 million under \$5.0 million	1,852	22,095	1,111	93,613	1,685	71,122	1,683	72,324	1,580	199,450
\$5.0 million under \$10.0 million	2,006	25,330	1,279	153,230	1,865	119,700	1,840	118,486	1,892	529,989
\$10.0 million under \$20.0 million	792	12,504	460	93,204	717	85,601	723	96,589	758	466,320
\$20.0 million or more	522	16,551	320	220,888	467	133,597	460	301,988	499	1,471,030
All Nontaxable Returns	6,840	91,858	1,183	109,051	3,356	139,779	3,618	105,312	5,738	3,738,826
Under \$3.5 million	1,551	15,499	460	14,678	875	19.137	974	15,495	1,258	300.129
\$3.5 million under \$5.0 million	2,542	30,037	360	25,348	1,167	38,808	1,231	27,529	2,164	768,403
\$5.0 million under \$10.0 million	1,895	26,520	237	27,317	902	40,396	981	29,132	1,579	1,116,776
\$10.0 million under \$20.0 million	560	11,163	83	14,070	271	20,168	281	12,334	479	685,388
\$20.0 million or more	291	8,639	42	27.638	141	21,270	151	20.823	258	868,129
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	-	
									='	
All Returns	7,323	42,232,789	3,061	11,493,245	15,190	62,447,706	4,398	1,860,926		
Under \$3.5 million	1,351	1,180,203	384	283,770	3,306	2,014,789	613	69,725		
\$3.5 million under \$5.0 million	2,389	3,924,290	922	788,840	5,027	6,085,515	1,471	254,845		
\$5.0 million under \$10.0 million	2,293	8,151,514	966	1,613,431	4,439	11,925,416	1,413	458,697		
\$10.0 million under \$20.0 million	804	7,094,243	433	1,544,092	1,526	10,157,943	528	347,341		
\$20.0 million or more	487	21,882,540	355	7,263,112	891	32,264,044	373	730,318		
All Taxable Returns	684	8,421,633	1,562	6,773,171	6,710	19,808,559	2,708	1,634,126		
Under \$3.5 million	* 18	* 7,881	146	21,085	1,325	242,939	336	42,835		
\$3.5 million under \$5.0 million	57	51,736	349	60,941	1,912	589,214	855	177,058		
\$5.0 million under \$10.0 million	266	540,624	523	347,439	2,106	1,864,177	911	384,666		
\$10.0 million under \$20.0 million	174	826,645	283	694,175	825	2,293,397	340	318,634		
\$20.0 million or more	169	6,994,746	261	5,649,530	542	14,818,832	266	710,933		
Ψ20.0 Hillion of Hiero				.,,		, , , , , , ,		.,		
All Nontaxable Returns	6,639	33,811,156	1,498	4,720,074	8,479	42,639,147	1,690	226,800		
Under \$3.5 million	1,333	1,172,322	239	262,685	1,981	1,771,850	278	26,890		
\$3.5 million under \$5.0 million	2,331	3,872,553	573	727,899	3,115	5,496,301	615	77,787		
\$5.0 million under \$10.0 million	2,026	7,610,889	442	1,265,992	2,333	10,061,238	502	74,032		
\$10.0 million under \$20.0 million	630	6,267,598	150	849,917	701	7,864,546	188	28,707		

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

for which the filing threshold was \$3.5 million. Because of filing extensions, however, some returns were filed in 2010 for deaths that occurred prior to 2009, for which filing thresholds may have been lower.

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

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

<sup>[1]</sup> The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2010, most returns were filed for deaths that occurred in 2009,

#### Estate Tax Returns Filed in 2009 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral e	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
· · · · · · · · · · · · · · · · · · ·										
All Returns	29,082	336,044	10,128	1,057,381	19,663	901,504	20,202	1,063,157	24,689	8,840,248
Under \$2.0 million	1,108	11,324	305	10,550	818	21,964	880	15,063	928	67,531
\$2.0 million under \$3.5 million	15,514	155,572	5,020	231,913	10,163	254,557	10,568	203,492	12,729	1,825,487
\$3.5 million under \$5.0 million	5,183	56,319	1,834	132,388	3,557	148,418	3,553	137,655	4,448	1,098,049
\$5.0 million under \$10.0 million	4,667	59,228	1,895	229,435	3,265	193,109	3,286	184,612	4,157	1,759,620
\$10.0 million under \$20.0 million	1,668	28,447	677	145,988	1,164	124,472	1,200	154,850	1,522	1,295,640
\$20.0 million or more	942	25,154	396	307,107	695	158,984	715	367,485	904	2,793,921
All Taxable Returns	14,110	158,279	8,111	912,234	12,621	689,852	12,468	907,338	12,883	3,907,067
Under \$2.0 million	541	5,148	138	5,207	433	10,208	448	8,618	459	21,530
\$2.0 million under \$3.5 million	6,756	63,201	3,769	179,514	5,939	165,011	5,801	125,134	5,936	420,035
\$3.5 million under \$5.0 million	2,710	27,787	1,597	110,318	2,523	118,321	2,500	116,699	2,503	388,447
\$5.0 million under \$10.0 million	2,539	30,262	1,668	204,989	2,346	155,228	2,308	161,304	2,441	727,617
\$10.0 million under \$20.0 million	961	15,395	593	130,043	855	103,968	875	144,488	944	635,564
\$20.0 million or more	603	16,485	346	282,163	525	137,115	535	351,094	599	1,713,875
All Nontaxable Returns	14,972	177,766	2,016	145,147	7,042	211,652	7,734	155,819	11,806	4,933,181
Under \$2.0 million	568	6,175	167	5,343	386	11,755	431	6,445	469	46,001
\$2.0 million under \$3.5 million	8,758	92,371	1,251	52,399	4,224	89.547	4,767	78,358	6,793	1,405,452
\$3.5 million under \$5.0 million	2,473	28,532	237	22,070	1,033	30,097	1,052	20,956	1,944	709,602
\$5.0 million under \$10.0 million	2,128	28,966	227	24,446	919	37,881	978	23,307	1,716	1,032,003
\$10.0 million under \$20.0 million	706	13,052	84	15,945	309	20,504	325	10,362	578	660,076
\$20.0 million or more	338	8,669	49	24,945	170	21,868	180	16,391	305	1,080,046
Ψ20.0 IIIIIIOI OI IIIOIC	000	0,000	.0	2 :,0 :0		2.,000		.0,00.	000	1,000,010
Tay status and	Bequests to su	irviving spouse	Charitable	deduction	Allowable	deductions	State death t	ax deduction		
Tax status and		arviving spouse	Charitable			deductions		tax deduction		
Tax status and size of gross estate	Bequests to su Number	Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount	State death	ax deduction Amount		
								1		
size of gross estate  All Returns	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
size of gross estate	Number 15,859	Amount 62,207,102	Number 6,242	Amount 16,019,953	Number 33,419	Amount 90,497,430	Number 9,405	Amount 2,949,148		
size of gross estate  All Returns  Under \$2.0 million	Number 15,859 386	Amount 62,207,102 203,089	Number 6,242 237	Amount 16,019,953 26,968	Number 33,419 1,291	90,497,430 361,345	9,405 371	Amount 2,949,148 25,379		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million	Number 15,859 386 7,917	Amount  62,207,102 203,089 8,632,920	6,242 237 2,716	Amount  16,019,953     26,968     1,409,762	33,419 1,291 17,749	90,497,430 361,345 12,775,573	9,405 371 4,979	2,949,148 25,379 642,842		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Number 15,859 386 7,917 3,146	Amount  62,207,102 203,089 8,632,920 7,073,842	<b>6,242</b> 237 2,716 1,062	Amount  16,019,953	33,419 1,291 17,749 6,141	90,497,430 361,345 12,775,573 9,862,295	9,405 371 4,979 1,532	Amount  2,949,148 25,379 642,842 310,897		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Number 15,859 386 7,917 3,146 2,843	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368	Number  6,242 237 2,716 1,062 1,274	Amount  16,019,953	Number 33,419 1,291 17,749 6,141 5,335	90,497,430 361,345 12,775,573 9,862,295 17,108,897	9,405 371 4,979 1,532 1,517	2,949,148 25,379 642,842 310,897 475,478		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	Number  15,859 386 7,917 3,146 2,843 998 569	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771	<b>6,242</b> 237 2,716 1,062 1,274 534	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002	33,419 1,291 17,749 6,141 5,335 1,857	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939	9,405 371 4,979 1,532 1,517 627	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	Number  15,859 386 7,917 3,146 2,843 998 569 1,607	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785	Number  6,242 237 2,716 1,062 1,274 534 419 3,168	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045	Amount  90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381  26,254,817	9,405 371 4,979 1,532 1,517 627 379 5,966	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Number  15,859 386 7,917 3,146 2,843 998 569 1,607	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63	Amount  16,019,953	33,419 1,291 17,749 6,141 5,335 1,857 1,045 14,699 544	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900	9,405 371 4,979 1,532 1,517 627 379 5,966 231	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Number  15,859 386 7,917 3,146 2,843 998 569 1,607 18 396	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769	9,405 371 4,979 1,532 1,517 627 379 5,966 231 2,785	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million	Number  15,859 386 7,917 3,146 2,843 998 569 1,607 18 396 317	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835	9,405 371 4,979 1,532 1,517 627 379 5,966 231 2,785 1,109	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219	Number  9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836 879,929	33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814	9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093 460	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219	Number  9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229 200	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383 324	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015 637	Amount  90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381  26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279	Number  9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093 460 288	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229 200  14,252	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011  51,375,317	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383 324  3,074	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144  7,331,856	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015 637	Amount  90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381  26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279  64,242,613	Number  9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093 460 288  3,439	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894  376,806		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Nontaxable Returns Under \$2.0 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229 200  14,252 368	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011  51,375,317 202,925	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383 324  3,074 175	Amount  16,019,953     26,968     1,409,762     1,185,183     2,311,256     1,761,002     9,325,783  8,688,096     2,886     153,979     168,323     653,836     879,929     6,829,144  7,331,856     24,082	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015 637  18,720 747	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 64,242,613 304,445	Number  9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093 460 288  3,439 140	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894  376,806 11,711		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more  All Nontaxable Returns Under \$2.0 million \$2.0 million specification or more  All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229 200  14,252 368 7,521	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011  51,375,317 202,925 8,437,560	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383 324  3,074 175 1,681	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144  7,331,856 24,082 1,255,783	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015 637  18,720 747 10,751	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 64,242,613 304,445 11,429,804	Number  9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093 460 288  3,439 140 2,194	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894  376,806 11,711 265,904		
size of gross estate  All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229 200  14,252 368 7,521 2,828	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011  51,375,317 202,925 8,437,560 6,648,465	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383 324  3,074 175 1,681 469	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144  7,331,856 24,082 1,255,783 1,016,860	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015 637  18,720 747 10,751 3,279	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381  26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279  64,242,613 304,445 11,429,804 8,483,460	9,405 371 4,979 1,532 1,517 627 379 5,966 231 2,785 1,109 1,093 460 288 3,439 140 2,194 423	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894  376,806 11,711 265,904 42,669		
All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229 200  14,252 368 7,521 2,828 2,397	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011  51,375,317 202,925 8,437,560 6,648,465 11,236,918	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383 324  3,074 175 1,681 469 504	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144  7,331,856 24,082 1,255,783 1,016,860 1,657,420	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015 637  18,720 747 10,751 3,279 2,692	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381 26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279 64,242,613 304,445 11,429,804 8,483,460 14,005,678	Number  9,405 371 4,979 1,532 1,517 627 379  5,966 231 2,785 1,109 1,093 460 288  3,439 140 2,194 423 424	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894  376,806 11,711 265,904 42,669 37,465		
All Returns Under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million	Number  15,859 386 7,917 3,146 2,843 998 569  1,607 18 396 317 446 229 200  14,252 368 7,521 2,828	Amount  62,207,102 203,089 8,632,920 7,073,842 12,368,368 9,891,771 24,037,111  10,831,785 164 195,360 425,378 1,131,451 1,304,420 7,775,011  51,375,317 202,925 8,437,560 6,648,465	Number  6,242 237 2,716 1,062 1,274 534 419  3,168 63 1,035 593 770 383 324  3,074 175 1,681 469	Amount  16,019,953 26,968 1,409,762 1,185,183 2,311,256 1,761,002 9,325,783  8,688,096 2,886 153,979 168,323 653,836 879,929 6,829,144  7,331,856 24,082 1,255,783 1,016,860	Number  33,419 1,291 17,749 6,141 5,335 1,857 1,045  14,699 544 6,998 2,862 2,643 1,015 637  18,720 747 10,751 3,279	90,497,430 361,345 12,775,573 9,862,295 17,108,897 13,364,939 37,024,381  26,254,817 56,900 1,345,769 1,378,835 3,103,219 3,237,814 17,132,279  64,242,613 304,445 11,429,804 8,483,460	9,405 371 4,979 1,532 1,517 627 379 5,966 231 2,785 1,109 1,093 460 288 3,439 140 2,194 423	Amount  2,949,148 25,379 642,842 310,897 475,478 417,155 1,077,396  2,572,342 13,668 376,938 268,228 438,013 404,601 1,070,894  376,806 11,711 265,904 42,669		

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

for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2009 for deaths that occurred prior to 2008, for which filing thresholds may have been lower.

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

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

 $<sup>^{\</sup>star\star}$  Data were combined to prevent disclosure of individual taxpayer data.

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

<sup>[1]</sup> The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2009, most returns were filed for deaths that occurred in 2008,

#### Estate Tax Returns Filed in 2008 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tay status and	T Funeral	expenses	Evecutors'	commissions	Attorno	ys' fees	Other cyno	nses/losses	Debts and	mortgages
Tax status and										
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	33,273	373,072	12,477	1,299,675	22,569	1,033,879	22,585	1,121,359	28,006	8,845,716
Under \$2.0 million	1,424	13,449	477	17,563	1,073	23,160	982	13,914	1,223	110,858
	18,089	172,933	6,368	307,041	11,755	276,871	11,953	221,621	14,639	1,716,307
\$2.0 million under \$3.5 million	5,687	63,449	2,130	159,056	3,839	168,595	3,715	109,484	4,905	1,105,808
\$3.5 million under \$5.0 million	5,136	64,339	2,160	254,217	3,698	209,959	3,717	231,972	4,531	1,654,051
\$5.0 million under \$10.0 million	1,860		830	178,850	1,371	123,479	1,375	146,269	1,707	1,130,229
\$10.0 million under \$20.0 million	1,000	28,322 30,581	512	382,947	833	231,815	1,375 845	398,099	1,707	3,128,462
\$20.0 million or more	1,077	30,361	312	362,947	633	231,613	040	390,099	1,002	3,126,462
All Taxable Returns	16,287	182,636	10,085	1,144,150	14,851	770,117	14,494	963,047	14,835	4,204,812
Under \$2.0 million	662	5,092	309	12,491	592	14,019	578	8,751	543	11,825
\$2.0 million under \$3.5 million	7,910	73,307	4,790	241,187	7,145	179,438	7,009	164,640	6,914	413,876
\$3.5 million under \$5.0 million	3,005	33,640	1,929	143,221	2,776	107,170	2,580	83,736	2,854	489,725
\$5.0 million under \$10.0 million	2,859	32,808	1,875	225,644	2,651	162,260	2,657	193,289	2,733	780,120
\$10.0 million under \$20.0 million	1,128	16,505	722	158,658	1,033	101,030	1,014	134,104	1,095	610,891
\$20.0 million or more	723	21,283	460	362,949	653	206,199	656	378,527	698	1,898,374
\$20.0 Hillion of Hiore		,		552,515						1,222,21
All Nontaxable Returns	16,987	190,436	2,392	155,525	7,718	263,762	8,091	158,312	13,171	4,640,904
Under \$2.0 million	763	8,357	169	5,073	480	9,141	404	5,163	680	99,033
\$2.0 million under \$3.5 million	10,179	99,626	1,578	65,854	4,610	97,433	4,944	56,981	7,725	1,302,431
\$3.5 million under \$5.0 million	2,682	29,808	201	15,836	1,064	61,425	1,135	25,747	2,051	616,084
\$5.0 million under \$10.0 million	2,277	31,530	285	28,573	1,047	47,698	1,060	38,683	1,798	873,930
\$10.0 million under \$20.0 million	732	11,817	108	20,192	338	22,448	361	12,165	612	519,338
\$20.0 million or more	354	9,298	51	19,997	180	25,616	188	19,572	304	1,230,088
Tax status and	Bequests to si	urviving spouse	Charitable	deduction	Allowable	deductions	State death	tax deduction		
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	<del>-</del> -	
All Returns	18,126	67,609,679	7,214	28,372,041	38,362	108,858,346	11,561	3,474,323		
Under \$2.0 million	537	263,974	326	43,821	1,685	492,748	467	28,158		
\$2.0 million under \$3.5 million	9,470	10,416,827	3,160	1,772,910	20,951	14,946,722	6,051	667,332		
\$3.5 million under \$5.0 million	3,390	7,717,694	1,217	1,018,884	6,562	10,371,836	1,896	377,786		
\$5.0 million under \$10.0 million	3,038	13,279,713	1,429	2,370,922	5,890	18,105,302	1,920	655,970		
\$10.0 million under \$20.0 million	1,066	10,734,812	626	2,143,059	2,095	14,509,514	724	548,652		
\$20.0 million or more	625	25,196,658	457	21,022,446	1,178	50,432,225	502	1,196,426		
All Taxable Returns	1,479	10,891,109	4,009	20,932,348	17,164	39,260,281	7,698	3,144,719		
	52	2,195	151	4,951	720	62,680	252	16,301		
Under \$2.0 million	270	102,259	1,335	185,189	8,366	1,407,505	3,642	445,759		
\$2.0 million under \$3.5 million	280	278,881	809	279,369	3,158	1,442,378	1,424	341,099		
\$3.5 million under \$5.0 million	424	966,145	905	717,027	2,995	3,112,045	1,451	620,209		
\$5.0 million under \$10.0 million	232	1,361,260	443	950,262	1,178	3,354,964	546	534,294		
\$10.0 million under \$20.0 million	232	8,180,369	366	•	746	29,880,709	383	1,187,055		
\$20.0 million or more	220	8,160,369	300	18,795,550	740	29,660,709	303	1,167,055		
All Nontaxable Returns	16,647	56,718,571	3,206	7,439,693	21,198	69,598,065	3,863	329,605		
Under \$2.0 million	485	261,779	175	38,870	965	430,068	214	11,857		
\$2.0 million under \$3.5 million	9,200	10,314,568	1,825	1,587,721	12,585	13,539,216	2,409	221,572		
\$3.5 million under \$5.0 million		7,438,814	408	739,516	3,404	8,929,458	473	36,686		
7	3,109	7,700,017								
\$5.0 million under \$10.0 million	2,614	12,313,569	524	1,653,895	2,895	14,993,257	469	35,761		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 million				•			469 178	35,761 14,357		

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

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

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

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

#### Estate Tax Returns Filed in 2007 [1]: Deductions, by Tax Status and Size of Gross Estate

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	32,960	340,616	13,042	1,273,483	23,175	915,224	23,336	1,140,019	27,874	7,624,009
Under \$2.0 million	3,251	27,434	1.264	39.095	2,406	52,808	2,124	30.751	2,619	201.727
\$2.0 million under \$3.5 millior	17,071	158,585	6.443	315,201	11,804	266,221	12,174	227,791	14,049	1.644.257
\$3.5 million under \$5.0 millior	5,258	51,873	2,080	153,716	3,482	128,279	3,584	116,112	4,424	850,230
\$5.0 million under \$10.0 million	4,773	57,245	2,039	232,467	3,492	188,047	3,441	213,097	4,282	1,506,566
\$10.0 million under \$20.0 millior	1,700	23,954	803	176,497	1,286	114,373	1,294	160,706	1,601	980.781
\$20.0 million or more	907	21,526	413	356,507	705	165,496	718	391,562	898	2,440,447
				•						
All Taxable Returns	16,618	167,972	10,388	1,100,072	14,880	703,937	14,894	976,226	15,352	3,757,752
Under \$2.0 million	1,316	10,881	840	25,920	1,290	29,769	1,159	16,368	1,152	37,500
\$2.0 million under \$3.5 millior	8,093	70,134	4,836	242,390	7,067	180,726	7,204	170,034	7,281	517,705
\$3.5 million under \$5.0 millior	2,768	27,202	1,827	137,471	2,434	101,321	2,476	79,383	2,590	317,449
\$5.0 million under \$10.0 million	2,771	31,189	1,796	207,295	2,560	152,994	2,522	190,640	2,669	662,263
\$10.0 million under \$20.0 millior	1,057	13,787	720	159,843	982	97,545	982	146,502	1,044	541,945
\$20.0 million or more	613	14,779	369	327,152	547	141,581	551	373,299	616	1,680,891
				•						
All Nontaxable Returns	16,342	172,643	2,654	173,412	8,295	211,287	8,442	163,793	12,521	3,866,257
Under \$2.0 million	1,935	16,553	424	13,174	1,116	23,039	965	14,383	1,467	164,228
\$2.0 million under \$3.5 millior	8,978	88,451	1,607	72,811	4,737	85,495	4,970	57,758	6,768	1,126,552
\$3.5 million under \$5.0 millior	2,490	24,670	253	16,245	1,048	26,958	1,108	36,729	1,834	532,782
\$5.0 million under \$10.0 million	2,001	26,056	242	25,172	932	35.053	919	22,456	1,614	844.303
\$10.0 million under \$20.0 millior	643	10.167	83	16.654	304	16.827	312	14,204	557	438,836
\$20.0 million or more	294	6.747	44	29.355	158	23.915	167	18.263	282	759,555
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death ta	x deduction [2]		·
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	17,422	62,056,974	7,672	19,701,929	37,997	93,245,904	11,608	3,394,074		
Under \$2.0 million	1,519	1,060,534	579	246,314	3,921	1,672,373	848	50,353		
\$2.0 million under \$3.5 millior	8,688	9,850,992	3,521	1,982,948	19,796	14,506,815	6,007	680,908		
\$3.5 million under \$5.0 millior	3,013	6,903,932	1,295	1,187,054	5,943	9,419,898	1,825	384,915		
\$5.0 million under \$10.0 million	2,678	11,982,078	1,294	2,214,199	5,429	16,428,761	1,810	627,003		
\$10.0 million under \$20.0 millior	971	9,542,151	550	1,675,366	1,892	12,695,293	679	530,191		
\$20.0 million or more	553	22,717,287	433	12,396,049	1,017	38,522,764	439	1,120,705		
All Taxable Returns	1,585	11,175,806	4,254	12,229,881	17,406	30,272,872	7,841	3,095,495		
Under \$2.0 million	*57	*15,562	195	17,755	1,409	162,696	515	30,515		
\$2.0 million under \$3.5 millior	393	143,327	1,685	215,056	8,473	1,583,925	3,709	479,635		
\$3.5 million under \$5.0 millior	267	222,304	763	211,770	2,860	1,120,105	1,393	356,020		
\$5.0 million under \$10.0 million	402	976,295	877	798,290	2,906	3,051,073	1,341	593,051		
\$5.0 million under \$10.0 million \$10.0 million under \$20.0 millior				798,290 895,214	2,906 1,104	3,051,073 3,198,230	1,341 528	593,051 520,455		
	402	976,295	877							
\$10.0 million under \$20.0 millior \$20.0 million or more	402 237	976,295 1,323,273	877 400	895,214	1,104	3,198,230	528	520,455		
\$10.0 million under \$20.0 millior \$20.0 million or more  All Nontaxable Returns	402 237	976,295 1,323,273	877 400	895,214	1,104	3,198,230	528 356 <b>3,767</b>	520,455		
\$10.0 million under \$20.0 millior \$20.0 million or more  All Nontaxable Returns Under \$2.0 million	402 237 229	976,295 1,323,273 8,495,045	877 400 335	895,214 10,091,796	1,104 654	3,198,230 21,156,843	528 356	520,455 1,115,819		
\$10.0 million under \$20.0 millior \$20.0 million or more  All Nontaxable Returns	402 237 229 <b>15,837</b>	976,295 1,323,273 8,495,045 <b>50,881,168</b>	877 400 335 <b>3,419</b>	895,214 10,091,796 <b>7,472,048</b>	1,104 654 <b>20,591</b>	3,198,230 21,156,843 <b>62,973,031</b>	528 356 <b>3,767</b>	520,455 1,115,819 <b>298,579</b>		
\$10.0 million under \$20.0 millior \$20.0 million or more  All Nontaxable Returns Under \$2.0 million	402 237 229 <b>15,837</b> 1,462	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972	877 400 335 <b>3,419</b> 384	895,214 10,091,796 <b>7,472,048</b> 228,559	1,104 654 <b>20,591</b> 2,512	3,198,230 21,156,843 <b>62,973,031</b> 1,509,677	528 356 <b>3,767</b> 332	520,455 1,115,819 <b>298,579</b> 19,838		
\$10.0 million under \$20.0 millior \$20.0 million or more  All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 millior	402 237 229 <b>15,837</b> 1,462 8,295	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972 9,707,665	877 400 335 <b>3,419</b> 384 1,836	895,214 10,091,796 <b>7,472,048</b> 228,559 1,767,891	1,104 654 <b>20,591</b> 2,512 11,323	3,198,230 21,156,843 <b>62,973,031</b> 1,509,677 12,922,889	528 356 <b>3,767</b> 332 2,298	520,455 1,115,819 <b>298,579</b> 19,838 201,273		
\$10.0 million under \$20.0 millior \$20.0 million or more  All Nontaxable Returns Under \$2.0 million \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior	402 237 229 <b>15,837</b> 1,462 8,295 2,746	976,295 1,323,273 8,495,045 <b>50,881,168</b> 1,044,972 9,707,665 6,681,627	877 400 335 <b>3,419</b> 384 1,836 532	895,214 10,091,796 <b>7,472,048</b> 228,559 1,767,891 975,284	1,104 654 <b>20,591</b> 2,512 11,323 3,083	3,198,230 21,156,843 <b>62,973,031</b> 1,509,677 12,922,889 8,299,793	528 356 <b>3,767</b> 332 2,298 432	520,455 1,115,819 <b>298,579</b> 19,838 201,273 28,895		

<sup>\$10.0</sup> million under \$20.0 million or more 324 8,218,878 150 780,152 789 9,497,062 151 9,736 \$20.0 million or more 324 14,222,242 99 2,304,253 363 17,365,921 84 4,886

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

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2007, most returns were filed for deaths that occurred in 2006, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2007 for deaths that occurred prior to 2006. In 2005, the estate tax filing threshold was \$1.5 million [2] Available only for estates in which the decedent died in 2005 or later.

Source: IRS, Statistics of Income Division, October 2008.

#### Estate Tax Returns Filed in 2006 [1]: Deductions, by Tax Status and Size of Gross Estate

Tax status and	Funeral	expenses	Executors'	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	42,858	415,140	16,701	1,265,158	30,003	1,047,600	30,482	1,241,842	35,873	7,909,327
Under \$1.5 million	1,797	14,231	695	21,659	1,291	30,234	1,296	23,236	1,560	150,175
\$1.5 million under \$2.0 millior	12,977	107,335	4,617	152,667	9,124	159,917	9,229	122,404	10,181	749,439
\$2.0 million under \$3.5 millior	16,264	145,779	6,325	313,387	11,229	296,286	11,542	235,880	13,598	1,974,352
\$3.5 million under \$5.0 millior	5,006	52,153	2,016	156,628	3,465	129,435	3,440	114,161	4,305	952,780
\$5.0 million under \$10.0 million	4,435	54,427	1,940	226,352	3,109	166,730	3,190	186,754	3,994	1,155,150
\$10.0 million under \$20.0 millior	1,517	21,369	684	148,482	1,128	111,562	1,133	127,430	1,416	915,866
\$20.0 million or more	863	19,847	423	245,983	658	153,436	653	431,977	818	2,011,565
All Taxable Returns	21,776	201,056	13,518	1,098,702	19,920	804,368	19,723	1,096,563	19,793	3,964,023
Under \$1.5 million	796	6,117	386	11,191	738	14,457	646	13,498	701	30,591
\$1.5 million under \$2.0 millior	5,450	39,610	3,027	101,788	4,924	86,897	4,847	62,348	4,636	144,211
\$2.0 million under \$3.5 millior	8,618	73,381	5,595	279,973	7,986	229,019	7,932	208,061	7,841	723,442
\$3.5 million under \$5.0 millior	2,810	27,234	1,822	143,007	2,583	107,351	2,558	103,718	2,634	477,554
\$5.0 million under \$10.0 million	2,551	29,747	1,718	207,064	2,308	137,065	2,359	168,526	2,460	612,413
\$10.0 million under \$20.0 millior	966	12,983	594	134,713	869	95,100	866	118,447	941	589,061
\$20.0 million or more	585	11,982	376	220,966	512	134,480	513	421,965	580	1,386,751
All Nontaxable Returns	21,082	214,085	3,182	166,455	10,083	243,232	10,759	145,279	16,080	3,945,304
Under \$1.5 million	1,000	8,114	309	10,468	553	15,777	650	9,738	859	119,584
\$1.5 million under \$2.0 millior	7,528	67,725	1,590	50,880	4,200	73,020	4,382	60,057	5,545	605,228
\$2.0 million under \$3.5 millior	7.646	72,397	730	33.414	3,242	67.267	3,610	27.819	5,757	1.250.910
\$3.5 million under \$5.0 millior	2,196	24,918	194	13,621	881	22,084	881	10,443	1,672	475,225
\$5.0 million under \$10.0 million	1,884	24,680	222	19,287	801	29,665	831	18,228	1,534	542,737
\$10.0 million under \$20.0 millior	551	8,386	90	13,768	260	16,462	267	8,983	475	326,805
\$20.0 million or more	278	7.864	48	25,017	146	18.956	139	10.012	238	624,814
Tax status and	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions	State death ta	x deduction [2]		
Tax status and size of gross estate	Bequests to su Number	rviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount	State death ta Number	x deduction [2] Amount	<u>-</u> -	
				Amount					<del>-</del> -	
size of gross estate	Number	Amount 65,831,439	Number	Amount 17,590,332	Number 49,019	Amount 95,504,013	Number	Amount	<del>-</del> -	
size of gross estate  All Returns	Number 21,867 630	Amount  65,831,439 299,884	Number 9,522 349	Amount 17,590,332 62,958	Number 49,019 2,000	95,504,013 608,645	Number 12,254 283	2,770,955 12,887	-	
size of gross estate  All Returns Under \$1.5 million	Number 21,867 630 5,475	Amount  65,831,439 299,884 3,874,210	Number 9,522 349 2,255	Amount 17,590,332 62,958 741,966	Number 49,019 2,000 14,846	Amount 95,504,013 608,645 5,944,072	Number 12,254 283 3,395	Amount  2,770,955  12,887  246,175	<u>-</u> -	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior	Number 21,867 630 5,475 8,941	Amount  65,831,439 299,884 3,874,210 11,692,957	9,522 349 2,255 3,571	Amount 17,590,332 62,958 741,966 2,161,734	Number 49,019 2,000 14,846 18,848	95,504,013 608,645 5,944,072 16,887,449	Number 12,254 283 3,395 4,779	2,770,955 12,887 246,175 535,216	<u>-</u>	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior	21,867 630 5,475 8,941 2,851	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186	9,522 349 2,255 3,571 1,144	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407	Number 49,019 2,000 14,846 18,848 5,629	95,504,013 608,645 5,944,072 16,887,449 9,523,515	12,254 283 3,395 4,779 1,529	2,770,955 12,887 246,175 535,216 294,497		
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737	Number 9,522 349 2,255 3,571 1,144 1,259	Amount 17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036	Number 49,019 2,000 14,846 18,848 5,629 5,049	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391	Number 12,254 283 3,395 4,779 1,529 1,384	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior	21,867 630 5,475 8,941 2,851	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186	9,522 349 2,255 3,571 1,144	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407	Number 49,019 2,000 14,846 18,848 5,629	95,504,013 608,645 5,944,072 16,887,449 9,523,515	12,254 283 3,395 4,779 1,529	2,770,955 12,887 246,175 535,216 294,497	<u>:</u>	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 million \$10.0 million under \$20.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714	9,522 349 2,255 3,571 1,144 1,259 538 406	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438	Number  12,254 283 3,395 4,779 1,529 1,384 562	Amount  2,770,955  12,887  246,175  535,216  294,497  469,696  416,241	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more	Number  21,867 630 5,475 8,941 2,851 2,604 855 510	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751	Number  9,522 349 2,255 3,571 1,144 1,259 538	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822	Number 49,019 2,000 14,846 18,848 5,629 5,049 1,708	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503	Number  12,254 283 3,395 4,779 1,529 1,384 562 323	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244		
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns	Number  21,867 630 5,475 8,941 2,851 2,604 855 510 1,946	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714	Number  9,522 349 2,255 3,571 1,144 1,259 538 406 5,331	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822 10,431,999	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244 2,542,518	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** **153	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 ** **26,139	9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 1,67 1,913	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$5.0 million under \$20.0 millior \$10.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 ** **153 545	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939 22,777 819 5,694 9,035	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606		
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ***  **153 545 400	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664	9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951	95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$20.0 millior \$20.0 million under \$20.0 millior \$1.5 million under \$3.5 millior \$3.5 million under \$3.5 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** **153 545 400 411	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 **  **26,139 301,602 503,664 1,104,200	9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742 839	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$5.0 millior \$5.0 million under \$20.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$2.0 millior \$20.0 million under \$2.0 millior \$1.5 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$1.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ***  **153 545 400	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714 10,921,253 ** **26,139 301,602 503,664	9,522 349 2,255 3,571 1,144 1,259 538 406 5,331 155 820 2,070 742	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951	95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503 28,679,871 86,504 532,638 2,299,093 1,673,649	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$1.0 millior \$3.0 million under \$2.0 millior \$3.0 million under \$2.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** **153 545 400 411 217	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 *** **26,139 301,602 503,664 1,104,200 1,448,084	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070 742 839 383 322	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019 874,981	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660 1,004	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563 409,666	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$5.0 millior \$5.0 million under \$2.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$2.0 millior \$20.0 million under \$2.0 millior \$1.5 million under \$3.5 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$5.0 millior \$5.0 million under \$20.0 millior \$10.0 million under \$20.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** ***153 545 400 411 217 220	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 **  **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070 742 839 383	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660 1,004 614	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446		
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$5.0 million under \$20.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$3.5 millior \$2.0 million under \$3.5 millior \$3.5 million under \$10.0 millior \$5.0 million under \$20.0 millior \$10.0 million under \$20.0 millior \$10.0 million under \$20.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510 1,946 *** **153 545 400 411 217 220 19,921 ***	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070 742 839 383 322 4,191 194	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660 1,004 614  26,242 1,181	## Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646  66,824,142 522,141	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446  228,437 6,395	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.0 millior \$3.5 million under \$10.0 millior \$10.0 million under \$20.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** **153 545 400 411 217 220  19,921 ** *5,952	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 ** **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564  54,910,186 ** *4,147,954	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070 742 839 383 382 4,191 194 1,435	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660 1,004 614  26,242 1,181 9,152	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646 66,824,142 522,141 5,411,434	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446  228,437 6,395 112,832	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$5.0 million under \$20.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$2.0 millior \$20.0 million under \$3.5 millior \$1.5 million under \$3.5 millior \$3.5 million under \$3.0 millior \$3.5 million under \$3.0 millior \$4.0 million under \$2.0 millior \$5.0 million under \$2.0 millior \$1.0 million under \$2.0 millior \$1.0 million under \$2.0 millior \$1.0 million under \$2.0 millior \$1.5 million under \$2.0 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** **153 545 400 411 217 220  19,921 ** *5,952 8,397	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 **  **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564  54,910,186 ** *4,147,954 11,391,355	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070 742 839 383 322  4,191 194 1,435 1,501	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660 1,004 614  26,242 1,181 9,152 9,813	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646  66,824,142 522,141 5,411,434 14,588,356	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446  228,437 6,395 112,832 67,610		
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$5.0 millior \$5.0 million under \$20.0 millior \$5.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$3.5 million under \$3.5 millior \$3.5 million under \$3.0 millior \$3.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$10.0 million or more  All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$1.5 million under \$3.5 millior \$1.5 million under \$3.5 millior \$1.5 million under \$3.5 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** ***153 545 400 411 217 220  19,921 ** *5,952 8,397 2,452	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 **  **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564  54,910,186 ** *4,147,954 11,391,355 6,531,522	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070 742 839 383 322  4,191 194 1,435 1,501 401	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751  7,158,333 56,120 692,498 1,731,955 767,243	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660 1,004 614  26,242 1,181 9,152 9,813 2,678	## Amount    95,504,013	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153 308	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446  228,437 6,395 112,832 67,610 17,095	-	
size of gross estate  All Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$10.0 millior \$3.0 million under \$20.0 millior \$4.0 million under \$20.0 millior \$5.0 million under \$20.0 millior \$5.0 million under \$20.0 millior \$10.0 million under \$20.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$3.5 millior \$3.5 million under \$3.5 millior \$1.5 million under \$3.5 millior \$1.5 million under \$3.5 millior \$3.5 million under \$3.5 millior	Number  21,867 630 5,475 8,941 2,851 2,604 855 510  1,946 ** **153 545 400 411 217 220  19,921 ** *5,952 8,397	Amount  65,831,439 299,884 3,874,210 11,692,957 7,035,186 12,299,737 8,837,751 21,791,714  10,921,253 **  **26,139 301,602 503,664 1,104,200 1,448,084 7,537,564  54,910,186 ** *4,147,954 11,391,355	Number  9,522 349 2,255 3,571 1,144 1,259 538 406  5,331 155 820 2,070 742 839 383 322  4,191 194 1,435 1,501	Amount  17,590,332 62,958 741,966 2,161,734 1,058,407 2,067,036 1,793,409 9,704,822  10,431,999 6,838 49,468 429,779 291,163 777,019 874,981 8,002,751 7,158,333 56,120 692,498 1,731,955	Number  49,019 2,000 14,846 18,848 5,629 5,049 1,708 939  22,777 819 5,694 9,035 2,951 2,660 1,004 614  26,242 1,181 9,152 9,813	Amount  95,504,013 608,645 5,944,072 16,887,449 9,523,515 16,186,391 11,969,438 34,384,503  28,679,871 86,504 532,638 2,299,093 1,673,649 3,064,610 3,284,731 17,738,646  66,824,142 522,141 5,411,434 14,588,356	Number  12,254 283 3,395 4,779 1,529 1,384 562 323 8,702 167 1,913 3,626 1,221 1,070 429 277 3,552 116 1,482 1,153	Amount  2,770,955 12,887 246,175 535,216 294,497 469,696 416,241 796,244  2,542,518 6,492 133,343 467,606 277,402 453,563 409,666 794,446  228,437 6,395 112,832 67,610	-	

<sup>\$10.0</sup> million under \$20.0 million or more 200 14,254,151 84 1,702,071 324 16,645,857 46 1,798

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

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2006, most returns were filed for deaths that occurred in 2005, for which the filing threshold was \$1.5 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2005. In 2006, the estate tax filing threshold increased to \$2.0 million [2] Available only for estates in which the decedent died in 2005 or later.

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

### Estate Tax Returns Filed in 2005 [1]: Deductions, by Tax Status and Size of Gross Estate

Tax status and	Funeral o	expenses	Executors' of	commissions	Attorne	ys' fees	Other expe	nses/losses	Debts and	mortgages
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	39,078	363,648	15,407	1,125,869	27,297	929,947	27,539	1,059,245	33,047	6,597,968
Under \$1.5 million	4,722	37,266	1,716	44,770	3,236	60,237	3,255	36,645	3,939	286,239
\$1.5 million under \$2.0 millior	11,956	97,849	4,340	143,075	8,321	153,090	8,217	116,424	9,663	646,488
\$2.0 million under \$3.5 millior	12,861	113,940	5,212	274,638	8,899	236,286	9,061	194,780	10,964	1,406,031
\$3.5 million under \$5.0 million	3,924	37,727	1,585	121,996	2,649	106,779	2,783	94,307	3,332	738,556
\$5.0 million under \$10.0 million	3,681	41,733	1,637	205,796	2,707	155,119	2,687	175,910	3,336	1,229,258
\$10.0 million under \$20.0 millior	1,244	18,535	589	122,960	948	84,481	980	122,553	1,147	743,270
\$20.0 million or more	690	16,597	327	212,634	537	133,956	555	318,626	666	1,548,125
All Taxable Returns	19,275	175,201	12,086	981,488	17,478	710,604	17,184	910,276	17,673	3,232,470
Under \$1.5 million	1,676	13,324	895	24,377	1,514	25,578	1,361	16,595	1,429	56,410
\$1.5 million under \$2.0 millior	4.951	38,713	2.884	102.363	4.530	89.803	4.358	69.106	4.369	162.348
\$2.0 million under \$3.5 millior	6,974	57,277	4.605	245,393	6,288	190,365	6,268	169,229	6.462	561,271
\$3.5 million under \$5.0 millior	2,216	19.528	1,413	111,790	1,971	87.611	1,998	69.592	2.040	340,230
\$5.0 million under \$10.0 million	2,191	22,994	1,477	187,706	2,018	127.629	2,020	160.645	2,138	613.334
\$10.0 million under \$20.0 million	794					,		,	768	
\$20.0 million or more	473	11,504 11,860	516 297	111,521 198,337	728 430	69,854 119,763	739 440	112,757	766 467	411,691 1,087,184
\$20.0 million of more	4/3	11,000	297	190,337	430	119,763	440	312,350	407	1,007,104
All Nontaxable Returns	19,803	188,447	3,320	144,381	9,819	219,343	10,355	148,969	15,374	3,365,498
Under \$1.5 million	3,046	23,942	821	20,393	1,722	34,659	1,894	20,049	2,510	229,829
\$1.5 million under \$2.0 millior	7.005	59,136	1.457	40.712	3,790	63,287	3.858	47.317	5.294	484,140
\$2.0 million under \$3.5 millior	5.886	56,664	607	29.245	2,611	45,921	2.794	25,551	4,501	844,760
\$3.5 million under \$5.0 millior	1,709	18,199	172	10,206	678	19.168	785	24,715	1,292	398.326
\$5.0 million under \$10.0 million	1,490	18,739	160	18,090	689	27,490	667	15,264	1,198	615,924
\$10.0 million under \$20.0 millior	450	7,031	73	11,438	221	14,627	242	9,796	379	331,580
\$20.0 million or more	217	4.737	30	14.297	108	14,192	116	6.275	199	460,940
Tax status and		urviving spouse	Charitable			deductions	State death ta		199	400,540
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
All Returns	20,284	54,834,605	8,785	19,782,413	45,020	84,963,478	696	120,938		
Under \$1.5 million	2,060	1,155,199	710	218,462	5,576	1,880,864	*23	*1,198		
\$1.5 million under \$2.0 millior		4,003,696	2,334	882,742	13,933	6,082,203	267	15,060		
	5,717	4,003,090	2,004							
\$2.0 million under \$3.5 millior	5,717 7,134	9,666,356	2,814	1,687,401	14,832	13,656,378	212	27,139		
\$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior				1,687,401 1,084,509	14,832 4,445	13,656,378 8,039,911	212 63	27,139 9,691		
	7,134	9,666,356 5,830,068	2,814 1,037	1,084,509		8,039,911				
\$3.5 million under \$5.0 millior	7,134 2,239 2,036	9,666,356 5,830,068 9,545,012	2,814 1,037 1,107	1,084,509 1,969,189	4,445 4,119	8,039,911 13,360,586	63 79	9,691 26,785		
\$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	7,134 2,239	9,666,356 5,830,068	2,814 1,037	1,084,509	4,445	8,039,911	63	9,691		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior	7,134 2,239 2,036 686	9,666,356 5,830,068 9,545,012 7,144,059	2,814 1,037 1,107 455	1,084,509 1,969,189 1,587,237	4,445 4,119 1,357	8,039,911 13,360,586 9,843,783	63 79 40	9,691 26,785 21,980		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more	7,134 2,239 2,036 686 413	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 <b>8,929,206</b>	2,814 1,037 1,107 455 328 <b>4,565</b>	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121	4,445 4,119 1,357 759 <b>20,203</b>	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b>	63 79 40 12	9,691 26,785 21,980 19,085		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 million \$10.0 million under \$20.0 millior \$20.0 million or more All Taxable Returns Under \$1.5 million	7,134 2,239 2,036 686 413 <b>1,754</b> *46	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 <b>8,929,206</b> *14,079	2,814 1,037 1,107 455 328 <b>4,565</b> 221	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665	4,445 4,119 1,357 759 <b>20,203</b> 1,807	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867	63 79 40 12 <b>413</b> **	9,691 26,785 21,980 19,085 <b>105,583</b>		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 <b>8,929,206</b> *14,079 45,092	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665 50,721	4,445 4,119 1,357 759 <b>20,203</b> 1,807 5,216	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184	63 79 40 12 <b>413</b> ** **112	9,691 26,785 21,980 19,085 <b>105,583</b> **		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169 490	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 <b>8,929,206</b> *14,079 45,092 306,853	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665 50,721 327,840	4,445 4,119 1,357 759 <b>20,203</b> 1,807 5,216 7,300	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184 1,917,735	63 79 40 12 <b>413</b> ** **112 166	9,691 26,785 21,980 19,085 <b>105,583</b> ** **7,201 24,731		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169 490 298	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665 50,721 327,840 302,585	4,445 4,119 1,357 759 <b>20,203</b> 1,807 5,216 7,300 2,282	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184 1,917,735 1,367,860	63 79 40 12 <b>413</b> ** **112 166 37	9,691 26,785 21,980 19,085 <b>105,583</b> ** **7,201 24,731 7,791		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$1.0 millior	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169 490 298 376	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 <b>8,929,206</b> *14,079 45,092 306,853 412,519 934,751	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665 50,721 327,840 302,585 784,364	4,445 4,119 1,357 759 <b>20,203</b> 1,807 5,216 7,300 2,282 2,279	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184 1,917,735 1,367,860 2,864,836	63 79 40 12 <b>413</b> ** **112 166 37 61	9,691 26,785 21,980 19,085 <b>105,583</b> ** **7,201 24,731 7,791 25,584		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169 490 298	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 8,929,206 *14,079 45,092 306,853 412,519	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665 50,721 327,840 302,585	4,445 4,119 1,357 759 <b>20,203</b> 1,807 5,216 7,300 2,282	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184 1,917,735 1,367,860	63 79 40 12 <b>413</b> ** **112 166 37	9,691 26,785 21,980 19,085 <b>105,583</b> ** **7,201 24,731 7,791		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 million \$10.0 million \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million \$1.5 million under \$2.0 million under \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 million \$1.0 million under \$2.0 mill	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169 490 298 376 199 176	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 <b>8,929,206</b> *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285	4,445 4,119 1,357 759 <b>20,203</b> 1,807 5,216 7,300 2,282 2,279 821 497	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600	63 79 40 12 <b>413</b> ** **112 166 37 61 29 *8	9,691 26,785 21,980 19,085 <b>105,583</b> *** **7,201 24,731 7,791 25,584 21,454 *18,822		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 million under \$3.5 millior \$2.0 million under \$3.5 millior \$3.5 million under \$1.0 million \$1.0 million under \$1.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million B10.0 million under \$20.0 million \$20.0 million B10.0 million Under \$20.0 million Under \$20.0 million Under \$20.0 million B10.0 million Under \$20.0 million B10.0 million B1	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169 490 298 376 199 176	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214 <b>8,929,206</b> *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074 <b>45,905,399</b>	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184 1,917,735 1,367,860 2,964,836 2,971,045 18,800,600 <b>56,275,351</b>	63 79 40 12 <b>413</b> ** **112 166 37 61 29	9,691 26,785 21,980 19,085 <b>105,583</b> *** **7,201 24,731 7,791 25,584 21,454 *18,822 <b>15,355</b>		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior \$3.5 million under \$10.0 millior \$5.0 million under \$0.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$20.0 millior	7,134 2,239 2,036 686 413  1,754 *46 169 490 298 376 199 176  18,530 2,014	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214  8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074  45,905,399 1,141,120	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260 <b>4,220</b> 490	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797	4,445 4,119 1,357 759  20,203 1,807 5,216 7,300 2,282 2,279 821 497  24,818 3,769	8,039,911 13,380,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997	63 79 40 12 <b>413</b> ** **112 166 37 61 29 *8	9,691 26,785 21,980 19,085 <b>105,583</b> *** ***7,201 24,731 7,791 25,584 21,454 *18,822 <b>15,355</b>		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$5.0 millior \$5.0 million under \$2.0 millior \$10.0 million under \$2.0 millior \$20.0 million or more  All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior	7,134 2,239 2,036 686 413 <b>1,754</b> *46 169 490 298 376 199 176 <b>18,530</b> 2,014 5,549	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214  8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074  45,905,399 1,141,120 3,958,603	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260 <b>4,220</b> 490 1,623	1,084,509 1,969,189 1,587,237 12,352,872 <b>13,544,121</b> 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 <b>6,238,292</b> 206,797 832,021	4,445 4,119 1,357 759  20,203 1,807 5,216 7,300 2,282 2,279 821 497  24,818 3,769 8,718	8,039,911 13,360,586 9,843,783 32,099,754 <b>28,688,127</b> 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 <b>56,275,351</b> 1,700,997 5,496,019	63 79 40 12 <b>413</b> ** **112 166 37 61 29 *8 <b>283</b> **	9,691 26,785 21,980 19,085 <b>105,583</b> ** **7,201 24,731 7,791 25,584 21,454 *18,822 <b>15,355</b> **		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 million \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million \$1.5 million under \$2.0 millior \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior \$5.0 millior under \$10.0 millior \$10.0 million under \$20.0 millior \$10.0 million or more  All Nontaxable Returns Under \$1.5 million under \$2.0 millior \$1.5 million under \$3.5 millior \$1.5 million under \$3.5 millior \$1.5 millior under \$3.5 millior \$1.5 millior under \$3.5 millior \$1.5 millior under \$3.5 millior	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214  8,929,206 14,079 45,092 306,853 412,519 334,751 1,324,837 5,891,074  45,905,399 1,141,120 3,958,603 9,359,503	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260 <b>4,220</b> 490 1,623 1,180	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531	8,039,911 13,360,586 9,843,783 32,099,754  28,688,127 179,867 586,184 1,917,735 1,367,860 2,884,836 2,971,045 18,800,600  56,275,351 1,700,997 5,496,019 11,738,643	63 79 40 12 <b>413</b> ** **112 166 37 61 29 *8 <b>283</b> ** **179 *46	9,691 26,785 21,980 19,085 <b>105,583</b> *** **7,201 24,731 7,791 25,584 21,454 *18,822 <b>15,355</b> ** **9,058 *2,408		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 million \$10.0 million \$10.0 million \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.5 million under \$2.0 million \$1.5 million under \$3.5 millior \$3.5 million under \$3.5 millior \$3.5 million under \$3.5 million \$1.0 million \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Nontaxable Returns Under \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior \$3.5 million under \$3.5 millior \$3.5 millior under \$3.5 millior	7,134 2,239 2,036 686 413  1,754 *46 169 490 298 376 199 176  18,530 2,014 5,549 6,644 1,941	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214  8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074  45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260 <b>4,220</b> 490 1,623 1,180 380	1,084,509 1,969,189 1,587,237 12,352,872  13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924	4,445 4,119 1,357 759  20,203 1,807 5,216 7,300 2,282 2,279 821 497  24,818 3,769 8,718 7,531 2,163	8,039,911 13,380,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643 6,672,050	63 79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46 25	9,691 26,785 21,980 19,085 <b>105,583</b> ** **7,201 24,731 7,791 25,584 21,454 *18,822 <b>15,355</b> ** **9,058 *2,408 1,900		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$5.0 millior \$3.5 million under \$5.0 millior \$3.5 million under \$1.0 millior	7,134 2,239 2,036 686 413 1,754 *46 169 490 298 376 199 176 18,530 2,014 5,549 6,644	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214  8,929,206 14,079 45,092 306,853 412,519 334,751 1,324,837 5,891,074  45,905,399 1,141,120 3,958,603 9,359,503	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260 <b>4,220</b> 490 1,623 1,180	1,084,509 1,969,189 1,587,237 12,352,872 13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561	4,445 4,119 1,357 759 20,203 1,807 5,216 7,300 2,282 2,279 821 497 24,818 3,769 8,718 7,531	8,039,911 13,360,586 9,843,783 32,099,754  28,688,127 179,867 586,184 1,917,735 1,367,860 2,884,836 2,971,045 18,800,600  56,275,351 1,700,997 5,496,019 11,738,643	63 79 40 12 <b>413</b> ** **112 166 37 61 29 *8 <b>283</b> ** **179 *46	9,691 26,785 21,980 19,085 <b>105,583</b> *** **7,201 24,731 7,791 25,584 21,454 *18,822 <b>15,355</b> ** **9,058 *2,408		
\$3.5 million under \$5.0 millior \$5.0 million under \$10.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Taxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior \$3.5 million under \$3.0 millior \$5.0 million under \$3.0 millior \$10.0 million under \$20.0 millior \$20.0 million or more  All Nontaxable Returns Under \$1.5 million \$1.5 million under \$2.0 millior \$2.0 million under \$3.5 millior \$3.5 million under \$3.5 millior	7,134 2,239 2,036 686 413  1,754 *46 169 490 298 376 199 176  18,530 2,014 5,549 6,644 1,941	9,666,356 5,830,068 9,545,012 7,144,059 17,490,214  8,929,206 *14,079 45,092 306,853 412,519 934,751 1,324,837 5,891,074  45,905,399 1,141,120 3,958,603 9,359,503 5,417,550	2,814 1,037 1,107 455 328 <b>4,565</b> 221 711 1,634 657 734 348 260 <b>4,220</b> 490 1,623 1,180 380	1,084,509 1,969,189 1,587,237 12,352,872  13,544,121 11,665 50,721 327,840 302,585 784,364 910,661 11,156,285 6,238,292 206,797 832,021 1,359,561 781,924	4,445 4,119 1,357 759  20,203 1,807 5,216 7,300 2,282 2,279 821 497  24,818 3,769 8,718 7,531 2,163	8,039,911 13,380,586 9,843,783 32,099,754 28,688,127 179,867 586,184 1,917,735 1,367,860 2,864,836 2,971,045 18,800,600 56,275,351 1,700,997 5,496,019 11,738,643 6,672,050	63 79 40 12 413 ** **112 166 37 61 29 *8 283 ** **179 *46 25	9,691 26,785 21,980 19,085 <b>105,583</b> ** **7,201 24,731 7,791 25,584 21,454 *18,822 <b>15,355</b> ** **9,058 *2,408 1,900		

<sup>\$20.0</sup> million or more

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

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

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

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

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2005, most returns were filed for deaths that occurred in 2004, for which the filing threshold was \$1.5 million. Because of filing extensions, however, some returns were filed in 2005 for deaths that occurred prior to 2004, for which the filing thresholds were lower [2] The state death tax deduction was available only for estates in which the decedent died in 2005.

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

## Estate Tax Returns Filed in 2004 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Toy status and	F		Fuet 1		A 11	ial face	O#I	/l
Tax status and	Funeral e			commissions		ys' fees		nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	57,224	500,464	22,873	1,350,490	40,197	1,078,328	40,993	1,049,075
Under \$1.0 million	2,128	17,193	<b>22,673</b> 757	13,173	1,568	18,719	40,993 1,652	14,086
\$1.0 million under \$1.5 million	21,956	165,042	8,452	217,226	15,021	215,798	15,476	157,692
\$1.5 million under \$2.0 million	11,937	93,733	4,501	165,200	8,533	162,630	8,710	137,692
\$2.0 million under \$3.5 million	12,132							
\$3.5 million under \$5.0 million		110,449	5,156	261,878	8,440	224,736	8,487	183,749
	3,752	39,078	1,550	128,181	2,690	104,056	2,641	80,682
\$5.0 million under \$10.0 million	3,433	40,866	1,550	198,551	2,513	141,471	2,568	141,646
\$10.0 million under \$20.0 million	1,210	18,217	570	120,690	912	83,321	926	106,751
\$20.0 million or more	676	15,885	337	245,589	520	127,597	532	224,744
All Taxable Returns	29,906	250,750	18,359	1,169,942	26,698	830,060	26,959	896,237
Under \$1.0 million	1,010	7,096	463	6,418	839	8,380	935	8,289
\$1.0 million under \$1.5 million		,						
\$1.5 million under \$2.0 million	9,831	69,198	5,804	156,823	8,506	133,451	8,700	97,189
	6,715	50,145	3,932	142,873	6,083	120,642	6,063	109,051
\$2.0 million under \$3.5 million	6,944	58,685	4,581	235,152	6,326	184,418	6,312	164,987
\$3.5 million under \$5.0 million	2,056	20,233	1,350	115,282	1,922	81,907	1,900	74,092
\$5.0 million under \$10.0 million	2,077	23,120	1,404	183,482	1,891	117,525	1,913	127,146
\$10.0 million under \$20.0 million	778	10,924	516	110,365	702	70,228	707	100,054
\$20.0 million or more	494	11,351	309	219,547	429	113,508	429	215,429
All Nontaxable Returns	07.040	040.740	4 54 4	400 540	40.400	040.000	44.004	450.000
Under \$1.0 million	27,318	249,713	4,514	180,548	13,498	248,268	14,034	152,838
• •	1,118	10,097	294	6,755	729	10,339	717	5,797
\$1.0 million under \$1.5 million	12,125	95,844	2,648	60,404	6,515	82,346	6,776	60,502
\$1.5 million under \$2.0 million	5,222	43,589	569	22,328	2,450	41,988	2,647	30,674
\$2.0 million under \$3.5 million	5,187	51,765	575	26,726	2,114	40,318	2,175	18,762
\$3.5 million under \$5.0 million	1,696	18,845	201	12,898	769	22,149	741	6,590
\$5.0 million under \$10.0 million	1,355	17,746	146	15,069	622	23,946	655	14,500
\$10.0 million under \$20.0 million	431	7,293	54	10,325	210	13,093	219	6,697
\$20.0 million or more	182	4,534	28	26,042	91	14,090	103	9,315
Tax status and	Debts and	mortgages	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions
Tax status and size of gross estate								
size of gross estate	Debts and Number	mortgages Amount	Bequests to su Number	rviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount
size of gross estate  All Returns	Debts and Number 47,555	mortgages Amount 7,780,526	Bequests to su Number 27,380	Amount 60,188,300	Charitable Number 11,861	deduction Amount 14,967,967	Allowable Number 64,981	deductions Amount 87,450,596
size of gross estate  All Returns Under \$1.0 million	Debts and Number 47,555 1,660	mortgages Amount 7,780,526 71,096	Bequests to su Number 27,380 663	Amount  60,188,300 264,822	Charitable Number 11,861 262	deduction Amount 14,967,967 9,769	Allowable Number 64,981 2,316	deductions
All Returns Under \$1.0 million \$1.0 million under \$1.5 million	Debts and Number 47,555 1,660 17,558	mortgages Amount 7,780,526 71,096 953,830	Bequests to su Number 27,380 663 9,062	60,188,300 264,822 4,626,902	Charitable Number  11,861 262 3,779	deduction Amount 14,967,967 9,769 806,756	Allowable Number 64,981 2,316 25,102	deductions Amount 87,450,596 414,833 7,283,114
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	Debts and Number  47,555 1,660 17,558 9,857	mortgages Amount 7,780,526 71,096 953,830 844,510	27,380 663 9,062 5,814	Amount  60,188,300 264,822 4,626,902 4,917,675	Charitable Number  11,861 262 3,779 2,236	deduction Amount 14,967,967 9,769 806,756 819,135	Allowable Number  64,981 2,316 25,102 13,577	deductions
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Debts and Number 47,555 1,660 17,558 9,857 10,305	mortgages Amount 7,780,526 71,096 953,830 844,510 1,355,115	Bequests to su Number 27,380 663 9,062 5,814 6,668	60,188,300 264,822 4,626,902 4,917,675 10,208,542	Charitable Number  11,861 262 3,779 2,236 2,823	deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126	Allowable Number  64,981 2,316 25,102 13,577 13,936	deductions Amount 87,450,596 414,833 7,283,114 7,258,415 14,343,089
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343	mortgages	Bequests to su Number 27,380 663 9,062 5,814 6,668 2,183	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197	Charitable Number  11,861 262 3,779 2,236 2,823 933	deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195	deductions Amount  87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050	mortgages	27,380 663 9,062 5,814 6,668 2,183 1,912	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804	deductions Amount  87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135	mortgages	27,380 663 9,062 5,814 6,668 2,183 1,912 681	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456	deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050	mortgages	27,380 663 9,062 5,814 6,668 2,183 1,912	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804	deductions Amount  87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330	deduction Amount 14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648 26,902	mortgages	27,380 663 9,062 5,814 6,668 2,183 1,912 681	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315	deductions Amount  87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913  26,745,764
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862	mortgages	27,380 663 9,062 5,814 6,668 2,183 1,912 681 398 2,564 **	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.0 million \$20.0 million under \$1.0 million \$1.0 million under \$1.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** **225	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 **	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$41.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** **225 375	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 **	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** ***225 375 772	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 **	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290	87,450,596 414,833 7,283,114 7,258,415 14,343,089 8,242,501 12,876,218 9,425,514 27,606,913 26,745,764 57,770 810,499 1,100,884 2,309,989
size of gross estate  All Returns  Under \$1.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** **225 375 772 345	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ***19,226 120,256 549,846 521,586	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162	### Amount    87,450,596
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** **225 375 772 345 422	### 19,226 1,346,557	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353 1,776 620 712	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164	deductions
size of gross estate  All Returns  Under \$1.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** ***225 375 772 345	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 ***19,226 120,256 549,846 521,586	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162	### Amount    87,450,596
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** **225 375 772 345 422	### 19,226 1,346,557	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353 1,776 620 712	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164	deductions
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$30.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** **225 375 772 345 422 220 204	## Amount    60,188,300	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520	## Amount    87,450,596
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$5.0 million under \$2.0 million \$5.0 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 **  **225 375 772 345 422 220	## Amount    60,188,300	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353 1,776 620 712 354 272  5,062	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666	## Amount    87,450,596
All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$3.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$3.0 million \$2.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653 797	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** ***225 375 772 345 422 220 204  24,815 **	60,188,300 264,822 4,626,902 4,917,675 10,208,542 6,292,197 9,512,834 6,907,349 17,457,978 11,234,987 *** ***19,226 120,256 549,846 521,586 1,346,557 1,339,042 7,338,475	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353 1,776 620 712 354 272  5,062 *105	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867 *7,687	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666 1,263	## Amount    87,450,596
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$20.0 million \$4.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.0 million \$10.0 million under \$1.0 million \$10.0 million under \$1.0 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653 797 9,051	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 **  **225 375 772 345 422 220 204  24,815 **  **9,498	## 19,226 ## 120,256 ## 1339,042 ## 14,872,498 ## 14,872,498 ## 14,872,498 ## 14,830 #	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353 1,776 620 712 354 272  5,062 *105 2,222	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867 *7,687 744,984	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666 1,263 14,833	## Amount    87,450,596
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653 797 9,051 3,885	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** ***225 375 772 345 422 220 204  24,815 ** **9,498 5,439	## Amount    60,188,300	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272  5,062 *105 2,222 884	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867 *7,687 744,984 685,290	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666 1,263 14,833 6,529	## Amount    87,450,596
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$2.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.5 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653 797 9,051	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 **  **225 375 772 345 422 220 204  24,815 **  **9,498	## 19,226 ## 120,256 ## 1339,042 ## 14,872,498 ## 14,872,498 ## 14,872,498 ## 14,830 #	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353 1,776 620 712 354 272  5,062 *105 2,222	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867 *7,687 744,984	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666 1,263 14,833	## Amount    87,450,596
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653 797 9,051 3,885	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** ***225 375 772 345 422 220 204  24,815 ** **9,498 5,439	## Amount    60,188,300	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272  5,062 *105 2,222 884	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867 *7,687 744,984 685,290	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666 1,263 14,833 6,529	## Amount    87,450,596
All Returns  Under \$1.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653 797 9,051 3,885 3,966	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** ***225 375 772 345 422 220 204  24,815 ** ***9,498 5,439 5,896	## 19,226 ## 120,256 ## 120,256 ## 1338,475 ## 14,872,498 ## 14,797,420 ## 160,188,300 ## 264,822 ## 4,826,902 ## 4,917,675 ## 10,208,542 ## 6,292,197 ## 9,512,834 ## 6,907,349 ## 17,457,978 ## 11,234,987 ## 19,226 ## 120,256 ## 549,846 ## 521,586 ## 1,346,557 ## 1,339,042 ## 1,338,475 ## 1,349,847 ## 1,349 ## 1,349	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330 6,800 157 1,557 1,353 1,776 620 712 354 272  5,062 *105 2,222 884 1,048	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867 *7,687 744,984 685,290 1,424,852	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666 1,263 14,833 6,529 6,646	## Amount    87,450,596
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.5 million \$20.0 million under \$3.5 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Debts and Number  47,555 1,660 17,558 9,857 10,305 3,343 3,050 1,135 648  26,902 862 8,507 5,972 6,339 1,987 1,989 759 487  20,653 797 9,051 3,885 3,966 1,356	mortgages	Bequests to su Number  27,380 663 9,062 5,814 6,668 2,183 1,912 681 398  2,564 ** ***225 375 772 345 422 220 204  24,815 ** ***9,498 5,439 5,896 1,837	## Amount    60,188,300	Charitable Number  11,861 262 3,779 2,236 2,823 933 1,041 456 330  6,800 157 1,557 1,353 1,776 620 712 354 272  5,062 *105 2,222 884 1,048 313	deduction Amount  14,967,967 9,769 806,756 819,135 1,860,126 922,029 1,755,364 1,454,373 7,340,415  8,512,100 2,082 61,772 133,844 435,274 285,362 779,815 771,603 6,042,347  6,455,867 *7,687 744,984 685,290 1,424,852 636,667	Allowable Number  64,981 2,316 25,102 13,577 13,936 4,195 3,804 1,315 736  31,315 1,053 10,269 7,048 7,290 2,162 2,164 808 520  33,666 1,263 14,833 6,529 6,646 2,033	## Amount    87,450,596

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

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

<sup>\*\*</sup> Data were combined to prevent disclosure of individual taxpayer data.

<sup>[1]</sup> The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2004, most returns were filed for deaths that occurred in 2003, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2004 for deaths that occurred prior to 2002, for which the filing thresholds were lower. For deaths that occurred in 2004, the filing threshold was \$1.5 million.

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

## Estate Tax Returns Filed in 2003 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral e	ynenses	Executors' of	commissions	Attorne	vs' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	64,416	529,616	24,855	1,362,786	44,968	1,134,579	45,135	1,083,790
Under \$1.0 million	6,191	42,297	2,118	47,189	4,511	55,916	4,114	38,025
\$1.0 million under \$1.5 million	26,177	191,318	9,200	242,429	17,734	251,131	18,384	173,714
\$1.5 million under \$2.0 million	11,738	92,165	4,681	170,285	8,090	158,174	7,932	101,646
\$2.0 million under \$3.5 million	11,557	97,260	4,794	237,787	8,244	214,745	8,202	160,772
\$3.5 million under \$5.0 million	3,609	34,298	1,548	106,026	2,557	98,042	2,583	87,453
\$5.0 million under \$10.0 million	3,304	36,315	1,610	195,929	2,444	147,726	2,488	160,781
\$10.0 million under \$20.0 million	1,174	16,095	561	123,556	867	87,907	898	121,843
\$20.0 million or more	665	19,869	342	239,585	523	120,940	534	239,556
All Taxable Returns	31,813	255,637	19,113	1,172,407	29,017	864,951	28,560	920,068
Under \$1.0 million	2,534	16,791	1,291	28,959	2,357	29,805	2,136	17,683
\$1.0 million under \$1.5 million	10,975	75,137	5,755	153,980	9,772	150,793	9,808	108,937
\$1.5 million under \$2.0 million	6,521	49,003	4,122	151.565	5,900	119,923	5,729	84,617
\$2.0 million under \$3.5 million	6,354	50,176	4,230	214,899	5,995	173,329	5,857	136,090
\$3.5 million under \$5.0 million	2,092	17,832	1,396	96,233	1,949	81,266	1,963	81,721
\$5.0 million under \$10.0 million	2,063	20,781	1,486	183,712	1,917	126,131	1,906	150,255
\$10.0 million under \$20.0 million	790	10,100	514	114,040	700	77,304	717	109,012
\$20.0 million or more	482	15,817	318	229,020	426	106,400	444	231,754
		,		,		,		ŕ
All Nontaxable Returns	32,603	273,979	5,741	190,378	15,951	269,628	16,574	163,722
Under \$1.0 million	3,657	25,506	827	18,230	2,153	26,112	1,978	20,342
\$1.0 million under \$1.5 million	15,202	116,181	3,445	88,449	7,961	100,337	8,576	64,777
\$1.5 million under \$2.0 million	5,217	43,162	559	18,719	2,190	38,251	2,202	17,029
\$2.0 million under \$3.5 million	5,203	47,084	564	22,888	2,248	41,416	2,345	24,682
\$3.5 million under \$5.0 million	1,517	16,466	152	9,794	608	16,775	621	5,732
\$5.0 million under \$10.0 million	1,241	15,534	123	12,218	528	21,595	582	10,526
\$10.0 million under \$20.0 million	384	5,995	47	9,516	167	10,603	181	12,832
\$20.0 million or more	182	4,052	24	10,565	96	14,540	89	7,801
Tax status and		mortgages Amount	Bequests to su		Charitable		Allowable	
Tax status and size of gross estate	Debts and Number	mortgages Amount	Bequests to su Number	Amount	Charitable Number	Amount Amount	Number	Amount
		Amount	Number					
size of gross estate	Number			Amount	Number	Amount	Number	Amount
size of gross estate  All Returns	Number 52,690	7,871,183	Number 31,625	Amount 64,043,367	Number 13,399	Amount 14,769,226	Number 73,093	Amount 91,381,892
size of gross estate  All Returns Under \$1.0 million	Number <b>52,690</b> 4,627	Amount 7,871,183 223,355	Number 31,625 2,627	Amount <b>64,043,367</b> 829,800	Number 13,399 908	Amount 14,769,226 167,746	Number 73,093 7,067	Amount 91,381,892 1,467,613
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million	Number <b>52,690</b> 4,627 20,245	7,871,183 223,355 1,063,626	<b>31,625</b> 2,627 11,497	Amount 64,043,367 829,800 5,968,858	Number 13,399 908 4,723	Amount 14,769,226 167,746 1,150,574	73,093 7,067 29,692	Amount  91,381,892 1,467,613 9,206,664
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	Number <b>52,690</b> 4,627 20,245 9,788	7,871,183 223,355 1,063,626 963,107	Number 31,625 2,627 11,497 6,152	Amount 64,043,367 829,800 5,968,858 5,561,116	Number 13,399 908 4,723 2,428	Amount 14,769,226 167,746 1,150,574 870,577	73,093 7,067 29,692 13,326	91,381,892 1,467,613 9,206,664 8,049,400
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	<b>52,690</b> 4,627 20,245 9,788 9,984	7,871,183 223,355 1,063,626 963,107 1,256,845	<b>31,625</b> 2,627 11,497 6,152 6,432	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571	Number 13,399 908 4,723 2,428 2,596	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746	73,093 7,067 29,692 13,326 13,133	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million	<b>52,690</b> 4,627 20,245 9,788 9,984 3,225	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692	Number 31,625 2,627 11,497 6,152 6,432 2,014	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196	Number 13,399 908 4,723 2,428 2,596 921	Amount 14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931	73,093 7,067 29,692 13,326 13,133 4,130	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	<b>52,690</b> 4,627 20,245 9,788 9,984 3,225 3,056	7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902	Number 31,625 2,627 11,497 6,152 6,432 2,014 1,839	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484	Number 13,399 908 4,723 2,428 2,596 921 1,009	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132	73,093 7,067 29,692 13,326 13,133 4,130 3,732	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	<b>52,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more  All Taxable Returns	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385 2,799	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284 8,595,787	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248 30,577,135
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329 7,373 381	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.0 million \$20.0 million under \$1.0 million	<b>52,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657 <b>28,113</b> 2,017 9,028	7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million	<b>S2,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657 <b>28,113</b> 2,017 9,028 5,903	7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$3.5 million \$2.0 million under \$3.5 million	<b>S2,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657 <b>28,113</b> 2,017 9,028 5,903 5,947	7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327 3,889,497 61,698 259,124 361,220 544,939	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636	Amount  14.769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874
size of gross estate  All Returns  Under \$1.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$5.0 million under \$5.0 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967 2,004	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720  33,285 2,660 11,457 6,763 6,716 2,202 2,157	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$5.0 million under \$5.0 million \$5.0 million under \$5.0 million	<b>S2,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657 <b>28,113</b> 2,017 9,028 5,903 5,947 1,967 2,004 763	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720  33,285 2,660 11,457 6,763 6,716 2,202 2,157 824	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497
size of gross estate  All Returns  Under \$1.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$5.0 million under \$5.0 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967 2,004	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720  33,285 2,660 11,457 6,763 6,716 2,202 2,157	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$5.0 million under \$3.5 million \$5.0 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million	<b>S2,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657 <b>28,113</b> 2,017 9,028 5,903 5,947 1,967 2,004 763	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720  33,285 2,660 11,457 6,763 6,716 2,202 2,157 824	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240 189	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402 275	Amount  14.769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720  33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$2.0 million \$4.0 million under \$2.0 million \$5.0 million under \$3.5 million \$5.0 million under \$4.0 million \$10.0 million under \$1.0 million \$10.0 million under \$1.0 million \$1.0 million under \$1.0 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484  24,577	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838  3,981,687	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240 189  28,825	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932 49,582,523	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402 275 6,026	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943  6,173,439	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909 60,804,757
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$2.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$1.0 million under \$1.5 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484  24,577 2,610	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838  3,981,687 161,658	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240 189  28,825 2,546	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932  49,582,523 817,274	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402 275 6,026 527	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943  6,173,439 150,474	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909  60,804,757 1,257,170
All Returns  Under \$1.0 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$5.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$2.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$1.5 million under \$20.0 million \$20.0 million under \$3.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million	<b>S2,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657 <b>28,113</b> 2,017 9,028 5,903 5,947 1,967 2,004 763 484 <b>24,577</b> 2,610 11,218	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838  3,981,687 161,658 804,502	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240 189  28,825 2,546 11,023	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932  49,582,523 817,274 5,857,885	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402 275  6,026 527 2,907	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943  6,173,439 150,474 1,035,825	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909  60,804,757 1,257,170 8,182,326
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$2.0 million \$20.0 million under \$3.5 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	<b>S2,690</b> 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657 <b>28,113</b> 2,017 9,028 5,903 5,947 1,967 2,004 763 484 <b>24,577</b> 2,610 11,218 3,884	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838  3,981,687 161,658 804,502 601,887	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240 189  28,825 2,546 11,023 5,781	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932  49,582,523 817,274 5,857,885 5,434,960	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402 275  6,026 527 2,907 950	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943  6,173,439 150,474 1,035,825 730,341	73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720 33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504 39,808 4,407 18,235 6,563	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 2,987,974 17,843,909  60,804,757 1,257,170 8,182,326 6,931,164
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$20.0 million under \$2.0 million \$20.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484  24,577 2,610 11,218 3,884 4,037	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,698 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838  3,981,687 161,658 804,502 601,887 711,906	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240 189  28,825 2,546 11,023 5,781 5,651	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932  49,582,523 817,274 5,857,885 5,434,960 9,742,660	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402 275  6,026 527 2,907 950 960	Amount  14.769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943  6,173,439 150,474 1,035,825 730,341 1,480,911	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720  33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504  39,808 4,407 18,235 6,563 6,416	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909  60,804,757 1,257,170 8,182,326 6,931,164 12,040,476
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$2.0 million \$20.0 million under \$3.5 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number  52,690 4,627 20,245 9,788 9,984 3,225 3,056 1,108 657  28,113 2,017 9,028 5,903 5,947 1,967 2,004 763 484  24,577 2,610 11,218 3,884 4,037 1,257	Amount  7,871,183 223,355 1,063,626 963,107 1,256,845 674,692 986,902 741,329 1,961,327  3,889,497 61,689 259,124 361,220 544,939 335,849 464,082 370,747 1,491,838  3,981,687 161,658 804,502 601,887 711,906 338,843	Number  31,625 2,627 11,497 6,152 6,432 2,014 1,839 678 385  2,799 *81 474 371 781 256 408 240 189  28,825 2,546 11,023 5,781 5,651 1,758	Amount  64,043,367 829,800 5,968,858 5,561,116 10,341,571 5,932,196 9,245,484 7,037,157 19,127,187  14,460,845 *12,526 110,973 126,157 598,911 413,562 1,218,582 1,746,202 10,233,932  49,582,523 817,274 5,857,885 5,434,960 9,742,660 5,518,634	Number  13,399 908 4,723 2,428 2,596 921 1,009 486 329  7,373 381 1,816 1,478 1,636 656 729 402 275  6,026 527 2,907 950 960 265	Amount  14,769,226 167,746 1,150,574 870,577 2,007,746 1,015,931 1,687,132 1,575,237 6,294,284  8,595,787 17,272 114,748 140,235 526,835 401,436 777,662 1,108,655 5,508,943  6,173,439 150,474 1,035,825 730,341 1,480,911 614,495	Number  73,093 7,067 29,692 13,326 13,133 4,130 3,732 1,293 720  33,285 2,660 11,457 6,763 6,716 2,202 2,157 824 504  39,808 4,407 18,235 6,563 6,416 1,927	Amount  91,381,892 1,467,613 9,206,664 8,049,400 14,412,339 7,992,018 12,513,745 9,707,866 28,032,248  30,577,135 210,443 1,024,338 1,118,236 2,371,863 1,463,874 2,987,974 3,556,497 17,843,909  60,804,757 1,257,170 8,182,326 6,931,164 12,040,476 6,528,144

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

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

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

<sup>[1]</sup> The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2003, most returns were filed for deaths that occurred in 2002, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2003 for deaths that occurred prior to 2002, for which the filing thresholds were lower.

# Estate Tax Returns Filed in 2002 [1]: Deductions, by Tax Status and Size of Gross Estate

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

Tax status and	Funeral e	expenses	Executors' (	commissions	Attorne	vs' fees	Other expe	nses/losses
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
*								
All Returns	86,504	665,613	32,670	1,453,068	60,468	1,290,205	60,200	1,029,218
Under \$1.0 million	32,475	216,395	11,261	204,767	23,572	273,084	23,228	164,178
\$1.0 million under \$1.5 million	24,379	178,228	9,271	245,069	16,444	247,512	16,725	150,929
\$1.5 million under \$2.0 million	10,421	77,536	3,953	144,751	6,956	132,032	6,817	94,518
\$2.0 million under \$3.5 million	11,035	91,310	4,181	230,026	7,334	207,895	7,333	135,254
\$3.5 million under \$5.0 million	3,407	31,073	1,568	118,300	2,588	100,427	2,492	83,014
\$5.0 million under \$10.0 million	3,077	33,621	1,585	180,192	2,272	134,472	2,311	137,590
\$10.0 million under \$20.0 million	1,096	14,171	538	125,195	816	79,392	810	86,822
\$20.0 million or more	615	23,279	313	204,768	486	115,391	484	176,913
All Taxable Returns	43,007	321,498	25,351	1,261,110	38,136	962,542	37,284	844,055
Under \$1.0 million	12,922	81,505	6,595	124,704	11,447	129,446	11,151	80,193
\$1.0 million under \$1.5 million	13,592	96,538	8,021	217,139	11,694	190,946	11,567	113,974
\$1.5 million under \$2.0 million	5,635	40,430	3,438	129,091	5,000	106,931	4,851	81,034
\$2.0 million under \$3.5 million	5,595	44,766	3,673	206,170	5,186	162,365	5,003	116,030
\$3.5 million under \$5.0 million	2,082	18,999	1,431	109,195	1,966	84,395	1,880	78,484
\$5.0 million under \$10.0 million	2,002	20,705	1,428	167,308	1,809	116,691	1,801	128,485
\$10.0 million under \$20.0 million	723	8,933	480	114,714	635	69,287	632	79,259
\$20.0 million or more	457	9,623	285	192,790	399	102,481	398	166,595
All Nontaxable Returns	43,498	344,115	7,319	191,958	22,332	327,663	22,916	185,163
Under \$1.0 million	<b>43,496</b> 19,553	134,891	4,665	80,063	22,332 12,125	143,638	12,077	83,985
\$1.0 million under \$1.5 million	10,787	81,690	1,250	27,930	4,750	56,566	5,158	36,955
\$1.5 million under \$2.0 million	4,786	37,106	515	15,660	1,955	25,101	1,966	13,484
\$2.0 million under \$3.5 million	5,440	46,544	509	23,856	2,149	45,531	2,330	19,224
\$3.5 million under \$5.0 million	1,325	12,074	136	9,105	623	16,032	612	4,530
\$5.0 million under \$10.0 million	1,075	12,916	157	12,884	463	17,781	510	9,105
\$10.0 million under \$20.0 million	373	5,238	58	10,482	181	10,105	177	7,564
\$20.0 million or more	158	13,656	28	11,979	87	12,910	86	10,318
<b>=</b> , ; .								
Tax status and		mortgages	Bequests to su			deduction		deductions
Tax status and size of gross estate	Debts and Number	mortgages Amount	Bequests to su Number	rviving spouse Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
size of gross estate  All Returns	Number 70,140	7,483,951	Number 43,157	Amount 68,237,401	Number 16,204	Amount 17,831,398	Number 99,461	Amount 98,622,676
size of gross estate	Number <b>70,140</b> 25,241	Amount 7,483,951 786,060	Number 43,157 13,409	Amount 68,237,401 4,633,451	Number 16,204 4,723	Amount 17,831,398 685,543	Number 99,461 37,927	Amount 98,622,676 7,055,209
size of gross estate  All Returns Under \$1.0 million	70,140 25,241 19,738	7,483,951 786,060 1,204,817	Number 43,157 13,409 12,189	Amount 68,237,401 4,633,451 7,728,532	Number 16,204 4,723 4,211	Amount 17,831,398 685,543 1,167,786	99,461 37,927 28,043	98,622,676 7,055,209 11,061,191
All Returns Under \$1.0 million \$1.0 million under \$1.5 million	70,140 25,241 19,738 8,440	7,483,951 786,060 1,204,817 622,021	Number  43,157 13,409 12,189 6,080	Amount 68,237,401 4,633,451 7,728,532 6,288,096	Number 16,204 4,723 4,211 2,146	Amount 17,831,398 685,543 1,167,786 1,115,392	99,461 37,927 28,043 11,881	98,622,676 7,055,209 11,061,191 8,600,485
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	70,140 25,241 19,738 8,440 9,221	7,483,951 786,060 1,204,817 622,021 1,324,139	<b>43,157</b> 13,409 12,189 6,080 6,763	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157	Number 16,204 4,723 4,211	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706	99,461 37,927 28,043 11,881 12,487	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221 2,994	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941	Number  43,157 13,409 12,189 6,080 6,763 1,893	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135	Number 16,204 4,723 4,211 2,146 2,568 860	Amount 17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336	99,461 37,927 28,043 11,881 12,487 3,819	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	70,140 25,241 19,738 8,440 9,221	7,483,951 786,060 1,204,817 622,021 1,324,139	<b>43,157</b> 13,409 12,189 6,080 6,763	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157	Number 16,204 4,723 4,211 2,146 2,568	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706	99,461 37,927 28,043 11,881 12,487	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704	Number 16,204 4,723 4,211 2,146 2,568 860 970	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224	99,461 37,927 28,043 11,881 12,487 3,819 3,438	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306 8,743	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206 33,048,454
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395 4,058 420	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.0 million \$1.0 million under \$1.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.1 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539	99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million  All Taxable Returns Under \$1.0 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.5 million under \$1.5 million \$3.5 million under \$2.0 million \$3.5 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274	Number  16.204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$20.0 million \$20.0 million or more	Number  70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527 541,317	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$5.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274	Number  16.204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669 44,983 13,611 14,128 5,780 5,961 2,165	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$2.0 million \$3.5 million under \$2.0 million \$3.0 million under \$2.0 million \$3.0 million under \$20.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771  3,844,202	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225 39,099	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262 7,461	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840 6,319,901	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.10 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$10.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771  3,844,202 610,904	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225 39,099 12,990	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683 4,581,555	Number  16.204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262  7,461 3,316	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840  6,319,901 648,596	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478 24,316	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,7726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222 6,346,225
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$5.0 million under \$20.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$3.5 million under \$20.0 million \$4.0 million under \$20.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.0 million \$10.0 million under \$1.0 million \$1.0 million under \$1.0 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683 4,581,555 7,523,181	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262  7,461 3,316 1,665	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840  6,319,901 648,596 965,295	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478 24,316 13,914	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222 6,346,225 9,534,187
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$10.0 million under \$2.0 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340	7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133 3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771 3,844,202 610,904 776,539 351,617	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225  39,099 12,990 11,494 5,444	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683 4,581,555 7,523,181 5,963,739	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262  7,461 3,316 1,665 899	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840  6,319,901 648,596 965,295 891,853	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478 24,316 13,914 6,102	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222 6,346,225 9,534,187 7,335,106
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$10.0 million \$50.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$20.0 million \$3.5 million under \$20.0 million	Number  70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602  38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454  32,009 14,277 8,007 3,340 3,977	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771  3,844,202 610,904 776,539 351,617 735,871	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225 39,099 12,990 11,494 5,444 5,826	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683 4,581,555 7,523,181 5,963,739 11,017,824	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262  7,461 3,316 1,665 899 1,045	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840  6,319,901 648,596 965,295 891,853 1,400,309	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478 24,316 13,914 6,102 6,526	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222 6,346,225 9,534,187 7,335,106 13,326,246
All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million \$2.0 million under \$20.0 million \$3.0 million under \$20.0 million \$1.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million	Number  70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602  38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454  32,009 14,277 8,007 3,340 3,977 1,010	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771  3,844,202 610,904 776,539 351,617 735,871 245,415	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225  39,099 12,990 11,494 5,444 5,826 1,541	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262  7,461 3,316 1,665 899 1,045 194	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840  6,319,901 648,596 965,295 891,853 1,400,309 408,436	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478 24,316 13,914 6,102 6,526 1,653	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775
All Returns Under \$1.0 million \$1.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.5 million under \$5.0 million \$3.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$3.5 million \$1.0 million under \$1.5 million \$1.0 million under \$2.0 million \$2.0 million under \$2.0 million \$3.5 million under \$3.5 million \$3.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$3.5 million	70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602 38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454 32,009 14,277 8,007 3,340 3,977 1,010 927	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771  3,844,202 610,904 776,539 351,617 735,871 245,415 338,983	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225  39,099 12,990 11,494 5,826 1,541 1,236	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860 7,249,075	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262  7,461 3,316 1,665 899 1,045 194 208	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840  6,319,901 648,596 965,295 891,853 1,400,309 408,436 687,198	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478 24,316 13,914 6,102 6,526 1,653 1,338	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775 8,343,773
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$2.0 million under \$2.0 million \$3.5 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$1.0 million under \$2.0 million \$20.0 million under \$2.0 million \$20.0 million under \$3.5 million \$3.5 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Number  70,140 25,241 19,738 8,440 9,221 2,994 2,870 1,033 602  38,131 10,964 11,731 5,100 5,245 1,985 1,943 709 454  32,009 14,277 8,007 3,340 3,977 1,010	Amount  7,483,951 786,060 1,204,817 622,021 1,324,139 592,941 880,300 666,540 1,407,133  3,639,749 175,156 428,278 270,405 588,269 347,527 541,317 326,027 962,771  3,844,202 610,904 776,539 351,617 735,871 245,415	Number  43,157 13,409 12,189 6,080 6,763 1,893 1,795 632 395  4,058 420 696 636 937 352 559 234 225  39,099 12,990 11,494 5,444 5,826 1,541	Amount  68,237,401 4,633,451 7,728,532 6,288,096 12,098,157 5,906,135 9,256,704 6,578,359 15,747,967  14,105,718 51,896 205,351 324,357 1,080,333 647,274 2,007,629 1,826,715 7,962,162  54,131,683 4,581,555 7,523,181 5,963,739 11,017,824 5,258,860	Number  16,204 4,723 4,211 2,146 2,568 860 970 420 306  8,743 1,407 2,546 1,247 1,523 666 762 330 262  7,461 3,316 1,665 899 1,045 194	Amount  17,831,398 685,543 1,167,786 1,115,392 1,844,706 823,336 1,749,224 1,523,675 8,921,737  11,511,497 36,947 202,490 223,539 444,397 414,899 1,062,025 908,359 8,218,840  6,319,901 648,596 965,295 891,853 1,400,309 408,436	Number  99,461 37,927 28,043 11,881 12,487 3,819 3,438 1,198 669  44,983 13,611 14,128 5,780 5,961 2,165 2,100 755 483  54,478 24,316 13,914 6,102 6,526 1,653	Amount  98,622,676 7,055,209 11,061,191 8,600,485 16,052,526 7,698,490 12,430,344 9,099,224 26,625,206  33,048,454 708,984 1,527,004 1,265,379 2,726,280 1,739,715 4,086,571 3,353,592 17,640,929  65,574,222 6,346,225 9,534,187 7,335,106 13,326,246 5,958,775

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

<sup>[1]</sup> The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2002, most returns were filed for deaths that occurred in 2001, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2002 for deaths that occurred prior to 2000, for which the filing thresholds were lower. For deaths that occurred in 2002, the filing threshold was \$1.0 million. Source: IRS, Statistics of Income Division, October 2007.

# Estate Tax Returns Filed in 2001 [1]: Deductions, by Tax Status and Size of Gross Estate

Tax status and	Euporal	ovnoncoc	Evecutors!	commissions	Attorna	vc' fooc	Other over	nses/losses
	Number	expenses Amount	Number	commissions Amount	Number	ys' fees Amount	Number	Amount
size of gross estate	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All Returns	05 525	604 572	36,698	1,633,159	67 526	4 204 522	68,062	1,081,585
Under \$1.0 million	<b>95,535</b> 39,574	<b>691,572</b> 255,128	13,666	241,001	<b>67,526</b> 28,394	<b>1,301,522</b> 286,251	28,519	157,544
\$1.0 million under \$1.5 million								
	25,392	168,630	9,781	258,269	18,133	249,611	18,096	161,514
\$1.5 million under \$2.0 million	10,858	80,629	4,229	171,945	6,673	117,469	7,000	66,596
\$2.0 million under \$3.5 million	11,257	94,473	4,695	252,945	7,975	200,020	8,099	149,239
\$3.5 million under \$5.0 million	3,546	31,998	1,665	126,557	2,553	97,310	2,506	63,729
\$5.0 million under \$10.0 million	3,141	32,989	1,731	219,948	2,432	146,438	2,441	113,100
\$10.0 million under \$20.0 million	1,177	15,366	621	142,755	886	91,596	919	94,885
\$20.0 million or more	588	12,359	311	219,739	479	112,828	481	274,978
All Taxable Returns	49,604	350,069	29,028	1,415,425	44,599	1,011,249	44,271	922,726
Under \$1.0 million	17,143	108,548	8,671	162,572	15,306	168,160	15,259	88,210
\$1.0 million under \$1.5 million	14,594	88,932	8,811	238,124	13,356	202,898	13,110	137,038
\$1.5 million under \$2.0 million	5,846	41,812	3,599	150,083	4,808	93,692	4,990	51,342
\$2.0 million under \$3.5 million	6,629	,	4,178		6,132		6,079	
		52,970		223,565		165,448		133,661
\$3.5 million under \$5.0 million	2,055	16,612	1,403	113,931	1,939	76,097	1,795	50,143
\$5.0 million under \$10.0 million	2,052	20,585	1,521	193,249	1,919	122,426	1,882	104,633
\$10.0 million under \$20.0 million	836	10,766	561	131,590	740	81,688	750	88,081
\$20.0 million or more	449	9,845	283	202,310	400	100,842	405	269,616
All Nontaxable Returns	45,931	341,503	7,670	217,734	22,927	290,273	23,791	158,859
Under \$1.0 million	22,431	146,580	4,994	78,429	13,088	118,091	13,260	69,334
\$1.0 million under \$1.5 million	10,798	79,698	970	20,144	4,777	46,713	4,986	24,476
\$1.5 million under \$2.0 million	5,013	38,817	630	21,862	1,866	23,777	2,010	15,253
\$2.0 million under \$3.5 million	4,628	41,503	518	29,380	1,844	34,572	2,020	15,577
\$3.5 million under \$5.0 million			261				711	13,586
\$5.0 million under \$10.0 million	1,491	15,386		12,626	614	21,214		
	1,089	12,404	209	26,699	512	24,012	559	8,467
\$10.0 million under \$20.0 million	342	4,600	61	11,165	147	9,908	169	6,804
\$20.0 million or more	139	2,515	27	17,429	79	11,987	76	5,362
Tay status and								
Tax status and	Debts and	mortgages	Bequests to su	rviving spouse	Charitable	deduction	Allowable	deductions
Tax status and size of gross estate								
	Debts and Number	mortgages Amount	Bequests to su Number	Amount	Charitable Number	deduction Amount	Allowable Number	deductions Amount
size of gross estate  All Returns	Debts and Number 80,737	mortgages Amount 7,640,297	Bequests to su Number 44,683	Amount 63,144,171	Charitable Number 18,718	deduction Amount 16,150,306	Allowable Number 108,057	deductions Amount 92,502,609
size of gross estate  All Returns Under \$1.0 million	Debts and Number 80,737 32,536	mortgages Amount 7,640,297 898,360	Bequests to su Number 44,683 15,492	Amount  63,144,171 5,079,889	Charitable Number 18,718 6,471	deduction Amount 16,150,306 873,608	Allowable Number 108,057 45,412	deductions
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million	Debts and Number 80,737 32,536 21,278	mortgages Amount 7,640,297 898,360 1,177,813	Bequests to su Number 44,683 15,492 11,924	Amount  63,144,171 5,079,889 7,445,894	Charitable Number  18,718 6,471 4,462	deduction Amount 16,150,306 873,608 1,277,275	Allowable Number 108,057 45,412 28,312	deductions Amount 92,502,609 7,951,095 11,031,558
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million	Debts and Number 80,737 32,536 21,278 8,938	mortgages Amount 7,640,297 898,360 1,177,813 642,037	Bequests to su Number 44,683 15,492 11,924 6,429	Amount  63,144,171 5,079,889 7,445,894 6,857,601	Charitable Number  18,718 6,471 4,462 1,884	deduction Amount 16,150,306 873,608 1,277,275 801,826	Allowable Number 108,057 45,412 28,312 12,201	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Debts and Number 80,737 32,536 21,278 8,938 10,138	mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778	Bequests to su Number 44,683 15,492 11,924 6,429 6,131	Amount  63,144,171 5,079,889 7,445,894 6,857,601 10,481,878	Charitable Number  18,718 6,471 4,462 1,884 2,987	deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031	Allowable Number 108,057 45,412 28,312 12,201 12,694	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592 14,479,672
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275	mortgages	Bequests to su Number 44.683 15,492 11,924 6,429 6,131 1,998	63,144,171 5,079,889 7,445,894 6,887,601 10,481,878 6,053,640	Charitable Number  18.718 6,471 4,462 1,884 2,987 995	deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939	Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Debts and Number 80,737 32,536 21,278 8,938 10,138	mortgages Amount 7,640,297 898,360 1,177,813 642,037 1,245,778	Bequests to su Number 44,683 15,492 11,924 6,429 6,131	Amount  63,144,171 5,079,889 7,445,894 6,857,601 10,481,878	Charitable Number  18,718 6,471 4,462 1,884 2,987	deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031	Allowable Number 108,057 45,412 28,312 12,201 12,694	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592 14,479,672
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million	Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275	mortgages	Bequests to su Number 44.683 15,492 11,924 6,429 6,131 1,998	63,144,171 5,079,889 7,445,894 6,887,601 10,481,878 6,053,640	Charitable Number  18.718 6,471 4,462 1,884 2,987 995	deduction Amount 16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939	Allowable Number 108,057 45,412 28,312 12,201 12,694 3,980	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275 2,872	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns	Debts and Number 80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124	mortgages Amount  7,640,297 898,360 1,177,813 642,037 1,245,778 567,205 1,011,625 679,457	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343 4,774	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136	Charitable Number  18.718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127 8,815,339	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123	mortgages	Bequests to su Number  44.683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856	Charitable Number  18.718 6,471 4,462 1,884 2,987 995 1,151 468 301 10,499 2,607	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$10.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million  All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$5.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$2.0 million \$1.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.5 million under \$5.0 million \$3.5 million under \$1.0 million \$1.0 million under \$1.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.5 million under \$1.5 million \$3.5 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501	17viving spouse Amount  63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136  12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508  29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.5 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136  12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867	deductions Amount  92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508  29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$1.0 million \$10.0 million under \$20.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$0.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$1.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443  35,080 17,413	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199  39,909 14,782	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371 50,258,355	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260  8,219 3,864	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960 7,334,968 800,611	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469  56,328 27,319	deductions
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$3.0 million under \$3.0 million \$3.0 million under \$10.0 million \$40.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$10.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443  35,080 17,413 7,930	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199  39,909 14,782 10,937	63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136 12,885,816 235,802 276,809 1,069,547 536,221 1,882,132 2,303,079 6,566,371 50,258,355 5,034,033 7,210,092	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260  8,219 3,864 1,837	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960  7,334,968 800,611 1,092,956	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469  56,328 27,319 13,231	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124
size of gross estate  All Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$10.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million or more  All Taxable Returns Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443  35,080 17,413 7,930 3,336	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199  39,909 14,782 10,937 5,653	## Amount    63,144,171	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260  8,219 3,864 1,837 675	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960  7,334,968 800,611 1,092,956 626,129	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469  56,328 27,319 13,231 6,177	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,641,319
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$3.5 million \$5.0 million under \$1.0 million \$5.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.0 million under \$1.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$1.5 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443  35,080 17,413 7,930 3,336 3,345	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199  39,909 14,782 10,937 5,653 5,183	17viving spouse Amount  63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136  12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371  50,258,355 5,034,033 7,210,092 6,580,792 9,412,331	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260  8,219 3,864 1,837 675 1,010	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960  7,334,968 800,611 1,092,956 626,129 1,363,607	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469  56,328 27,319 13,231 6,177 5,811	92,502,609 7,951,095 11,031,558 8,820,592 14,479,672 7,982,727 12,153,807 9,337,651 20,745,508 29,803,605 890,947 1,599,434 1,179,273 2,793,895 1,373,525 3,577,981 4,054,190 14,334,360 62,699,004 7,060,148 9,432,124 7,661,319 11,685,777
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$3.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$3.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443  35,080 17,413 7,930 3,336 3,845 1,246	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199  39,909 14,782 10,937 5,653 5,183 1,644	17viving spouse Amount  63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136  12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371  50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260  8,219 3,864 1,837 675 1,010 349	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960  7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469  56,328 27,319 13,231 6,177 5,811 1,831	## deductions ## Amount    92,502,609
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$2.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$1.5 million under \$3.5 million \$2.0 million under \$1.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million \$1.0 million under \$1.0 million \$20.0 million under \$1.0 million \$20.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$5.0 million under \$5.0 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443  35,080 17,413 7,930 3,336 3,845 1,246 875	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199  39,909 14,782 10,937 5,653 5,183 1,644 1,205	## Amount    63,144,171	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260  8,219 3,864 1,837 675 1,010 349 346	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960  7,334,968 800,611 1,092,956 626,129 1,363,607 766,732 1,146,891	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469  56,328 27,319 13,231 6,177 5,811 1,831 1,386	## deductions ## Amount    92,502,609
size of gross estate  All Returns  Under \$1.0 million \$1.0 million under \$1.5 million \$1.5 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$1.0 million \$5.0 million under \$10.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$1.0 million under \$1.5 million \$1.5 million under \$1.5 million \$2.0 million under \$2.0 million \$2.0 million under \$3.5 million \$3.5 million under \$5.0 million \$1.0 million under \$20.0 million \$10.0 million under \$20.0 million \$10.0 million under \$20.0 million \$20.0 million under \$20.0 million \$20.0 million under \$20.0 million \$3.5 million under \$1.5 million \$1.5 million under \$3.5 million \$3.5 million under \$3.5 million \$3.5 million under \$3.5 million	Debts and Number  80,737 32,536 21,278 8,938 10,138 3,275 2,872 1,124 575  45,657 15,123 13,348 5,602 6,293 2,029 1,998 820 443  35,080 17,413 7,930 3,336 3,845 1,246	mortgages	Bequests to su Number  44,683 15,492 11,924 6,429 6,131 1,998 1,706 659 343  4,774 710 987 776 948 355 501 298 199  39,909 14,782 10,937 5,653 5,183 1,644	17viving spouse Amount  63,144,171 5,079,889 7,445,894 6,857,601 10,481,878 6,053,640 8,733,023 6,612,110 11,880,136  12,885,816 45,856 235,802 276,809 1,069,547 536,221 1,852,132 2,303,079 6,566,371  50,258,355 5,034,033 7,210,092 6,580,792 9,412,331 5,517,418	Charitable Number  18,718 6,471 4,462 1,884 2,987 995 1,151 468 301  10,499 2,607 2,625 1,209 1,977 646 805 370 260  8,219 3,864 1,837 675 1,010 349	deduction Amount  16,150,306 873,608 1,277,275 801,826 1,871,031 1,021,939 1,834,806 1,667,695 6,802,127  8,815,339 72,997 184,319 175,698 507,425 255,207 687,915 946,819 5,984,960  7,334,968 800,611 1,092,956 626,129 1,363,607 766,732	Allowable Number  108,057 45,412 28,312 12,201 12,694 3,980 3,549 1,281 628  51,729 18,093 15,081 6,024 6,883 2,148 2,164 867 469  56,328 27,319 13,231 6,177 5,811 1,831	## deductions ## Amount    92,502,609

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

<sup>[1]</sup> The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2001, most returns were filed for deaths that occurred in 2000, for which the filing threshold was \$675,000. Because of filing extensions, however, some returns were filed in 2001 for deaths that occurred prior to 2000, for which the filing thresholds were lower.

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

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

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

				Type of de	ductions			
Size of gross estate	Funeral ex	penses	Executors' co	mmissions	Attorneys	s' fees	Other expens	ses/losses
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	95,380	694,913	36,781	1,663,933	67,068	1,369,575	75,168	1,206,363
\$600,000 under \$1,000,000	41.735	277,900	13,964	238,957	28,954	293,177	32,710	236,275
\$1,000,000 under \$2,500,000	39,779	285,922	15,935	522,611	27,725	491,183	31,280	400,527
\$2,500,000 under \$5,000,000	9,042	77,806	4,322	297,167	6,634	213,466	7,136	190,778
\$5,000,000 under \$10,000,000	3,123	29,621	1,645	209,163	2,425	150,350	2,604	127,881
\$10,000,000 under \$20,000,000	1,054	12,140	556	135,258	800	80,998	879	90,562
\$20,000,000 or more	646	11,523	359	260,777	529	140,401	559	160,340
Taxable returns, total	49,521	353,359	29,716	1,470,614	44,956	1,090,706	48,212	984,907
\$600,000 under \$1,000,000	17,741	114,538	9,170	162,111	15,766	169,582	17,123	141,059
\$1,000,000 under \$2,500,000	22,659	154,952	14,372	481,152	20,833	406,760	22,381	320,098
\$2,500,000 under \$5,000,000	5,606	45,579	3,863	265,557	5,192	178,747	5,396	166,714
\$5,000,000 under \$10,000,000	2,204	20,158	1,463	186,295	2,013	128,539	2,101	118,539
\$10,000,000 under \$20,000,000	787	8,688	509	124,422	684	72,213	722	83,129
\$20,000,000 or more	525	9,444	339	251,078	469	134,866	489	155,368
Nontaxable returns, total	45,858	341,554	7,066	193,318	22,111	278,868	26,956	221,457
\$600,000 under \$1,000,000	23,995	163,362	4,795	76,846	13,188	123,596	15,588	95,215
\$1,000,000 under \$2,500,000	17,120	130,970	1,563	41,460	6,893	84,423	8,899	80,430
\$2,500,000 under \$5,000,000	3,436	32,228	459	31,610	1,442	34,718	1,740	24,064
\$5,000,000 under \$10,000,000	919	9,463	182	22,867	412	21,811	503	9,342
\$10,000,000 under \$20,000,000	267	3,452	47	10,836	115	8,785	157	7,432
\$20,000,000 or more	121	2,079	20	9,699	60	5,535	70	4,973
· · · · · · · · · · · · · · · · · · ·				Type of deduction	ns Continued			
Size of gross estate	Dobte and r	ortgogos	Boguete to eu	rviving spouso	Charitable o	loduction	Total allowable	doductions

				Type of deduction	is Continued			
Size of gross estate	Debts and n	nortgages	Bequests to su	rviving spouse	Charitable of	leduction	Total allowable	e deductions
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
•								
All returns, total	80,221	7,820,152	46,922	65,481,313	18,011	16,092,353	108,263	95,041,833
\$600,000 under \$1,000,000	33,649	1,074,913	18,096	6,391,161	5,820	893,845	47,811	9,505,250
\$1,000,000 under \$2,500,000	33,804	2,242,468	21,434	18,460,788	8,144	2,559,023	45,223	25,390,773
\$2,500,000 under \$5,000,000	8,165	1,299,006	4,892	11,638,108	2,232	2,092,929	10,018	15,899,334
\$5,000,000 under \$10,000,000	2,953	1,019,754	1,570	7,735,129	1,062	1,989,358	3,386	11,334,442
\$10,000,000 under \$20,000,000	1,006	635,068	563	5,361,993	432	1,522,228	1,129	7,850,313
\$20,000,000 or more	644	1,548,944	367	15,894,134	321	7,034,969	696	25,061,721
Taxable returns, total	46,130	3,865,171	4,991	16,984,399	10,959	9,803,010	51,975	34,870,141
\$600,000 under \$1,000,000	15,841	223,807	465	28,441	2,420	49,246	18,634	887,575
\$1,000,000 under \$2,500,000	21,459	996,840	2,181	995,477	5,550	710,046	23,802	4,224,556
\$2,500,000 under \$5,000,000	5,390	609,021	1,237	1,921,468	1,541	765,493	5,917	4,033,455
\$5,000,000 under \$10,000,000	2,144	520,190	582	1,994,422	812	911,994	2,258	3,939,843
\$10,000,000 under \$20,000,000	772	399,852	291	2,130,048	347	944,182	814	3,774,608
\$20,000,000 or more	525	1,115,462	235	9,914,543	288	6,422,049	549	18,010,104
Nontaxable returns, total	34,090	3,954,981	41,931	48,496,914	7,053	6,289,343	56,288	60,171,692
\$600,000 under \$1,000,000	17,808	851,106	17,632	6,362,720	3,401	844,599	29,177	8,617,675
\$1,000,000 under \$2,500,000	12,345	1,245,628	19,253	17,465,310	2,593	1,848,977	21,421	21,166,217
\$2,500,000 under \$5,000,000	2,775	689,985	3,655	9,716,640	691	1,327,436	4,100	11,865,879
\$5,000,000 under \$10,000,000	810	499,564	988	5,740,707	250	1,077,364	1,128	7,394,599
\$10,000,000 under \$20,000,000	234	235,216	272	3,231,945	85	578,046	315	4,075,705
\$20,000,000 or more	119	433,482	132	5.979.591	33	612.920	147	7.051.617

Note: Detail may not add to totals because of rounding.

Source: Internal Revenue Service, Statistics of Income Bulletin, Spring 2002, Publication 1136.

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

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

				Type of de	ductions			
Size of gross estate	Funeral ex	penses	Executors' co	mmissions	Attorneys	s' fees	Other expens	ses/losses
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	02.250	647.406	25.070	4 400 050	64.496	4 227 004	72.000	4 420 525
\$600,000 under \$1,000,000	92,359	647,196	35,070	1,499,059	64,486	1,237,981	73,990	1,120,525
	43,897	271,417	14,639	244,716	30,150	296,963	35,338	235,615
\$1,000,000 under \$2,500,000	36,276	261,717	14,328	448,993	25,474	447,517	28,886	336,484
\$2,500,000 under \$5,000,000	7,859	64,897	3,790	260,906	5,584	189,793	6,163	176,837
\$5,000,000 under \$10,000,000	2,805	27,183	1,451	180,398	2,113	119,820	2,336	109,744
\$10,000,000 under \$20,000,000	974	11,515	562	132,199	738	73,378	806	76,859
\$20,000,000 or more	547	10,468	299	231,848	428	110,509	461	184,986
Taxable returns, total	47,752	327,485	27,133	1,310,984	42,276	973,123	46,272	939,778
\$600,000 under \$1,000,000	18,125	106,000	8,832	152,329	15,738	165,912	17,640	139,331
\$1,000,000 under \$2,500,000	21,440	146,699	12,686	403,162	19,236	364,425	20,820	282,492
\$2,500,000 under \$5,000,000	5,037	39,577	3,501	242,879	4,518	165,082	4,848	162,568
\$5,000,000 under \$10,000,000	1,967	18,498	1,322	167,473	1,767	106,888	1,880	101,908
\$10,000,000 under \$20,000,000	731	8,228	512	120,223	639	65,155	679	72,164
\$20,000,000 or more	452	8,482	279	224,918	378	105,660	406	181,314
Nontaxable returns, total	44.607	319,712	7,937	188,076	22,211	264.858	27,718	180,747
\$600,000 under \$1,000,000	25,773	165,417	5,806	92,386	14,412	131,051	17,698	96,284
\$1,000,000 under \$2,500,000	14,836	115,017	1,642	45,831	6,238	83,092	8,066	53,992
\$2,500,000 under \$5,000,000	2,822	25,321	290	18,027	1,066	24,710	1,315	14,269
\$5,000,000 under \$10,000,000	838	8,685	129	12,925	346	12,932	456	7,836
\$10,000,000 under \$20,000,000	243	3,287	50	11,976	99	8,223	127	4,695
\$20,000,000 or more	95	1,986	20	6,930	50	4,850	55	,
420,000,000 of more	95	1,960	20			4,650	55	3,672
0:	Dahta and a		D t- t	Type of deduction	ns Continued		T-4-1 -II	

	Type of deductions Continued							
Size of gross estate	Debts and mortgages		Bequests to surviving spouse		Charitable deduction		Total allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns, total	70.404	0 500 000	40.740	FF 0F0 04F	47.554	44 575 000	400.000	04 700 400
•	78,464	6,503,906	43,718	55,653,245	17,554	14,575,263	103,839	81,720,192
\$600,000 under \$1,000,000	35,634	1,035,951	18,335	6,214,465	6,640	1,141,747	49,772	9,481,303
\$1,000,000 under \$2,500,000	31,619	2,195,936	18,855	16,438,667	7,354	2,380,900	40,762	22,831,657
\$2,500,000 under \$5,000,000	7,129	1,009,465	4,208	9,795,295	1,995	1,492,695	8,616	13,054,088
\$5,000,000 under \$10,000,000	2,604	760,516	1,494	7,384,580	896	1,414,928	3,049	10,037,957
\$10,000,000 under \$20,000,000	944	614,344	534	5,091,709	409	1,392,114	1,063	7,404,802
\$20,000,000 or more	534	887,694	292	10,728,528	261	6,752,878	577	18,910,385
Taxable returns, total	44,577	3,271,272	5,215	13,740,716	10,201	9,070,823	49,819	29,804,946
\$600,000 under \$1,000,000	16,407	280,705	790	109,583	2,363	60,618	19,106	1,007,408
\$1,000,000 under \$2,500,000	20,265	938,874	2,316	1,038,302	5,062	620,636	22,224	3,881,733
\$2,500,000 under \$5,000,000	4,833	551,108	1,032	1,417,167	1,509	696,970	5,207	3,321,166
\$5,000,000 under \$10,000,000	1,900	420,202	604	2,188,928	696	721,230	2,045	3,756,615
\$10,000,000 under \$20,000,000	727	375,389	283	2,100,587	334	804,510	770	3,555,590
\$20,000,000 or more	444	704,992	191	6,886,149	236	6,166,859	467	14,282,433
Nontaxable returns, total	33,887	3,232,634	38,503	41,912,529	7,353	5,504,440	54,020	51,915,246
\$600,000 under \$1,000,000	19,227	755,246	17,545	6,104,883	4,277	1,081,129	30,666	8,473,895
\$1,000,000 under \$2,500,000	11,354	1,257,062	16,539	15,400,365	2,292	1,760,264	18,538	18,949,923
\$2,500,000 under \$5,000,000	2,296	458,357	3,176	8,378,128	486	795,725	3,409	9,732,921
\$5,000,000 under \$10,000,000	704	340,313	890	5,195,652	199	693,699	1,004	6,281,342
\$10,000,000 under \$20,000,000	216	238,954	251	2,991,122	74	587,604	293	3,849,213
\$20,000,000 or more	90	182,702	101	3,842,379	25	586,019	110	4,627,952

Note: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Bulletin, Spring 2002, Publication 1136 (Revised 6-02).