

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 size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|---------------------|------------------------|---------------------|---------------------------|--------------------|----------------------------|---------------------|---------------------|--------------------|
| | 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | State death tax deduction | | Total allowable deductions | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 3,035 | \$60,320,637 | 1,608 | \$24,481,733 | 1,263 | \$2,715,150 | 6,112 | \$94,269,645 | | |
| Under \$10 million | 196 | \$700,714 | 114 | \$132,323 | 124 | \$68,943 | 525 | \$1,058,499 | | |
| \$10 million under \$20 million | 1,630 | \$11,337,127 | 693 | \$2,223,304 | 595 | \$615,637 | 3,248 | \$15,610,089 | | |
| \$20 million under \$50 million | 893 | \$16,640,536 | 531 | \$4,363,581 | 384 | \$854,637 | 1,733 | \$23,324,805 | | |
| \$50 million or more | 316 | \$31,642,260 | 269 | \$17,762,526 | 161 | \$1,175,933 | 605 | \$54,276,252 | | |
| All Taxable Returns | 363 | \$12,140,776 | 833 | \$10,929,484 | 784 | \$2,373,435 | 2,574 | \$28,016,261 | | |
| Under \$10 million | * 13 | \$20,671 | 51 | \$29,440 | 71 | \$42,590 | 229 | \$150,138 | | |
| \$10 million under \$20 million | 83 | \$260,649 | 277 | \$251,039 | 297 | \$373,995 | 1,115 | \$1,182,869 | | |
| \$20 million under \$50 million | 155 | \$1,586,050 | 305 | \$1,238,938 | 283 | \$791,437 | 862 | \$4,049,509 | | |
| \$50 million or more | 112 | \$10,273,405 | 200 | \$9,410,067 | 133 | \$1,165,414 | 369 | \$22,633,746 | | |
| All Nontaxable Returns | 2,672 | \$48,179,862 | 775 | \$13,552,249 | 479 | \$341,714 | 3,538 | \$66,253,384 | | |
| Under \$10 million | 182 | \$680,043 | 63 | \$102,883 | 53 | \$26,353 | 296 | \$908,361 | | |
| \$10 million under \$20 million | 1,547 | \$11,076,478 | 416 | \$1,972,264 | 297 | \$241,642 | 2,133 | \$14,427,220 | | |
| \$20 million under \$50 million | 739 | \$15,054,485 | 227 | \$3,124,643 | 101 | \$63,200 | 871 | \$19,275,296 | | |
| \$50 million or more | 205 | \$21,368,855 | 69 | \$8,352,459 | 29 | \$10,520 | 237 | \$31,642,507 | | |

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.

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 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 size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|---------------------|------------------------|---------------------|---------------------------|--------------------|----------------------------|---------------------|---------------------|--------------------|
| | 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | State death tax deduction | | Total allowable deductions | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 1,802 | \$39,743,625 | 875 | \$27,440,435 | 686 | \$1,810,160 | 3,424 | \$72,108,447 | | |
| Under \$10 million | 111 | \$388,399 | 53 | \$94,261 | 72 | \$34,010 | 324 | \$624,913 | | |
| \$10 million under \$20 million | 1,007 | \$7,047,283 | 389 | \$1,258,740 | 319 | \$323,147 | 1,844 | \$9,611,180 | | |
| \$20 million under \$50 million | 485 | \$9,478,005 | 273 | \$2,324,702 | 207 | \$406,995 | 908 | \$13,112,147 | | |
| \$50 million or more | 199 | \$22,829,937 | 160 | \$23,762,732 | 87 | \$1,046,008 | 349 | \$48,760,206 | | |
| All Taxable Returns | 174 | \$4,631,092 | 414 | \$20,990,216 | 394 | \$1,619,400 | 1,273 | \$28,052,911 | | |
| Under \$10 million | * 4 | \$2,665 | 16 | \$5,633 | 35 | \$19,059 | 123 | \$54,368 | | |
| \$10 million under \$20 million | 45 | \$145,446 | 143 | \$146,535 | 146 | \$184,853 | 538 | \$651,510 | | |
| \$20 million under \$50 million | 66 | \$659,924 | 150 | \$724,544 | 148 | \$381,616 | 427 | \$2,043,294 | | |
| \$50 million or more | 59 | \$3,823,058 | 105 | \$20,113,505 | 65 | \$1,033,872 | 186 | \$25,303,739 | | |
| All Nontaxable Returns | 1,628 | \$35,112,533 | 461 | \$6,450,218 | 291 | \$190,760 | 2,150 | \$44,055,536 | | |
| Under \$10 million | 107 | \$385,734 | 38 | \$88,628 | 38 | \$14,951 | 201 | \$570,546 | | |
| \$10 million under \$20 million | 962 | \$6,901,837 | 246 | \$1,112,205 | 173 | \$138,294 | 1,306 | \$8,959,670 | | |
| \$20 million under \$50 million | 419 | \$8,818,082 | 123 | \$1,600,158 | 59 | \$25,379 | 481 | \$11,068,853 | | |
| \$50 million or more | 141 | \$19,006,880 | 55 | \$3,649,228 | 22 | \$12,135 | 163 | \$23,456,468 | | |

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

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

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|---------------------|------------------------|---------------------|---------------------------|--------------------|----------------------------|---------------------|---------------------|--------------------|
| | 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | State death tax deduction | | Total allowable deductions | | | |
| | Number | Amount | 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 | | |
| \$20 million under \$50 million | 127 | \$1,523,287 | 240 | \$1,105,054 | 184 | \$470,074 | 636 | \$3,780,022 | | |
| \$50 million or more | 73 | \$6,618,125 | 128 | \$10,340,230 | 81 | \$802,036 | 265 | \$19,978,613 | | |
| All Nontaxable Returns | 2,815 | \$49,002,982 | 856 | \$10,106,500 | 442 | \$217,375 | 3,797 | \$62,858,374 | | |
| Under \$10 million | 876 | \$3,445,754 | 211 | \$526,863 | 152 | \$54,606 | 1,299 | \$4,483,472 | | |
| \$10 million under \$20 million | 1,217 | \$9,665,221 | 389 | \$2,030,868 | 202 | \$127,289 | 1,664 | \$12,822,245 | | |
| \$20 million under \$50 million | 537 | \$11,504,717 | 192 | \$2,424,673 | 61 | \$25,533 | 629 | \$14,776,476 | | |
| \$50 million or more | 186 | \$24,387,290 | 63 | \$5,124,097 | 26 | \$9,947 | 205 | \$30,776,181 | | |

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

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

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|---------------------|------------------------|---------------------|----------------------|----------------------|---------------------------|--------------------|---------------------|--------------------|
| | 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 6,666 | \$70,536,918 | 2,868 | \$22,575,654 | 13,396 | \$104,157,267 | 2,473 | \$2,666,339 | | |
| Under \$5 million | 321 | \$623,887 | 130 | \$53,990 | 952 | \$883,498 | 156 | \$30,781 | | |
| \$5 million under \$10 million | 3,695 | \$14,361,309 | 1,348 | \$2,237,752 | 7,497 | \$19,066,000 | 1,281 | \$552,843 | | |
| \$10 million under \$20 million | 1,668 | \$14,451,054 | 738 | \$2,730,792 | 3,130 | \$19,339,172 | 594 | \$544,776 | | |
| \$20 million under \$50 million | 697 | \$14,950,731 | 436 | \$3,471,316 | 1,316 | \$20,700,202 | 300 | \$573,431 | | |
| \$50 million or more | 285 | \$26,149,936 | 216 | \$14,081,803 | 500 | \$44,168,395 | 143 | \$964,509 | | |
| All Taxable Returns | 697 | \$11,650,198 | 1,391 | \$12,993,740 | 5,467 | \$30,611,636 | 1,562 | \$2,375,209 | | |
| Under \$5 million | * 35 | \$30,286 | 69 | \$15,904 | 483 | \$135,675 | 87 | \$13,238 | | |
| \$5 million under \$10 million | 179 | \$306,431 | 482 | \$235,173 | 2,536 | \$1,391,620 | 678 | \$353,945 | | |
| \$10 million under \$20 million | 190 | \$831,100 | 397 | \$788,381 | 1,413 | \$2,691,275 | 446 | \$490,595 | | |
| \$20 million under \$50 million | 177 | \$2,242,931 | 284 | \$1,474,060 | 722 | \$5,018,717 | 233 | \$559,041 | | |
| \$50 million or more | 116 | \$8,239,450 | 159 | \$10,480,222 | 313 | \$21,374,349 | 118 | \$958,389 | | |
| All Nontaxable Returns | 5,969 | \$58,886,721 | 1,477 | \$9,581,914 | 7,930 | \$73,545,631 | 910 | \$291,130 | | |
| Under \$5 million | 286 | \$593,601 | 62 | \$38,086 | 469 | \$747,823 | 69 | \$17,543 | | |
| \$5 million under \$10 million | 3,516 | \$14,054,878 | 866 | \$2,002,579 | 4,961 | \$17,674,380 | 603 | \$198,897 | | |
| \$10 million under \$20 million | 1,478 | \$13,619,954 | 340 | \$1,942,411 | 1,717 | \$16,647,897 | 147 | \$54,181 | | |
| \$20 million under \$50 million | 520 | \$12,707,801 | 152 | \$1,997,256 | 595 | \$15,681,484 | 67 | \$14,390 | | |
| \$50 million or more | 169 | \$17,910,487 | 57 | \$3,601,580 | 188 | \$22,794,046 | 25 | \$6,120 | | |

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

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

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|-------------------|---------------------------|------------------|---------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 10,624 | 183,432 | 2,747 | 510,311 | 7,146 | 557,690 | 7,072 | 759,303 | 8,875 | 9,086,694 |
| Under \$5 million | 949 | 14,746 | 220 | 12,794 | 707 | 23,588 | 660 | 19,748 | 782 | 148,413 |
| \$5 million under \$10 million | 6,038 | 81,183 | 1,421 | 137,997 | 3,854 | 178,635 | 3,803 | 177,332 | 4,882 | 1,719,184 |
| \$10 million under \$20 million | 2,334 | 39,346 | 722 | 124,975 | 1,648 | 143,367 | 1,647 | 167,964 | 2,014 | 1,450,706 |
| \$20 million under \$50 million | 935 | 24,267 | 264 | 97,473 | 656 | 105,353 | 668 | 143,277 | 852 | 1,435,954 |
| \$50 million or more | 367 | 23,891 | 121 | 137,072 | 281 | 106,748 | 293 | 250,981 | 345 | 4,332,438 |
| All Taxable Returns | 4,893 | 86,601 | 2,092 | 409,708 | 4,541 | 405,673 | 4,380 | 636,861 | 4,450 | 4,836,530 |
| Under \$5 million | 508 | 7,548 | 180 | 10,093 | 491 | 16,544 | 447 | 11,624 | 456 | 34,223 |
| \$5 million under \$10 million | 2,260 | 28,964 | 966 | 97,424 | 2,129 | 110,172 | 2,013 | 112,009 | 2,003 | 387,692 |
| \$10 million under \$20 million | 1,317 | 22,192 | 615 | 108,708 | 1,213 | 110,621 | 1,202 | 148,880 | 1,209 | 713,078 |
| \$20 million under \$50 million | 558 | 12,675 | 227 | 85,799 | 492 | 84,853 | 493 | 127,906 | 536 | 750,496 |
| \$50 million or more | 250 | 15,222 | 104 | 107,684 | 217 | 83,484 | 225 | 236,443 | 246 | 2,951,041 |
| All Nontaxable Returns | 5,731 | 96,831 | 655 | 100,603 | 2,605 | 152,017 | 2,692 | 122,441 | 4,425 | 4,250,165 |
| Under \$5 million | 441 | 7,197 | 40 | 2,701 | 216 | 7,043 | 213 | 8,124 | 327 | 114,190 |
| \$5 million under \$10 million | 3,779 | 52,220 | 455 | 40,572 | 1,725 | 68,463 | 1,790 | 65,323 | 2,879 | 1,331,492 |
| \$10 million under \$20 million | 1,018 | 17,154 | 107 | 16,267 | 435 | 32,746 | 444 | 19,085 | 804 | 737,628 |
| \$20 million under \$50 million | 376 | 11,592 | 36 | 11,675 | 164 | 20,500 | 175 | 15,372 | 316 | 685,458 |
| \$50 million or more | 117 | 8,669 | 17 | 29,388 | 65 | 23,264 | 69 | 14,538 | 99 | 1,381,396 |
| Tax status and size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 6,211 | 63,249,642 | 2,902 | 21,044,062 | 12,617 | 95,670,020 | 2,508 | 2,378,473 | | |
| Under \$5 million | 442 | 805,736 | 176 | 112,055 | 1,130 | 1,146,501 | 221 | 42,408 | | |
| \$5 million under \$10 million | 3,662 | 13,435,846 | 1,416 | 2,486,508 | 7,302 | 18,292,508 | 1,342 | 604,757 | | |
| \$10 million under \$20 million | 1,315 | 11,229,205 | 744 | 2,464,760 | 2,701 | 15,688,860 | 558 | 500,209 | | |
| \$20 million under \$50 million | 552 | 11,951,205 | 363 | 2,997,432 | 1,062 | 16,823,785 | 261 | 505,214 | | |
| \$50 million or more | 239 | 25,827,651 | 202 | 12,983,307 | 422 | 43,718,367 | 126 | 725,884 | | |
| All Taxable Returns | 651 | 14,591,492 | 1,484 | 13,465,157 | 5,170 | 34,657,409 | 1,573 | 2,058,643 | | |
| Under \$5 million | * 43 | * 22,921 | 92 | 33,875 | 539 | 143,371 | 150 | 28,427 | | |
| \$5 million under \$10 million | 191 | 345,198 | 522 | 262,821 | 2,392 | 1,400,733 | 681 | 351,480 | | |
| \$10 million under \$20 million | 179 | 819,895 | 459 | 750,111 | 1,374 | 2,732,708 | 435 | 466,996 | | |
| \$20 million under \$50 million | 131 | 1,773,481 | 251 | 1,447,289 | 589 | 4,337,106 | 206 | 491,469 | | |
| \$50 million or more | 107 | 11,629,998 | 159 | 10,971,061 | 276 | 26,043,492 | 102 | 720,272 | | |
| All Nontaxable Returns | 5,560 | 48,658,149 | 1,417 | 7,578,906 | 7,447 | 61,012,611 | 935 | 319,830 | | |
| Under \$5 million | 399 | 782,815 | 84 | 78,180 | 591 | 1,003,130 | 71 | 13,981 | | |
| \$5 million under \$10 million | 3,471 | 13,090,648 | 894 | 2,223,688 | 4,910 | 16,891,774 | 661 | 253,277 | | |
| \$10 million under \$20 million | 1,137 | 10,409,310 | 285 | 1,714,650 | 1,327 | 12,956,152 | 123 | 33,213 | | |
| \$20 million under \$50 million | 422 | 10,177,724 | 111 | 1,550,142 | 473 | 12,486,680 | 56 | 13,746 | | |
| \$50 million or more | 132 | 14,197,653 | 43 | 2,012,246 | 146 | 17,674,875 | 24 | 5,613 | | |

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

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

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|--------------------|---------------------------|------------------|---------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 10,413 | 175,777 | 2,725 | 542,715 | 6,984 | 593,822 | 7,005 | 823,433 | 8,878 | 7,205,285 |
| Under \$5 million | 1,047 | 13,795 | 243 | 13,290 | 766 | 25,535 | 737 | 19,260 | 820 | 123,513 |
| \$5 million under \$10 million | 5,788 | 76,880 | 1,372 | 126,613 | 3,700 | 188,079 | 3,692 | 165,537 | 4,842 | 1,767,393 |
| \$10 million under \$20 million | 2,259 | 37,813 | 652 | 120,385 | 1,508 | 123,371 | 1,558 | 139,909 | 2,000 | 1,286,423 |
| \$20 million under \$50 million | 944 | 23,091 | 318 | 103,035 | 703 | 118,702 | 715 | 194,680 | 848 | 1,554,559 |
| \$50 million or more | 375 | 24,198 | 140 | 179,393 | 307 | 138,135 | 303 | 304,046 | 369 | 2,473,396 |
| All Taxable Returns | 4,913 | 83,059 | 2,118 | 461,486 | 4,491 | 449,754 | 4,419 | 691,644 | 4,526 | 3,698,943 |
| Under \$5 million | 565 | 7,078 | 183 | 9,585 | 508 | 16,800 | 493 | 15,469 | 493 | 48,303 |
| \$5 million under \$10 million | 2,272 | 27,818 | 994 | 94,222 | 2,105 | 112,578 | 2,046 | 109,457 | 2,037 | 392,448 |
| \$10 million under \$20 million | 1,223 | 19,180 | 550 | 105,315 | 1,102 | 98,031 | 1,109 | 113,231 | 1,163 | 548,539 |
| \$20 million under \$50 million | 579 | 13,676 | 267 | 89,188 | 522 | 93,491 | 521 | 164,314 | 559 | 780,169 |
| \$50 million or more | 274 | 15,307 | 124 | 163,175 | 255 | 128,855 | 250 | 289,173 | 273 | 1,929,486 |
| 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| 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 | | |
| 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 | | |
| \$5 million under \$10 million | 3,426 | 12,842,493 | 783 | 1,700,160 | 4,597 | 16,195,299 | 645 | 195,659 | | |
| \$10 million under \$20 million | 1,190 | 11,182,949 | 263 | 1,535,985 | 1,341 | 13,513,843 | 154 | 34,850 | | |
| \$20 million under \$50 million | 402 | 9,528,229 | 129 | 1,762,650 | 461 | 12,056,239 | 58 | 12,871 | | |
| \$50 million or more | 123 | 16,295,988 | 41 | 1,948,844 | 133 | 18,843,674 | 23 | 5,310 | | |

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

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

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|-------------------|---------------------------|------------------|---------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 10,043 | 158,621 | 2,603 | 504,455 | 6,655 | 521,354 | 6,717 | 646,548 | 8,735 | 7,041,267 |
| Under \$5 million | 1,182 | 15,314 | 289 | 17,257 | 850 | 29,800 | 817 | 20,772 | 960 | 224,595 |
| \$5 million under \$10 million | 5,670 | 78,584 | 1,324 | 135,471 | 3,563 | 175,759 | 3,621 | 150,495 | 4,862 | 1,801,262 |
| \$10 million under \$20 million | 1,995 | 33,228 | 593 | 106,996 | 1,387 | 119,838 | 1,390 | 126,874 | 1,789 | 1,303,398 |
| \$20 million under \$50 million | 846 | 17,885 | 262 | 92,630 | 600 | 97,830 | 626 | 125,458 | 778 | 1,255,112 |
| \$50 million or more | 349 | 13,610 | 134 | 152,101 | 256 | 98,128 | 263 | 222,950 | 346 | 2,456,899 |
| All Taxable Returns | 4,635 | 72,827 | 1,986 | 411,981 | 4,208 | 387,533 | 4,156 | 543,048 | 4,331 | 3,480,452 |
| Under \$5 million | 626 | 7,335 | 215 | 13,368 | 563 | 20,708 | 531 | 14,546 | 555 | 60,090 |
| \$5 million under \$10 million | 2,156 | 27,921 | 925 | 95,921 | 1,979 | 102,103 | 1,953 | 102,871 | 1,985 | 449,705 |
| \$10 million under \$20 million | 1,086 | 17,775 | 501 | 88,521 | 989 | 95,285 | 982 | 109,384 | 1,041 | 557,747 |
| \$20 million under \$50 million | 514 | 10,340 | 226 | 83,658 | 461 | 81,258 | 469 | 110,708 | 499 | 714,644 |
| \$50 million or more | 253 | 9,456 | 119 | 130,513 | 217 | 88,179 | 221 | 205,540 | 251 | 1,698,266 |
| All Nontaxable Returns | 5,407 | 85,794 | 617 | 92,473 | 2,447 | 133,821 | 2,561 | 103,500 | 4,404 | 3,560,814 |
| Under \$5 million | 556 | 7,979 | 74 | 3,888 | 287 | 9,091 | 286 | 6,225 | 405 | 164,505 |
| \$5 million under \$10 million | 3,514 | 50,663 | 399 | 39,550 | 1,584 | 73,657 | 1,668 | 47,624 | 2,877 | 1,351,557 |
| \$10 million under \$20 million | 909 | 15,453 | 92 | 18,475 | 398 | 24,553 | 408 | 17,491 | 748 | 745,652 |
| \$20 million under \$50 million | 332 | 7,545 | 36 | 8,972 | 140 | 16,572 | 158 | 14,750 | 279 | 540,468 |
| \$50 million or more | 96 | 4,155 | 15 | 21,588 | 39 | 9,948 | 42 | 17,410 | 95 | 758,633 |
| Tax status and size of gross estate | Requests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 5,865 | 54,955,254 | 2,636 | 20,003,162 | 11,865 | 83,920,030 | 2,780 | 2,470,457 | | |
| Under \$5 million | 507 | 817,864 | 211 | 92,792 | 1,382 | 1,226,723 | 359 | 61,944 | | |
| \$5 million under \$10 million | 3,426 | 12,326,605 | 1,314 | 2,381,194 | 6,804 | 17,087,014 | 1,429 | 609,920 | | |
| \$10 million under \$20 million | 1,202 | 10,470,408 | 603 | 2,233,679 | 2,324 | 14,404,716 | 574 | 458,049 | | |
| \$20 million under \$50 million | 513 | 10,924,825 | 312 | 2,837,387 | 957 | 15,370,597 | 286 | 527,708 | | |
| \$50 million or more | 217 | 20,415,552 | 196 | 12,458,110 | 398 | 35,830,980 | 131 | 812,836 | | |
| All Taxable Returns | 659 | 11,262,608 | 1,324 | 9,736,248 | 4,909 | 25,984,237 | 1,682 | 2,141,059 | | |
| Under \$5 million | * 44 | * 30,932 | 123 | 28,787 | 665 | 182,052 | 219 | 38,328 | | |
| \$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 | | |
| All Nontaxable Returns | 5,206 | 43,692,646 | 1,311 | 10,266,914 | 6,955 | 57,935,794 | 1,098 | 329,398 | | |
| Under \$5 million | 463 | 786,932 | 88 | 64,005 | 717 | 1,044,671 | 140 | 23,617 | | |
| \$5 million under \$10 million | 3,235 | 12,039,511 | 809 | 2,145,073 | 4,513 | 15,759,286 | 702 | 241,450 | | |
| \$10 million under \$20 million | 1,015 | 9,495,413 | 259 | 1,641,171 | 1,176 | 11,945,690 | 155 | 41,349 | | |
| \$20 million under \$50 million | 371 | 8,935,345 | 115 | 1,578,597 | 418 | 11,105,372 | 80 | 19,673 | | |
| \$50 million or more | 121 | 12,435,445 | 40 | 4,838,068 | 132 | 18,080,775 | 21 | 3,310 | | |

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

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

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

*Revised November 2016

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|-------------------|---------------------------|------------------|---------------------|-------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 10,173 | 161,873 | 2,752 | 529,919 | 6,925 | 548,258 | 6,930 | 640,505 | 8,844 | 10,608,609 |
| Under \$5 million | 1,406 | 19,264 | 336 | 18,440 | 988 | 37,888 | 990 | 28,900 | 1,202 | 205,125 |
| \$5 million under \$10 million | 5,679 | 77,291 | 1,398 | 137,006 | 3,734 | 177,753 | 3,723 | 164,193 | 4,796 | 1,765,166 |
| \$10 million under \$20 million | 1,958 | 32,350 | 640 | 118,190 | 1,374 | 132,631 | 1,368 | 127,425 | 1,762 | 1,326,135 |
| \$20 million under \$50 million | 822 | 19,407 | 282 | 114,108 | 596 | 99,952 | 608 | 128,431 | 775 | 1,297,294 |
| \$50 million or more | 308 | 13,560 | 95 | 142,174 | 233 | 100,034 | 241 | 191,556 | 309 | 6,014,889 |
| All Taxable Returns | 4,921 | 77,064 | 2,090 | 434,651 | 4,456 | 414,563 | 4,322 | 547,776 | 4,566 | 3,712,549 |
| Under \$5 million | 749 | 9,184 | 233 | 11,735 | 661 | 24,587 | 659 | 21,324 | 673 | 65,326 |
| \$5 million under \$10 million | 2,340 | 28,213 | 1,007 | 103,214 | 2,151 | 116,865 | 2,026 | 120,438 | 2,125 | 521,349 |
| \$10 million under \$20 million | 1,080 | 17,276 | 523 | 98,728 | 983 | 102,236 | 967 | 105,942 | 1,027 | 567,933 |
| \$20 million under \$50 million | 548 | 11,978 | 244 | 97,399 | 480 | 83,839 | 484 | 120,354 | 532 | 730,065 |
| \$50 million or more | 205 | 10,413 | 84 | 123,575 | 181 | 87,035 | 187 | 179,717 | 210 | 1,827,876 |
| All Nontaxable Returns | 5,252 | 84,809 | 662 | 95,268 | 2,469 | 133,695 | 2,607 | 92,729 | 4,278 | 6,896,060 |
| Under \$5 million | 657 | 10,080 | 103 | 6,706 | 327 | 13,301 | 331 | 7,576 | 530 | 139,798 |
| \$5 million under \$10 million | 3,340 | 49,078 | 392 | 33,792 | 1,583 | 60,888 | 1,697 | 43,755 | 2,671 | 1,243,817 |
| \$10 million under \$20 million | 877 | 15,075 | 118 | 19,463 | 391 | 30,395 | 401 | 21,482 | 735 | 758,202 |
| \$20 million under \$50 million | 274 | 7,429 | 38 | 16,710 | 116 | 16,113 | 124 | 8,077 | 243 | 567,230 |
| \$50 million or more | 103 | 3,147 | 11 | 18,599 | 52 | 12,999 | 54 | 11,839 | 99 | 4,187,013 |
| Tax status and size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 5,901 | 56,251,892 | 2,743 | 18,428,807 | 11,882 | 87,287,389 | 3,030 | 2,371,224 | | |
| Under \$5 million | 633 | 1,086,233 | 280 | 135,490 | 1,614 | 1,540,785 | 482 | 70,555 | | |
| \$5 million under \$10 million | 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 | | |
| 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 | 163 | 15,438 | | |
| \$5 million under \$10 million | 3,201 | 11,505,364 | 825 | 2,049,427 | 4,280 | 14,996,460 | 762 | 195,616 | | |
| \$10 million under \$20 million | 991 | 9,108,178 | 272 | 1,835,630 | 1,152 | 11,791,460 | 176 | 36,561 | | |
| \$20 million under \$50 million | 323 | 7,742,066 | 106 | 1,384,941 | 360 | 9,743,600 | 74 | 10,667 | | |
| \$50 million or more | 99 | 14,357,081 | 44 | 2,814,847 | 122 | 21,407,704 | 25 | 6,057 | | |

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

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

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

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

20-Jan-15

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 size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------|----------------|------------------------|----------------|-----------------|----------------|-----------------------|----------------|---------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 9,230 | 141,972 | 2,500 | 435,306 | 6,279 | 503,355 | 6,354 | 814,607 | 8,165 | 5,917,584 |
| Under \$5 million | 894 | 10,605 | 190 | 11,776 | 628 | 21,363 | 601 | 16,656 | 777 | 185,171 |
| \$5 million under \$10 million | 5,405 | 71,101 | 1,384 | 137,212 | 3,525 | 173,981 | 3,550 | 153,098 | 4,684 | 1,563,044 |
| \$10 million under \$20 million | 1,896 | 32,516 | 606 | 109,007 | 1,383 | 120,053 | 1,416 | 134,146 | 1,732 | 1,347,211 |
| \$20 million under \$50 million | 767 | 16,873 | 236 | 80,548 | 548 | 96,413 | 579 | 139,716 | 722 | 1,152,639 |
| \$50 million or more | 268 | 10,876 | 84 | 96,763 | 195 | 91,545 | 208 | 370,991 | 250 | 1,669,519 |
| All Taxable Returns | 4,460 | 68,301 | 1,888 | 358,770 | 4,071 | 376,262 | 3,967 | 715,317 | 4,230 | 2,628,201 |
| Under \$5 million | 390 | 4,335 | 122 | 8,688 | 364 | 12,836 | 327 | 12,147 | 367 | 43,496 |
| \$5 million under \$10 million | 2,306 | 27,631 | 987 | 102,224 | 2,108 | 105,982 | 2,031 | 106,400 | 2,155 | 395,892 |
| \$10 million under \$20 million | 1,101 | 17,476 | 501 | 92,447 | 1,029 | 97,117 | 1,021 | 113,325 | 1,060 | 611,219 |
| \$20 million under \$50 million | 490 | 11,168 | 208 | 70,833 | 426 | 81,938 | 431 | 121,573 | 475 | 620,101 |
| \$50 million or more | 174 | 7,690 | 70 | 84,578 | 144 | 78,390 | 157 | 361,872 | 172 | 957,494 |
| All Nontaxable Returns | 4,770 | 73,671 | 612 | 76,536 | 2,208 | 127,093 | 2,387 | 99,290 | 3,935 | 3,289,384 |
| Under \$5 million | 504 | 6,269 | 69 | 3,089 | 264 | 8,527 | 274 | 4,509 | 410 | 141,675 |
| \$5 million under \$10 million | 3,099 | 43,470 | 397 | 34,988 | 1,417 | 68,000 | 1,519 | 46,698 | 2,529 | 1,167,152 |
| \$10 million under \$20 million | 795 | 15,040 | 104 | 16,561 | 354 | 22,936 | 395 | 20,821 | 671 | 735,993 |
| \$20 million under \$50 million | 277 | 5,705 | 28 | 9,715 | 122 | 14,475 | 149 | 18,143 | 247 | 532,538 |
| \$50 million or more | 94 | 3,186 | 14 | 12,185 | 51 | 13,155 | 51 | 9,119 | 78 | 712,025 |

| Tax status and size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | |
|-------------------------------------|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|---------------------------|------------------|
| | 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 | 613 | 301,610 | 2,396 | 1,275,090 | 908 | 444,679 |
| \$10 million under \$20 million | 215 | 828,866 | 355 | 571,475 | 1,159 | 2,354,678 | 471 | 477,615 |
| \$20 million under \$50 million | 138 | 1,658,832 | 214 | 1,000,282 | 508 | 3,580,939 | 212 | 456,061 |
| \$50 million or more | 72 | 7,077,912 | 116 | 4,895,812 | 190 | 13,478,696 | 86 | 541,162 |
| All Nontaxable Returns | 4,525 | 32,900,406 | 1,175 | 6,769,606 | 5,871 | 43,358,609 | 1,253 | 287,396 |
| Under \$5 million | 327 | 555,010 | 110 | 72,710 | 615 | 793,739 | 154 | 28,076 |
| \$5 million under \$10 million | 2,925 | 9,193,191 | 718 | 1,638,188 | 3,805 | 12,204,026 | 809 | 203,558 |
| \$10 million under \$20 million | 872 | 7,821,006 | 221 | 1,410,137 | 997 | 10,046,593 | 196 | 38,933 |
| \$20 million under \$50 million | 311 | 7,380,741 | 90 | 1,119,626 | 346 | 9,083,410 | 68 | 13,018 |
| \$50 million or more | 89 | 7,950,458 | 36 | 2,528,946 | 107 | 11,230,840 | 25 | 3,810 |

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

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

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

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

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 size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|-------------------|---------------------------|------------------|---------------------|------------------|
| | 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 4,734 | 42,862,866 | 2,399 | 14,111,289 | 9,391 | 64,101,840 | 2,817 | 1,822,961 | | |
| Under \$5.0 million | 412 | 535,867 | 174 | 117,513 | 979 | 939,403 | 246 | 48,029 | | |
| \$5.0 million under \$10.0 million | 2,897 | 8,509,128 | 1,352 | 2,312,643 | 5,793 | 12,806,494 | 1,708 | 636,629 | | |
| \$10.0 million under \$20.0 million | 920 | 7,167,593 | 513 | 2,004,934 | 1,723 | 10,556,371 | 531 | 380,805 | | |
| \$20.0 million or more | 505 | 26,650,279 | 360 | 9,676,199 | 896 | 39,799,571 | 331 | 757,498 | | |
| All Taxable Returns | 432 | 11,320,205 | 1,086 | 6,573,273 | 3,738 | 20,769,655 | 1,541 | 1,513,191 | | |
| Under \$5.0 million | * 18 | * 9,202 | 58 | 14,612 | 331 | 84,951 | 94 | 18,674 | | |
| \$5.0 million under \$10.0 million | 133 | 151,555 | 518 | 199,350 | 2,114 | 938,694 | 873 | 422,083 | | |
| \$10.0 million under \$20.0 million | 124 | 502,182 | 287 | 534,071 | 798 | 1,580,283 | 343 | 339,735 | | |
| \$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 | | |
| \$20.0 million or more | 348 | 15,993,013 | 136 | 3,850,959 | 401 | 21,633,845 | 101 | 24,798 | | |

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

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

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

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

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 size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|------------------|----------------------|-------------------|---------------------------|----------------|---------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| 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 | 184 | 9,867 | 164 | 6,263 | 261 | 68,918 |
| \$3.5 million under \$5.0 million | 580 | 7,411 | 86 | 5,990 | 283 | 13,140 | 309 | 8,777 | 478 | 170,973 |
| \$5.0 million under \$10.0 million | 1,141 | 21,857 | 165 | 15,603 | 526 | 26,530 | 571 | 15,604 | 982 | 477,957 |
| \$10.0 million under \$20.0 million | 277 | 5,077 | 49 | 9,873 | 130 | 9,814 | 137 | 6,095 | 230 | 376,395 |
| \$20.0 million or more | 138 | 3,102 | 23 | 13,439 | 69 | 10,438 | 79 | 14,357 | 127 | 648,069 |
| Tax status and size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | 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 | | |
| All Taxable Returns | 202 | 2,217,761 | 370 | 3,497,626 | 1,478 | 7,180,909 | 605 | 517,479 | | |
| Under \$3.5 million | 11 | 5577 | 25 | 2,756 | 173 | 41,297 | 52 | 6,313 | | |
| \$3.5 million under \$5.0 million | 17 | 8,420 | 44 | 7,904 | 277 | 87,197 | 101 | 22,383 | | |
| \$5.0 million under \$10.0 million | 77 | 125,042 | 155 | 72,361 | 654 | 499,623 | 286 | 126,843 | | |
| \$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 | | |
| \$3.5 million under \$5.0 million | 492 | 760,827 | 129 | 187,364 | 711 | 1,150,512 | 152 | 25,320 | | |
| \$5.0 million under \$10.0 million | 1,119 | 3,550,352 | 316 | 841,374 | 1,455 | 4,950,602 | 411 | 99,752 | | |
| \$10.0 million under \$20.0 million | 279 | 2,532,764 | 97 | 750,311 | 345 | 3,691,514 | 84 | 16,820 | | |
| \$20.0 million or more | 137 | 7,204,016 | 63 | 1,901,078 | 168 | 9,796,456 | 53 | 9,790 | | |

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. However, the estate tax was repealed temporarily for 2010 before being reinstated with the passage of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act in December 2010. The law, which was retroactive for all 2010 decedents, raised the estate tax exemption level to \$5.0 million and also allowed estates to opt out of the estate tax system and instead file Form 9399, Allocation of Increase in Basis for Property Acquired From a Decedent. These tax law changes, combined with extended filing deadlines for 2010 returns, resulted in relatively few estate tax returns being filed for 2010 decedents during 2011. Therefore, this table is not comparable to prior filing year estate tax tables.

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|-------------------|---------------------------|------------------|---------------------|------------------|
| | 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | 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 | | |
| 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 | | |
| \$20.0 million or more | 318 | 14,887,793 | 94 | 1,613,582 | 349 | 17,445,211 | 107 | 19,385 | | |

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|-------------------|---------------------------|------------------|---------------------|------------------|
| | 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 |
| Tax status and size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 15,859 | 62,207,102 | 6,242 | 16,019,953 | 33,419 | 90,497,430 | 9,405 | 2,949,148 | | |
| Under \$2.0 million | 386 | 203,089 | 237 | 26,968 | 1,291 | 361,345 | 371 | 25,379 | | |
| \$2.0 million under \$3.5 million | 7,917 | 8,632,920 | 2,716 | 1,409,762 | 17,749 | 12,775,573 | 4,979 | 642,842 | | |
| \$3.5 million under \$5.0 million | 3,146 | 7,073,842 | 1,062 | 1,185,183 | 6,141 | 9,862,295 | 1,532 | 310,897 | | |
| \$5.0 million under \$10.0 million | 2,843 | 12,368,368 | 1,274 | 2,311,256 | 5,335 | 17,108,897 | 1,517 | 475,478 | | |
| \$10.0 million under \$20.0 million | 998 | 9,891,771 | 534 | 1,761,002 | 1,857 | 13,364,939 | 627 | 417,155 | | |
| \$20.0 million or more | 569 | 24,037,111 | 419 | 9,325,783 | 1,045 | 37,024,381 | 379 | 1,077,396 | | |
| All Taxable Returns | 1,607 | 10,831,785 | 3,168 | 8,688,096 | 14,699 | 26,254,817 | 5,966 | 2,572,342 | | |
| Under \$2.0 million | 18 | 164 | 63 | 2,886 | 544 | 56,900 | 231 | 13,668 | | |
| \$2.0 million under \$3.5 million | 396 | 195,360 | 1,035 | 153,979 | 6,998 | 1,345,769 | 2,785 | 376,938 | | |
| \$3.5 million under \$5.0 million | 317 | 425,378 | 593 | 168,323 | 2,862 | 1,378,835 | 1,109 | 268,228 | | |
| \$5.0 million under \$10.0 million | 446 | 1,131,451 | 770 | 653,836 | 2,643 | 3,103,219 | 1,093 | 438,013 | | |
| \$10.0 million under \$20.0 million | 229 | 1,304,420 | 383 | 879,929 | 1,015 | 3,237,814 | 460 | 404,601 | | |
| \$20.0 million or more | 200 | 7,775,011 | 324 | 6,829,144 | 637 | 17,132,279 | 288 | 1,070,894 | | |
| All Nontaxable Returns | 14,252 | 51,375,317 | 3,074 | 7,331,856 | 18,720 | 64,242,613 | 3,439 | 376,806 | | |
| Under \$2.0 million | 368 | 202,925 | 175 | 24,082 | 747 | 304,445 | 140 | 11,711 | | |
| \$2.0 million under \$3.5 million | 7,521 | 8,437,560 | 1,681 | 1,255,783 | 10,751 | 11,429,804 | 2,194 | 265,904 | | |
| \$3.5 million under \$5.0 million | 2,828 | 6,648,465 | 469 | 1,016,860 | 3,279 | 8,483,460 | 423 | 42,669 | | |
| \$5.0 million under \$10.0 million | 2,397 | 11,236,918 | 504 | 1,657,420 | 2,692 | 14,005,678 | 424 | 37,465 | | |
| \$10.0 million under \$20.0 million | 770 | 8,587,351 | 151 | 881,073 | 843 | 10,127,125 | 168 | 12,554 | | |
| \$20.0 million or more | 369 | 16,262,099 | 95 | 2,496,639 | 409 | 19,892,101 | 91 | 6,502 | | |

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

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

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|--------------------|---------------------------|------------------|---------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 33,273 | 373,072 | 12,477 | 1,299,675 | 22,569 | 1,033,879 | 22,585 | 1,121,359 | 28,006 | 8,845,716 |
| Under \$2.0 million | 1,424 | 13,449 | 477 | 17,563 | 1,073 | 23,160 | 982 | 13,914 | 1,223 | 110,858 |
| \$2.0 million under \$3.5 million | 18,089 | 172,933 | 6,368 | 307,041 | 11,755 | 276,871 | 11,953 | 221,621 | 14,639 | 1,716,307 |
| \$3.5 million under \$5.0 million | 5,687 | 63,449 | 2,130 | 159,056 | 3,839 | 168,595 | 3,715 | 109,484 | 4,905 | 1,105,808 |
| \$5.0 million under \$10.0 million | 5,136 | 64,339 | 2,160 | 254,217 | 3,698 | 209,959 | 3,717 | 231,972 | 4,531 | 1,654,051 |
| \$10.0 million under \$20.0 million | 1,860 | 28,322 | 830 | 178,850 | 1,371 | 123,479 | 1,375 | 146,269 | 1,707 | 1,130,229 |
| \$20.0 million or more | 1,077 | 30,581 | 512 | 382,947 | 833 | 231,815 | 845 | 398,099 | 1,002 | 3,128,462 |
| All Taxable Returns | 16,287 | 182,636 | 10,085 | 1,144,150 | 14,851 | 770,117 | 14,494 | 963,047 | 14,835 | 4,204,812 |
| Under \$2.0 million | 662 | 5,092 | 309 | 12,491 | 592 | 14,019 | 578 | 8,751 | 543 | 11,825 |
| \$2.0 million under \$3.5 million | 7,910 | 73,307 | 4,790 | 241,187 | 7,145 | 179,438 | 7,009 | 164,640 | 6,914 | 413,876 |
| \$3.5 million under \$5.0 million | 3,005 | 33,640 | 1,929 | 143,221 | 2,776 | 107,170 | 2,580 | 83,736 | 2,854 | 489,725 |
| \$5.0 million under \$10.0 million | 2,859 | 32,808 | 1,875 | 225,644 | 2,651 | 162,260 | 2,657 | 193,289 | 2,733 | 780,120 |
| \$10.0 million under \$20.0 million | 1,128 | 16,505 | 722 | 158,658 | 1,033 | 101,030 | 1,014 | 134,104 | 1,095 | 610,891 |
| \$20.0 million or more | 723 | 21,283 | 460 | 362,949 | 653 | 206,199 | 656 | 378,527 | 698 | 1,898,374 |
| 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| 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 | | |
| Under \$2.0 million | 52 | 2,195 | 151 | 4,951 | 720 | 62,680 | 252 | 16,301 | | |
| \$2.0 million under \$3.5 million | 270 | 102,259 | 1,335 | 185,189 | 8,366 | 1,407,505 | 3,642 | 445,759 | | |
| \$3.5 million under \$5.0 million | 280 | 278,881 | 809 | 279,369 | 3,158 | 1,442,378 | 1,424 | 341,099 | | |
| \$5.0 million under \$10.0 million | 424 | 966,145 | 905 | 717,027 | 2,995 | 3,112,045 | 1,451 | 620,209 | | |
| \$10.0 million under \$20.0 million | 232 | 1,361,260 | 443 | 950,262 | 1,178 | 3,354,964 | 546 | 534,294 | | |
| \$20.0 million or more | 220 | 8,180,369 | 366 | 18,795,550 | 746 | 29,880,709 | 383 | 1,187,055 | | |
| 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 | 3,109 | 7,438,814 | 408 | 739,516 | 3,404 | 8,929,458 | 473 | 36,686 | | |
| \$5.0 million under \$10.0 million | 2,614 | 12,313,569 | 524 | 1,653,895 | 2,895 | 14,993,257 | 469 | 35,761 | | |
| \$10.0 million under \$20.0 million | 834 | 9,373,552 | 183 | 1,192,797 | 917 | 11,154,550 | 178 | 14,357 | | |
| \$20.0 million or more | 405 | 17,016,289 | 91 | 2,226,895 | 432 | 20,551,516 | 119 | 9,371 | | |

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

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

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

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

11-Nov-08

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------|----------------|------------------------|------------------|-----------------|----------------|-----------------------|------------------|---------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 32,960 | 340,616 | 13,042 | 1,273,483 | 23,175 | 915,224 | 23,336 | 1,140,019 | 27,874 | 7,624,009 |
| Under \$2.0 million | 3,251 | 27,434 | 1,264 | 39,095 | 2,406 | 52,808 | 2,124 | 30,751 | 2,619 | 201,727 |
| \$2.0 million under \$3.5 million | 17,071 | 158,585 | 6,443 | 315,201 | 11,804 | 266,221 | 12,174 | 227,791 | 14,049 | 1,644,257 |
| \$3.5 million under \$5.0 million | 5,258 | 51,873 | 2,080 | 153,716 | 3,482 | 128,279 | 3,584 | 116,112 | 4,424 | 850,230 |
| \$5.0 million under \$10.0 million | 4,773 | 57,245 | 2,039 | 232,467 | 3,492 | 188,047 | 3,441 | 213,097 | 4,282 | 1,506,566 |
| \$10.0 million under \$20.0 million | 1,700 | 23,954 | 803 | 176,497 | 1,286 | 114,373 | 1,294 | 160,706 | 1,601 | 980,781 |
| \$20.0 million or more | 907 | 21,526 | 413 | 356,507 | 705 | 165,496 | 718 | 391,562 | 898 | 2,440,447 |
| All Taxable Returns | 16,618 | 167,972 | 10,388 | 1,100,072 | 14,880 | 703,937 | 14,894 | 976,226 | 15,352 | 3,757,752 |
| Under \$2.0 million | 1,316 | 10,881 | 840 | 25,920 | 1,290 | 29,769 | 1,159 | 16,368 | 1,152 | 37,500 |
| \$2.0 million under \$3.5 million | 8,093 | 70,134 | 4,836 | 242,390 | 7,067 | 180,726 | 7,204 | 170,034 | 7,281 | 517,705 |
| \$3.5 million under \$5.0 million | 2,768 | 27,202 | 1,827 | 137,471 | 2,434 | 101,321 | 2,476 | 79,383 | 2,590 | 317,449 |
| \$5.0 million under \$10.0 million | 2,771 | 31,189 | 1,796 | 207,295 | 2,560 | 152,994 | 2,522 | 190,640 | 2,669 | 662,263 |
| \$10.0 million under \$20.0 million | 1,057 | 13,787 | 720 | 159,843 | 982 | 97,545 | 982 | 146,502 | 1,044 | 541,945 |
| \$20.0 million or more | 613 | 14,779 | 369 | 327,152 | 547 | 141,581 | 551 | 373,299 | 616 | 1,680,891 |
| All Nontaxable Returns | 16,342 | 172,643 | 2,654 | 173,412 | 8,295 | 211,287 | 8,442 | 163,793 | 12,521 | 3,866,257 |
| Under \$2.0 million | 1,935 | 16,553 | 424 | 13,174 | 1,116 | 23,039 | 965 | 14,383 | 1,467 | 164,228 |
| \$2.0 million under \$3.5 million | 8,978 | 88,451 | 1,607 | 72,811 | 4,737 | 85,495 | 4,970 | 57,758 | 6,768 | 1,126,552 |
| \$3.5 million under \$5.0 million | 2,490 | 24,670 | 253 | 16,245 | 1,048 | 26,958 | 1,108 | 36,729 | 1,834 | 532,782 |
| \$5.0 million under \$10.0 million | 2,001 | 26,056 | 242 | 25,172 | 932 | 35,053 | 919 | 22,456 | 1,614 | 844,303 |
| \$10.0 million under \$20.0 million | 643 | 10,167 | 83 | 16,654 | 304 | 16,827 | 312 | 14,204 | 557 | 438,836 |
| \$20.0 million or more | 294 | 6,747 | 44 | 29,355 | 158 | 23,915 | 167 | 18,263 | 282 | 759,555 |

| Tax status and size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction [2] | |
|-------------------------------------|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|-------------------------------|------------------|
| | 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 million | 8,688 | 9,850,992 | 3,521 | 1,982,948 | 19,796 | 14,506,815 | 6,007 | 680,908 |
| \$3.5 million under \$5.0 million | 3,013 | 6,903,932 | 1,295 | 1,187,054 | 5,943 | 9,419,898 | 1,825 | 384,915 |
| \$5.0 million under \$10.0 million | 2,678 | 11,982,078 | 1,294 | 2,214,199 | 5,429 | 16,428,761 | 1,810 | 627,003 |
| \$10.0 million under \$20.0 million | 971 | 9,542,151 | 550 | 1,675,366 | 1,892 | 12,695,293 | 679 | 530,191 |
| \$20.0 million or more | 553 | 22,717,287 | 433 | 12,396,049 | 1,017 | 38,522,764 | 439 | 1,120,705 |
| All Taxable Returns | 1,585 | 11,175,806 | 4,254 | 12,229,881 | 17,406 | 30,272,872 | 7,841 | 3,095,495 |
| Under \$2.0 million | *57 | *15,562 | 195 | 17,755 | 1,409 | 162,696 | 515 | 30,515 |
| \$2.0 million under \$3.5 million | 393 | 143,327 | 1,685 | 215,056 | 8,473 | 1,583,925 | 3,709 | 479,635 |
| \$3.5 million under \$5.0 million | 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 |
| \$10.0 million under \$20.0 million | 237 | 1,323,273 | 400 | 895,214 | 1,104 | 3,198,230 | 528 | 520,455 |
| \$20.0 million or more | 229 | 8,495,045 | 335 | 10,091,796 | 654 | 21,156,843 | 356 | 1,115,819 |
| All Nontaxable Returns | 15,837 | 50,881,168 | 3,419 | 7,472,048 | 20,591 | 62,973,031 | 3,767 | 298,579 |
| Under \$2.0 million | 1,462 | 1,044,972 | 384 | 228,559 | 2,512 | 1,509,677 | 332 | 19,838 |
| \$2.0 million under \$3.5 million | 8,295 | 9,707,665 | 1,836 | 1,767,891 | 11,323 | 12,922,889 | 2,298 | 201,273 |
| \$3.5 million under \$5.0 million | 2,746 | 6,681,627 | 532 | 975,284 | 3,083 | 8,299,793 | 432 | 28,895 |
| \$5.0 million under \$10.0 million | 2,276 | 11,005,783 | 417 | 1,415,909 | 2,522 | 13,377,688 | 469 | 33,952 |
| \$10.0 million under \$20.0 million | 734 | 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.

20-May-08

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------------------|-------------------|------------------------|-------------------|----------------------|-------------------|-------------------------------|------------------|---------------------|------------------|
| | 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 million | 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 million | 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 million | 5,006 | 52,153 | 2,016 | 156,628 | 3,465 | 129,435 | 3,440 | 114,161 | 4,305 | 952,780 |
| \$5.0 million under \$10.0 million | 4,435 | 54,427 | 1,940 | 226,352 | 3,109 | 166,730 | 3,190 | 186,754 | 3,994 | 1,155,150 |
| \$10.0 million under \$20.0 million | 1,517 | 21,369 | 684 | 148,482 | 1,128 | 111,562 | 1,133 | 127,430 | 1,416 | 915,866 |
| \$20.0 million or more | 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 million | 5,450 | 39,610 | 3,027 | 101,788 | 4,924 | 86,897 | 4,847 | 62,348 | 4,636 | 144,211 |
| \$2.0 million under \$3.5 million | 8,618 | 73,381 | 5,595 | 279,973 | 7,986 | 229,019 | 7,932 | 208,061 | 7,841 | 723,442 |
| \$3.5 million under \$5.0 million | 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 million | 966 | 12,983 | 594 | 134,713 | 869 | 95,100 | 866 | 118,447 | 941 | 589,006 |
| \$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 million | 7,528 | 67,725 | 1,590 | 50,880 | 4,200 | 73,020 | 4,382 | 60,057 | 5,545 | 605,228 |
| \$2.0 million under \$3.5 million | 7,646 | 72,397 | 730 | 33,414 | 3,242 | 67,267 | 3,610 | 27,819 | 5,757 | 1,250,910 |
| \$3.5 million under \$5.0 million | 2,196 | 24,918 | 194 | 13,621 | 881 | 22,084 | 881 | 10,443 | 1,672 | 475,225 |
| \$5.0 million under \$10.0 million | 1,884 | 24,680 | 222 | 19,287 | 801 | 29,665 | 831 | 18,228 | 1,534 | 542,737 |
| \$10.0 million under \$20.0 million | 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 size of gross estate | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction [2] | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | | |
| All Returns | 21,867 | 65,831,439 | 9,522 | 17,590,332 | 49,019 | 95,504,013 | 12,254 | 2,770,955 | | |
| Under \$1.5 million | 630 | 299,884 | 349 | 62,958 | 2,000 | 608,645 | 283 | 12,887 | | |
| \$1.5 million under \$2.0 million | 5,475 | 3,874,210 | 2,255 | 741,966 | 14,846 | 5,944,072 | 3,395 | 246,175 | | |
| \$2.0 million under \$3.5 million | 8,941 | 11,692,957 | 3,571 | 2,161,734 | 18,848 | 16,887,449 | 4,779 | 535,216 | | |
| \$3.5 million under \$5.0 million | 2,851 | 7,035,186 | 1,144 | 1,058,407 | 5,629 | 9,523,515 | 1,529 | 294,497 | | |
| \$5.0 million under \$10.0 million | 2,604 | 12,299,737 | 1,259 | 2,067,036 | 5,049 | 16,186,391 | 1,384 | 469,696 | | |
| \$10.0 million under \$20.0 million | 855 | 8,837,751 | 538 | 1,793,409 | 1,708 | 11,969,438 | 562 | 416,241 | | |
| \$20.0 million or more | 510 | 21,791,714 | 406 | 9,704,822 | 939 | 34,384,503 | 323 | 796,244 | | |
| All Taxable Returns | 1,946 | 10,921,253 | 5,331 | 10,431,999 | 22,777 | 28,679,871 | 8,702 | 2,542,518 | | |
| Under \$1.5 million | ** | ** | 155 | 6,838 | 819 | 86,504 | 167 | 6,492 | | |
| \$1.5 million under \$2.0 million | **153 | **26,139 | 820 | 49,468 | 5,694 | 532,638 | 1,913 | 133,343 | | |
| \$2.0 million under \$3.5 million | 545 | 301,602 | 2,070 | 429,779 | 9,035 | 2,299,093 | 3,626 | 467,606 | | |
| \$3.5 million under \$5.0 million | 400 | 503,664 | 742 | 291,163 | 2,951 | 1,673,649 | 1,221 | 277,402 | | |
| \$5.0 million under \$10.0 million | 411 | 1,104,200 | 839 | 777,019 | 2,660 | 3,064,610 | 1,070 | 453,563 | | |
| \$10.0 million under \$20.0 million | 217 | 1,448,084 | 383 | 874,981 | 1,004 | 3,284,731 | 429 | 409,666 | | |
| \$20.0 million or more | 220 | 7,537,564 | 322 | 8,002,751 | 614 | 17,738,646 | 277 | 794,446 | | |
| All Nontaxable Returns | 19,921 | 54,910,186 | 4,191 | 7,158,333 | 26,242 | 66,824,142 | 3,552 | 228,437 | | |
| Under \$1.5 million | ** | ** | 194 | 56,120 | 1,181 | 522,141 | 116 | 6,395 | | |
| \$1.5 million under \$2.0 million | *5,952 | *4,147,954 | 1,435 | 692,498 | 9,152 | 5,411,434 | 1,482 | 112,832 | | |
| \$2.0 million under \$3.5 million | 8,397 | 11,391,355 | 1,501 | 1,731,955 | 9,813 | 14,588,356 | 1,153 | 67,610 | | |
| \$3.5 million under \$5.0 million | 2,452 | 6,531,522 | 401 | 767,243 | 2,678 | 7,849,865 | 308 | 17,095 | | |
| \$5.0 million under \$10.0 million | 2,193 | 11,195,536 | 421 | 1,290,018 | 2,390 | 13,121,782 | 314 | 16,133 | | |
| \$10.0 million under \$20.0 million | 638 | 7,389,667 | 155 | 918,427 | 704 | 8,684,707 | 132 | 6,575 | | |
| \$20.0 million or more | 290 | 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
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | | Debts and mortgages | |
|-------------------------------------|------------------|----------------|------------------------|------------------|-----------------|----------------|-----------------------|------------------|---------------------|------------------|
| | 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 million | 11,956 | 97,849 | 4,340 | 143,075 | 8,321 | 153,090 | 8,217 | 116,424 | 9,663 | 646,488 |
| \$2.0 million under \$3.5 million | 12,861 | 113,940 | 5,212 | 274,638 | 8,899 | 236,286 | 9,061 | 194,780 | 10,964 | 1,406,031 |
| \$3.5 million under \$5.0 million | 3,924 | 37,727 | 1,585 | 121,996 | 2,649 | 106,779 | 2,783 | 94,307 | 3,332 | 738,556 |
| \$5.0 million under \$10.0 million | 3,681 | 41,733 | 1,637 | 205,796 | 2,707 | 155,119 | 2,687 | 175,910 | 3,336 | 1,229,258 |
| \$10.0 million under \$20.0 million | 1,244 | 18,535 | 589 | 122,960 | 948 | 84,481 | 980 | 122,553 | 1,147 | 743,270 |
| \$20.0 million or more | 690 | 16,597 | 327 | 212,634 | 537 | 133,956 | 555 | 318,626 | 666 | 1,548,125 |
| All Taxable Returns | 19,275 | 175,201 | 12,086 | 981,488 | 17,478 | 710,604 | 17,184 | 910,276 | 17,673 | 3,232,470 |
| Under \$1.5 million | 1,676 | 13,324 | 895 | 24,377 | 1,514 | 25,578 | 1,361 | 16,595 | 1,429 | 56,410 |
| \$1.5 million under \$2.0 million | 4,951 | 38,713 | 2,884 | 102,363 | 4,530 | 89,803 | 4,358 | 69,106 | 4,369 | 162,348 |
| \$2.0 million under \$3.5 million | 6,974 | 57,277 | 4,605 | 245,393 | 6,288 | 190,365 | 6,268 | 169,229 | 6,462 | 561,271 |
| \$3.5 million under \$5.0 million | 2,216 | 19,528 | 1,413 | 111,790 | 1,971 | 87,611 | 1,998 | 69,592 | 2,040 | 340,230 |
| \$5.0 million under \$10.0 million | 2,191 | 22,994 | 1,477 | 187,706 | 2,018 | 127,629 | 2,020 | 160,645 | 2,138 | 613,334 |
| \$10.0 million under \$20.0 million | 794 | 11,504 | 516 | 111,521 | 728 | 69,854 | 739 | 112,757 | 768 | 411,691 |
| \$20.0 million or more | 473 | 11,860 | 297 | 198,337 | 430 | 119,763 | 440 | 312,350 | 467 | 1,087,184 |
| All Nontaxable Returns | 19,803 | 188,447 | 3,320 | 144,381 | 9,819 | 219,343 | 10,355 | 148,969 | 15,374 | 3,365,498 |
| Under \$1.5 million | 3,046 | 23,942 | 821 | 20,393 | 1,722 | 34,659 | 1,894 | 20,049 | 2,510 | 229,829 |
| \$1.5 million under \$2.0 million | 7,005 | 59,136 | 1,457 | 40,712 | 3,790 | 63,287 | 3,858 | 47,317 | 5,294 | 484,140 |
| \$2.0 million under \$3.5 million | 5,886 | 56,664 | 607 | 29,245 | 2,611 | 45,921 | 2,794 | 25,551 | 4,501 | 844,760 |
| \$3.5 million under \$5.0 million | 1,709 | 18,199 | 172 | 10,206 | 678 | 19,168 | 785 | 24,715 | 1,292 | 398,326 |
| \$5.0 million under \$10.0 million | 1,490 | 18,739 | 160 | 18,090 | 689 | 27,490 | 667 | 15,264 | 1,198 | 615,924 |
| \$10.0 million under \$20.0 million | 450 | 7,031 | 73 | 11,438 | 221 | 14,627 | 242 | 9,796 | 379 | 331,580 |
| \$20.0 million or more | 217 | 4,737 | 30 | 14,297 | 108 | 14,192 | 116 | 6,275 | 199 | 460,940 |

| Tax status and size of gross estate | Requests to surviving spouse | | Charitable deduction | | Allowable deductions | | State death tax deduction [2] | |
|-------------------------------------|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|-------------------------------|----------------|
| | 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 million | 5,717 | 4,003,696 | 2,334 | 882,742 | 13,933 | 6,082,203 | 267 | 15,060 |
| \$2.0 million under \$3.5 million | 7,134 | 9,666,356 | 2,814 | 1,687,401 | 14,832 | 13,656,378 | 212 | 27,139 |
| \$3.5 million under \$5.0 million | 2,239 | 5,830,068 | 1,037 | 1,084,509 | 4,445 | 8,039,911 | 63 | 9,691 |
| \$5.0 million under \$10.0 million | 2,036 | 9,545,012 | 1,107 | 1,969,189 | 4,119 | 13,360,586 | 79 | 26,785 |
| \$10.0 million under \$20.0 million | 686 | 7,144,059 | 455 | 1,587,237 | 1,357 | 9,843,783 | 40 | 21,980 |
| \$20.0 million or more | 413 | 17,490,214 | 328 | 12,352,872 | 759 | 32,099,754 | 12 | 19,085 |
| All Taxable Returns | 1,754 | 8,929,206 | 4,565 | 13,544,121 | 20,203 | 28,688,127 | 413 | 105,583 |
| Under \$1.5 million | *46 | *14,079 | 221 | 11,665 | 1,807 | 179,867 | ** | ** |
| \$1.5 million under \$2.0 million | 169 | 45,092 | 711 | 50,721 | 5,216 | 586,184 | **112 | **7,201 |
| \$2.0 million under \$3.5 million | 490 | 306,853 | 1,634 | 327,840 | 7,300 | 1,917,735 | 166 | 24,731 |
| \$3.5 million under \$5.0 million | 298 | 412,519 | 657 | 302,585 | 2,282 | 1,367,860 | 37 | 7,791 |
| \$5.0 million under \$10.0 million | 376 | 934,751 | 734 | 784,364 | 2,279 | 2,864,836 | 61 | 25,584 |
| \$10.0 million under \$20.0 million | 199 | 1,324,837 | 348 | 910,661 | 821 | 2,971,045 | 29 | 21,454 |
| \$20.0 million or more | 176 | 5,891,074 | 260 | 11,156,285 | 497 | 18,800,600 | *8 | *18,822 |
| All Nontaxable Returns | 18,530 | 45,905,399 | 4,220 | 6,238,292 | 24,818 | 56,275,351 | 283 | 15,355 |
| Under \$1.5 million | 2,014 | 1,141,120 | 490 | 206,797 | 3,769 | 1,700,997 | ** | ** |
| \$1.5 million under \$2.0 million | 5,549 | 3,958,603 | 1,623 | 832,021 | 8,718 | 5,496,019 | **179 | **9,058 |
| \$2.0 million under \$3.5 million | 6,644 | 9,359,503 | 1,180 | 1,359,561 | 7,531 | 11,738,643 | *46 | *2,408 |
| \$3.5 million under \$5.0 million | 1,941 | 5,417,550 | 380 | 781,924 | 2,163 | 6,672,050 | 25 | 1,900 |
| \$5.0 million under \$10.0 million | 1,659 | 8,610,261 | 372 | 1,184,825 | 1,840 | 10,495,750 | 18 | 1,201 |
| \$10.0 million under \$20.0 million | 486 | 5,819,222 | 107 | 676,576 | 536 | 6,872,738 | 11 | 525 |
| \$20.0 million or more | 237 | 11,599,140 | 68 | 1,196,587 | 261 | 13,299,154 | *4 | *262 |

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

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

** 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]

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | |
|-------------------------------------|------------------|----------------|------------------------|------------------|-----------------|------------------|-----------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 57,224 | 500,464 | 22,873 | 1,350,490 | 40,197 | 1,078,328 | 40,993 | 1,049,075 |
| Under \$1.0 million | 2,128 | 17,193 | 757 | 13,173 | 1,568 | 18,719 | 1,652 | 14,086 |
| \$1.0 million under \$1.5 million | 21,956 | 165,042 | 8,452 | 217,226 | 15,021 | 215,798 | 15,476 | 157,692 |
| \$1.5 million under \$2.0 million | 11,937 | 93,733 | 4,501 | 165,200 | 8,533 | 162,630 | 8,710 | 139,725 |
| \$2.0 million under \$3.5 million | 12,132 | 110,449 | 5,156 | 261,878 | 8,440 | 224,736 | 8,487 | 183,749 |
| \$3.5 million under \$5.0 million | 3,752 | 39,078 | 1,550 | 128,181 | 2,690 | 104,056 | 2,641 | 80,682 |
| \$5.0 million under \$10.0 million | 3,433 | 40,866 | 1,550 | 198,551 | 2,513 | 141,471 | 2,568 | 141,646 |
| \$10.0 million under \$20.0 million | 1,210 | 18,217 | 570 | 120,690 | 912 | 83,321 | 926 | 106,751 |
| \$20.0 million or more | 676 | 15,885 | 337 | 245,589 | 520 | 127,597 | 532 | 224,744 |
| All Taxable Returns | 29,906 | 250,750 | 18,359 | 1,169,942 | 26,698 | 830,060 | 26,959 | 896,237 |
| Under \$1.0 million | 1,010 | 7,096 | 463 | 6,418 | 839 | 8,380 | 935 | 8,289 |
| \$1.0 million under \$1.5 million | 9,831 | 69,198 | 5,804 | 156,823 | 8,506 | 133,451 | 8,700 | 97,189 |
| \$1.5 million under \$2.0 million | 6,715 | 50,145 | 3,932 | 142,873 | 6,083 | 120,642 | 6,063 | 109,051 |
| \$2.0 million under \$3.5 million | 6,944 | 58,685 | 4,581 | 235,152 | 6,326 | 184,418 | 6,312 | 164,987 |
| \$3.5 million under \$5.0 million | 2,056 | 20,233 | 1,350 | 115,282 | 1,922 | 81,907 | 1,900 | 74,092 |
| \$5.0 million under \$10.0 million | 2,077 | 23,120 | 1,404 | 183,482 | 1,891 | 117,525 | 1,913 | 127,146 |
| \$10.0 million under \$20.0 million | 778 | 10,924 | 516 | 110,365 | 702 | 70,228 | 707 | 100,054 |
| \$20.0 million or more | 494 | 11,351 | 309 | 219,547 | 429 | 113,508 | 429 | 215,429 |
| All Nontaxable Returns | 27,318 | 249,713 | 4,514 | 180,548 | 13,498 | 248,268 | 14,034 | 152,838 |
| Under \$1.0 million | 1,118 | 10,097 | 294 | 6,755 | 729 | 10,339 | 717 | 5,797 |
| \$1.0 million under \$1.5 million | 12,125 | 95,844 | 2,648 | 60,404 | 6,515 | 82,346 | 6,776 | 60,502 |
| \$1.5 million under \$2.0 million | 5,222 | 43,589 | 569 | 22,328 | 2,450 | 41,988 | 2,647 | 30,674 |
| \$2.0 million under \$3.5 million | 5,187 | 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 size of gross estate | Debts and mortgages | | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | |
|-------------------------------------|---------------------|------------------|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 47,555 | 7,780,526 | 27,380 | 60,188,300 | 11,861 | 14,967,967 | 64,981 | 87,450,596 |
| Under \$1.0 million | 1,660 | 71,096 | 663 | 264,822 | 262 | 9,769 | 2,316 | 414,833 |
| \$1.0 million under \$1.5 million | 17,558 | 953,830 | 9,062 | 4,626,902 | 3,779 | 806,756 | 25,102 | 7,283,114 |
| \$1.5 million under \$2.0 million | 9,857 | 844,510 | 5,814 | 4,917,675 | 2,236 | 819,135 | 13,577 | 7,258,415 |
| \$2.0 million under \$3.5 million | 10,305 | 1,355,115 | 6,668 | 10,208,542 | 2,823 | 1,860,126 | 13,936 | 14,343,089 |
| \$3.5 million under \$5.0 million | 3,343 | 636,843 | 2,183 | 6,292,197 | 933 | 922,029 | 4,195 | 8,242,501 |
| \$5.0 million under \$10.0 million | 3,050 | 1,047,290 | 1,912 | 9,512,834 | 1,041 | 1,755,364 | 3,804 | 12,876,218 |
| \$10.0 million under \$20.0 million | 1,135 | 706,395 | 681 | 6,907,349 | 456 | 1,454,373 | 1,315 | 9,425,514 |
| \$20.0 million or more | 648 | 2,165,447 | 398 | 17,457,978 | 330 | 7,340,415 | 736 | 27,606,913 |
| All Taxable Returns | 26,902 | 3,474,569 | 2,564 | 11,234,987 | 6,800 | 8,512,100 | 31,315 | 26,745,764 |
| Under \$1.0 million | 862 | 19,369 | ** | ** | 157 | 2,082 | 1,053 | 57,770 |
| \$1.0 million under \$1.5 million | 8,507 | 227,719 | **225 | **19,226 | 1,557 | 61,772 | 10,269 | 810,499 |
| \$1.5 million under \$2.0 million | 5,972 | 349,026 | 375 | 120,256 | 1,353 | 133,844 | 7,048 | 1,100,884 |
| \$2.0 million under \$3.5 million | 6,339 | 564,075 | 772 | 549,846 | 1,776 | 435,274 | 7,290 | 2,309,989 |
| \$3.5 million under \$5.0 million | 1,987 | 248,515 | 345 | 521,586 | 620 | 285,362 | 2,162 | 1,377,515 |
| \$5.0 million under \$10.0 million | 1,989 | 470,697 | 422 | 1,346,557 | 712 | 779,815 | 2,164 | 3,098,064 |
| \$10.0 million under \$20.0 million | 759 | 436,779 | 220 | 1,339,042 | 354 | 771,603 | 808 | 2,865,309 |
| \$20.0 million or more | 487 | 1,158,390 | 204 | 7,338,475 | 272 | 6,042,347 | 520 | 15,125,733 |
| All Nontaxable Returns | 20,653 | 4,305,957 | 24,815 | 48,953,312 | 5,062 | 6,455,867 | 33,666 | 60,704,832 |
| Under \$1.0 million | 797 | 51,727 | ** | ** | *105 | *7,687 | 1,263 | 357,063 |
| \$1.0 million under \$1.5 million | 9,051 | 726,111 | **9,498 | **4,872,498 | 2,222 | 744,984 | 14,833 | 6,472,615 |
| \$1.5 million under \$2.0 million | 3,885 | 495,484 | 5,439 | 4,797,420 | 884 | 685,290 | 6,529 | 6,157,531 |
| \$2.0 million under \$3.5 million | 3,966 | 791,040 | 5,896 | 9,658,696 | 1,048 | 1,424,852 | 6,646 | 12,033,099 |
| \$3.5 million under \$5.0 million | 1,356 | 388,328 | 1,837 | 5,770,611 | 313 | 636,667 | 2,033 | 6,864,985 |
| \$5.0 million under \$10.0 million | 1,061 | 576,593 | 1,489 | 8,166,277 | 329 | 975,549 | 1,640 | 9,778,154 |
| \$10.0 million under \$20.0 million | 376 | 269,616 | 461 | 5,568,306 | 103 | 682,770 | 507 | 6,560,205 |
| \$20.0 million or more | 161 | 1,007,057 | 194 | 10,119,503 | 58 | 1,298,067 | 216 | 12,481,180 |

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

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

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | |
|-------------------------------------|------------------|----------------|------------------------|------------------|-----------------|------------------|-----------------------|------------------|
| | 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 |
| 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 size of gross estate | Debts and mortgages | | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | |
|-------------------------------------|---------------------|------------------|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 52,690 | 7,871,183 | 31,625 | 64,043,367 | 13,399 | 14,769,226 | 73,093 | 91,381,892 |
| Under \$1.0 million | 4,627 | 223,355 | 2,627 | 829,800 | 908 | 167,746 | 7,067 | 1,467,613 |
| \$1.0 million under \$1.5 million | 20,245 | 1,063,626 | 11,497 | 5,968,858 | 4,723 | 1,150,574 | 29,692 | 9,206,664 |
| \$1.5 million under \$2.0 million | 9,788 | 963,107 | 6,152 | 5,561,116 | 2,428 | 870,577 | 13,326 | 8,049,400 |
| \$2.0 million under \$3.5 million | 9,984 | 1,256,845 | 6,432 | 10,341,571 | 2,596 | 2,007,746 | 13,133 | 14,412,339 |
| \$3.5 million under \$5.0 million | 3,225 | 674,692 | 2,014 | 5,932,196 | 921 | 1,015,931 | 4,130 | 7,992,018 |
| \$5.0 million under \$10.0 million | 3,056 | 986,902 | 1,839 | 9,245,484 | 1,009 | 1,687,132 | 3,732 | 12,513,745 |
| \$10.0 million under \$20.0 million | 1,108 | 741,329 | 678 | 7,037,157 | 486 | 1,575,237 | 1,293 | 9,707,866 |
| \$20.0 million or more | 657 | 1,961,327 | 385 | 19,127,187 | 329 | 6,294,284 | 720 | 28,032,248 |
| All Taxable Returns | 28,113 | 3,889,497 | 2,799 | 14,460,845 | 7,373 | 8,595,787 | 33,285 | 30,577,135 |
| Under \$1.0 million | 2,017 | 61,698 | *81 | *12,526 | 381 | 17,272 | 2,660 | 210,443 |
| \$1.0 million under \$1.5 million | 9,028 | 259,124 | 474 | 110,973 | 1,816 | 114,748 | 11,457 | 1,024,338 |
| \$1.5 million under \$2.0 million | 5,903 | 361,220 | 371 | 126,157 | 1,478 | 140,235 | 6,763 | 1,118,236 |
| \$2.0 million under \$3.5 million | 5,947 | 544,939 | 781 | 598,911 | 1,636 | 526,835 | 6,716 | 2,371,863 |
| \$3.5 million under \$5.0 million | 1,967 | 335,849 | 256 | 413,562 | 656 | 401,436 | 2,202 | 1,463,874 |
| \$5.0 million under \$10.0 million | 2,004 | 464,082 | 408 | 1,218,582 | 729 | 777,662 | 2,157 | 2,987,974 |
| \$10.0 million under \$20.0 million | 763 | 370,747 | 240 | 1,746,202 | 402 | 1,108,655 | 824 | 3,556,497 |
| \$20.0 million or more | 484 | 1,491,838 | 189 | 10,233,932 | 275 | 5,508,943 | 504 | 17,843,909 |
| All Nontaxable Returns | 24,577 | 3,981,687 | 28,825 | 49,582,523 | 6,026 | 6,173,439 | 39,808 | 60,804,757 |
| Under \$1.0 million | 2,610 | 161,658 | 2,546 | 817,274 | 527 | 150,474 | 4,407 | 1,257,170 |
| \$1.0 million under \$1.5 million | 11,218 | 804,502 | 11,023 | 5,857,885 | 2,907 | 1,035,825 | 18,235 | 8,182,326 |
| \$1.5 million under \$2.0 million | 3,884 | 601,887 | 5,781 | 5,434,960 | 950 | 730,341 | 6,563 | 6,931,164 |
| \$2.0 million under \$3.5 million | 4,037 | 711,906 | 5,651 | 9,742,660 | 960 | 1,480,911 | 6,416 | 12,040,476 |
| \$3.5 million under \$5.0 million | 1,257 | 338,843 | 1,758 | 5,518,634 | 265 | 614,495 | 1,927 | 6,528,144 |
| \$5.0 million under \$10.0 million | 1,052 | 522,820 | 1,431 | 8,026,901 | 280 | 909,470 | 1,575 | 9,525,771 |
| \$10.0 million under \$20.0 million | 345 | 370,583 | 438 | 5,290,954 | 84 | 466,582 | 469 | 6,151,369 |
| \$20.0 million or more | 172 | 469,489 | 196 | 8,893,255 | 54 | 785,341 | 215 | 10,188,339 |

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 2003, most returns were filed for deaths that occurred in 2002, for which the filing threshold was \$1.0 million. Because of filing extensions, however, some returns were filed in 2003 for deaths that occurred prior to 2002, for which the filing thresholds were lower.

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | |
|-------------------------------------|------------------|----------------|------------------------|------------------|-----------------|------------------|-----------------------|------------------|
| | 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 | 19,553 | 134,891 | 4,665 | 80,063 | 12,125 | 143,638 | 12,077 | 83,985 |
| \$1.0 million under \$1.5 million | 10,787 | 81,690 | 1,250 | 27,930 | 4,750 | 56,566 | 5,158 | 36,955 |
| \$1.5 million under \$2.0 million | 4,786 | 37,106 | 515 | 15,660 | 1,955 | 25,101 | 1,966 | 13,484 |
| \$2.0 million under \$3.5 million | 5,440 | 46,544 | 509 | 23,856 | 2,149 | 45,531 | 2,330 | 19,224 |
| \$3.5 million under \$5.0 million | 1,325 | 12,074 | 136 | 9,105 | 623 | 16,032 | 612 | 4,530 |
| \$5.0 million under \$10.0 million | 1,075 | 12,916 | 157 | 12,884 | 463 | 17,781 | 510 | 9,105 |
| \$10.0 million under \$20.0 million | 373 | 5,238 | 58 | 10,482 | 181 | 10,105 | 177 | 7,564 |
| \$20.0 million or more | 158 | 13,656 | 28 | 11,979 | 87 | 12,910 | 86 | 10,318 |

| Tax status and size of gross estate | Debts and mortgages | | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | |
|-------------------------------------|---------------------|------------------|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 70,140 | 7,483,951 | 43,157 | 68,237,401 | 16,204 | 17,831,398 | 99,461 | 98,622,676 |
| Under \$1.0 million | 25,241 | 786,060 | 13,409 | 4,633,451 | 4,723 | 685,543 | 37,927 | 7,055,209 |
| \$1.0 million under \$1.5 million | 19,738 | 1,204,817 | 12,189 | 7,728,532 | 4,211 | 1,167,786 | 28,043 | 11,061,191 |
| \$1.5 million under \$2.0 million | 8,440 | 622,021 | 6,080 | 6,288,096 | 2,146 | 1,115,392 | 11,881 | 8,600,485 |
| \$2.0 million under \$3.5 million | 9,221 | 1,324,139 | 6,763 | 12,098,157 | 2,568 | 1,844,706 | 12,487 | 16,052,526 |
| \$3.5 million under \$5.0 million | 2,994 | 592,941 | 1,893 | 5,906,135 | 860 | 823,336 | 3,819 | 7,698,490 |
| \$5.0 million under \$10.0 million | 2,870 | 880,300 | 1,795 | 9,256,704 | 970 | 1,749,224 | 3,438 | 12,430,344 |
| \$10.0 million under \$20.0 million | 1,033 | 666,540 | 632 | 6,578,359 | 420 | 1,523,675 | 1,198 | 9,099,224 |
| \$20.0 million or more | 602 | 1,407,133 | 395 | 15,747,967 | 306 | 8,921,737 | 669 | 26,625,206 |
| All Taxable Returns | 38,131 | 3,639,749 | 4,058 | 14,105,718 | 8,743 | 11,511,497 | 44,983 | 33,048,454 |
| Under \$1.0 million | 10,964 | 175,156 | 420 | 51,896 | 1,407 | 36,947 | 13,611 | 708,984 |
| \$1.0 million under \$1.5 million | 11,731 | 428,278 | 696 | 205,351 | 2,546 | 202,490 | 14,128 | 1,527,004 |
| \$1.5 million under \$2.0 million | 5,100 | 270,405 | 636 | 324,357 | 1,247 | 223,539 | 5,780 | 1,265,379 |
| \$2.0 million under \$3.5 million | 5,245 | 588,269 | 937 | 1,080,333 | 1,523 | 444,397 | 5,961 | 2,726,280 |
| \$3.5 million under \$5.0 million | 1,985 | 347,527 | 352 | 647,274 | 666 | 414,899 | 2,165 | 1,739,715 |
| \$5.0 million under \$10.0 million | 1,943 | 541,317 | 559 | 2,007,629 | 762 | 1,062,025 | 2,100 | 4,086,571 |
| \$10.0 million under \$20.0 million | 709 | 326,027 | 234 | 1,826,715 | 330 | 908,359 | 755 | 3,353,592 |
| \$20.0 million or more | 454 | 962,771 | 225 | 7,962,162 | 262 | 8,218,840 | 483 | 17,640,929 |
| All Nontaxable Returns | 32,009 | 3,844,202 | 39,099 | 54,131,683 | 7,461 | 6,319,901 | 54,478 | 65,574,222 |
| Under \$1.0 million | 14,277 | 610,904 | 12,990 | 4,581,555 | 3,316 | 648,596 | 24,316 | 6,346,225 |
| \$1.0 million under \$1.5 million | 8,007 | 776,539 | 11,494 | 7,523,181 | 1,665 | 965,295 | 13,914 | 9,534,187 |
| \$1.5 million under \$2.0 million | 3,340 | 351,617 | 5,444 | 5,963,739 | 899 | 891,853 | 6,102 | 7,335,106 |
| \$2.0 million under \$3.5 million | 3,977 | 735,871 | 5,826 | 11,017,824 | 1,045 | 1,400,309 | 6,526 | 13,326,246 |
| \$3.5 million under \$5.0 million | 1,010 | 245,415 | 1,541 | 5,258,860 | 194 | 408,436 | 1,653 | 5,958,775 |
| \$5.0 million under \$10.0 million | 927 | 338,983 | 1,236 | 7,249,075 | 208 | 687,198 | 1,338 | 8,343,773 |
| \$10.0 million under \$20.0 million | 324 | 340,512 | 398 | 4,751,644 | 90 | 615,316 | 443 | 5,745,632 |
| \$20.0 million or more | 149 | 444,362 | 170 | 7,785,805 | 44 | 702,896 | 186 | 8,984,277 |

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

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

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

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

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

| Tax status and size of gross estate | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | |
|-------------------------------------|------------------|----------------|------------------------|------------------|-----------------|------------------|-----------------------|------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 95,535 | 691,572 | 36,698 | 1,633,159 | 67,526 | 1,301,522 | 68,062 | 1,081,585 |
| Under \$1.0 million | 39,574 | 255,128 | 13,666 | 241,001 | 28,394 | 286,251 | 28,519 | 157,544 |
| \$1.0 million under \$1.5 million | 25,392 | 168,630 | 9,781 | 258,269 | 18,133 | 249,611 | 18,096 | 161,514 |
| \$1.5 million under \$2.0 million | 10,858 | 80,629 | 4,229 | 171,945 | 6,673 | 117,469 | 7,000 | 66,596 |
| \$2.0 million under \$3.5 million | 11,257 | 94,473 | 4,695 | 252,945 | 7,975 | 200,020 | 8,099 | 149,239 |
| \$3.5 million under \$5.0 million | 3,546 | 31,998 | 1,665 | 126,557 | 2,553 | 97,310 | 2,506 | 63,729 |
| \$5.0 million under \$10.0 million | 3,141 | 32,989 | 1,731 | 219,948 | 2,432 | 146,438 | 2,441 | 113,100 |
| \$10.0 million under \$20.0 million | 1,177 | 15,366 | 621 | 142,755 | 886 | 91,596 | 919 | 94,885 |
| \$20.0 million or more | 588 | 12,359 | 311 | 219,739 | 479 | 112,828 | 481 | 274,978 |
| All Taxable Returns | 49,604 | 350,069 | 29,028 | 1,415,425 | 44,599 | 1,011,249 | 44,271 | 922,726 |
| Under \$1.0 million | 17,143 | 108,548 | 8,671 | 162,572 | 15,306 | 168,160 | 15,259 | 88,210 |
| \$1.0 million under \$1.5 million | 14,594 | 88,932 | 8,811 | 238,124 | 13,356 | 202,898 | 13,110 | 137,038 |
| \$1.5 million under \$2.0 million | 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 | 52,970 | 4,178 | 223,565 | 6,132 | 165,448 | 6,079 | 133,661 |
| \$3.5 million under \$5.0 million | 2,055 | 16,612 | 1,403 | 113,931 | 1,939 | 76,097 | 1,795 | 50,143 |
| \$5.0 million under \$10.0 million | 2,052 | 20,585 | 1,521 | 193,249 | 1,919 | 122,426 | 1,882 | 104,633 |
| \$10.0 million under \$20.0 million | 836 | 10,766 | 561 | 131,590 | 740 | 81,688 | 750 | 88,081 |
| \$20.0 million or more | 449 | 9,845 | 283 | 202,310 | 400 | 100,842 | 405 | 269,616 |
| All Nontaxable Returns | 45,931 | 341,503 | 7,670 | 217,734 | 22,927 | 290,273 | 23,791 | 158,859 |
| Under \$1.0 million | 22,431 | 146,580 | 4,994 | 78,429 | 13,088 | 118,091 | 13,260 | 69,334 |
| \$1.0 million under \$1.5 million | 10,798 | 79,698 | 970 | 20,144 | 4,777 | 46,713 | 4,986 | 24,476 |
| \$1.5 million under \$2.0 million | 5,013 | 38,817 | 630 | 21,862 | 1,866 | 23,777 | 2,010 | 15,253 |
| \$2.0 million under \$3.5 million | 4,628 | 41,503 | 518 | 29,380 | 1,844 | 34,572 | 2,020 | 15,577 |
| \$3.5 million under \$5.0 million | 1,491 | 15,386 | 261 | 12,626 | 614 | 21,214 | 711 | 13,586 |
| \$5.0 million under \$10.0 million | 1,089 | 12,404 | 209 | 26,699 | 512 | 24,012 | 559 | 8,467 |
| \$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 |

| Tax status and size of gross estate | Debts and mortgages | | Bequests to surviving spouse | | Charitable deduction | | Allowable deductions | |
|-------------------------------------|---------------------|------------------|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All Returns | 80,737 | 7,640,297 | 44,683 | 63,144,171 | 18,718 | 16,150,306 | 108,057 | 92,502,609 |
| Under \$1.0 million | 32,536 | 898,360 | 15,492 | 5,079,889 | 6,471 | 873,608 | 45,412 | 7,951,095 |
| \$1.0 million under \$1.5 million | 21,278 | 1,177,813 | 11,924 | 7,445,894 | 4,462 | 1,277,275 | 28,312 | 11,031,558 |
| \$1.5 million under \$2.0 million | 8,938 | 642,037 | 6,429 | 6,857,601 | 1,884 | 801,826 | 12,201 | 8,820,592 |
| \$2.0 million under \$3.5 million | 10,138 | 1,245,778 | 6,131 | 10,481,878 | 2,987 | 1,871,031 | 12,694 | 14,479,672 |
| \$3.5 million under \$5.0 million | 3,275 | 567,205 | 1,998 | 6,053,640 | 995 | 1,021,939 | 3,980 | 7,982,727 |
| \$5.0 million under \$10.0 million | 2,872 | 1,011,625 | 1,706 | 8,733,023 | 1,151 | 1,834,806 | 3,549 | 12,153,807 |
| \$10.0 million under \$20.0 million | 1,124 | 679,457 | 659 | 6,612,110 | 468 | 1,667,695 | 1,281 | 9,337,651 |
| \$20.0 million or more | 575 | 1,418,022 | 343 | 11,880,136 | 301 | 6,802,127 | 628 | 20,745,508 |
| All Taxable Returns | 45,657 | 4,057,251 | 4,774 | 12,885,816 | 10,499 | 8,815,339 | 51,729 | 29,803,605 |
| Under \$1.0 million | 15,123 | 203,965 | 710 | 45,856 | 2,607 | 72,997 | 18,093 | 890,947 |
| \$1.0 million under \$1.5 million | 13,348 | 498,127 | 987 | 235,802 | 2,625 | 184,319 | 15,081 | 1,599,434 |
| \$1.5 million under \$2.0 million | 5,602 | 319,806 | 776 | 276,809 | 1,209 | 175,698 | 6,024 | 1,179,273 |
| \$2.0 million under \$3.5 million | 6,293 | 533,663 | 948 | 1,069,547 | 1,977 | 507,425 | 6,883 | 2,793,895 |
| \$3.5 million under \$5.0 million | 2,029 | 307,764 | 355 | 536,221 | 646 | 255,207 | 2,148 | 1,373,525 |
| \$5.0 million under \$10.0 million | 1,998 | 552,380 | 501 | 1,852,132 | 805 | 687,915 | 2,164 | 3,577,981 |
| \$10.0 million under \$20.0 million | 820 | 462,883 | 298 | 2,303,079 | 370 | 946,819 | 867 | 4,054,190 |
| \$20.0 million or more | 443 | 1,178,662 | 199 | 6,566,371 | 260 | 5,984,960 | 469 | 14,334,360 |
| All Nontaxable Returns | 35,080 | 3,583,046 | 39,909 | 50,258,355 | 8,219 | 7,334,968 | 56,328 | 62,699,004 |
| Under \$1.0 million | 17,413 | 694,394 | 14,782 | 5,034,033 | 3,864 | 800,611 | 27,319 | 7,060,148 |
| \$1.0 million under \$1.5 million | 7,930 | 679,686 | 10,937 | 7,210,092 | 1,837 | 1,092,956 | 13,231 | 9,432,124 |
| \$1.5 million under \$2.0 million | 3,336 | 322,232 | 5,653 | 6,580,792 | 675 | 626,129 | 6,177 | 7,641,319 |
| \$2.0 million under \$3.5 million | 3,845 | 712,115 | 5,183 | 9,412,331 | 1,010 | 1,363,607 | 5,811 | 11,685,777 |
| \$3.5 million under \$5.0 million | 1,246 | 259,441 | 1,644 | 5,517,418 | 349 | 766,732 | 1,831 | 6,609,202 |
| \$5.0 million under \$10.0 million | 875 | 459,245 | 1,205 | 6,880,892 | 346 | 1,146,891 | 1,386 | 8,575,826 |
| \$10.0 million under \$20.0 million | 304 | 216,573 | 361 | 4,309,031 | 98 | 720,876 | 414 | 5,283,461 |
| \$20.0 million or more | 132 | 239,360 | 144 | 5,313,766 | 40 | 817,167 | 159 | 6,411,147 |

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

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

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

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

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

| Size of gross estate | Type of deductions | | | | | | | |
|----------------------------------|--------------------|----------------|------------------------|------------------|-----------------|------------------|-----------------------|------------------|
| | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 95,380 | 694,913 | 36,781 | 1,663,933 | 67,068 | 1,369,575 | 75,168 | 1,206,363 |
| \$600,000 under \$1,000,000 | 41,735 | 277,900 | 13,964 | 238,957 | 28,954 | 293,177 | 32,710 | 236,275 |
| \$1,000,000 under \$2,500,000 | 39,779 | 285,922 | 15,935 | 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 |

| Size of gross estate | Type of deductions -- Continued | | | | | | | |
|----------------------------------|---------------------------------|------------------|------------------------------|-------------------|----------------------|-------------------|----------------------------|-------------------|
| | Debts and mortgages | | Bequests to surviving spouse | | Charitable deduction | | Total allowable 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]

| Size of gross estate | Type of deductions | | | | | | | |
|----------------------------------|--------------------|----------------|------------------------|------------------|-----------------|------------------|-----------------------|------------------|
| | Funeral expenses | | Executors' commissions | | Attorneys' fees | | Other expenses/losses | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 92,359 | 647,196 | 35,070 | 1,499,059 | 64,486 | 1,237,981 | 73,990 | 1,120,525 |
| \$600,000 under \$1,000,000 | 43,897 | 271,417 | 14,639 | 244,716 | 30,150 | 296,963 | 35,338 | 235,615 |
| \$1,000,000 under \$2,500,000 | 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 | 3,672 |

| Size of gross estate | Type of deductions -- Continued | | | | | | | |
|----------------------------------|---------------------------------|------------------|------------------------------|-------------------|----------------------|-------------------|----------------------------|-------------------|
| | Debts and mortgages | | Bequests to surviving spouse | | Charitable deduction | | Total allowable deductions | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| All returns, total | 78,464 | 6,503,906 | 43,718 | 55,653,245 | 17,554 | 14,575,263 | 103,839 | 81,720,192 |
| \$600,000 under \$1,000,000 | 35,634 | 1,035,951 | 18,335 | 6,214,465 | 6,640 | 1,141,747 | 49,772 | 9,481,303 |
| \$1,000,000 under \$2,500,000 | 31,619 | 2,195,936 | 18,855 | 16,438,667 | 7,354 | 2,380,900 | 40,762 | 22,831,657 |
| \$2,500,000 under \$5,000,000 | 7,129 | 1,009,465 | 4,208 | 9,795,295 | 1,995 | 1,492,695 | 8,616 | 13,054,088 |
| \$5,000,000 under \$10,000,000 | 2,604 | 760,516 | 1,494 | 7,384,580 | 896 | 1,414,928 | 3,049 | 10,037,957 |
| \$10,000,000 under \$20,000,000 | 944 | 614,344 | 534 | 5,091,709 | 409 | 1,392,114 | 1,063 | 7,404,802 |
| \$20,000,000 or more | 534 | 887,694 | 292 | 10,728,528 | 261 | 6,752,878 | 577 | 18,910,385 |
| Taxable returns, total | 44,577 | 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).