

**Estate Tax Returns Filed in 2021 [1]: Type of Property, by Tax Status and Size of Gross Estate**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax status and size of gross estate	Gross estate for tax purposes		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,158</b>	<b>\$189,847,122</b>	<b>4,266</b>	<b>\$7,005,971</b>	<b>4,838</b>	<b>\$14,265,395</b>	<b>1,766</b>	<b>\$10,037,114</b>
Under \$10 million	520	\$4,028,435	285	\$253,453	359	\$590,321	95	\$161,331
\$10 million under \$20 million	3,294	\$47,162,709	2,283	\$2,763,776	2,535	\$5,141,619	824	\$2,606,301
\$20 million under \$50 million	1,737	\$50,827,770	1,260	\$2,304,832	1,419	\$4,388,866	590	\$3,108,550
\$50 million or more	605	\$87,548,158	438	\$1,683,910	528	\$4,373,989	257	\$4,160,632
<b>All Taxable Returns</b>	<b>2,584</b>	<b>\$93,310,430</b>	<b>1,656</b>	<b>\$2,905,124</b>	<b>1,975</b>	<b>\$6,041,067</b>	<b>696</b>	<b>\$4,371,072</b>
Under \$10 million	233	\$1,738,376	111	\$118,068	148	\$149,677	38	\$61,752
\$10 million under \$20 million	1,118	\$16,434,671	681	\$801,583	827	\$1,757,828	240	\$691,653
\$20 million under \$50 million	865	\$25,504,334	607	\$1,035,513	677	\$1,941,584	269	\$1,365,069
\$50 million or more	369	\$54,641,049	256	\$949,959	324	\$2,191,977	139	\$2,252,599
<b>All Nontaxable Returns</b>	<b>3,574</b>	<b>\$91,328,692</b>	<b>2,610</b>	<b>\$4,100,847</b>	<b>2,863</b>	<b>\$8,224,329</b>	<b>1,079</b>	<b>\$5,666,041</b>
Under \$10 million	300	\$2,270,109	173	\$135,384	208	\$211,244	57	\$99,779
\$10 million under \$20 million	2,166	\$30,728,038	1,602	\$1,962,193	1,708	\$3,383,790	584	\$1,914,848
\$20 million under \$50 million	871	\$25,423,436	653	\$1,269,319	743	\$2,447,282	321	\$1,743,581
\$50 million or more	237	\$32,907,109	182	\$733,951	204	\$2,182,012	118	\$1,908,033

  

Tax status and size of gross estate	Type of property—continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,085</b>	<b>\$15,630,487</b>	<b>5,159</b>	<b>\$49,230,970</b>	<b>3,417</b>	<b>\$13,951,636</b>	<b>1,835</b>	<b>\$2,600,973</b>
Under \$10 million	113	\$153,494	425	\$1,078,895	256	\$309,912	115	\$40,608
\$10 million under \$20 million	920	\$2,816,274	2,697	\$11,974,663	1,798	\$3,472,223	919	\$492,301
\$20 million under \$50 million	651	\$3,926,063	1,502	\$14,497,643	1,004	\$4,028,187	574	\$781,484
\$50 million or more	321	\$8,934,655	526	\$21,681,670	359	\$6,151,315	226	\$1,286,581
<b>All Taxable Returns</b>	<b>779</b>	<b>\$6,115,376</b>	<b>2,207</b>	<b>\$29,938,417</b>	<b>1,534</b>	<b>\$8,482,779</b>	<b>832</b>	<b>\$1,581,487</b>
Under \$10 million	39	\$42,783	188	\$544,115	118	\$154,173	59	\$19,109
\$10 million under \$20 million	274	\$843,711	922	\$4,742,286	655	\$1,393,705	315	\$196,891
\$20 million under \$50 million	286	\$1,577,388	762	\$8,088,183	527	\$2,444,595	307	\$481,338
\$50 million or more	181	\$3,651,495	334	\$16,563,833	234	\$4,490,306	152	\$884,149
<b>All Nontaxable Returns</b>	<b>1,226</b>	<b>\$9,715,111</b>	<b>2,944</b>	<b>\$19,292,553</b>	<b>1,883</b>	<b>\$5,478,857</b>	<b>1,003</b>	<b>\$1,019,487</b>
Under \$10 million	74	\$110,712	237	\$532,880	138	\$155,738	57	\$21,499
\$10 million under \$20 million	646	\$1,972,563	1,778	\$7,232,377	1,142	\$2,078,518	604	\$296,409
\$20 million under \$50 million	365	\$2,349,676	740	\$6,409,459	477	\$1,583,592	287	\$330,146
\$50 million or more	140	\$5,283,181	192	\$5,117,837	125	\$1,661,006	75	\$402,433

  

Tax status and size of gross estate	Type of property—continued							
	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,285</b>	<b>\$2,100,287</b>	<b>1,385</b>	<b>\$745,995</b>	<b>1,321</b>	<b>\$655,427</b>	<b>768</b>	<b>\$4,352,337</b>
Under \$10 million	159	\$69,620	98	\$22,756	81	\$20,784	61	\$100,342
\$10 million under \$20 million	1,176	\$645,968	729	\$226,260	721	\$240,464	403	\$1,199,508
\$20 million under \$50 million	693	\$684,518	410	\$211,065	390	\$211,825	207	\$894,349
\$50 million or more	256	\$700,181	147	\$285,914	129	\$162,355	98	\$2,158,138
<b>All Taxable Returns</b>	<b>1,031</b>	<b>\$1,154,582</b>	<b>618</b>	<b>\$380,556</b>	<b>570</b>	<b>\$389,708</b>	<b>294</b>	<b>\$2,321,153</b>
Under \$10 million	72	\$40,109	44	\$6,697	35	\$6,845	26	\$41,970
\$10 million under \$20 million	430	\$300,747	274	\$100,738	240	\$90,485	116	\$399,373
\$20 million under \$50 million	361	\$392,589	208	\$116,256	207	\$140,316	86	\$468,571
\$50 million or more	187	\$423,137	92	\$154,866	88	\$132,062	66	\$1,413,239
<b>All Nontaxable Returns</b>	<b>1,253</b>	<b>\$945,704</b>	<b>767</b>	<b>\$365,439</b>	<b>751</b>	<b>\$285,719</b>	<b>474</b>	<b>\$2,031,184</b>
Under \$10 million	86	\$29,511	54	\$16,059	47	\$13,939	35	\$58,372
\$10 million under \$20 million	746	\$345,220	455	\$125,522	480	\$149,978	287	\$800,135
\$20 million under \$50 million	332	\$293,929	203	\$92,809	183	\$71,509	121	\$427,779
\$50 million or more	89	\$277,044	55	\$131,048	41	\$50,293	32	\$744,899

  

Tax status and size of gross estate	Type of property—continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,079</b>	<b>\$17,251,450</b>	<b>2,266</b>	<b>\$1,765,186</b>	<b>815</b>	<b>\$4,898,593</b>	<b>1,152</b>	<b>\$6,930,875</b>
Under \$10 million	526	\$373,154	165	\$48,569	66	\$130,733	66	\$52,409
\$10 million under \$20 million	3,231	\$3,624,340	1,244	\$335,029	412	\$1,741,163	490	\$408,232
\$20 million under \$50 million	1,722	\$4,199,326	636	\$441,830	220	\$1,357,779	370	\$800,360
\$50 million or more	599	\$8,754,630	222	\$439,758	117	\$1,688,628	225	\$5,660,874
<b>All Taxable Returns</b>	<b>2,561</b>	<b>\$8,268,603</b>	<b>818</b>	<b>\$628,031</b>	<b>351</b>	<b>\$2,464,428</b>	<b>475</b>	<b>\$4,012,259</b>
Under \$10 million	250	\$162,154	55	\$12,016	34	\$56,103	17	\$6,267
\$10 million under \$20 million	1,106	\$1,615,204	342	\$148,501	144	\$596,661	153	\$123,251
\$20 million under \$50 million	857	\$2,493,443	280	\$137,097	105	\$522,843	165	\$391,172
\$50 million or more	367	\$3,997,202	140	\$330,417	79	\$1,318,741	140	\$3,490,970
<b>All Nontaxable Returns</b>	<b>3,518</b>	<b>\$8,982,847</b>	<b>1,448</b>	<b>\$1,137,155</b>	<b>464</b>	<b>\$2,434,165</b>	<b>676</b>	<b>\$2,918,615</b>
Under \$10 million	296	\$210,400	109	\$36,554	43	\$74,549	49	\$45,542
\$10 million under \$20 million	2,126	\$2,309,137	902	\$686,528	268	\$1,174,492	337	\$284,962
\$20 million under \$50 million	865	\$1,705,882	356	\$304,732	115	\$834,936	205	\$418,188
\$50 million or more	232	\$4,757,428	81	\$109,341	38	\$350,187	85	\$2,169,904

  

Tax status and size of gross estate	Type of property—continued							
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,989</b>	<b>\$8,319,120</b>	<b>1,911</b>	<b>\$9,042,752</b>	<b>2,089</b>	<b>\$5,620,797</b>	<b>4,183</b>	<b>\$8,737,658</b>
Under \$10 million	127	\$80,476	124	\$110,458	157	\$146,036	316	\$372,087
\$10 million under \$20 million	945	\$1,336,870	895	\$1,363,491	903	\$1,083,961	2,314	\$4,073,232
\$20 million under \$50 million	608	\$1,813,583	586	\$2,004,126	672	\$1,475,043	1,175	\$2,640,923
\$50 million or more	289	\$5,088,192	306	\$5,564,677	327	\$2,915,757	379	\$1,651,416
<b>All Taxable Returns</b>	<b>817</b>	<b>\$4,762,304</b>	<b>727</b>	<b>\$4,391,777</b>	<b>985</b>	<b>\$3,494,001</b>	<b>1,588</b>	<b>\$3,280,993</b>
Under \$10 million	49	\$44,115	44	\$41,331	73	\$56,925	130	\$100,442
\$10 million under \$20 million	310	\$492,706	250	\$402,951	349	\$452,496	701	\$1,051,633
\$20 million under \$50 million	291	\$840,047	246	\$877,314	356	\$830,681	537	\$1,085,366
\$50 million or more	167	\$3,385,436	188	\$3,270,181	207	\$2,153,900	219	\$1,013,551
<b>All Nontaxable Returns</b>	<b>1,152</b>	<b>\$3,556,816</b>	<b>1,184</b>	<b>\$4,650,975</b>	<b>1,074</b>	<b>\$2,126,796</b>	<b>2,595</b>	<b>\$5,456,664</b>
Under \$10 million	78	\$36,361	80	\$69,127	84	\$89,111	186	\$241,646
\$10 million under \$20 million	634	\$844,164	645	\$960,540	554	\$631,468	1,612	\$3,021,599
\$20 million under \$50 million	317	\$973,336	340	\$1,328,913	316	\$644,362	637	\$1,555,556
\$50 million or more	123	\$1,702,756	119	\$2,294,496	120	\$761,857	160	\$937,865

  

Tax status and size of gross estate	Type of property—continued					
	Depletable/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>506</b>	<b>\$413,668</b>	<b>1,311</b>	<b>\$3,535,363</b>	<b>5,513</b>	<b>\$2,345,070</b>
Under \$10 million	35	\$32,497	84	\$21,224	446	\$70,427
\$10 million under \$20 million	254	\$175,834	523	\$1,777,776	2,918	\$463,437
\$20 million under \$50 million	149	\$121,770	432	\$508,496	1,583	\$518,053
\$50 million or more	68	\$83,568	272	\$2,827,866	566	\$1,293,153
<b>All Taxable Returns</b>	<b>267</b>	<b>\$238,556</b>	<b>677</b>	<b>\$1,745,746</b>	<b>2,326</b>	<b>\$1,370,410</b>
Under \$10 million	12	\$12,118	41	\$6,343	189	\$23,985
\$10 million under \$20 million	117	\$93,275	205	\$52,346	967	\$116,647
\$20 million under \$50 million	60	\$63,765	246	\$189,951	788	\$232,342
\$50 million or more	46	\$69,988	183	\$1,506,197	351	\$897,436
<b>All Nontaxable Returns</b>	<b>239</b>	<b>\$175,112</b>	<b>634</b>	<b>\$1,789,617</b>	<b>3,187</b>	<b>\$974,661</b>
Under \$10 million	23	\$20,378	44	\$14,881	257	\$46,442
\$10 million under \$20 million	137	\$82,558	317	\$125,436	1,931	\$346,790
\$20 million under \$50 million	59	\$58,005	194	\$327,635	785	\$285,711
\$50 million or more	20	\$14,170	80	\$1,321,670	215	\$295,717

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.

[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.

3-Feb-22

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

Tax status and size of gross estate	Gross estate for tax purposes		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,441</b>	<b>\$122,254,529</b>	<b>2,421</b>	<b>\$4,067,681</b>	<b>2,715</b>	<b>\$9,284,545</b>	<b>1,029</b>	<b>\$6,577,539</b>
Under \$10 million	328	\$2,390,933	193	\$191,282	212	\$257,720	45	\$74,113
\$10 million under \$20 million	1,859	\$26,528,593	1,298	\$1,686,435	1,449	\$3,051,158	505	\$1,488,063
\$20 million under \$50 million	908	\$27,278,295	662	\$1,221,265	753	\$2,444,813	308	\$1,763,453
\$50 million or more	349	\$66,051,058	269	\$988,700	300	\$3,531,453	171	\$3,247,911
<b>All Taxable Returns</b>	<b>1,275</b>	<b>\$63,541,687</b>	<b>859</b>	<b>\$1,697,093</b>	<b>982</b>	<b>\$3,383,714</b>	<b>387</b>	<b>\$2,717,768</b>
Under \$10 million	123	\$908,880	65	\$52,377	76	\$87,345	19	\$35,486
\$10 million under \$20 million	539	\$7,925,103	346	\$451,370	408	\$823,321	146	\$380,480
\$20 million under \$50 million	427	\$13,075,339	306	\$625,563	340	\$1,030,663	137	\$772,837
\$50 million or more	186	\$41,632,365	143	\$667,783	159	\$1,442,385	85	\$1,528,964
<b>All Nontaxable Returns</b>	<b>2,166</b>	<b>\$58,712,842</b>	<b>1,561</b>	<b>\$2,370,589</b>	<b>1,732</b>	<b>\$5,900,830</b>	<b>643</b>	<b>\$3,859,771</b>
Under \$10 million	203	\$1,487,703	128	\$138,904	136	\$189,775	26	\$42,627
\$10 million under \$20 million	1,320	\$18,603,490	952	\$1,215,065	1,041	\$2,227,838	359	\$1,107,583
\$20 million under \$50 million	481	\$14,202,955	356	\$595,703	413	\$1,414,150	171	\$990,615
\$50 million or more	163	\$24,418,693	128	\$220,911	142	\$2,089,066	86	\$1,718,946
Type of property—continued								
Tax status and size of gross estate	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,155</b>	<b>\$14,653,031</b>	<b>2,930</b>	<b>\$31,886,752</b>	<b>1,929</b>	<b>\$7,752,485</b>	<b>1,112</b>	<b>\$1,526,760</b>
Under \$10 million	88	\$123,335	251	\$561,498	135	\$130,579	76	\$27,702
\$10 million under \$20 million	552	\$1,550,391	1,549	\$6,852,161	1,022	\$1,797,856	571	\$310,237
\$20 million under \$50 million	340	\$2,002,471	808	\$7,857,830	554	\$2,493,249	328	\$367,457
\$50 million or more	195	\$10,976,834	321	\$16,615,263	217	\$3,330,801	138	\$821,365
<b>All Taxable Returns</b>	<b>403</b>	<b>\$10,060,989</b>	<b>1,104</b>	<b>\$13,677,464</b>	<b>790</b>	<b>\$4,267,979</b>	<b>451</b>	<b>\$902,957</b>
Under \$10 million	22	\$36,928	96	\$240,591	54	\$36,336	30	\$13,110
\$10 million under \$20 million	138	\$302,590	455	\$2,337,943	327	\$610,463	180	\$114,497
\$20 million under \$50 million	145	\$767,101	381	\$4,096,619	291	\$1,501,238	162	\$159,825
\$50 million or more	99	\$8,954,349	172	\$7,002,311	118	\$2,119,942	79	\$615,526
<b>All Nontaxable Returns</b>	<b>752</b>	<b>\$4,592,062</b>	<b>1,825</b>	<b>\$18,209,287</b>	<b>1,139</b>	<b>\$3,484,506</b>	<b>661</b>	<b>\$623,803</b>
Under \$10 million	46	\$86,407	155	\$320,907	81	\$94,243	45	\$14,592
\$10 million under \$20 million	414	\$1,247,801	1,094	\$4,514,218	695	\$1,187,393	392	\$195,740
\$20 million under \$50 million	195	\$1,235,369	427	\$3,761,211	263	\$962,911	166	\$207,532
\$50 million or more	97	\$2,022,495	149	\$9,612,951	100	\$1,210,859	59	\$205,839
Type of property—continued								
Tax status and size of gross estate	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,372</b>	<b>\$1,246,584</b>	<b>799</b>	<b>\$421,477</b>	<b>766</b>	<b>\$462,878</b>	<b>354</b>	<b>\$1,511,827</b>
Under \$10 million	94	\$25,988	58	\$10,526	58	\$15,439	25	\$33,344
\$10 million under \$20 million	711	\$328,100	417	\$112,947	407	\$114,933	206	\$616,374
\$20 million under \$50 million	394	\$365,779	233	\$145,373	213	\$137,362	89	\$423,552
\$50 million or more	173	\$526,716	91	\$152,632	88	\$195,144	34	\$438,557
<b>All Taxable Returns</b>	<b>548</b>	<b>\$640,840</b>	<b>306</b>	<b>\$216,104</b>	<b>298</b>	<b>\$254,119</b>	<b>118</b>	<b>\$715,190</b>
Under \$10 million	39	\$13,646	22	\$3,006	21	\$6,196	9	\$13,968
\$10 million under \$20 million	227	\$93,803	122	\$40,908	128	\$41,064	54	\$193,907
\$20 million under \$50 million	191	\$189,525	112	\$72,547	103	\$69,166	38	\$168,735
\$50 million or more	91	\$343,967	49	\$99,543	46	\$137,694	17	\$340,579
<b>All Nontaxable Returns</b>	<b>824</b>	<b>\$605,744</b>	<b>493</b>	<b>\$205,373</b>	<b>468</b>	<b>\$208,758</b>	<b>236</b>	<b>\$796,638</b>
Under \$10 million	55	\$12,342	36	\$7,520	37	\$9,243	16	\$19,376
\$10 million under \$20 million	484	\$234,297	295	\$72,039	279	\$73,869	152	\$422,467
\$20 million under \$50 million	203	\$176,254	121	\$72,728	110	\$68,196	51	\$256,817
\$50 million or more	82	\$182,851	42	\$53,089	42	\$57,451	17	\$97,978
Type of property—continued								
Tax status and size of gross estate	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,400</b>	<b>\$7,411,063</b>	<b>1,356</b>	<b>\$966,705</b>	<b>397</b>	<b>\$1,944,459</b>	<b>695</b>	<b>\$2,166,804</b>
Under \$10 million	319	\$249,269	112	\$32,350	31	\$55,751	44	\$25,271
\$10 million under \$20 million	1,833	\$2,206,533	778	\$453,973	212	\$756,764	279	\$213,854
\$20 million under \$50 million	898	\$2,002,529	341	\$299,650	101	\$537,816	225	\$458,085
\$50 million or more	349	\$2,952,432	125	\$180,731	52	\$594,128	147	\$1,469,594
<b>All Taxable Returns</b>	<b>1,267</b>	<b>\$3,542,675</b>	<b>420</b>	<b>\$284,531</b>	<b>141</b>	<b>\$755,952</b>	<b>252</b>	<b>\$829,193</b>
Under \$10 million	121	\$120,955	26	\$2,425	11	\$2,526	16	\$14,092
\$10 million under \$20 million	536	\$801,249	188	\$69,510	61	\$215,137	64	\$31,135
\$20 million under \$50 million	424	\$969,296	139	\$82,320	41	\$253,604	99	\$199,546
\$50 million or more	186	\$1,651,176	67	\$130,275	27	\$260,881	73	\$584,419
<b>All Nontaxable Returns</b>	<b>2,132</b>	<b>\$3,868,387</b>	<b>936</b>	<b>\$682,174</b>	<b>256</b>	<b>\$1,188,507</b>	<b>443</b>	<b>\$1,337,612</b>
Under \$10 million	198	\$128,314	86	\$29,925	20	\$29,422	28	\$11,179
\$10 million under \$20 million	1,297	\$1,405,585	590	\$384,463	151	\$541,626	215	\$182,718
\$20 million under \$50 million	474	\$1,033,233	202	\$217,330	60	\$284,212	126	\$258,539
\$50 million or more	163	\$1,301,256	58	\$50,456	25	\$333,247	73	\$885,175
Type of property—continued								
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,170</b>	<b>\$5,136,216</b>	<b>1,081</b>	<b>\$11,303,594</b>	<b>1,241</b>	<b>\$3,700,993</b>	<b>2,333</b>	<b>\$4,390,099</b>
Under \$10 million	86	\$91,703	75	\$106,834	104	\$106,154	196	\$225,939
\$10 million under \$20 million	544	\$754,897	504	\$885,188	582	\$697,794	1,301	\$2,136,537
\$20 million under \$50 million	361	\$967,154	328	\$878,190	359	\$966,364	626	\$1,267,558
\$50 million or more	179	\$3,322,461	174	\$9,433,291	196	\$1,937,782	210	\$760,063
<b>All Taxable Returns</b>	<b>453</b>	<b>\$3,104,305</b>	<b>371</b>	<b>\$8,993,332</b>	<b>539</b>	<b>\$2,213,112</b>	<b>784</b>	<b>\$1,373,215</b>
Under \$10 million	36	\$52,170	25	\$26,050	42	\$41,902	63	\$63,453
\$10 million under \$20 million	153	\$219,425	128	\$206,979	208	\$276,260	330	\$536,437
\$20 million under \$50 million	164	\$505,255	131	\$310,390	179	\$447,593	280	\$473,278
\$50 million or more	100	\$2,327,455	86	\$8,449,913	110	\$1,447,355	111	\$300,046
<b>All Nontaxable Returns</b>	<b>717</b>	<b>\$2,031,911</b>	<b>710</b>	<b>\$2,310,172</b>	<b>702</b>	<b>\$1,487,881</b>	<b>1,549</b>	<b>\$3,016,883</b>
Under \$10 million	50	\$39,533	50	\$80,784	62	\$64,251	133	\$162,486
\$10 million under \$20 million	390	\$535,472	376	\$678,209	373	\$421,533	971	\$1,600,100
\$20 million under \$50 million	197	\$461,999	196	\$567,200	160	\$129,411	346	\$794,280
\$50 million or more	79	\$995,006	86	\$983,379	86	\$490,426	99	\$460,017
Type of property—continued								
Tax status and size of gross estate	Depletable/intangibles		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>283</b>	<b>\$438,787</b>	<b>808</b>	<b>\$4,246,660</b>	<b>3,118</b>	<b>\$1,150,582</b>		
Under \$10 million	26	\$4,595	40	\$8,731	278	\$35,061		
\$10 million under \$20 million	134	\$74,873	351	\$117,745	1,664	\$341,482		
\$20 million under \$50 million	84	\$86,177	242	\$343,865	841	\$248,302		
\$50 million or more	39	\$273,142	176	\$3,776,319	335	\$525,737		
<b>All Taxable Returns</b>	<b>124</b>	<b>\$288,170</b>	<b>404</b>	<b>\$3,051,842</b>	<b>1,189</b>	<b>\$571,166</b>		
Under \$10 million	11	\$3,734	14	\$1,596	104	\$17,186		
\$10 million under \$20 million	52	\$47,971	132	\$33,605	496	\$97,049		
\$20 million under \$50 million	40	\$26,129	155	\$233,595	497	\$122,411		
\$50 million or more	21	\$210,336	104	\$2,783,046	163	\$334,519		
<b>All Nontaxable Returns</b>	<b>159</b>	<b>\$150,618</b>	<b>404</b>	<b>\$1,194,818</b>	<b>1,929</b>	<b>\$579,416</b>		
Under \$10 million	15	\$862	26	\$7,135	174	\$17,874		
\$10 million under \$20 million	63	\$26,902	219	\$84,140	1,168	\$244,433		
\$20 million under \$50 million	44	\$60,048	87	\$110,270	434	\$125,801		
\$50 million or more	18	\$62,806	71	\$993,273	152	\$191,218		

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

Notes: Detail may not add to total due to taxpayer reporting discrepancies and rounding.  
 [1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2020, most returns were filed for deaths that occurred in 2019, for which the filing threshold was \$11.40 million of gross estate. Because of filing extensions, however, some returns were filed in 2020 for deaths that occurred prior to 2019, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2020, for which the filing threshold was \$11.58 million.

5-Mar-21

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

Tax status and size of gross estate	Gross estate for tax purposes		Type of property							
	Number	Amount	Personal residence		Other real estate		Real estate partnerships			
			Number	Amount	Number	Amount	Number	Amount		
<b>All Returns</b>	<b>6,499</b>	<b>\$199,898,178</b>	<b>4,441</b>	<b>\$6,315,423</b>	<b>4,958</b>	<b>\$12,768,821</b>	<b>1,656</b>	<b>\$9,197,154</b>		
Under \$10 million	1,975	\$13,790,422	1,296	\$1,140,893	1,431	\$1,757,244	346	\$463,862		
\$10 million under \$20 million	2,068	\$38,101,066	1,905	\$2,537,207	2,077	\$4,548,845	698	\$2,193,375		
\$20 million under \$50 million	1,265	\$37,369,180	879	\$1,979,542	1,055	\$3,595,341	414	\$2,438,514		
\$50 million or more	471	\$70,437,509	361	\$1,248,738	394	\$3,367,381	198	\$4,101,313		
<b>All Taxable Returns</b>	<b>2,670</b>	<b>\$77,237,685</b>	<b>1,726</b>	<b>\$2,773,133</b>	<b>2,007</b>	<b>\$5,404,042</b>	<b>681</b>	<b>\$4,651,952</b>		
Under \$10 million	648	\$4,527,552	407	\$394,553	458	\$543,282	87	\$77,941		
\$10 million under \$20 million	1,020	\$14,854,607	687	\$891,881	795	\$1,447,968	216	\$593,548		
\$20 million under \$50 million	636	\$16,170,296	435	\$768,980	539	\$1,727,983	179	\$981,759		
\$50 million or more	266	\$38,685,229	197	\$917,716	214	\$1,684,804	99	\$2,398,704		
<b>All Nontaxable Returns</b>	<b>3,828</b>	<b>\$82,460,493</b>	<b>2,716</b>	<b>\$3,542,290</b>	<b>2,951</b>	<b>\$7,364,779</b>	<b>1,075</b>	<b>\$5,145,202</b>		
Under \$10 million	1,320	\$9,262,869	890	\$756,302	973	\$1,213,962	299	\$386,011		
\$10 million under \$20 million	1,678	\$23,246,459	1,218	\$1,442,328	1,293	\$2,800,880	482	\$1,599,827		
\$20 million under \$50 million	629	\$18,198,885	444	\$810,563	516	\$1,867,378	235	\$1,456,755		
\$50 million or more	205	\$31,752,280	164	\$531,019	180	\$1,682,559	99	\$1,702,608		
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Closetly held stock		Publicly traded stock		State and local bonds		Federal bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,726</b>	<b>\$12,145,597</b>	<b>6,382</b>	<b>\$42,499,264</b>	<b>3,532</b>	<b>\$10,963,183</b>	<b>1,718</b>	<b>\$2,023,732</b>		
Under \$10 million	416	\$698,070	1,566	\$3,140,615	981	\$627,280	450	\$54,535		
\$10 million under \$20 million	670	\$1,887,396	2,291	\$10,463,820	1,533	\$2,696,305	747	\$467,304		
\$20 million under \$50 million	393	\$2,330,244	1,106	\$11,098,902	740	\$3,290,099	359	\$321,060		
\$50 million or more	248	\$7,329,887	416	\$17,795,947	279	\$3,749,500	163	\$1,140,832		
<b>All Taxable Returns</b>	<b>611</b>	<b>\$5,795,952</b>	<b>2,277</b>	<b>\$23,256,090</b>	<b>1,592</b>	<b>\$6,280,918</b>	<b>764</b>	<b>\$877,482</b>		
Under \$10 million	98	\$129,835	537	\$1,247,761	343	\$361,566	147	\$28,827		
\$10 million under \$20 million	208	\$538,167	925	\$4,967,255	668	\$1,283,007	319	\$166,692		
\$20 million under \$50 million	180	\$919,377	572	\$6,365,889	403	\$1,886,494	184	\$198,445		
\$50 million or more	126	\$4,168,573	244	\$10,674,205	178	\$2,740,850	104	\$484,519		
<b>All Nontaxable Returns</b>	<b>1,115</b>	<b>\$6,389,644</b>	<b>3,104</b>	<b>\$19,244,194</b>	<b>1,940</b>	<b>\$4,282,265</b>	<b>954</b>	<b>\$1,148,249</b>		
Under \$10 million	318	\$468,275	1,029	\$1,682,854	637	\$460,713	303	\$50,729		
\$10 million under \$20 million	462	\$1,349,228	1,366	\$6,496,065	895	\$1,413,298	428	\$301,613		
\$20 million under \$50 million	213	\$1,410,867	636	\$4,733,033	337	\$1,403,805	165	\$122,615		
\$50 million or more	122	\$3,161,314	172	\$7,121,742	101	\$999,649	59	\$698,313		
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Corporate and foreign bonds		Bond funds		Unretirement mutual funds		Unallocated investments	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,419</b>	<b>\$2,020,578</b>	<b>1,432</b>	<b>\$638,846</b>	<b>1,443</b>	<b>\$640,200</b>	<b>778</b>	<b>\$2,975,659</b>		
Under \$10 million	645	\$180,439	409	\$62,790	397	\$180,421	221	\$280,669		
\$10 million under \$20 million	1,026	\$461,536	598	\$155,312	643	\$212,737	356	\$860,359		
\$20 million under \$50 million	521	\$501,843	308	\$139,717	293	\$197,829	150	\$777,347		
\$50 million or more	222	\$866,760	116	\$181,026	111	\$147,376	50	\$657,284		
<b>All Taxable Returns</b>	<b>1,061</b>	<b>\$980,641</b>	<b>621</b>	<b>\$249,827</b>	<b>691</b>	<b>\$387,051</b>	<b>275</b>	<b>\$1,093,646</b>		
Under \$10 million	220	\$10,977	151	\$23,627	151	\$34,775	56	\$97,395		
\$10 million under \$20 million	431	\$213,620	233	\$62,966	254	\$102,938	113	\$294,033		
\$20 million under \$50 million	285	\$279,525	168	\$62,055	153	\$117,299	86	\$322,137		
\$50 million or more	131	\$416,520	69	\$80,689	62	\$102,442	20	\$370,082		
<b>All Nontaxable Returns</b>	<b>1,358</b>	<b>\$1,039,937</b>	<b>810</b>	<b>\$288,918</b>	<b>852</b>	<b>\$283,151</b>	<b>503</b>	<b>\$1,482,013</b>		
Under \$10 million	435	\$119,482	268	\$58,363	276	\$47,846	168	\$47,248		
\$10 million under \$20 million	596	\$247,716	365	\$92,343	388	\$159,842	243	\$263,274		
\$20 million under \$50 million	241	\$222,319	140	\$57,082	140	\$80,530	64	\$405,211		
\$50 million or more	91	\$450,440	47	\$100,327	48	\$44,934	31	\$207,202		
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,239</b>	<b>\$14,191,310</b>	<b>2,838</b>	<b>\$1,560,919</b>	<b>750</b>	<b>\$3,368,678</b>	<b>1,079</b>	<b>\$4,320,831</b>		
Under \$10 million	1,928	\$1,358,010	803	\$306,584	211	\$432,803	198	\$85,950		
\$10 million under \$20 million	2,677	\$3,475,002	1,141	\$631,081	320	\$1,147,790	424	\$306,017		
\$20 million under \$50 million	1,256	\$3,159,914	512	\$427,120	142	\$687,783	300	\$448,808		
\$50 million or more	468	\$6,198,384	162	\$198,134	78	\$1,190,212	156	\$3,482,056		
<b>All Taxable Returns</b>	<b>2,654</b>	<b>\$6,954,646</b>	<b>963</b>	<b>\$445,254</b>	<b>269</b>	<b>\$1,329,168</b>	<b>438</b>	<b>\$1,020,249</b>		
Under \$10 million	640	\$500,600	236	\$85,963	58	\$88,817	65	\$25,205		
\$10 million under \$20 million	1,016	\$1,489,322	401	\$135,549	96	\$297,199	154	\$134,858		
\$20 million under \$50 million	634	\$1,730,190	236	\$146,965	77	\$354,913	144	\$200,493		
\$50 million or more	264	\$3,234,534	91	\$75,786	38	\$645,880	76	\$609,693		
<b>All Nontaxable Returns</b>	<b>3,775</b>	<b>\$7,146,663</b>	<b>1,876</b>	<b>\$1,115,665</b>	<b>481</b>	<b>\$2,039,510</b>	<b>640</b>	<b>\$3,300,582</b>		
Under \$10 million	1,287	\$657,409	567	\$220,020	153	\$344,276	134	\$60,745		
\$10 million under \$20 million	1,661	\$1,985,680	740	\$484,541	224	\$908,031	271	\$171,160		
\$20 million under \$50 million	622	\$1,429,724	277	\$280,155	65	\$332,870	156	\$246,315		
\$50 million or more	204	\$2,873,850	91	\$120,949	39	\$454,334	80	\$2,822,263		
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,008</b>	<b>\$6,429,052</b>	<b>1,733</b>	<b>\$10,496,832</b>	<b>2,132</b>	<b>\$5,475,866</b>	<b>4,221</b>	<b>\$7,889,067</b>		
Under \$10 million	494	\$405,236	407	\$361,167	501	\$404,970	1,275	\$1,467,948		
\$10 million under \$20 million	811	\$941,835	451	\$1,056,163	861	\$977,259	1,843	\$2,991,716		
\$20 million under \$50 million	472	\$1,345,969	430	\$1,265,026	503	\$1,177,662	816	\$1,602,827		
\$50 million or more	231	\$3,735,016	231	\$7,804,577	267	\$2,816,284	286	\$1,776,775		
<b>All Taxable Returns</b>	<b>822</b>	<b>\$3,644,043</b>	<b>626</b>	<b>\$5,096,472</b>	<b>942</b>	<b>\$2,913,998</b>	<b>1,655</b>	<b>\$2,620,207</b>		
Under \$10 million	159	\$123,312	107	\$88,091	107	\$142,880	397	\$38,612		
\$10 million under \$20 million	312	\$409,494	215	\$300,897	344	\$435,732	633	\$850,695		
\$20 million under \$50 million	229	\$674,096	191	\$526,399	284	\$719,890	373	\$706,503		
\$50 million or more	121	\$2,437,140	113	\$4,171,079	147	\$1,615,496	153	\$568,397		
<b>All Nontaxable Returns</b>	<b>1,187</b>	<b>\$2,785,010</b>	<b>1,107</b>	<b>\$5,400,460</b>	<b>1,190</b>	<b>\$2,561,868</b>	<b>2,666</b>	<b>\$5,268,859</b>		
Under \$10 million	335	\$281,924	300	\$263,070	334	\$262,090	878	\$1,071,336		
\$10 million under \$20 million	499	\$532,340	449	\$765,266	517	\$541,527	1,211	\$2,141,021		
\$20 million under \$50 million	243	\$672,870	238	\$736,028	219	\$557,463	443	\$946,134		
\$50 million or more	110	\$1,297,876	119	\$3,433,498	121	\$1,200,780	133	\$1,210,278		
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Depreciable/intangibles		Art		Other assets			
			Number	Amount	Number	Amount	Number	Amount		
<b>All Returns</b>	<b>610</b>	<b>\$678,661</b>	<b>1,207</b>	<b>\$2,447,087</b>	<b>5,709</b>	<b>\$1,741,298</b>				
Under \$10 million	160	\$63,676	218	\$42,077	1,670	\$213,764				
\$10 million under \$20 million	278	\$137,810	451	\$206,681	2,424	\$430,875				
\$20 million under \$50 million	109	\$127,402	334	\$234,837	1,165	\$383,105				
\$50 million or more	64	\$250,073	204	\$1,873,352	451	\$708,553				
<b>All Taxable Returns</b>	<b>264</b>	<b>\$262,542</b>	<b>996</b>	<b>\$1,139,371</b>	<b>2,351</b>	<b>\$811,898</b>				
Under \$10 million	69	\$27,451	89	\$12,867	566	\$55,290				
\$10 million under \$20 million	112	\$84,548	197	\$53,060	936	\$158,832				
\$20 million under \$50 million	64	\$93,195	187	\$127,598	590	\$189,572				
\$50 million or more	39	\$77,349	122	\$945,726	259	\$408,204				
<b>All Nontaxable Returns</b>	<b>326</b>	<b>\$296,120</b>	<b>612</b>	<b>\$1,307,717</b>	<b>3,358</b>	<b>\$929,399</b>				
Under \$10 million	91	\$36,226	128	\$29,089	1,103	\$158,474				
\$10 million under \$20 million	166	\$53,262	254	\$153,622	1,488	\$277,043				
\$20 million under \$50 million	45	\$33,908	147	\$197,340	575	\$193,533				
\$50 million or more	24	\$172,724	82	\$527,666	192	\$330,349				

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

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

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

30-Mar-20

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

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

Tax status and size of gross estate	Units estate for tax purposes		Personal residence		Type of property—Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>13,526</b>	<b>\$271,199,878</b>	<b>9,158</b>	<b>\$10,458,063</b>	<b>9,960</b>	<b>\$18,818,353</b>	<b>2,591</b>	<b>\$9,985,642</b>
Under \$5 million	900	\$3,284,610	486	\$301,851	478	\$223,691	135	\$50,813
\$5 million under \$10 million	7,614	\$54,149,326	5,190	\$4,452,208	5,544	\$6,570,042	1,166	\$1,918,490
\$10 million under \$20 million	3,139	\$42,339,546	2,168	\$2,753,999	2,428	\$4,352,315	747	\$2,284,537
\$20 million under \$50 million	1,316	\$38,349,007	922	\$1,734,562	1,078	\$4,153,737	368	\$1,845,364
\$50 million or more	500	\$67,873,400	358	\$1,396,493	435	\$3,368,549	173	\$3,640,438
<b>All Taxable Returns</b>	<b>5,454</b>	<b>\$106,021,092</b>	<b>3,476</b>	<b>\$4,617,771</b>	<b>3,900</b>	<b>\$8,387,952</b>	<b>965</b>	<b>\$4,430,395</b>
Under \$5 million	483	\$1,592,740	215	\$133,814	212	\$97,748	59	\$32,443
\$5 million under \$10 million	2,554	\$18,557,028	1,615	\$1,431,238	1,757	\$2,021,064	299	\$465,412
\$10 million under \$20 million	1,413	\$19,496,975	927	\$1,259,313	1,065	\$1,913,253	306	\$875,908
\$20 million under \$50 million	72	\$21,855,252	450	\$931,801	501	\$2,155,862	198	\$989,529
\$50 million or more	313	\$44,708,593	227	\$884,586	274	\$2,199,125	103	\$2,076,983
<b>All Nontaxable Returns</b>	<b>8,044</b>	<b>\$161,178,886</b>	<b>5,683</b>	<b>\$6,040,292</b>	<b>6,060</b>	<b>\$10,430,401</b>	<b>1,626</b>	<b>\$5,555,247</b>
Under \$5 million	477	\$1,855,869	271	\$168,037	266	\$125,943	77	\$58,370
\$5 million under \$10 million	5,060	\$35,951,397	3,576	\$3,020,791	3,787	\$4,548,977	867	\$1,463,078
\$10 million under \$20 million	1,722	\$23,242,972	1,272	\$1,487,385	1,361	\$2,589,561	441	\$1,208,629
\$20 million under \$50 million	69	\$17,993,762	430	\$622,752	481	\$1,937,806	171	\$845,805
\$50 million or more	188	\$21,164,807	132	\$531,907	182	\$1,169,424	70	\$1,583,456
Type of property—continued								
Tax status and size of gross estate	Closely held stock		Publicly traded stocks		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,879</b>	<b>\$14,287,764</b>	<b>10,989</b>	<b>\$69,592,466</b>	<b>7,159</b>	<b>\$15,020,851</b>	<b>3,264</b>	<b>\$1,743,898</b>
Under \$5 million	178	\$1,822,074	708	\$607,250	453	\$325,871	195	\$25,552
\$5 million under \$10 million	1,714	\$2,284,652	6,169	\$12,595,904	3,871	\$3,453,815	1,895	\$471,310
\$10 million under \$20 million	907	\$2,708,773	2,524	\$10,686,614	1,745	\$3,565,851	768	\$312,864
\$20 million under \$50 million	523	\$3,117,420	1,140	\$10,637,492	896	\$3,487,526	380	\$397,586
\$50 million or more	266	\$6,044,844	446	\$30,864,947	304	\$4,259,237	161	\$969,268
<b>All Taxable Returns</b>	<b>1,309</b>	<b>\$6,124,955</b>	<b>4,811</b>	<b>\$31,748,002</b>	<b>3,194</b>	<b>\$8,809,943</b>	<b>1,417</b>	<b>\$1,167,695</b>
Under \$5 million	78	\$23,816	365	\$418,231	218	\$140,841	71	\$13,264
\$5 million under \$10 million	462	\$552,289	2,100	\$5,075,285	1,395	\$1,498,438	652	\$234,985
\$10 million under \$20 million	364	\$879,529	1,143	\$5,583,001	901	\$2,071,866	354	\$119,493
\$20 million under \$50 million	248	\$1,182,350	634	\$6,437,645	483	\$2,290,534	236	\$287,187
\$50 million or more	156	\$3,456,288	285	\$14,234,440	200	\$2,807,883	104	\$449,837
<b>All Nontaxable Returns</b>	<b>2,370</b>	<b>\$8,162,809</b>	<b>6,178</b>	<b>\$32,844,464</b>	<b>3,964</b>	<b>\$6,210,908</b>	<b>1,847</b>	<b>\$666,203</b>
Under \$5 million	69	\$78,455	355	\$392,288	219	\$113,020	79	\$12,229
\$5 million under \$10 million	1,252	\$1,732,363	4,065	\$7,520,619	2,476	\$1,955,377	1,152	\$238,325
\$10 million under \$20 million	633	\$1,829,243	1,378	\$5,103,613	844	\$1,493,986	414	\$181,371
\$20 million under \$50 million	275	\$1,955,070	505	\$4,200,436	322	\$1,196,952	144	\$80,078
\$50 million or more	119	\$2,988,576	166	\$8,033,527	104	\$1,451,424	57	\$128,169
Type of property—continued								
Tax status and size of gross estate	Corporate and foreign bonds		Bond funds		Unclassified mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,883</b>	<b>\$2,819,845</b>	<b>2,955</b>	<b>\$890,542</b>	<b>3,283</b>	<b>\$1,191,092</b>	<b>1,709</b>	<b>\$2,846,580</b>
Under \$5 million	270	\$57,423	162	\$9,778	171	\$35,402	94	\$47,554
\$5 million under \$10 million	2,847	\$703,226	1,600	\$27,618	1,838	\$399,400	994	\$965,482
\$10 million under \$20 million	1,169	\$608,507	719	\$207,071	756	\$268,738	376	\$546,826
\$20 million under \$50 million	530	\$517,898	345	\$133,878	338	\$217,006	173	\$465,631
\$50 million or more	237	\$750,559	128	\$261,268	151	\$179,966	71	\$817,106
<b>All Taxable Returns</b>	<b>2,128</b>	<b>\$1,466,756</b>	<b>1,272</b>	<b>\$518,064</b>	<b>1,341</b>	<b>\$533,890</b>	<b>646</b>	<b>\$1,427,796</b>
Under \$5 million	138	\$28,962	79	\$13,599	83	\$18,742	44	\$30,254
\$5 million under \$10 million	852	\$208,485	558	\$105,062	615	\$192,504	305	\$329,512
\$10 million under \$20 million	603	\$310,877	340	\$114,641	358	\$127,310	150	\$283,040
\$20 million under \$50 million	322	\$296,004	209	\$79,060	195	\$118,863	110	\$265,512
\$50 million or more	146	\$562,127	77	\$210,180	89	\$106,581	36	\$468,476
<b>All Nontaxable Returns</b>	<b>2,724</b>	<b>\$1,153,189</b>	<b>1,683</b>	<b>\$372,478</b>	<b>1,912</b>	<b>\$657,202</b>	<b>1,064</b>	<b>\$1,418,784</b>
Under \$5 million	132	\$28,762	83	\$17,177	87	\$16,709	51	\$17,300
\$5 million under \$10 million	1,378	\$434,742	1,042	\$167,566	1,203	\$237,898	689	\$644,999
\$10 million under \$20 million	566	\$298,050	370	\$92,360	397	\$141,428	228	\$257,796
\$20 million under \$50 million	208	\$221,203	136	\$54,818	143	\$98,143	64	\$170,119
\$50 million or more	91	\$170,431	52	\$51,083	62	\$73,386	35	\$348,630
Type of property—continued								
Tax status and size of gross estate	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>13,311</b>	<b>\$17,387,832</b>	<b>6,749</b>	<b>\$3,093,773</b>	<b>1,744</b>	<b>\$6,117,837</b>	<b>1,382</b>	<b>\$4,040,770</b>
Under \$5 million	938	\$370,772	343	\$7,140	105	\$1,200,000	50	\$372,110
\$5 million under \$10 million	7,463	\$4,145,548	3,376	\$1,611,111	867	\$2,559,550	563	\$217,866
\$10 million under \$20 million	3,092	\$3,897,598	1,274	\$825,440	416	\$1,641,272	353	\$364,861
\$20 million under \$50 million	1,301	\$3,189,341	564	\$542,609	152	\$718,208	243	\$438,989
\$50 million or more	497	\$4,754,275	192	\$342,473	84	\$1,152,576	173	\$3,062,681
<b>All Taxable Returns</b>	<b>6,444</b>	<b>\$9,220,807</b>	<b>2,016</b>	<b>\$863,300</b>	<b>666</b>	<b>\$2,452,147</b>	<b>546</b>	<b>\$2,744,977</b>
Under \$5 million	475	\$26,987	145	\$27,874	54	\$44,063	21	\$10,469
\$5 million under \$10 million	2,528	\$3,145,841	965	\$239,888	324	\$856,289	162	\$186,759
\$10 million under \$20 million	1,403	\$1,883,841	477	\$181,584	158	\$646,324	131	\$86,878
\$20 million under \$50 million	716	\$1,938,319	294	\$155,325	82	\$382,629	125	\$224,026
\$50 million or more	312	\$4,054,520	110	\$190,659	47	\$543,462	106	\$2,359,945
<b>All Nontaxable Returns</b>	<b>7,867</b>	<b>\$8,167,025</b>	<b>3,733</b>	<b>\$2,240,473</b>	<b>1,078</b>	<b>\$3,719,490</b>	<b>836</b>	<b>\$1,295,793</b>
Under \$5 million	464	\$163,785	194	\$46,266	51	\$75,867	29	\$5,004
\$5 million under \$10 million	4,844	\$9,999,795	2,391	\$1,123,565	811	\$1,724,251	491	\$163,168
\$10 million under \$20 million	1,688	\$2,013,757	797	\$643,858	258	\$994,948	222	\$218,183
\$20 million under \$50 million	585	\$1,251,021	270	\$387,284	70	\$335,379	117	\$214,963
\$50 million or more	198	\$1,708,755	82	\$51,814	37	\$688,934	87	\$703,638
Type of property—continued								
Tax status and size of gross estate	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,687</b>	<b>\$8,451,728</b>	<b>3,320</b>	<b>\$7,887,280</b>	<b>3,851</b>	<b>\$6,215,215</b>	<b>5,188</b>	<b>\$13,156,812</b>
Under \$5 million	199	\$66,035	186	\$7,520	248	\$103,039	507	\$372,110
\$5 million under \$10 million	1,716	\$946,295	1,538	\$1,200,365	1,719	\$1,071,851	3,365	\$3,203,597
\$10 million under \$20 million	922	\$1,953,225	847	\$1,146,257	1,024	\$1,241,699	2,138	\$3,351,803
\$20 million under \$50 million	543	\$1,617,207	506	\$1,406,647	569	\$1,379,029	866	\$1,567,792
\$50 million or more	277	\$4,769,955	243	\$3,972,490	291	\$2,419,670	310	\$1,160,510
<b>All Taxable Returns</b>	<b>1,507</b>	<b>\$5,487,174</b>	<b>1,167</b>	<b>\$3,734,581</b>	<b>1,783</b>	<b>\$3,414,001</b>	<b>3,332</b>	<b>\$4,792,754</b>
Under \$5 million	92	\$35,703	82	\$33,151	114	\$54,075	297	\$162,486
\$5 million under \$10 million	571	\$392,079	387	\$285,781	616	\$428,066	1,022	\$1,051,181
\$10 million under \$20 million	381	\$465,191	312	\$537,287	493	\$565,636	860	\$1,194,647
\$20 million under \$50 million	296	\$756,011	246	\$656,807	338	\$886,736	430	\$922,039
\$50 million or more	168	\$3,838,191	137	\$2,211,575	183	\$1,480,688	183	\$787,401
<b>All Nontaxable Returns</b>	<b>2,150</b>	<b>\$2,964,554</b>	<b>2,153</b>	<b>\$4,152,699</b>	<b>2,068</b>	<b>\$2,799,214</b>	<b>1,856</b>	<b>\$8,464,058</b>
Under \$5 million	107	\$30,332	104	\$38,369	114	\$48,364	270	\$209,624
\$5 million under \$10 million	1,145	\$554,127	1,150	\$90,585	1,263	\$643,705	2,742	\$4,607,416
\$10 million under \$20 million	540	\$588,034	535	\$608,991	531	\$675,819	1,278	\$2,137,156
\$20 million under \$50 million	248	\$881,196	257	\$749,840	231	\$492,294	436	\$1,035,754
\$50 million or more	109	\$930,985	108	\$1,769,112	108	\$888,982	127	\$373,109
Type of property—continued								
Tax status and size of gross estate	Depository institutions		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,183</b>	<b>\$816,461</b>	<b>1,036</b>	<b>\$3,141,238</b>	<b>11,912</b>	<b>\$3,897,034</b>		
Under \$5 million	77	\$11,638	96	\$6,889	777	\$70,505		
\$5 million under \$10 million								

15-Jul-19

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

Tax status and size of gross estate	Gross estate for net purposes		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,711</b>	<b>192,153,429</b>	<b>8,718</b>	<b>9,679,001</b>	<b>9,322</b>	<b>17,826,672</b>	<b>2,502</b>	<b>9,582,243</b>
Under \$5 million	1,146	3,891,624	553	330,147	632	331,962	124	124,413
\$5 million under \$10 million	7,374	51,842,971	5,085	4,278,362	5,351	6,171,535	1,179	1,715,074
\$10 million under \$20 million	2,705	36,951,373	1,987	2,410,763	2,164	4,055,385	622	1,483,818
\$20 million under \$50 million	1,063	31,710,101	791	1,950,206	874	2,683,216	384	2,056,441
\$50 million or more	423	68,657,360	333	11,033,503	362	4,674,575	193	4,274,067
<b>All Taxable Returns</b>	<b>5,185</b>	<b>196,177,987</b>	<b>3,342</b>	<b>4,203,220</b>	<b>3,708</b>	<b>8,546,970</b>	<b>912</b>	<b>4,434,050</b>
Under \$5 million	543	1,728,237	226	128,046	276	133,248	54	64,639
\$5 million under \$10 million	2,399	17,315,549	1,526	1,361,795	1,688	1,897,136	311	496,179
\$10 million under \$20 million	1,316	18,971,822	932	1,162,890	1,036	2,011,332	256	635,963
\$20 million under \$50 million	590	17,917,288	441	873,832	474	1,370,951	181	830,580
\$50 million or more	277	50,645,091	216	676,957	234	3,534,333	110	2,405,689
<b>All Nontaxable Returns</b>	<b>7,526</b>	<b>85,975,442</b>	<b>5,377</b>	<b>6,475,781</b>	<b>5,614</b>	<b>8,979,702</b>	<b>1,590</b>	<b>5,148,193</b>
Under \$5 million	603	2,163,387	327	202,101	356	198,714	71	59,775
\$5 million under \$10 million	4,975	34,527,422	3,559	2,916,567	3,662	4,274,399	868	1,218,895
\$10 million under \$20 million	1,329	17,479,951	1,025	1,254,184	1,098	2,054,963	365	839,655
\$20 million under \$50 million	473	13,792,813	350	676,374	400	1,312,285	202	1,174,861
\$50 million or more	146	18,012,269	116	4,206,546	128	1,140,241	83	1,868,378

  

Tax status and size of gross estate	Type of property—continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,402</b>	<b>19,177,167</b>	<b>10,573</b>	<b>45,624,466</b>	<b>7,153</b>	<b>14,869,958</b>	<b>3,125</b>	<b>2,312,156</b>
Under \$5 million	203	102,457	866	896,606	507	339,337	187	39,598
\$5 million under \$10 million	1,674	2,374,463	6,028	12,959,281	4,065	4,106,340	1,793	389,821
\$10 million under \$20 million	620	2,033,991	2,307	9,183,572	1,634	3,357,709	724	277,000
\$20 million under \$50 million	475	2,799,347	952	8,203,283	683	3,334,159	290	283,614
\$50 million or more	229	11,867,109	390	15,290,724	264	3,732,413	131	1,362,123
<b>All Taxable Returns</b>	<b>1,207</b>	<b>12,194,838</b>	<b>4,447</b>	<b>27,123,974</b>	<b>3,169</b>	<b>8,958,613</b>	<b>1,311</b>	<b>1,671,438</b>
Under \$5 million	84	311,317	412	428,677	245	158,684	77	21,621
\$5 million under \$10 million	468	520,822	2,549	4,771,992	1,485	1,730,840	606	148,542
\$10 million under \$20 million	348	771,352	1,186	5,344,751	853	1,904,226	375	152,306
\$20 million under \$50 million	229	1,235,915	543	5,392,612	404	2,133,062	165	175,235
\$50 million or more	139	9,633,632	258	11,185,941	181	3,035,041	88	1,173,335
<b>All Nontaxable Returns</b>	<b>2,195</b>	<b>6,982,329</b>	<b>6,126</b>	<b>18,500,493</b>	<b>3,984</b>	<b>5,911,345</b>	<b>1,813</b>	<b>660,719</b>
Under \$5 million	119	713,319	454	487,929	262	183,654	110	17,978
\$5 million under \$10 million	1,286	1,833,661	4,059	7,279,289	2,560	2,375,760	1,186	260,879
\$10 million under \$20 million	472	1,262,440	1,122	3,838,821	781	1,453,483	349	124,695
\$20 million under \$50 million	247	1,563,431	409	2,810,671	278	1,201,077	125	88,379
\$50 million or more	91	2,231,477	132	4,104,783	83	697,372	43	188,789

  

Tax status and size of gross estate	Type of property—continued							
	Corporate and foreign bonds		Bond funds		Unaffiliated mutual funds		Unaffiliated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,763</b>	<b>2,574,657</b>	<b>2,884</b>	<b>1,164,399</b>	<b>3,648</b>	<b>1,171,462</b>	<b>1,591</b>	<b>1,380,275</b>
Under \$5 million	285	55,374	174	28,234	237	35,993	109	43,398
\$5 million under \$10 million	2,856	176,624	1,872	280,855	2,125	417,565	954	561,126
\$10 million under \$20 million	1,140	507,815	663	177,644	822	281,373	355	258,863
\$20 million under \$50 million	473	401,080	270	179,585	330	197,555	125	142,649
\$50 million or more	208	933,765	105	500,581	134	239,936	50	379,239
<b>All Taxable Returns</b>	<b>2,084</b>	<b>1,681,895</b>	<b>1,242</b>	<b>799,732</b>	<b>1,564</b>	<b>613,860</b>	<b>567</b>	<b>722,821</b>
Under \$5 million	141	329,088	84	125,960	115	167,934	49	15,047
\$5 million under \$10 million	903	502,822	566	975,587	660	159,156	284	150,032
\$10 million under \$20 million	623	290,654	366	119,001	423	179,053	164	122,127
\$20 million under \$50 million	282	281,222	154	101,912	179	117,201	66	95,818
\$50 million or more	136	809,975	71	468,722	87	141,715	34	299,497
<b>All Nontaxable Returns</b>	<b>2,679</b>	<b>892,663</b>	<b>1,642</b>	<b>364,668</b>	<b>2,084</b>	<b>557,602</b>	<b>1,025</b>	<b>657,455</b>
Under \$5 million	145	22,496	90	13,674	122	18,298	60	20,351
\$5 million under \$10 million	1,753	409,288	1,109	182,818	1,265	208,349	700	369,095
\$10 million under \$20 million	517	217,261	296	58,643	399	102,280	191	136,737
\$20 million under \$50 million	191	119,808	116	77,673	151	80,354	59	46,830
\$50 million or more	73	123,789	34	91,869	47	98,211	15	79,422

  

Tax status and size of gross estate	Type of property—continued							
	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,804</b>	<b>16,106,899</b>	<b>5,192</b>	<b>2,695,106</b>	<b>1,766</b>	<b>6,254,665</b>	<b>1,233</b>	<b>3,193,573</b>
Under \$5 million	1,118	490,205	369	53,313	161	210,644	88	30,800
\$5 million under \$10 million	7,245	4,838,389	3,129	1,277,140	1,052	2,977,706	500	1,446,608
\$10 million under \$20 million	2,666	3,237,642	1,084	690,102	342	1,338,959	301	231,949
\$20 million under \$50 million	1,054	2,473,668	440	350,845	133	781,877	224	397,570
\$50 million or more	421	5,055,955	172	323,706	68	967,708	150	2,385,066
<b>All Taxable Returns</b>	<b>5,137</b>	<b>5,324,713</b>	<b>1,815</b>	<b>627,224</b>	<b>635</b>	<b>2,688,055</b>	<b>505</b>	<b>2,490,355</b>
Under \$5 million	532	248,475	156	17,880	62	86,037	19	208,10
\$5 million under \$10 million	2,372	1,934,628	824	192,451	298	774,620	150	53,383
\$10 million under \$20 million	1,371	1,878,640	517	214,329	167	647,494	128	97,718
\$20 million under \$50 million	596	1,483,102	215	132,282	89	468,891	122	223,436
\$50 million or more	276	3,781,867	102	70,471	40	714,013	86	2,095,588
<b>All Nontaxable Returns</b>	<b>7,667</b>	<b>6,780,945</b>	<b>3,377</b>	<b>2,067,882</b>	<b>1,130</b>	<b>3,566,610</b>	<b>728</b>	<b>703,218</b>
Under \$5 million	586	253,730	211	35,633	99	124,368	39	155,70
\$5 million under \$10 million	4,872	2,903,760	2,305	1,084,689	755	2,203,807	349	191,224
\$10 million under \$20 million	1,259	1,559,011	567	479,772	176	689,466	173	134,221
\$20 million under \$50 million	468	990,366	225	218,563	64	295,886	102	174,134
\$50 million or more	145	1,274,088	70	233,236	27	253,695	64	287,478

  

Tax status and size of gross estate	Type of property—continued							
	Other limited partnerships		Other nonresidential business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,694</b>	<b>7,107,000</b>	<b>3,024</b>	<b>6,493,371</b>	<b>3,887</b>	<b>7,107,499</b>	<b>8,623</b>	<b>11,951,037</b>
Under \$5 million	223	91,424	160	48,939	302	131,885	661	459,787
\$5 million under \$10 million	1,789	878,898	1,474	820,444	1,915	1,047,862	5,247	5,779,279
\$10 million under \$20 million	945	1,135,648	741	736,642	905	1,054,256	1,797	2,766,947
\$20 million under \$50 million	493	1,382,907	418	1,235,502	509	1,258,114	657	1,216,524
\$50 million or more	246	3,648,022	230	3,654,844	257	3,615,903	262	879,501
<b>All Taxable Returns</b>	<b>1,556</b>	<b>3,934,671</b>	<b>1,072</b>	<b>3,038,120</b>	<b>1,794</b>	<b>4,899,962</b>	<b>3,104</b>	<b>3,923,813</b>
Under \$5 million	95	28,826	65	15,258	127	47,281	285	186,529
\$5 million under \$10 million	883	2,916,549	389	925,999	707	441,658	1,489	1,421,795
\$10 million under \$20 million	463	529,880	298	295,645	499	623,447	837	1,171,153
\$20 million under \$50 million	258	616,937	198	572,751	288	706,199	327	630,240
\$50 million or more	157	2,442,379	142	1,928,468	173	3,081,397	166	514,136
<b>All Nontaxable Returns</b>	<b>2,138</b>	<b>3,172,329</b>	<b>1,952</b>	<b>3,455,251</b>	<b>2,093</b>	<b>2,207,537</b>	<b>5,519</b>	<b>7,127,225</b>
Under \$5 million	128	62,898	95	31,681	175	84,564	376	223,259
\$5 million under \$10 million	1,204	592,949	1,105	694,445	1,208	693,725	3,758	4,395,523
\$10 million under \$20 million	482	605,769	443	439,997	405	430,807	960	1,595,794
\$20 million under \$50 million	235	735,970	219	662,752	221	551,915	330	586,284
\$50 million or more	89	1,265,644	89	1,726,377	84	524,806	96	385,364

  

Tax status and size of gross estate	Type of property—continued					
	Debt securities/mortgages		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,126</b>	<b>715,381</b>	<b>1,981</b>	<b>2,938,595</b>	<b>11,287</b>	<b>3,008,832</b>
Under \$5 million	94	19,302	114	5,872	900	61,514
\$5 million under \$10 million	571	91,572	825	117,220	6,466	75,482
\$10 million under \$20 million	284	193,861	479	146,809	2,468	498,006
\$20 million under \$50 million	109	104,899	335			

15-Jul-19

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

Tax status and size of gross estate	Gross estate for tax purposes		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,411</b>	<b>192,218,976</b>	<b>8,576</b>	<b>8,415,008</b>	<b>8,083</b>	<b>16,333,607</b>	<b>2,488</b>	<b>10,358,561</b>
Under \$5 million	1,218	4,072,525	592	354,258	667	340,226	167	134,907
\$5 million under \$10 million	7,052	49,292,743	4,898	3,908,895	5,125	8,475,975	1,185	1,837,610
\$10 million under \$20 million	2,636	35,824,162	1,862	2,322,475	2,043	3,999,233	629	1,502,238
\$20 million under \$50 million	1,073	31,586,889	809	1,637,408	874	2,759,541	341	1,531,796
\$50 million or more	434	71,442,616	325	1,214,172	374	3,158,834	176	5,351,990
<b>All Taxable Returns</b>	<b>6,219</b>	<b>197,791,347</b>	<b>3,440</b>	<b>4,471,595</b>	<b>3,653</b>	<b>7,028,720</b>	<b>960</b>	<b>6,061,471</b>
Under \$5 million	611	1,963,909	275	167,921	295	146,007	77	63,961
\$5 million under \$10 million	2,402	17,254,148	1,543	1,223,867	1,663	1,680,311	322	547,937
\$10 million under \$20 million	1,230	17,913,504	862	1,209,801	963	1,566,607	281	691,159
\$20 million under \$50 million	611	18,285,224	448	949,556	494	1,370,059	167	675,463
\$50 million or more	300	52,314,561	222	921,159	258	2,265,395	114	4,014,911
<b>All Nontaxable Returns</b>	<b>7,192</b>	<b>84,427,629</b>	<b>5,137</b>	<b>4,943,414</b>	<b>5,390</b>	<b>8,304,788</b>	<b>1,537</b>	<b>4,307,090</b>
Under \$5 million	606	2,108,615	317	186,336	372	194,218	90	70,947
\$5 million under \$10 million	4,649	32,038,595	3,350	2,692,798	3,442	3,795,263	863	1,289,673
\$10 million under \$20 million	1,341	17,800,998	1,000	1,029,414	1,090	2,202,326	348	803,098
\$20 million under \$50 million	461	13,301,765	361	687,853	380	1,389,442	174	856,333
\$50 million or more	133	19,128,056	103	293,013	115	893,539	62	1,337,079
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,442</b>	<b>24,846,317</b>	<b>10,251</b>	<b>46,656,520</b>	<b>7,178</b>	<b>14,331,814</b>	<b>2,949</b>	<b>1,895,144</b>
Under \$5 million	207	116,805	938	983,800	639	423,197	218	37,127
\$5 million under \$10 million	1,673	2,270,705	5,720	11,261,165	3,963	3,891,522	1,659	381,651
\$10 million under \$20 million	860	2,629,627	2,280	9,244,689	1,967	3,390,958	623	270,321
\$20 million under \$50 million	459	2,806,720	939	8,640,389	683	2,888,390	291	252,517
\$50 million or more	243	17,025,460	393	16,529,517	296	3,777,770	148	963,527
<b>All Taxable Returns</b>	<b>1,263</b>	<b>16,148,388</b>	<b>4,478</b>	<b>28,322,465</b>	<b>3,341</b>	<b>8,087,514</b>	<b>1,387</b>	<b>1,192,687</b>
Under \$5 million	81	47,521	478	519,975	341	218,564	120	22,164
\$5 million under \$10 million	434	540,873	2,340	4,669,150	1,588	1,723,197	633	173,274
\$10 million under \$20 million	363	1,014,056	1,137	5,369,305	802	1,847,271	337	160,962
\$20 million under \$50 million	239	1,500,867	549	5,445,577	406	1,737,133	157	162,934
\$50 million or more	156	13,045,071	275	12,292,448	204	2,461,419	111	693,974
<b>All Nontaxable Returns</b>	<b>2,180</b>	<b>8,698,928</b>	<b>5,772</b>	<b>18,333,455</b>	<b>3,837</b>	<b>6,234,300</b>	<b>1,562</b>	<b>702,456</b>
Under \$5 million	126	69,263	480	483,825	298	204,833	98	14,963
\$5 million under \$10 million	1,239	1,729,833	3,681	6,562,025	2,426	2,168,395	1,026	260,377
\$10 million under \$20 million	507	1,611,571	1,124	3,879,745	745	1,403,664	296	129,980
\$20 million under \$50 million	221	1,305,853	390	3,194,812	277	1,151,257	134	89,583
\$50 million or more	87	3,980,389	117	4,233,869	82	1,316,851	37	259,664
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Corporate and foreign bonds		Bond funds		Unaffiliated mutual funds		Unaffiliated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,795</b>	<b>2,693,631</b>	<b>2,922</b>	<b>843,971</b>	<b>3,587</b>	<b>1,137,639</b>	<b>1,367</b>	<b>808,096</b>
Under \$5 million	362	65,145	229	38,390	302	54,481	119	28,994
\$5 million under \$10 million	2,598	128,921	1,887	2,035,209	2,035	444,080	795	265,575
\$10 million under \$20 million	1,113	545,051	665	188,021	781	235,786	300	149,117
\$20 million under \$50 million	506	493,226	307	203,107	329	161,873	112	167,386
\$50 million or more	217	861,607	135	179,124	140	241,419	40	197,024
<b>All Taxable Returns</b>	<b>2,181</b>	<b>1,516,050</b>	<b>1,294</b>	<b>496,689</b>	<b>1,593</b>	<b>587,211</b>	<b>491</b>	<b>431,186</b>
Under \$5 million	190	34,441	116	22,382	155	21,095	53	8,797
\$5 million under \$10 million	945	285,875	569	897,715	611	181,918	218	107,557
\$10 million under \$20 million	593	314,499	334	113,628	390	116,297	136	59,940
\$20 million under \$50 million	301	297,410	187	139,473	198	107,620	63	137,698
\$50 million or more	152	583,826	96	131,430	99	160,281	20	117,584
<b>All Nontaxable Returns</b>	<b>2,614</b>	<b>1,177,481</b>	<b>1,628</b>	<b>347,282</b>	<b>1,994</b>	<b>550,428</b>	<b>876</b>	<b>376,910</b>
Under \$5 million	172	30,705	113	16,008	147	33,385	66	20,198
\$5 million under \$10 million	1,603	442,606	1,029	145,903	1,164	292,162	476	158,417
\$10 million under \$20 million	520	230,553	330	74,393	391	119,489	164	89,177
\$20 million under \$50 million	205	196,816	120	63,634	131	54,254	49	29,688
\$50 million or more	66	277,782	38	47,894	40	81,138	20	79,420
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Cash assets		No life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>12,243</b>	<b>14,830,128</b>	<b>6,234</b>	<b>2,446,266</b>	<b>1,731</b>	<b>6,996,882</b>	<b>1,275</b>	<b>4,230,312</b>
Under \$5 million	1,194	481,389	385	152,845	130	151,474	81	14,664
\$5 million under \$10 million	6,846	4,729,763	3,139	1,287,216	1,011	2,852,189	484	158,814
\$10 million under \$20 million	2,604	3,376,211	1,105	575,422	378	1,414,999	348	248,793
\$20 million under \$50 million	1,066	2,199,223	430	289,079	140	612,719	237	507,159
\$50 million or more	433	3,473,432	175	269,604	72	1,064,501	156	3,300,592
<b>All Taxable Returns</b>	<b>5,192</b>	<b>6,329,141</b>	<b>1,894</b>	<b>733,168</b>	<b>602</b>	<b>2,772,689</b>	<b>561</b>	<b>3,094,374</b>
Under \$5 million	601	238,444	167	119,816	51	60,041	39	10,062
\$5 million under \$10 million	2,388	1,940,618	915	211,480	325	933,354	140	54,034
\$10 million under \$20 million	1,291	1,905,206	464	164,122	181	649,711	148	89,656
\$20 million under \$50 million	610	1,714,640	229	142,386	73	308,660	136	286,660
\$50 million or more	300	2,500,773	120	195,364	51	779,802	110	2,673,971
<b>All Nontaxable Returns</b>	<b>7,052</b>	<b>6,499,986</b>	<b>4,340</b>	<b>1,712,099</b>	<b>1,099</b>	<b>4,224,193</b>	<b>714</b>	<b>1,135,938</b>
Under \$5 million	594	242,545	218	133,129	79	81,434	22	4,892
\$5 million under \$10 million	4,557	2,789,144	2,224	1,075,737	685	1,918,834	344	104,779
\$10 million under \$20 million	1,312	1,471,244	641	411,360	197	765,287	200	159,136
\$20 million under \$50 million	455	1,015,183	202	126,693	67	254,039	101	240,909
\$50 million or more	132	972,659	65	165,240	21	293,569	46	626,621
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,608</b>	<b>6,943,430</b>	<b>3,034</b>	<b>6,731,340</b>	<b>3,853</b>	<b>6,820,485</b>	<b>8,288</b>	<b>11,023,396</b>
Under \$5 million	230	90,563	149	47,152	319	159,778	643	391,603
\$5 million under \$10 million	1,722	920,920	1,427	796,389	1,854	1,860,864	4,989	5,713,486
\$10 million under \$20 million	941	821,805	806	734,507	879	955,205	1,735	2,714,893
\$20 million under \$50 million	458	1,442,136	405	900,899	521	1,315,184	692	1,369,719
\$50 million or more	257	3,567,975	247	3,192,524	280	3,329,275	249	833,716
<b>All Taxable Returns</b>	<b>1,556</b>	<b>3,381,873</b>	<b>1,087</b>	<b>3,056,292</b>	<b>1,783</b>	<b>4,331,071</b>	<b>3,082</b>	<b>4,197,782</b>
Under \$5 million	123	52,008	69	11,543	150	72,195	293	170,225
\$5 million under \$10 million	557	2,611,345	2,855	1,556,383	658	3,033,776	1,475	1,809,484
\$10 million under \$20 million	452	400,646	308	210,870	461	546,872	768	1,115,336
\$20 million under \$50 million	249	721,298	210	393,969	324	870,024	381	697,415
\$50 million or more	175	1,775,827	156	2,283,526	200	2,448,225	165	665,403
<b>All Nontaxable Returns</b>	<b>2,052</b>	<b>3,561,557</b>	<b>1,947</b>	<b>3,675,049</b>	<b>2,069</b>	<b>2,489,414</b>	<b>5,206</b>	<b>6,825,614</b>
Under \$5 million	107	38,505	80	35,609	169	87,583	350	221,378
\$5 million under \$10 million	1,165	489,156	1,062	539,886	1,196	687,178	3,494	4,104,061
\$10 million under \$20 million	489	521,209	498	583,727	418	408,423	967	1,599,507
\$20 million under \$50 million	209	720,839	195	506,730	197	445,180	311	672,304
\$50 million or more	82	1,792,148	81	605,880	80	881,680	84	228,313
Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Debt securities/derivatives		Art		Other assets			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,215</b>	<b>623,272</b>	<b>2,049</b>	<b>2,226,200</b>	<b>11,122</b>	<b>3,036,763</b>		
Under \$5 million	108	19,821	121	15,245	1,010	70,571		
\$5 million under \$10 million	646	332,654	847	1,192,827	6,288	703,188		
\$10 million under \$20 million	290	144,584	540	185,106	2,420	477,967		
\$20 million under \$50 million	116	68,377	326	32				

22-Dec-16

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

Tax status and size of gross estate	Gross estate for all purposes		Type of property							
	Number	Amount	Personal residence		Other real estate		Real estate partnerships			
			Number	Amount	Number	Amount	Number	Amount		
<b>All Returns</b>	<b>11,917</b>	<b>187,446,132</b>	<b>9,895</b>	<b>6,397,967</b>	<b>8,577</b>	<b>11,151,917</b>	<b>2,167</b>	<b>6,663,523</b>		
Under \$5 million	1,387	4,489,290	717	398,524	773	38,177	167	115,328		
\$5 million under \$10 million	6,849	47,215,152	4,670	3,741,788	4,903	4,812,344	968	1,289,194		
\$10 million under \$20 million	2,325	31,188,376	1,680	1,977,344	1,775	2,910,170	539	1,278,105		
\$20 million under \$50 million	958	28,642,851	712	1,310,196	787	2,475,167	301	1,461,479		
\$50 million or more	398	55,913,462	307	960,104	338	2,572,464	162	2,521,419		
<b>All Taxable Returns</b>	<b>4,918</b>	<b>88,247,498</b>	<b>3,196</b>	<b>3,866,618</b>	<b>3,436</b>	<b>6,661,989</b>	<b>774</b>	<b>2,826,710</b>		
Under \$5 million	665	2,107,943	307	165,761	363	140,963	64	4,964		
\$5 million under \$10 million	2,298	16,463,673	1,477	1,323,264	1,562	1,483,567	242	275,375		
\$10 million under \$20 million	1,100	15,639,495	816	1,017,206	855	1,272,865	215	462,634		
\$20 million under \$50 million	540	16,445,878	397	792,886	440	1,361,389	163	700,271		
\$50 million or more	266	37,591,109	198	597,671	226	1,414,104	100	1,345,426		
<b>All Nontaxable Returns</b>	<b>6,999</b>	<b>79,201,634</b>	<b>4,891</b>	<b>4,531,439</b>	<b>5,142</b>	<b>7,479,928</b>	<b>1,393</b>	<b>3,836,815</b>		
Under \$5 million	722	2,281,947	410	232,794	421	221,708	103	72,774		
\$5 million under \$10 million	4,551	30,751,479	3,193	2,418,524	3,341	3,348,777	746	1,013,819		
\$10 million under \$20 million	1,176	15,548,890	864	960,338	920	1,637,305	324	815,472		
\$20 million under \$50 million	418	12,196,974	315	517,360	347	1,113,778	149	780,758		
\$50 million or more	132	18,322,354	59	402,433	112	1,158,960	61	1,175,993		
Tax status and size of gross estate	Type of property—continued		Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,364</b>	<b>14,919,842</b>	<b>9,984</b>	<b>41,654,842</b>	<b>6,857</b>	<b>14,731,197</b>	<b>2,939</b>	<b>1,899,996</b>		
Under \$5 million	288	128,048	1,048	1,033,823	702	420,708	273	43,019		
\$5 million under \$10 million	1,677	2,273,412	5,694	10,962,861	3,969	3,919,190	1,666	379,411		
\$10 million under \$20 million	778	2,137,842	2,028	8,190,327	1,415	2,918,866	599	246,536		
\$20 million under \$50 million	422	2,342,970	863	7,728,649	627	2,991,165	264	264,367		
\$50 million or more	220	8,037,871	350	13,709,292	258	4,482,289	136	966,202		
<b>All Taxable Returns</b>	<b>1,286</b>	<b>6,896,443</b>	<b>4,256</b>	<b>25,605,501</b>	<b>3,222</b>	<b>9,183,158</b>	<b>1,296</b>	<b>1,248,164</b>		
Under \$5 million	114	49,416	509	502,564	376	233,035	156	27,697		
\$5 million under \$10 million	490	613,852	1,984	4,654,766	1,614	1,749,260	684	162,321		
\$10 million under \$20 million	332	819,478	1,031	4,751,458	758	1,649,279	296	139,300		
\$20 million under \$50 million	221	1,152,071	491	4,863,401	383	1,981,119	165	160,792		
\$50 million or more	129	4,261,645	242	10,803,322	191	3,570,475	95	765,095		
<b>All Nontaxable Returns</b>	<b>2,078</b>	<b>8,023,499</b>	<b>6,728</b>	<b>16,049,441</b>	<b>3,634</b>	<b>5,548,039</b>	<b>1,643</b>	<b>660,432</b>		
Under \$5 million	154	78,632	540	501,298	306	187,673	118	21,362		
\$5 million under \$10 million	1,167	1,659,580	3,710	6,338,206	2,340	2,168,940	1,062	217,150		
\$10 million under \$20 million	446	1,318,463	997	3,438,869	657	1,269,987	303	107,236		
\$20 million under \$50 million	201	1,190,899	372	2,865,248	244	1,010,045	99	103,576		
\$50 million or more	90	3,776,826	198	2,909,870	67	911,794	41	291,107		
Tax status and size of gross estate	Type of property—continued		Corporate and foreign bonds		Bond funds		Unallocated investments		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,792</b>	<b>2,958,605</b>	<b>2,886</b>	<b>762,761</b>	<b>3,560</b>	<b>1,033,974</b>	<b>1,352</b>	<b>692,369</b>		
Under \$5 million	452	92,174	247	27,503	341	48,152	139	10,953		
\$5 million under \$10 million	2,671	731,053	1,624	295,122	2,065	419,290	798	235,864		
\$10 million under \$20 million	1,005	471,691	619	193,467	707	223,570	296	119,897		
\$20 million under \$50 million	454	438,530	279	165,828	329	218,251	111	80,803		
\$50 million or more	210	1,235,188	116	123,901	117	124,721	44	244,853		
<b>All Taxable Returns</b>	<b>2,196</b>	<b>1,884,428</b>	<b>1,287</b>	<b>412,861</b>	<b>1,482</b>	<b>558,663</b>	<b>469</b>	<b>261,519</b>		
Under \$5 million	258	59,030	131	15,312	158	20,743	59	3,834		
\$5 million under \$10 million	967	304,811	589	119,889	694	172,852	213	67,250		
\$10 million under \$20 million	438	1,200,322	315	321,507	344	121,516	106	65,663		
\$20 million under \$50 million	284	294,730	166	84,210	199	141,359	61	51,963		
\$50 million or more	148	934,926	85	101,343	86	102,122	29	78,789		
<b>All Nontaxable Returns</b>	<b>2,597</b>	<b>1,074,177</b>	<b>1,599</b>	<b>349,899</b>	<b>2,078</b>	<b>475,312</b>	<b>883</b>	<b>430,849</b>		
Under \$5 million	194	33,144	116	12,191	183	27,409	80	7,119		
\$5 million under \$10 million	1,704	426,242	1,035	179,233	1,371	246,458	565	168,614		
\$10 million under \$20 million	467	170,229	304	68,300	362	101,594	153	60,214		
\$20 million under \$50 million	170	143,800	113	71,618	131	76,892	50	38,339		
\$50 million or more	62	300,262	31	23,558	31	23,559	15	166,064		
Tax status and size of gross estate	Type of property—continued		Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,697</b>	<b>14,564,846</b>	<b>6,226</b>	<b>2,239,294</b>	<b>1,666</b>	<b>5,621,916</b>	<b>1,203</b>	<b>2,467,923</b>		
Under \$5 million	1,356	543,435	487	70,331	161	172,441	61	15,094		
\$5 million under \$10 million	6,686	4,578,597	3,139	1,213,487	962	2,714,585	474	1,055,545		
\$10 million under \$20 million	2,304	2,915,655	997	475,166	322	1,172,451	306	192,850		
\$20 million under \$50 million	963	2,607,692	422	327,519	145	658,158	225	428,913		
\$50 million or more	397	3,859,957	182	152,782	76	804,182	136	1,670,540		
<b>All Taxable Returns</b>	<b>4,892</b>	<b>8,130,705</b>	<b>1,830</b>	<b>578,179</b>	<b>639</b>	<b>2,359,847</b>	<b>622</b>	<b>1,442,682</b>		
Under \$5 million	659	297,650	200	29,116	61	56,673	23	4738		
\$5 million under \$10 million	2,283	1,919,911	860	193,393	289	793,371	142	66,992		
\$10 million under \$20 million	1,145	1,621,253	433	120,190	166	602,756	143	241,353		
\$20 million under \$50 million	540	1,611,424	217	107,336	76	354,661	122	209,199		
\$50 million or more	266	2,670,407	120	118,144	46	586,487	91	1,080,400		
<b>All Nontaxable Returns</b>	<b>6,805</b>	<b>6,434,141</b>	<b>3,396</b>	<b>1,661,115</b>	<b>1,027</b>	<b>3,161,869</b>	<b>582</b>	<b>1,025,241</b>		
Under \$5 million	698	245,785	287	41,215	100	115,768	38	10,056		
\$5 million under \$10 million	4,403	2,658,626	2,279	1,020,105	672	1,965,214	332	1,935,54		
\$10 million under \$20 million	1,160	1,343,912	364	344,914	167	505,896	164	111,478		
\$20 million under \$50 million	413	996,268	205	220,163	68	303,496	102	219,715		
\$50 million or more	131	1,189,551	61	34,638	30	217,695	45	590,140		
Tax status and size of gross estate	Type of property—continued		Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,630</b>	<b>6,529,398</b>	<b>2,686</b>	<b>5,216,159</b>	<b>3,706</b>	<b>6,485,876</b>	<b>7,804</b>	<b>10,919,814</b>		
Under \$5 million	317	134,619	199	43,533	361	167,099	768	501,505		
\$5 million under \$10 million	1,825	991,898	1,291	722,213	1,801	1,016,001	4,669	5,465,131		
\$10 million under \$20 million	830	1,842,325	625	573,633	842	918,657	1,530	2,442,280		
\$20 million under \$50 million	427	1,070,133	375	849,308	458	1,081,455	613	1,275,779		
\$50 million or more	231	3,384,422	196	3,021,513	243	3,302,663	224	1,234,418		
<b>All Taxable Returns</b>	<b>1,618</b>	<b>3,568,487</b>	<b>988</b>	<b>2,485,333</b>	<b>1,704</b>	<b>3,607,506</b>	<b>2,868</b>	<b>3,761,241</b>		
Under \$5 million	127	46,767	66	11,374	168	66,219	356	219,727		
\$5 million under \$10 million	610	372,078	343	172,980	646	402,221	1,381	1,327,336		
\$10 million under \$20 million	399	481,773	266	214,667	448	465,227	688	910,962		
\$20 million under \$50 million	235	478,180	195	419,487	269	630,072	305	572,436		
\$50 million or more	148	2,179,700	117	1,677,335	174	2,043,766	138	731,340		
<b>All Nontaxable Returns</b>	<b>2,112</b>	<b>2,970,901</b>	<b>1,698</b>	<b>2,730,826</b>	<b>2,002</b>	<b>2,878,369</b>	<b>4,936</b>	<b>7,158,673</b>		
Under \$5 million	190	87,852	133	32,159	193	100,880	413	281,778		
\$5 million under \$10 million	1,214	619,820	947	549,633	1,196	613,790	3,288	4,137,795		
\$10 million under \$20 million										

15-Feb-16

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

Tax status and size of gross estate	Gross estate for net purposes		Type of property							
	Number	Amount	Personal residence		Other real estate		State and local bonds		Federal bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,831</b>	<b>149,821,932</b>	<b>7,886</b>	<b>7,873,158</b>	<b>8,439</b>	<b>13,199,139</b>	<b>2,183</b>	<b>6,355,135</b>	<b>2,183</b>	<b>6,355,135</b>
Under \$5 million	1,631	5,411,143	852	487,060	947	554,189	221	131,166	221	131,166
\$5 million under \$10 million	6,735	46,185,963	4,539	3,430,563	4,688	4,834,416	1,014	1,355,915	1,014	1,355,915
\$10 million under \$20 million	2,283	30,825,800	1,681	1,885,087	1,740	2,905,288	501	1,198,247	501	1,198,247
\$20 million under \$50 million	938	27,407,369	693	1,387,261	790	2,148,340	303	1,117,829	303	1,117,829
\$50 million or more	345	59,091,826	250	783,196	303	2,755,896	143	2,552,378	143	2,552,378
<b>All Taxable Returns</b>	<b>5,158</b>	<b>90,130,044</b>	<b>3,276</b>	<b>3,666,476</b>	<b>3,553</b>	<b>6,831,744</b>	<b>851</b>	<b>2,446,192</b>	<b>851</b>	<b>2,446,192</b>
Under \$5 million	796	2,541,219	362	217,895	423	219,276	112	52,615	112	52,615
\$5 million under \$10 million	2,429	17,290,434	1,531	1,219,819	1,600	1,619,738	292	416,612	292	416,612
\$10 million under \$20 million	1,132	15,500,585	795	927,975	844	1,314,651	259	430,024	259	430,024
\$20 million under \$50 million	578	17,295,913	421	796,840	468	1,351,448	176	603,847	176	603,847
\$50 million or more	223	37,510,894	168	513,946	198	1,326,631	91	952,096	91	952,096
<b>All Nontaxable Returns</b>	<b>6,773</b>	<b>79,382,888</b>	<b>4,709</b>	<b>4,306,682</b>	<b>4,886</b>	<b>7,367,396</b>	<b>1,302</b>	<b>3,894,942</b>	<b>1,302</b>	<b>3,894,942</b>
Under \$5 million	834	2,869,925	490	269,165	524	334,913	109	78,552	109	78,552
\$5 million under \$10 million	4,306	28,895,129	3,069	2,210,734	3,069	3,215,679	722	938,904	722	938,904
\$10 million under \$20 million	1,152	15,425,345	866	907,112	896	1,600,637	292	793,223	292	793,223
\$20 million under \$50 million	360	10,611,457	272	600,420	291	796,862	128	513,982	128	513,982
\$50 million or more	122	21,881,032	82	269,250	105	1,428,265	51	1,600,282	51	1,600,282
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,257</b>	<b>15,521,792</b>	<b>9,950</b>	<b>42,127,456</b>	<b>7,175</b>	<b>14,855,974</b>	<b>3,122</b>	<b>2,163,028</b>	<b>3,122</b>	<b>2,163,028</b>
Under \$5 million	290	173,001	1,266	1,256,482	845	524,872	270	36,452	270	36,452
\$5 million under \$10 million	1,586	2,006,006	5,573	10,296,715	4,024	4,328,118	1,806	428,885	1,806	428,885
\$10 million under \$20 million	762	2,050,275	1,579	7,785,711	1,448	3,333,848	638	371,837	638	371,837
\$20 million under \$50 million	420	2,400,532	828	7,087,803	625	3,220,400	298	400,822	298	400,822
\$50 million or more	200	8,885,928	308	15,701,685	223	3,448,057	109	930,033	109	930,033
<b>All Taxable Returns</b>	<b>1,196</b>	<b>5,957,654</b>	<b>4,483</b>	<b>27,843,849</b>	<b>3,397</b>	<b>8,751,207</b>	<b>1,472</b>	<b>1,548,332</b>	<b>1,472</b>	<b>1,548,332</b>
Under \$5 million	114	59,298	640	693,151	457	313,849	117	16,726	117	16,726
\$5 million under \$10 million	461	532,791	2,152	4,713,816	1,613	1,980,664	739	202,241	739	202,241
\$10 million under \$20 million	334	737,436	1,002	4,410,418	776	1,851,141	340	230,561	340	230,561
\$20 million under \$50 million	221	1,112,579	516	4,790,959	403	2,176,108	179	235,518	179	235,518
\$50 million or more	127	3,495,500	200	13,317,505	149	2,437,505	78	863,157	78	863,157
<b>All Nontaxable Returns</b>	<b>2,061</b>	<b>9,564,138</b>	<b>6,467</b>	<b>14,183,608</b>	<b>3,778</b>	<b>6,104,767</b>	<b>1,650</b>	<b>614,696</b>	<b>1,650</b>	<b>614,696</b>
Under \$5 million	176	113,703	626	593,321	388	211,023	153	19,697	153	19,697
\$5 million under \$10 million	1,184	1,473,815	2,448	5,583,899	2,421	2,361,514	1,047	221,544	1,047	221,544
\$10 million under \$20 million	428	1,298,289	973	3,375,353	672	1,476,706	298	141,276	298	141,276
\$20 million under \$50 million	199	1,287,953	311	2,298,844	222	1,043,832	120	165,304	120	165,304
\$50 million or more	73	5,390,187	108	2,384,181	74	1,011,892	31	68,879	31	68,879
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Corporate and foreign bonds		Bond funds		Unaffiliated mutual funds		Unallocated investments	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>5,034</b>	<b>2,724,464</b>	<b>2,525</b>	<b>787,299</b>	<b>3,214</b>	<b>879,324</b>	<b>1,566</b>	<b>999,301</b>	<b>1,566</b>	<b>999,301</b>
Under \$5 million	472	80,643	203	21,723	324	37,918	188	30,259	188	30,259
\$5 million under \$10 million	2,810	1,847,861	1,444	235,857	1,883	302,298	867	243,194	867	243,194
\$10 million under \$20 million	1,010	557,527	540	168,303	634	188,610	317	119,390	317	119,390
\$20 million under \$50 million	473	596,428	251	139,142	275	148,577	139	64,125	139	64,125
\$50 million or more	169	643,005	87	220,104	97	141,711	56	142,333	56	142,333
<b>All Taxable Returns</b>	<b>2,251</b>	<b>1,623,912</b>	<b>1,196</b>	<b>510,247</b>	<b>1,421</b>	<b>471,684</b>	<b>537</b>	<b>237,811</b>	<b>537</b>	<b>237,811</b>
Under \$5 million	243	40,016	120	13,551	188	29,129	84	15,010	84	15,010
\$5 million under \$10 million	1,080	1,735,332	574	164,213	654	125,459	296	57,841	296	57,841
\$10 million under \$20 million	513	304,195	288	104,011	341	108,485	135	52,717	135	52,717
\$20 million under \$50 million	293	372,951	159	102,754	164	92,212	80	46,781	80	46,781
\$50 million or more	111	528,219	55	185,719	65	117,898	32	65,963	32	65,963
<b>All Nontaxable Returns</b>	<b>2,782</b>	<b>1,100,552</b>	<b>1,329</b>	<b>277,052</b>	<b>1,793</b>	<b>407,639</b>	<b>1,029</b>	<b>361,490</b>	<b>1,029</b>	<b>361,490</b>
Under \$5 million	229	40,627	83	8,172	137	8,799	104	15,249	104	15,249
\$5 million under \$10 million	1,820	469,320	870	134,364	1,219	234,468	661	185,884	661	185,884
\$10 million under \$20 million	496	253,332	251	64,382	293	80,125	162	66,673	162	66,673
\$20 million under \$50 million	180	222,477	92	36,388	112	56,365	58	17,344	58	17,344
\$50 million or more	97	114,796	32	34,386	32	23,893	24	79,370	24	79,370
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Cash assets		Life insurance		Farm assets		Private equity and hedge funds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,743</b>	<b>14,988,891</b>	<b>5,305</b>	<b>2,299,761</b>	<b>1,674</b>	<b>5,976,330</b>	<b>1,233</b>	<b>2,110,649</b>	<b>1,233</b>	<b>2,110,649</b>
Under \$5 million	1,603	698,643	621	88,841	659	186,872	86	17,927	86	17,927
\$5 million under \$10 million	6,604	4,584,366	3,109	1,288,492	1,026	3,165,801	538	150,968	538	150,968
\$10 million under \$20 million	2,267	2,985,255	1,026	500,757	288	1,044,381	275	198,057	275	198,057
\$20 million under \$50 million	930	2,539,223	386	255,137	363	701,013	226	482,126	226	482,126
\$50 million or more	342	4,221,004	153	115,834	58	868,263	107	1,293,661	107	1,293,661
<b>All Taxable Returns</b>	<b>5,124</b>	<b>8,921,132</b>	<b>1,802</b>	<b>577,305</b>	<b>609</b>	<b>2,394,098</b>	<b>555</b>	<b>1,424,475</b>	<b>555</b>	<b>1,424,475</b>
Under \$5 million	791	343,660	254	35,528	67	68,951	27	5,559	27	5,559
\$5 million under \$10 million	2,407	1,962,269	881	238,646	347	1,103,717	192	45,973	192	45,973
\$10 million under \$20 million	1,126	1,805,411	441	122,549	129	503,321	123	77,664	123	77,664
\$20 million under \$50 million	578	1,701,584	270	99,861	61	283,797	141	30,240	141	30,240
\$50 million or more	223	3,258,207	105	80,843	32	324,712	72	984,039	72	984,039
<b>All Nontaxable Returns</b>	<b>6,619</b>	<b>6,067,449</b>	<b>3,403</b>	<b>1,721,456</b>	<b>1,065</b>	<b>3,582,232</b>	<b>678</b>	<b>686,174</b>	<b>678</b>	<b>686,174</b>
Under \$5 million	809	314,983	366	52,613	101	118,280	69	12,278	69	12,278
\$5 million under \$10 million	4,197	2,622,096	2,228	1,049,847	678	2,062,084	346	104,995	346	104,995
\$10 million under \$20 million	1,142	1,529,844	585	428,238	160	501,060	153	118,933	153	118,933
\$20 million under \$50 million	353	837,638	176	156,176	50	307,255	35	150,885	35	150,885
\$50 million or more	119	962,887	47	34,991	26	543,551	36	299,622	36	299,622
Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Other limited partnerships		Other noncorporate business assets		Mortgages and notes		Retirement assets	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,612</b>	<b>9,635,924</b>	<b>2,941</b>	<b>5,301,193</b>	<b>3,683</b>	<b>6,100,992</b>	<b>7,596</b>	<b>9,540,999</b>	<b>7,596</b>	<b>9,540,999</b>
Under \$5 million	396	193,956	252	59,711	408	172,883	847	526,102	847	526,102
\$5 million under \$10 million	1,804	961,777	1,477	822,416	1,759	902,717	4,487	4,715,395	4,487	4,715,395
\$10 million under \$20 million	780	841,863	658	723,098	839	978,616	1,497	2,150,431	1,497	2,150,431
\$20 million under \$50 million	436	1,157,429	380	844,541	474	1,201,453	573	1,044,591	573	1,044,591
\$50 million or more	196	6,480,880	175	2,850,827	207	1,845,604	192	1,064,170	192	1,064,170
<b>All Taxable Returns</b>	<b>1,532</b>	<b>5,860,657</b>	<b>1,070</b>	<b>2,177,255</b>	<b>1,742</b>	<b>2,827,914</b>	<b>2,834</b>	<b>3,64</b>		

20-Jan-15

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

Tax status and size of gross estate	Gross estate for tax purposes		Type of property							
	Number	Amount	Personal residence		Other real estate		State and local bonds		Federal bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>10,568</b>	<b>132,704,642</b>	<b>7,275</b>	<b>6,764,605</b>	<b>7,560</b>	<b>11,370,843</b>	<b>1,938</b>	<b>5,665,159</b>		
Under \$5 million	1,053	3,736,167	637	350,955	610	317,146	116	89,926		
\$5 million under \$10 million	6,206	41,843,297	4,218	3,049,910	4,296	4,222,313	905	1,044,291		
\$10 million under \$20 million	2,158	29,184,289	1,549	1,822,237	1,879	3,084,728	322	1,149,919		
\$20 million under \$50 million	854	25,517,927	648	1,035,759	711	2,087,660	271	1,244,789		
\$50 million or more	297	38,442,952	225	705,775	264	1,739,584	122	2,136,246		
<b>All Taxable Returns</b>	<b>4,687</b>	<b>76,384,517</b>	<b>3,153</b>	<b>3,276,966</b>	<b>3,334</b>	<b>5,068,234</b>	<b>794</b>	<b>2,963,269</b>		
Under \$5 million	427	1,443,883	233	165,825	214	103,679	17	14,411		
\$5 million under \$10 million	2,401	16,872,751	1,587	1,154,889	1,657	1,481,143	301	353,674		
\$10 million under \$20 million	1,161	15,833,660	822	862,970	879	1,244,997	243	851,170		
\$20 million under \$50 million	508	15,368,930	371	611,286	416	1,042,884	150	612,887		
\$50 million or more	190	26,875,893	140	481,996	169	1,135,452	73	1,427,827		
<b>All Nontaxable Returns</b>	<b>5,881</b>	<b>62,320,125</b>	<b>4,123</b>	<b>3,487,639</b>	<b>4,226</b>	<b>6,302,608</b>	<b>1,152</b>	<b>2,701,889</b>		
Under \$5 million	626	2,292,284	404	185,130	396	213,468	98	75,515		
\$5 million under \$10 million	3,805	24,370,546	2,631	1,895,021	2,640	2,761,170	604	690,616		
\$10 million under \$20 million	997	13,311,240	727	799,296	800	1,679,763	279	984,760		
\$20 million under \$50 million	346	10,158,997	276	424,473	295	1,044,076	121	631,899		
\$50 million or more	107	11,567,059	85	223,779	95	604,142	49	708,418		

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal bonds			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,115</b>	<b>11,348,580</b>	<b>8,910</b>	<b>32,485,686</b>	<b>6,475</b>	<b>16,119,741</b>	<b>2,892</b>	<b>2,421,456</b>		
Under \$5 million	216	119,915	836	817,494	542	371,675	202	46,442		
\$5 million under \$10 million	1,554	2,040,844	5,219	8,798,454	3,757	4,914,853	1,680	429,193		
\$10 million under \$20 million	777	2,289,900	1,838	6,429,960	1,420	3,473,934	623	387,742		
\$20 million under \$50 million	396	2,201,026	753	5,763,832	574	3,457,343	274	526,523		
\$50 million or more	172	4,717,895	265	10,691,977	201	2,902,386	115	1,051,846		
<b>All Taxable Returns</b>	<b>1,205</b>	<b>6,174,066</b>	<b>4,054</b>	<b>20,809,373</b>	<b>3,188</b>	<b>9,087,075</b>	<b>1,403</b>	<b>1,650,425</b>		
Under \$5 million	61	30,014	321	320,842	203	141,078	101	22,144		
\$5 million under \$10 million	482	643,566	2,167	4,337,512	1,659	2,362,399	663	199,480		
\$10 million under \$20 million	338	972,138	1,007	3,967,730	818	2,146,109	358	232,088		
\$20 million under \$50 million	219	1,259,604	449	3,786,600	368	2,409,676	173	332,200		
\$50 million or more	104	3,268,754	170	8,396,889	140	2,007,814	78	864,683		
<b>All Nontaxable Returns</b>	<b>1,910</b>	<b>5,175,514</b>	<b>4,857</b>	<b>11,676,313</b>	<b>3,286</b>	<b>6,022,666</b>	<b>1,489</b>	<b>771,031</b>		
Under \$5 million	155	89,901	515	498,852	339	230,988	101	24,298		
\$5 million under \$10 million	1,072	1,397,288	3,112	4,448,922	2,089	2,822,454	986	226,623		
\$10 million under \$20 million	459	1,297,762	831	4,598,200	582	1,327,395	263	135,454		
\$20 million under \$50 million	177	941,423	304	1,977,232	206	1,047,667	101	184,493		
\$50 million or more	67	1,448,141	95	2,259,888	61	894,972	37	187,163		

  

Tax status and size of gross estate	Corporate and foreign bonds		Bond funds		Unaffiliated mutual funds		Unallocated investments	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	<b>All Returns</b>	<b>4,394</b>	<b>2,657,221</b>	<b>2,385</b>	<b>660,996</b>	<b>2,511</b>	<b>574,887</b>	<b>1,403</b>
Under \$5 million	330	72,638	190	27,784	210	32,892	98	21,154
\$5 million under \$10 million	2,850	622,645	1,441	291,812	1,516	243,716	847	261,140
\$10 million under \$20 million	950	496,440	479	150,175	532	138,451	305	160,486
\$20 million under \$50 million	397	502,602	206	97,737	187	121,850	113	143,075
\$50 million or more	157	752,997	69	103,488	66	37,678	39	87,535
<b>All Taxable Returns</b>	<b>2,050</b>	<b>1,520,656</b>	<b>1,156</b>	<b>390,012</b>	<b>1,204</b>	<b>322,012</b>	<b>547</b>	<b>359,816</b>
Under \$5 million	115	34,354	79	16,120	86	18,047	53	16,130
\$5 million under \$10 million	1,054	698,295	617	112,400	682	118,870	283	105,244
\$10 million under \$20 million	530	304,369	282	106,004	319	94,068	149	91,391
\$20 million under \$50 million	246	308,283	127	60,442	112	61,348	62	122,535
\$50 million or more	104	425,345	51	95,045	44	29,721	21	20,516
<b>All Nontaxable Returns</b>	<b>2,343</b>	<b>1,136,565</b>	<b>1,229</b>	<b>270,984</b>	<b>1,307</b>	<b>252,875</b>	<b>856</b>	<b>313,573</b>
Under \$5 million	215	392,733	111	11,695	123	14,846	45	5,024
\$5 million under \$10 million	1,206	434,600	823	169,413	874	124,889	364	151,896
\$10 million under \$20 million	420	192,071	197	44,171	214	44,382	157	69,095
\$20 million under \$50 million	151	144,320	79	37,294	74	60,502	51	20,540
\$50 million or more	62	327,291	18	8,442	22	7,947	18	47,919

  

Tax status and size of gross estate	Cash assets		Net life insurance		Farm assets		Private equity and hedge funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	<b>All Returns</b>	<b>10,468</b>	<b>12,696,204</b>	<b>4,672</b>	<b>1,990,425</b>	<b>1,588</b>	<b>4,764,684</b>	<b>977</b>
Under \$5 million	1,040	420,698	348	14,262	153	184,332	64	1,028
\$5 million under \$10 million	6,139	4,155,021	2,878	988,861	980	2,523,173	378	136,296
\$10 million under \$20 million	2,142	2,802,279	948	647,701	277	926,369	256	210,612
\$20 million under \$50 million	850	2,230,361	383	291,214	133	702,169	177	432,424
\$50 million or more	297	2,897,936	145	95,387	45	399,601	102	1,180,191
<b>All Taxable Returns</b>	<b>4,680</b>	<b>7,237,477</b>	<b>1,788</b>	<b>527,122</b>	<b>660</b>	<b>1,865,111</b>	<b>455</b>	<b>1,322,416</b>
Under \$5 million	420	175,189	116	9,661	61	63,349	18	1,135
\$5 million under \$10 million	2,384	1,907,260	916	132,788	341	740,392	165	62,467
\$10 million under \$20 million	1,160	1,841,759	454	254,603	158	493,797	108	94,410
\$20 million under \$50 million	507	1,452,413	197	79,824	78	318,170	69	227,075
\$50 million or more	190	2,060,226	85	50,996	22	208,603	63	933,329
<b>All Nontaxable Returns</b>	<b>5,808</b>	<b>5,368,727</b>	<b>2,884</b>	<b>1,463,303</b>	<b>928</b>	<b>2,899,573</b>	<b>523</b>	<b>637,635</b>
Under \$5 million	620	245,419	232	44,600	92	129,983	46	5393
\$5 million under \$10 million	3,705	2,247,761	1,962	856,073	639	1,782,781	213	73,829
\$10 million under \$20 million	982	1,160,520	464	330,488	119	431,572	147	115,202
\$20 million under \$50 million	343	1,777,618	157	125,190	54	383,839	77	195,349
\$50 million or more	107	837,410	69	44,392	23	118,798	39	246,862

  

Tax status and size of gross estate	Other limited partnerships		Other nonresidential business assets		Mortgages and notes		Retirement assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	<b>All Returns</b>	<b>3,150</b>	<b>5,606,817</b>	<b>2,533</b>	<b>4,215,380</b>	<b>3,756</b>	<b>5,353,704</b>	<b>6,749</b>
Under \$5 million	240	95,253	188	43,932	291	165,542	606	378,269
\$5 million under \$10 million	1,621	1,024,079	1,201	658,262	1,918	979,792	4,131	4,162,974
\$10 million under \$20 million	759	893,847	634	676,119	869	1,027,553	1,802	1,852,461
\$20 million under \$50 million	362	1,063,664	356	776,866	478	1,226,860	479	752,314
\$50 million or more	158	2,539,973	154	2,061,111	201	1,954,657	173	453,310
<b>All Taxable Returns</b>	<b>1,409</b>	<b>2,938,600</b>	<b>1,005</b>	<b>1,669,618</b>	<b>1,866</b>	<b>3,436,065</b>	<b>2,624</b>	<b>2,829,679</b>
Under \$5 million	69	224,719	61	10,532	122	82,995	198	133,843
\$5 million under \$10 million	644	2,117,264	384	1,454,951	827	3,433,711	1,465	1,228,646
\$10 million under \$20 million	385	490,410	273	294,271	492	606,645	659	787,553
\$20 million under \$50 million	212	586,667	194	277,476	293	789,611	252	368,216
\$50 million or more	98	1,421,280	93	862,407	152	1,503,464	109	311,321
<b>All Nontaxable Returns</b>	<b>1,741</b>	<b>2,668,217</b>	<b>1,528</b>	<b>2,545,762</b>	<b>1,890</b>	<b>1,917,639</b>	<b>4,125</b>	<b>4,719,648</b>
Under \$5 million	171	72,774	127	33,399	168	82,946	408	244,426
\$5 million under \$10 million	977	696,315	817	483,431	1,090	625,091	2,725	2,934,329
\$10 million under \$20 million	383	403,437	361	380,847	377	421,308	702	1,014,807
\$20 million under \$50 million	151	466,998	163	499,379	185	437,190	227	384,098
\$50 million or more	69	1,118,693	60	1,162,794	69	451,193	63	141,989

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued		Type of property—continued	
	Debt securities/annuities		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,304</b>	<b>811,233</b>	<b>1,907</b>	<b>1,637,404</b>	<b>9,514</b>	<b>2,616,260</b>
Under \$5 million	136	414,844	1			

18-Apr-14

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

Tax status and size of gross estate	Gross estate for tax purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>9,412</b>	<b>124,320,687</b>	<b>6,713</b>	<b>6,908,960</b>	<b>6,767</b>	<b>10,327,985</b>	<b>1,696</b>	<b>4,495,992</b>
Under \$5.0 million	988	3,556,727	578	303,603	628	474,020	99	103,219
\$5.0 million under \$10.0 million	5,804	38,960,285	4,168	2,925,236	4,039	3,962,442	918	1,178,698
\$10.0 million under \$20.0 million	1,723	23,040,271	1,270	1,297,227	1,355	2,362,681	387	724,968
\$20.0 million or more	898	58,763,424	696	1,382,894	744	3,528,842	293	2,489,006
<b>All Taxable Returns</b>	<b>3,738</b>	<b>62,445,840</b>	<b>2,525</b>	<b>2,360,120</b>	<b>2,574</b>	<b>3,313,152</b>	<b>548</b>	<b>1,990,609</b>
Under \$5.0 million	331	1,191,108	177	82,888	197	139,598	17	24,016
\$5.0 million under \$10.0 million	2,114	14,631,056	1,398	900,064	1,373	1,070,309	235	303,653
\$10.0 million under \$20.0 million	798	10,769,807	567	583,315	603	828,274	147	236,395
\$20.0 million or more	495	35,854,009	383	813,854	401	1,274,971	149	1,026,544
<b>All Nontaxable Returns</b>	<b>5,673</b>	<b>61,874,848</b>	<b>4,189</b>	<b>3,548,840</b>	<b>4,193</b>	<b>7,014,834</b>	<b>1,148</b>	<b>2,505,283</b>
Under \$5.0 million	657	2,365,619	402	220,715	431	334,422	82	79,203
\$5.0 million under \$10.0 million	3,690	24,329,210	2,770	2,025,172	2,666	2,892,133	682	875,045
\$10.0 million under \$20.0 million	927	12,270,604	703	733,912	752	1,534,407	240	488,573
\$20.0 million or more	401	22,909,415	313	569,040	344	2,253,871	144	1,462,482

  

Tax status and size of gross estate	Type of property--continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,734</b>	<b>9,654,433</b>	<b>7,907</b>	<b>31,868,113</b>	<b>5,918</b>	<b>13,995,957</b>	<b>679</b>	<b>63,407</b>
Under \$5.0 million	181	136,665	727	710,833	454	373,270	98	9,592
\$5.0 million under \$10.0 million	1,498	1,975,145	4,894	8,503,434	3,660	4,440,835	460	46,157
\$10.0 million under \$20.0 million	607	1,609,146	1,460	5,201,881	1,139	2,693,301	86	5,399
\$20.0 million or more	448	5,933,477	807	17,451,866	625	5,888,751	36	2,259
<b>All Taxable Returns</b>	<b>907</b>	<b>3,744,367</b>	<b>3,274</b>	<b>20,199,057</b>	<b>2,657</b>	<b>7,961,666</b>	<b>310</b>	<b>34,412</b>
Under \$5.0 million	46	28,916	255	252,231	197	139,702	47	5,337
\$5.0 million under \$10.0 million	404	4,111,970	1,856	4,057,108	1,492	2,025,328	195	24,775
\$10.0 million under \$20.0 million	237	590,090	707	2,888,506	589	1,810,678	47	3,650
\$20.0 million or more	220	2,715,392	455	12,961,212	379	4,185,959	21	649
<b>All Nontaxable Returns</b>	<b>1,827</b>	<b>5,910,066</b>	<b>4,634</b>	<b>11,709,056</b>	<b>3,261</b>	<b>5,634,291</b>	<b>369</b>	<b>28,995</b>
Under \$5.0 million	134	106,750	472	458,001	296	233,598	51	4,255
\$5.0 million under \$10.0 million	1,094	1,563,175	3,037	4,446,326	2,168	2,415,308	265	21,382
\$10.0 million under \$20.0 million	370	1,019,056	773	2,313,475	550	1,282,624	37	1,749
\$20.0 million or more	229	3,218,086	352	4,490,654	247	1,702,792	15	1,610

  

Tax status and size of gross estate	Type of property--continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,298</b>	<b>1,731,202</b>	<b>4,064</b>	<b>2,228,937</b>	<b>2,026</b>	<b>619,606</b>	<b>3,343</b>	<b>814,457</b>
Under \$5.0 million	170	44,843	303	54,906	156	18,291	293	59,581
\$5.0 million under \$10.0 million	1,389	460,480	2,519	684,134	1,229	200,815	2,138	348,641
\$10.0 million under \$20.0 million	444	326,466	793	479,606	429	140,439	614	162,352
\$20.0 million or more	284	899,413	449	1,010,292	214	160,061	299	245,884
<b>All Taxable Returns</b>	<b>1,022</b>	<b>1,034,349</b>	<b>1,825</b>	<b>1,392,934</b>	<b>868</b>	<b>287,483</b>	<b>1,375</b>	<b>421,464</b>
Under \$5.0 million	76	19,543	121	24,340	62	7,583	142	14,390
\$5.0 million under \$10.0 million	541	183,806	1,028	358,001	466	85,815	817	141,433
\$10.0 million under \$20.0 million	236	194,846	408	256,974	213	82,303	280	77,515
\$20.0 million or more	168	636,154	270	753,619	126	111,782	170	188,133
<b>All Nontaxable Returns</b>	<b>1,276</b>	<b>696,853</b>	<b>2,240</b>	<b>836,003</b>	<b>1,158</b>	<b>332,122</b>	<b>1,969</b>	<b>392,994</b>
Under \$5.0 million	94	25,299	182	30,565	84	10,708	186	45,189
\$5.0 million under \$10.0 million	858	276,674	1,493	326,133	763	115,000	1,321	205,207
\$10.0 million under \$20.0 million	208	131,621	385	222,632	214	58,136	333	84,837
\$20.0 million or more	116	263,259	179	256,673	88	48,279	129	57,750

  

Tax status and size of gross estate	Type of property--continued							
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>9,249</b>	<b>11,726,706</b>	<b>4,330</b>	<b>1,922,184</b>	<b>530</b>	<b>68,809</b>	<b>1,268</b>	<b>3,729,481</b>
Under \$5.0 million	945	375,965	381	97,860	48	30,278	91	138,090
\$5.0 million under \$10.0 million	5,707	4,165,843	2,780	1,209,098	343	25,890	778	1,840,145
\$10.0 million under \$20.0 million	1,706	2,203,326	752	375,428	62	8,419	254	837,271
\$20.0 million or more	891	4,981,552	417	249,759	57	12,253	145	925,975
<b>All Taxable Returns</b>	<b>3,717</b>	<b>6,133,070</b>	<b>1,470</b>	<b>418,325</b>	<b>158</b>	<b>20,120</b>	<b>499</b>	<b>1,458,351</b>
Under \$5.0 million	324	164,409	130	21,909	*16	*9,550	29	29,683
\$5.0 million under \$10.0 million	2,104	1,946,725	832	220,368	92	3,519	276	650,138
\$10.0 million under \$20.0 million	794	1,156,699	299	77,445	25	3,443	116	385,697
\$20.0 million or more	494	2,865,238	210	98,603	25	3,608	79	392,834
<b>All Nontaxable Returns</b>	<b>5,532</b>	<b>5,593,635</b>	<b>2,860</b>	<b>1,603,860</b>	<b>372</b>	<b>46,690</b>	<b>769</b>	<b>2,271,129</b>
Under \$5.0 million	621	211,576	251	66,081	32	10,728	63	96,407
\$5.0 million under \$10.0 million	3,603	2,219,118	1,948	988,640	251	22,340	502	1,190,008
\$10.0 million under \$20.0 million	912	1,046,627	453	297,983	57	4,976	138	451,574
\$20.0 million or more	397	2,116,315	208	151,158	32	8,645	67	533,141

  

Tax status and size of gross estate	Type of property--continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>832</b>	<b>2,489,808</b>	<b>2,771</b>	<b>4,015,354</b>	<b>2,093</b>	<b>2,843,852</b>	<b>3,326</b>	<b>4,298,336</b>
Under \$5.0 million	34	14,027	190	113,009	128	46,202	297	153,540
\$5.0 million under \$10.0 million	366	108,454	1,579	812,916	1,093	510,436	1,805	959,086
\$10.0 million under \$20.0 million	195	165,252	611	883,131	486	450,421	717	806,517
\$20.0 million or more	236	2,202,075	382	2,206,299	387	1,836,794	508	2,379,214
<b>All Taxable Returns</b>	<b>332</b>	<b>1,656,146</b>	<b>1,103</b>	<b>1,608,795</b>	<b>664</b>	<b>1,296,559</b>	<b>1,417</b>	<b>2,232,922</b>
Under \$5.0 million	*8	*1,176	58	27,077	28	11,351	107	65,616
\$5.0 million under \$10.0 million	112	35,065	551	330,146	283	182,960	663	384,420
\$10.0 million under \$20.0 million	79	56,072	280	363,490	166	181,583	343	410,450
\$20.0 million or more	133	1,563,833	214	888,063	169	922,657	304	1,372,437
<b>All Nontaxable Returns</b>	<b>500</b>	<b>833,661</b>	<b>1,668</b>	<b>2,406,559</b>	<b>1,429</b>	<b>1,645,294</b>	<b>1,909</b>	<b>2,065,414</b>
Under \$5.0 million	26	12,851	132	85,932	101	34,851	190	87,924
\$5.0 million under \$10.0 million	254	73,389	1,029	482,770	811	327,469	1,142	574,646
\$10.0 million under \$20.0 million	117	109,180	331	519,642	320	268,837	373	396,067
\$20.0 million or more	103	638,241	177	1,318,215	197	914,137	203	1,006,777

  

Tax status and size of gross estate	Type of property--continued							
	Retirement assets		Depletable/intangibles		Art		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>5,913</b>	<b>6,631,757</b>	<b>949</b>	<b>832,080</b>	<b>1,637</b>	<b>2,767,875</b>	<b>8,540</b>	<b>1,931,019</b>
Under \$5.0 million	514	278,058	60	27,489	84	6,849	821	88,886
\$5.0 million under \$10.0 million	3,835	3,794,806	548	149,882	778	199,504	5,236	512,253
\$10.0 million under \$20.0 million	1,039	1,434,310	201	174,736	421	172,755	1,615	341,079
\$20.0 million or more	525	1,124,583	140	479,993	354	2,378,768	868	1,017,922
<b>All Taxable Returns</b>	<b>2,066</b>	<b>2,077,378</b>	<b>392</b>	<b>461,286</b>	<b>868</b>	<b>1,692,113</b>	<b>3,500</b>	<b>1,129,400</b>
Under \$5.0 million	174	112,905	14	5,374	25	16,117	271	22,805
\$5.0 million under \$10.0 million	1,261	1,014,765	198	56,223	385	59,056	1,982	192,442
\$10.0 million under \$20.0 million	431	536,438	95	81,648	219	41,711	762	149,333
\$20.0 million or more	260	413,270	86	318,042	239	1,589,531	484	764,820
<b>All Nontaxable Returns</b>	<b>3,846</b>	<b>4,554,379</b>	<b>556</b>	<b>370,794</b>	<b>769</b>	<b>1,065,862</b>	<b>5,040</b>	<b>801,619</b>
Under \$5.0 million	339	165,153	46	22,095	59	5,133	550	36,061
\$5.0 million under \$10.0 million	2,834	2,780,441	350	93,660	393	140,449	3,254	319,911
\$10.0 million under \$20.0 million	608	897,872	107	93,088	202	131,044	853	192,646
\$20.0 million or more	265	711,313	54	161,951	116	789,237	384	253,101

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2012, most returns were filed for deaths that occurred in 2011, for which the filing threshold was \$5 million. Because of filing extensions, however, some returns were filed in 2012 for deaths that occurred prior to 2011, for which filing thresholds were lower. The number of returns filed for deaths in 2010 was reduced by a provision in the tax law that enabled estates to opt out of the estate tax system and instead file Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent.  
Source: IRS, Statistics of Income Division, August 2013.

18-Apr-14

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

Tax status and size of gross estate	Gross estate for all purposes (2)		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,888</b>	<b>48,899,811</b>	<b>3,225</b>	<b>2,895,964</b>	<b>3,262</b>	<b>4,852,832</b>	<b>792</b>	<b>1,886,469</b>
Under \$3.5 million	601	1,427,959	381	174,708	388	248,284	48	30,481
\$3.5 million under \$5.0 million	990	4,129,975	701	405,978	704	604,076	149	107,813
\$5.0 million under \$10.0 million	2,110	13,874,974	1,496	1,132,411	1,478	1,581,401	365	481,046
\$10.0 million under \$20.0 million	563	7,521,234	419	440,303	430	592,340	91	270,626
\$20.0 million or more	324	21,045,670	228	542,485	262	1,188,831	109	991,033
<b>All Taxable Returns</b>	<b>1,480</b>	<b>19,832,694</b>	<b>992</b>	<b>942,355</b>	<b>1,058</b>	<b>1,646,359</b>	<b>234</b>	<b>727,977</b>
Under \$3.5 million	174	408,100	105	45,053	106	73,263	7	4,840
\$3.5 million under \$5.0 million	278	1,181,171	187	99,406	212	150,852	33	16,674
\$5.0 million under \$10.0 million	664	4,443,130	436	349,352	455	496,204	91	127,486
\$10.0 million under \$20.0 million	218	2,987,290	161	144,103	167	344,221	45	160,263
\$20.0 million or more	156	10,812,968	113	303,711	128	581,720	58	477,594
<b>All Nontaxable Returns</b>	<b>3,108</b>	<b>28,177,127</b>	<b>2,233</b>	<b>1,753,649</b>	<b>2,204</b>	<b>3,906,273</b>	<b>558</b>	<b>1,158,433</b>
Under \$3.5 million	427	899,833	276	129,155	282	172,951	21	20,241
\$3.5 million under \$5.0 million	712	2,948,804	514	306,571	492	453,224	116	91,139
\$5.0 million under \$10.0 million	1,456	9,431,844	1,060	783,080	1,023	1,085,197	274	353,560
\$10.0 million under \$20.0 million	345	4,563,645	268	296,111	273	583,119	76	173,363
\$20.0 million or more	168	10,232,752	115	238,773	134	606,812	51	513,439
Tax status and size of gross estate	Type of property—continued							
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,372</b>	<b>6,442,915</b>	<b>3,723</b>	<b>9,119,987</b>	<b>2,694</b>	<b>4,221,246</b>	<b>364</b>	<b>43,350</b>
Under \$3.5 million	116	65,433	422	237,180	238	75,253	60	7,576
\$3.5 million under \$5.0 million	279	219,864	794	734,466	646	370,860	63	11,601
\$5.0 million under \$10.0 million	578	778,505	1,750	2,814,645	1,257	1,383,404	173	21,536
\$10.0 million under \$20.0 million	222	666,103	474	1,508,292	353	900,674	38	2,017
\$20.0 million or more	177	4,712,010	283	3,827,495	210	1,491,564	10	620
<b>All Taxable Returns</b>	<b>410</b>	<b>3,186,234</b>	<b>1,237</b>	<b>3,948,274</b>	<b>930</b>	<b>1,799,596</b>	<b>130</b>	<b>17,933</b>
Under \$3.5 million	34	16,648	130	82,628	82	25,239	27	4,935
\$3.5 million under \$5.0 million	64	59,313	227	297,239	163	133,881	26	2,395
\$5.0 million under \$10.0 million	139	190,715	553	1,067,937	431	484,141	61	9,868
\$10.0 million under \$20.0 million	86	245,685	183	695,086	144	346,832	13	722
\$20.0 million or more	87	2,682,872	144	1,842,384	110	809,402	3	103
<b>All Nontaxable Returns</b>	<b>962</b>	<b>3,256,781</b>	<b>2,486</b>	<b>5,174,712</b>	<b>1,674</b>	<b>2,421,650</b>	<b>234</b>	<b>25,417</b>
Under \$3.5 million	82	48,785	292	154,502	156	50,014	33	2,641
\$3.5 million under \$5.0 million	215	699,651	567	477,228	383	238,689	57	9,287
\$5.0 million under \$10.0 million	439	587,790	1,197	1,746,707	826	899,263	112	11,668
\$10.0 million under \$20.0 million	136	420,418	291	811,206	209	563,842	25	1,295
\$20.0 million or more	90	2,029,198	139	1,988,821	100	681,862	7	918
Tax status and size of gross estate	Type of property—continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassified mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>1,039</b>	<b>748,296</b>	<b>1,617</b>	<b>667,365</b>	<b>739</b>	<b>156,460</b>	<b>1,607</b>	<b>309,259</b>
Under \$3.5 million	112	17,740	136	17,758	64	7,012	179	19,105
\$3.5 million under \$5.0 million	213	55,144	329	57,917	149	18,896	360	45,152
\$5.0 million under \$10.0 million	477	161,764	792	206,986	376	62,867	759	120,968
\$10.0 million under \$20.0 million	148	114,609	222	120,248	91	25,717	202	61,068
\$20.0 million or more	89	396,040	148	224,447	59	62,009	116	73,036
<b>All Taxable Returns</b>	<b>359</b>	<b>271,593</b>	<b>577</b>	<b>276,688</b>	<b>240</b>	<b>46,153</b>	<b>530</b>	<b>116,548</b>
Under \$3.5 million	38	6,026	52	8,454	26	1,666	57	7,519
\$3.5 million under \$5.0 million	75	20,944	106	17,785	48	6,199	95	14,581
\$5.0 million under \$10.0 million	146	52,622	263	89,023	123	15,567	227	40,564
\$10.0 million under \$20.0 million	54	57,052	89	36,317	29	6,074	89	22,990
\$20.0 million or more	46	135,349	77	124,139	34	17,707	62	30,994
<b>All Nontaxable Returns</b>	<b>680</b>	<b>473,703</b>	<b>1,040</b>	<b>381,667</b>	<b>499</b>	<b>110,307</b>	<b>1,077</b>	<b>192,611</b>
Under \$3.5 million	74	11,714	84	9,304	38	5,346	122	11,587
\$3.5 million under \$5.0 million	138	34,600	223	40,132	101	12,697	265	30,571
\$5.0 million under \$10.0 million	331	109,442	429	147,993	273	38,320	523	80,334
\$10.0 million under \$20.0 million	94	57,556	133	83,832	62	19,643	113	38,078
\$20.0 million or more	43	260,691	71	100,308	25	34,302	54	42,042
Tax status and size of gross estate	Type of property—continued							
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,485</b>	<b>4,796,618</b>	<b>2,162</b>	<b>890,520</b>	<b>266</b>	<b>21,911</b>	<b>677</b>	<b>1,529,350</b>
Under \$3.5 million	562	151,801	271	48,136	29	1,621	75	80,223
\$3.5 million under \$5.0 million	970	447,796	444	124,053	42	1,841	146	209,271
\$5.0 million under \$10.0 million	2,076	1,499,657	1,032	425,614	129	8,794	317	722,215
\$10.0 million under \$20.0 million	554	798,122	270	172,901	42	5,395	81	235,927
\$20.0 million or more	323	1,933,332	145	120,815	24	3,360	58	281,714
<b>All Taxable Returns</b>	<b>1,467</b>	<b>2,136,851</b>	<b>674</b>	<b>161,508</b>	<b>68</b>	<b>8,288</b>	<b>228</b>	<b>493,009</b>
Under \$3.5 million	169	57,784	68	8,448	3	2	21	20,094
\$3.5 million under \$5.0 million	275	154,776	108	18,789	9	293	44	64,801
\$5.0 million under \$10.0 million	650	608,625	245	67,659	29	2,888	100	21,663
\$10.0 million under \$20.0 million	217	308,630	97	38,458	17	1,864	35	63,536
\$20.0 million or more	156	987,035	56	28,345	10	3,141	28	105,934
<b>All Nontaxable Returns</b>	<b>3,018</b>	<b>2,663,768</b>	<b>1,588</b>	<b>729,012</b>	<b>198</b>	<b>12,723</b>	<b>449</b>	<b>1,036,341</b>
Under \$3.5 million	393	84,017	203	39,689	26	1,619	54	60,129
\$3.5 million under \$5.0 million	695	293,021	336	105,265	33	1,548	102	154,470
\$5.0 million under \$10.0 million	1,428	890,841	787	307,146	100	5,896	217	603,572
\$10.0 million under \$20.0 million	337	429,492	173	134,443	25	3,531	46	142,391
\$20.0 million or more	167	946,297	89	92,470	14	219	30	175,780
Tax status and size of gross estate	Type of property—continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>312</b>	<b>520,080</b>	<b>1,127</b>	<b>1,851,328</b>	<b>941</b>	<b>1,216,112</b>	<b>1,486</b>	<b>1,636,626</b>
Under \$3.5 million	9	1359	73	18,115	65	13,520	149	49,150
\$3.5 million under \$5.0 million	47	92,210	209	75,329	162	43,422	299	112,117
\$5.0 million under \$10.0 million	124	394,627	514	295,917	414	210,848	517	326,616
\$10.0 million under \$20.0 million	52	39,134	175	181,301	159	127,903	226	265,428
\$20.0 million or more	80	430,940	156	1,319,667	141	819,420	200	863,355
<b>All Taxable Returns</b>	<b>80</b>	<b>287,226</b>	<b>361</b>	<b>881,689</b>	<b>293</b>	<b>389,847</b>	<b>541</b>	<b>787,651</b>
Under \$3.5 million	4	180	21	6,105	10	1,054	36	12,425
\$3.5 million under \$5.0 million	9	1,800	48	20,204	40	6,620	78	31,986
\$5.0 million under \$10.0 million	18	8,346	166	83,746	117	65,524	219	119,340
\$10.0 million under \$20.0 million	14	20,132	61	47,163	66	49,369	97	111,152
\$20.0 million or more	35	226,706	75	724,361	60	283,280	111	512,648
<b>All Nontaxable Returns</b>	<b>232</b>	<b>282,854</b>	<b>766</b>	<b>969,639</b>	<b>648</b>	<b>826,266</b>	<b>945</b>	<b>848,975</b>
Under \$3.5 million	5	1178	52	12,010	55	12,465	113	36,725
\$3.5 million under \$5.0 million	38	7,360	161	55,035	122	36,802	221	89,131
\$5.0 million under \$10.0 million	106	31,081	368	173,111	297	161,324	393	207,155
\$10.0 million under \$20.0 million	38	19,002	114	134,117	83	78,525	99	154,279
\$20.0 million or more	45	204,233	81	596,306	81	536,139	89	370,708
Tax status and size of gross estate	Type of property—continued							
	Retirement assets		Disabilities/IRAs/529s		Number		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,882</b>	<b>2,618,698</b>	<b>465</b>	<b>240,889</b>	<b>670</b>	<b>1,139,662</b>	<b>4,937</b>	<b>768,277</b>
Under \$3.5 million	306	531,400	45	11,771	95	3,907	465	21,669
\$3.5 million under \$5.0 million	640	355,850	116	31,846	106	9,532	875	81,443
\$5.0 million under \$10.0 million	1,380	1,332,368	186	62,361	267	40,515	1,861	182,951
\$10.0 million under \$20.0 million	354	485,877	68	50,775	68	45,549	523	131,765
\$20.0 million or more	162	313,504	40	58,016	135	1,039,959	313	350,488
<b>All Taxable Returns</b>	<b>806</b>	<b>684,763</b>	<b>178</b>	<b>96,156</b>	<b>274</b>	<b>604,632</b>	<b>1,329</b>	<b>372,640</b>
Under \$3.5 million	94	37,654	17	2,108	9	863	138	6,611
\$3.5 million under \$5.0 million	160	89,567	40	10,708				

10-Jan-12

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

Tax status and size of gross estate	Gross estate for all purposes [2]		Type of property					
	Number	Amount	Personal residence		Other real estate		Real estate partnerships	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	16,191	130,196,805	10,841	8,455,805	10,893	13,821,973	2,225	4,291,946
Under \$3.5 million	3,306	8,454,649	2,236	1,057,562	2,129	1,070,258	162	161,125
\$3.5 million under \$5.0 million	5,027	20,851,245	3,549	2,222,824	3,323	2,834,573	695	620,561
\$5.0 million under \$10.0 million	4,439	30,016,010	3,211	2,399,403	3,220	3,891,968	738	884,211
\$10.0 million under \$20.0 million	1,526	20,284,411	1,154	1,395,229	1,184	2,335,916	149	752,216
\$20.0 million or more	892	50,095,100	690	1,360,707	737	3,688,234	281	1,868,833
<b>All Taxable Returns</b>	6,711	69,181,158	4,458	3,629,194	4,507	6,230,744	779	1,838,859
Under \$3.5 million	1,325	3,617,934	785	324,175	784	384,719	125	42,361
\$3.5 million under \$5.0 million	1,912	8,034,067	1,231	761,284	1,130	951,569	178	184,282
\$5.0 million under \$10.0 million	2,106	14,376,200	1,429	1,040,748	1,470	1,667,170	273	346,148
\$10.0 million under \$20.0 million	825	11,321,265	601	722,688	602	1,025,623	149	295,295
\$20.0 million or more	543	31,801,782	413	844,290	436	2,172,663	155	966,792
<b>All Nontaxable Returns</b>	8,479	61,044,247	6,383	4,762,612	6,086	7,693,229	1,446	2,453,087
Under \$3.5 million	1,981	4,780,715	1,451	733,327	1,299	675,539	137	114,784
\$3.5 million under \$5.0 million	3,115	12,817,178	2,318	1,461,541	2,194	1,883,004	517	436,279
\$5.0 million under \$10.0 million	2,333	15,639,990	1,782	1,308,745	1,751	2,224,829	465	538,063
\$10.0 million under \$20.0 million	701	9,527,657	563	672,581	561	1,284,293	200	461,921
\$20.0 million or more	349	18,229,407	278	536,417	301	1,615,571	126	692,660

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Closely held stock		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	4,136	11,619,237	12,308	23,227,881	8,630	14,248,287	1,064	91,083
Under \$3.5 million	612	449,426	2,527	1,248,512	1,639	770,854	203	7,320
\$3.5 million under \$5.0 million	1,070	7,026,222	3,863	3,143,752	2,656	1,893,359	419	42,996
\$5.0 million under \$10.0 million	1,341	1,774,898	3,669	5,486,458	2,706	3,509,724	325	30,843
\$10.0 million under \$20.0 million	637	1,696,680	1,331	3,975,765	1,022	2,620,274	77	5,585
\$20.0 million or more	476	6,972,033	798	9,375,214	607	5,464,145	39	4,339
<b>All Taxable Returns</b>	1,563	6,034,123	6,759	14,062,093	4,485	8,880,884	616	60,793
Under \$3.5 million	234	158,281	1,101	575,197	830	473,405	175	4,971
\$3.5 million under \$5.0 million	298	1,633,966	1,639	1,442,966	1,246	988,808	193	19,723
\$5.0 million under \$10.0 million	523	605,424	1,789	3,128,518	1,405	1,974,113	155	19,445
\$10.0 million under \$20.0 million	293	708,879	734	2,535,391	606	1,616,541	44	4,065
\$20.0 million or more	255	4,397,593	496	6,380,081	398	3,628,816	26	2,579
<b>All Nontaxable Returns</b>	2,574	5,585,115	6,549	9,165,888	4,145	5,364,704	448	40,290
Under \$3.5 million	378	291,154	1,426	671,315	809	297,399	27	2,349
\$3.5 million under \$5.0 million	812	4,622,276	2,344	1,700,826	1,429	892,331	203	22,363
\$5.0 million under \$10.0 million	818	1,169,474	1,880	2,397,940	1,301	1,535,612	171	11,399
\$10.0 million under \$20.0 million	344	987,801	597	1,440,375	416	1,003,734	33	1,520
\$20.0 million or more	221	2,574,410	392	2,994,152	270	1,638,628	13	1,780

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassified mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	3,454	2,892,640	6,246	1,640,178	2,344	341,309	4,907	881,494
Under \$3.5 million	658	110,957	827	117,610	440	27,650	1,160	123,299
\$3.5 million under \$5.0 million	1,047	296,654	1,878	390,024	891	99,454	1,579	195,424
\$5.0 million under \$10.0 million	1,076	1,009,651	1,566	469,213	510	89,211	618	231,197
\$10.0 million under \$20.0 million	431	448,604	610	290,842	242	48,196	507	153,021
\$20.0 million or more	282	1,535,874	365	442,408	130	116,908	274	176,553
<b>All Taxable Returns</b>	1,837	1,807,994	2,643	1,030,918	1,066	167,823	2,162	445,512
Under \$3.5 million	316	54,310	442	71,744	153	5,810	576	64,757
\$3.5 million under \$5.0 million	525	139,969	806	295,541	346	29,236	504	61,382
\$5.0 million under \$10.0 million	566	1,033,862	814	231,465	245	30,074	423	121,417
\$10.0 million under \$20.0 million	262	298,125	347	162,508	137	32,020	269	88,638
\$20.0 million or more	178	1,019,697	235	338,670	80	47,682	158	109,319
<b>All Nontaxable Returns</b>	1,617	1,084,647	2,603	609,260	1,277	173,486	2,755	435,982
Under \$3.5 million	342	56,646	385	45,866	287	21,840	583	58,542
\$3.5 million under \$5.0 million	521	160,895	1,072	183,463	545	30,217	1,075	134,042
\$5.0 million under \$10.0 million	481	1,024,649	752	177,738	290	36,637	742	111,780
\$10.0 million under \$20.0 million	169	150,479	263	98,434	105	16,176	237	64,384
\$20.0 million or more	104	516,377	131	103,738	50	69,226	116	67,234

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Cash assets		Insurance, face value		Insurance, policy loans		Farm assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	14,897	16,098,581	7,401	2,705,903	1,027	104,562	2,305	4,704,366
Under \$3.5 million	3,186	1,158,339	1,553	217,304	220	7,093	573	521,571
\$3.5 million under \$5.0 million	4,924	2,642,272	2,584	899,932	397	6,983	760	1,381,397
\$5.0 million under \$10.0 million	4,381	3,481,829	2,125	855,963	239	17,082	612	1,131,756
\$10.0 million under \$20.0 million	1,516	2,497,065	708	431,471	105	15,028	212	652,792
\$20.0 million or more	889	5,307,077	430	341,232	66	10,366	147	1,026,851
<b>All Taxable Returns</b>	6,702	9,033,789	2,768	799,474	291	26,615	989	2,242,087
Under \$3.5 million	1,324	636,454	583	35,504	* 59	* 415	201	190,998
\$3.5 million under \$5.0 million	1,912	1,198,208	778	170,009	* 75	* 6,308	287	566,779
\$5.0 million under \$10.0 million	2,101	1,862,162	946	185,501	85	9,862	287	486,884
\$10.0 million under \$20.0 million	823	1,622,482	318	149,661	36	2,560	116	373,296
\$20.0 million or more	541	3,589,885	243	194,999	36	7,440	99	584,209
<b>All Nontaxable Returns</b>	8,196	6,064,792	4,633	1,946,228	736	77,947	1,315	2,462,280
Under \$3.5 million	1,862	521,885	969	181,800	160	6,678	373	330,573
\$3.5 million under \$5.0 million	3,012	1,456,004	1,806	689,923	323	48,676	473	784,618
\$5.0 million under \$10.0 million	2,280	1,465,669	1,279	637,662	104	7,140	328	622,096
\$10.0 million under \$20.0 million	603	874,562	391	290,811	69	12,477	96	279,466
\$20.0 million or more	348	1,717,192	188	146,234	30	2,926	47	442,641

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	944	1,690,472	3,320	4,978,807	3,009	2,692,050	5,065	6,274,179
Under \$3.5 million	* 62	* 2,881	439	114,699	382	135,672	764	287,808
\$3.5 million under \$5.0 million	166	2,127,9	906	3,065,518	898	254,105	1,575	600,667
\$5.0 million under \$10.0 million	313	1,932,411	1,062	607,563	919	458,660	1,465	913,959
\$10.0 million under \$20.0 million	204	1,964,410	513	622,872	439	344,200	710	764,145
\$20.0 million or more	200	1,351,662	409	3,253,977	374	1,501,274	531	2,702,650
<b>All Taxable Returns</b>	439	970,917	1,414	2,566,014	1,094	1,224,146	2,397	3,044,154
Under \$3.5 million	* 56	* 1,211	266	65,711	109	26,381	338	132,647
\$3.5 million under \$5.0 million	49	12,507	182	109,602	286	62,606	540	172,716
\$5.0 million under \$10.0 million	132	48,338	469	256,394	305	135,669	791	486,903
\$10.0 million under \$20.0 million	93	96,926	250	292,611	181	117,612	394	426,227
\$20.0 million or more	108	813,025	247	1,841,675	213	881,908	333	1,811,162
<b>All Nontaxable Returns</b>	505	719,555	1,906	2,412,794	1,915	1,467,904	2,668	2,230,025
Under \$3.5 million	* 5	* 760	173	48,888	272	109,291	426	155,161
\$3.5 million under \$5.0 million	117	8,772	724	278,916	611	191,499	1,035	423,451
\$5.0 million under \$10.0 million	180	72,932	583	344,348	612	321,191	694	422,096
\$10.0 million under \$20.0 million	111	98,464	263	330,241	258	220,987	316	337,578
\$20.0 million or more	91	538,637	162	1,412,303	161	616,337	198	891,458

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Retirement assets		Debt/investing/financing		Other		Other assets	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	9,367	7,650,635	1,448	771,419	2,979	1,822,904	13,695	1,996,118
Under \$3.5 million	1,916	601,464	211	61,801	182	5,222	2,848	113,649
\$3.5 million under \$5.0 million	3,093	1,896,669	417	98,162	500	28,706	4,475	311,741
\$5.0 million under \$10.0 million	2,862	2,513,169	485	179,787	607	80,825	4,069	494,390
\$10.0 million under \$20.0 million	858	1,024,793	197	115,039	385	148,549	1,443	337,589
\$20.0 million or more	519	894,540	138	316,830	355	1,555,596	860	

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Estate Tax Returns Filed in 2009 (1) Type of Property, by Tax Status and Size of Gross Estate  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Type of property—continued			
	Direct estate for tax purposes (2)		Type of property	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>33,536</b>	<b>184,574,889</b>	<b>22,777</b>	<b>14,318,843</b>
Under \$2 million	1,356	2,056,467	842	274,009
\$2 million under \$3.5 million	17,830	46,325,793	11,785	5,246,825
\$3.5 million under \$5 million	6,141	25,333,326	4,343	2,310,144
\$5 million under \$10 million	5,336	36,254,509	3,793	3,075,260
\$10 million under \$20 million	1,807	25,379,240	1,381	1,800,389
\$20 million or more	1,668	59,692,761	732	1,861,017
<b>All Taxable Returns</b>	<b>14,713</b>	<b>101,971,360</b>	<b>9,341</b>	<b>6,262,426</b>
Under \$2 million	565	883,347	228	90,448
\$2 million under \$3.5 million	6,989	16,535,877	4,226	1,809,217
\$3.5 million under \$5 million	2,862	11,873,266	1,923	1,083,177
\$5 million under \$10 million	2,644	18,096,793	1,769	1,454,474
\$10 million under \$20 million	1,015	13,851,152	712	907,655
\$20 million or more	637	38,700,754	483	1,010,460
<b>All Nontaxable Returns</b>	<b>18,823</b>	<b>82,603,529</b>	<b>13,436</b>	<b>8,057,217</b>
Under \$2 million	740	1,167,120	413	183,581
\$2 million under \$3.5 million	18,831	27,298,294	7,260	3,409,614
\$3.5 million under \$5 million	3,279	13,659,111	2,460	1,408,966
\$5 million under \$10 million	2,662	16,187,776	2,024	1,623,786
\$10 million under \$20 million	843	11,428,048	669	822,733
\$20 million or more	458	25,392,037	310	870,567
				1,817,893
				1,410,103
Type of property—continued				
Tax status and size of gross estate	Cash		Type of property—continued	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,819</b>	<b>14,486,943</b>	<b>26,758</b>	<b>43,223,464</b>
Under \$2 million	169	32,128	866	337,341
\$2 million under \$3.5 million	2,658	1,198,149	13,624	9,251,231
\$3.5 million under \$5 million	1,191	178,471	5,022	2,348,975
\$5 million under \$10 million	1,584	2,691,185	4,563	3,848,419
\$10 million under \$20 million	748	1,978,526	1,637	5,044,219
\$20 million or more	428	6,448,263	695	16,433,698
<b>All Taxable Returns</b>	<b>2,495</b>	<b>7,163,289</b>	<b>11,629</b>	<b>20,263,100</b>
Under \$2 million	739	1,157,0	384	153,223
\$2 million under \$3.5 million	728	393,473	3,532	4,236,349
\$3.5 million under \$5 million	403	313,260	2,330	2,833,322
\$5 million under \$10 million	661	814,482	2,298	4,590,433
\$10 million under \$20 million	381	1,177,922	925	3,021,967
\$20 million or more	309	4,952,662	611	10,428,196
<b>All Nontaxable Returns</b>	<b>4,325</b>	<b>7,323,664</b>	<b>15,129</b>	<b>12,960,364</b>
Under \$2 million	70	30,738	488	184,118
\$2 million under \$3.5 million	1,929	620,726	8,493	4,414,882
\$3.5 million under \$5 million	791	842,760	2,881	2,418,653
\$5 million under \$10 million	924	1,203,703	2,205	3,497,566
\$10 million under \$20 million	767	1,088,036	111	2,260,643
\$20 million or more	233	5,484,381	352	4,005,503
				1,817,253
				1,410,103
Type of property—continued				
Tax status and size of gross estate	Other Federal bonds		State and local bonds	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>7,484</b>	<b>3,994,722</b>	<b>9,930</b>	<b>2,043,233</b>
Under \$2 million	269	20,892	358	31,884
\$2 million under \$3.5 million	3,820	709,690	5,223	957,277
\$3.5 million under \$5 million	1,334	543,096	1,737	306,540
\$5 million under \$10 million	1,265	680,762	1,650	383,734
\$10 million under \$20 million	485	486,959	685	236,837
\$20 million or more	322	1,872,488	377	927,252
<b>All Taxable Returns</b>	<b>3,824</b>	<b>2,748,389</b>	<b>4,627</b>	<b>1,303,884</b>
Under \$2 million	169	43,839	118	29,979
\$2 million under \$3.5 million	1,728	389,343	2,114	269,718
\$3.5 million under \$5 million	772	462,942	965	181,194
\$5 million under \$10 million	721	584,549	814	221,987
\$10 million under \$20 million	286	370,126	389	137,360
\$20 million or more	219	1,312,080	248	373,126
<b>All Nontaxable Returns</b>	<b>3,670</b>	<b>1,246,333</b>	<b>5,303</b>	<b>839,433</b>
Under \$2 million	160	14,462	160	30,450
\$2 million under \$3.5 million	2,062	361,162	3,109	387,559
\$3.5 million under \$5 million	963	1,617,144	632	125,346
\$5 million under \$10 million	505	228,222	746	162,166
\$10 million under \$20 million	203	186,844	296	99,476
\$20 million or more	154	280,390	129	154,125
				46
				1,817,253
				1,410,103
Type of property—continued				
Tax status and size of gross estate	Cash		Type of property—continued	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>32,888</b>	<b>21,624,135</b>	<b>16,354</b>	<b>4,296,197</b>
Under \$2 million	1,283	198,162	659	60,593
\$2 million under \$3.5 million	17,447	6,098,151	8,969	1,866,644
\$3.5 million under \$5 million	5,987	3,071,713	3,005	768,567
\$5 million under \$10 million	3,270	3,077,294	2,268	1,028,509
\$10 million under \$20 million	1,836	2,361,884	884	455,314
\$20 million or more	1,039	5,288,632	488	408,880
<b>All Taxable Returns</b>	<b>14,530</b>	<b>12,682,873</b>	<b>6,878</b>	<b>1,246,116</b>
Under \$2 million	520	88,468	305	24,450
\$2 million under \$3.5 million	6,906	3,122,274	3,298	838,418
\$3.5 million under \$5 million	2,919	1,781,184	1,132	107,249
\$5 million under \$10 million	2,628	2,253,361	1,065	305,268
\$10 million under \$20 million	1,009	1,969,206	428	183,369
\$20 million or more	626	3,188,879	270	273,588
<b>All Nontaxable Returns</b>	<b>18,358</b>	<b>8,941,262</b>	<b>9,476</b>	<b>3,050,081</b>
Under \$2 million	744	100,716	244	35,903
\$2 million under \$3.5 million	13,540	2,987,877	5,983	1,302,450
\$3.5 million under \$5 million	3,168	1,231,901	1,883	811,688
\$5 million under \$10 million	2,843	1,633,823	1,503	731,221
\$10 million under \$20 million	1,028	1,603,817	457	271,055
\$20 million or more	401	1,561,852	227	195,382
				33
				3,218
				85
				617,259
Type of property—continued				
Tax status and size of gross estate	Private equity and hedge funds		Type of property—continued	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,113</b>	<b>1,863,780</b>	<b>6,176</b>	<b>4,951,241</b>
Under \$2 million	14	1,142	238	66,875
\$2 million under \$3.5 million	302	79,883	2,298	939,418
\$3.5 million under \$5 million	283	54,886	1,625	265,498
\$5 million under \$10 million	294	195,594	1,239	783,228
\$10 million under \$20 million	184	148,470	623	768,691
\$20 million or more	718	1,144,869	452	2,492,652
<b>All Taxable Returns</b>	<b>576</b>	<b>688,063</b>	<b>2,710</b>	<b>2,428,733</b>
Under \$2 million	--	--	--	--
\$2 million under \$3.5 million	196	27,204	889	193,556
\$3.5 million under \$5 million	149	21,130	617	142,906
\$5 million under \$10 million	155	43,825	576	382,752
\$10 million under \$20 million	73	63,860	436	588,797
\$20 million or more	122	793,865	287	1,365,968
<b>All Nontaxable Returns</b>	<b>736</b>	<b>694,717</b>	<b>3,467</b>	<b>2,522,508</b>
Under \$2 million	--	--	145	37,132
\$2 million under \$3.5 million	227	43,991	1,421	345,882
\$3.5 million under \$5 million	134	32,975	748	207,499
\$5 million under \$10 million	158	66,970	664	420,476
\$10 million under \$20 million	110	118,841	453	367,064
\$20 million or more	96	441,241	186	1,148,836
				1,148,836
				219
				628,770
Type of property—continued				
Tax status and size of gross estate	Retirement assets		Type of property—continued	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>21,267</b>	<b>13,894,355</b>	<b>2,785</b>	<b>683,463</b>
Under \$2 million	619	339,661	167	21,609
\$2 million under \$3.5 million	11,507	5,241,606	1,152	122,547
\$3.5 million under \$5 million	3,887	2,719,820	576	93,887
\$5 million under \$10 million	2,420	2,979,842	517	172,765
\$10 million under \$20 million	1,152	1,440,847	224	140,108
\$20 million or more	589	1,309,399	149	131,543
<b>All Taxable Returns</b>	<b>8,806</b>	<b>4,911,240</b>	<b>1,266</b>	<b>413,262</b>
Under \$2 million	271	88,499	34	4,696
\$2 million under \$3.5 million	4,067	1,763,790	483	76,231
\$3.5 million under \$5 million	1,309	797,221	360	77,430
\$5 million under \$10 million	1,450	1,096,260	260	79,184
\$10 million under \$20 million	567	603,571	138	72,443
\$20 million or more	316	601,888	92	101,883
<b>All Nontaxable Returns</b>	<b>12,461</b>	<b>8,983,115</b>	<b>1,519</b>	<b>270,201</b>
Under \$2 million	342	22,775	131	15,515
\$2 million under \$3.5 million	7,500	3,478,896	669	46,315
\$3.5 million under \$5 million	2,568	1,863,459	228	16,487
\$5 million under \$10 million	1,962	1,910,582	248	94,881
\$10 million under \$20 million	395	827,277	87	67,883
\$20 million or more	273	680,512	57	29,860
				111
				94,691
				34
				222,192
Type of property—continued				
Tax status and size of gross estate	Retirement assets		Type of property—continued	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>21,267</b>	<b>13,894,355</b>	<b>2,785</b>	<b>683,463</b>
Under \$2 million	619	339,661	167	21,609
\$2 million under \$3.5 million	11,507	5,241,606	1,152	122,547
\$3.5 million under \$5 million	3,887	2,719,820	576	93,887
\$5 million under \$10 million	2,420	2,979,842	517	172,765
\$10 million under \$20 million	1,152	1,440,847	224	140,108
\$20 million or more	589	1,309,399	149	131,543
<b>All Taxable Returns</b>	<b>8,806</b>	<b>4,911,240</b>	<b>1,266</b>	<b>413,262</b>
Under \$2 million	271	88,499	34	4,696
\$2 million under \$3.5 million	4,067	1,763,790	483	76,231
\$3.5 million under \$5 million	1,309	797,221	360	77,430
\$5 million under \$10 million	1,450	1,096,260	260	79,184
\$10 million under \$20 million	567	603,571	138	72,443
\$20 million or more	316	601,888	92	101,883
<b>All Nontaxable Returns</b>	<b>12,461</b>	<b>8,983,115</b>	<b>1,519</b>	<b>270,201</b>
Under \$2 million	342	22,775	131	15,515
\$2 million under \$3.5 million	7,500	3,478,896	669	46,315
\$3.5 million under \$5 million	2,568	1,863,459	228	16,487
\$5 million under \$10 million	1,962	1,910,582	248	94,881
\$10 million under \$20 million	395	827,277	87	67,883
\$20 million or more	273	680,512	57	29,860
				111
				94,691
				34
				222,192

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 the 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 million. Because of filing requirements, however, some returns were filed in 2009 for deaths that occurred prior to 2008, for which the filing threshold was lower.  
 [2] Gross estate is shown as the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).  
 [3] The "Farm assets" category does not include livestock. Farmland was included in the "Other real estate" category.  
 Source: IRS, Statistics of Income Division, September 2010.

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

Tax status and size of gross estate	Type of property—continued							
	Direct estate for life purposes (2)		Type of property					
	Number	Amount	Number	Amount				
<b>All Returns</b>	<b>38,373</b>	<b>218,872,183</b>	<b>26,658</b>	<b>17,031,481</b>				
Under \$2.5 million	1,687	2,638,889	652	284,444				
\$2.5 million under \$3.5 million	20,956	54,114,846	13,408	6,878,654				
\$3.5 million under \$5.0 million	4,862	27,455,488	4,206	5,160,122				
\$5.0 million under \$10.0 million	5,895	35,535,510	4,119	3,424,538				
\$10.0 million under \$20.0 million	2,096	28,633,237	1,488	2,207,885				
\$20.0 million or more	1,178	78,143,451	508	2,023,950				
<b>All Taxable Returns</b>	<b>17,172</b>	<b>128,685,418</b>	<b>10,713</b>	<b>8,306,490</b>				
Under \$2.5 million	720	1,099,244	320	95,778				
\$2.5 million under \$3.5 million	9,368	22,227,871	4,820	2,803,280				
\$3.5 million under \$5.0 million	1,338	12,298,126	2,127	1,488,940				
\$5.0 million under \$10.0 million	3,051	20,481,584	1,961	1,621,917				
\$10.0 million under \$20.0 million	1,179	16,345,382	652	1,103,723				
\$20.0 million or more	746	55,712,025	375	1,382,875				
<b>All Nontaxable Returns</b>	<b>21,202</b>	<b>100,186,765</b>	<b>14,955</b>	<b>9,224,992</b>				
Under \$2.5 million	967	1,448,946	632	188,687				
\$2.5 million under \$3.5 million	12,647	31,888,775	8,603	3,979,286				
\$3.5 million under \$5.0 million	3,454	14,527,208	2,549	1,873,282				
\$5.0 million under \$10.0 million	2,895	19,447,326	2,197	1,862,019				
\$10.0 million under \$20.0 million	917	12,482,248	681	924,162				
\$20.0 million or more	432	25,001,381	333	680,578				
Tax status and size of gross estate	Type of property—continued							
	Cash		Publicly traded stock		State and local bonds		Federal savings bonds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>3,732</b>	<b>25,901,129</b>	<b>31,237</b>	<b>56,391,970</b>	<b>21,854</b>	<b>22,831,427</b>	<b>3,878</b>	<b>285,768</b>
Under \$2.5 million	165	41,243	1,182	1,948,414	871	295,548	28	5,795
\$2.5 million under \$3.5 million	2,720	1,276,784	16,718	11,603,647	16,814	4,083,422	3,024	178,529
\$3.5 million under \$5.0 million	1,474	1,022,640	9,375	9,383,807	3,906	2,382,960	776	48,387
\$5.0 million under \$10.0 million	1,654	2,096,489	5,060	15,427,441	3,821	3,939,619	37	37,878
\$10.0 million under \$20.0 million	779	2,270,801	1,843	7,955,411	1,426	3,337,538	126	9,882
\$20.0 million or more	466	14,229,891	1,083	15,224,349	922	8,262,321	47	7,786
<b>All Taxable Returns</b>	<b>2,048</b>	<b>15,599,328</b>	<b>14,426</b>	<b>28,576,440</b>	<b>10,238</b>	<b>15,524,398</b>	<b>1,691</b>	<b>108,333</b>
Under \$2.5 million	131	7,687	947	276,235	299	94,792	84	1,328
\$2.5 million under \$3.5 million	823	387,328	6,531	5,543,720	4,684	2,008,101	861	89,386
\$3.5 million under \$5.0 million	603	807,719	2,888	5,348,276	2,981	1,382,781	617	113,743
\$5.0 million under \$10.0 million	682	818,879	2,818	6,081,044	2,007	2,369,617	242	20,105
\$10.0 million under \$20.0 million	364	1,487,372	1,036	3,099,560	896	2,089,376	62	8,827
\$20.0 million or more	332	11,615,482	682	16,651,584	562	7,099,229	35	3,084
<b>All Nontaxable Returns</b>	<b>4,827</b>	<b>7,387,283</b>	<b>16,811</b>	<b>28,828,630</b>	<b>10,724</b>	<b>7,686,411</b>	<b>2,187</b>	<b>135,715</b>
Under \$2.5 million	123	35,516	635	270,179	372	108,794	163	2,467
\$2.5 million under \$3.5 million	1,897	608,896	9,187	8,099,912	6,122	2,047,241	1,483	89,180
\$3.5 million under \$5.0 million	871	614,862	2,786	2,835,511	1,794	1,024,675	379	116,344
\$5.0 million under \$10.0 million	952	1,283,790	2,442	4,346,397	1,817	1,588,897	237	17,572
\$10.0 million under \$20.0 million	415	1,282,188	946	2,932,645	706	1,248,462	43	6,025
\$20.0 million or more	298	5,214,180	375	4,472,768	300	1,785,502	12	1,814
Tax status and size of gross estate	Type of property—continued							
	Other Federal bonds		Corporate and foreign bonds		Bond funds		Unclassified mutual funds	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>9,511</b>	<b>4,486,377</b>	<b>12,184</b>	<b>2,438,224</b>	<b>5,142</b>	<b>499,223</b>	<b>11,985</b>	<b>1,682,365</b>
Under \$2.5 million	301	62,112	482	28,217	144	11,153	388	38,277
\$2.5 million under \$3.5 million	4,823	856,848	6,604	808,503	2,959	219,278	6,192	598,187
\$3.5 million under \$5.0 million	1,738	473,442	2,084	367,770	839	67,188	1,947	244,563
\$5.0 million under \$10.0 million	1,819	704,886	1,981	482,148	798	89,862	1,732	224,307
\$10.0 million under \$20.0 million	642	988,234	759	303,767	299	83,857	689	188,588
\$20.0 million or more	390	1,760,968	415	402,520	145	57,811	387	288,445
<b>All Taxable Returns</b>	<b>4,969</b>	<b>2,388,994</b>	<b>5,914</b>	<b>1,478,754</b>	<b>2,379</b>	<b>221,944</b>	<b>5,011</b>	<b>691,235</b>
Under \$2.5 million	168	43,838	353	16,297	134	15,480	43	29,386
\$2.5 million under \$3.5 million	2,266	531,372	2,810	417,377	1,198	100,019	2,465	241,146
\$3.5 million under \$5.0 million	947	339,596	1,198	195,614	488	39,795	948	151,942
\$5.0 million under \$10.0 million	900	378,929	1,079	291,827	413	54,405	824	174,154
\$10.0 million under \$20.0 million	454	379,836	458	254,797	176	38,828	358	115,558
\$20.0 million or more	282	1,209,224	280	317,041	91	48,593	280	188,052
<b>All Nontaxable Returns</b>	<b>4,852</b>	<b>1,897,784</b>	<b>6,270</b>	<b>954,170</b>	<b>2,763</b>	<b>277,279</b>	<b>6,974</b>	<b>991,130</b>
Under \$2.5 million	135	18,414	279	17,919	110	9,703	165	39,891
\$2.5 million under \$3.5 million	2,553	365,534	3,084	389,128	1,761	109,296	4,328	366,990
\$3.5 million under \$5.0 million	769	144,846	869	112,158	371	17,481	1,060	92,851
\$5.0 million under \$10.0 million	718	327,738	882	180,517	343	35,217	908	150,154
\$10.0 million under \$20.0 million	238	178,396	301	108,070	123	27,229	313	73,080
\$20.0 million or more	109	434,774	150	164,478	64	11,078	141	92,393
Tax status and size of gross estate	Type of property—continued							
	Cash		Insurance, life policy		Insurance, policy basis		Farm assets (3)	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>37,746</b>	<b>26,344,287</b>	<b>16,474</b>	<b>4,246,160</b>	<b>2,888</b>	<b>110,590</b>	<b>4,445</b>	<b>6,972,281</b>
Under \$2.5 million	1,684	389,038	647	86,249	--	--	38	98,269
\$2.5 million under \$3.5 million	20,350	6,693,935	10,180	1,717,386	--	--	2,549	2,797,729
\$3.5 million under \$5.0 million	4,847	2,628,948	3,362	803,198	366	39	710	1,022,881
\$5.0 million under \$10.0 million	5,819	3,718,120	2,853	907,127	328	23,769	628	1,045,733
\$10.0 million under \$20.0 million	2,078	2,407,184	1,055	446,000	122	114,848	252	624,849
\$20.0 million or more	1,175	4,951,117	538	305,222	82	14,814	176	1,372,079
<b>All Taxable Returns</b>	<b>17,647</b>	<b>12,224,214</b>	<b>7,328</b>	<b>1,187,144</b>	<b>678</b>	<b>49,296</b>	<b>1,800</b>	<b>3,135,927</b>
Under \$2.5 million	718	153,588	222	26,239	329	--	151	54,004
\$2.5 million under \$3.5 million	8,307	3,880,287	3,483	281,109	481	16,573	821	975,978
\$3.5 million under \$5.0 million	3,126	1,886,440	1,422	208,653	135	9,732	385	440,748
\$5.0 million under \$10.0 million	2,977	2,112,246	1,242	264,351	117	7,398	311	524,151
\$10.0 million under \$20.0 million	1,173	1,881,884	484	149,376	67	8,183	133	336,990
\$20.0 million or more	745	3,750,150	296	157,621	40	8,154	130	804,862
<b>All Nontaxable Returns</b>	<b>20,893</b>	<b>6,120,074</b>	<b>11,346</b>	<b>3,059,017</b>	<b>1,389</b>	<b>61,294</b>	<b>2,645</b>	<b>3,836,353</b>
Under \$2.5 million	949	205,490	425	40,210	251	--	118	43,886
\$2.5 million under \$3.5 million	12,242	2,815,488	6,658	1,338,277	111	--	1,128	1,822,153
\$3.5 million under \$5.0 million	3,353	1,268,894	1,880	598,483	851	12,027	346	581,835
\$5.0 million under \$10.0 million	2,841	1,805,886	1,212	642,038	213	18,481	214	521,609
\$10.0 million under \$20.0 million	902	845,510	492	291,550	64	8,254	130	268,939
\$20.0 million or more	430	1,208,987	239	447,802	42	6,660	58	688,118
Tax status and size of gross estate	Type of property—continued							
	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,277</b>	<b>1,881,428</b>	<b>6,830</b>	<b>6,838,690</b>	<b>4,714</b>	<b>3,366,160</b>	<b>9,212</b>	<b>4,798,335</b>
Under \$2.5 million	0	0	193	21,708	--	--	--	87,838
\$2.5 million under \$3.5 million	408	87,284	2,862	407,420	--	--	--	777,230
\$3.5 million under \$5.0 million	202	38,701	1,159	284,374	895	380,180	815	977,000
\$5.0 million under \$10.0 million	272	103,874	1,408	820,289	1,032	446,352	1,505	1,028,723
\$10.0 million under \$20.0 million	112	178,883	651	848,615	472	260,889	737	714,006
\$20.0 million or more	196	1,391,693	588	3,904,219	427	1,885,218	635	1,574,348
<b>All Taxable Returns</b>	<b>589</b>	<b>1,114,831</b>	<b>3,173</b>	<b>4,074,460</b>	<b>1,762</b>	<b>1,793,545</b>	<b>4,406</b>	<b>2,718,812</b>
Under \$2.5 million	0	0	162	11,785	--	--	150	29,026
\$2.5 million under \$3.5 million	121	9,580	1,007	228,306	--	--	1,007	357,454
\$3.5 million under \$5.0 million	86	11,792	583	156,455	288	65,809	718	283,033
\$5.0 million under \$10.0 million	134	42,174	715	480,289	447	183,670	694	591,190
\$10.0 million under \$20.0 million	62	70,680	381	477,554	240	107,451	487	410,271
\$20.0 million or more	126	978,223	347	2,877,914	249	1,252,365	422	1,058,157
<b>All Nontaxable Returns</b>	<b>718</b>	<b>586,595</b>	<b>3,457</b>	<b>2,565,230</b>	<b>2,952</b>	<b>1,606,615</b>	<b>4,806</b>	<b>2,079,523</b>
Under \$2.5 million	0	0	132	19,201	--	--	231	69,200
\$2.5 million under \$3.5 million	305	47,872	1,346	378,121	111	225,205	236	419,777
\$3.5 million under \$5.0 million	116	26,996	586	237,919	607	228,370	895	294,937
\$5.0 million under \$10.0 million	108	61,790	603	338,881	565	233,882	841	437,533
\$10.0 million under \$20.0 million	90	104,844	289	363,081	232	226,395	330	303,935
\$20.0 million or more	70	325,470	211</					

11-Nov-08

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

Tax status and size of gross estate	Gross estate for tax purposes (2)		Type of property—continued							
	Number	Amount	Personal residence		Other real estate (3)		State and local bonds		Federal savings bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>38,031</b>	<b>203,095,893</b>	<b>25,172</b>	<b>16,394,030</b>	<b>26,023</b>	<b>28,251,054</b>	<b>3,149</b>	<b>4,917,342</b>		
Under \$2.0 million	3,945	6,307,809	2,479	984,121	2,227	1,299,997	133	49,191		
\$2.0 million under \$3.5 million	19,866	51,481,033	12,752	6,212,133	13,071	6,984,270	1,088	629,144		
\$3.5 million under \$5.0 million	5,943	24,484,232	3,981	2,619,600	4,123	3,921,719	649	370,942		
\$5.0 million under \$10.0 million	5,429	38,774,178	3,768	3,107,520	3,964	5,666,209	642	803,336		
\$10.0 million under \$20.0 million	1,892	25,673,363	1,364	1,765,703	1,450	3,474,013	359	626,774		
\$20.0 million or more	1,017	58,374,979	778	1,724,881	848	4,605,086	279	2,237,895		
<b>All Taxable Returns</b>	<b>17,416</b>	<b>112,164,528</b>	<b>10,693</b>	<b>7,873,732</b>	<b>11,588</b>	<b>13,261,080</b>	<b>1,279</b>	<b>2,357,928</b>		
Under \$2.0 million	1,409	2,336,484	745	309,740	964	393,367	43	8,758		
\$2.0 million under \$3.5 million	8,453	22,982,987	5,058	2,695,252	5,358	3,952,989	360	205,200		
\$3.5 million under \$5.0 million	2,880	11,786,752	1,763	1,178,797	1,950	1,638,878	282	188,776		
\$5.0 million under \$10.0 million	2,968	18,797,158	1,894	1,581,679	1,987	2,817,324	286	329,592		
\$10.0 million under \$20.0 million	1,104	15,075,888	777	1,025,786	799	1,822,184	162	338,067		
\$20.0 million or more	654	40,605,379	488	1,102,478	548	2,836,429	165	1,288,675		
<b>All Nontaxable Returns</b>	<b>20,615</b>	<b>90,931,065</b>	<b>14,479</b>	<b>8,520,298</b>	<b>14,437</b>	<b>14,989,974</b>	<b>1,870</b>	<b>2,559,413</b>		
Under \$2.0 million	2,538	3,971,325	1,734	654,381	1,663	906,330	90	40,434		
\$2.0 million under \$3.5 million	11,323	28,808,146	7,746	3,616,880	7,753	5,331,372	728	423,884		
\$3.5 million under \$5.0 million	3,083	12,717,479	2,229	1,440,803	2,374	2,282,841	367	182,106		
\$5.0 million under \$10.0 million	2,522	16,977,020	1,894	1,545,914	1,916	3,048,945	376	475,204		
\$10.0 million under \$20.0 million	789	10,597,495	587	739,917	651	1,651,829	196	488,707		
\$20.0 million or more	363	17,769,600	290	822,403	300	1,768,657	114	649,219		

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Number	Amount	Publicly traded stock		State and local bonds		Federal savings bonds	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,787</b>	<b>16,759,921</b>	<b>30,909</b>	<b>82,396,560</b>	<b>20,261</b>	<b>18,388,961</b>	<b>4,000</b>	<b>300,488</b>
Under \$2.0 million	419	158,222	2,870	1,051,912	1,838	1,389,801	492	36,375
\$2.0 million under \$3.5 million	2,579	1,389,275	15,795	11,436,222	9,985	4,120,944	2,365	189,201
\$3.5 million under \$5.0 million	1,164	961,591	4,963	5,789,580	3,285	2,433,551	580	40,431
\$5.0 million under \$10.0 million	1,418	9,916,629	4,863	9,802,798	3,492	3,894,143	525	25,092
\$10.0 million under \$20.0 million	692	2,103,913	1,678	7,148,044	1,244	2,786,815	104	6,262
\$20.0 million or more	496	10,252,290	940	17,168,685	700	4,673,807	49	3,167
<b>All Taxable Returns</b>	<b>2,517</b>	<b>10,068,183</b>	<b>14,497</b>	<b>32,406,104</b>	<b>10,492</b>	<b>11,529,104</b>	<b>2,138</b>	<b>167,209</b>
Under \$2.0 million	327	32,824	1,952	484,450	1,179	171,396	28	25,419
\$2.0 million under \$3.5 million	696	355,567	6,883	5,890,109	4,800	2,080,480	1,258	97,854
\$3.5 million under \$5.0 million	489	431,580	2,362	3,178,435	1,735	1,385,625	323	24,700
\$5.0 million under \$10.0 million	620	787,812	2,589	6,098,384	1,884	2,449,348	378	13,778
\$10.0 million under \$20.0 million	327	888,672	994	4,778,657	796	1,881,315	63	3,334
\$20.0 million or more	294	7,601,628	615	11,996,059	498	3,560,941	37	2,333
<b>All Nontaxable Returns</b>	<b>4,269</b>	<b>6,691,738</b>	<b>16,412</b>	<b>19,990,456</b>	<b>9,769</b>	<b>6,859,857</b>	<b>1,863</b>	<b>133,279</b>
Under \$2.0 million	183	122,298	1,092	586,863	969	218,505	242	10,985
\$2.0 million under \$3.5 million	1,883	1,013,709	8,912	5,546,113	5,188	2,040,464	137	91,547
\$3.5 million under \$5.0 million	675	530,011	2,581	2,811,125	1,550	1,047,527	256	15,731
\$5.0 million under \$10.0 million	797	2,158,817	2,127	3,704,342	1,425	1,354,797	172	11,274
\$10.0 million under \$20.0 million	386	1,215,241	684	2,989,387	448	885,300	41	2,928
\$20.0 million or more	202	2,820,682	392	6,122,606	292	1,412,699	12	824

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued					
	Number	Amount	Corporate and foreign bonds		Bond funds		Unclassifiable mutual funds	
			Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>8,537</b>	<b>4,488,193</b>	<b>11,828</b>	<b>2,412,463</b>	<b>4,238</b>	<b>460,619</b>	<b>9,952</b>	<b>1,260,731</b>
Under \$2.0 million	609	140,292	1,056	127,249	494	16,981	1,059	93,411
\$2.0 million under \$3.5 million	4,545	752,934	6,022	790,654	2,576	179,667	6,028	491,287
\$3.5 million under \$5.0 million	1,615	1,111,658	1,932	338,325	1,423	86,704	1,670	179,877
\$5.0 million under \$10.0 million	1,525	658,015	1,784	427,988	695	88,424	1,420	289,819
\$10.0 million under \$20.0 million	602	589,713	608	223,835	228	38,176	486	118,656
\$20.0 million or more	380	1,947,581	387	596,423	163	68,887	284	207,711
<b>All Taxable Returns</b>	<b>4,987</b>	<b>2,996,771</b>	<b>8,933</b>	<b>1,410,181</b>	<b>2,732</b>	<b>276,793</b>	<b>4,413</b>	<b>743,488</b>
Under \$2.0 million	358	77,625	450	76,461	174	7,813	386	38,211
\$2.0 million under \$3.5 million	2,183	417,898	2,766	424,349	1,419	106,045	2,040	238,111
\$3.5 million under \$5.0 million	877	243,653	1,043	159,455	508	35,848	801	90,481
\$5.0 million under \$10.0 million	906	383,978	1,028	253,906	392	58,065	717	155,578
\$10.0 million under \$20.0 million	395	427,262	386	149,470	149	28,811	270	70,849
\$20.0 million or more	288	1,358,936	288	346,539	101	40,411	188	152,227
<b>All Nontaxable Returns</b>	<b>4,549</b>	<b>1,681,422</b>	<b>8,895</b>	<b>1,002,272</b>	<b>206</b>	<b>183,826</b>	<b>5,539</b>	<b>617,243</b>
Under \$2.0 million	511	70,867	645	50,797	20	11,148	683	23,201
\$2.0 million under \$3.5 million	2,362	330,960	3,243	396,305	1,159	73,822	2,987	255,155
\$3.5 million under \$5.0 million	838	168,056	890	176,850	304	30,656	896	89,396
\$5.0 million under \$10.0 million	619	274,039	756	174,081	303	30,359	709	114,241
\$10.0 million under \$20.0 million	208	142,451	222	74,365	79	9,568	216	47,807
\$20.0 million or more	112	591,275	127	159,883	32	39,276	86	55,445

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Cash		Insurance, face value		Insurance, policy loans		Farm assets (4)	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>37,380</b>	<b>17,905,163</b>	<b>19,838</b>	<b>4,249,753</b>	<b>1,784</b>	<b>100,793</b>	<b>2,826</b>	<b>1,713,194</b>		
Under \$2.0 million	3,783	703,174	1,832	246,590	59	4,204	264	82,568		
\$2.0 million under \$3.5 million	19,525	5,848,569	10,179	1,712,265	900	35,792	1,528	529,436		
\$3.5 million under \$5.0 million	6,838	2,159,203	3,058	763,423	429	18,200	387	200,960		
\$5.0 million under \$10.0 million	5,349	3,240,339	2,887	857,981	282	27,192	385	257,515		
\$10.0 million under \$20.0 million	1,812	2,105,788	917	398,229	121	9,105	152	184,265		
\$20.0 million or more	1,012	3,846,092	487	273,264	73	6,370	111	478,409		
<b>All Taxable Returns</b>	<b>17,285</b>	<b>10,911,773</b>	<b>7,353</b>	<b>1,158,452</b>	<b>692</b>	<b>43,139</b>	<b>1,137</b>	<b>773,608</b>		
Under \$2.0 million	1,397	338,929	595	62,211	29	2,412	57	16,521		
\$2.0 million under \$3.5 million	8,412	3,090,660	3,743	377,721	288	19,613	534	158,072		
\$3.5 million under \$5.0 million	2,845	1,236,689	1,151	179,079	65	3,161	171	124,077		
\$5.0 million under \$10.0 million	2,881	2,028,439	1,120	281,515	119	10,081	211	95,017		
\$10.0 million under \$20.0 million	1,089	1,346,434	450	145,690	50	3,805	91	93,703		
\$20.0 million or more	652	2,870,623	293	132,226	41	3,967	71	288,218		
<b>All Nontaxable Returns</b>	<b>20,075</b>	<b>6,993,390</b>	<b>11,686</b>	<b>3,091,300</b>	<b>1,192</b>	<b>87,654</b>	<b>1,689</b>	<b>939,585</b>		
Under \$2.0 million	2,387	364,245	1,237	184,379	70	1,792	207	66,048		
\$2.0 million under \$3.5 million	11,113	2,757,910	6,436	1,334,544	613	16,179	994	371,284		
\$3.5 million under \$5.0 million	2,863	922,514	1,865	584,344	244	15,039	783	247,983		
\$5.0 million under \$10.0 million	2,469	1,211,901	1,468	596,486	163	17,111	173	162,498		
\$10.0 million under \$20.0 million	714	789,382	467	250,530	71	5,130	61	70,603		
\$20.0 million or more	360	977,669	193	141,037	31	2,403	40	192,191		

  

Tax status and size of gross estate	Type of property—continued		Type of property—continued							
	Number	Amount	Private equity and hedge funds		Other limited partnerships		Other noncorporate business assets		Mortgages and notes	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>740</b>	<b>1,432,474</b>	<b>6,420</b>	<b>5,199,179</b>	<b>4,538</b>	<b>3,633,925</b>	<b>8,983</b>	<b>4,342,730</b>		
Under \$2.0 million	**	**	437	107,613	351	72,882	679	93,386		
\$2.0 million under \$3.5 million	**	**	2,501	476,078	1,571	245,575	3,889	751,308		
\$3.5 million under \$5.0 million	84	15,523	1,089	230,906	629	252,213	1,470	564,541		
\$5.0 million under \$10.0 million	103	73,325	1,246	898,335	826	397,453	1,628	795,315		
\$10.0 million under \$20.0 million	100	100,304	585	889,411	449	599,232	749	687,796		
\$20.0 million or more	146	1,225,658	472							

20-May-08

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

Table with multiple columns: Tax status and size of gross estate, Type of property (Gross estate for tax purposes, Personal residence, Other real estate, Real estate partnerships, Closely held stock, Publicly traded stock, Type of property-continued, State and local bonds, Federal savings bonds, Other Federal bonds, Corporate and foreign bonds, Bond funds, Unavailable mutual funds, Cash, Cash management accounts, Insurance, Face value, Insurance policy loans, Farm assets, Limited partnerships, Other noncorporate business assets, Hedgefunds and notes, Retirement assets, Debitables/intentions, Art, Other assets). Rows include All Returns, All Taxable Returns, and All Nontaxable Returns, with sub-rows for gross estate size categories (e.g., Under \$1.5 million, \$1.5 million under \$2.0 million, etc.).

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 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 filer threshold increased to \$2.0 million.  
[2] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).  
[3] The "arm assets" category does not include farmland. Farmland was included in the "Other real estate" category.  
Source: IRS, Statistics of Income Division, October 2007.

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

Tax status and size of gross estate	Gross estate for tax purposes (2)		Personal residence		Type of property		Real estate partnerships	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>46,070</b>	<b>184,664,403</b>	<b>29,934</b>	<b>166,640,080</b>	<b>28,326</b>	<b>240,149,845</b>	<b>2,915</b>	<b>3,114,485</b>
Under \$1.5 million	5,650	6,618,339	3,905	1,079,352	3,200	1,201,450	152	36,059
\$1.5 million under \$2.0 million	13,955	24,047,230	9,133	3,561,999	8,191	3,607,165	501	14,382
\$2.0 million under \$3.0 million	10,810	39,422,443	8,462	14,244,862	7,473	6,161,937	375	11,842
\$3.0 million under \$5.0 million	4,445	18,386,313	3,018	1,782,560	2,839	2,618,888	376	24,830
\$5.0 million under \$10.0 million	4,122	28,209,837	2,824	2,181,510	2,601	4,076,860	438	22,611
\$10.0 million under \$20.0 million	1,358	18,649,863	954	1,127,816	1,031	2,472,543	240	434,033
\$20.0 million or more	760	50,832,348	579	1,237,929	621	3,679,856	196	1,422,608
<b>All Taxable Returns</b>	<b>20,200</b>	<b>104,614,820</b>	<b>12,646</b>	<b>74,932,346</b>	<b>12,647</b>	<b>10,989,295</b>	<b>1,115</b>	<b>1,230,823</b>
Under \$1.5 million	1,920	2,462,629	1,520	330,762	1,211	331,118	25	4,728
\$1.5 million under \$2.0 million	5,237	9,258,132	3,160	1,331,745	2,910	1,228,910	224	70,108
\$2.0 million under \$3.0 million	7,311	18,538,695	4,486	2,272,625	4,284	2,779,697	273	98,322
\$3.0 million under \$5.0 million	2,282	9,433,154	1,407	806,301	1,308	1,082,287	140	88,498
\$5.0 million under \$10.0 million	2,200	15,593,154	1,523	1,951,327	1,503	1,969,296	144	106,413
\$10.0 million under \$20.0 million	622	11,291,843	543	691,243	607	1,243,495	117	193,450
\$20.0 million or more	498	37,299,664	376	803,882	397	2,275,177	112	150,076
<b>All Nontaxable Returns</b>	<b>24,620</b>	<b>89,661,873</b>	<b>17,388</b>	<b>82,711,744</b>	<b>15,279</b>	<b>13,136,800</b>	<b>1,701</b>	<b>1,879,462</b>
Under \$1.5 million	3,770	4,373,715	2,624	747,600	2,223	868,301	127	31,882
\$1.5 million under \$2.0 million	8,718	14,789,098	5,973	2,229,898	5,381	2,578,286	327	73,723
\$2.0 million under \$3.0 million	7,521	19,223,148	5,374	2,491,569	5,099	3,388,266	359	177,441
\$3.0 million under \$5.0 million	2,163	8,953,149	1,611	976,199	1,501	1,533,211	236	150,332
\$5.0 million under \$10.0 million	1,841	12,410,960	1,292	1,388,262	1,388	2,108,807	274	205,958
\$10.0 million under \$20.0 million	536	7,387,919	411	436,373	424	1,220,057	124	240,583
\$20.0 million or more	281	13,533,294	203	373,936	223	1,454,878	64	845,502
<b>Tax status and size of gross estate</b>	<b>Other Federal bonds</b>		<b>State and local government bonds</b>		<b>U.S. Treasury bonds</b>		<b>Federal reserve banks</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>6,884</b>	<b>11,787,826</b>	<b>36,487</b>	<b>50,994,303</b>	<b>23,793</b>	<b>18,852,688</b>	<b>6,329</b>	<b>426,847</b>
Under \$1.5 million	606	17,687	3,960	979,290	2,000	420,890	745	149,520
\$1.5 million under \$2.0 million	1,166	1,059,937	10,967	4,504,471	6,024	1,991,162	1,632	121,423
\$2.0 million under \$3.0 million	2,149	1,059,937	12,195	8,843,754	7,916	3,280,063	1,996	150,006
\$3.0 million under \$5.0 million	965	817,665	3,819	4,738,860	4,122	1,934,960	877	81,892
\$5.0 million under \$10.0 million	1,101	1,434,323	3,633	7,826,302	2,899	3,364,514	339	41,607
\$10.0 million under \$20.0 million	200	1,411,321	1,200	4,222,622	642	2,346,660	124	9,318
\$20.0 million or more	373	6,494,593	691	18,289,008	544	5,545,843	36	2,161
<b>All Taxable Returns</b>	<b>2,642</b>	<b>6,929,135</b>	<b>16,973</b>	<b>34,436,386</b>	<b>11,913</b>	<b>12,489,326</b>	<b>2,500</b>	<b>241,613</b>
Under \$1.5 million	118	23,948	1,316	417,708	723	148,885	498	87,324
\$1.5 million under \$2.0 million	329	87,607	4,204	2,151,832	2,756	878,903	633	54,389
\$2.0 million under \$3.0 million	813	1,630,808	6,196	4,864,614	3,222	1,880,269	1,044	100,317
\$3.0 million under \$5.0 million	399	311,676	2,018	2,912,084	1,500	1,170,170	281	36,442
\$5.0 million under \$10.0 million	508	620,961	2,049	5,026,734	1,603	2,082,877	207	17,267
\$10.0 million under \$20.0 million	265	1,667,869	793	3,761,645	515	1,595,638	109	84,046
\$20.0 million or more	220	3,848,672	465	15,191,194	392	4,698,778	25	1,507
<b>All Nontaxable Returns</b>	<b>4,242</b>	<b>8,838,691</b>	<b>19,513</b>	<b>16,557,909</b>	<b>11,879</b>	<b>6,363,361</b>	<b>2,829</b>	<b>179,234</b>
Under \$1.5 million	488	143,927	2,643	961,943	1,348	270,913	1,468	57,734
\$1.5 million under \$2.0 million	866	279,092	6,723	2,739,039	4,149	1,085,269	1,049	67,354
\$2.0 million under \$3.0 million	1,316	1,236,366	6,023	8,839,366	3,568	1,878,620	912	124,246
\$3.0 million under \$5.0 million	556	506,980	1,801	1,916,286	1,222	754,790	195	184,248
\$5.0 million under \$10.0 million	503	817,665	1,584	2,789,588	1,038	1,271,527	181	24,346
\$10.0 million under \$20.0 million	250	815,432	487	1,660,976	327	759,012	42	3,497
\$20.0 million or more	193	2,645,921	226	10,991,160	152	886,058	21	958
<b>Tax status and size of gross estate</b>	<b>Cash</b>		<b>Corporate and foreign bonds</b>		<b>Bond funds</b>		<b>Unregistered mutual funds</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>11,511</b>	<b>4,813,199</b>	<b>13,609</b>	<b>2,371,382</b>	<b>4,149</b>	<b>3,801,911</b>	<b>8,301</b>	<b>1,645,674</b>
Under \$1.5 million	1,123	145,241	1,359	11,997	455	14,440	1,042	84,744
\$1.5 million under \$2.0 million	3,281	4,051	4,039	383,758	1,388	67,496	2,817	158,024
\$2.0 million under \$3.0 million	4,004	797,008	4,576	5,701,611	1,388	10,367,267	2,767	288,131
\$3.0 million under \$5.0 million	1,201	1,224,319	1,497	1,242,319	386	622,889	912	181,711
\$5.0 million under \$10.0 million	1,136	515,153	1,340	366,257	375	453,777	750	147,911
\$10.0 million under \$20.0 million	406	1,884,358	460	2,292,631	119	49,669	238	89,671
\$20.0 million or more	291	2,021,016	718	4,967,798	60	47,075	138	133,976
<b>All Taxable Returns</b>	<b>5,922</b>	<b>3,314,669</b>	<b>6,713</b>	<b>1,466,003</b>	<b>1,930</b>	<b>248,234</b>	<b>3,565</b>	<b>545,086</b>
Under \$1.5 million	379	48,383	503	59,411	142	2,911	397	25,134
\$1.5 million under \$2.0 million	1,010	273,020	1,566	1,022,845	602	277,466	1,145	87,491
\$2.0 million under \$3.0 million	2,195	440,861	2,483	343,880	788	680,808	1,231	137,846
\$3.0 million under \$5.0 million	672	893,527	1,053	1,033,918	309	406,944	589	67,589
\$5.0 million under \$10.0 million	680	329,604	789	2,027,111	221	35,564	397	87,036
\$10.0 million under \$20.0 million	714	1,471,669	795	1,455,827	73	34,019	145	64,386
\$20.0 million or more	212	1,705,875	193	408,792	42	43,131	90	90,889
<b>All Nontaxable Returns</b>	<b>5,589</b>	<b>1,488,520</b>	<b>6,797</b>	<b>905,379</b>	<b>2,219</b>	<b>131,777</b>	<b>4,736</b>	<b>913,487</b>
Under \$1.5 million	744	87,307	826	52,607	613	11,520	645	109,610
\$1.5 million under \$2.0 million	1,841	270,520	2,483	2,284,131	893	454,420	1,043	169,433
\$2.0 million under \$3.0 million	1,809	316,147	2,052	2,267,211	652	350,949	1,536	193,185
\$3.0 million under \$5.0 million	529	442,862	604	1,108,648	172	184,648	277	87,888
\$5.0 million under \$10.0 million	456	185,549	551	1,933,427	154	9,813	353	69,876
\$10.0 million under \$20.0 million	132	403,969	165	84,097	43	14,817	82	133,310
\$20.0 million or more	78	345,141	85	87,897	18	3,884	48	42,187
<b>Tax status and size of gross estate</b>	<b>Cash</b>		<b>Insurance</b>		<b>Real estate</b>		<b>Other</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>43,323</b>	<b>11,625,139</b>	<b>32,214</b>	<b>6,913,400</b>	<b>22,656</b>	<b>3,978,088</b>	<b>2,986</b>	<b>67,349</b>
Under \$1.5 million	2,902	31,279	3,428	231,997	275	275,121	749	2,499
\$1.5 million under \$2.0 million	13,518	2,405,996	9,412	886,733	7,047	802,408	609	7,270
\$2.0 million under \$3.0 million	14,160	2,149,726	10,163	1,272,663	8,131	1,388,681	786	9,323
\$3.0 million under \$5.0 million	4,309	1,154,659	3,450	733,178	2,113	520,864	215	9,194
\$5.0 million under \$10.0 million	3,968	1,534,643	3,240	1,138,611	2,066	652,766	273	16,963
\$10.0 million under \$20.0 million	1,328	993,398	1,135	789,888	623	212,867	106	11,005
\$20.0 million or more	748	15,428,488	654	1,554,989	382	1,174,541	48	5,917
<b>All Taxable Returns</b>	<b>19,723</b>	<b>6,787,323</b>	<b>15,221</b>	<b>4,288,689</b>	<b>8,306</b>	<b>877,108</b>	<b>820</b>	<b>24,187</b>
Under \$1.5 million	1,748	280,744	1,223	113,315	786	154,523	63	2,284
\$1.5 million under \$2.0 million	5,117	9,259,098	3,386	4,811,314	2,167	1,434,714	861	268,138
\$2.0 million under \$3.0 million	7,054	1,755,881	5,553	932,870	3,052	362,718	237	6,883
\$3.0 million under \$5.0 million	2,237	733,528	1,819	409,828	833	120,805	75	4,003
\$5.0 million under \$10.0 million	2,247	1,814,074	1,804	1,049,209	1,039	560,419	183	6,486
\$10.0 million under \$20.0 million	813	601,759	704	530,197	337	77,976	51	6,423
\$20.0 million or more	496	12,483,748	492	1,173,965	417	87,214	64	4,484
<b>All Nontaxable Returns</b>	<b>23,601</b>	<b>4,277,816</b>	<b>16,993</b>	<b>2,617,701</b>	<b>14,140</b>	<b>3,000,989</b>	<b>1,475</b>	<b>63,163</b>
Under \$1.5 million	3,514	388,835	2,196	168,682	2,001	220,589	217	6,235
\$1.5 million under \$2.0 million	8,405	1,815,149	5,828	4,823,919	4,880	691,150	1,436	237,426
\$2.0 million under \$3.0 million	7,096	993,845	5,251	639,823	4,424	1,094,213	531	239,919
\$3.0 million under \$5.0 million	2,972	1,211,641	1,841	1,233,360	1,280	401,939	5,981	19,581
\$5.0 million under \$10.0 million	1,751	587,419	1,436	409,442	1,075	402,258	147	7,177
\$10.0 million under \$20.0 million	515	361,628	431	259,601	225	134,465	56	4,562
\$20.0 million or more	384	6,069,685	265	816,562	152	317,587	48	5,917
<b>Tax status and size of gross estate</b>	<b>Farm assets (3)</b>		<b>Unregistered investments</b>		<b>Real estate</b>		<b>Other</b>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>2,800</b>	<b>1,213,649</b>	<b>6,445</b>	<b>4,530,832</b>	<b>4,882</b>	<b>2,816,049</b>	<b>10,487</b>	<b>3,966,778</b>
Under \$1.5 million	323	65,336	461	60,456	423	30,141	905	138,844
\$1.5 million under \$2.0 million	868	173,229	1,218	159,288	861	73,027	2,284	385,880
\$2.0 million under \$3.0 million	871	227,950	1,238	498,462	1,522	301,264	2,961	633,351
\$3.0 million under \$5.0 million	267	149,290	786	256,699	603	149,864	1,218	47,815
\$5.0 million under \$10.0 million	160	55,687	1,041	148,619	54	243,600	387	603,929
\$10.0 million under \$20.0 million	115	154,588	450	636,906	334	265,716	589	548,886
\$20.0 million or more	90							

Estate Tax Returns Filed in 2004 (1): Type of Property, by Tax Status and Size of Gross Estate

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Type of property—continued			
	Other Federal bonds	Corporate and foreign bonds	U.S. government securities	Insurance policy benefits
<b>All Returns</b>	<b>15,888</b>	<b>1,996,190</b>	<b>18,456</b>	<b>2,884,587</b>
Under \$1 million	1,523	25,952	1,517	27,811
\$1.0 million under \$1.5 million	5,479	631,169	6,889	542,077
\$1.5 million under \$2.0 million	3,543	548,788	4,481	415,001
\$2.0 million under \$3.0 million	3,712	778,654	4,260	484,761
\$3.0 million under \$5.0 million	1,236	278,789	1,360	238,247
\$5.0 million under \$10.0 million	1,066	545,087	1,292	322,538
\$10.0 million under \$20.0 million	408	432,868	428	188,603
\$20.0 million or more	253	1,687,171	253	572,847
<b>All Taxable Returns</b>	<b>9,175</b>	<b>3,289,990</b>	<b>9,866</b>	<b>1,733,332</b>
Under \$1 million	134	8,559	216	16,233
\$1.0 million under \$1.5 million	2,823	352,000	3,014	269,463
\$1.5 million under \$2.0 million	2,250	387,520	2,197	295,239
\$2.0 million under \$3.0 million	2,148	608,798	2,288	284,956
\$3.0 million under \$5.0 million	705	203,715	782	183,542
\$5.0 million under \$10.0 million	668	402,831	802	228,174
\$10.0 million under \$20.0 million	262	281,111	278	133,380
\$20.0 million or more	154	1,546,785	184	362,739
<b>All Nontaxable Returns</b>	<b>6,813</b>	<b>1,787,100</b>	<b>8,590</b>	<b>1,071,255</b>
Under \$1 million	189	25,433	121	9,268
\$1.0 million under \$1.5 million	2,658	279,139	3,078	272,945
\$1.5 million under \$2.0 million	1,293	177,033	1,738	156,265
\$2.0 million under \$3.0 million	1,564	403,125	1,875	215,195
\$3.0 million under \$5.0 million	501	153,073	578	75,705
\$5.0 million under \$10.0 million	398	137,538	487	85,364
\$10.0 million under \$20.0 million	144	143,875	150	55,225
\$20.0 million or more	69	554,495	65	259,528
Tax status and size of gross estate	Type of property—continued			
	Real estate	Other personal property	Other real estate	Real estate partnerships
<b>All Returns</b>	<b>62,728</b>	<b>13,961,152</b>	<b>45,848</b>	<b>8,648,537</b>
Under \$1 million	2,163	228,809	1,451	78,383
\$1.0 million under \$1.5 million	24,177	3,833,972	16,349	1,268,970
\$1.5 million under \$2.0 million	13,089	2,192,849	9,587	1,057,142
\$2.0 million under \$3.0 million	14,473	2,839,497	10,319	1,456,959
\$3.0 million under \$5.0 million	4,087	1,584,592	3,274	783,779
\$5.0 million under \$10.0 million	3,717	1,295,722	3,068	1,132,071
\$10.0 million under \$20.0 million	1,252	821,230	1,128	783,317
\$20.0 million or more	700	1,580,043	645	1,500,039
<b>All Taxable Returns</b>	<b>30,782</b>	<b>8,793,932</b>	<b>23,332</b>	<b>4,968,659</b>
Under \$1 million	993	152,213	688	47,795
\$1.0 million under \$1.5 million	10,244	2,022,088	7,333	629,807
\$1.5 million under \$2.0 million	6,884	1,482,847	5,090	691,464
\$2.0 million under \$3.0 million	7,108	1,822,595	5,565	881,689
\$3.0 million under \$5.0 million	2,123	754,438	1,754	421,273
\$5.0 million under \$10.0 million	2,147	822,449	1,788	762,722
\$10.0 million under \$20.0 million	800	561,922	791	535,078
\$20.0 million or more	514	1,544,212	454	1,088,033
<b>All Nontaxable Returns</b>	<b>32,046</b>	<b>5,167,220</b>	<b>22,516</b>	<b>3,679,878</b>
Under \$1 million	1,170	76,586	763	39,788
\$1.0 million under \$1.5 million	14,423	1,937,225	885	683,853
\$1.5 million under \$2.0 million	6,195	700,001	4,497	465,678
\$2.0 million under \$3.0 million	6,366	1,091,881	4,763	975,270
\$3.0 million under \$5.0 million	1,954	403,125	1,579	314,336
\$5.0 million under \$10.0 million	1,570	473,273	1,299	398,848
\$10.0 million under \$20.0 million	482	295,307	427	248,241
\$20.0 million or more	206	316,030	181	410,456
Tax status and size of gross estate	Type of property—continued			
	Farm assets (2)	Limited partnerships	Other noncorporate business assets	Mortgages and notes
<b>All Returns</b>	<b>4,258</b>	<b>1,028,893</b>	<b>8,445</b>	<b>4,474,211</b>
Under \$1 million	885	148,258	113	4,027
\$1.0 million under \$1.5 million	14,389	3,345,884	1,091	44,889
\$1.5 million under \$2.0 million	8,291	2,635,235	645	47,549
\$2.0 million under \$3.0 million	8,412	3,842,736	929	111,959
\$3.0 million under \$5.0 million	2,326	1,533,543	291	96,881
\$5.0 million under \$10.0 million	2,196	1,743,333	277	148,483
\$10.0 million under \$20.0 million	801	779,839	137	76,817
\$20.0 million or more	377	605,174	99	272,186
<b>All Taxable Returns</b>	<b>16,475</b>	<b>6,754,399</b>	<b>2,068</b>	<b>266,462</b>
Under \$1 million	327	91,844	--	--
\$1.0 million under \$1.5 million	8,002	1,447,268	--	--
\$1.5 million under \$2.0 million	3,701	997,564	353	12,204
\$2.0 million under \$3.0 million	3,760	1,506,517	617	62,962
\$3.0 million under \$5.0 million	1,024	626,861	154	29,256
\$5.0 million under \$10.0 million	1,035	713,438	203	73,765
\$10.0 million under \$20.0 million	389	340,577	87	40,464
\$20.0 million or more	237	350,333	74	69,524
<b>All Nontaxable Returns</b>	<b>22,112</b>	<b>3,756,644</b>	<b>1,671</b>	<b>438,034</b>
Under \$1 million	427	88,894	--	--
\$1.0 million under \$1.5 million	9,387	1,682,569	--	--
\$1.5 million under \$2.0 million	4,580	1,578,361	292	34,646
\$2.0 million under \$3.0 million	4,852	2,194,253	408	40,878
\$3.0 million under \$5.0 million	1,303	908,882	137	25,622
\$5.0 million under \$10.0 million	1,161	1,000,897	174	37,723
\$10.0 million under \$20.0 million	352	433,272	49	38,153
\$20.0 million or more	245	254,842	24	202,282

NOTE: Dollar figures 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 corrected 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 million. Because of filing extensions, however, some returns were filed in 2004 for deaths that occurred prior to 2003, for which the filing thresholds were lower. For deaths that occurred in 2004, the filing threshold was \$1 million.  
 (2) Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).  
 (3) The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.  
 Source: IRS, Statistics of Income, Division, October 2007.

## Estate Tax Returns Filed in 2003 (1) Type of Property, by Tax Status and Size of Gross Estate

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Type of property—continued			
	Other real estate		Real estate partnerships	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>17,138</b>	<b>11,046,753</b>	<b>20,154</b>	<b>8,373,321</b>
Under \$1 million	7,088	2,047,489	4,719	17,685,121
\$1.0 million under \$1.5 million	2,033	1,841,093	18,828	3,429,222
\$1.5 million under \$2.0 million	13,327	22,955,619	9,100	2,965,176
\$2.0 million under \$3.5 million	13,136	33,871,899	8,908	3,020,623
\$3.5 million under \$5.0 million	4,130	17,606,275	2,788	1,651,060
\$5.0 million under \$10.0 million	3,732	25,286,191	2,611	1,923,379
\$10.0 million under \$20.0 million	1,203	17,645,260	963	1,033,206
\$20.0 million or more	720	41,837,416	547	945,132
<b>All Taxable Returns</b>	<b>33,902</b>	<b>112,046,753</b>	<b>20,154</b>	<b>8,373,321</b>
Under \$1 million	2,976	2,202,296	1,315	384,796
\$1.0 million under \$1.5 million	11,467	14,512,341	6,754	1,906,850
\$1.5 million under \$2.0 million	6,164	11,625,218	4,205	1,452,078
\$2.0 million under \$3.5 million	6,716	17,338,223	4,143	1,692,291
\$3.5 million under \$5.0 million	2,202	11,922,969	1,362	746,302
\$5.0 million under \$10.0 million	2,157	14,854,398	1,420	1,032,891
\$10.0 million under \$20.0 million	824	17,215,904	597	649,826
\$20.0 million or more	504	31,307,088	378	626,878
<b>All Nontaxable Returns</b>	<b>39,826</b>	<b>88,214,416</b>	<b>27,766</b>	<b>9,308,890</b>
Under \$1 million	4,412	1,724,193	2,771	945,028
\$1.0 million under \$1.5 million	18,248	21,609,739	12,073	3,013,773
\$1.5 million under \$2.0 million	6,553	11,308,420	4,994	1,536,961
\$2.0 million under \$3.5 million	6,419	16,475,676	4,766	1,853,332
\$3.5 million under \$5.0 million	1,937	7,837,815	1,041	786,466
\$5.0 million under \$10.0 million	1,575	10,600,254	1,192	862,448
\$10.0 million under \$20.0 million	469	4,261,365	348	266,447
\$20.0 million or more	615	10,320,328	468	912,364
<b>Type of property—continued</b>				
Tax status and size of gross estate	Other Federal bonds		Type of property—continued	
	Corporate and foreign bonds		Mortgages and notes	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>10,669</b>	<b>16,587,174</b>	<b>68,330</b>	<b>52,896,376</b>
Under \$1 million	566	107,432	4,272	981,172
\$1.0 million under \$1.5 million	2,817	637,528	23,652	6,714,827
\$1.5 million under \$2.0 million	1,589	569,737	10,649	6,452,215
\$2.0 million under \$3.5 million	2,346	1,271,991	10,908	7,878,874
\$3.5 million under \$5.0 million	653	720,774	3,664	4,430,754
\$5.0 million under \$10.0 million	1,048	1,382,319	3,346	6,960,289
\$10.0 million under \$20.0 million	465	1,583,439	1,171	5,340,151
\$20.0 million or more	365	4,587,831	688	16,122,163
<b>All Taxable Returns</b>	<b>3,717</b>	<b>3,583,893</b>	<b>27,186</b>	<b>34,782,487</b>
Under \$1 million	230	35,707	1,826	391,633
\$1.0 million under \$1.5 million	759	137,910	6,002	2,800,350
\$1.5 million under \$2.0 million	416	770,392	3,207	2,109,245
\$2.0 million under \$3.5 million	963	480,748	5,685	4,547,927
\$3.5 million under \$5.0 million	1,321	1,142,908	3,983	2,888,166
\$5.0 million under \$10.0 million	484	556,107	1,942	4,610,313
\$10.0 million under \$20.0 million	274	729,799	748	1,733,444
\$20.0 million or more	233	3,062,135	472	15,188,408
<b>All Nontaxable Returns</b>	<b>6,352</b>	<b>6,233,481</b>	<b>31,144</b>	<b>18,107,819</b>
Under \$1 million	326	70,725	3,046	989,589
\$1.0 million under \$1.5 million	2,058	499,717	14,260	8,809,277
\$1.5 million under \$2.0 million	1,149	458,127	5,132	2,015,828
\$2.0 million under \$3.5 million	1,263	751,343	5,223	3,330,948
\$3.5 million under \$5.0 million	519	484,159	1,871	4,203,337
\$5.0 million under \$10.0 million	664	826,915	1,404	2,345,076
\$10.0 million under \$20.0 million	211	651,700	423	1,506,898
\$20.0 million or more	132	1,509,497	185	6,920,727
<b>Type of property—continued</b>				
Tax status and size of gross estate	Other Federal bonds		Type of property—continued	
	Corporate and foreign bonds		Mortgages and notes	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>17,563</b>	<b>4,843,839</b>	<b>20,061</b>	<b>2,398,013</b>
Under \$1 million	1,055	80,196	1,422	78,115
\$1.0 million under \$1.5 million	6,773	812,425	8,066	602,348
\$1.5 million under \$2.0 million	3,366	566,709	3,599	212,811
\$2.0 million under \$3.5 million	3,619	801,941	4,055	427,913
\$3.5 million under \$5.0 million	1,613	328,261	1,188	186,733
\$5.0 million under \$10.0 million	595	627,321	1,038	238,880
\$10.0 million under \$20.0 million	370	436,108	397	191,261
\$20.0 million or more	251	1,200,415	239	360,584
<b>All Taxable Returns</b>	<b>9,188</b>	<b>3,284,495</b>	<b>9,738</b>	<b>1,417,811</b>
Under \$1 million	417	34,904	402	26,345
\$1.0 million under \$1.5 million	3,084	423,125	3,372	277,038
\$1.5 million under \$2.0 million	1,823	300,267	1,947	183,646
\$2.0 million under \$3.5 million	2,154	680,297	2,168	263,096
\$3.5 million under \$5.0 million	602	238,089	700	139,170
\$5.0 million under \$10.0 million	630	461,965	619	164,865
\$10.0 million under \$20.0 million	275	377,872	273	105,542
\$20.0 million or more	163	960,268	168	257,260
<b>All Nontaxable Returns</b>	<b>8,365</b>	<b>1,658,444</b>	<b>10,283</b>	<b>980,402</b>
Under \$1 million	668	45,252	930	47,770
\$1.0 million under \$1.5 million	3,684	389,499	4,684	329,420
\$1.5 million under \$2.0 million	1,566	256,438	1,682	120,361
\$2.0 million under \$3.5 million	1,464	612,606	1,889	103,817
\$3.5 million under \$5.0 million	490	97,252	488	57,643
\$5.0 million under \$10.0 million	366	165,832	417	75,315
\$10.0 million under \$20.0 million	95	107,323	123	47,763
\$20.0 million or more	65	300,134	71	107,234
<b>Type of property—continued</b>				
Tax status and size of gross estate	Farm assets (2)		Type of property—continued	
	Life management accounts		Mortgages and notes	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>70,490</b>	<b>13,995,460</b>	<b>81,786</b>	<b>8,648,940</b>
Under \$1 million	8,729	700,387	4,168	207,513
\$1.0 million under \$1.5 million	28,588	4,277,737	19,914	1,650,059
\$1.5 million under \$2.0 million	12,975	2,201,056	9,601	985,821
\$2.0 million under \$3.5 million	12,648	2,492,497	10,113	1,432,829
\$3.5 million under \$5.0 million	3,959	1,035,730	3,268	820,137
\$5.0 million under \$10.0 million	3,627	1,177,132	2,870	1,191,328
\$10.0 million under \$20.0 million	1,263	742,548	1,114	830,192
\$20.0 million or more	706	1,348,344	604	1,502,026
<b>All Taxable Returns</b>	<b>32,422</b>	<b>4,283,964</b>	<b>24,416</b>	<b>5,329,871</b>
Under \$1 million	2,571	265,167	1,698	90,810
\$1.0 million under \$1.5 million	11,522	2,131,293	7,874	728,758
\$1.5 million under \$2.0 million	6,620	1,377,980	5,012	554,321
\$2.0 million under \$3.5 million	6,532	1,830,391	5,231	912,023
\$3.5 million under \$5.0 million	2,157	640,242	1,747	511,250
\$5.0 million under \$10.0 million	2,106	791,667	1,707	791,895
\$10.0 million under \$20.0 million	618	522,273	721	580,602
\$20.0 million or more	458	1,133,055	446	1,109,078
<b>All Nontaxable Returns</b>	<b>38,068</b>	<b>9,708,017</b>	<b>27,370</b>	<b>3,318,069</b>
Under \$1 million	1,458	435,220	2,527	130,303
\$1.0 million under \$1.5 million	17,846	2,290,234	12,040	921,274
\$1.5 million under \$2.0 million	6,355	823,076	4,288	415,000
\$2.0 million under \$3.5 million	6,116	987,126	4,883	500,799
\$3.5 million under \$5.0 million	1,738	388,958	1,529	317,887
\$5.0 million under \$10.0 million	1,521	379,485	1,243	396,433
\$10.0 million under \$20.0 million	448	229,274	303	249,950
\$20.0 million or more	207	235,254	187	342,186
<b>Type of property—continued</b>				
Tax status and size of gross estate	Farm assets (2)		Type of property—continued	
	Life management accounts		Mortgages and notes	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>4,839</b>	<b>896,328</b>	<b>8,571</b>	<b>3,931,851</b>
Under \$1 million	384	41,690	641	65,233
\$1.0 million under \$1.5 million	1,887	586,258	384	283,623
\$1.5 million under \$2.0 million	1,684	1,345,125	1,189	89,865
\$2.0 million under \$3.5 million	8,020	2,389,889	787	81,365
\$3.5 million under \$5.0 million	754	3,657,775	719	1,000,003
\$5.0 million under \$10.0 million	2,351	1,379,540	347	86,459
\$10.0 million under \$20.0 million	679	787,551	128	40,200
\$20.0 million or more	343	696,706	102	73,457
<b>All Taxable Returns</b>	<b>16,605</b>	<b>6,653,933</b>	<b>2,156</b>	<b>237,699</b>
Under \$1 million	1,354	176,091	96	16,830
\$1.0 million under \$1.5 million	8,622	1,461,008	472	23,182
\$1.5 million under \$2.0 million	3,700	1,047,401	423	25,108
\$2.0 million under \$3.5 million	3,287	1,326,825	618	69,509
\$3.5 million under \$5.0 million	967	243,575	181	39,851
\$5.0 million under \$10.0 million	915	619,609	200	59,013
\$10.0 million under \$20.0 million	359	349,865	92	22,844
\$20.0 million or more	211	341,951	71	16,461
<b>All Nontaxable Returns</b>	<b>25,279</b>	<b>2,217,706</b>	<b>2,689</b>	<b>302,309</b>
Under \$1 million	4,317	328,739	269	12,673
\$1.0 million under \$1.5 million	11,162	2,025,117	714	65,683
\$1.5 million under \$2.0 million	2,320	1,342,459	364	36,248
\$2.0 million under \$3.5 million	4,326	2,276,209	267	42,494
\$3.5 million under \$5.0 million	1,394	550,393	166	46,608
\$5.0 million under \$10.0 million	1,098	1,138,338	119	182,160
\$10.0 million under \$20.0 million	320	417,747	38	26,486
\$20.0 million or more	132	357,015	29	56,995
<b>Type of property—continued</b>				
Tax status and size of gross estate	Farm assets (2)		Type of property—continued	
	Life management accounts		Mortgages and notes	
	Number	Amount	Number	Amount
<b>All Returns</b>	<b>41,883</b>	<b>14,871,689</b>	<b>4,206</b>	<b>906,086</b>
Under \$1 million	1,871	586,258	384	283,623
\$1.0 million under \$1.5 million	16,964	3,945,125	1,189	89,865
\$1.5 million under \$2.0 million	8,020	2,389,889	787	81,365
\$2.0 million under \$3.5 million	7,824	4,277,737	5,231	912,023
\$3.5 million under \$5.0 million	2,351	1,379,540	347	86,459
\$5.0 million under \$10.0 million	2,012	1,631,297	291	104,024
\$10.0 million under \$20.0 million	679	787,551	128	40,200
\$20.0 million or more	343	696,706	102	73,457
<b>All Taxable Returns</b>	<b>16,605</b>	<b>6,653,933</b>	<b>2,156</b>	<b>237,699</b>
Under \$1 million	1,354	176,091	96	16,830
\$1.0 million under \$1.5 million	8,622	1,461,008	472	23,182
\$1.5 million under \$2.0 million	3,700	1,047,401	423	25,108
\$2.0 million under \$3.5 million	3,287	1,326,825	618	69,509
\$3.5 million under \$5.0 million	967	243,575	181	39,851
\$5.0 million under \$10.0 million	915	619,609	200	59,013
\$10.0 million under \$20.0 million	359	349,865	92	22,844
\$20.0 million or more	211	341,951	71	16,461
<b>All Nontaxable Returns</b>	<b>25,279</b>	<b>2,217,706</b>	<b>2,689</b>	<b>302,309</b>
Under \$1 million	4,317	328,739	269	12,673
\$1.0 million under \$1.5 million	11,162	2,025,117	714	65,683
\$1.5 million under \$2.0 million	2,320	1,342,459	364	36,248
\$2.0 million under \$3.5 million	4,326	2,276,209	267	42,

Estate Tax Returns Filed in 2002 (1) Type of Property, by Tax Status and Size of Gross Estate

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Type of property—continued			
	Other Federal bonds	Corporate and foreign bonds	U.S. government securities	Insurance, policy loans, annuities
<b>All Returns</b>	<b>22,864</b>	<b>12,835</b>	<b>22,862</b>	<b>6,981</b>
Under \$1 million	7,844	828,251	8,222	462,242
\$1 million under \$1.5 million	6,214	779,838	6,027	496,992
\$1.5 million under \$2 million	3,232	498,743	3,027	292,872
\$2 million under \$3 million	2,068	646,129	3,180	370,951
\$3 million under \$3.5 million	1,823	1,003,631	1,303	111,891
\$3.5 million under \$5 million	987	568,679	834	176,550
\$5 million under \$10 million	79	365,107	307	188,320
\$10 million under \$20 million	241	1,313,782	192	293,708
\$20 million or more				
<b>All Taxable Returns</b>	<b>11,838</b>	<b>3,747,548</b>	<b>10,976</b>	<b>1,298,531</b>
Under \$1 million	2,983	339,274	3,102	195,467
\$1 million under \$1.5 million	3,629	485,008	3,229	287,837
\$1.5 million under \$2 million	1,706	347,861	1,549	171,940
\$2 million under \$3 million	1,831	441,253	1,694	169,904
\$3 million under \$3.5 million	596	296,258	536	99,205
\$3.5 million under \$5 million	664	448,689	613	117,029
\$5 million under \$10 million	270	276,492	222	93,341
\$10 million under \$20 million	182	1,137,236	131	167,918
\$20 million or more				
<b>All Nontaxable Returns</b>	<b>11,116</b>	<b>1,538,497</b>	<b>11,887</b>	<b>1,003,925</b>
Under \$1 million	4,961	488,577	5,120	266,776
\$1 million under \$1.5 million	2,628	296,430	2,788	205,150
\$1.5 million under \$2 million	1,526	151,083	1,568	120,932
\$2 million under \$3 million	1,408	239,376	1,486	170,997
\$3 million under \$3.5 million	393	74,652	497	55,657
\$3.5 million under \$5 million	323	118,989	322	49,539
\$5 million under \$10 million	108	88,615	116	44,789
\$10 million under \$20 million	69	419,457	61	69,959
\$20 million or more				
<b>All Returns</b>	<b>95,636</b>	<b>18,466,482</b>	<b>66,887</b>	<b>14,495,883</b>
Under \$1 million	26,867	4,332,447	23,275	1,420,039
\$1 million under \$1.5 million	26,863	8,898,844	18,739	1,440,835
\$1.5 million under \$2 million	11,435	1,782,091	8,385	629,770
\$2 million under \$3 million	11,263	1,972,364	9,218	1,282,741
\$3 million under \$3.5 million	3,715	922,899	2,921	589,720
\$3.5 million under \$5 million	3,314	1,082,977	2,727	972,977
\$5 million under \$10 million	1,178	558,638	983	656,831
\$10 million under \$20 million	661	785,990	660	1,214,659
\$20 million or more				
<b>All Taxable Returns</b>	<b>43,835</b>	<b>3,318,378</b>	<b>31,476</b>	<b>5,042,887</b>
Under \$1 million	13,177	2,047,564	9,668	606,656
\$1 million under \$1.5 million	13,986	2,568,187	9,862	809,489
\$1.5 million under \$2 million	5,732	1,157,515	4,191	434,903
\$2 million under \$3 million	5,809	1,425,935	4,542	739,151
\$3 million under \$3.5 million	2,147	690,624	1,703	363,134
\$3.5 million under \$5 million	2,022	728,176	1,713	653,264
\$5 million under \$10 million	752	401,435	635	428,566
\$10 million under \$20 million	480	552,295	411	1,037,735
\$20 million or more				
<b>All Nontaxable Returns</b>	<b>51,792</b>	<b>6,108,103</b>	<b>35,412</b>	<b>3,892,996</b>
Under \$1 million	23,231	2,482,883	14,777	822,383
\$1 million under \$1.5 million	13,887	3,282,857	9,107	851,247
\$1.5 million under \$2 million	5,703	604,576	4,103	341,197
\$2 million under \$3 million	6,144	897,893	4,678	598,591
\$3 million under \$3.5 million	1,568	232,771	1,218	222,968
\$3.5 million under \$5 million	1,262	341,001	1,044	310,713
\$5 million under \$10 million	425	157,203	348	228,965
\$10 million under \$20 million	181	203,707	148	207,807
\$20 million or more				
<b>All Returns</b>	<b>6,440</b>	<b>739,951</b>	<b>10,619</b>	<b>4,008,322</b>
Under \$1 million	2,075	121,614	2,354	84,612
\$1 million under \$1.5 million	1,440	118,426	2,281	151,538
\$1.5 million under \$2 million	757	105,985	1,634	154,734
\$2 million under \$3 million	704	180,703	2,032	364,944
\$3 million under \$3.5 million	199	63,663	679	334,113
\$3.5 million under \$5 million	175	48,893	676	480,119
\$5 million under \$10 million	63	59,633	378	464,142
\$10 million under \$20 million	22	37,875	315	1,973,837
\$20 million or more				
<b>All Taxable Returns</b>	<b>528</b>	<b>277,094</b>	<b>5,011</b>	<b>2,337,021</b>
Under \$1 million	988	18,748	819	18,427
\$1 million under \$1.5 million	692	32,294	1,007	58,354
\$1.5 million under \$2 million	360	38,640	853	61,006
\$2 million under \$3 million	279	143,961	1,919	182,987
\$3 million under \$3.5 million	128	36,361	447	180,179
\$3.5 million under \$5 million	111	48,883	622	328,169
\$5 million under \$10 million	32	11,270	225	206,755
\$10 million under \$20 million				
\$20 million or more				
<b>All Nontaxable Returns</b>	<b>3,202</b>	<b>462,887</b>	<b>6,608</b>	<b>1,671,362</b>
Under \$1 million	1,565	114,865	1,435	66,155
\$1 million under \$1.5 million	709	294,898	1,263	92,738
\$1.5 million under \$2 million	416	66,444	771	93,717
\$2 million under \$3 million	333	101,143	1,113	177,068
\$3 million under \$3.5 million	79	28,732	432	153,934
\$3.5 million under \$5 million	63	17,079	354	167,723
\$5 million under \$10 million	30	48,364	163	167,388
\$10 million under \$20 million	14	4,128	96	282,649
\$20 million or more				
<b>All Returns</b>	<b>55,532</b>	<b>17,550,971</b>	<b>4,887</b>	<b>699,926</b>
Under \$1 million	20,222	3,992,815	1,380	58,188
\$1 million under \$1.5 million	16,080	4,011,810	1,448	100,587
\$1.5 million under \$2 million	7,000	2,536,415	500	49,883
\$2 million under \$3 million	7,537	3,465,150	807	69,375
\$3 million under \$3.5 million	2,112	1,504,902	288	31,551
\$3.5 million under \$5 million	1,673	1,520,009	260	115,609
\$5 million under \$10 million	596	692,700	146	58,704
\$10 million under \$20 million	308	484,306	91	166,152
\$20 million or more				
<b>All Taxable Returns</b>	<b>21,255</b>	<b>6,676,963</b>	<b>2,606</b>	<b>356,910</b>
Under \$1 million	6,562	1,121,173	308	78,579
\$1 million under \$1.5 million	6,791	1,569,899	776	59,759
\$1.5 million under \$2 million	2,634	860,812	335	36,124
\$2 million under \$3 million	2,860	1,210,430	480	66,907
\$3 million under \$3.5 million	791	579,829	211	20,217
\$3.5 million under \$5 million	783	693,442	227	122,129
\$5 million under \$10 million	302	281,725	96	29,687
\$10 million under \$20 million	206	291,621	74	68,198
\$20 million or more				
<b>All Nontaxable Returns</b>	<b>34,277</b>	<b>10,874,008</b>	<b>2,280</b>	<b>343,016</b>
Under \$1 million	13,651	2,274,443	859	44,805
\$1 million under \$1.5 million	9,269	2,441,911	672	41,809
\$1.5 million under \$2 million	4,365	1,678,654	265	17,959
\$2 million under \$3 million	4,342	2,329,659	307	21,418
\$3 million under \$3.5 million	1,140	925,074	77	11,273
\$3.5 million under \$5 million	890	868,567	123	35,461
\$5 million under \$10 million	277	318,984	59	28,667
\$10 million under \$20 million				
\$20 million or more				

NOTE: Detail may not add to total due to rounding.  
 \*Estimates should be used with caution because of the small number of sample returns from which they were based.  
 [1] The majority of estates filed Federal estate tax returns in the year after a decedent's death. In 2002, most returns were filed for deaths that occurred prior to 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 2001, for which the filing threshold was lower. For deaths that occurred in 2002, the filing threshold was \$1.0 million.  
 [2] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).  
 [3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.  
 Source: IRS, Statistics of Income Division, October 2007.

Estate Tax Returns Filed in 2009: Type of Property, by Tax Status and Size of Gross Estate  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Tax status and size of gross estate	Other Federal bonds		Corporate and foreign bonds		Type of property—continued		Type of property—continued		Type of property—continued	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All Returns</b>	<b>10,151</b>	<b>9,716,645</b>	<b>88,320</b>	<b>66,646,339</b>	<b>62,218</b>	<b>20,398,501</b>	<b>16,609</b>	<b>1,068,930</b>	<b>16,609</b>	<b>1,068,930</b>
Under \$1 million	2,055	364,196	33,870	7,889,466	18,075	2,472,953	832	45,007	832	45,007
\$1.0 million under \$1.5 million	2,027	738,188	22,484	7,517,705	13,485	2,846,261	4,019	238,515	4,019	238,515
\$1.5 million under \$2.0 million	1,237	426,789	10,305	6,683,539	8,714	2,108,534	2,181	218,434	2,181	218,434
\$2.0 million under \$3.0 million	2,123	805,865	11,187	10,784,327	7,535	3,396,350	1,490	128,282	1,490	128,282
\$3.0 million under \$5.0 million	666	709,873	3,467	4,243,543	2,721	1,948,162	344	194,362	344	194,362
\$5.0 million under \$10.0 million	1,018	1,332,841	3,199	8,843,926	2,364	2,778,955	308	291,919	308	291,919
\$10.0 million under \$20.0 million	464	1,317,172	1,194	6,798,271	1,021	3,494,362	111	128,644	111	128,644
\$20.0 million or more	777	4,024,714	591	14,180,357	453	2,925,406	41	2,378	41	2,378
<b>All Taxable Returns</b>	<b>3,722</b>	<b>6,181,373</b>	<b>41,743</b>	<b>44,882,839</b>	<b>27,714</b>	<b>13,089,647</b>	<b>8,514</b>	<b>628,884</b>	<b>8,514</b>	<b>628,884</b>
Under \$1 million	324	109,795,107	15,819	13,599,609	7,882	1,200,470	3,689	180,570	3,689	180,570
\$1.0 million under \$1.5 million	723	228,498	11,877	4,541,298	7,683	1,658,125	2,585	176,846	2,585	176,846
\$1.5 million under \$2.0 million	817	187,926	11,877	4,541,298	7,683	1,658,125	2,585	176,846	2,585	176,846
\$2.0 million under \$3.0 million	817	233,408	6,131	6,027,457	4,368	2,154,800	788	327,335	788	327,335
\$3.0 million under \$5.0 million	1,831	728,205	1,388	3,889,889	1,387	2,887,919	1,387	289,889	1,387	289,889
\$5.0 million under \$10.0 million	537	701,313	1,987	5,020,054	1,468	1,786,234	196	137,370	196	137,370
\$10.0 million under \$20.0 million	278	284,275	824	4,028,276	549	1,405,023	80	46,023	80	46,023
\$20.0 million or more	204	3,138,269	462	11,978,864	352	2,416,004	38	3,362	38	3,362
<b>All Nontaxable Returns</b>	<b>6,429</b>	<b>4,059,272</b>	<b>44,577</b>	<b>22,062,500</b>	<b>24,503</b>	<b>7,278,854</b>	<b>8,095</b>	<b>439,046</b>	<b>8,095</b>	<b>439,046</b>
Under \$1 million	1,771	328,291	20,350	4,116,857	10,214	4,722,123	4,473	195,330	4,473	195,330
\$1.0 million under \$1.5 million	1,344	526,690	10,807	2,027,407	8,482	906,136	1,438	61,870	1,438	61,870
\$1.5 million under \$2.0 million	860	259,225	5,267	2,178,238	2,969	920,967	1,200	54,692	1,200	54,692
\$2.0 million under \$3.0 million	1,308	572,257	5,068	4,188,865	3,187	1,291,590	511	115,444	511	115,444
\$3.0 million under \$5.0 million	423	396,833	1,578	3,836,524	1,054	726,347	239	150,574	239	150,574
\$5.0 million under \$10.0 million	481	611,328	1,212	2,715,142	866	1,016,671	166	108,389	166	108,389
\$10.0 million under \$20.0 million	172	478,739	309	1,855,995	242	444,259	23	1,242	23	1,242
\$20.0 million or more	74	889,445	139	6,220,659	139	528,851	3	16	3	16

\* 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. 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.  
 [2] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date of death or 6 months thereafter (i.e., alternate valuation method).  
 [3] The "Farm assets" category does not include farmland. Farmland was included in the "Other real estate" category.  
 Source: IRS, Statistics of Income Division, October 2009.

Estate Tax Returns Filed in 2009: Gross Estate by Type of Property  
by Size of Gross Estate

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

Size of gross estate	Gross estate for tax purposes (1)		Type of property				Real estate partnerships	
	Number	Amount	Personal residence		Real estate		Number	Amount
			Number	Amount	Number	Amount		
<b>All returns, total</b>	<b>108,322</b>	<b>217,402,426</b>	<b>68,225</b>	<b>16,133,916</b>	<b>58,405</b>	<b>21,444,713</b>	<b>3,906</b>	<b>2,002,779</b>
\$600,000 under \$1,000,000	47,845	38,598,125	28,601	4,729,748	24,143	5,062,117	862	108,384
\$1,000,000 under \$2,500,000	45,248	68,848,098	29,184	6,885,171	24,590	7,719,387	1,574	306,826
\$2,500,000 under \$5,000,000	10,018	34,085,388	6,744	2,249,126	6,056	12,295,349	777	303,244
\$5,000,000 under \$10,000,000	3,386	23,286,561	2,351	1,115,991	2,277	1,997,525	400	377,621
\$10,000,000 under \$20,000,000	1,129	15,253,132	821	706,840	790	1,356,553	156	196,814
\$20,000,000 or more	686	99,233,112	526	647,249,765	548	2,046,765	136	709,890
<b>Taxable returns, total</b>	<b>82,000</b>	<b>130,371,309</b>	<b>29,429</b>	<b>8,064,700</b>	<b>26,138</b>	<b>10,447,168</b>	<b>1,649</b>	<b>993,129</b>
\$600,000 under \$1,000,000	18,634	15,900,654	9,452	1,675,973	8,562	1,709,974	185	17,387
\$1,000,000 under \$2,500,000	23,627	35,518,751	13,711	3,387,514	11,850	3,546,328	718	97,593
\$2,500,000 under \$5,000,000	5,917	20,265,359	3,704	1,266,468	3,295	1,637,319	338	162,731
\$5,000,000 under \$10,000,000	2,258	15,545,799	1,554	704,130	1,430	1,255,506	223	204,827
\$10,000,000 under \$20,000,000	814	11,032,374	598	522,944	549	854,855	97	121,982
\$20,000,000 or more	549	32,208,403	412	517,769	424	1,570,176	91	388,609
<b>Nontaxable returns, total</b>	<b>26,322</b>	<b>87,031,116</b>	<b>38,796</b>	<b>8,068,215</b>	<b>32,267</b>	<b>10,997,544</b>	<b>2,257</b>	<b>1,009,650</b>
\$600,000 under \$1,000,000	29,211	22,677,471	19,149	3,053,774	15,559	3,358,193	907	90,997
\$1,000,000 under \$2,500,000	21,421	31,427,347	15,473	3,297,657	12,740	4,170,059	856	209,233
\$2,500,000 under \$5,000,000	4,100	13,620,039	3,040	992,658	2,762	1,822,300	441	140,512
\$5,000,000 under \$10,000,000	1,128	7,740,793	797	411,861	847	872,019	127	172,784
\$10,000,000 under \$20,000,000	315	4,220,758	225	183,795	242	501,697	60	74,832
\$20,000,000 or more	147	7,024,709	112	170,471	176	478,606	45	321,282

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Estate Tax Returns Filed in 2009: Gross Estate by Type of Property  
by Size of Gross Estate—Continued

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

Size of gross estate	Other Federal bonds		Type of property - Continued				Federal savings bonds	
	Number	Amount	Other stock		State and local bonds		Number	Amount
			Number	Amount	Number	Amount		
<b>All returns, total</b>	<b>11,820</b>	<b>14,612,428</b>	<b>64,895</b>	<b>69,304,121</b>	<b>54,338</b>	<b>21,188,669</b>	<b>16,956</b>	<b>825,190</b>
\$600,000 under \$1,000,000	2,843	955,234	34,550	37,974,817	20,089	2,838,169	7,950	378,508
\$1,000,000 under \$2,500,000	4,855	1,632,018	36,884	18,658,282	23,898	5,826,777	7,157	435,296
\$2,500,000 under \$5,000,000	2,294	1,851,839	8,874	11,756,135	6,521	3,728,834	1,384	91,801
\$5,000,000 under \$10,000,000	673	1,851,839	3,163	8,914,613	2,463	2,948,222	321	13,134
\$10,000,000 under \$20,000,000	403	1,251,625	1,038	6,308,904	847	1,758,760	89	6,086
\$20,000,000 or more	353	8,006,628	644	14,892,371	509	4,085,106	53	2,364
<b>Taxable returns, total</b>	<b>4,218</b>	<b>9,210,444</b>	<b>42,321</b>	<b>47,421,204</b>	<b>29,265</b>	<b>14,264,818</b>	<b>8,873</b>	<b>524,285</b>
\$600,000 under \$1,000,000	533	105,277	13,909	3,818,424	8,454	1,233,623	3,516	166,318
\$1,000,000 under \$2,500,000	1,523	524,184	19,654	11,853,139	13,773	3,806,049	4,171	272,014
\$2,500,000 under \$5,000,000	1,065	1,657,165	5,375	8,303,139	4,253	4,244,798	677	68,470
\$5,000,000 under \$10,000,000	574	894,142	2,119	6,479,360	1,701	2,171,550	237	10,146
\$10,000,000 under \$20,000,000	262	706,023	751	4,848,439	645	1,392,887	68	5,710
\$20,000,000 or more	260	6,133,663	514	12,318,704	429	4,458,110	1	1,627
<b>Nontaxable returns, total</b>	<b>7,302</b>	<b>5,401,985</b>	<b>42,574</b>	<b>20,882,917</b>	<b>25,073</b>	<b>6,920,856</b>	<b>8,082</b>	<b>400,905</b>
\$600,000 under \$1,000,000	2,110	399,958	20,841	4,156,393	11,846	1,802,546	4,334	210,190
\$1,000,000 under \$2,500,000	3,351	1,073,633	17,001	11,765,144	10,125	2,222,728	2,967	163,292
\$2,500,000 under \$5,000,000	1,228	898,119	3,499	3,451,966	2,268	1,303,840	544	23,331
\$5,000,000 under \$10,000,000	399	757,497	985	2,436,253	762	776,672	84	2,988
\$10,000,000 under \$20,000,000	141	545,603	297	1,440,465	202	366,073	21	375
\$20,000,000 or more	93	1,692,975	131	2,373,667	79	646,997	12	738

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Estate Tax Returns Filed in 2009: Gross Estate by Type of Property  
by Size of Gross Estate—Continued

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

Size of gross estate	Farm assets		Type of property - Continued				Mortgages and notes	
	Number	Amount	Limited Partnerships		Other noncorporate businesses		Number	Amount
			Number	Amount	Number	Amount		
<b>All returns, total</b>	<b>7,103</b>	<b>881,790</b>	<b>10,485</b>	<b>3,243,063</b>	<b>7,871</b>	<b>1,770,519</b>	<b>21,120</b>	<b>4,167,997</b>
\$600,000 under \$1,000,000	3,451	155,425	4,169	143,394	2,171	115,575	7,913	746,012
\$1,000,000 under \$2,500,000	2,694	301,379	5,658	429,789	3,168	392,514	6,589	1,123,089
\$2,500,000 under \$5,000,000	560	156,922	2,096	407,038	1,206	278,282	2,628	642,326
\$5,000,000 under \$10,000,000	3,289	912,842	3,771	913,601	3,716	1,421,921	14,262	15,260
\$10,000,000 under \$20,000,000	1,101	415,955	960	625,866	576	159,972	91	3,397
\$20,000,000 or more	678	793,105	607	1,052,270	369	181,071	56	11,855
<b>Taxable returns, total</b>	<b>6,073</b>	<b>8,048,478</b>	<b>37,077</b>	<b>5,438,233</b>	<b>24,774</b>	<b>1,852,305</b>	<b>17,870</b>	<b>71,870</b>
\$600,000 under \$1,000,000	18,189	2,719,389	11,888	818,431	8,585	343,377	357	18,145
\$1,000,000 under \$2,500,000	23,414	3,497,200	12,287	1,718,191	11,832	773,731	941	20,956
\$2,500,000 under \$5,000,000	5,816	1,911,025	4,822	840,731	2,862	555,572	1,582	15,890
\$5,000,000 under \$10,000,000	2,216	694,558	1,884	692,253	1,021	174,476	137	9,236
\$10,000,000 under \$20,000,000	802	314,302	700	476,914	381	85,960	51	1,909
\$20,000,000 or more	497	674,003	468	910,717	260	119,769	19	5,842
<b>Nontaxable returns, total</b>	<b>83,349</b>	<b>6,618,281</b>	<b>36,661</b>	<b>3,157,671</b>	<b>34,775</b>	<b>4,316,646</b>	<b>3,761</b>	<b>117,978</b>
\$600,000 under \$1,000,000	27,844	2,529,690	17,974	970,883	17,297	1,064,443	1,469	28,415
\$1,000,000 under \$2,500,000	20,149	2,042,481	14,211	11,528,850	14,728	2,001,354	1,935	58,341
\$2,500,000 under \$5,000,000	3,843	606,970	3,139	527,974	2,765	868,419	484	17,496
\$5,000,000 under \$10,000,000	1,073	218,384	896	238,348	695	247,137	113	6,023
\$10,000,000 under \$20,000,000	299	101,654	260	148,952	192	73,952	38	1,488
\$20,000,000 or more	141	119,102	122	141,658	88	61,301	14	6,213

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Estate Tax Returns Filed in 2009: Gross Estate by Type of Property  
by Size of Gross Estate—Continued

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

Size of gross estate	Annuities		Type of property - Continued				Other assets	
	Number	Amount	Debtless/transferable		Art		Number	Amount
			Number	Amount	Number	Amount		
<b>All returns, total</b>	<b>56,921</b>	<b>17,410,160</b>	<b>5,607</b>	<b>560,801</b>	<b>2,122</b>	<b>1,317,265</b>	<b>92,881</b>	<b>3,496,897</b>
\$600,000 under \$1,000,000	23,637	4,238,045	1,936	111,525	379	7,658	39,988	645,724
\$1,000,000 under \$2,500,000	25,279	7,881,143	2,269	153,011	819	381,510	38,512	1,037,346
\$2,500,000 under \$5,000,000	5,294	3,272,914	794	113,367	397	59,973	8,960	433,649
\$5,000,000 under \$10,000,000	1,649	1,449,145	357	61,945	248	65,531	3,173	386,404
\$10,000,000 under \$20,000,000	20	454,709	84	414,669	149	31,627	1,865	245,177
\$20,000,000 or more	320	373,534	110	79,483	134	107,551	665	888,597
<b>Taxable returns, total</b>	<b>23,127</b>	<b>6,825,849</b>	<b>2,877</b>	<b>306,110</b>	<b>1,261</b>	<b>1,071,701</b>	<b>44,264</b>	<b>2,108,673</b>
\$600,000 under \$1,000,000	8,006	1,439,579	686	215,664	82	1424	15,298	207,678
\$1,000,000 under \$2,500,000	11,067	3,004,738	1,298	64,144	511	22,623	20,247	497,621
\$2,500,000 under \$5,000,000	2,516	1,228,174	219	88,404	298	35,950	1,926	301,919
\$5,000,000 under \$10,000,000	983	550,991	234	44,697	161	31,735	2,131	270,284
\$10,000,000 under \$20,000,000	335	313,057	103	32,533	116	57,817	778	192,399
\$20,000,000 or more	229	292,711	89	68,709	111	922,299	533	638,672
<b>Nontaxable returns, total</b>	<b>33,794</b>	<b>10,584,311</b>	<b>2,730</b>	<b>254,690</b>	<b>921</b>	<b>245,564</b>	<b>48,617</b>	<b>1,388,223</b>
\$600,000 under \$1,000,000	15,531	2,799,466	1,250	89,611	227	1,234	24,991	438,047
\$1,000,000 under \$2,500,000	14,521	4,803,406	983	88,867	303	15,889	18,783	539,725
\$2,500,000 under \$5,000,000	2,777	2,044,740	316	29,964	188	24,380	3,692	191,730
\$5,000,000 under \$10,000,000	665	573,625	137					

Estate Tax Returns Filed in 1999: Gross Estate by Type of Property  
by Size of Gross Estate  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Type of property—Continued							
	Other Federal stocks		Other stocks—Continued		Other noncorporate		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>955,890</b>	<b>196,028,287</b>	<b>64,449</b>	<b>13,755,986</b>	<b>97,280</b>	<b>19,571,650</b>	<b>3,491</b>	<b>1,297,770</b>
\$500,000 under \$1,000,000	49,896	38,098,382	29,314	4,839,988	34,442	6,929,894	707	17,491
\$1,000,000 under \$2,500,000	40,779	65,948,717	28,188	9,392,275	23,411	7,177,499	1,287	287,600
\$2,500,000 under \$5,000,000	6,636	23,154,370	5,733	1,798,263	5,485	2,598,053	686	286,719
\$5,000,000 under \$10,000,000	3,050	20,757,000	2,110	1,025,862	2,024	1,809,519	343	259,234
\$10,000,000 under \$25,000,000	1,063	14,486,150	721	312,921	766	1,208,628	118	217,690
\$25,000,000 or more	877	32,514,318	422	862,128	447	1,281,668	119	288,671
<b>Taxable returns, total</b>	<b>48,870</b>	<b>119,178,209</b>	<b>28,111</b>	<b>6,848,897</b>	<b>28,872</b>	<b>9,306,896</b>	<b>1,275</b>	<b>487,824</b>
\$500,000 under \$1,000,000	11,786	16,528,747	6,795	1,629,294	6,336	1,699,626	166	19,468
\$1,000,000 under \$2,500,000	22,223	33,165,000	12,927	2,786,942	11,319	3,294,359	520	168,128
\$2,500,000 under \$5,000,000	5,217	17,788,120	3,215	1,818,014	3,246	1,970,005	311	121,163
\$5,000,000 under \$10,000,000	2,046	14,273,482	1,265	856,681	1,126	1,677,736	230	172,465
\$10,000,000 under \$25,000,000	770	10,242,126	525	308,090	550	753,026	80	82,103
\$25,000,000 or more	467	22,817,932	327	460,456	323	629,272	85	229,287
<b>Non-taxable returns, total</b>	<b>54,123</b>	<b>77,258,958</b>	<b>36,337</b>	<b>6,946,689</b>	<b>32,568</b>	<b>10,276,754</b>	<b>2,216</b>	<b>785,146</b>
\$500,000 under \$1,000,000	28,762	21,198,462	18,633	2,562,856	18,633	2,562,856	551	37,883
\$1,000,000 under \$2,500,000	18,546	27,383,817	13,241	2,595,320	12,051	3,463,050	877	176,472
\$2,500,000 under \$5,000,000	3,439	11,278,229	2,518	782,596	2,434	1,409,200	389	145,536
\$5,000,000 under \$10,000,000	1,034	6,753,381	750	387,611	740	1,091,411	114	132,978
\$10,000,000 under \$25,000,000	293	3,852,374	198	144,882	235	528,690	59	125,485
\$25,000,000 or more	110	4,684,084	85	52,910	95	359,625	29	163,890

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

Size of gross estate	Type of property—Continued							
	Other Federal stocks		Other stocks—Continued		Other noncorporate		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>14,824</b>	<b>12,816,737</b>	<b>83,522</b>	<b>67,211,265</b>	<b>53,189</b>	<b>28,233,744</b>	<b>16,189</b>	<b>819,288</b>
\$500,000 under \$1,000,000	2,781	4,028,280	27,288	6,322,285	27,288	3,225,897	6,045	116,874
\$1,000,000 under \$2,500,000	4,742	1,485,514	34,883	16,428,267	22,653	6,253,823	6,592	396,329
\$2,500,000 under \$5,000,000	1,208	1,287,756	7,718	10,713,828	5,832	3,248,211	1,291	75,172
\$5,000,000 under \$10,000,000	878	2,842,883	5,794	6,485,883	2,320	2,886,687	889	206,919
\$10,000,000 under \$25,000,000	411	1,684,624	986	5,951,071	783	1,682,477	111	9,821
\$25,000,000 or more	281	6,564,228	549	14,243,214	424	2,588,498	45	1,474
<b>Taxable returns, total</b>	<b>4,088</b>	<b>7,188,244</b>	<b>47,248</b>	<b>47,193,282</b>	<b>27,888</b>	<b>13,548,123</b>	<b>6,454</b>	<b>380,620</b>
\$500,000 under \$1,000,000	658	739,922	14,331	4,497,023	6,388	1,432,219	3,341	210,508
\$1,000,000 under \$2,500,000	838	659,623	18,986	11,282,199	11,234	3,339,648	4,904	285,484
\$2,500,000 under \$5,000,000	860	698,679	4,719	7,338,894	3,814	2,433,716	784	98,514
\$5,000,000 under \$10,000,000	480	682,116	2,446	6,241,164	1,880	1,993,326	393	61,259
\$10,000,000 under \$25,000,000	280	855,449	732	4,055,875	853	1,317,322	83	8,239
\$25,000,000 or more	214	4,988,984	446	12,362,229	288	2,684,252	37	1,286
<b>Non-taxable returns, total</b>	<b>6,326</b>	<b>5,176,982</b>	<b>45,168</b>	<b>20,808,983</b>	<b>25,122</b>	<b>14,685,621</b>	<b>9,735</b>	<b>338,668</b>
\$500,000 under \$1,000,000	2,124	2,633,838	22,799	4,979,279	12,882	1,803,778	4,704	291,917
\$1,000,000 under \$2,500,000	11,706	1,944,691	11,710	7,140,065	8,851	2,294,213	2,289	110,323
\$2,500,000 under \$5,000,000	1,046	750,125	2,369	3,362,974	2,038	1,112,594	307	16,838
\$5,000,000 under \$10,000,000	380	685,126	855	2,143,829	628	737,271	82	4,981
\$10,000,000 under \$25,000,000	151	678,143	256	1,145,687	183	261,712	28	1,582
\$25,000,000 or more	67	1,825,643	193	1,307,845	98	492,128	5	176

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

Size of gross estate	Type of property—Continued							
	Other Federal stocks		Corporate and foreign bonds		Other noncorporate		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>33,176</b>	<b>8,985,187</b>	<b>26,541</b>	<b>2,461,881</b>	<b>11,248</b>	<b>838,888</b>	<b>25,691</b>	<b>1,827,882</b>
\$500,000 under \$1,000,000	14,533	1,382,880	11,879	863,313	5,280	310,120	11,880	617,369
\$1,000,000 under \$2,500,000	12,069	1,081,488	10,911	789,750	4,584	320,380	10,408	728,009
\$2,500,000 under \$5,000,000	3,225	875,500	2,291	268,244	857	79,386	2,268	238,829
\$5,000,000 under \$10,000,000	1,164	616,146	881	159,702	312	31,285	888	186,822
\$10,000,000 under \$25,000,000	420	615,861	298	185,827	85	24,672	261	46,452
\$25,000,000 or more	224	328,543	201	485,926	48	25,178	113	72,444
<b>Taxable returns, total</b>	<b>17,238</b>	<b>3,827,778</b>	<b>13,144</b>	<b>1,589,264</b>	<b>5,821</b>	<b>471,278</b>	<b>11,267</b>	<b>914,847</b>
\$500,000 under \$1,000,000	5,905	618,738	4,709	291,135	2,220	126,914	4,376	238,887
\$1,000,000 under \$2,500,000	4,003	1,277,778	3,645	854,863	2,424	223,344	5,114	382,881
\$2,500,000 under \$5,000,000	2,070	524,845	1,451	161,918	518	44,241	1,225	128,277
\$5,000,000 under \$10,000,000	840	489,029	582	103,494	246	32,981	446	87,244
\$10,000,000 under \$25,000,000	324	395,887	221	67,284	80	18,284	189	30,722
\$25,000,000 or more	200	600,737	167	430,832	36	17,023	90	87,541
<b>Non-taxable returns, total</b>	<b>15,837</b>	<b>2,867,388</b>	<b>13,396</b>	<b>862,386</b>	<b>5,426</b>	<b>367,610</b>	<b>14,424</b>	<b>912,935</b>
\$500,000 under \$1,000,000	6,628	144,221	7,270	372,128	3,068	194,256	7,480	376,432
\$1,000,000 under \$2,500,000	5,800	713,710	4,486	345,116	2,221	124,416	5,292	367,422
\$2,500,000 under \$5,000,000	3,166	1,064,691	1,965	344,888	1,388	34,888	2,986	110,323
\$5,000,000 under \$10,000,000	1,248	138,116	299	58,298	108	19,291	242	40,408
\$10,000,000 under \$25,000,000	58	68,888	77	41,283	28	6,348	63	8,169
\$25,000,000 or more	34	37,836	34	33,858	10	3,005	23	4,933

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

Size of gross estate	Type of property—Continued							
	Cash		Other noncorporate		Mortgages and notes		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns, total</b>	<b>990,245</b>	<b>14,887,794</b>	<b>70,379</b>	<b>7,819,989</b>	<b>98,842</b>	<b>6,838,171</b>	<b>9,819</b>	<b>1,643,113</b>
\$500,000 under \$1,000,000	47,791	2,807,887	21,151	1,520,282	29,466	1,490,274	2,286	36,685
\$1,000,000 under \$2,500,000	39,471	5,243,383	28,143	2,479,715	23,227	2,603,978	2,284	63,964
\$2,500,000 under \$5,000,000	6,369	1,582,981	5,038	1,200,021	4,511	1,086,513	602	31,388
\$5,000,000 under \$10,000,000	3,881	803,419	2,474	400,885	2,056	428,585	322	9,878
\$10,000,000 under \$25,000,000	1,242	464,317	887	313,130	592	179,021	88	6,826
\$25,000,000 or more	968	634,287	495	871,441	291	183,983	45	7,172
<b>Taxable returns, total</b>	<b>48,820</b>	<b>9,118,688</b>	<b>38,291</b>	<b>4,764,277</b>	<b>23,142</b>	<b>1,746,489</b>	<b>1,231</b>	<b>353,221</b>
\$500,000 under \$1,000,000	10,688	2,281,158	15,172	788,646	6,538	224,465	310	8,348
\$1,000,000 under \$2,500,000	21,482	3,723,083	18,822	1,411,513	10,549	1,068,629	715	18,118
\$2,500,000 under \$5,000,000	5,147	1,585,543	4,223	790,000	2,274	338,282	240	14,777
\$5,000,000 under \$10,000,000	2,614	669,511	1,862	365,793	1,064	188,887	119	4,236
\$10,000,000 under \$25,000,000	739	342,671	686	422,762	359	95,104	59	4,888
\$25,000,000 or more	467	184,612	407	754,482	226	97,923	26	2,648
<b>Non-taxable returns, total</b>	<b>51,416</b>	<b>5,769,107</b>	<b>32,088</b>	<b>2,855,281</b>	<b>33,561</b>	<b>4,111,211</b>	<b>4,888</b>	<b>96,892</b>
\$500,000 under \$1,000,000	25,189	2,286,711	16,979	322,008	17,667	1,185,009	1,728	28,517
\$1,000,000 under \$2,500,000	12,565	2,988,158	10,711	1,705,282	8,187	1,855,228	1,030	42,239
\$2,500,000 under \$5,000,000	3,246	136,176	2,386	493,021	2,327	639,820	382	16,111
\$5,000,000 under \$10,000,000	897	237,369	792	232,340	482	241,689	112	4,246
\$10,000,000 under \$25,000,000	283	121,846	222	80,341	189	84,827	29	1,928
\$25,000,000 or more	107	84,844	88					