Trends in Personal Wealth, 1976-1981

by Marvin Schwartz

Preliminary estimates of the personal wealth of individuals in 1981 show that there were approximately 4.5 million people with gross assets of $300,000 or more. These "wealthy individuals", who comprised only 2.0 percent of the nation's population, had net worth (total assets less liabilities) of nearly $2.4 trillion. In contrast, during 1976, fewer than 2 million people had a similar level of gross assets. The net worth of these 1976 top wealthholders was in excess of $1.0 trillion, which was nearly 23 percent of the net worth of all individuals in the country [1].

Wealthholders with Gross Assets of $300,000 or More

Year	Wealthholders (thousands)	Total Assets (billions)	Net Worth (billions)
1976	1,938	1,238	1,043
1981	4,522	2,804	2,389

The number of top wealthholders with net worth of $1 million or more showed a substantial increase from 1976 to 1981, in contrast to the lack of growth in the number of millionaires between 1972 and 1976. While there were approximately 180,000 individuals with net worth of $1,000,000 or more in both 1972 and 1976, estimates show between 350,000 and 500,000 individuals with this same level of net worth in 1981. The leveling off of the number of millionaires between 1972 and 1976 is likely a result of the decline in the value of corporate stock over that period [2]. As shown below, corporate stock declined both in value and as a relative share of the total assets of individuals with net worth $1,000,000 or more between 1972 and 1976.

Corporate Stock Held by Top Wealthholders With Net Worth $1,000,000 or More, 1972 and 1976

	Corporate Stock (billions)	Total Assets (billions)	Corporate Stock As Percentage of Total Assets
1972	215.1	448.9	47.9
1976	181.5	432.1	42.0

The sharp increase in the number of millionaires between 1976 and 1981 may in part be attributed to inflation. Using the Personal Consumption Expenditures Implicit Price Deflator [3], $1,000,000 in 1981 had the equivalent value of $677,121 in 1976. Additionally, the rapid increase in the value of real estate may also, in part, be responsible for the growth in the number of millionaires.

ESTIMATING PERSONAL WEALTH FROM ESTATE TAX RETURNS

While there is great interest in measuring the personal wealth of individuals in the United States, the opportunities for such are limited since this information is not required to be reported regularly on any tax return or other public document. Though the ideal alternative for measuring wealth would be a comprehensive survey of a representative sample of the population, the reluctance of individuals to willingly reveal personal financial information diminishes the reliability of the estimates that could be generated. The "estate multiplier technique" [4] (see "Data Sources and Limitations" for a discussion of this technique), however, enables one to utilize administrative records, e.g., estate tax returns, for the purpose of estimating the personal wealth of that segment of the population which holds a substantial portion of the total wealth of all individuals. The estimates of the wealth for 1976 and 1981 of these individuals are derived from the application of this estimating technique to data extracted from samples of Federal estate tax returns filed during 1977 and 1982, respectively. The estimates of wealth included herein, therefore, are limited to those living individuals for whom an estate tax return would have been required had they died during a one year period extending from early 1976 to early 1977 or from early 1981 to early 1982. These individuals are hereafter referred to as "top wealthholders".

As the level of gross estate or gross assets required for the filing of an estate tax return has increased, the concept of top wealthholders has likewise changed. The levels of wealth to which the estimates are limited have risen from the $60,000 which defined top wealthholders in 1972, to $120,000 for returns filed in 1977, and subsequently to the $300,000 level for returns filed in 1982. Additionally, as a result of a change in the reporting requirements for estates of decedents who died in 1982, asset detail for 1981 is presented only for those individuals with gross assets in excess of $500,000.

The wealth included on the returns selected during each of the sample years is centered around mid-year of 1976 and 1981 and therefore reflects the wealth of the living population at that point in time. (A further discussion of the estimating technique is included under "Data Sources and Limitations".)

The gross estate criterion is a Federal estate tax concept of wealth that does not conform to the usual definitions of wealth primarily because the face value of life insurance is included in the wealth of the decedent. Therefore, three measures of wealth have been used in this article: gross estate (or gross assets), total assets, and net worth.

Gross estate or gross assets reflects the gross value of all assets, including the full face value of life insurance reduced by policy loans, but before any reduction for indebtedness. This measure defines those included in the top wealthholder group. Total assets, a lower wealth value, is still essentially a

*Foreign Special Projects Section. Prepared under the direction of Michael Coleman, Chief.

gross measure. This is obtained by using the cash value of the life insurance asset; that is, the value the insurance had immediately prior to death. Net worth is the level of wealth after all debts have been removed and includes the cash value of life insurance.

PERSONAL WEALTH IN 1976

If the typical top wealthholder was encountered in 1976, we would have found a married male under 50 years of age whose net worth was less than $250,000. A significant share of his assets would have been in real estate, likely the family home. The typical female top wealthholder would also have been married, but would likely have been older and wealthier. Likewise, the primary asset in her portfolio, would have been real estate. However, it would not have constituted as significant a share of her assets as for her male counterpart.

Male wealthholders represented approximately 66.5 percent, or 5.8 million of the 8.7 million top wealthholders (defined as individuals with gross assets greater than $120,000) in 1976. The average net worth of these men was $192,000. Though far fewer in number, the 2.9 million female top wealthholders were generally wealthier with average net worth of $261,000.

Over 83 percent of the male top wealthholders were married, while less than 5 percent were widowed. This compares with 47 percent of the females who were married and 33 percent who were widowed. These percentages are probably reflective of the age composition of the top wealthholders with nearly 33 percent of the female top wealthholders and only 17 percent of the male top wealthholders 65 years of age or older.

As shown in Figure A, real estate valued at $771 billion was the largest single asset item held by the top wealthholders. However, corporate stock valued for all wealthholders at $531 billion, still comprised the greatest share of the assets of those wealthholders with net worth of $500,000 or more. These rankings reflect the relative importance of real property to that of stock in the asset portfolio of many individuals. In addition, they also reflect the effect of inflated housing values which were enough to cause many individuals to be classified as top wealthholders in 1976.

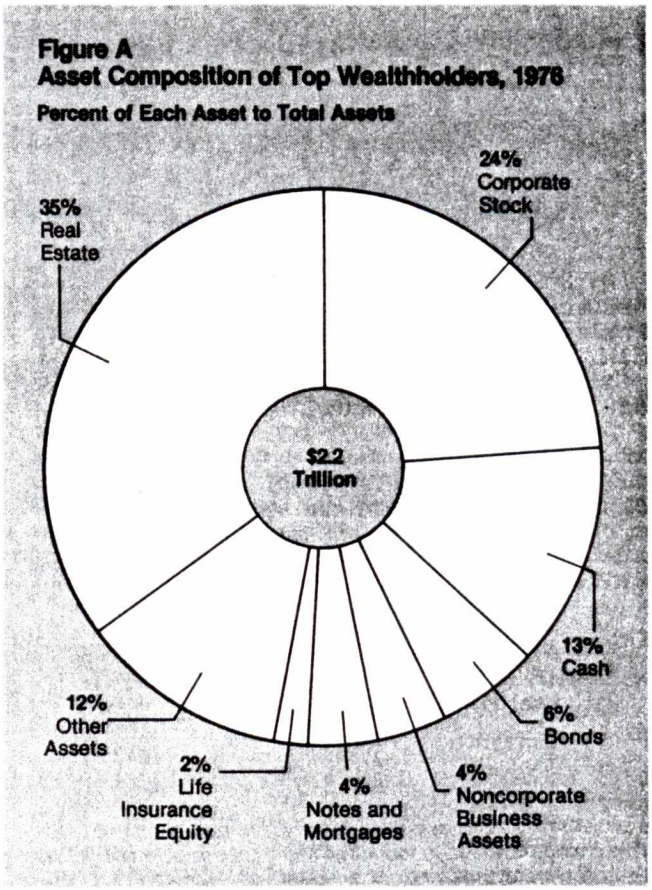
The concentration of wealth among the very top wealthholders was almost as skewed as that for the general population. As shown in Figure B, nearly 23 percent of the total assets of all top wealthholders was held by individuals with total assets of $1 million or more. These 227,000 individuals represented less than 3 percent of the top wealthholders.

Wealth and Asset Composition

As wealth increased (see Figure C), the relative importance of real estate for both male and female top wealthholders declined sharply. Conversely, corporate stock and certain types of bonds became increasingly significant as the amount of wealth increased. In light of the special tax treatment afforded the income from State and local bonds, these assets were especially attractive to those "well off" individuals seeking to lessen their income tax burden.

Types of Wealth Held by Men and Women

The summary of the composition of wealth shown in Figure D indicates the differences between the holdings of men and women. Proportionally more men than women



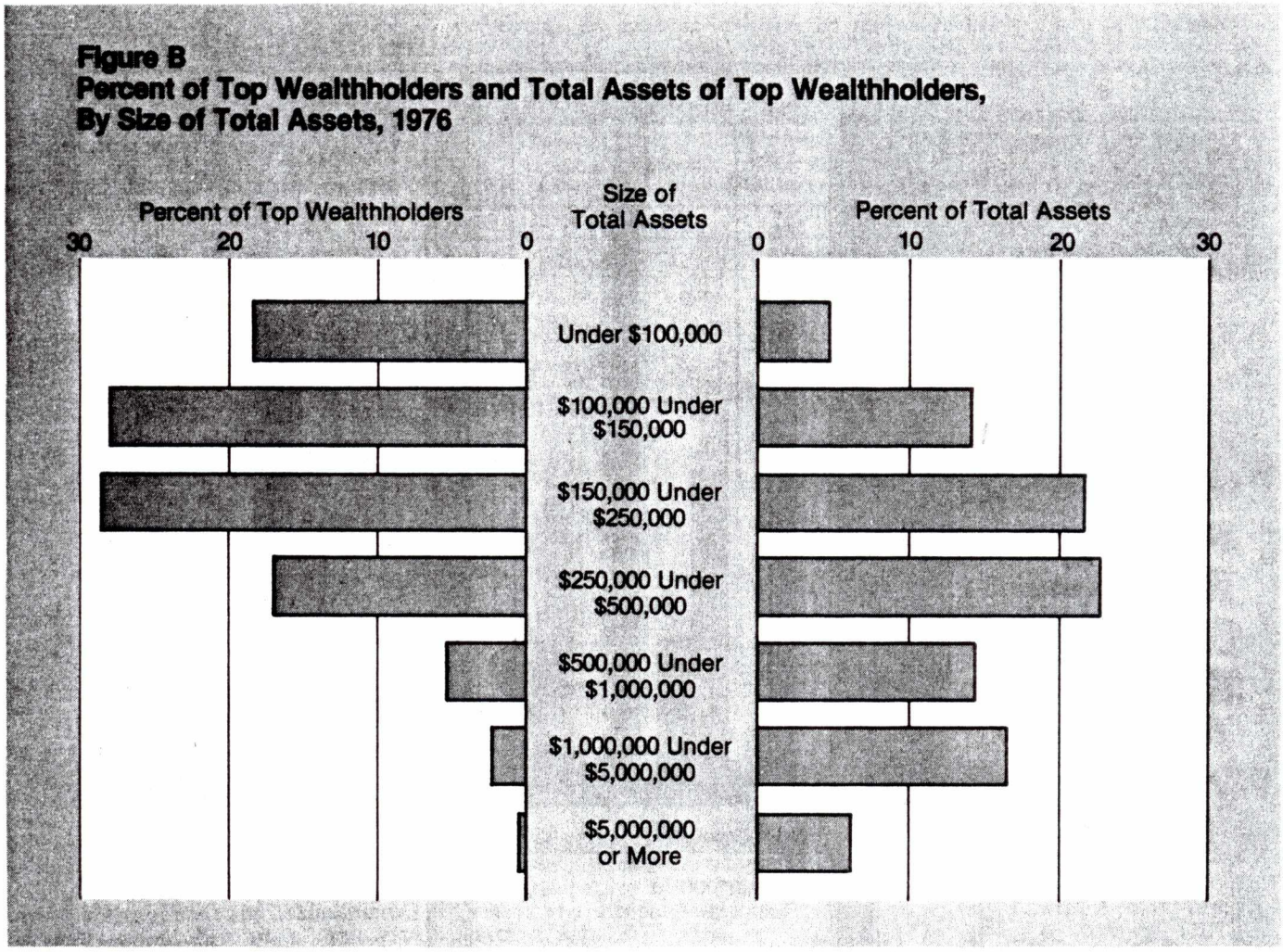
owned real estate, noncorporate business assets, and life insurance; however, more women owned bonds and corporate stock. The overall differences in holdings were large for only a few items. In their traditional role as the head of the household, about 89 percent of the men had life insurance to protect their families, whereas only about 53 percent of the women held life insurance. Noncorporate business assets were held by 27 percent of the men, but only 14 percent of the women. This may be reflective of a female spouse's tendency to dispose of the family business upon the death of her husband, combined with the shorter life expectancy of males.

Men had a relatively heavier debt burden than women with 19 percent of their total assets owed as debts and mortgages compared with nearly 10 percent for women. The large difference in debts was related to the fact that proportionally more men owned assets which are typically mortgaged or debt-financed, such as real estate and business assets.

Age and Wealth

The average net worth of male top wealthholders appeared to be closely correlated with age. As age increased (see Figure E), the average net worth increasedfrom $119,000 for men under 50 years of age to $395,000 for men 85 years or older. On the other hand, women under age 50 were 43 percent wealthier in terms of total assets than their male counterparts, but showed a less rapid increase than males in their average net worth until their early 60's.

Nearly 48 percent of the male top wealthholders were under 50 years of age, while only 29 percent of the



relatively low proportion of female top wealthholders under 50 years of age is an indication of the fact that many wealthy women may acquire their wealth upon the death of their spouse.

Predictably, younger top wealthholders had a debt burden considerably heavier than that of their elders, declining as age increased. The amount of indebtedness of males under 50 years of age was equal to 33 percent of their total assets. However, for females in this same age group, the debt burden was only 21 percent. As with the younger individuals, the debts of females of each age group was significantly lower than that of males in the same age group. This may be a reflection of the insurance protection provided more often by males that is used to pay off debts.

PERSONAL WEALTH IN 1981

Of the 4.5 million top wealthholders in 1981, redefined to include only those individuals with gross assets of $300,000 or more, 65 percent were men. However, as in 1976, the average net worth of female top wealthholders was considerably higher than that of their male counterparts, $637,000 compared to $471,000.

Figure F shows that, again, a relatively high portion of the female top wealthholders, 28 percent, were widowed. This compared to the mere 4 percent of the males who were widowers. Likewise, 83 percent of the men and 52 percent of the women were married. As in 1976, this probably mainly reflected the age composition of the male and female top wealthholders and the difference in their life expectancies. In 1981, 48 percent of all male wealthholders were under 50 years of age as opposed to just 29 percent of female top wealthholders.

With the continued increase in its value, real estate, as shown in Figure G, valued at $593 billion, was the largest single asset item held by top wealthholders in 1981 with gross assets in excess of $500,000 [5]. Corporate stock valued at $484 billion was the next most commonly held asset. Together these two asset items accounted for 55 percent of the total assets held by those top wealthholders.

DATA SOURCES AND LIMITATIONS

The estimates of personal wealth contained herein are based on information reported on Federal estate tax returns filed during 1977 and 1982. The sampled returns primarily reflect deaths that occurred during a one year period extending from early 1976 to early 1977 or from early 1981 to early 1982. However, because an extension of time for filing the estate tax return can be obtained, the estimates of personal wealth for 1976 and 1981 are also based on a limited number of returns for decedents who died before 1976 or before 1981, respectively.

As indicated previously, the wealth included on the sampled returns is centered around mid-year of 1976 and 1981 and represents the wealth of the living population at that time. While the Federal estate tax return is an exceptional source of economic infor-

Figure C
Asset Composition by Size of Net Worth, 1976
Percent of Each Asset to Total Assets by Sex

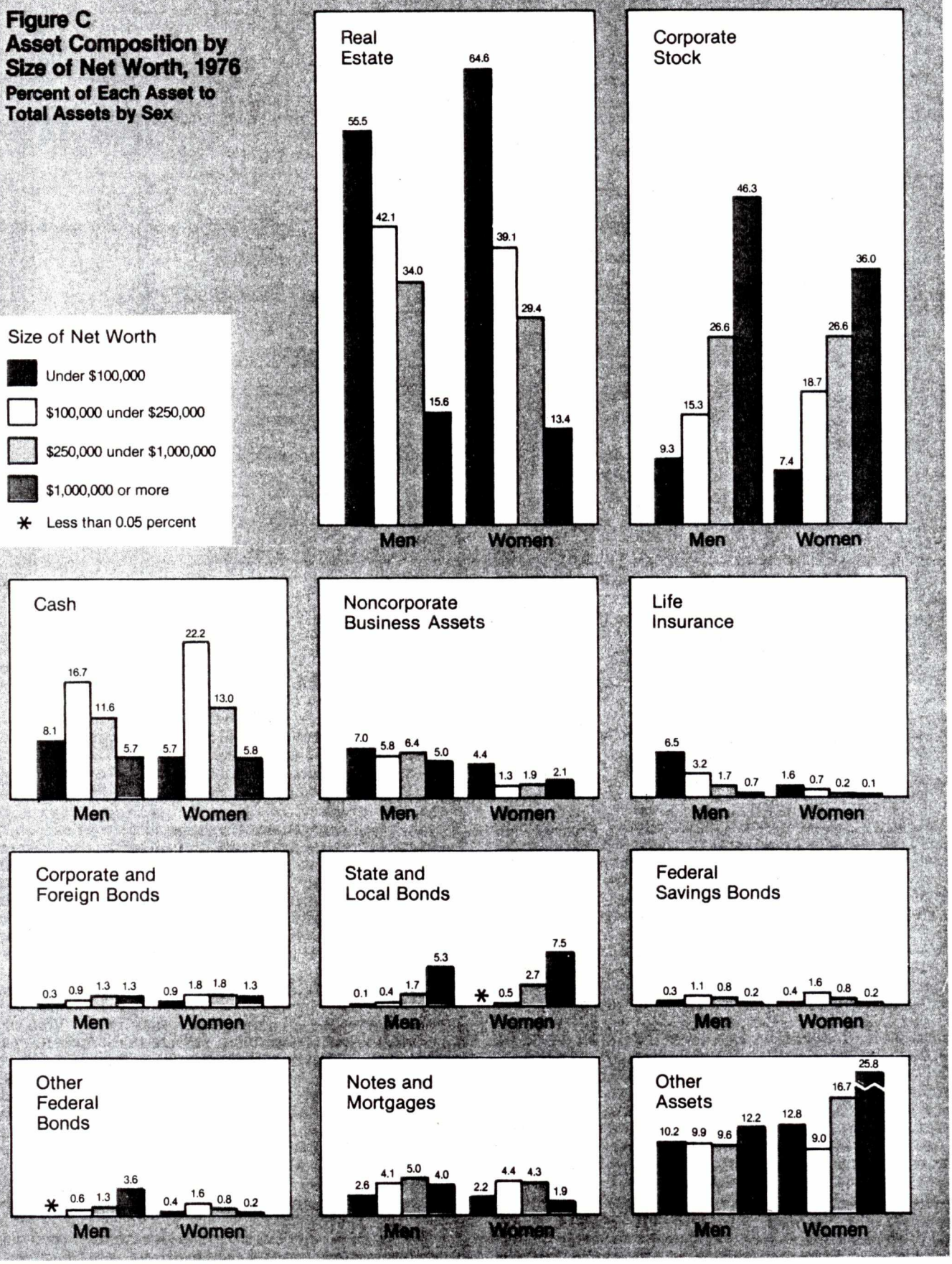


Figure D.--Composition of Wealth for Male and Female Top Wealthholders, 1976

[All figures are estimates based on estate tax return samples--numbers of top wealthholders are in thousands; all money amounts are in billions of dollars]

Item	Male top wealthholders				Female top wealthholders			
	Number	Percent of total males	Amount	Percent of total assets	Number	Percent of total females	Amount	Percent of total assets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total assets	5,782	100.0	1,368	100.0	2,913	100.0	845	100.0
Debts	5,324	92.1	260	19.0	2,569	88.2	84	9.9
Net worth	5,782	100.0	1,108	81.0	2,913	100.0	761	90.1
Types of assets:								
Cash	5,537	95.8	159	11.6	2,746	94.3	122	14.4
Corporate stock	3,883	67.2	324	23.7	2,014	69.2	207	24.5
Bonds, total	2,012	34.8	64	4.7	1,314	45.1	66	7.8
Corporate and foreign	817	14.1	14	1.0	643	22.1	14	1.6
Federal savings	1,227	21.2	9	0.7	651	22.3	8	1.0
Other Federal	279	4.8	17	1.3	286	9.8	21	2.5
State and local	294	5.1	23	1.7	254	8.7	23	2.8
Life insurance equity	5,150	89.1	38	2.8	1,558	53.5	4	0.5
Notes and mortgages	1,511	26.1	56	4.1	894	30.7	31	3.7
Real estate	5,137	88.9	503	36.8	2,394	82.2	268	31.7
Noncorporate business	1,569	27.1	83	6.1	400	13.7	16	1.9
Other assets	5,539	95.8	141	10.3	2,676	91.9	131	15.5

NOTE: Detail may not add to total because of rounding.

mation, the accuracy of the estimates of personal wealth for a particular point in time is limited somewhat by the time span during which the sampled estates are valued. For assets such as corporate stock, the timing of the valuation can be quite significant. However, nearly 78 percent of the estate returns sampled during 1982 were for decedents who died in 1981 and 81 percent of the estate returns sampled during 1977 were for decedents who died during 1976.

The "estate multiplier technique," which has been used since the beginning of the twentieth century (financial records were used as early as 1864 to estimate total personal wealth by a related technique) [6,7,8] enables conclusions to be drawn about the wealth of the living population through the knowledge of the wealth of the deceased. The underlying assumption in making these estimates from estate tax returns is that death draws a random sample of the living population. However, in actuality, death is not a random event and therefore not necessarily representative of the living population under consideration.

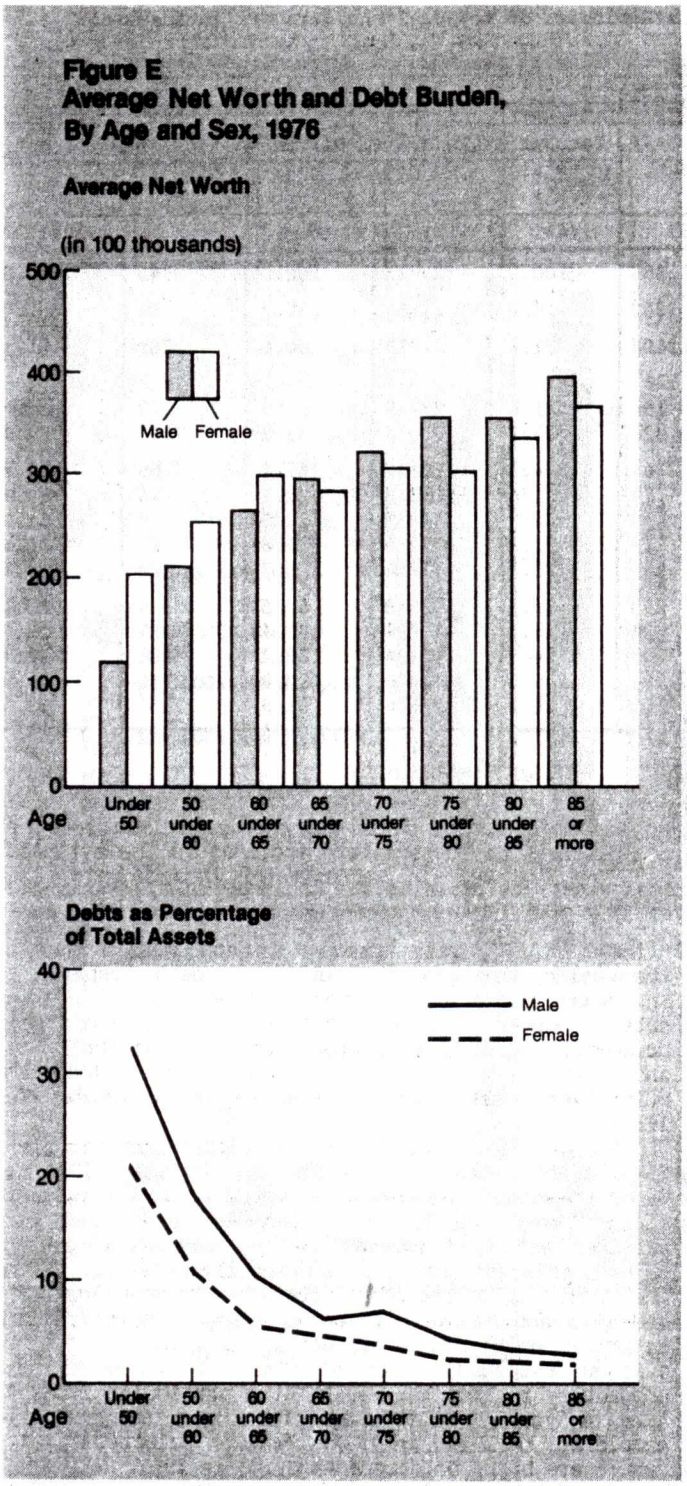
The probability of "death's selection" of an individual depends on the particulars of one's life. Age and sex are usually taken as gross indicators of these conditions. By knowing the mortality rate and the number of deaths for each age and sex group, the population of wealthholders can be derived, by multiplying the inverse of the mortality rate by the number of deaths in each group.

However, vital to the estimates of personal wealth is the use of a mortality rate appropriate to the top wealthholder population. This is essential to the estimates in that there is much evidence that the mortality rate of the wealthy is more favorable than that of the population as a whole [9], that is, social class also is a determinant in the "selection of the sample". Therefore, an adjustment to the general mortality rate is necessary. The basic assumption made to prepare the estimates was that the probability of death for those at or above the minimum level of gross assets or gross estate included in the estimates for 1976 and 1981 is approximately constant for each age and sex.

The mortality rates assumed to approximate that of the wealthy are generated utilizing data prepared by the Metropolitan Life Insurance Company [10]. Three sets of age-specific multipliers for male and female decedents for 1976 were produced utilizing the insurance experience between 1973 and 1976. The same multipliers were used to generate the estimates for 1981.

While the estimates of wealth for 1976 and 1981 are based on estate tax returns sampled during a specific filing year, the returns selected during 1982 were selected as the first part of a new sample design. Returns selected during 1977 primarily reflected deaths that occurred during 1976, but also deaths from 1977 and 1975 and several preceding years. Therefore, the estimates were arrived at utilizing values determined over an extended period of time. In order to more accurately reflect the wealth at a particular point in time, a "year of death" basis for the selection of the sample was utilized in 1982. Returns selected for the sample are based on decedents dying in 1982. These are augmented by a sample of all other returns, as well as the selection of all returns, regardless of the year of death of the decedent, for wealthy and young decedents. This sample will be selected for a three year period through December 1984 to estimate personal wealth in 1982. Since the estate tax return is not due until nine months after the death of the decedent, a limited number of returns for decedents dying in 1982 were filed. Therefore, the preliminary nature of the estimates which primarily reflect the wealth of decedents dying in 1981.

Because the data presented in this article are estimates based on a sample of Estate tax returns filed with the Internal Revenue Service, they are



subject to sampling, as well as nonsampling, error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known.

The table below presents rough preliminary estimates of the coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown below, the corresponding CV's can be estimated by interpolation.

Number of Wealthholders	Approximated Coefficient of Variation 1976	1981
6,600,000	.01	N/A*
4,500,000	.012	.02
3,000,000	.015	.025
1,500,000	.02	.035
800,000	.03	.05
300,000	.05	.08
200,000	.06	.10
65,000	.10	.17
45,000	.12	.20
21,000	.18	.30
9,000	.27	.45

*N/A = Not Applicable

The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of sample estimates, are discussed in the Appendix.

Nonsampling error of the estate tax return data was controlled during statistical processing by a variety of methods. Among them was a systematic verification at the field processing locations of the manual data editing. As a further check on the quality of the editing small subsamples selected after field verification were reprocessed in the National Office. Key entry of the data at the processing locations was also subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to check for inconsistencies. Lastly, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness.

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[2] Ibid., p. 53

[3] Bureau of Economic Analysis, U.S. Department of Commerce, Survey of Current Business, July 1982, Vol. 62, No. 7. For discussions of the deflator, see the Survey of Current Business, March 1978, Vol. 57, No. 3, and March 1979, Vol. 58, No. 11.

[4] For a detailed explanation of the Estate Multiplier Technique, see Internal Revenue Service, Statistics of Income--1972 Personal Wealth, Washington, DC 1976.

[5] As previously stated, asset detail for 1981 is unavailable for those individuals with gross assets of $500,000 or less because of a change in the reporting requirements for the estates of decedents who died in 1982.

[6] Atkinson, A.B., "The Distribution of Wealth in Britain in the 1960's--the Estate Duty Method Reexamined," Studies in Income and Wealth, National Bureau of Economic Research, no. 39, 1975, pp. 277-319.

[7] Lampman, Robert J., The Share of Top Wealthholders in National Wealth, 1922-56, Princeton University Press, 1962.

Figure F.--All Top Wealthholders With Gross Assets $300,000 or More, by Marital Status, Age, and Sex, 1981

[All figures are estimates based on estate tax return samples--numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Item	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Estate tax return statistics		
			Number	Amount		Number of returns	Gross estate	Net worth
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All top wealthholders, total	4,521.7	2,803,800	4,058.9	415,022	2,388,778	60,342	45,894	41,889
Married	3,278.7	1,955,121	2,961.5	324,695	1,630,426	35,623	27,349	24,183
Single	408.1	245,481	323.2	25,276	220,205	4,180	3,127	2,965
Widowed	555.4	384,909	498.8	24,623	360,286	18,897	13,892	13,410
Other	279.5	218,288	275.3	40,427	177,861	1,643	1,527	1,331
Under 50	1,869.7	953,053	1,740.8	281,030	672,023	3,163	2,059	1,169
50 under 65	1,608.9	1,065,351	1,453.9	102,300	963,051	11,830	8,647	7,128
65 and over	955.9	740,575	796.9	31,027	709,549	44,273	34,623	33,045
Male	2,950.5	1,707,993	2,709.7	319,310	1,388,683	39,105	30,623	27,175
Married	2,462.4	1,375,840	2,246.8	255,923	1,119,917	30,050	23,515	20,580
Single	190.4	115,239	182.7	19,762	95,477	2,564	2,072	1,945
Widowed	121.5	73,053	106.4	10,616	62,437	5,418	3,931	3,724
Other	176.3	143,862	173.9	33,010	110,851	1,074	1,106	925
Under 50	1,417.8	679,001	1,386.9	224,415	454,585	2,773	1,836	997
50 under 65	968.2	604,199	856.8	74,382	529,817	9,023	6,596	5,212
65 and over	517.2	403,644	437.3	20.233	383,410	26,733	21,924	20,713
Female	1,571.2	1,095,806	1,349.2	95,711	1,000,095	21,237	15,271	14,714
Married	816.3	579,281	714.7	68,772	510,509	5,573	3,834	3,603
Single	217.7	130,243	140.5	5,515	124,728	1,616	1,055	1,019
Widowed	433.9	311,856	392.5	14,007	297,849	13,479	9,961	9,686
Other	103.3	74,426	101.5	7,417	67,010	569	421	406
Under 50	451.9	274,053	353.9	56,614	217,438	390	223	172
50 under 65	640.7	461,153	597.1	27,917	433,236	2,807	2,051	1,917
65 and over	438.7	336,932	359.7	10,792	326,139	17,540	12,700	12,333

NOTE: Detail may not add to total because of rounding. Age unknown are not shown separately above. However, they are included in the appropriate total.

Figure G.--All Top Wealthholders With Gross Assets Greater Than $500,000, Assets by Sex, 1981

[All figures are estimates based on estate tax return samples--numbers of top wealthholders are in thousands; all money amounts are in billions of dollars]

Item	Total		Men		Women	
	Number of top wealth-holders	Amount	Number of top wealth-holders	Amount	Number of top wealth-holders	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total assets	1,838.6	1,954.5	1,237.7	1,216.9	600.9	737.6
Debts	1,770.2	293.9	1,211.6	235.2	558.7	58.7
Net worth	1,838.6	1,660.6	1,237.7	981.7	600.9	678.9
Types of assets:						
Cash	1,776.6	167.4	1,217.4	89.7	559.2	77.7
Corporate stock	1,477.2	483.7	1,022.0	309.4	455.2	174.3
Bonds, total	736.5	117.7	444.3	60.1	292.3	57.6
Corporate and foreign	294.3	9.0	180.6	4.6	113.7	4.5
Federal savings	218.7	2.2	136.0	1.6	82.6	0.6
Other Federal	278.0	33.6	183.6	22.6	94.4	11.0
State and local	461.6	72.9	244.8	31.3	216.7	41.6
Life insurance equity	1,412.6	23.4	1,131.5	21.6	281.1	1.8
Notes and mortgages	876.9	74.5	638.7	55.1	238.2	19.4
Real estate	1,643.1	592.7	1,166.6	397.4	476.5	195.3
Noncorporate business	827.6	122.1	611.4	85.6	216.2	36.5
Other assets	1,780.7	372.9	1,205.7	198.0	575.0	174.9

NOTE: Detail may not add to total because of rounding.

[8] Smith, James and Calvert, Staunton, "Estimating the Wealth of Top Wealthholders from Estate Tax Returns," 1965 American Statistical Association Proceedings, Business and Economics Statistics Section.

[9] Caldwell, Steven and Diamond, Theodore, "Income Differentials in Mortality: Preliminary Results Based on IRS-SSA Linked Data," Statistical Uses of Administrative Records with Emphasis on Mortality and Disability Research, Office of Research and Statistics. U.S. Social Security Administration, 1979.

[10] We are extremely grateful for the continued support we have received from the Metropolitan Life Insurance Company, beginning with the late Mortimer Spiegelman and continuing most recently with Mrs. Frances Baffa, who provided the mortality data used in the present computation of the estate multipliers.

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Table 1. — ALL TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	8,695.0	2,212,731	7,893.4	343,798	1,868,933	8,283.3	280,784
Negative net worth	118.8	22,415	118.8	31,085	-8,670	107.9	739
$0 under $50,000	1,051.5	87,057	1,032.5	55,520	31,537	938.8	4,740
$50,000 under $100,000	1,429.0	165,706	1,370.6	55,945	109,761	1,340.0	15,638
$100,000 under $150,000	2,237.8	321,822	1,931.1	41,759	280,063	2,115.6	61,436
$150,000 under $250,000	2,088.9	442,268	1,814.1	47,286	394,982	2,053.9	83,277
$250,000 under $500,000	1,205.2	453,712	1,084.9	47,657	406,054	1,170.7	61,699
$500,000 under $1,000,000	384.9	287,657	366.8	26,011	261,646	380.8	28,566
$1,000,000 under $5,000,000	169.3	330,824	165.2	32,104	298,721	167.1	21,431
$5,000,000 or more	9.6	101,271	9.4	6,431	94,839	9.6	3,256

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	5,897.6	530,974	3,326.1	129,650	1,460.8	27,625	1,877.7	17,418
Negative net worth	39.9	2,934	26.8	297	*1.1	*209	*25.7	*33
$0 under $50,000	408.6	6,094	207.3	558	49.8	371	173.6	129
$50,000 under $100,000	877.7	15,549	393.9	1,541	110.3	615	275.1	731
$100,000 under $150,000	1,521.2	46,001	843.8	10,200	340.2	3,382	548.3	4,152
$150,000 under $250,000	1,560.8	81,584	884.9	17,796	435.1	6,074	482.9	5,625
$250,000 under $500,000	984.8	105,521	600.8	22,854	310.9	6,248	262.3	4,170
$500,000 under $1,000,000	345.4	91,768	239.8	23,171	137.7	4,984	76.4	1,617
$1,000,000 under $5,000,000	149.9	130,211	120.9	40,520	70.8	4,436	32.3	923
$5,000,000 or more	9.2	51,315	7.9	12,712	4.8	1,305	1.2	38

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	564.7	38,315	547.7	46,293	6,708.2	42,287	2,404.4	87,727
Negative net worth	**	**	**	**	117.2	958	39.1	1,182
$0 under $50,000	**1.7	**25	**4.5	**87	1,018.5	5,775	133.6	1,778
$50,000 under $100,000	22.4	117	18.1	78	1,345.2	8,695	301.0	4,003
$100,000 under $150,000	92.8	1,664	62.4	1,002	1,700.3	8,320	528.7	12,056
$150,000 under $250,000	150.6	3,692	122.4	2,405	1,419.0	8,021	645.9	20,380
$250,000 under $500,000	161.6	7,032	142.4	5,405	761.3	5,811	479.8	21,475
$500,000 under $1,000,000	79.5	6,282	112.1	10,269	241.2	2,619	183.7	13,318
$1,000,000 under $5,000,000	52.2	14,737	80.3	20,425	100.4	1,870	86.3	10,597
$5,000,000 or more	4.0	4,768	5.7	6,602	5.1	219	6.4	2,937

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	7,531.0	770,787	1,969.3	98,728	8,214.8	271,782	119,167	40,997	37,104
Negative net worth	103.5	10,265	69.9	4,673	115.9	1,365	267	116	-111
$0 under $50,000	890.7	54,989	118.4	4,518	1,024.3	8,604	2,085	393	67
$50,000 under $100,000	1,311.6	92,012	341.3	8,770	1,389.6	19,496	6,389	1,046	508
$100,000 under $150,000	1,949.7	142,300	365.5	10,584	2,048.2	30,921	32,630	4,788	4,220
$150,000 under $250,000	1,774.1	169,710	506.9	19,684	1,946.1	41,814	40,765	8,382	7,765
$250,000 under $500,000	1,023.0	160,580	371.9	20,060	1,142.3	55,710	24,717	8,973	8,400
$500,000 under $1,000,000	325.6	77,561	127.0	14,058	375.1	36,596	8,298	5,975	5,624
$1,000,000 under $5,000,000	145.4	53,910	63.4	12,877	163.6	59,406	3,742	7,065	6,618
$5,000,000 or more	7.4	9,460	5.1	3,503	9.6	17,868	274	4,258	4,014

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 2. — ALL MEN: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	5,782.0	1,367,538	5,323.9	259,986	1,107,552	5,537.2	158,779
Negative net worth	92.2	19,865	92.2	27,606	−7,741	81.2	482
$0 under $50,000	989.5	76,082	970.6	46,946	29,137	881.6	4,528
$50,000 under $100,000	1,172.3	128,500	1,117.7	40,075	88,425	1,118.6	13,215
$100,000 under $150,000	1,274.2	187,320	1,113.7	28,752	158,568	1,234.3	31,584
$150,000 under $250,000	1,212.2	262,728	1,061.8	33,632	229,097	1,194.1	43,560
$250,000 under $500,000	721.6	275,196	657.4	33,741	241,455	710.4	34,965
$500,000 under $1,000,000	218.8	166,882	210.5	19,176	147,706	216.7	16,247
$1,000,000 under $5,000,000	95.5	192,209	94.5	24,872	167,338	94.5	12,325
$5,000,000 or more	5.7	58,755	5.6	5,186	53,569	5.7	1,872

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	3,883.3	323,628	2,012.4	63,656	817.5	13,984	1,226.7	9,384
Negative net worth	33.5	2,589	6.7	280	*1.0	*207	*5.7	*18
$0 under $50,000	381.8	5,654	201.9	209	45.1	59	169.0	119
$50,000 under $100,000	757.6	12,599	347.0	1,184	91.8	489	249.4	568
$100,000 under $150,000	879.8	24,796	467.4	4,714	179.6	1,397	317.8	1,912
$150,000 under $250,000	909.7	44,134	456.3	8,296	210.3	2,523	259.4	2,855
$250,000 under $500,000	624.6	63,748	334.0	11,563	174.6	3,301	164.3	2,457
$500,000 under $1,000,000	201.0	53,839	127.8	11,129	72.8	2,640	42.6	918
$1,000,000 under $5,000,000	89.9	82,762	66.5	19,145	39.2	2,403	17.9	506
$5,000,000 or more	5.5	33,507	4.8	7,136	3.1	966	0.7	32

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	278.9	17,394	293.6	22,894	5,150.2	38,408	1,510.6	56,437
Negative net worth	**	**	**	**	90.6	894	17.3	1,040
$0 under $50,000	**1.5	**19	**3.8	**67	978.8	5,598	132.5	1,602
$50,000 under $100,000	19.5	49	18.1	78	1,153.5	8,110	210.0	3,214
$100,000 under $150,000	57.8	954	33.0	451	1,088.3	7,210	321.5	7,035
$150,000 under $250,000	67.0	1,659	68.5	1,259	993.9	7,017	359.1	11,498
$250,000 under $500,000	67.3	2,906	73.3	2,899	582.4	5,372	302.7	13,601
$500,000 under $1,000,000	38.1	2,855	54.0	4,716	179.8	2,357	110.3	8,283
$1,000,000 under $5,000,000	25.2	6,365	39.7	9,871	78.2	1,641	53.0	7,578
$5,000,000 or more	2.5	2,586	3.3	3,552	4.6	207	4.1	2,586

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	5,137.5	503,189	1,569.0	82,922	5,539.1	140,511	76,953	27,014	23,702
Negative net worth	76.9	9,363	49.8	4,177	89.3	1,040	236	106	−110
$0 under $50,000	833.5	46,811	75.5	3,500	962.4	8,178	1,990	366	64
$50,000 under $100,000	1,083.6	68,334	309.5	8,077	1,141.1	13,766	5,713	938	451
$100,000 under $150,000	1,138.6	84,068	293.2	9,294	1,193.2	18,616	20,748	3,141	2,663
$150,000 under $250,000	1,070.2	105,247	405.7	17,021	1,152.3	25,954	25,028	5,283	4,770
$250,000 under $500,000	650.7	102,225	293.3	17,303	688.6	26,417	15,472	5,730	5,255
$500,000 under $1,000,000	194.7	48,072	94.0	10,989	212.7	15,966	5,224	3,827	3,539
$1,000,000 under $5,000,000	84.9	34,420	44.6	10,244	93.9	24,093	2,368	4,544	4,188
$5,000,000 or more	4.4	4,650	3.5	2,316	5.7	6,482	173	3,080	2,881

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 3. — ALL WOMEN: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	2,912.9	845,193	2,569.5	83,812	761,381	2,746.1	122,005
Negative net worth	*26.6	*2,550	*26.6	*3,479	*-929	*26.6	*257
$0 under $50,000	61.9	10,974	61.9	8,574	2,400	57.2	212
$50,000 under $100,000	256.8	37,206	252.9	15,869	21,336	221.4	2,423
$100,000 under $150,000	963.6	134,502	817.4	13,007	121,495	881.3	29,852
$150,000 under $250,000	876.7	179,540	752.2	13,655	165,885	858.8	39,717
$250,000 under $500,000	483.6	178,516	427.5	13,916	164,600	460.3	26,734
$500,000 under $1,000,000	166.0	120,775	156.2	6,835	113,940	164.1	12,319
$1,000,000 under $5,000,000	73.7	138,615	70.7	7,232	131,383	72.5	9,106
$5,000,000 or more	3.9	42,515	3.8	1,245	41,270	3.9	1,384

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	2,014.3	207,346	1,313.6	65,995	643.4	13,641	651.0	8,033
Negative net worth	*6.4	*345	**	**	**	**	**	**
$0 under $50,000	*26.8	*440	**25.5	**366	**4.7	**315	**	**
$50,000 under $100,000	120.1	2,950	46.9	357	18.5	126	**50.3	**188
$100,000 under $150,000	641.4	21,205	376.4	5,486	160.6	1,986	230.4	2,240
$150,000 under $250,000	651.1	37,450	428.6	9,500	224.8	3,552	223.6	2,770
$250,000 under $500,000	360.3	41,772	266.8	11,292	136.3	2,947	98.0	1,713
$500,000 under $1,000,000	144.4	37,928	112.0	12,043	65.0	2,343	33.8	699
$1,000,000 under $5,000,000	60.0	47,449	54.4	21,375	31.6	2,033	14.4	417
$5,000,000 or more	3.8	17,808	3.1	5,577	1.7	340	0.5	5

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	285.8	20,922	254.1	23,398	1,558.1	3,879	893.8	31,290
Negative net worth	—	—	**	**	*26.6	*64	*21.8	*142
$0 under $50,000	**	**	**	**	39.6	177	*1.1	*176
$50,000 under $100,000	**	**	—	—	191.7	584	90.9	790
$100,000 under $150,000	**38.0	**783	**30.0	**571	612.0	1,110	207.2	5,021
$150,000 under $250,000	83.6	2,032	53.9	1,146	425.1	1,004	286.8	8,882
$250,000 under $500,000	94.3	4,126	69.1	2,506	178.9	439	177.1	7,874
$500,000 under $1,000,000	41.4	3,427	58.1	5,573	61.4	262	73.4	5,035
$1,000,000 under $5,000,000	26.9	8,371	40.6	10,554	22.2	229	33.3	3,019
$5,000,000 or more	1.5	2,182	2.4	3,049	0.5	12	2.3	351

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	2,393.5	267,598	400.4	15,806	2,675.7	131,271	42,214	13,983	13,402
Negative net worth	*26.6	*903	**	**	*26.6	*325	*31	*11	*-1
$0 under $50,000	57.1	8,178	**63.0	**1,514	61.9	426	95	28	3
$50,000 under $100,000	228.0	23,678	31.8	693	248.5	5,731	676	108	57
$100,000 under $150,000	811.2	58,232	72.3	1,291	855.0	12,305	11,882	1,647	1,557
$150,000 under $250,000	703.9	64,463	101.2	2,663	793.8	15,860	15,737	3,100	2,995
$250,000 under $500,000	372.3	58,355	78.6	2,757	453.7	29,292	9,245	3,242	3,145
$500,000 under $1,000,000	130.9	29,489	33.1	3,069	162.4	20,630	3,074	2,148	2,084
$1,000,000 under $5,000,000	60.5	19,490	18.8	2,632	69.7	35,315	1,374	2,521	2,430
$5,000,000 or more	3.0	4,810	1.6	1,187	3.9	11,387	101	1,179	1,132

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 4. — MARRIED MEN: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	4,812.7	1,118,423	4,418.0	218,228	900,195	4,583.9	120,141
Negative net worth	81.3	15,590	81.3	21,571	−5,981	70.4	357
$0 under $50,000	844.7	66,262	828.3	40,727	25,535	736.8	3,445
$50,000 under $100,000	1,051.1	112,721	999.3	33,967	78,754	1,005.8	11,447
$100,000 under $150,000	1,056.4	155,730	917.2	24,614	131,116	1,019.1	23,353
$150,000 under $250,000	942.0	204,956	815.9	27,127	177,829	927.9	31,853
$250,000 under $500,000	574.8	220,868	521.2	28,384	192,484	564.4	25,873
$500,000 under $1,000,000	179.3	137,921	172.6	17,013	120,908	177.3	12,260
$1,000,000 under $5,000,000	78.5	160,075	77.6	22,047	138,028	77.5	9,974
$5,000,000 or more	4.6	44,300	4.6	2,777	41,523	4.6	1,560

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	3,218.9	257,679	1,607.3	47,651	652.8	10,681	952.2	6,889
Negative net worth	32.9	2,526	6.7	273	*1.0	*201	*5.7	*18
$0 under $50,000	315.2	4,657	154.9	174	44.6	57	122.5	86
$50,000 under $100,000	687.1	10,168	306.8	986	75.5	317	224.3	547
$100,000 under $150,000	727.1	19,586	377.9	3,594	145.7	1,029	248.5	1,413
$150,000 under $250,000	711.7	33,313	349.9	6,079	162.7	2,015	187.2	1,397
$250,000 under $500,000	500.7	48,140	252.4	8,504	129.9	2,285	117.4	1,775
$500,000 under $1,000,000	166.1	45,434	101.8	8,461	59.2	2,077	32.1	645
$1,000,000 under $5,000,000	73.7	66,977	53.0	14,395	31.6	1,758	14.0	383
$5,000,000 or more	4.4	24,877	3.8	5,184	2.6	941	0.5	24

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	223.7	12,145	235.2	17,936	4,417.5	34,280	1,214.8	45,702
Negative net worth	**	**	**	**	81.3	826	14.2	849
$0 under $50,000	**1.5	**19	**3.8	**66	835.5	4,810	87.4	1,208
$50,000 under $100,000	18.7	48	16.6	74	1,037.0	7,496	156.9	2,743
$100,000 under $150,000	49.5	826	27.0	327	928.4	6,525	267.6	5,819
$150,000 under $250,000	53.1	1,291	48.3	776	812.7	6,178	294.6	9,434
$250,000 under $500,000	53.8	2,195	62.7	2,249	496.7	4,756	252.7	10,683
$500,000 under $1,000,000	27.3	1,924	44.1	3,814	154.4	2,060	94.2	7,382
$1,000,000 under $5,000,000	17.9	4,582	29.8	7,672	67.6	1,442	44.1	6,366
$5,000,000 or more	1.9	1,261	2.8	2,958	4.1	167	3.3	1,219

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	4,419.0	427,490	1,376.8	71,445	4,637.1	114,029	57,756	19,366	16,620
Negative net worth	69.6	8,043	44.0	1,810	78.4	906	206	81	−100
$0 under $50,000	752.0	41,470	70.4	3,397	817.6	7,099	1,736	319	57
$50,000 under $100,000	976.6	60,516	265.7	7,213	1,025.0	12,150	5,158	843	406
$100,000 under $150,000	965.8	73,006	263.4	8,482	1,009.8	15,362	15,451	2,386	1,971
$150,000 under $250,000	860.7	84,468	340.0	14,400	896.8	19,230	18,218	3,904	3,473
$250,000 under $500,000	536.0	86,375	250.6	15,580	553.4	20,956	11,350	4,246	3,841
$500,000 under $1,000,000	163.0	40,327	81.6	9,925	174.4	12,033	3,779	2,806	2,563
$1,000,000 under $5,000,000	71.5	29,077	38.2	9,072	77.1	20,773	1,733	3,361	3,076
$5,000,000 or more	3.8	4,209	2.9	1,563	4.6	5,520	122	1,420	1,335

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 5. — MARRIED WOMEN: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	1,363.0	380,666	1,156.5	58,383	322,282	1,230.3	43,804
Negative net worth	*22.0	*1,994	*22.0	*2,871	*-877	*22.0	*240
$0 under $50,000	60.7	10,658	60.7	8,292	2,366	55.9	198
$50,000 under $100,000	165.9	26,176	162.1	12,537	13,639	130.6	1,029
$100,000 under $150,000	469.0	66,991	366.6	8,045	58,946	396.8	12,425
$150,000 under $250,000	372.1	78,559	302.1	8,368	70,191	361.9	14,169
$250,000 under $500,000	171.5	68,103	149.2	10,046	58,057	163.0	7,506
$500,000 under $1,000,000	68.1	50,940	61.8	4,075	46,865	66.9	3,484
$1,000,000 under $5,000,000	32.4	59,867	30.7	3,696	56,171	31.9	4,127
$5,000,000 or more	1.3	17,377	1.3	452	16,925	1.3	626

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	919.4	95,539	542.9	25,472	241.3	5,257	272.6	2,179
Negative net worth	**	**	**	**	**	**	**	**
$0 under $50,000	**28.0	**551	**25.4	**366	**	**	**	**
$50,000 under $100,000	78.3	2,322	32.6	160	**16.8	**414	**43.0	**37
$100,000 under $150,000	308.8	9,045	162.9	2,106	57.6	812	112.3	732
$150,000 under $250,000	280.4	14,430	162.0	3,260	86.1	1,255	74.6	722
$250,000 under $500,000	135.1	17,905	88.3	3,128	39.6	717	24.9	438
$500,000 under $1,000,000	62.1	18,155	44.0	4,140	24.8	680	10.6	170
$1,000,000 under $5,000,000	25.3	22,761	26.6	10,526	15.4	1,114	6.7	78
$5,000,000 or more	1.3	10,369	1.2	1,786	0.8	265	0.4	4

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	96.9	7,519	107.9	10,518	779.1	1,925	449.1	15,292
Negative net worth	—	—	**	**	*21.9	*56	*21.8	*142
$0 under $50,000	**	**	**	**	*39.4	*176	*1.1	*175
$50,000 under $100,000	**	**	—	—	111.4	326	66.3	609
$100,000 under $150,000	**17.6	**421	**11.1	**218	301.8	529	106.5	2,896
$150,000 under $250,000	29.7	755	20.0	529	203.3	457	138.4	4,568
$250,000 under $500,000	23.9	876	31.2	1,097	63.1	142	67.8	4,110
$500,000 under $1,000,000	13.8	907	23.0	2,384	26.7	111	32.3	1,484
$1,000,000 under $5,000,000	11.3	4,258	21.5	5,076	9.3	124	14.4	1,145
$5,000,000 or more	0.7	302	1.1	1,215	0.3	3	0.5	161

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,239.2	147,300	255.6	10,212	1,232.5	41,119	9,726	3,015	2,796
Negative net worth	*22.0	*625	**	**	*22.0	*304	*18	*8	*-1
$0 under $50,000	56.0	7,988	**62.9	**1,510	60.7	320	74	23	2
$50,000 under $100,000	165.9	19,151	24.2	441	159.9	2,138	385	62	32
$100,000 under $150,000	425.1	33,904	45.4	889	392.3	5,194	3,254	460	421
$150,000 under $250,000	337.7	33,419	59.8	2,122	343.6	6,132	3,524	708	672
$250,000 under $500,000	146.4	27,197	35.0	1,871	156.9	6,245	1,602	571	537
$500,000 under $1,000,000	58.7	14,837	19.3	1,919	66.7	6,810	579	415	393
$1,000,000 under $5,000,000	26.3	7,808	8.2	1,330	29.1	12,047	273	514	489
$5,000,000 or more	1.1	2,371	0.8	132	1.3	1,926	18	254	250

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 6. — SINGLE MEN: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	435.9	98,236	406.1	15,195	83,041	428.0	16,760
Negative net worth	**	**	**	**	**	**	**
$0 under $50,000	**85.4	**6,973	**82.9	**5,497	**1,476	**85.4	**390
$50,000 under $100,000	37.2	5,007	35.7	2,059	2,949	32.2	416
$100,000 under $150,000	100.3	13,902	92.5	1,274	12,628	99.6	3,847
$150,000 under $250,000	125.5	27,024	113.4	3,136	23,888	123.8	5,669
$250,000 under $500,000	66.1	23,516	61.3	2,021	21,495	65.8	3,977
$500,000 under $1,000,000	15.2	10,956	14.3	620	10,336	15.1	1,650
$1,000,000 under $5,000,000	5.9	9,060	5.9	434	8,627	5.9	726
$5,000,000 or more	0.2	1,798	0.2	156	1,643	0.2	85

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	310.3	26,480	205.5	5,448	73.5	1,205	164.4	1,328
Negative net worth	**	**	—	—	—	—	—	—
$0 under $50,000	**37.1	**517	*34.5	*28	—	—	*34.5	*28
$50,000 under $100,000	25.9	1,039	*14.2	*10	—	—	*14.2	*10
$100,000 under $150,000	73.6	2,946	47.9	510	19.9	132	39.8	218
$150,000 under $250,000	100.2	5,901	51.6	1,146	23.7	213	40.3	502
$250,000 under $500,000	53.8	7,092	41.9	1,316	21.0	468	28.6	396
$500,000 under $1,000,000	13.7	3,523	10.1	1,135	6.1	293	4.9	132
$1,000,000 under $5,000,000	5.8	4,444	5.0	1,226	2.6	87	1.8	41
$5,000,000 or more	0.2	1,019	0.2	76	0.2	12	0.1	2

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	20.6	1,003	24.6	1,912	307.7	1,136	109.7	2,481
Negative net worth	—	—	—	—	**	**	**	**
$0 under $50,000	—	—	—	—	**85.4	**325	**	**
$50,000 under $100,000	—	—	—	—	37.1	162	**43.2	**247
$100,000 under $150,000	*2.3	*50	*4.8	*110	70.0	154	21.9	479
$150,000 under $250,000	6.6	150	9.6	282	75.3	295	20.0	436
$250,000 under $500,000	4.5	189	3.0	263	27.4	120	17.0	693
$500,000 under $1,000,000	4.8	327	3.1	384	9.3	50	4.9	250
$1,000,000 under $5,000,000	2.4	256	4.0	843	3.1	20	2.6	291
$5,000,000 or more	0.1	32	0.1	30	0.1	11	0.2	85

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets				
	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	296.3	29,416	74.9	5,520	393.1	10,995	4,538	1,515	1,390
Negative net worth	**	**	**	**	**	**	**	**	**
$0 under $50,000	**50.9	**2,961	—	—	**85.4	**449	**103	**28	**(1)
$50,000 under $100,000	35.7	2,705	**7.1	**2,297	32.2	436	120	20	10
$100,000 under $150,000	56.4	3,902	13.1	327	76.9	1,736	1,116	160	144
$150,000 under $250,000	90.1	9,538	25.8	936	120.4	3,102	1,669	340	318
$250,000 under $500,000	46.8	6,202	23.4	1,149	57.8	2,967	1,019	367	353
$500,000 under $1,000,000	11.9	2,672	3.8	340	14.5	1,336	363	259	250
$1,000,000 under $5,000,000	4.3	1,381	1.6	412	5.7	560	136	233	222
$5,000,000 or more	0.2	55	0.1	59	0.2	409	13	108	93

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
[1]Less than $500,000.
NOTE: Detail may not add to total because of rounding.

Table 7. — SINGLE WOMEN: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealthholders	Total assets	Debts and mortgages		Net worth	Types of assets	
						Cash	
			Number	Amount		Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	307.0	75,554	276.5	4,363	71,191	291.8	13,180
Negative net worth	**	**	**	**	**	**	**
$0 under $50,000	**	**	**	**	**	**	**
$50,000 under $100,000	**24.3	**3,078	**24.3	**1,538	**1,540	**24.3	**275
$100,000 under $150,000	105.1	14,000	96.8	839	13,162	103.7	3,992
$150,000 under $250,000	97.4	19,093	90.4	789	18,303	97.0	4,774
$250,000 under $500,000	57.9	18,729	43.6	259	18,469	44.9	2,464
$500,000 under $1,000,000	17.4	12,435	16.9	753	11,682	17.2	1,118
$1,000,000 under $5,000,000	4.8	7,813	4.4	160	7,653	4.5	550
$5,000,000 or more	(1)	407	(1)	25	381	(1)	7

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	222.3	22,453	169.3	5,023	96.1	1,138	96.1	1,474
Negative net worth	**	**	—	—	—	—	—	—
$0 under $50,000	**	**	—	—	—	—	—	—
$50,000 under $100,000	**14.3	**436	**	**	**	**	**	**
$100,000 under $150,000	92.7	4,537	**75.6	**817	**44.4	**208	**34.5	**533
$150,000 under $250,000	72.8	6,952	56.8	1,265	31.2	433	43.5	591
$250,000 under $500,000	25.8	3,802	21.8	839	12.0	258	12.6	236
$500,000 under $1,000,000	12.4	3,172	11.4	1,349	6.0	147	4.1	77
$1,000,000 under $5,000,000	**4.2	**3,555	3.6	692	**2.5	**93	1.4	39
$5,000,000 or more	**	**	(1)	41	**	**	—	—

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	24.8	963	20.8	1,448	167.4	516	38.1	1,010
Negative net worth	—	—	—	—	**	**	—	—
$0 under $50,000	—	—	—	—	**	**	—	—
$50,000 under $100,000	—	—	—	—	**23.6	**104	**	**
$100,000 under $150,000	*2.4	*39	*3.1	*38	67.6	146	**7.2	**83
$150,000 under $250,000	10.8	196	3.7	65	43.6	175	16.5	361
$250,000 under $500,000	7.3	230	5.0	116	24.4	37	8.4	144
$500,000 under $1,000,000	3.1	232	6.9	893	6.9	40	4.1	339
$1,000,000 under $5,000,000	1.1	229	**2.1	**336	1.3	13	**1.9	**82
$5,000,000 or more	(1)	37	**	**	—	—	**	**

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets				
	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	171.5	15,363	15.9	327	274.6	17,682	4,548	1,364	1,316
Negative net worth	**	**	—	—	**	**	**	**	**
$0 under $50,000	**	**	—	—	**	**	**	**	**
$50,000 under $100,000	**15.0	**1,253	—	—	**24.3	**795	**81	**15	**5
$100,000 under $150,000	65.0	3,420	*3.5	*9	99.1	1,209	1,236	169	161
$150,000 under $250,000	54.2	4,324	4.7	38	74.0	1,185	1,762	345	336
$250,000 under $500,000	23.5	3,030	4.8	86	55.1	8,326	1,036	354	349
$500,000 under $1,000,000	10.2	2,377	1.9	75	17.2	3,965	285	194	190
$1,000,000 under $5,000,000	**3.7	**959	1.0	119	4.8	1,963	143	253	245
$5,000,000 or more	**	**	—	—	(1)	239	4	34	31

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
[1]Less than 50 top wealthholders.
NOTE: Detail may not add to total because of rounding.

Table 8. — WIDOWERS: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
						Cash	
			Number	Amount		Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	269.7	78,977	243.8	7,657	71,320	267.9	15,028
Negative net worth	*1.7	*583	*1.7	*1,367	*−784	*1.7	*97
$0 under $50,000	*5.9	*626	*5.9	*410	*216	*5.9	*72
$50,000 under $100,000	20.6	3,315	20.1	1,674	1,641	20.5	478
$100,000 under $150,000	80.8	11,647	69.0	1,294	10,354	79.6	3,260
$150,000 under $250,000	86.5	17,129	78.0	833	16,296	86.2	4,473
$250,000 under $500,000	50.9	17,917	46.6	795	17,123	50.7	3,930
$500,000 under $1,000,000	16.6	11,626	15.9	565	11,061	16.5	1,665
$1,000,000 under $5,000,000	6.4	11,329	6.3	581	10,749	6.3	915
$5,000,000 or more	0.4	4,804	0.4	139	4,665	0.4	138

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	191.7	18,977	127.2	6,517	60.0	1,250	72.2	1,004
Negative net worth	*0.2	*31	**	**	**	**	—	—
$0 under $50,000	*2.5	*15	**4.0	**10	**	**	**	**
$50,000 under $100,000	8.6	146	*3.4	*17	**	**	**7.0	**8
$100,000 under $150,000	52.2	1,442	30.8	453	**11.8	**164	21.6	228
$150,000 under $250,000	64.4	2,775	40.3	827	20.3	259	21.9	334
$250,000 under $500,000	43.5	4,066	31.8	1,422	18.7	415	14.9	240
$500,000 under $1,000,000	14.0	3,048	11.4	1,130	6.1	215	4.9	116
$1,000,000 under $5,000,000	6.0	4,488	5.2	1,860	3.0	188	1.8	73
$5,000,000 or more	0.4	2,966	0.3	798	0.2	10	0.1	5

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	26.7	2,121	18.0	2,142	196.2	1,547	79.4	2,876
Negative net worth	—	—	**	**	**	**	**	**
$0 under $50,000	—	—	—	—	**6.1	**47	**1.3	**10
$50,000 under $100,000	—	—	**	**	19.9	158	*1.7	*3
$100,000 under $150,000	4.7	72	**0.8	**10	61.6	339	19.2	469
$150,000 under $250,000	6.0	168	4.3	66	56.6	374	28.3	893
$250,000 under $500,000	7.9	482	4.9	285	35.7	320	18.1	682
$500,000 under $1,000,000	5.1	479	4.1	320	11.2	162	7.5	443
$1,000,000 under $5,000,000	2.9	653	3.5	946	4.7	122	3.1	345
$5,000,000 or more	0.1	267	0.3	515	0.3	24	0.2	31

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	226.5	24,029	57.5	1,794	252.5	8,209	12,640	4,425	4,193
Negative net worth	*1.7	*355	**	**	*1.7	*68	*11	*7	*−5
$0 under $50,000	*5.9	*390	**1.1	**19	*5.9	*95	*35	*6	*1
$50,000 under $100,000	19.9	1,712	*8.3	*431	20.6	370	183	31	15
$100,000 under $150,000	67.0	4,448	11.2	172	72.7	1,064	3,731	526	491
$150,000 under $250,000	70.6	5,630	19.4	429	80.7	1,727	4,488	894	854
$250,000 under $500,000	42.2	5,736	10.5	323	48.3	1,439	2,773	986	949
$500,000 under $1,000,000	14.0	3,710	5.1	225	16.0	1,243	956	667	643
$1,000,000 under $5,000,000	5.0	1,686	1.8	155	6.3	1,758	432	800	757
$5,000,000 or more	0.3	362	0.1	40	0.4	446	32	507	488

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 9. — WIDOWS: TOP WEALTHHOLDERS, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	950.1	312,755	856.6	13,279	299,476	933.6	56,600
Negative net worth	—	—	—	—	—	—	—
$0 under $50,000	*0.5	*79	*0.5	*58	*21	*0.5	*7
$50,000 under $100,000	15.1	2,068	15.1	841	1,227	15.0	519
$100,000 under $150,000	290.0	39,614	256.7	1,999	37,615	282.9	11,830
$150,000 under $250,000	328.2	64,667	289.2	2,518	62,148	321.5	17,757
$250,000 under $500,000	214.9	75,769	197.3	2,847	72,922	213.2	15,237
$500,000 under $1,000,000	67.9	47,671	64.9	1,547	46,123	67.3	6,663
$1,000,000 under $5,000,000	31.5	61,919	30.9	2,813	59,106	31.2	4,005
$5,000,000 or more	2.0	20,969	1.9	655	20,314	2.0	582

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	688.2	70,796	509.7	30,880	248.1	6,263	253.0	4,085
Negative net worth	—	—	—	—	—	—	—	—
$0 under $50,000	**	**	**	**	**	**	—	—
$50,000 under $100,000	**4.2	**60	**3.7	**38	**	**	*2.9	*17
$100,000 under $150,000	192.4	5,302	130.0	2,488	**53.1	**880	78.2	1,085
$150,000 under $250,000	240.4	11,494	179.1	4,348	88.1	1,505	93.9	1,386
$250,000 under $500,000	163.8	15,975	126.0	5,800	65.4	1,697	56.4	911
$500,000 under $1,000,000	58.8	13,148	48.5	5,913	29.0	1,342	16.3	424
$1,000,000 under $5,000,000	26.6	18,582	21.0	8,695	12.0	777	5.2	262
$5,000,000 or more	2.0	6,235	1.4	3,597	0.5	63	0.1	1

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	132.0	10,632	100.5	9,900	436.7	1,080	309.9	12,823
Negative net worth	—	—	—	—	—	—	—	—
$0 under $50,000	—	—	—	—	**	**	**	**
$50,000 under $100,000	**	**	—	—	**9.7	**34	**0.7	**26
$100,000 under $150,000	**17.7	**320	13.1	226	160.8	328	81.6	1,871
$150,000 under $250,000	36.7	994	21.6	462	147.5	292	100.1	3,143
$250,000 under $500,000	41.9	2,260	26.4	933	86.9	250	80.6	3,374
$500,000 under $1,000,000	22.4	2,172	22.9	1,976	21.8	94	30.1	2,612
$1,000,000 under $5,000,000	12.5	3,067	15.4	4,590	10.0	76	15.5	1,631
$5,000,000 or more	0.8	1,819	1.1	1,714	0.1	6	1.2	168

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	747.4	78,263	83.1	4,027	883.1	58,284	26,273	9,022	8,738
Negative net worth	—	—	—	—	—	—	—	—	—
$0 under $50,000	*0.5	*57	**	**	*0.5	*8	*14	*3	*1
$50,000 under $100,000	14.3	1,071	**1.0	**18	13.0	309	133	23	11
$100,000 under $150,000	230.6	13,168	20.8	363	267.1	4,262	7,003	962	924
$150,000 under $250,000	252.4	20,340	21.4	467	299.6	6,826	9,862	1,925	1,873
$250,000 under $500,000	169.0	21,898	22.5	688	204.1	12,546	6,200	2,171	2,118
$500,000 under $1,000,000	52.2	10,562	9.6	943	65.9	7,737	2,084	1,450	1,414
$1,000,000 under $5,000,000	26.8	9,006	7.2	548	31.0	19,376	905	1,651	1,597
$5,000,000 or more	1.6	2,160	0.6	1,000	2.0	7,221	72	837	799

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 10. — TOP WEALTHHOLDERS UNDER 50 YEARS OF AGE, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	3,619.4	705,785	3,469.7	205,348	500,436	3,363.0	56,554
Negative net worth	105.9	16,799	105.9	23,335	−6,536	95.0	509
$0 under $50,000	969.3	74,377	950.4	45,913	28,464	859.0	4,114
$50,000 under $100,000	898.3	106,770	869.1	40,189	66,581	830.2	8,740
$100,000 under $150,000	723.2	111,498	670.0	23,787	87,711	674.9	14,535
$150,000 under $250,000	514.9	121,080	493.0	25,223	95,858	509.9	12,679
$250,000 under $500,000	275.9	115,107	253.5	23,781	91,326	263.3	7,829
$500,000 under $1,000,000	93.0	74,874	89.7	10,953	63,922	92.3	4,335
$1,000,000 under $5,000,000	37.7	78,374	37.1	11,864	66,510	37.4	3,694
$5,000,000 or more	1.1	6,905	1.1	304	6,601	1.1	119

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	2,160.2	144,695	931.1	22,204	345.8	4,418	609.5	1,355
Negative net worth	33.6	2,469	*25.7	*242	**	**	**	**
$0 under $50,000	371.0	5,354	195.7	513	**46.2	**563	**192.4	**148
$50,000 under $100,000	529.5	10,699	208.2	604	60.7	311	138.1	217
$100,000 under $150,000	497.8	16,991	190.9	886	77.2	263	133.4	297
$150,000 under $250,000	392.9	25,590	134.7	1,473	72.7	504	79.9	310
$250,000 under $500,000	219.6	26,166	95.6	2,219	43.3	441	45.0	331
$500,000 under $1,000,000	85.0	25,063	55.0	4,674	29.4	1,073	13.1	28
$1,000,000 under $5,000,000	29.7	28,591	24.3	9,976	**16.2	**1,265	7.8	25
$5,000,000 or more	1.1	3,771	1.1	1,618	**	**	—	—

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	86.7	7,766	110.5	8,664	3,114.8	13,724	822.6	22,663
Negative net worth	—	—	**	**	105.9	760	34.9	772
$0 under $50,000	—	—	**	**	940.5	4,712	116.2	1,508
$50,000 under $100,000	**	**	**	**	846.4	3,437	218.4	2,477
$100,000 under $150,000	**25.6	**283	**21.4	**165	575.0	1,659	151.3	3,764
$150,000 under $250,000	*8.5	*120	26.7	539	378.5	1,489	129.3	4,056
$250,000 under $500,000	27.4	947	17.0	500	183.2	1,031	107.6	4,446
$500,000 under $1,000,000	14.4	570	26.2	3,003	62.2	389	45.4	3,473
$1,000,000 under $5,000,000	**10.8	**5,846	18.5	3,943	**23.2	**246	18.8	2,158
$5,000,000 or more	**	**	0.7	515	**	**	0.7	11

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	3,151.0	298,717	922.4	43,585	3,469.7	103,639	6,098	1,658	882
Negative net worth	91.9	8,598	67.9	2,407	103.4	1,041	154	56	−13
$0 under $50,000	820.9	47,165	102.6	3,464	946.2	7,545	1,418	252	43
$50,000 under $100,000	813.5	60,382	242.3	6,738	881.2	13,693	1,621	293	119
$100,000 under $150,000	642.6	57,742	124.0	4,840	657.6	11,081	1,252	245	152
$150,000 under $250,000	446.5	52,918	210.6	9,305	488.0	13,569	941	265	174
$250,000 under $500,000	226.2	44,360	124.1	8,751	265.6	20,304	487	237	161
$500,000 under $1,000,000	75.4	18,157	34.5	4,893	91.3	13,892	158	139	106
$1,000,000 under $5,000,000	**34.0	**9,396	15.3	2,358	35.4	22,451	63	135	107
$5,000,000 or more	**	**	1.1	828	1.1	63	4	36	33

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 11. — TOP WEALTHHOLDERS 50 TO 64 YEARS OF AGE, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	2,878.5	791,966	2,584.0	105,231	686,735	2,769.1	97,834
Negative net worth	11.8	5,035	11.8	6,901	−1,866	11.8	193
$0 under $50,000	76.2	11,891	76.2	9,040	2,850	74.8	557
$50,000 under $100,000	490.9	53,763	462.7	13,862	39,901	472.8	6,234
$100,000 under $150,000	877.1	123,241	758.7	13,892	109,349	821.5	22,310
$150,000 under $250,000	761.9	161,467	662.7	16,895	144,572	745.4	29,091
$250,000 under $500,000	457.9	173,402	416.1	18,301	155,101	442.5	21,080
$500,000 under $1,000,000	137.7	104,018	132.5	10,896	93,122	136.2	9,561
$1,000,000 under $5,000,000	61.0	121,647	59.4	13,574	108,073	60.1	7,707
$5,000,000 or more	4.0	37,503	4.0	1,870	35,633	4.0	1,101

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	2,116.4	189,388	1,224.3	40,038	521.1	10,376	679.7	5,426
Negative net worth	5.6	376	*0.6	*37	**	**	**	**
$0 under $50,000	34.6	688	9.9	29	**3.6	**9	**5.1	**5
$50,000 under $100,000	323.1	4,427	174.4	857	43.1	261	132.1	504
$100,000 under $150,000	610.5	16,713	371.8	4,294	137.7	1,525	242.7	1,683
$150,000 under $250,000	574.4	26,204	331.1	5,949	155.2	2,375	179.0	1,529
$250,000 under $500,000	381.7	39,004	212.2	7,082	108.0	1,864	85.5	998
$500,000 under $1,000,000	126.5	33,056	78.6	6,755	46.8	1,735	25.6	443
$1,000,000 under $5,000,000	56.4	49,772	42.6	11,716	24.4	1,612	9.2	263
$5,000,000 or more	3.9	19,149	3.0	3,318	2.2	995	0.5	1

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	186.8	9,824	205.3	14,412	2,325.8	18,780	894.1	34,507
Negative net worth	**	**	**	**	10.3	180	*3.7	*325
$0 under $50,000	**	**	**	**	72.9	944	16.3	245
$50,000 under $100,000	**9.7	**79	**5.9	**66	465.3	4,752	74.1	1,360
$100,000 under $150,000	38.1	570	31.3	516	726.1	4,547	214.5	4,228
$150,000 under $250,000	53.0	1,264	44.0	781	582.4	3,859	283.1	9,117
$250,000 under $500,000	48.4	1,933	59.3	2,286	326.3	2,610	193.8	9,218
$500,000 under $1,000,000	21.9	1,863	36.9	2,714	98.8	1,077	72.0	5,132
$1,000,000 under $5,000,000	14.5	3,473	25.8	6,367	41.6	747	33.7	4,184
$5,000,000 or more	1.2	642	2.0	1,680	2.2	64	2.8	696

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	2,595.8	281,636	717.8	40,558	2,744.3	89,221	22,773	6,812	5,271
Negative net worth	10.7	1,527	*1.8	*2,235	11.7	161	71	40	−80
$0 under $50,000	66.0	7,575	14.1	1,022	73.0	831	531	113	20
$50,000 under $100,000	461.0	28,900	89.5	1,864	472.4	5,368	3,763	591	305
$100,000 under $150,000	783.3	53,360	173.5	4,635	825.8	13,153	7,097	1,164	884
$150,000 under $250,000	677.0	64,395	191.0	8,101	728.8	14,750	6,261	1,457	1,190
$250,000 under $500,000	416.0	66,594	159.5	8,266	433.9	19,547	3,524	1,418	1,190
$500,000 under $1,000,000	124.5	32,296	57.4	6,761	135.2	9,380	1,059	833	714
$1,000,000 under $5,000,000	54.2	22,481	28.8	7,372	59.4	17,667	436	893	768
$5,000,000 or more	3.1	4,509	2.2	302	4.0	8,364	31	303	282

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.

**Data combined to avoid disclosure of information for specific estate tax returns.

NOTE: Detail may not add to total because of rounding.

Table 12. — TOP WEALTHHOLDERS 65 YEARS OF AGE OR OLDER, BY SIZE OF NET WORTH, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of net worth	Number of top wealthholders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	1,940.4	645,395	1,626.5	29,677	615,718	1,903.0	112,843
Negative net worth	1.1	581	1.1	849	−268	1.1	37
$0 under $50,000	2.0	425	2.0	356	69	1.5	39
$50,000 under $100,000	23.7	3,207	23.3	1,161	2,046	21.9	380
$100,000 under $150,000	557.5	76,119	440.4	3,372	72,747	542.4	21,377
$150,000 under $250,000	726.1	142,934	588.4	4,454	138,481	715.1	37,516
$250,000 under $500,000	420.5	147,502	372.2	5,006	142,496	414.0	29,101
$500,000 under $1,000,000	140.9	99,329	132.3	3,802	95,527	139.3	13,336
$1,000,000 under $5,000,000	64.3	119,838	62.7	6,435	113,403	63.4	9,167
$5,000,000 or more	4.4	55,460	4.1	4,243	51,217	4.4	1,896

Size of net worth	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	1,455.7	180,721	1,053.6	62,140	544.8	11,937	520.8	9,571
Negative net worth	0.8	88	*0.4	*18	**	**	**	**
$0 under $50,000	*1.3	*31	*0.4	*12	**	**	**	**
$50,000 under $100,000	15.0	290	7.7	70	**5.9	**49	**2.9	**15
$100,000 under $150,000	368.5	11,279	253.5	4,677	113.1	1,526	154.2	1,996
$150,000 under $250,000	541.7	27,238	376.8	9,447	191.4	2,988	198.2	3,309
$250,000 under $500,000	343.7	36,618	264.7	12,404	148.2	3,633	116.7	2,577
$500,000 under $1,000,000	122.7	31,083	97.4	10,809	56.9	2,024	34.2	1,046
$1,000,000 under $5,000,000	58.0	46,569	49.0	17,207	27.5	1,506	14.1	593
$5,000,000 or more	4.1	27,524	3.7	7,496	1.8	211	0.6	35

Size of net worth	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	264.4	18,997	217.9	21,635	1,125.3	8,961	624.0	28,171
Negative net worth	**	**	**	**	1.0	18	*0.4	*85
$0 under $50,000	**	**	—	—	*1.2	*14	*0.3	*18
$50,000 under $100,000	**1.2	**29	**0.4	**7	18.6	303	6.5	123
$100,000 under $150,000	38.9	753	23.8	402	351.3	1,938	144.4	3,538
$150,000 under $250,000	81.0	2,084	50.9	1,067	415.6	2,509	215.9	6,790
$250,000 under $500,000	77.7	3,764	61.1	2,430	228.1	2,059	161.2	7,107
$500,000 under $1,000,000	38.8	3,413	45.7	4,326	73.5	1,114	61.7	4,433
$1,000,000 under $5,000,000	24.7	5,833	33.0	9,275	33.8	862	30.8	3,873
$5,000,000 or more	2.0	3,122	2.9	4,128	2.2	144	2.7	2,203

Size of net worth	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets				
	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,569.4	167,228	280.5	13,116	1,773.4	72,213	87,130	31,628	30,135
Negative net worth	0.9	140	*0.2	*31	0.9	163	42	20	−18
$0 under $50,000	1.8	180	*1.0	*31	2.0	104	87	19	3
$50,000 under $100,000	22.1	1,708	5.4	98	20.6	235	806	127	69
$100,000 under $150,000	454.2	27,016	54.0	872	491.9	5,422	23,294	3,235	3,057
$150,000 under $250,000	579.3	45,565	94.1	1,887	657.6	11,981	32,501	6,445	6,203
$250,000 under $500,000	339.0	43,069	74.0	2,569	397.1	14,575	20,078	7,094	6,837
$500,000 under $1,000,000	115.2	24,201	32.3	2,206	136.1	12,147	6,918	4,885	4,692
$1,000,000 under $5,000,000	52.9	20,949	17.7	3,051	62.9	18,158	3,166	5,901	5,611
$5,000,000 or more	3.8	4,399	1.7	2,371	4.4	9,428	237	3,902	3,681

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

Table 13. — ALL TOP WEALTHHOLDERS, BY SIZE OF TOTAL ASSETS, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Size of total assets	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets	
			Number	Amount		Cash	
						Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	8,695.0	2,212,731	7,893.4	343,798	1,868,933	8,283.3	280,784
$0 under $50,000	319.8	10,602	300.8	4,948	5,854	284.6	1,139
$50,000 under $100,000	1,266.3	95,891	1,207.9	30,839	65,052	1,159.9	10,658
$100,000 under $150,000	2,437.8	310,635	2,131.1	44,706	265,928	2,324.1	58,777
$150,000 under $250,000	2,488.3	472,782	2,213.4	65,251	407,531	2,393.7	66,526
$250,000 under $500,000	1,488.0	499,441	1,367.8	69,903	429,538	1,435.7	65,821
$500,000 under $1,000,000	467.7	318,902	449.6	45,637	273,065	461.1	30,353
$1,000,000 under $5,000,000	212.1	369,085	208.1	51,783	317,302	209.2	23,210
$5,000,000 or more	15.0	135,194	14.7	30,531	104,663	15.0	4,299

Size of total assets	Types of assets — Continued							
	Corporate stock		Bonds					
			Total		Corporate and foreign		Government	
							Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	5,897.6	530,974	3,326.1	129,650	1,460.8	27,625	1,877.7	17,416
$0 under $50,000	96.5	732	**	**	**	**	**	**
$50,000 under $100,000	636.3	7,436	**436.9	**1,362	**96.5	**576	**358.5	**701
$100,000 under $150,000	1,608.9	41,929	879.3	9,621	338.6	3,213	587.1	4,107
$150,000 under $250,000	1,762.7	80,260	936.1	17,761	448.5	6,308	513.7	5,573
$250,000 under $500,000	1,183.1	110,660	667.7	22,657	345.6	6,198	297.0	4,336
$500,000 under $1,000,000	407.9	91,490	253.2	22,809	143.1	5,055	82.3	1,707
$1,000,000 under $5,000,000	186.3	135,250	142.0	40,561	81.2	4,473	37.4	855
$5,000,000 or more	13.9	63,198	11.0	14,859	7.4	1,801	1.7	137

Size of total assets	Types of assets — Continued							
	Bonds — Continued				Life insurance equity		Notes and mortgages	
	Government — Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	564.7	38,315	547.7	46,293	6,706.2	42,267	2,404.4	87,727
$0 under $50,000	—	—	—	—	319.8	2,032	*36.6	*320
$50,000 under $100,000	*13.1	*22	*17.5	*62	1,266.3	8,558	145.4	1,098
$100,000 under $150,000	79.1	1,369	57.2	911	1,934.0	9,461	538.0	9,953
$150,000 under $250,000	158.4	3,677	122.0	2,203	1,762.5	9,212	777.5	20,861
$250,000 under $500,000	167.8	6,722	140.6	5,401	975.6	7,109	569.5	22,336
$500,000 under $1,000,000	85.0	6,406	114.2	9,641	306.9	3,168	224.8	16,413
$1,000,000 under $5,000,000	56.4	14,155	89.4	21,077	131.5	2,306	112.2	12,080
$5,000,000 or more	4.9	5,944	6.6	6,976	9.6	439	10.5	4,664

Size of total assets	Types of assets — Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	7,531.0	770,767	1,969.3	96,728	8,214.8	271,782	119,167	40,997	37,104
$0 under $50,000	196.7	4,968	**	**	308.5	1,464	486	78	10
$50,000 under $100,000	1,146.6	51,022	**201.9	**3,831	1,241.1	12,050	4,006	611	251
$100,000 under $150,000	2,144.7	140,689	427.2	7,924	2,245.4	32,278	31,667	4,462	3,920
$150,000 under $250,000	2,144.5	193,951	575.7	16,120	2,328.9	46,067	43,138	8,532	7,815
$250,000 under $500,000	1,290.5	185,356	495.2	26,747	1,413.3	58,750	26,550	9,272	8,556
$500,000 under $1,000,000	406.9	96,563	175.3	17,671	456.9	38,436	8,907	6,160	5,639
$1,000,000 under $5,000,000	184.3	75,000	85.2	17,558	205.8	63,117	4,099	7,375	6,776
$5,000,000 or more	12.7	21,238	9.0	6,876	14.9	19,622	313	4,508	4,132

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
NOTE: Detail may not add to total because of rounding.

able 14. — TOP WEALTHHOLDERS, BY AGE AND MARITAL STATUS, 1976

ll figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Age group and marital status	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets									
						Cash		Corporate stock		Bonds					
										Total		Corporate and foreign		Government	
														Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	8,695.0	2,212,731	7,893.4	343,798	1,868,933	8,283.3	280,784	5,897.6	530,974	3,326.1	129,650	1,460.8	27,625	1,877.7	17,418
Married	6,175.7	1,499,089	5,574.5	276,612	1,222,477	5,814.2	163,945	4,138.3	353,218	2,150.2	73,123	894.0	15,937	1,224.8	9,068
Single	742.8	173,790	682.6	19,558	154,231	719.8	29,940	532.6	48,933	374.9	10,471	169.6	2,343	260.5	2,802
Widowed	1,219.8	391,732	1,100.5	20,936	370,796	1,201.4	71,627	879.9	89,773	636.9	37,397	308.1	7,513	325.3	5,089
Other	556.6	148,120	535.7	26,692	121,428	547.9	15,272	346.8	39,049	164.1	8,658	89.1	1,831	67.2	457
nder 50 years, total	3,619.4	705,785	3,469.7	205,348	500,436	3,363.0	56,554	2,160.2	144,695	931.1	22,204	345.8	4,418	609.5	1,355
Married	2,804.3	521,768	2,678.1	170,453	351,314	2,569.3	39,523	1,657.9	102,816	674.4	15,291	218.2	2,845	451.9	1,049
Single	406.2	78,248	386.0	12,822	65,426	387.3	8,801	282.5	23,343	159.4	2,336	76.8	761	118.3	217
Widowed	82.7	33,446	79.4	4,268	29,177	82.7	3,666	46.1	1,251	35.8	1,059	*15.0	*333	19.3	65
Other	326.2	72,323	326.2	17,805	54,519	323.7	4,564	173.6	17,285	61.5	3,517	*35.8	*479	*19.9	*25
) under 60 years, total	2,059.2	543,403	1,861.2	83,596	459,808	1,980.4	63,882	1,498.8	121,945	835.9	24,471	340.8	6,178	457.2	3,094
Married	1,629.6	422,758	1,467.8	69,307	353,451	1,557.5	43,985	1,164.2	96,690	603.9	15,522	232.0	3,717	332.2	1,800
Single	115.9	31,724	104.2	4,711	27,013	115.6	5,777	89.2	7,539	73.9	2,280	32.6	691	45.3	575
Widowed	195.0	56,079	178.0	5,159	50,920	192.2	9,700	151.0	9,347	106.0	4,550	48.1	1,084	53.2	593
Other	118.8	32,841	111.2	4,418	28,424	115.2	4,421	94.4	8,368	52.2	2,119	28.1	686	26.6	125
) under 65 years, total	819.3	248,563	722.8	21,635	226,928	788.7	33,952	617.7	67,443	388.4	15,567	180.3	4,198	222.5	2,333
Married	596.5	181,517	516.4	17,086	164,431	571.4	21,706	457.9	52,394	274.3	10,551	127.3	2,961	155.8	1,606
Single	39.6	9,669	36.0	586	9,083	39.6	2,643	27.0	1,877	22.2	731	9.1	86	16.2	230
Widowed	144.1	44,990	135.7	2,669	42,321	139.0	8,100	103.9	10,669	76.0	3,679	35.4	985	44.6	434
Other	39.2	12,387	34.7	1,295	11,093	38.7	1,503	28.8	2,502	15.9	607	8.5	166	5.8	62
) under 70 years, total	690.5	212,828	575.4	12,282	200,546	676.5	36,310	524.0	53,618	354.6	16,918	182.2	3,890	176.2	2,341
Married	441.6	138,134	350.4	8,625	129,509	431.9	20,993	335.9	35,308	219.6	10,118	115.4	2,252	103.5	1,219
Single	55.9	14,762	49.3	483	14,279	53.8	3,327	43.7	3,879	36.8	1,125	15.0	206	26.4	463
Widowed	166.9	50,253	151.2	2,563	47,690	164.6	10,180	126.6	11,533	85.1	4,959	45.1	1,288	40.5	543
Other	26.1	9,678	24.4	610	9,068	26.1	1,811	17.8	2,898	13.0	715	6.6	145	5.8	117
) under 75 years, total	499.5	166,059	418.4	9,241	156,818	489.7	29,112	379.4	44,634	284.8	15,849	154.1	3,322	137.7	2,487
Married	289.2	94,478	228.7	4,916	89,561	280.9	15,318	223.9	24,887	163.7	8,359	91.0	1,810	75.6	1,276
Single	33.0	10,242	29.5	198	10,044	33.0	2,735	23.9	3,306	23.2	1,198	9.5	192	16.9	488
Widowed	162.4	51,594	146.9	1,988	49,606	161.0	10,052	120.3	12,097	89.8	5,686	49.6	1,168	42.4	671
Other	14.9	9,746	13.3	2,139	7,606	14.8	1,008	11.3	4,344	8.1	606	4.1	152	2.9	51
under 80 years, total	346.0	117,118	289.4	3,951	113,167	341.1	22,042	260.1	34,803	193.4	12,883	100.5	2,314	97.8	2,214
Married	161.8	59,622	126.3	2,411	57,211	159.0	9,571	122.6	18,708	90.9	6,487	49.8	1,149	43.6	962
Single	29.6	8,791	25.6	195	8,596	29.2	2,325	21.5	2,415	20.6	943	8.9	136	13.0	330
Widowed	146.4	45,625	130.0	1,198	44,427	144.5	9,561	109.5	12,730	78.0	5,164	39.2	941	39.4	902
Other	8.3	3,080	7.6	147	2,933	8.3	585	6.4	949	3.9	289	2.5	88	1.7	20
under 85 years, total	231.3	82,121	194.7	2,372	79,749	226.7	14,483	167.1	25,492	123.8	8,569	61.3	1,359	62.7	1,444
Married	85.1	31,188	67.2	938	30,250	82.5	5,088	61.1	9,590	46.2	3,002	23.8	572	22.4	532
Single	21.7	6,798	18.0	259	6,539	21.4	1,514	16.3	2,172	13.0	593	6.2	67	8.3	195
Widowed	120.2	41,628	105.7	1,109	40,519	118.5	7,578	86.4	12,392	62.5	4,776	30.2	697	31.2	697
Other	4.3	2,507	3.8	67	2,440	4.3	303	3.3	1,337	2.1	197	1.2	23	0.8	21
years or more, total	173.1	67,269	148.6	1,830	65,439	169.1	10,895	125.1	22,174	97.1	7,922	46.7	1,052	46.4	1,085
Married	38.8	15,465	31.1	430	15,036	37.8	2,390	28.1	4,588	21.4	1,660	11.5	275	9.9	221
Single	18.1	6,760	15.5	199	6,561	17.6	1,324	14.2	2,441	12.4	795	6.3	135	7.0	177
Widowed	112.7	43,558	98.7	1,154	42,404	110.2	6,925	80.6	14,639	61.5	5,317	28.1	627	28.7	668
Other	3.5	1,485	3.2	47	1,439	3.5	255	2.2	506	1.8	150	0.8	15	0.8	19
e unknown, total	256.7	69,585	213.1	3,542	66,043	248.2	13,552	165.3	16,171	117.1	5,268	49.1	893	67.7	1,065
Married	129.0	34,159	108.5	2,446	31,713	123.8	5,370	86.6	8,237	55.8	2,133	25.0	356	29.9	404
Single	22.9	6,795	18.5	104	6,691	22.2	1,494	14.3	1,961	13.4	471	5.3	69	9.0	129
Widowed	89.4	24,558	74.8	827	23,731	88.8	5,866	55.5	5,114	42.2	2,207	17.4	390	25.9	515
Other	15.4	4,072	11.3	165	3,907	13.4	823	8.9	859	5.6	457	*1.5	*77	*2.9	*17

ootnote at end of table.

Table 14. — TOP WEALTHHOLDERS, BY AGE AND MARITAL STATUS, 1976 — Continued

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

Age group and marital status	Types of assets — Continued														Estate tax return statistics		
	Bonds — Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government — Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	564.7	38,315	547.7	46,293	6,708.2	42,287	2,404.4	87,727	7,531.0	770,787	1,969.3	98,728	8,214.8	271,782	119,167	40,997	37,104
Married	320.7	19,664	343.1	28,454	5,196.7	36,205	1,663.8	60,995	5,658.2	574,790	1,632.4	81,657	5,869.7	155,147	67,482	22,381	19,416
Single	45.4	1,966	45.4	3,360	475.0	1,652	147.8	3,490	467.8	44,779	90.8	5,846	667.7	28,678	9,086	2,878	2,708
Widowed	158.7	12,753	118.5	12,042	632.9	2,627	389.2	15,699	974.0	102,292	140.7	5,821	1,135.6	66,493	38,913	13,447	12,932
Other	40.0	3,933	40.8	2,437	403.6	1,803	203.6	7,543	431.0	48,926	105.5	5,403	541.7	21,464	3,686	2,291	2,049
Under 50 years, total	86.7	7,766	110.5	8,664	3,114.8	13,724	822.6	22,663	3,151.0	298,717	922.4	43,585	3,469.7	103,639	6,098	1,658	882
Married	54.3	4,717	74.9	6,679	2,525.9	12,024	605.3	17,531	2,594.8	240,697	789.4	37,120	2,707.2	56,763	5,057	1,358	682
Single	*6.8	*174	*13.2	*1,184	276.0	768	75.0	1,345	229.1	21,626	36.1	1,758	357.9	18,270	489	116	79
Widowed	*3.3	*206	*8.9	*456	57.7	158	26.4	1,091	73.3	7,517	21.7	1,375	82.7	17,328	146	62	49
Other	*22.2	*2,668	13.6	346	255.2	773	115.9	2,697	253.8	23,877	75.2	3,332	322.0	11,278	407	121	72
50 under 60 years, total	124.0	6,212	137.6	8,987	1,685.3	13,156	615.4	23,132	1,867.4	204,410	538.2	31,407	1,971.9	60,998	12,198	3,526	2,510
Married	88.9	4,005	90.9	6,000	1,374.4	11,695	474.7	17,731	1,516.9	169,060	465.7	26,057	1,553.6	42,015	10,018	2,904	2,010
Single	9.1	269	10.4	745	87.6	376	26.4	729	77.4	8,197	24.7	3,312	111.6	3,514	632	186	148
Widowed	20.4	1,338	22.6	1,535	136.9	466	67.7	2,859	177.0	17,043	29.4	832	189.7	11,281	884	243	205
Other	5.6	600	13.7	708	86.4	618	46.7	1,813	96.1	10,110	18.4	1,206	117.1	4,187	664	193	147
60 under 65 years, total	62.8	3,612	67.8	5,424	640.5	5,624	278.7	11,375	728.4	77,226	179.6	9,151	772.4	28,224	10,575	3,286	2,762
Married	43.6	2,475	47.9	3,507	491.8	4,865	200.1	8,481	543.6	57,882	152.9	7,962	560.6	17,675	8,361	2,633	2,181
Single	3.4	134	3.5	281	25.7	120	10.1	289	33.1	2,929	6.6	192	36.5	887	478	120	109
Widowed	12.9	862	11.6	1,398	93.3	447	50.6	2,069	120.9	12,334	15.6	522	137.6	7,169	1,327	396	356
Other	2.8	141	4.8	238	29.7	191	18.0	536	30.9	4,081	4.4	476	37.6	2,491	409	137	116
65 under 70 years, total	76.3	4,272	73.8	6,414	475.3	4,069	242.6	11,018	601.8	63,012	130.3	5,897	643.8	21,985	13,126	4,116	3,756
Married	45.4	2,807	45.9	3,840	330.6	3,383	159.7	7,369	399.8	42,583	97.9	4,908	410.0	13,470	9,364	2,990	2,702
Single	7.5	213	4.1	244	34.7	184	8.8	378	44.9	3,748	8.6	165	50.5	1,956	963	266	253
Widowed	20.8	1,155	19.9	1,973	94.5	415	64.8	2,807	137.0	14,615	19.7	609	158.4	5,135	2,338	702	657
Other	2.6	97	3.8	357	15.6	86	9.3	463	20.2	2,066	4.1	215	24.9	1,424	461	157	144
70 under 75 years, total	69.1	4,416	59.7	5,624	299.4	2,210	168.0	8,491	414.8	43,872	69.1	4,085	467.0	17,805	15,926	5,352	4,970
Married	36.9	2,091	38.6	3,182	200.3	1,757	99.9	4,368	253.1	27,054	49.8	2,585	266.5	10,149	10,466	3,445	3,214
Single	4.1	243	4.1	276	15.4	81	9.4	295	22.7	1,888	3.7	76	31.3	664	1,010	309	301
Widowed	26.0	2,003	14.8	1,844	77.3	320	53.3	2,348	129.7	13,748	14.1	1,328	154.8	6,015	4,043	1,272	1,212
Other	2.1	79	2.3	324	6.4	52	5.4	1,480	9.3	1,182	1.5	96	14.3	977	408	326	241
75 under 80 years, total	47.2	3,741	39.8	4,614	184.3	1,279	106.4	4,518	267.2	27,729	41.9	1,692	310.6	12,172	17,567	6,098	5,832
Married	20.5	1,627	21.3	2,749	104.9	936	49.6	2,436	135.1	14,536	26.6	1,251	145.2	5,697	9,430	3,527	3,344
Single	3.4	238	3.9	239	11.8	39	6.5	179	19.6	1,916	3.0	119	25.8	853	1,364	420	409
Widowed	21.9	1,802	13.6	1,519	64.1	284	47.8	1,815	107.6	10,549	11.6	299	132.1	5,222	6,393	2,008	1,944
Other	1.4	75	1.1	106	3.4	20	2.4	87	4.9	728	0.7	23	7.6	399	380	143	135
80 under 85 years, total	35.0	3,032	25.1	2,734	107.0	913	63.7	2,585	168.4	18,182	23.7	948	205.9	10,950	18,363	7,308	7,084
Married	13.3	832	10.1	1,067	52.7	605	25.3	1,216	68.1	7,302	11.9	488	75.2	3,898	7,709	2,838	2,734
Single	3.2	184	2.5	148	9.4	35	4.4	102	12.8	1,214	1.9	76	18.4	1,092	1,638	524	500
Widowed	18.0	1,938	12.0	1,444	43.4	258	32.9	1,236	84.5	9,220	9.4	365	108.4	5,802	8,685	2,970	2,884
Other	0.5	79	0.5	75	1.5	15	1.0	31	3.0	446	0.5	19	3.9	158	332	975	966
85 years or more, total	36.8	3,536	19.4	2,249	59.3	491	43.4	1,560	117.2	14,433	15.5	493	146.0	9,301	22,147	8,754	8,493
Married	6.7	504	5.5	660	22.5	233	11.1	487	30.7	3,659	5.1	155	34.1	2,293	5,499	2,231	2,159
Single	4.3	340	2.3	143	5.0	28	2.7	85	10.2	1,180	1.0	30	14.8	877	2,229	852	825
Widowed	25.0	2,615	11.2	1,407	31.0	225	28.7	950	74.2	9,305	9.2	298	94.2	5,899	13,984	5,485	5,328
Other	0.8	77	0.3	39	0.8	5	0.8	37	2.1	289	0.2	11	2.9	232	434	186	180
Age unknown, total	26.7	1,729	14.0	1,582	142.4	822	63.6	2,385	214.8	23,206	48.6	1,469	227.4	6,709	3,166	900	815
Married	11.1	605	8.0	769	93.7	706	38.1	1,376	116.1	12,017	33.2	1,131	117.4	3,188	1,579	454	389
Single	3.6	171	1.5	101	9.5	20	4.4	88	18.1	2,080	5.2	118	20.9	564	283	85	83
Widowed	10.3	834	3.9	467	34.7	54	17.0	523	69.9	7,960	9.9	194	77.7	2,640	1,113	308	295
Other	*1.9	*118	*0.6	*245	4.5	42	4.0	399	10.7	1,149	*0.3	*26	11.4	318	190	53	48

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
NOTE: Detail may not add to total because of rounding.

Table 15. — ALL TOP WEALTHHOLDERS, BY STATE OF RESIDENCE, 1976

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

State of residence	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Men		Women		Types of assets	
			Number	Amount		Number	Net worth	Number	Net worth	Cash	
										Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	8,695.0	2,212,730	7,893.4	343,801	1,868,931	5,782.0	1,107,553	2,912.9	761,383	8,283.3	280,788
Alabama	79.9	24,737	75.0	4,044	20,693	61.8	13,113	18.2	7,580	71.7	3,239
Alaska	17.6	5,731	16.8	1,168	4,563	13.7	3,005	*3.9	*1,558	17.6	658
Arizona	89.8	20,596	78.5	4,250	16,346	41.4	8,067	48.4	8,279	87.1	2,280
Arkansas	63.5	13,816	54.1	3,855	9,961	54.0	7,262	9.5	2,699	52.7	1,788
California	807.6	233,003	769.0	40,534	192,469	420.2	87,181	387.4	105,289	788.9	28,872
Colorado	128.6	28,729	119.7	5,763	22,967	98.2	16,212	30.3	6,755	126.2	3,183
Connecticut	176.5	53,745	172.1	5,092	48,653	113.6	28,956	62.8	19,697	167.3	5,503
Delaware	37.7	8,938	35.3	607	8,331	25.3	4,943	12.4	3,388	37.7	1,073
Florida	438.9	134,878	392.4	20,575	114,303	292.0	65,661	146.8	48,642	414.4	16,350
Georgia	159.9	41,110	156.1	12,817	28,292	122.0	18,679	37.8	9,613	152.0	5,926
Hawaii	39.0	7,436	33.7	1,546	5,890	32.0	4,288	7.1	1,603	36.2	496
Idaho	36.4	8,726	36.0	1,804	6,922	29.8	4,559	6.6	2,363	34.9	846
Illinois	564.4	142,294	501.6	16,184	126,110	369.7	77,495	194.7	48,615	545.6	18,574
Indiana	174.6	47,781	153.9	6,739	41,042	122.2	28,109	52.4	12,933	172.3	5,887
Iowa	212.8	52,339	187.9	7,027	45,312	132.7	29,454	80.1	15,858	197.7	5,303
Kansas	143.8	36,519	112.8	4,596	31,924	94.6	18,816	49.2	13,108	139.6	4,032
Kentucky	107.8	24,245	105.0	5,025	19,220	71.9	12,473	35.9	6,746	107.5	2,804
Louisiana	91.5	24,092	88.3	5,233	18,859	57.7	10,377	33.9	8,482	88.6	2,932
Maine	28.9	8,031	25.0	415	7,615	22.7	4,019	6.2	3,596	28.9	946
Maryland (includes D.C.)	221.2	49,163	193.8	5,565	43,598	144.2	23,741	77.0	19,857	190.7	6,482
Massachusetts	202.1	50,575	184.5	6,383	44,192	133.7	27,351	68.4	16,841	187.9	7,033
Michigan	301.9	74,868	254.3	10,097	64,771	235.2	47,337	66.7	17,434	287.7	8,238
Minnesota	175.4	40,310	158.1	5,124	35,186	131.8	24,612	43.5	10,574	173.6	4,738
Mississippi	73.1	19,711	70.0	3,628	16,083	52.7	10,006	20.5	6,078	70.4	2,311
Missouri	183.3	50,365	162.2	8,077	42,288	128.2	29,073	55.1	13,215	161.1	5,773
Montana	48.9	11,165	48.1	2,020	9,145	40.9	7,202	8.1	1,943	45.2	1,013
Nebraska	119.6	30,763	109.1	6,014	24,749	98.5	18,925	21.1	5,825	114.3	2,720
Nevada	27.3	12,951	25.7	3,836	9,115	9.4	5,639	17.9	3,476	26.7	660
New Hampshire	28.8	7,221	20.6	618	6,603	20.2	4,378	8.7	2,226	28.7	2,206
New Jersey	321.0	75,580	277.0	10,195	65,385	195.8	37,637	125.2	27,749	305.0	10,899
New Mexico	26.4	8,301	17.3	1,464	6,837	13.6	3,107	12.8	3,730	26.4	1,150
New York	899.5	226,509	804.1	30,690	195,819	603.9	109,507	295.6	86,312	861.6	32,754
North Carolina	176.7	45,204	145.4	7,385	37,818	121.7	23,799	54.9	14,019	154.0	5,017
North Dakota	48.7	10,347	40.6	1,884	8,463	38.9	6,736	9.8	1,726	42.1	1,183
Ohio	376.8	87,992	342.8	9,198	78,794	238.2	44,670	138.6	34,124	354.9	13,728
Oklahoma	137.7	40,781	125.0	11,173	29,609	77.5	16,358	60.2	13,251	125.3	4,685
Oregon	91.9	21,251	83.4	1,791	19,461	59.7	12,907	32.2	6,554	91.4	2,733
Pennsylvania	368.5	90,202	334.2	9,260	80,942	273.4	51,513	95.1	29,429	361.1	14,002
Rhode Island	32.2	5,534	28.7	913	4,621	24.6	2,109	7.7	2,513	23.3	756
South Carolina	87.8	19,060	84.5	3,712	15,348	72.7	10,946	15.0	4,402	84.8	2,171
South Dakota	51.7	12,242	44.9	1,417	10,825	24.0	5,594	27.7	5,231	49.1	1,130
Tennessee	135.2	31,372	132.7	6,190	25,182	104.1	17,381	31.1	7,800	132.4	3,642
Texas	409.7	113,724	390.1	23,210	90,515	219.0	38,359	190.8	52,156	398.9	16,165
Utah	36.6	7,164	34.4	609	6,555	10.6	2,635	25.9	3,920	35.6	1,163
Vermont	14.5	3,950	13.7	347	3,603	10.4	2,316	4.1	1,288	14.5	581
Virginia	210.0	43,277	193.4	7,102	36,175	176.4	25,902	33.6	10,273	206.8	5,375
Washington	123.5	29,092	119.1	4,934	24,158	62.4	11,606	61.1	12,552	123.2	3,687
West Virginia	39.8	8,498	36.5	1,357	7,141	32.0	5,150	7.8	1,992	39.8	1,199
Wisconsin	233.3	46,746	222.9	9,261	37,485	182.6	27,381	50.6	10,103	216.9	4,627
Wyoming	35.2	7,659	30.9	1,774	5,885	28.3	4,669	6.9	1,216	29.9	749
Other areas[1]	57.4	14,407	52.0	1,299	13,108	41.8	6,338	15.6	6,770	52.8	1,534

Footnotes at end of table.

Table 15. — ALL TOP WEALTHHOLDERS, BY STATE OF RESIDENCE, 1976 — Continued

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

State of residence	Types of assets — Continued									
	Corporate stock		Bonds		Life insurance equity		Notes and mortgages		Real estate	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total	5,897.6	530,975	3,326.1	129,648	6,708.2	42,286	2,404.4	87,724	7,531.0	770,788
Alabama	53.8	5,264	33.3	1,221	63.2	646	21.3	1,261	74.4	9,772
Alaska	13.1	1,563	4.1	390	13.3	80	6.0	314	17.6	2,202
Arizona	75.0	5,399	29.3	1,231	50.2	205	43.1	1,284	84.5	7,461
Arkansas	26.5	1,681	15.0	588	53.3	219	19.1	1,075	60.7	6,040
California	559.6	52,052	291.1	12,047	525.4	2,319	319.3	11,500	658.5	76,180
Colorado	77.1	5,966	50.1	1,102	98.3	632	34.7	965	112.5	11,114
Connecticut	143.4	17,952	91.0	3,521	133.4	1,093	38.0	1,444	147.2	15,873
Delaware	28.2	2,631	12.8	300	24.6	206	10.2	915	30.7	2,537
Florida	309.1	30,647	177.5	13,136	306.1	2,005	171.9	7,239	388.1	39,564
Georgia	93.9	8,798	47.6	1,864	136.9	1,233	39.0	1,948	136.7	17,267
Hawaii	24.7	834	14.4	92	36.1	208	3.1	166	37.7	4,191
Idaho	25.8	2,393	5.4	274	31.5	116	17.5	304	30.1	3,444
Illinois	371.6	27,731	212.5	7,921	448.1	2,709	110.5	3,901	500.4	57,767
Indiana	112.8	9,080	67.2	1,968	138.2	893	45.0	1,664	162.1	19,122
Iowa	124.9	4,518	87.0	1,680	157.8	715	65.8	2,316	200.9	29,544
Kansas	83.8	5,386	53.3	1,447	99.8	524	44.7	1,234	133.7	16,668
Kentucky	73.9	7,553	24.2	911	88.0	446	17.1	771	99.4	8,535
Louisiana	65.9	6,226	37.3	1,454	64.8	347	36.1	1,486	84.8	9,775
Maine	21.0	3,410	13.1	745	21.7	166	7.7	219	24.9	1,901
Maryland (includes D.C.)	149.4	9,891	111.0	3,333	176.4	1,176	42.9	1,988	193.2	16,664
Massachusetts	154.2	15,954	70.4	2,642	156.0	1,080	33.4	1,314	160.3	12,929
Michigan	200.7	16,099	95.7	4,556	253.2	1,712	91.7	3,072	282.4	22,578
Minnesota	120.4	6,423	76.2	1,552	140.8	793	47.8	1,284	154.9	16,772
Mississippi	46.4	2,578	11.0	423	64.5	493	16.6	523	55.1	6,774
Missouri	116.8	13,695	75.3	2,569	152.8	959	58.4	2,602	157.0	16,723
Montana	35.7	2,064	13.1	303	40.2	176	14.9	566	40.9	4,510
Nebraska	76.4	4,632	45.0	1,319	97.2	526	32.8	1,565	102.7	13,601
Nevada	15.7	4,560	10.0	1,850	20.5	44	18.7	2,230	24.0	2,313
New Hampshire	24.2	1,993	9.2	303	21.5	147	7.4	192	22.3	1,638
New Jersey	230.8	21,434	178.6	6,055	274.1	2,008	74.8	2,587	276.1	25,917
New Mexico	15.8	1,707	10.2	443	15.6	71	11.1	334	23.1	2,408
New York	648.9	68,987	432.4	19,718	716.4	5,077	202.8	6,068	720.3	60,593
North Carolina	98.3	11,597	42.9	1,925	137.9	951	59.5	2,382	160.5	18,354
North Dakota	33.1	1,410	12.3	201	38.4	159	7.2	257	39.2	5,298
Ohio	294.8	24,492	151.4	4,028	297.9	1,984	74.8	1,810	316.2	26,972
Oklahoma	77.0	10,425	25.1	960	109.7	681	35.9	1,265	134.9	15,666
Oregon	61.4	4,559	29.9	1,186	60.8	347	43.3	1,675	81.5	7,581
Pennsylvania	274.0	27,376	199.0	7,066	300.7	2,473	55.7	1,822	317.3	25,553
Rhode Island	15.3	1,432	14.1	377	27.2	235	3.4	94	30.4	1,754
South Carolina	62.6	5,370	15.6	568	81.0	578	17.8	731	85.4	7,558
South Dakota	41.8	3,784	10.9	230	21.5	76	9.2	260	31.2	4,802
Tennessee	73.2	9,200	32.1	1,724	112.1	849	23.1	823	119.3	10,727
Texas	262.2	23,248	123.2	6,802	308.6	1,314	166.0	6,781	363.2	42,330
Utah	31.2	2,928	3.8	149	11.8	63	6.3	415	15.2	1,324
Vermont	12.8	870	6.4	205	10.2	94	4.5	137	13.6	1,469
Virginia	119.5	8,736	76.7	2,188	180.7	1,312	35.9	1,141	190.5	18,673
Washington	60.9	6,365	43.1	1,907	79.5	312	57.9	1,604	117.7	11,095
West Virginia	24.8	2,612	16.0	520	31.6	225	9.0	221	38.1	2,703
Wisconsin	162.4	11,983	84.9	2,049	210.1	1,102	69.1	1,497	213.5	18,524
Wyoming	26.0	1,888	4.7	100	32.5	122	3.8	244	29.7	3,374
Other areas[1]	46.8	3,599	29.9	505	36.1	385	18.8	234	36.2	4,654

Footnotes at end of table.

Table 15. — ALL TOP WEALTHHOLDERS, BY STATE OF RESIDENCE, 1976 — Continued

[All figures are estimates based on estate tax return samples — numbers of top wealthholders are in thousands; all money amounts are in millions of dollars]

State of residence	Types of assets — Continued				Millionaires as defined by:				Estate tax return statistics		
	Noncorporate business assets		Other assets		Total assets		Net worth		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,969.3	98,725	8,214.8	271,779	227.1	504,277	178.9	393,561	119,164	40,997	37,106
Alabama	21.0	1,203	76.2	2,137	2.7	8,068	2.2	6,448	1,134	396	346
Alaska	3.4	164	16.7	364	*1.1	*2,075	*1.1	*1,829	155	41	33
Arizona	17.7	215	87.9	2,521	1.6	2,840	1.5	2,510	1,058	336	310
Arkansas	24.9	1,636	61.6	789	1.2	2,525	0.7	1,265	840	258	230
California	206.4	10,596	773.4	39,437	25.2	61,905	20.2	50,098	11,544	4,834	4,412
Colorado	32.5	1,480	127.1	4,287	2.3	4,373	1.5	3,260	1,313	421	366
Connecticut	29.8	748	169.5	7,610	5.8	15,141	4.5	12,569	2,238	843	767
Delaware	*1.0	*26	30.8	1,249	0.3	411	0.3	397	361	105	93
Florida	75.2	6,263	412.3	19,674	19.2	38,660	16.9	31,888	7,816	2,744	2,506
Georgia	30.9	1,483	154.8	2,591	4.3	10,834	2.4	5,400	1,848	649	544
Hawaii	6.3	155	38.4	1,293	0.5	1,048	0.4	816	377	120	101
Idaho	20.4	661	35.2	687	*0.9	*1,235	*0.5	*684	361	105	94
Illinois	112.7	6,036	518.7	17,654	14.1	28,288	12.2	24,489	8,477	2,939	2,725
Indiana	48.2	3,117	168.6	6,050	4.8	10,282	4.3	8,682	3,303	1,203	1,118
Iowa	86.7	4,736	202.5	3,527	3.1	4,256	1.8	2,672	3,655	993	920
Kansas	48.3	2,958	132.3	4,270	2.6	4,445	2.2	3,730	2,456	742	688
Kentucky	30.1	1,123	101.1	2,102	2.5	5,288	1.7	3,215	1,404	430	383
Louisiana	17.1	607	91.1	1,264	3.3	6,263	2.7	4,309	1,088	366	327
Maine	7.7	161	27.1	482	2.7	3,209	0.4	800	625	172	161
Maryland (includes D.C.)	39.1	1,618	212.2	8,012	4.7	7,564	3.9	6,221	2,662	882	802
Massachusetts	19.7	1,563	192.0	8,059	6.4	11,841	4.5	9,061	3,111	979	897
Michigan	73.0	3,805	292.5	14,806	7.1	19,162	6.4	16,927	3,702	1,312	1,188
Minnesota	68.7	3,508	166.8	5,239	3.5	5,458	2.7	4,171	2,513	669	608
Mississippi	23.3	2,206	72.6	4,402	2.0	2,912	0.7	1,141	750	234	196
Missouri	30.0	1,827	166.2	6,216	7.3	14,522	4.9	9,858	2,723	950	878
Montana	15.0	775	44.5	1,757	0.9	1,346	*0.2	*408	509	155	139
Nebraska	59.4	3,725	112.6	2,675	2.0	5,302	1.7	3,650	1,965	565	513
Nevada	4.9	736	26.9	557	0.8	6,929	0.6	3,816	287	265	180
New Hampshire	1.9	58	28.1	684	0.8	1,460	0.8	1,391	524	162	147
New Jersey	30.7	1,485	297.2	5,196	8.1	14,806	6.4	11,229	4,410	1,380	1,239
New Mexico	13.2	428	26.1	1,760	1.7	2,603	1.0	1,817	372	115	106
New York	98.4	6,807	823.8	26,503	22.3	63,167	17.3	50,574	11,082	4,197	3,784
North Carolina	63.7	1,867	150.8	3,110	3.4	9,298	2.8	7,553	2,118	691	612
North Dakota	19.8	821	43.4	1,019	**0.7	**1,054	**0.2	**418	672	167	153
Ohio	64.2	2,833	362.9	12,144	8.1	18,764	6.7	15,592	5,662	1,831	1,680
Oklahoma	29.7	1,677	129.4	5,423	5.9	15,599	5.5	9,708	1,699	567	501
Oregon	17.9	445	90.9	2,726	1.2	2,169	1.2	2,017	1,338	371	341
Pennsylvania	61.6	2,841	350.0	9,069	9.9	21,731	8.4	18,763	5,785	1,922	1,752
Rhode Island	*0.8	*30	27.9	856	0.9	1,459	0.9	1,372	473	162	149
South Carolina	17.0	615	87.5	1,468	2.7	5,694	1.6	4,264	950	317	278
South Dakota	19.9	1,166	28.5	794	**	**	**	**	663	164	151
Tennessee	28.5	1,593	133.0	2,814	1.7	6,111	1.6	5,837	1,547	716	649
Texas	176.6	6,652	402.1	10,432	13.2	27,080	10.8	21,439	4,776	1,791	1,596
Utah	4.5	339	35.7	782	0.3	437	0.3	383	368	104	95
Vermont	4.8	227	13.7	367	0.2	322	0.2	281	302	90	81
Virginia	31.6	1,320	206.2	4,533	5.2	9,927	3.9	7,562	2,616	828	733
Washington	56.6	1,190	123.1	2,931	3.0	5,328	2.4	4,210	1,496	485	443
West Virginia	6.5	462	38.4	555	1.1	1,496	0.8	1,185	611	187	169
Wisconsin	45.8	2,143	220.6	4,819	2.9	6,945	2.3	5,316	2,727	779	694
Wyoming	7.3	445	33.3	737	*0.3	*674	*0.3	*639	296	96	86
Other areas[1]	14.8	150	50.6	3,346	0.6	1,971	0.6	1,697	402	167	142

*Estimate should be used with caution because of the small number of sample estate tax returns on which it is based.
**Data combined to avoid disclosure of information for specific estate tax returns.
[1]U.S. citizens domiciled abroad. Persons who acquired U.S. citizenship solely by virtue of being a citizen of Puerto Rico or the Virgin Islands are not included.
NOTE: Detail may not add to total because of rounding.