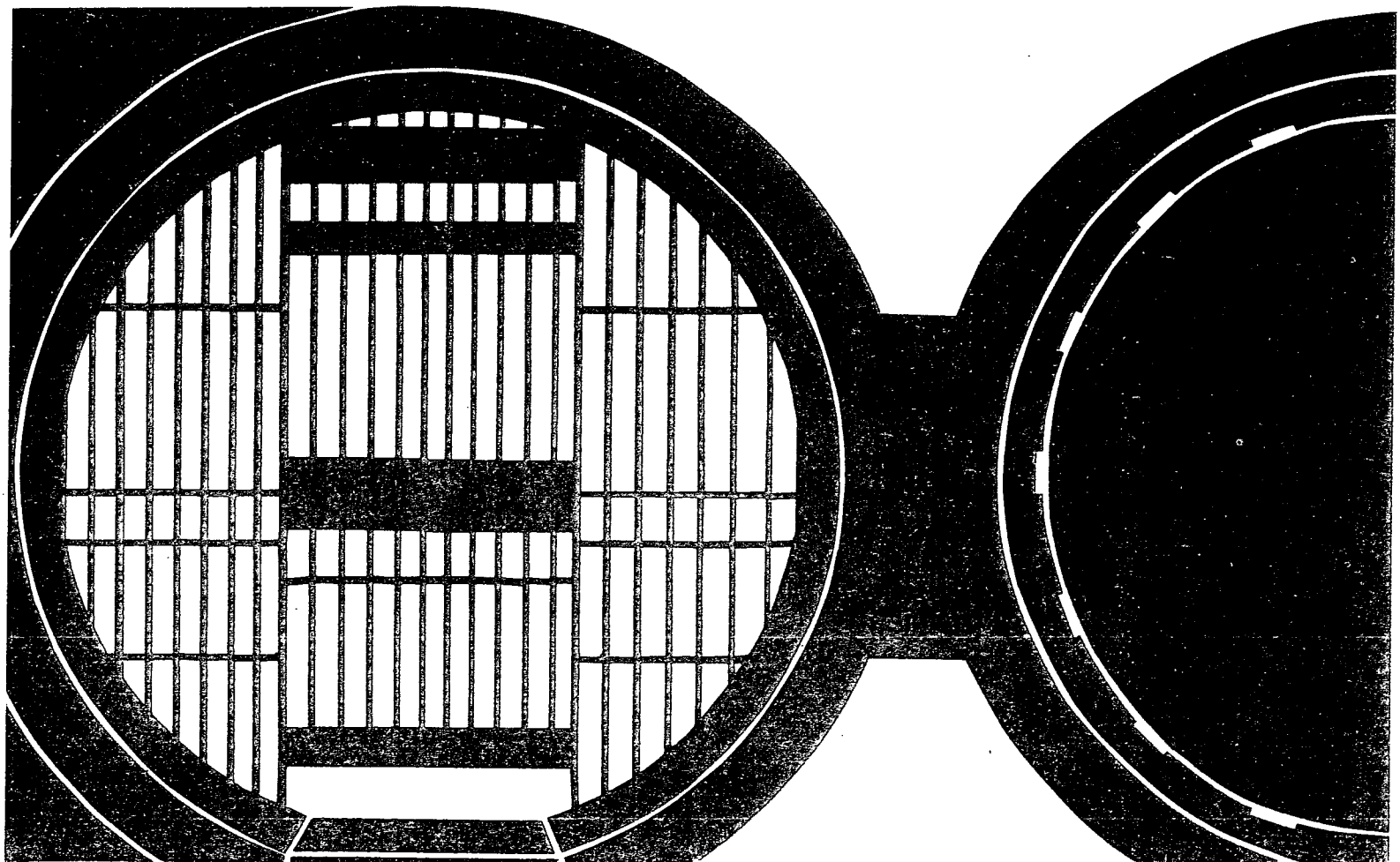
STATISTICS OF INCOME 1972

ESTATE TAX RETURNS

Department of the Treasury
Internal Revenue Service

Publication 764 (4-75)

AMERICAN REVOLUTION BICENTENNIAL 1776-1976



Publication 764 (4-75)
Price $1.60

Stock Number 048-004-803-3

Library of Congress Card No. 72-600178

Suggested citation
Internal Revenue Service
Statistics of Income—1972, Estate Tax Returns
Washington, D.C. 1974

Statistics of Income publications are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402

Other recent publications for sale
ZIP Code Area Data, Individual Income Tax Returns, 1969 (131 pp., $2.00)
Individual Income Tax Returns, 1971 (377 pp., $6.40)
Business Income Tax Returns, 1970 (253 pp., $4.05)
Business Income Tax Returns, 1971, Preliminary (25 pp., 50¢)
Business Income Tax Returns, 1972, Preliminary (28 pp., 65¢)
Corporation Income Tax Returns, 1971, Preliminary (19 pp., 35¢)
Corporation Income Tax Returns, 1969 (288 pp., $3.95)
Corporation Income Tax Returns, 1970 (288 pp., $5.45)
Corporation Income Tax Returns, 1972, Preliminary (20 pp., 60¢)
Foreign Income and Taxes Reported on Corporation Income Tax Returns, 1964, 1965 and 1966 (380 pp., $4.45)
Personal Wealth Estimated from Estate Tax Returns, 1969 (81 pp., $1.50)
Fiduciary Income Tax Returns for 1970 (64 pp., $1.30)

Publications in preparation
Individual Income Tax Returns, 1972
Small-Area Data from Individual Income Tax Returns, 1972
Individual Income Tax Returns, 1973, Preliminary
Business Income Tax Returns, 1971
Corporation Income Tax Returns, 1971
Foreign Income and Taxes Reported on Corporation Income Tax Returns, 1968, 1969, 1970
Personal Wealth Estimated from Estate Tax Returns, 1972

STATISTICS OF INCOME 1972

ESTATE TAX RETURNS

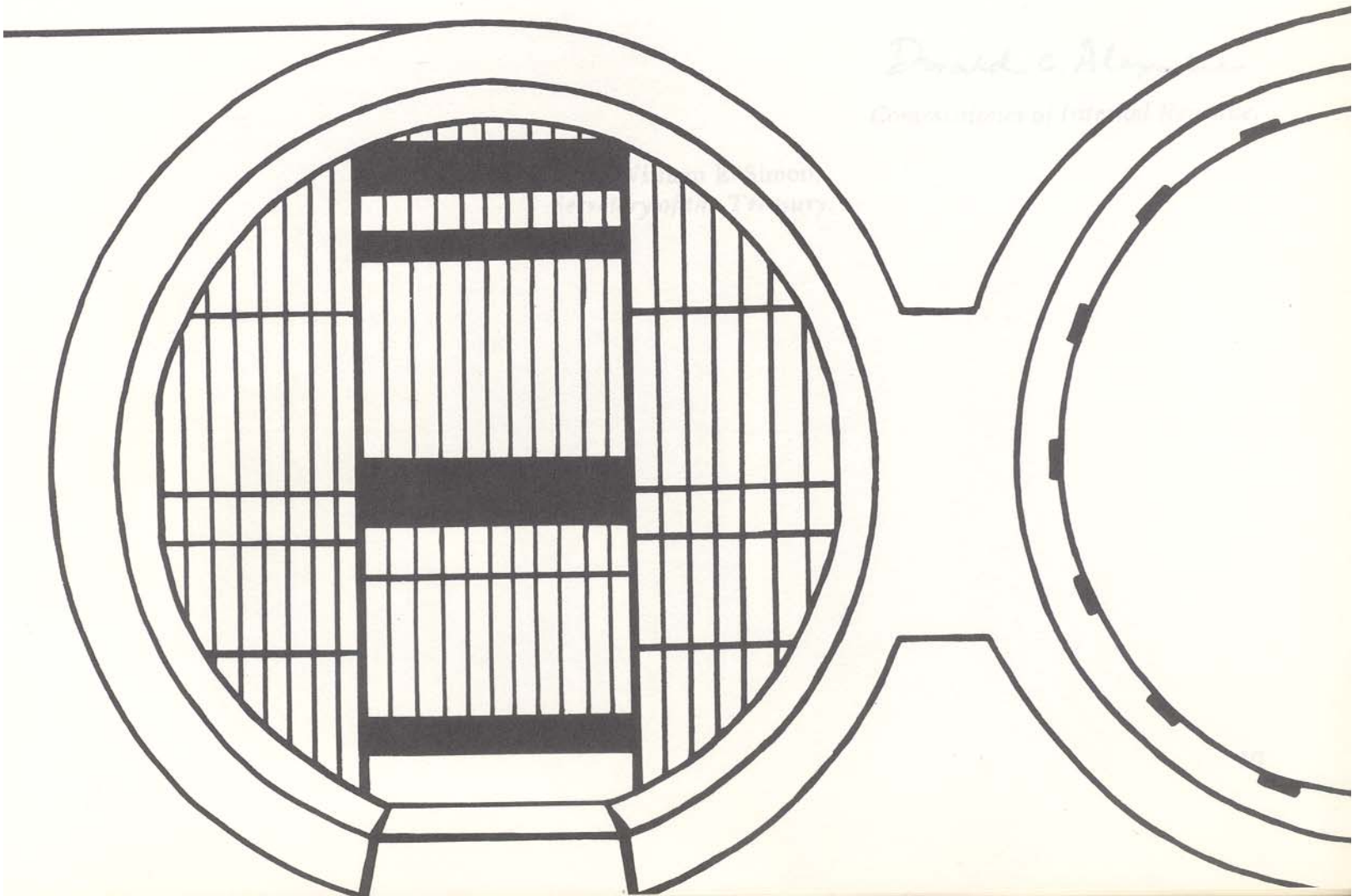
Department of the Treasury
Internal Revenue Service

Donald C. Alexander, *Commissioner*
William E. Williams, *Deputy Commissioner*
Anita F. Alpern, *Acting Assistant Commissioner (Planning and Research)*

Statistics Division
Vito Natrella, *Director*
J. Howie Wilson, *Assistant Director*
Robert A. Wilson, *Chief, Income, Finance, and Wealth Branch*
Paul E. Grayson, *Acting Chief, Statistical Techniques Branch*
Fred Frishman, *Chief, Mathematical Statistics Branch*
Thomas M. Durkin, *Chief, Program Management Branch*

This report on estate tax returns was prepared under the direction of Keith Gilmour, Chief, Wealth Statistics Staff, in the Income, Finance and Wealth Branch.

Other branches of the Statistics Division assisted in the development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the data center in Detroit, Mich., which also developed the computer systems design and conducted computer processing of the data.



Letter of Transmittal

Treasury Department,
Office of the Commissioner of Internal Revenue,
Washington, D.C., March 17, 1975.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code we are sending you *Statistics of Income—1972, Estate Tax Returns.* This report, based on estate tax returns filed during calendar year 1973, presents comprehensive data concerning gross estate and its composition, deductions, taxable estate, and tax. Featured in this report are data on the age, sex, and marital status of the decedents, in addition to data on bequests to surviving spouse, and data classifying the taxable estate and tax by the 25 tax rate brackets of the Federal estate tax.

Donald C. Alexander

Commissioner of Internal Revenue.

Hon. William E. Simon,
Secretary of the Treasury.

Contents

Introduction, 1
Chart 1—Major components of gross estate, 1

Returns, gross estate, and tax, 2
Table A—Summary statistics by tax status, 2
Table B—Returns, gross estate, taxable estate, and tax, 1970 and 1973, 2

Measures of estate, 2
Gross estate, 2
Chart 2—Composition of gross estate, 3
Total estate, 3
Economic estate, 4

Deductions, 4
Funeral and administrative expenses, 4
Total debts, 4
Debts and mortgages, 4
Nondeductible debts, 4
Charitable bequests, 4
Exemption, 4
Marital deduction, 4

Taxable estate and estate tax before credits, 4
Illustration of entries in table 12, 5

Tax credits, 5
State death taxes, 5
Foreign death taxes, Federal gift taxes, and prior Federal estate tax, 5

Estate tax after credits, 5

Year of death and property values, 5

State data, 6

Historical statistics, 6

Explanation of terms, 6

Description of the sample and limitations of the data, 10
Description of the sample, 10
Data source and return type, 10
Selection of the sample, 10
Table C—Sampling rates, 10
Method of estimation, 10
Limitations of the data, 11
Sampling variability, 11
Table D—Coefficient of variation of the estimated number of returns, 11
Other limitations due to sampling, 11
Sample management and non-sampling controls, 11

Tables
1 Gross estate by type of property and size of gross estate, 12
2 Total estate by type of property and size of total estate, 16
3 Debts of the decedent, 20
4 Total estate by type of property and size of economic estate, 21
5 Method of valuation, 22
6 Year of death and method of valuation, 23
7 All decedents: age and marital status by size of total estate, 24
8 Male decedents: age and marital status by size of total estate, 25
9 Female decedents: age and marital status by size of total estate, 26
10 Returns with bequests to surviving spouse, 27
11 Returns and taxable estate by size of gross estate and by marginal tax rate, 28
12 Estate tax generated at each rate, 28
13 Returns, measures of estate, total deductions, taxable estate, and tax by State, 29
14 Returns, gross estate, taxable estate, tax, for all returns, and returns with state death tax credit, by size of gross estate and State, 31
15 Historical summary, 1960–1972. 39

Synopsis of estate tax law, 39

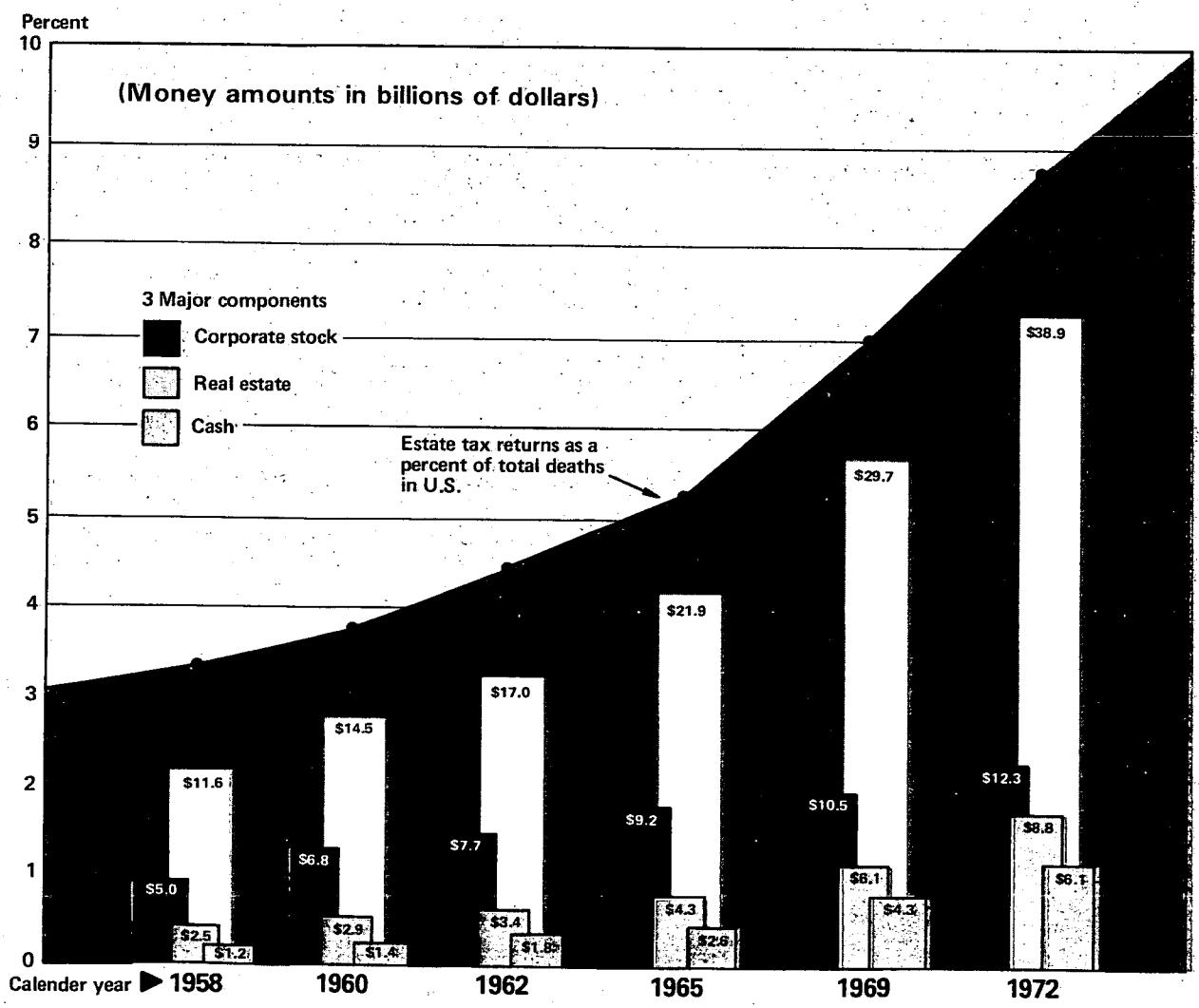
Forms and instructions, 40

Estate TAX RETURNS

Introduction

The Federal estate tax is imposed upon the transfer of a decedent's property to his beneficiaries. In the case of the estate of a citizen or resident of the United States, a Form 706 Estate Tax Return was required to be filed by the executor or administrator of the estate if the value of the gross estate was in excess of $60,000 on the date of death. This return was required to be filed within 9 months after the date of the decedent's death. However, it was possible for an executor or administrator to obtain an extension of time for filing the return if it could be shown that it was impossible or impractical to file a reasonably complete return within 9 months from the date of death.

Chart 1.- Major Components of Gross Estate, and Estate Tax Return Filings as a Percent of Deaths, 1958-1972.



This report is based on a sample, selected before audit, of the approximately 175 thousand estate tax returns filed during 1973 for citizen or resident alien decedents. Although the report is included in the *Statistics of Income* series for 1972 its coverage is not limited to estate tax returns pertaining only to deaths during that year. In terms of date of death, approximately 116 thousand of the decedents did, in fact, die in 1972. Of the remaining number about 49 thousand died in 1973 and the balance either died prior to 1972 or the date of death could not be determined.

The number of estate tax returns filed for 1972 increased by 41 thousand, or 31 percent, over the number filed for 1969, the last year for which such returns were covered in the *Statistics of Income* series. Over the same period the total gross estate reported on all estate tax returns also increased by 31 percent, and the amount of estate tax after credits increased by 38 percent. Chart 1 provides a comparison of the number of estate tax returns filed, as a percent of total number of deaths in the United States, and of the major components of the gross estate, for each of the years in the period 1958 through 1972 for which estate tax returns were covered in the *Statistics of Income* series.

Returns, Gross Estate, and Tax

Table A shows that of the 175 thousand estates, 121 thousand were taxable (i.e., with estate tax after credits) with total gross estate estimated at $33.3 billion. Nontaxable estates had gross estates totaling $5.6 billion.

The total gross estate of $38.9 billion was reduced to $15.8 billion taxable estate after allowance for deductions. Application of the estate tax rates (which ranged from 3 percent to 77 percent) generated an estimated $4.7 billion of tax before credits. Tax after credits amounted to $4.2 billion, before audit, and represented a 38 percent increase over 1969, the last year for which a comprehensive statistical study was done. Table B shows a comparison of other data items compiled for 1969 and 1972.

The asset composition of estates varied considerably as the size of gross estate increased (Chart 2). Real estate (totaling $8.8 billion) represented almost one-third of the estate for decedents who had a gross estate of less than $100,000, but only 12 percent of the estate for decedents with a $1,000,000 or more gross estate. Similarly, cash (totaling $6.1 billion) and life insurance (totaling $2.1 billion) were a much more significant part of smaller estates. In contrast, corporate stock (totaling $12.3 billion) represented only 14 percent of the smaller estates, but almost 50 percent of the million dollar estates.

Table A.—SUMMARY STATISTICS BY TAX STATUS
[All figures are estimates based on samples—number of returns are in thousands, dollar amounts are in millions]

Item	Total	Taxable	Nontaxable
	(1)	(2)	(3)
Number of returns	175	121	54
Gross estate	38,869	33,294	5,575
Real estate	8,787	6,954	1,833
Bonds, total	3,068	2,803	264
Federal, total	1,643	1,468	175
Savings	663	528	135
Other	980	940	40
State and local	837	811	26
Corporate and foreign	587	524	64
Corporate stock	12,250	11,360	890
Cash	6,062	4,893	1,169
Notes and mortgages	1,422	1,220	201
Life insurance (face value)	2,136	1,480	656
Annuities	198	151	47
Noncorporate business assets	890	754	136
Household goods and other assets	1,327	1,101	226
Lifetime transfers	2,729	2,576	153
Total deductions	23,878	17,481	6,397
Funeral and administrative expenses	1,672	1,422	250
Debts and mortgages (allowable)	2,188	1,645	543
Charitable bequests	1,998	1,442	556
Marital deduction	7,526	5,726	1,800
Exemption	10,494	7,246	3,248
Taxable estate	15,850	15,815	35
Estate tax before credits	4,729	4,720	9
Total tax credits	576	567	9
State death taxes	477	476	1
Federal gift taxes	17	17	(1)
Foreign death taxes	9	9	(1)
Estate tax on prior transfers	73	65	7
Estate tax after credits	4,153	4,153	-

[1]Less than $500,000.
NOTE: Detail may not add to total because of rounding.

Table B.—NUMBER OF RETURNS, GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX: 1969 AND 1972
[All figures are estimates based on samples—number of returns are in thousands, dollar amounts are in millions]

Item	1969	1972	Increase, 1972 over 1969	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns	134	175	41	31
Gross estate	29,671	38,869	9,198	31
Taxable estate	11,662	15,850	4,188	36
Estate tax before credits	3,416	4,729	1,313	38
Estate tax after credits	3,000	4,153	1,153	38

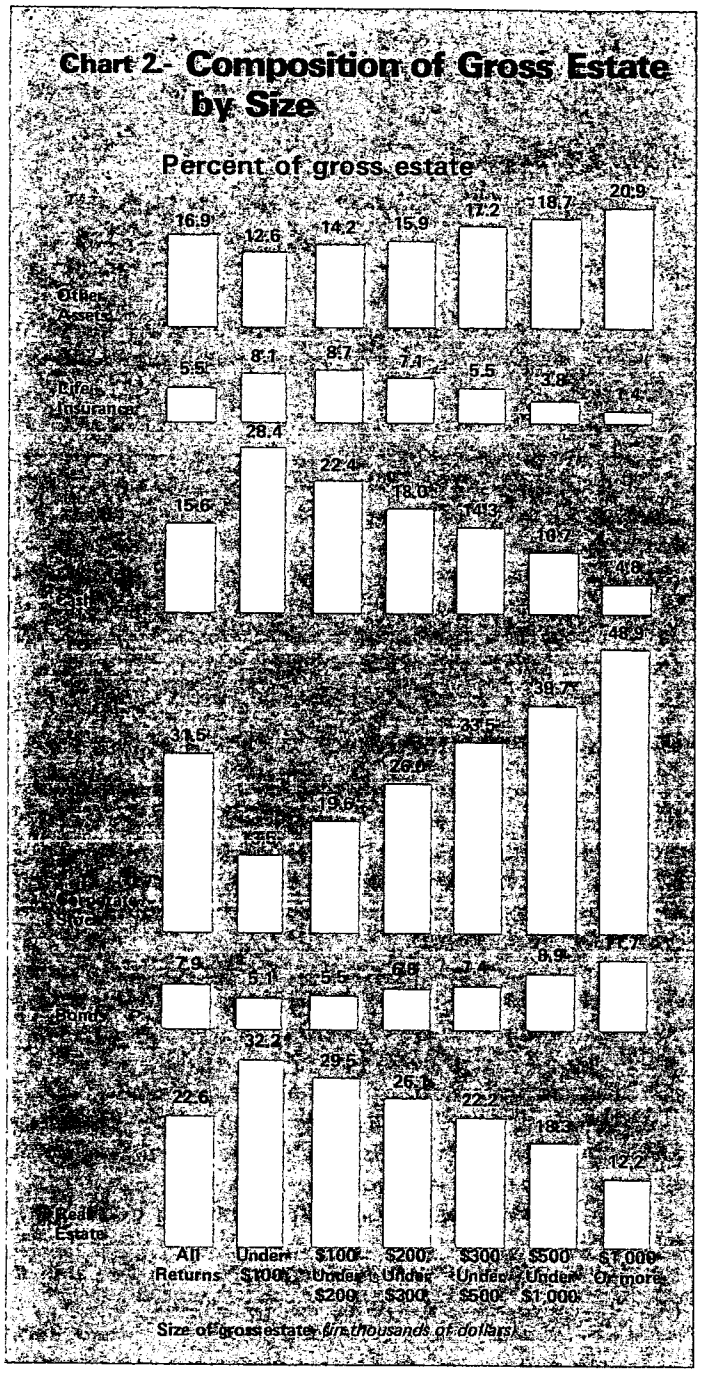
Measures of Estates

For this report, three measures of estates are presented. The measures are "gross estate," "total estate" and "economic estate." The latter two definitions present a clearer understanding of the true size and distribution of property contained in the estate than does the gross estate defined in the tax law.

Gross Estate

Gross estate is a measure of the value of all property in which the decedent had an interest at time of death and was the amount used in the computation of estate tax. The property was not reduced by debts (except policy loans against insurance) and mortgages, or by administrative expenses.

Gross estate could be valued at one of two points of time. The value at date of death was generally used, but an alternate value (described below) 6 months later could be substituted in the estate tax computation at the discretion of the executor. Prior to 1971, a value 12 months later could be substituted. Even if the alternate value was chosen, the amount at date of death was the criterion for filing the return.



For 1972, gross estate according to method of valuation was as follows:

Valuation methods	*Million dollars*
Valuation for meeting filing requirement (Over $60,000 at date of death) (175,000 returns)	$40,028
Actual valuation used (175,000 returns)	$38,869
"Date of death" value (154,000 returns)	$30,721
"Alternate value" (21,000 returns)	$ 8,148

The purpose of an alternate valuation method, first effective in 1935, was to prevent undue hardship arising from a decline in the value of items in the estate after date of death. If the alternative value was elected, property disposed of within 6 months after death had to be valued by the executor as of the date of disposition; for the remaining property, the property had to be valued as of 6 months after the decedent's death. This choice could reduce the tax liability if a major portion of the gross estate had suffered a reduction in value during the first 6 months after the decedent's death. However, if the choice was made to use the alternate value on one item it had to be applied to all items in the estate.

The difference between the two valuation methods is shown in table 5. It was estimated that there were 21 thousand returns on which the alternate valuation method was used. This was 13 percent of all returns (the comparable figure for 1969 was 26 percent). The alternate value of gross estate was $1.2 billion less than the date-of-death value. Based on an effective tax rate of 11 percent (tax after credits as a percent of gross estate), a conservative estimate of the tax savings due to use of the alternate method was about $124 million.

On some returns, however, the executor chose the alternate value even though the estate appreciated in value during the 6 months after death. Generally the estate tax was minimal or nonexistent on these returns. The higher basis of such property in the hands of beneficiaries reduced the size of any capital gain they might realize by selling the inherited property.

The 1972 statistics show that for decedents dying in 1972 and 1973, the executors chose the date-of-death value 87 percent of the time. The shorter period allowed for filing an estate tax return (9 months as compared to 15 months) and the shorter period allowed for valuing the estate at the alternate value (6 months as compared to 1 year) may have influenced the decisions of most executors to choose the date-of-death value in place of the alternate value, or the composition of the assets of the estate was such that it was more beneficial to use the one method over the other.

However, for those executors who chose the alternate method, the size of corporate stock may have been the major contributing factor in the executors choice. Corporate stock comprised 48 percent of the gross estate valued under the alternate method but only 30 percent of the gross estate valued under the date-of-death method.

Total Estate

Total estate is a derived summary figure for the entire estate. It is differentiated from gross estate by the inclusion of life insurance at face value (before deduction of outstanding policy loans), and the exclusion of certain gifts made during the decedent's lifetime.

Total estate was derived from gross estate as follows:

		(Million dollars)
Gross estate used for estate tax		$38,869
Plus life insurance policy loans	$ 59	
Less lifetime transfers	—2,729	—2,671
Total estate		$36,198

The size of total estate is used extensively in this report for the classification of data from estate tax returns, because it most nearly reflects the total assets of the decedent at time of death.

Economic Estate

Economic estate is a measure of the decedent's estate after all the debts of the estate have been deducted. Economic estate was derived from total estate as follows:

		(Million dollars)
Total estate		$36,198
Less total debts:		
Debts & mortgages (except against insurance)	—$2,302	
Policy loans (against life insurance)	—59	—2,361
Economic estate		$33,837

Economic estate can be a negative amount, and there were nearly one thousand returns showing total debts exceeding total estate (see table 4). Economic estate was first used to classify data in the 1962 estate tax return statistics.

Deductions

For tax purposes, certain items were deductible from gross estate in determining the taxable estate. These deductions, which are discussed in more detail below, totaled $23.9 billion.

Funeral and Administrative expenses

Total funeral and administrative expenses were estimated at $1.7 billion for 1972, an increase of 27.6 percent over 1969. This deduction was comprised of funeral expenses, executors' commissions, attorneys' fees, and other expenses and losses during administration.

The amount shown is the sum of two deductions on the return form (for funeral expenses and for administrative expenses). For 1969, statistics were presented separately for the two.

Total Debts

The total debts of the decedent amounted to $2.4 billion. This total consisted of debts, mortgages, and policy loans.

Policy loans on life insurance were reported on only 10 thousand returns and were valued at $58.6 million. Medical expenses and accrued taxes and unsecured notes made up the remainder of the debts.

Debts and Mortgages

Debts and mortgages, as shown in table 3, reported on 142 thousand returns amounted to $2.3 billion. Policy loans on life insurance were not included in debts and mortgages since on the estate tax return these loans were already subtracted from the value of life insurance before inclusion in gross estate. To arrive at the debt deduction of $2.2 billion shown in the table, policy loans and debts and mortgages were combined and nondeductible debts, defined below, were subtracted from the total.

Nondeductible Debts

The amount of nondeductible debts was $114 million. This total was obtained from 20 thousand returns where unpaid debts on property exceeded the value of the property. The excess of such debts was not an allowable deduction on the estate tax return.

Charitable Bequests

The deduction for transfers to charitable institutions was almost $2.0 billion and was reported on an estimated 22 thousand returns. This was a 6 percent decrease over the amount reported on returns for 1969. There were no limits on the amount that could be deducted on the estate tax return for property transferred to "charitable organizations."

Exemption

The statutory exemption, introduced in the Internal Revenue Code of 1954, was $60,000 for each estate of a decedent who was a citizen or resident alien. For returns filed in 1973, the amount of exemption claimed totaled $10.5 billion. On certain nontaxable returns with no taxable estate, the full $60,000 was tabulated whether or not the executor needed it to make the estate nontaxable.

Marital Deduction

In order to equalize the treatment of decedent's property for estate tax purposes in noncommunity property States, the marital deduction was introduced in the Revenue Act of 1948. In community property States, generally only one-half of the property was includible in the estate of the decedent for tax purposes.

The community property system recognizes that the property acquired during marriage belongs equally to the husband and wife. Prior to 1948, however, in common law States practically all the property was the husband's and no division of assets was permitted for purposes of estate taxation.

Although the marital deduction applied to transfers of property to the surviving spouse, the deduction was limited to the smaller of the following:

(1) the value of the property transferred to the spouse, or

(2) one-half the adjusted gross estate. (Basically, adjusted gross estate was defined as the entire value of gross estate, other than community property, less expenses, debts, and losses, but not reduced by the exemption and charitable deductions.)

For 1972, the value of the marital deduction was $7.5 billion and exceeded the amount reported for 1969 by $2.0 billion. It was reported on 83 thousand returns almost one-half of the total returns filed.

The marital deduction provided a considerable tax savings for the beneficiaries of the decedent's estate. However, property excluded through the marital deduction was later included in the estate of the surviving spouse unless that spouse disposed of it during the interim or had transferred it to another spouse in the event of remarriage.

Taxable Estate and Estate Tax Before Credits

The application of estate tax rates to taxable estate of $15.8 billion yielded an estate tax before credits of $4.7

billion, as reported on 121 thousand returns. The estate tax before credits was not the amount to be paid, because it was subject to a reduction by certain tax credits described in the next section.

In table 12, the number of returns and amounts of taxable estate and estate tax before credits are shown classified by tax rates. The illustration along with the example below that shows how the tax is computed at the various graduated rates for a return of a decedent with taxable estate of $85,000 will provide a guide on how the table was constructed.

Taxable estate	*Tax rate*	*Tax*
1st $5,000	3%	$ 150
Next $5,000	7%	$ 350
Next $10,000	11%	$ 1,100
Next $10,000	14%	$ 1,400
Next $10,000	18%	$ 1,800
Next $10,000	22%	$ 2,200
Next $10,000	25%	$ 2,500
Balance of $25,000	28%	$ 7,000
for a total tax of		$16,500

The 28 percent rate is the highest, or marginal, rate at which this estate is taxed. In the illustration below, the taxable estate and tax appear in the first five columns opposite the 28 percent rate indicated in the stub as follows: In column 1, "number of returns," this return is counted only once, opposite the 28 percent rate. Column 4, "taxable estate at marginal tax rate," contains that portion of the total taxable estate, $25,000, taxed a the highest rate. Column 5, "tax generated at marginal tax rate," contains that portion of the total tax generated at the highest rate, in this instance, $7,000 at the 28 percent rate. Columns 2 and 3 summarize, by the highest rate, the total taxable estate and tax. In column 3 it is the total tax on the return, $16,500, that is shown to facilitate comparison with the $7,000 taxed at the highest rate.

In the illustration, the estate was classified at each rate used in computing the tax; thus a count of the number of returns taxed at each graduated rate (column 6) is obtained. Notice that in the example the return is counted opposite eight rates and not just at its marginal rate as in columns 1-5. However, to avoid duplication this estate is counted only once in the total of column 6. Each increment of taxable estate and tax associated with these eight rates (columns 7-8) appears opposite the rate at which the tax was generated.

Total tax in column 8 represents the total amount constructed or generated, in statistical processing at each tax rate. Therefore it differs slightly from the actual total tax shown on the return (column 3) chiefly because of the statistical tolerance allowed in processing the data generated at each rate.

ILLUSTRATION OF ENTRIES IN TABLE 12 TAKEN FROM THE EXAMPLE EXPLAINED IN THE TEXT

[Money amounts in dollars]

Estate tax rate	Returns with tax rate as marginal rate					Returns with any tax at tax rate		
	Number of returns	Total taxable estate	Total tax before credits	Taxable estate at marginal tax rate	Tax generated at marginal tax rate	Number of returns	Taxable estate at tax rate	Tax generated at tax rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	1	85,000	16,500	25,000	7,000	1	85,000	16,500
3 percent						1	5,000	150
7 percent						1	5,000	350
11 percent						1	10,000	1,100
14 percent						1	10,000	1,400
18 percent						1	10,000	1,800
22 percent						1	10,000	2,200
25 percent						1	10,000	2,500
28 percent	1	85,000	16,500	25,000	7,000	1	25,000	7,000

Tax Credits

Tax credits were allowed for four types of taxes paid on property in the decedent's estate. The total tax credits of $576 million reduced tax liability by 12 percent.

State Death Taxes

Federal estate tax liability was reduced by an estimated $477 million by the credit for State death taxes which was reported on 64 thousand returns. This credit was subject to the limitations discussed in the "Explanation of Terms."

Foreign Death Taxes, Federal Gift Taxes, and Prior Federal Estate Tax

The total of these tax credits amounted to $99 million. This amount was composed of credits for foreign death taxes of almost $9 million, credits for Federal gift taxes of $17 million, and credits for estate taxes on prior transfers of $73 million. See the separate headings for each of these three types of tax credits in the "Explanation of Terms" for additional discussion.

Estate Tax After Credits

The total tax liability reported on 121 thousand taxable returns was $4.2 billion. There were fewer than one thousand returns with tax before credits (totaling $8.6 million) which had no tax after credits, this being due principally to the credits for prior estate, foreign, and gift taxes which offset the tax.

Year of Death and Property Values

Of the citizens and residents represented by the 175 thousand estate tax returns filed in 1973, approximately 66 percent (or 116 thousand) of the decedents died in calendar

year 1972. There were 28 percent (or 49 thousand) of the decedents who died in 1973 and 4 percent (or 7 thousand) in 1971. The remaining 2 percent of the decedents (or 3 thousand) either died prior to 1971 or their dates of death were not reported.

If the entire 9 months after death elapsed before the returns were filed, the earliest date of death on returns filed in 1973 would be April 1, 1972, and the latest date, March 31, 1973. However, it was possible for returns to be filed either before or even after the end of the 9 month period. Returns of decedents who died prior to April, 1972, represented mostly those cases where the executor obtained an extension of time in which to file.

As mentioned earlier, in determining how to value the gross estate, values could have been as of date of death or within 6 months after death (alternate value). Property values reported on the estate tax returns filed in 1973 therefore reflect values applicable, in general, to 1973 and 1972. In table 6, the year of the decedent's death is related to the method of valuation for returns with date-of-death values, and for returns with the alternate (6 months after the decedent's death) value.

State Data

For the first time since the report for 1962, selected frequencies and amounts classified by size of gross estate are shown for each State (table 14). Additional State data are provided in table 13.

Historical Statistics

The number of returns, gross estate, and estate tax after credits are presented in table 15 for the five years, 1960-1972, for which statistics were compiled. Additional information about the types of property, deductions and tax credits is also presented.

Explanation of Terms

The following explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies.

Adjusted gross estate

Adjusted gross estate was the entire value of the decedent's gross estate, less community property and the aggregate amount of the deductions allowed for funeral and administrative expenses and debts and mortgages. See also "Marital deduction."

Age of the decedent

Age was determined by subtracting year of birth from year of death, as reported on Form 706. Months and days were disregarded in this calculation. If either or both years were not reported, the decedent was classified as "age unknown."

Alternate value of gross estate

Although the date-of-death value of gross estate determined whether or not an estate tax return had to be filed, the executor could elect a second value for gross estate when computing the estate tax. This alternate value was either (1) the "fair market value" of an asset 6 months after the decedent's death, or (2) the value of the asset on the date it was sold or exchanged during the period 6 months after death. However, if elected, the alternate value had to be applied to all items in the estate. See also the section of the text entitled "Measures of Estates."

Annuities

The gross estate included the proportionate share of the value of post-death benefits attributable to the decedent's contribution to all annuities or similar contracts or agreements entered into after March 3, 1931. The death payments of the annuity contract could be payable over a period of time or in one lump-sum payment and still be includible. Except for qualified pension, profit-sharing, and stock bonus plans, where the employer's contributions to the annuity were excludible from gross estate, the entire value of all other annuities issued by employers was included in gross estate. The includible value of annuities issued by commercial insurance companies was the replacement cost. Annuity tables were used to value annuities issued by corporations, trusts, other funds, or foundations.

Bequests to surviving spouse

These bequests were property includible in gross estate which were (1) transferred to the surviving spouse, and (2) qualified for the marital deduction. In general, to qualify for the deduction, the transfer must have been a complete and absolute transfer to the spouse and not a transfer in conjunction with any other person. For example, a life interest in property left to the spouse with remainder interest in the same property left to the children would not have qualified. Distributions to surviving spouse were net values. Amounts of qualified transfers were reduced by (1) fees, mortgages, and other costs applicable to these property interests which could be used as deductions from gross estate, and (2) the Federal estate tax and other death taxes payable out of these property interests. See also "Marital deduction."

Bonds

Total—Besides Federal, State, and local Government issues, total bonds included corporate and foreign bonds and notes. Accrued interest was added to the value of the bonds.

State and local—These included State, county, city, municipal, and district Government bonds and bonds of U.S. possessions, even though the interest from such issues might be tax-exempt for Federal income tax purposes.

Federal savings—Included in this category were U.S. Savings Bonds and U.S. Savings Notes.

Other Federal—All other issues of the U.S. Government and its instrumentalities were included under this heading.

Corporate and foreign—These included bonds and notes issued by private domestic corporations and foreign bonds whether government or corporate.

Cash

Cash included currency on hand or in safety deposit

boxes, checks, bank deposits and notes, and savings and loan accounts.

Charitable bequests

A deduction was allowed for property transferred to or for the use of (1) the United States, any State, or subdivision, (2) religious organizations, and (3) either publicly or privately owned institutions operated for charitable, scientific, literary, or educational purposes. Transfers were also deductible if made to fraternal societies, orders, lodges, veterans organizations, and other tax-exempt groups.

Corporate stock

This asset included all common, preferred, and debenture stock, listed or unlisted, of domestic and foreign corporations, including stock in closely-held corporations. Also included were certificates of deposit issued for stock, stock scrip, and dividends accrued on all stocks.

Date-of-death value of gross estate

The amount of property in this category was the "fair market value" of all the assets at the death of the decedent. Although this value was used as the criterion for filing an estate tax return, it was not the only measure which could be used in valuing property for estate tax purposes. See also "Alternate value."

Debt deduction

This amount was derived by subtracting nondeductible debts from the total debts of the decedent. This derived item is used only in conjunction with the concept "total estate," described below.

Debts and mortgages

This category included the claims against the estate for medical expenses (including drugs, doctors' and nurses' fees, and other bills outstanding at time of death); unpaid mortgages plus accrued interest; unpaid debts and unsecured notes; accrued property taxes; and, unpaid gift taxes. Table 1 shows the portion allowable as a deduction. Nonincludible debts were unpaid obligations against property includible in the estate which exceeded the value of the property. Table 3 shows the total amount before reduction by the nonincludible portion.

Economic estate

This amount was derived by subtracting from the total estate all of the decedent's outstanding debts, including policy loans against life insurance. See also the section of the text entitled "Measures of Estates."

Estate tax after credits

This was the tax liability of the estate remaining after subtraction of credits for State death taxes, foreign death taxes, Federal gift taxes, and prior Federal estate tax, each discussed under a separate heading.

Estate tax before credits

This was the tax obtained by applying the graduated estate tax rates to "taxable estate." The rates ranged from 3 percent on the first $5,000 of taxable estate to 77 percent of taxable estate of $10,000,000 or more. See the table shown under the explanation of "Taxable estate" for a schedule of the rates.

Exemption

Estates of citizen and resident alien decedents were allowed an exemption of $60,000 from gross estate.

Federal gift tax credit

A credit was allowed for Federal gift taxes paid by the decedent on transfers made (during his life) of property which were included in gross estate on the estate tax return. Such transfers included those presumed to be "in contemplation of death" (made within 3 years prior to death), those with retained interests, and those which took effect at death. Generally this credit was equal to the lesser of (1) the gift tax paid on the included gift or (2) the estate tax attributable to the inclusion of the gift in gross estate.

Foreign death tax credit

Credit was allowed for death taxes paid to foreign countries on property includible in gross estate on the tax return. The credit was allowed for taxes on all property provided the taxed property was situated in the country to which the death tax was paid. The estate of citizens and resident alien decedents had the option to apply all or a portion of the tax, depending upon the limitations or the provisions of tax treaties or conventions where these existed.

Funeral and administrative expenses

The deductions for funeral and administrative expenses, combined in the 1972 statistics, were limited to the amounts allowable by the laws of the jurisdiction under which the decedent's estate was administered. Funeral expenses paid by insurance policies, burial plans, or Social Security benefits were excluded. Administrative expenses were limited to the amounts actually incurred to settle or transfer property of the estate. These expenses included executors' commissions, attorneys' fees, fees of accountants and appraisers, and uncompensated losses from casualties, thefts, or fines which occurred during settlement of the estate.

Certain expenses (such as taxes accrued at the date of the decedent's death) could be claimed both as an estate tax deduction and as an income tax deduction (such as on the fiduciary income tax return, Form 1041, used to report income of the estate prior to settlement). Other administrative expenses could not be deducted for income tax purposes unless the estate waived the right to claim them as an estate tax deduction.

Gross estate

The gross estate as defined in the Internal Revenue Code included all the property or interests in property before re-

duction by mortgages, debts (except policy loans against life insurance), or administrative expenses. Included were such items as real estate; tangible and intangible personal property; certain lifetime gifts; property over which the decedent had a general power of appointment; dower and curtesy of surviving spouse (inherited property); the decedent's interest in annuities receivable by surviving beneficiary; the decedent's part of community property; and, with certain exceptions, joint estates with right of survivorship and tenancies by the entirety.

Household goods and other assets

This residual category of property consisted of items such as personal effects, royalties, patent and mineral rights, automobiles, cemetery lots, and the lump-sum benefit from Social Security toward the decedent's funeral expenses.

Jointly owned property

Jointly-owned property was property held by the decedent with his spouse as a joint tenant with rights of survivorship. Included was the entire value of the property except that portion attributable to the contributions of the surviving joint tenant. Jointly-owned property is reflected in each of the property types shown in this report and, in addition, is shown separately (in total only) in table 1.

Life insurance

Face value—This item included all the insurance on the decedent's life received by the estate and insurance in which the decedent had incidents of ownership (power to change the beneficiary, cancel an assignment, or borrow on the policy). Other includible items were death benefits paid by fraternal beneficial societies operating under the lodge system, and the proceeds of policies pledged for loans or other debts. Paid-up additions, accumulated dividends, and postmortem dividends were added to the total amount. The face value was not reduced by outstanding policy loans (as was done in computing net proceeds for inclusion in gross estate on the tax return). Life insurance at face value is shown in tables 2, 4 and 13.

Policy loans—These loans consisted of the principal and interest on any indebtedness to an insurance company. As mentioned above, these loans were subtracted from the face value to compute the net proceeds of life insurance includible in gross estate. The net figure is shown in table 1. However, in deriving the amount of "total estate," these loans were added back to gross estate to better reflect the total wealth of the decedent at time of death. In the concept "total wealth," the loans were considered as a part of the "debt deduction."

Lifetime transfers

Included in this item were three categories of gifts which, by law, had to be reported in gross estate: (1) gifts taking effect at death; (2) gifts of property in which the decedent retained income rights; and of property over which the decedent retained the right to alter, amend, revoke, or terminate the enjoyment or use; and (3) outright gifts made within 3 years prior to death, presumed to be in "contemplation of death." Although lifetime transfers were included in the computation of gross estate, these transfers were subtracted from gross estate in the computation of "total estate" to better reflect the total wealth over which the decedent had control. These transfers are not reflected in the specific asset types in this report.

Marginal tax rate

See the discussion in the text under "Estate tax before credits."

Marital deduction

A deduction was allowed estates of married decedents for qualified transfers of property to the surviving spouse. The deduction was limited to the smaller of (1) the value of the property transferred to the spouse, or (2) one-half of "adjusted gross estate." See also "adjusted gross estate" and "bequests to surviving spouse."

Marital status of decedent

The classification of marital status was determined from information on the return form and reflected the decedent's status at time of death. Legally-separated and divorced decedents and decedents whose marital status was not indicated on the return were included in "other decedents" in the tables showing marital status as a classification.

Noncorporate business assets

These were the total business assets of the decedent, exclusive of real estate. Included were net proprietorship and partnership interests, both farm and nonfarm, including such items as machinery, accounts receivable, inventories, and other merchandise used in the business.

Nondeductible debts

Nondeductible debts are the portion of the decedent's unpaid obligations against property subject to claims which exceeded the value of all such property. These debts were not allowed as a deduction. This amount of debts was derived by subtracting "Allowable deductions" from "Total deductions" defined below ("Allowable deductions" is the amount of deductions that can be used for estate tax purposes). The amount of "Nondeductible debts" is shown in table 3 as a component of "Total debts of the decedent."

Nontaxable returns

Nontaxable returns were those with no estate tax after credits.

Notes and mortgages

These assets were in the form of promissory notes, loans, debts due the decedent, mortgages, trust deeds, and contracts to sell land, including the accrued interest associated with any of them.

Other property

Other property is a computed amount used only in table 15. The amount was comprised of "Household goods and other assets," "Noncorporate business assets," and "Lifetime transfers," described elsewhere in the "Explanation of Terms."

Powers of appointment

This category included the value of all property over which the decedent held a general power of appointment; that is, property over which the decedent did not have the title, but did have the power to designate who should enjoy it. For such property to be included in the estate, a power of appointment must have been exercisable in favor of the decedent, the decedent's estate, or creditors of either. For example, if property had been transferred in trust for the life of an individual, with a power to consume the entire principal of the trust, the decedent had a general power of appointment. The assets covered by "powers of appointments" are reflected in each of the asset types shown in this report and, in addition, are shown separately (in total only) in table 1.

Prior Federal estate tax credit

A tax credit was allowed for Federal estate tax paid on property received by the decedent or his estate from a transferor who died within 10 years before, or 2 years after, the decedent. The credit was intended to limit the burden of double taxation between successive estates whose owners had died within a short period of time. This credit was first limited to the Federal tax attributable to the transferred property (1) in the transferor's estate, or (2) in the decedent's (transferee's) estate. It was then further limited by the following scale of percentages:

Date of death of decedent (transferee)	*Percent of tax paid, allowed as a credit*
Within 2 years before or after death of transferor	100%
After death of transferor:	
Over 2 and under 4 years	80%
Over 4 and under 6 years	60%
Over 6 and under 8 years	40%
Over 8 and under 10 years	20%
Over 10 years	No Credit

Real estate

This asset included the full value, not equity, of business or personal real property (land, buildings, improvements and natural resources) owned or under contract to purchase by the decedent if situated principally in the United States. For decedents who died after July 1, 1964, all foreign real estate interests were includible in gross estate. The accrued rent on the real property was also included in the total.

Sex of the decedent

The classification of the sex of the decedent was determined from the given name of the decedent or title (i.e., Mr., Mrs., Miss) and any other relevant information in the return.

State

This geographical classification was determined from the address of the decedent at time of death as reported by the executor or administrator. Returns of citizens who at time of death were residing in Puerto Rico, the Panama Canal Zone, the Virgin Islands, and other locations outside the United States are shown in the category "Other areas" (tables 13 and 14).

State death tax credit

A tax credit was permitted for inheritance, legacy, successor, or estate taxes actually paid to any State or the District of Columbia on property included in gross estate, but the credit was limited to the amount computed by using the table below.

Computation of Maximum Credit for State Death Taxes (Based on Federal Taxable Estate)

Taxable estate equal to or more than— (1)	Taxable estate less than— (2)	Credit on amount in column (1) (3)	Rate of credit on excess over amount in column (1) (Percent) (4)
0	$40,000	0	None
$40,000	90,000	0	0.8
90,000	140,000	$400	1.6
140,000	240,000	1,200	2.4
240,000	440,000	3,600	3.2
440,000	640,000	10,000	4.0
640,000	840,000	18,000	4.8
840,000	1,040,000	27,600	5.6
1,040,000	1,540,000	38,800	6.4
1,540,000	2,040,000	70,800	7.2
2,040,000	2,540,000	106,800	8.0
2,540,000	3,040,000	146,800	8.8
3,040,000	3,540,000	190,800	9.6
3,540,000	4,040,000	238,800	10.4
4,040,000	5,040,000	290,800	11.2
5,040,000	6,040,000	402,800	12.0
6,040,000	7,040,000	522,800	12.8
7,040,000	8,040,000	650,800	13.6
8,040,000	9,040,000	786,800	14.4
9,040,000	10,040,000	930,800	15.2
10,040,000	.....	1,082,800	16.0

Taxable estate

Taxable estate was the base to which the graduated Federal estate tax rates were applied in computing the estate tax before credits. Both allowable deductions and the $60,000 statutory exemption were subtracted from gross estate to arrive at taxable estate. The table shown below provides the range of estate tax rates which were applicable to various amounts of taxable estate. See also the discussion in the text under "Estate tax before credits."

Computation of Gross Estate Tax

Taxable estate equal to or more than— (1)	Taxable estate less than— (2)	Credit on amount in column (1) (3)	Rate of tax on excess over amount in column (1) (Percent) (4)
0	$5,000	0	3
$5,000	10,000	$150	7
10,000	20,000	500	11
20,000	30,000	1,600	14
30,000	40,000	3,000	18
40,000	50,000	4,800	22
50,000	60,000	7,000	25
60,000	100,000	9,500	28
100,000	250,000	20,700	30
250,000	500,000	65,700	32
500,000	750,000	145,700	35
750,000	1,000,000	233,200	37
1,000,000	1,250,000	325,700	39
1,250,000	1,500,000	423,200	42
1,500,000	2,000.000	528,200	45
2,000,000	2,500,000	753,200	49
2,500,000	3,000,000	998,200	53
3,000,000	3,500,000	1,263,200	56
3,500,000	4,000,000	1,543,200	59
4,000,000	5,000,000	1,838,200	63
5,000,000	6,000,000	2,468,200	67
6,000,000	7,000,000	3,138,200	70
7,000,000	8,000,000	3,838,200	73
8,000,000	10,000,000	4,568,200	76
10,000,000	.....	6,088,200	77

Taxable returns

Taxable returns were those with an amount of estate tax after credits. In reports prior to 1965, taxable returns were those with an amount of estate tax before credits.

Total debts of the decedent

This item was derived by adding debts and mortgages (including nondeductible debts) and policy loans against life insurance.

Total deductions

This item was the sum of the deductions for funeral and administrative expenses; debts and mortgages; charitable, public, and similar gifts and bequests; the marital deduction; and, the $60,000 statutory exemption.

Total estate

This item was derived by adding to gross estate the policy loans against life insurance and subtracting the amount of lifetime transfers. See also the section of the text entitled "Measures of Estates."

Description of the Sample and Limitations of the Data

Description of the Sample

Data source and return type

The data presented in this report for estate tax returns are estimates based on a stratified sample of all Forms 706 filed in 1973 regardless of year of death of the decedent. The total sample, selected before audit, consists of over 54 thousand returns, about 30 percent of the total number filed. Returns of nonresident alien decedents, Forms 706NA, are not covered in this report.

Selection of the sample

The sample was manually selected from returns filed at the 10 Internal Revenue service centers. Prior to sampling, the returns were separated into two strata based on the size of gross estate. Returns with gross estate $300,000 and over were selected at a 100 percent rate, whereas returns with gross estate under $300,000 were selected at a 20 percent rate. The sample was obtained by designating returns from each stratum according to the specific sampling rate for that stratum and using the ending digits of document locator numbers assigned to the returns shortly after they were filed. Table C shows the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates by sampling strata.

Method of estimation

An actual weight, rounded to two decimal places, for each sample stratum was calculated by dividing the number of returns filed by the number of returns selected for the sample. For calculating the estimates, sample data were weighted by integer weighting factors, derived from the actual weights. For example, the national weight for the stratum with gross estate under $300,000 was 5.08 so 8 percent of the returns in that stratum were given a weight of 6 and 92 percent a weight of 5. This system of integer weighting permits all frequencies shown in tables throughout this report to consistently add to the appropriate totals. However, weighted amounts for each return were rounded to thousands of dollars at a later stage of statistical processing, thus preventing similar adding to totals for amounts.

Table C.--ESTATE TAX RETURNS FILED IN 1973: NUMBER OF RETURNS IN THE POPULATION AND IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES

Stratum	Number of returns		Sampling rates	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Total.....	180,361	54,055	-	-
Gross estate under $300,000.....	157,226	30,920	.200	.197
Gross estate $300,000 or more.....	23,135	23,135	1.000	1.000

To correct any discrepancies between table totals, control totals were established and carried to all tables.

There is a difference between the total number of returns shown in the national tables of this report and the number of returns reported filed in table C. This slight difference is due to the exclusion from the sample of (1) tentative returns, (2) amended returns not associated with the original, (3) returns apparently filed without reason, with gross estate (at date of death) less than or equal to $60,000. Because a different method was used to assign integer weights for purposes of the State data in tables 13 and 14, the National totals in tables 13 and 14 differ from the National totals shown in tables 1, 2, and 3.

Limitations of the Data

Sampling variability

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

Coefficient of variation estimates based on the replicate method are shown in table 1 for real estate and corporate stock. "Upper limit" coefficient of variation estimates based on a special formula are shown in table D for frequency estimates in general.

Table D.--ESTATE TAX RETURNS FILED IN 1973: COEFFICIENT OF VARIATION OF THE ESTIMATED NUMBER OF RETURNS

Estimated number of returns	Gross estate— Under $300,000	Gross estate— $300,000 or more
	(Percent)	
40	35.4	Generally not subject to sampling variability since all returns were prescribed for the sample.
100	22.4	
200	15.8	
500	10.0	
1,000	7.1	
10,000	2.2	
50,000	1.0	
100,000	0.7	

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined for a group of cells. The data were combined in such a manner that the combined sampling variability was not excessive. Where deletions were made in tables, the applicable cells are noted with an asterisk (*). Where combinations of data were made, the combined totals are presented beside the bracketed cells to which they relate.

Other limitations due to sampling

The presence of a dash instead of a frequency or amount in a cell of any table indicates either of the following:

(1) if returns were sampled at the 100 percent rate, then no returns had the particular characteristic, or

(2) if returns were sampled at a rate less than 100 percent, then no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Sample management and non-sampling controls

An extensive system of sample management and control was used by the National Office, Statistics Division to insure the selection of the prescribed sample and to provide counts of the number of returns filed in each sample class. Sample controls for the two sampling groups were maintained for each Internal Revenue Service Center.

The tax return source documents for these statistics were prepared from the decedents' records, usually by highly skilled persons and under exacting requirements of the law. Nevertheless, because of the complexities of the estate tax law and return form, the possibility of error did exist. During revenue processing, the returns were mathematically verified to correct any taxpayer reporting errors that did occur. Additional steps, described below, were taken to reduce errors introduced in processing the sample of returns and other errors introduced in statistical processing operations.

In editing, transcribing, and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns that showed data in accompanying schedules but not on the appropriate lines of the return forms and returns with obvious errors were edited and properly adjusted.

Prior to tabulation at the Internal Revenue Service Data Center, numerous tests for internal consistency were designated by the Statistics Division and were applied to the data using electronic computers. This assured that proper balance and relationships among the return items and statistical classifications were maintained.

Finally, prior to publication, all statistics were reviewed for accuracy and reasonableness, in light of provisions of the tax law, taxpayer reporting variations and limitations, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and review of the statistics did not completely eliminate the possibility of error. In addition, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 1.—GROSS ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF GROSS ESTATE

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

Size of gross estate	Number of returns	Gross estate	Type of property															
			Real estate		Bonds												Coefficient of variation (Percent)	
					Total		Federal				State and local		Corporate and foreign		Real estate	
							Savings		Other							
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	174,899	38,868,676	136,292	8,786,936	81,679	3,067,607	49,285	663,084	15,448	979,979	10,181	837,157	34,217	587,388	0.63	0.96
Taxable returns, total	120,761	33,293,565	91,523	6,953,977	60,391	2,803,186	34,129	528,183	13,439	939,913	9,225	811,440	27,513	523,650	0.76	0.71
$60,000 under $70,000	4,799	321,494	3,127	89,331	1,782	19,912	1,281	11,983	192	2,642	60	753	517	4,534	0.84	1.24
$70,000 under $80,000	9,845	737,597	6,911	217,369	3,737	41,659	2,722	28,427	402	5,128	116	905	993	7,200	1.68	1.94
$80,000 under $90,000	8,429	714,846	5,892	212,879	3,427	41,231	2,502	24,474	394	4,878	122	1,002	1,009	10,878	0.23	1.55
$90,000 under $100,000	7,515	712,794	5,432	203,729	3,141	43,853	2,101	24,145	359	5,376	181	2,400	1,149	11,931	3.15	8.24
$100,000 under $120,000	11,429	1,250,670	8,241	352,862	5,130	76,278	3,413	43,404	701	10,902	259	2,651	1,963	19,322	1.27	0.93
$120,000 under $150,000	17,957	2,419,669	13,865	695,340	8,332	135,110	5,197	66,849	1,257	20,686	628	7,072	3,427	40,503	1.69	1.56
$150,000 under $200,000	19,851	3,418,247	15,606	948,455	10,010	204,847	5,679	82,474	1,939	42,248	865	16,067	4,790	64,058	0.94	4.83
$200,000 under $300,000	17,984	4,354,078	14,438	1,135,730	9,861	294,249	5,374	97,633	2,499	68,202	1,426	39,477	4,972	88,937	7.08	5.68
$300,000 under $500,000	11,934	4,535,492	9,425	1,006,273	7,230	333,304	3,214	74,132	2,279	101,847	1,780	64,976	4,196	92,348	0.23	0.37
$500,000 under $1,000,000	7,083	4,816,418	5,457	884,639	4,773	427,275	1,785	46,060	1,915	150,941	1,998	145,389	2,819	84,885	0.76	0.47
$1,000,000 under $2,000,000	2,569	3,503,643	2,030	512,384	1,884	389,038	595	18,358	920	149,667	1,060	174,974	1,084	46,040	(1)	(1)
$2,000,000 under $3,000,000	652	1,570,591	516	183,939	493	185,832	127	3,751	260	79,909	322	85,791	292	16,382	(1)	(1)
$3,000,000 under $5,000,000	405	1,533,704	333	157,625	325	202,833	86	3,176	175	85,232	222	107,299	166	7,126	(1)	(1)
$5,000,000 under $10,000,000	220	1,504,682	176	156,149	191	216,004	40	2,728	105	99,962	128	91,269	98	22,045	(1)	(1)
$10,000,000 or more	89	1,899,638	74	197,273	75	191,762	13	588	42	112,294	58	71,418	38	7,461	(1)	(1)
Nontaxable returns, total	54,138	5,575,111	44,769	1,832,960	21,288	264,421	15,156	134,901	2,009	40,066	956	25,716	6,704	63,738	0.36	1.94
$60,000 under $70,000	12,346	797,184	9,445	273,415	4,497	37,501	3,387	25,497	380	3,498	128	736	1,095	7,770	4.27	8.81
$70,000 under $80,000	8,459	633,657	6,903	228,168	2,977	25,732	2,219	16,984	195	2,283	87	762	817	5,704	0.69	0.08
$80,000 under $90,000	7,279	618,265	6,209	218,188	2,772	25,878	2,095	16,302	190	2,324	105	1,155	828	6,098	0.26	2.35
$90,000 under $100,000	6,294	597,271	5,350	211,194	2,680	25,620	1,918	16,639	257	2,614	91	929	823	5,437	8.06	6.77
$100,000 under $120,000	11,052	1,210,932	9,519	404,089	4,782	55,930	3,271	31,039	405	5,824	211	2,662	1,710	16,405	0.60	0.73
$120,000 under $150,000	5,504	710,612	4,832	243,256	2,156	28,213	1,477	13,036	232	4,518	117	1,746	721	8,912	0.31	1.64
$150,000 under $200,000	1,625	276,365	1,345	97,505	604	10,703	360	4,446	98	3,654	81	2,200	258	2,208	8.27	14.90
$200,000 under $300,000	934	222,540	707	60,969	416	15,503	256	5,638	121	4,857			186	3,205	12.55	4.88
$300,000 under $500,000	349	131,498	246	28,761	199	10,070	86	2,870	53	1,992	54	2,118	131	3,090	5.08	11.68
$500,000 under $1,000,000	203	135,753	142	21,851	138	12,098	69	2,012	56	2,473	47	4,878	89	2,735	4.40	1.29
$1,000,000 or more	93	241,034	71	45,563	67	17,173	18	438	22	6,029	35	8,532	46	2,174	(1)	(1)

Footnote at end of table.

Table 1.—GROSS ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF GROSS ESTATE--Continued

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

Size of gross estate	Type of property—Continued															
	Corporate stock		Cash		Notes and mortgages		Life insurance		Annuities		Noncorporate business assets		Household goods and other assets		Coefficient of variation (Percent)	
															Corporate stock	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total	121,195	12,250,024	169,417	6,062,242	48,984	1,421,627	103,670	2,135,602	14,199	198,152	28,871	890,025	150,996	1,327,096	0.57	0.33
Taxable returns, total	88,225	11,359,926	117,895	4,893,198	38,067	1,220,343	66,888	1,479,913	9,391	151,306	20,487	754,259	105,343	1,101,178	0.13	0.31
$60,000 under $70,000	2,463	42,800	4,607	111,700	1,063	15,981	2,231	13,339	242	1,715	398	1,620	3,673	10,929	6.14	0.45
$70,000 under $80,000	5,263	106,023	9,561	246,748	2,169	27,643	4,761	33,747	568	3,351	919	6,392	7,816	23,995	3.80	0.15
$80,000 under $90,000	4,933	104,684	8,230	228,832	2,088	33,420	4,333	31,986	476	3,889	839	7,166	6,913	24,936	0.89	6.74
$90,000 under $100,000	4,865	133,477	7,280	202,412	1,870	30,366	3,666	31,014	493	3,932	865	8,165	6,137	24,832	1.59	1.72
$100,000 under $120,000	7,552	241,441	11,148	347,607	2,856	49,990	5,579	54,581	692	6,666	1,559	16,941	9,669	44,518	0.63	1.56
$120,000 under $150,000	12,941	482,028	17,440	599,556	5,025	110,150	10,066	163,402	1,359	16,584	2,693	38,794	15,717	80,736	0.63	3.27
$150,000 under $200,000	15,204	766,299	19,378	721,007	6,403	156,970	11,915	268,830	1,817	22,808	3,598	64,312	17,443	119,938	2.34	3.06
$200,000 under $300,000	14,736	1,137,912	17,648	792,408	6,732	195,652	10,891	309,567	1,714	27,280	3,960	104,988	16,290	139,763	5.81	5.12
$300,000 under $500,000	10,319	1,519,809	11,722	644,358	4,868	196,603	7,094	251,579	995	20,598	2,773	115,424	11,166	156,572	0.64	0.37
$500,000 under $1,000,000	6,335	1,912,005	6,986	515,612	3,112	176,684	4,126	183,451	643	21,083	1,804	137,394	6,697	177,267	0.55	0.87
$1,000,000 under $2,000,000	2,342	1,577,968	2,539	252,331	1,196	98,427	1,450	79,165	252	12,484	651	88,217	2,487	132,602	(1)	(1)
$2,000,000 under $3,000,000	596	761,124	645	77,813	308	47,170	375	22,643	61	4,683	185	38,926	636	57,014	(1)	(1)
$3,000,000 under $5,000,000	385	763,974	403	64,114	207	40,758	228	18,179	45	4,568	132	39,567	395	42,114	(1)	(1)
$5,000,000 under $10,000,000	208	765,413	219	51,755	122	24,803	123	11,883	24	1,209	76	22,207	218	47,333	(1)	(1)
$10,000,000 or more	83	1,044,968	89	36,947	48	15,726	50	6,548	10	457	35	64,146	86	18,628	(1)	(1)
Nontaxable returns, total	32,970	890,098	51,522	1,169,044	10,917	201,284	36,782	655,690	4,808	46,847	8,384	135,765	45,653	225,918	1.75	0.63
$60,000 under $70,000	6,454	90,259	11,825	238,409	2,237	29,479	7,000	67,724	803	5,172	1,165	8,449	9,940	32,235	0.97	4.48
$70,000 under $80,000	4,830	72,741	7,978	151,605	1,563	24,067	5,742	78,636	633	4,740	1,177	12,314	6,980	26,625	1.42	2.73
$80,000 under $90,000	4,397	72,512	6,966	143,843	1,445	24,487	5,216	81,914	654	5,549	1,071	10,112	6,195	24,971	3.89	0.57
$90,000 under $100,000	3,839	71,624	6,002	135,156	1,284	20,445	4,622	77,441	640	6,137	1,079	12,997	5,262	25,631	0.10	3.00
$100,000 under $120,000	7,275	178,333	10,554	257,879	2,152	34,129	8,170	172,574	1,294	14,826	1,830	27,098	9,430	45,132	3.13	2.18
$120,000 under $150,000	3,822	97,966	5,184	116,636	1,309	25,725	4,253	122,220	576	6,586	1,210	28,449	4,900	29,465	2.65	6.71
$150,000 under $200,000	1,122	50,001	1,515	41,437	395	9,958	1,043	30,631	113	2,204	466	13,319	1,483	10,699	0.33	3.72
$200,000 under $300,000	681	54,258	878	33,579	292	10,356	466	14,558	56	522	252	8,054	858	11,277	13.77	7.17
$300,000 under $500,000	287	45,363	333	21,205	118	4,617	140	3,354	16	489	57	3,238	321	6,562	1.74	1.40
$500,000 under $1,000,000	176	51,795	199	15,548	74	4,997	85	3,540	19	560	42	4,584	192	4,095	3.55	4.77
$1,000,000 or more	87	105,246	88	13,746	48	13,022	45	3,098	4	62	35	7,150	92	9,227	(1)	(1)

Footnote at end of table.

Table 1.—GROSS ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF GROSS ESTATE—Continued

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

Size of gross estate	Type of property—Con.		Total deductions	Type of deduction										Taxable estate	
	Lifetime transfers			Total funeral and administrative expenses		Debts and mortgages (allowable)		Charitable bequests		Marital deduction		Exemption			
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Grand total	20,777	2,729,374	23,878,271	172,696	1,672,088	141,414	2,188,125	21,257	1,998,132	83,033	7,525,871	174,899	10,493,940	121,250	15,849,699
Taxable returns, total	17,113	2,576,286	17,480,796	120,278	1,421,642	102,584	1,645,174	15,973	1,442,146	40,974	5,726,163	120,761	7,245,660	120,761	15,814,777
$60,000 under $70,000	464	14,170	306,975	4,774	15,993	3,662	2,687	253	266	(*)	(*)	4,799	287,940	4,799	14,531
$70,000 under $80,000	1,013	30,670	649,751	9,820	45,210	7,769	11,194	821	1,212	321	1,434	9,845	590,700	9,845	87,873
$80,000 under $90,000	851	25,824	569,315	8,413	42,959	6,659	14,925	899	2,338	415	3,352	8,429	505,740	8,429	145,563
$90,000 under $100,000	885	31,015	520,510	7,493	42,496	6,075	16,566	931	3,150	562	7,398	7,515	450,900	7,515	192,322
$100,000 under $120,000	1,424	59,787	827,745	11,394	72,476	9,814	37,422	1,464	8,184	1,221	23,922	11,429	685,740	11,429	422,960
$120,000 under $150,000	2,212	97,970	1,708,201	17,855	115,443	14,512	64,898	1,732	13,045	7,586	437,393	17,957	1,077,420	17,957	711,755
$150,000 under $200,000	2,596	144,783	2,234,224	19,775	156,225	16,816	133,240	2,300	25,668	9,907	728,029	19,851	1,191,060	19,851	1,184,207
$200,000 under $300,000	2,786	216,531	2,412,439	17,891	191,935	15,821	196,983	2,435	44,239	9,092	900,239	17,984	1,079,040	17,984	1,942,251
$300,000 under $500,000	2,252	290,972	2,140,015	11,891	193,010	10,918	236,096	2,113	74,294	6,120	920,574	11,934	716,040	11,934	2,395,762
$500,000 under $1,000,000	1,545	381,007	1,966,923	7,052	192,972	6,704	271,263	1,581	123,393	3,650	954,314	7,083	424,980	7,083	2,849,767
$1,000,000 under $2,000,000	671	361,027	1,316,239	2,558	124,896	2,496	196,194	823	162,049	1,370	678,961	2,569	154,140	2,569	2,187,605
$2,000,000 under $3,000,000	183	191,447	569,007	649	55,880	635	104,178	237	85,385	341	284,444	652	39,120	652	1,001,610
$3,000,000 under $5,000,000	128	199,972	587,985	405	53,406	398	108,672	191	134,109	201	267,498	405	24,300	405	945,719
$5,000,000 under $10,000,000	66	207,926	608,003	219	55,475	216	126,763	126	172,496	107	240,069	220	13,200	220	896,679
$10,000,000 or more	37	323,184	1,063,464	89	63,265	89	124,093	67	592,317	44	278,449	89	5,340	89	836,174
Nontaxable returns, total	3,664	153,088	6,397,475	52,418	250,445	38,830	542,951	5,284	555,986	42,059	1,799,708	54,138	3,248,280	489	34,922
$60,000 under $70,000	735	14,541	997,400	12,036	49,786	8,762	30,861	1,178	15,176	5,807	160,816	12,346	740,760	130	2,111
$70,000 under $80,000	423	9,030	822,502	8,098	31,364	5,796	38,403	644	17,077	6,949	228,117	8,459	507,540		
$80,000 under $90,000	450	10,811	762,310	6,989	26,565	4,638	32,296	472	16,461	6,578	250,247	7,279	436,740		
$90,000 under $100,000	445	11,026	696,747	6,025	23,653	4,251	35,562	315	13,324	5,748	246,567	6,294	377,640		
$100,000 under $120,000	833	20,942	1,317,576	10,714	43,014	7,695	67,687	495	19,784	10,482	523,969	11,052	663,120	81	2,584
$120,000 under $150,000	401	12,097	750,008	5,452	28,029	4,772	83,770	587	38,642	4,937	269,325	5,504	330,240	80	2,562
$150,000 under $200,000	135	9,908	301,428	1,580	12,942	1,511	70,455	555	66,902	1,021	53,629	1,625	97,500	100	4,991
$200,000 under $300,000	133	13,463	239,277	899	12,283	824	49,674	577	97,264	365	24,016	934	56,040	60	5,973
$300,000 under $500,000	47	7,838	136,293	343	6,302	313	24,571	252	74,919	101	9,461	349	20,940	24	4,706
$500,000 under $1,000,000	43	16,685	138,349	190	7,422	180	34,782	144	77,615	42	6,350	203	12,180	9	3,476
$1,000,000 or more	19	26,748	235,584	92	9,084	88	74,889	65	118,822	29	27,210	93	5,580	5	8,516

Footnote at end of table.

Table 1.—GROSS ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF GROSS ESTATE—Continued

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

Size of gross estate	Estate tax before credits	Tax credits										Estate tax after credits	Information items			
		Total		State death taxes		Federal gift taxes		Foreign death taxes		Estate tax on prior transfers			Jointly owned property		Powers of appointment	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Grand total	4,728,930	64,937	575,680	63,504	476,744	1,000	17,297	826	8,987	7,195	72,652	4,153,250	106,546	6,426,948	1,916	418,555
Taxable returns, total	4,720,378	64,448	567,128	63,304	476,236	961	16,946	808	8,764	6,786	65,183	4,153,250	65,966	4,314,908	1,798	407,550
$60,000 under $70,000	482	51	3							(*)	(*)	479	2,155	62,226	(*)	(*)
$70,000 under $80,000	4,731	126	23	90	24	92	61	50	25	76	17	4,708	4,157	111,897	(*)	(*)
$80,000 under $90,000	11,359	199	107							113	70	11,252	3,751	116,257	77	2,896
$90,000 under $100,000	18,481	207	179							132	112	18,302	3,173	93,391	61	2,104
$100,000 under $120,000	51,627	5,124	956	4,925	295	73	80	(*)	(*)	369	538	50,671	5,085	168,625	61	1,676
$120,000 under $150,000	110,772	10,105	3,786	9,973	1,919	66	161	76	127	712	1,579	106,986	10,841	627,038	120	4,671
$150,000 under $200,000	219,382	10,667	9,811	10,475	5,363	127	405	117	248	1,214	3,795	209,571	12,601	855,072	219	15,080
$200,000 under $300,000	430,402	15,463	26,554	15,387	16,982	167	892	151	524	1,538	8,157	403,848	11,425	880,603	286	23,827
$300,000 under $500,000	614,960	11,613	52,936	11,586	35,789	164	1,588	156	1,772	1,244	13,787	562,024	7,031	641,769	342	50,083
$500,000 under $1,000,000	822,908	6,997	88,745	6,984	67,271	149	2,587	126	1,887	869	16,999	734,163	3,873	440,201	306	78,742
$1,000,000 under $2,000,000	712,913	2,541	93,049	2,531	78,778	68	1,730	56	1,337	337	11,204	619,864	1,271	185,491	155	79,051
$2,000,000 under $3,000,000	368,028	645	53,744	645	48,893	23	1,374	13	527	71	2,950	314,284	320	51,675	45	46,699
$3,000,000 under $5,000,000	389,350	403	61,847	402	56,488	14	1,611	13	1,525	42	2,223	327,503	168	33,566	27	33,138
$5,000,000 under $10,000,000	440,060	219	76,677	218	69,984	12	3,297	10	556	29	2,840	363,383	83	21,964	18	37,244
$10,000,000 or more	524,924	88	98,711	88	94,451	6	3,158	4	192	5	910	426,213	32	25,131	10	30,344
Nontaxable returns, total	8,551	489	8,551	200	508	39	351			409	7,469	-	40,580	2,112,040	118	11,005
$60,000 under $70,000												-	7,200	246,574		
$70,000 under $80,000	188	130	188							100	173	-	6,522	283,920	57	1,487
$80,000 under $90,000												-	6,052	300,403		
$90,000 under $100,000												-	5,285	296,865		
$100,000 under $120,000	302	81	302	170	110	(*)	(*)	(*)	(*)	76	282	-	9,464	577,996		
$120,000 under $150,000	419	80	419							65	411	-	4,465	284,340		
$150,000 under $200,000	885	100	885							80	713	-	980	65,031	43	3,658
$200,000 under $300,000	1,304	60	1,304							55	1,165	-	414	32,600		
$300,000 under $500,000	1,218	24	1,218	19	65	3	180			21	956	-	114	10,522		
$500,000 under $1,000,000	997	9	997	6	68	1	21			7	796	-	53	3,843	13	2,118
$1,000,000 or more	3,238	5	3,238	5	265	-	-			5	2,973	-	31	9,946	5	3,743

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Not subject to sampling variability since these returns were sampled at the 100% rate.

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

Table 2.—TOTAL ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF TOTAL ESTATE

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

Size of total estate	Number of returns	Total estate	Type of property															
			Real estate		Bonds										Corporate stock	
					Total		Federal				State and local		Corporate and foreign			
							Savings		Other							
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	174,899	36,197,908	136,292	8,786,936	81,679	3,067,607	49,285	663,084	15,448	979,979	10,181	837,157	34,217	587,388	121,195	12,250,024
Taxable returns, total	120,761	30,764,260	91,523	6,953,977	60,391	2,803,186	34,129	528,183	13,439	939,913	9,225	811,440	27,513	523,650	88,225	11,359,926
Under $60,000	4,468	113,013	1,193	26,161	763	5,096	579	3,687	76	893	(*)	(*)	130	380	1,217	11,527
$60,000 under $70,000	5,143	343,149	3,447	100,280	1,952	21,919	1,385	13,124	224	3,143	61	781	576	4,872	2,683	46,400
$70,000 under $80,000	9,620	720,579	6,984	222,655	3,756	42,821	2,749	28,917	427	5,400	122	1,192	984	7,312	5,229	107,580
$80,000 under $90,000	8,407	713,139	5,930	221,012	3,487	43,326	2,510	25,983	443	5,453	127	1,020	1,054	10,870	5,024	110,958
$90,000 under $100,000	7,326	694,649	5,474	208,194	3,167	46,432	2,090	24,942	375	6,287	199	2,664	1,175	12,539	4,830	133,358
$100,000 under $120,000	11,209	1,227,255	8,322	363,001	5,172	76,247	3,403	43,180	695	10,361	272	2,832	2,018	19,874	7,642	250,864
$120,000 under $150,000	17,355	2,338,237	13,738	699,039	8,250	136,235	5,092	67,055	1,269	21,498	636	7,204	3,455	40,478	12,918	491,615
$150,000 under $200,000	19,099	3,289,318	15,351	948,615	9,831	208,413	5,616	83,086	1,905	43,188	897	17,419	4,686	64,721	14,956	766,303
$200,000 under $300,000	17,076	4,129,868	14,015	1,131,440	9,652	293,862	5,144	93,759	2,506	70,425	1,426	39,435	4,986	90,243	14,366	1,144,116
$300,000 under $500,000	11,141	4,233,695	9,053	999,480	7,004	332,148	3,086	72,491	2,234	102,762	1,797	66,711	4,098	90,183	9,991	1,525,667
$500,000 under $1,000,000	6,468	4,396,361	5,155	869,583	4,576	431,845	1,693	45,000	1,867	154,825	1,969	146,560	2,743	85,460	6,037	1,907,750
$1,000,000 under $2,000,000	2,277	3,096,677	1,837	490,440	1,790	392,305	549	17,420	882	151,802	1,024	175,709	1,049	47,374	2,180	1,562,517
$2,000,000 under $3,000,000	574	1,375,283	469	181,783	463	187,001	109	3,437	248	80,531	312	88,668	281	14,365	559	765,300
$3,000,000 under $5,000,000	341	1,286,268	291	149,197	291	193,375	79	3,049	158	81,991	199	101,962	150	6,372	337	745,448
$5,000,000 under $10,000,000	183	1,257,632	150	151,063	169	203,383	34	2,695	90	89,600	119	88,934	93	22,154	183	755,765
$10,000,000 or more	74	1,549,137	64	192,034	68	188,778	11	358	40	111,755	54	70,212	35	6,453	73	1,034,757
Nontaxable returns, total	54,138	5,433,648	44,769	1,832,960	21,288	264,421	15,156	134,901	2,009	40,066	956	25,716	6,704	63,738	32,970	890,098
Under $60,000	1,401	49,390	651	14,595	359	3,233	238	2,065	(*)	(*)	-	-	136	970	559	5,328
$60,000 under $70,000	11,904	769,203	9,272	270,658	4,382	36,215	3,328	24,691	375	3,466	128	736	1,049	7,322	6,285	89,540
$70,000 under $80,000	8,430	631,353	6,918	230,417	2,973	25,244	2,205	16,579	200	2,261	87	762	807	5,642	4,847	74,384
$80,000 under $90,000	7,186	610,545	6,175	218,625	2,804	26,601	2,099	16,814	180	2,348	105	1,155	866	6,285	4,399	73,059
$90,000 under $100,000	6,207	589,157	5,342	211,409	2,636	25,356	1,905	16,368	257	2,614	91	929	802	5,445	3,798	71,608
$100,000 under $120,000	10,560	1,156,920	9,156	391,540	4,616	55,280	3,155	30,585	410	5,885	211	2,662	1,635	16,149	7,013	176,221
$120,000 under $150,000	5,398	698,048	4,784	241,294	2,138	27,484	1,468	12,604	222	4,377	113	1,795	716	8,708	3,759	94,162
$150,000 under $200,000	1,606	272,781	1,369	99,542	588	10,545	345	4,300	101	3,698	52	411	249	2,136	1,140	51,537
$200,000 under $300,000	855	204,034	663	59,514	410	15,701	249	5,666	119	4,982	(*)	(*)	187	3,220	642	53,794
$300,000 under $500,000	326	122,952	239	28,888	190	9,830	85	2,860	52	1,821	53	2,106	125	3,043	282	44,777
$500,000 under $1,000,000	178	118,382	133	21,679	128	11,851	61	1,931	51	2,437	43	4,796	88	2,687	164	51,852
$1,000,000 or more	87	210,882	67	44,798	64	17,080	18	438	21	5,979	35	8,532	44	2,132	82	103,836

Footnote at end of table.

Table 2.—TOTAL ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF TOTAL ESTATE—Continued

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

Size of total estate	Types of property—Continued												Lifetime transfers	
	Cash		Notes and mortgages		Life insurance		Annuities		Noncorporate business assets		Household goods and other assets			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	169,417	6,062,242	48,984	1,421,627	103,670	2,194,207	14,199	198,152	28,871	890,025	150,996	1,327,096	20,777	2,729,374
Taxable returns, total	117,895	4,893,198	38,067	1,220,343	66,888	1,526,893	9,391	151,306	20,487	754,259	105,343	1,101,178	17,113	2,576,286
Under $60,000	3,773	43,167	579	4,712	1,695	11,010	251	1,752	233	1,250	3,288	8,338	4,468	790,238
$60,000 under $70,000	4,997	122,894	1,227	18,457	2,463	15,247	306	2,283	434	1,795	3,997	13,875	824	86,704
$70,000 under $80,000	9,384	249,678	2,165	28,678	4,648	34,793	558	3,152	908	6,681	7,729	24,540	797	65,606
$80,000 under $90,000	8,241	233,766	2,115	33,951	4,302	32,652	508	4,063	888	7,663	6,960	25,747	829	58,644
$90,000 under $100,000	7,142	205,908	1,813	30,481	3,620	32,461	461	4,009	860	8,231	6,061	25,574	686	61,589
$100,000 under $120,000	10,986	350,843	2,923	53,175	5,614	61,680	745	8,027	1,568	17,598	9,594	45,821	1,214	106,100
$120,000 under $150,000	16,968	601,680	4,983	109,163	9,824	163,455	1,385	17,597	2,642	38,338	15,255	81,114	1,681	136,147
$150,000 under $200,000	18,718	718,379	6,359	162,144	11,597	276,564	1,711	22,028	3,532	64,328	16,873	122,546	1,809	172,165
$200,000 under $300,000	16,859	779,987	6,473	191,352	10,520	316,463	1,633	27,198	3,925	105,039	15,612	140,412	1,862	189,899
$300,000 under $500,000	10,989	631,254	4,722	193,081	6,754	258,385	927	20,604	2,720	117,300	10,480	155,776	1,439	267,013
$500,000 under $1,000,000	6,415	501,282	2,974	173,998	3,851	182,867	566	19,303	1,740	134,259	6,140	175,474	915	211,692
$1,000,000 under $2,000,000	2,254	240,281	1,114	95,710	1,297	78,998	222	13,381	639	90,780	2,206	132,265	373	251,538
$2,000,000 under $3,000,000	572	74,361	288	47,546	352	25,658	55	3,726	173	39,177	562	50,730	101	45,353
$3,000,000 under $5,000,000	341	58,375	184	39,120	201	18,555	36	2,612	125	39,080	333	40,507	64	70,173
$5,000,000 under $10,000,000	182	49,138	108	24,293	105	10,301	19	1,139	71	19,442	182	43,108	30	12,577
$10,000,000 or more	74	32,206	40	14,482	45	7,802	8	430	29	63,298	71	15,349	21	50,847
Nontaxable returns, total	51,522	1,169,044	10,917	201,284	36,782	667,315	4,808	46,847	8,384	135,765	45,653	225,918	3,664	153,088
Under $60,000	1,220	15,578	190	1,778	703	5,823	123	542	106	452	1,026	2,062	1,401	80,329
$60,000 under $70,000	11,439	232,423	2,184	29,586	6,803	65,453	760	5,087	1,134	8,344	9,632	31,897	376	6,994
$70,000 under $80,000	7,944	154,150	1,559	23,645	5,747	79,469	643	4,772	1,152	12,047	6,982	27,227	413	9,370
$80,000 under $90,000	6,924	145,157	1,433	24,844	5,142	81,238	655	5,652	1,081	10,699	6,109	24,671	362	6,870
$90,000 under $100,000	5,915	134,274	1,268	21,159	4,601	80,872	634	6,118	1,115	12,928	5,234	25,432	336	6,170
$100,000 under $120,000	10,112	251,068	2,076	32,523	7,809	166,304	1,224	14,080	1,710	25,834	9,038	44,071	432	4,243
$120,000 under $150,000	5,088	115,156	1,303	25,070	4,221	129,468	585	6,832	1,245	28,952	4,814	29,631	169	3,979
$150,000 under $200,000	1,501	40,373	417	10,484	1,071	32,938	98	2,152	469	14,004	1,474	11,206	71	5,259
$200,000 under $300,000	809	32,385	253	9,426	431	15,668	51	518	239	6,859	788	10,168	54	3,322
$300,000 under $500,000	312	20,234	119	4,813	138	3,408	15	498	60	4,050	300	6,455	19	495
$500,000 under $1,000,000	175	14,811	70	5,171	74	3,454	16	534	40	4,893	170	4,138	18	11,947
$1,000,000 or more	83	13,435	45	12,786	42	3,220	4	62	33	6,704	86	8,960	13	14,112

Footnote at end of table.

Table 2.—TOTAL ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF TOTAL ESTATE—Continued

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

Size of total estate	Total deductions	Type of deduction										Taxable estate		Estate tax before credits
		Total funeral and administrative expenses		Debt deduction		Charitable bequests		Marital deduction		Exemption				
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Grand total	23,936,876	172,696	1,672,088	142,239	2,246,730	21,257	1,998,132	83,033	7,525,871	174,899	10,493,940	121,250	15,849,699	4,728,930
Taxable returns, total	17,527,776	120,278	1,421,642	102,939	1,692,154	15,973	1,442,146	40,974	5,726,163	120,761	7,245,660	120,761	15,814,777	4,720,378
Under $60,000	419,575	4,354	25,926	3,630	24,647	570	31,351	797	69,571	4,468	268,080	4,468	483,709	130,317
$60,000 under $70,000	350,798	5,118	19,635	4,002	7,295	323	2,155	182	13,133	5,143	308,580	5,143	79,067	18,687
$70,000 under $80,000	653,679	9,610	45,809	7,644	13,036	799	2,828	402	14,805	9,620	577,200	9,620	132,526	18,465
$80,000 under $90,000	586,740	8,395	44,862	6,752	16,329	933	4,365	535	16,763	8,407	504,420	8,407	185,075	22,281
$90,000 under $100,000	531,799	7,306	43,179	5,922	17,302	964	3,400	635	28,357	7,326	439,560	7,326	224,507	30,677
$100,000 under $120,000	859,766	11,166	73,417	9,608	39,950	1,441	13,960	1,485	59,897	11,209	672,540	11,209	473,626	69,489
$120,000 under $150,000	1,703,475	17,267	115,960	14,174	68,013	1,719	18,534	7,503	459,667	17,355	1,041,300	17,355	771,197	137,453
$150,000 under $200,000	2,216,519	19,035	155,629	16,342	141,891	2,200	34,215	9,651	738,843	19,099	1,145,940	19,099	1,245,136	247,064
$200,000 under $300,000	2,380,154	17,014	189,083	15,101	205,253	2,352	58,781	8,791	902,475	17,076	1,024,560	17,076	1,940,207	443,318
$300,000 under $500,000	2,119,536	11,114	189,594	10,248	248,888	1,977	98,475	5,792	914,118	11,141	668,460	11,141	2,381,429	634,348
$500,000 under $1,000,000	1,889,628	6,457	187,447	6,146	272,807	1,447	126,995	3,380	914,298	6,468	388,080	6,468	2,718,698	808,647
$1,000,000 under $2,000,000	1,290,212	2,274	119,023	2,220	195,252	727	202,803	1,207	636,516	2,277	136,620	2,277	2,058,204	700,470
$2,000,000 under $3,000,000	528,791	571	53,061	558	107,831	206	75,227	303	258,231	574	34,440	574	891,868	331,333
$3,000,000 under $5,000,000	543,188	341	49,334	336	100,993	155	116,731	175	255,671	341	20,460	341	813,252	339,409
$5,000,000 under $10,000,000	555,026	182	51,463	182	115,953	107	159,634	97	216,995	183	10,980	183	715,184	348,685
$10,000,000 or more	898,892	74	58,218	74	116,716	53	492,693	39	226,824	74	4,440	74	701,092	439,734
Nontaxable returns, total	6,409,100	52,418	250,445	39,300	554,576	5,284	555,986	42,059	1,799,708	54,138	3,248,280	489	34,922	8,551
Under $60,000	147,537	1,344	5,073	967	5,659	180	22,777	825	29,968	1,401	84,060			
$60,000 under $70,000	970,470	11,614	48,132	8,468	31,011	1,152	15,798	5,708	161,289	11,904	714,240			
$70,000 under $80,000	827,947	8,083	31,576	5,826	38,904	679	21,167	6,941	230,499	8,430	505,800	168	4,674	755
$80,000 under $90,000	757,437	6,908	26,488	4,737	33,561	478	17,163	6,478	249,064	7,186	431,160			
$90,000 under $100,000	693,652	5,922	23,317	4,260	37,298	298	14,534	5,699	246,083	6,207	372,420			
$100,000 under $120,000	1,263,709	10,247	41,540	7,507	67,032	470	20,008	10,024	501,528	10,560	633,600	72	2,338	298
$120,000 under $150,000	742,047	5,346	27,782	4,730	87,222	578	39,930	4,836	263,184	5,398	323,880	75	2,946	513
$150,000 under $200,000	302,301	1,550	12,844	1,512	74,367	518	64,586	1,029	54,144	1,606	96,360	90	4,879	883
$200,000 under $300,000	223,185	829	11,726	752	47,758	517	89,282	353	23,119	855	51,300	51	5,255	1,177
$300,000 under $500,000	128,888	319	6,037	297	25,684	228	68,111	102	9,395	326	19,560	20	3,323	833
$500,000 under $1,000,000	132,570	170	7,171	160	32,890	126	73,072	37	8,758	178	10,680	8	2,991	856
$1,000,000 or more	219,356	86	8,760	84	73,190	60	109,508	27	22,677	87	5,220	5	8,516	3,238

Footnote at end of table.

Table 2.—TOTAL ESTATE BY TYPE OF PROPERTY, DEDUCTIONS, TAXABLE ESTATE, ESTATE TAX, AND TAX CREDITS, BY SIZE OF TOTAL ESTATE—Continued

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

Size of total estate	Tax credits										Estate tax after credits	Information items			
	Total		State death taxes		Federal gift taxes		Foreign death taxes		Estate tax on prior transfers			Jointly owned property		Powers of appointment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Grand total	64,937	575,680	63,504	476,744	1,000	17,297	826	8,987	7,195	72,652	4,153,250	106,546	6,426,948	1,916	418,555
Taxable returns, total	64,448	567,128	63,304	476,236	961	16,946	808	8,764	6,786	65,183	4,153,250	65,966	4,314,908	1,798	407,550
Under $60,000	2,424	14,366	2,301	11,106					275	1,568	115,951	2,234	38,590	63	1,712
$60,000 under $70,000	279	2,118	223	1,714					70	209	16,569	2,367	68,567		
$70,000 under $80,000	293	1,620	222	1,360	324	2,062	81	260	89	140	16,845	4,114	117,765	54	1,592
$80,000 under $90,000	448	1,197	283	821					150	186	21,085	3,727	121,153	78	2,816
$90,000 under $100,000	440	1,738	314	1,336					150	278	28,939	3,156	98,112	52	2,110
$100,000 under $120,000	5,273	3,044	5,069	1,974	55	253	(*)	(*)	389	763	66,446	5,034	178,629	77	2,418
$120,000 under $150,000	9,688	7,402	9,575	5,344	(*)	(*)	78	167	694	1,777	130,051	10,579	629,392	124	5,626
$150,000 under $200,000	10,380	14,277	10,209	9,088	125	816	128	282	1,146	4,091	232,787	12,127	848,551	222	16,675
$200,000 under $300,000	14,576	30,576	14,509	20,456	100	1,264	142	571	1,467	8,285	412,741	10,894	872,527	301	26,373
$300,000 under $500,000	10,845	59,516	10,819	42,068	126	1,632	151	1,812	1,152	14,004	574,831	6,563	628,401	323	51,862
$500,000 under $1,000,000	6,388	90,684	6,376	70,885	101	1,803	114	1,631	785	16,365	717,963	3,525	418,688	279	80,434
$1,000,000 under $2,000,000	2,252	95,748	2,244	82,095	52	1,465	52	1,343	298	10,845	604,722	1,116	170,531	145	83,120
$2,000,000 under $3,000,000	568	49,266	568	44,375	20	1,661	10	688	63	2,542	282,068	284	49,144	38	44,416
$3,000,000 under $5,000,000	339	55,262	338	49,713	7	1,787	13	1,525	34	2,236	284,147	142	29,530	22	30,430
$5,000,000 under $10,000,000	182	58,188	181	55,140	6	1,094	8	238	20	1,716	290,496	74	21,147	14	28,871
$10,000,000 or more	73	82,127	73	78,762	5	2,995	4	192	4	178	357,608	30	24,181	6	29,094
Nontaxable returns, total	489	8,551	200	508	39	351			409	7,469	-	40,580	2,112,040	118	11,005
Under $60,000												910	20,257		
$60,000 under $70,000												6,935	243,594		
$70,000 under $80,000	168	755	28	44	26	87			122	609		6,494	287,423	57	1,487
$80,000 under $90,000												6,019	302,588		
$90,000 under $100,000												5,266	295,805		
$100,000 under $120,000	72	298			-	-	(*)	(*)	67	275	-	9,007	561,657		
$120,000 under $150,000	75	513	147	106	-	-			65	503	-	4,394	278,883		
$150,000 under $200,000	90	883			(*)	(*)			80	639	-	980	65,733	45	3,743
$200,000 under $300,000	51	1,177			-	-			(*)	(*)	-	387	31,890		
$300,000 under $500,000	20	833	15	37	2	103			18	677	-	113	10,649		
$500,000 under $1,000,000	8	856	5	56	1	21			6	667	-	46	3,795	11	2,033
$1,000,000 or more	5	3,238	5	265	-	-			5	2,973	-	29	9,767	5	3,743

(*) Estimate is not shown separately because of the small number of sample returns on which it is based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 3.—DEBTS OF THE DECEDENT, NONDEDUCTIBLE DEBTS, AND DEBT DEDUCTION, BY SIZE OF TOTAL ESTATE

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

Size of total estate	Debts of the decedent						Nondeductible debts		Debt deduction	
	Total		Debts and mortgages		Policy loans against life insurance					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	142,479	2,360,772	141,662	2,302,167	10,226	58,605	19,447	114,042	142,239	2,246,730
Taxable returns, total	103,069	1,698,627	102,722	1,651,647	6,591	46,980	13,231	6,473	102,939	1,692,154
Under $60,000	3,641	24,873	3,630	24,742	88	131	455	226	3,630	24,647
$60,000 under $70,000	4,007	7,301	3,997	7,218	102	83	442	6	4,002	7,295
$70,000 under $80,000	7,660	13,091	7,650	12,774	179	317	886	55	7,644	13,036
$80,000 under $90,000	6,777	16,407	6,767	16,159	260	248	809	79	6,752	16,329
$90,000 under $100,000	5,922	17,586	5,897	17,202	194	384	855	284	5,922	17,302
$100,000 under $120,000	9,618	40,030	9,606	39,005	371	1,025	1,162	81	9,608	39,950
$120,000 under $150,000	14,190	68,233	14,134	66,413	713	1,820	1,663	220	14,174	68,013
$150,000 under $200,000	16,352	142,628	16,257	136,144	1,405	6,484	2,328	737	16,342	141,891
$200,000 under $300,000	15,122	205,973	15,035	196,757	1,415	9,217	1,917	720	15,101	205,253
$300,000 under $500,000	10,257	249,967	10,234	241,447	974	8,521	1,465	1,079	10,248	248,888
$500,000 under $1,000,000	6,149	273,809	6,143	266,402	571	7,407	782	1,002	6,146	272,807
$1,000,000 under $2,000,000	2,223	196,100	2,223	190,642	204	5,458	298	848	2,220	195,252
$2,000,000 under $3,000,000	559	108,668	558	106,161	68	2,507	84	838	558	107,831
$3,000,000 under $5,000,000	336	101,292	336	99,698	21	1,594	50	299	336	100,993
$5,000,000 under $10,000,000	182	115,953	182	115,152	16	800	26	(1)	182	115,953
$10,000,000 or more	74	116,716	73	115,731	10	984	9	(1)	74	116,716
Nontaxable returns, total	39,410	662,145	38,940	650,520	3,635	11,625	6,216	107,569	39,300	554,576
Under $60,000	973	5,670	968	5,653	31	17	158	11	967	5,659
$60,000 under $70,000	8,474	31,527	8,428	31,125	385	402	1,157	515	8,468	31,011
$70,000 under $80,000	5,848	39,228	5,772	38,376	385	852	960	324	5,826	38,904
$80,000 under $90,000	4,762	34,160	4,654	33,202	467	958	669	600	4,737	33,561
$90,000 under $100,000	4,265	38,775	4,204	37,614	420	1,161	720	1,477	4,260	37,298
$100,000 under $120,000	7,517	70,728	7,368	68,604	814	2,124	1,245	3,697	7,507	67,032
$120,000 under $150,000	4,750	97,146	4,740	93,687	794	3,460	833	9,924	4,730	87,222
$150,000 under $200,000	1,512	81,305	1,507	80,363	217	942	245	6,937	1,512	74,367
$200,000 under $300,000	762	97,827	752	96,622	83	1,205	110	50,069	752	47,758
$300,000 under $500,000	301	32,897	301	32,712	25	185	54	7,213	297	25,684
$500,000 under $1,000,000	161	42,480	161	42,440	5	40	41	9,590	160	32,890
$1,000,000 or more	85	90,402	85	90,124	9	279	24	17,212	84	73,190

[1] Less than $500

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

Table 4.—TOTAL ESTATE BY TYPE OF PROPERTY, BY SIZE OF ECONOMIC ESTATE

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

Size of economic estate	Number of returns	Total estate	Debts of the decedent		Economic estate	Type of property											
						Real estate		Bonds									
								Total		Federal				State and local		Corporate and foreign	
										Savings		Other					
			Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	174,899	36,197,908	142,479	2,360,772	33,837,135	136,292	8,786,936	81,679	3,067,607	49,285	663,084	15,448	979,979	10,181	837,157	34,217	587,388
Deficit and zero estate	842	75,956	764	207,513	-131,557	170	20,850	74	3,599	41	361	9	2,264	5	67	28	908
$1 under $60,000	9,669	512,449	8,492	138,837	373,613	5,798	214,518	2,094	13,713	1,493	8,421	172	1,967	36	215	560	3,109
$60,000 under $80,000	36,785	2,737,514	27,677	166,957	2,570,557	28,162	935,653	13,639	132,701	10,024	85,292	1,288	15,272	433	3,835	3,661	28,302
$80,000 under $100,000	29,052	2,746,549	21,652	147,598	2,598,951	23,020	916,886	12,181	142,562	8,649	84,035	1,281	16,766	548	6,019	3,948	35,741
$100,000 under $150,000	43,155	5,554,543	34,708	324,538	5,230,005	34,758	1,743,340	20,010	303,673	12,800	154,016	2,600	44,114	1,277	15,816	7,955	89,727
$150,000 under $200,000	18,983	3,429,154	16,142	169,380	3,259,774	15,138	986,913	9,947	218,017	5,647	84,748	2,008	48,462	940	19,996	4,743	64,810
$200,000 under $300,000	16,569	4,210,890	14,522	209,891	4,000,999	13,412	1,119,551	9,668	310,745	5,168	99,498	2,601	77,216	1,449	40,453	5,015	93,578
$300,000 under $500,000	10,593	4,256,817	9,684	241,312	4,015,505	8,496	966,255	6,963	347,095	3,043	73,763	2,289	109,470	1,844	72,237	4,084	91,624
$500,000 under $1,000,000	6,058	4,349,124	5,722	233,356	4,115,768	4,766	813,273	4,461	446,951	1,676	47,228	1,843	158,806	1,979	155,172	2,686	85,744
$1,000,000 under $2,000,000	2,146	3,111,290	2,091	185,847	2,925,443	1,712	460,916	1,734	403,567	526	16,433	859	155,702	1,024	182,148	1,036	49,284
$2,000,000 under $3,000,000	501	1,288,393	485	81,374	1,207,018	398	166,487	422	182,639	100	3,224	232	81,262	294	88,233	244	9,920
$3,000,000 under $5,000,000	316	1,263,240	311	88,470	1,174,771	270	140,354	273	197,318	77	3,197	149	87,416	191	99,345	139	7,360
$5,000,000 under $10,000,000	166	1,217,164	165	83,436	1,133,728	137	120,159	153	199,264	30	2,490	84	85,988	114	89,083	85	21,703
$10,000,000 or more	64	1,444,826	64	82,264	1,362,562	55	181,781	60	165,764	11	377	33	95,272	47	64,538	33	5,577

Size of economic estate	Type of property—Continued													
	Corporate stock		Cash		Notes and mortgages		Life insurance		Annuities		Noncorporate business assets		Household goods and other assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	121,195	12,250,024	169,417	6,062,242	48,984	1,421,627	103,670	2,194,208	14,199	198,152	28,871	890,025	150,996	1,327,096
Deficit and zero estate	188	19,279	443	6,607	107	6,679	255	7,599	28	208	117	6,515	462	4,619
$1 under $60,000	4,050	48,013	8,813	94,450	1,546	18,982	5,211	70,630	678	4,224	1,347	20,291	7,906	27,630
$60,000 under $80,000	20,227	350,346	35,390	793,179	7,697	114,295	21,129	241,326	2,354	16,484	4,260	44,411	29,974	109,123
$80,000 under $100,000	18,395	412,216	28,135	723,667	6,670	111,205	17,748	259,086	2,428	22,308	4,085	49,604	24,289	109,015
$100,000 under $150,000	30,804	1,054,071	41,970	1,321,194	11,422	235,783	26,547	525,203	3,727	46,022	7,022	121,909	37,506	203,351
$150,000 under $200,000	15,104	822,274	18,624	738,506	6,303	164,625	11,390	278,774	1,727	23,960	3,479	70,243	16,885	125,843
$200,000 under $300,000	14,016	1,199,542	16,387	799,238	6,470	204,219	9,879	297,344	1,500	24,721	3,704	108,687	15,134	146,844
$300,000 under $500,000	9,618	1,586,679	10,469	641,796	4,469	191,457	6,231	233,396	878	20,220	2,420	112,374	9,980	157,546
$500,000 under $1,000,000	5,691	1,943,926	6,016	500,346	2,744	169,419	3,473	162,292	569	19,854	1,520	119,234	5,754	173,830
$1,000,000 under $2,000,000	2,073	1,618,540	2,125	237,192	1,018	94,335	1,201	67,450	203	12,843	581	85,771	2,080	130,676
$2,000,000 under $3,000,000	488	727,236	500	71,771	242	41,566	286	17,679	46	3,592	134	33,773	491	43,649
$3,000,000 under $5,000,000	312	735,489	316	56,696	167	34,917	184	17,467	34	2,391	115	37,218	309	41,390
$5,000,000 under $10,000,000	166	756,809	165	47,217	96	24,493	96	10,997	19	1,139	62	17,356	164	39,730
$10,000,000 or more	63	975,603	64	30,383	33	9,652	40	4,966	8	186	25	62,639	62	13,852

NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 5.—NUMBER OF RETURNS, GROSS ESTATE, ECONOMIC ESTATE, AND ESTATE, AND ESTATE TAX BY METHOD OF VALUATION AND BY SIZE OF GROSS ESTATE AT DATE OF DEATH

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

Size of gross estate at date of death	Number of returns	Gross estate used for estate tax computation	Economic estate	Estate tax after credits	Returns with date-of-death valuation of gross estate				Returns with alternate valuation (six months after death) of gross estate				
					Number of returns	Gross estate	Economic estate	Estate tax after credits	Number of returns	Gross estate: Alternate valuation	Gross estate: Date-of-death valuation	Economic estate	Estate tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	174,899	38,868,676	33,837,135	4,153,250	153,914	30,720,725	26,962,171	2,927,622	20,985	8,147,951	9,307,652	6,874,964	1,225,627
Taxable returns, total	120,761	33,293,565	29,065,632	4,153,250	101,533	25,390,768	22,390,081	2,927,622	19,228	7,902,797	8,922,225	6,675,551	1,225,627
Under $70,000	4,725	320,783	304,189	1,023	4,472	299,782	285,814	446	253	21,001	15,459	18,375	577
$70,000 under $80,000	9,739	729,869	688,617	4,877	9,178	687,654	650,727	4,415	561	42,215	42,357	37,889	462
$80,000 under $90,000	8,383	709,041	669,123	10,978	7,793	661,045	624,415	10,373	590	47,996	50,112	44,708	606
$90,000 under $100,000	7,461	704,934	658,416	17,847	6,789	643,937	601,350	16,543	672	60,997	63,842	57,067	1,304
$100,000 under $120,000	11,278	1,229,192	1,133,340	49,233	9,968	1,089,933	1,006,915	44,039	1,310	139,258	144,089	126,425	5,195
$120,000 under $150,000	17,883	2,398,355	2,235,141	105,337	15,764	2,122,895	1,987,524	90,580	2,119	275,459	283,957	247,617	14,757
$150,000 under $200,000	19,981	3,418,607	3,141,133	208,598	16,690	2,872,589	2,647,290	170,961	3,291	546,019	569,851	493,843	37,637
$200,000 under $300,000	17,961	4,323,060	3,914,598	395,977	14,456	3,494,301	3,167,461	313,167	3,505	828,760	857,798	747,137	82,810
$300,000 under $500,000	12,078	4,529,260	4,001,596	560,304	8,856	3,353,499	2,972,024	407,079	3,222	1,175,761	1,239,531	1,029,572	153,225
$500,000 under $1,000,000	7,233	4,839,133	4,180,129	733,304	4,966	3,360,524	2,906,771	502,202	2,267	1,478,609	1,559,943	1,273,358	231,102
$1,000,000 under $2,000,000	2,623	3,512,115	2,955,359	618,676	1,711	2,331,639	1,988,256	405,127	912	1,180,476	1,245,767	967,104	213,548
$2,000,000 under $3,000,000	671	1,585,495	1,295,280	318,900	416	1,006,351	832,320	196,480	255	579,144	615,786	462,960	122,421
$3,000,000 under $5,000,000	416	1,538,473	1,229,366	326,185	275	1,029,536	822,674	209,327	141	508,937	542,773	406,692	116,858
$5,000,000 under $10,000,000	228	1,512,765	1,178,586	365,573	132	921,222	753,279	216,536	96	591,543	641,800	425,307	149,036
$10,000,000 or more	101	1,942,482	1,480,760	436,437	67	1,515,861	1,143,262	340,347	34	426,621	1,049,160	337,498	96,090
Nontaxable returns, total	54,138	5,575,111	4,771,503	-	52,381	5,329,958	4,572,090	-	1,757	245,153	385,427	199,413	-
Under $70,000	12,245	790,878	745,399	-	12,027	776,619	731,880	-	218	14,259	13,332	13,519	-
$70,000 under $80,000	8,504	636,101	587,600	-	8,293	621,231	573,875	-	211	14,870	15,677	13,725	-
$80,000 under $90,000	7,284	617,987	574,419	-	7,115	604,354	562,093	-	169	13,633	14,332	12,325	-
$90,000 under $100,000	6,303	597,993	550,329	-	6,087	577,568	532,283	-	216	20,424	20,562	18,046	-
$100,000 under $120,000	10,985	1,202,207	1,111,572	-	10,656	1,167,180	1,078,539	-	329	35,027	35,839	33,032	-
$120,000 under $150,000	5,594	720,445	614,635	-	5,285	682,346	578,684	-	309	38,099	40,795	35,951	-
$150,000 under $200,000	1,637	278,099	189,959	-	1,533	260,763	177,639	-	104	17,336	17,921	12,320	-
$200,000 under $300,000	926	219,853	105,858	-	822	196,111	88,065	-	104	23,742	24,869	17,793	-
$300,000 under $500,000	359	134,372	94,321	-	311	116,480	79,952	-	48	17,893	18,342	14,368	-
$500,000 under $1,000,000	200	133,135	73,291	-	172	115,126	61,759	-	28	18,009	18,870	11,531	-
$1,000,000 or more	101	244,041	124,122	-	80	212,179	107,319	-	21	31,862	164,889	16,803	-

NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 6.—GROSS ESTATE BY TYPE OF PROPERTY, BY YEAR OF DEATH OF THE DECEDENT AND BY METHOD OF VALUATION

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

Method of valuation and type of property	Total		Year of death					
			1968 or prior years		1969		1970	
	Number of returns	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RETURNS WITH DATE-OF-DEATH VALUATION								
Gross estate	153,914	30,720,725	730	86,224	701	84,446	1,588	211,267
Type of property:								
Real estate	122,773	7,923,667	584	37,915	564	31,514	1,324	85,604
Bonds	68,683	2,173,569	217	2,979	231	2,220	566	6,292
Corporate stock	101,855	8,409,529	392	12,192	393	13,544	1,000	35,287
Cash	148,882	5,214,540	621	10,821	601	12,901	1,468	32,830
Notes and mortgages	43,104	1,238,978	168	4,644	138	3,235	358	10,683
Life insurance	92,626	1,855,673	397	7,108	440	9,946	957	18,848
Annuities	12,143	165,652	(*)	(*)	(*)	(*)	74	1,690
Noncorporate business assets	26,870	796,150	192	4,039	129	2,658	323	6,784
Household goods and other assets	131,868	1,088,372	476	4,441	556	4,926	1,214	8,833
Lifetime transfers	16,743	1,854,603	(*)	(*)	58	2,953	89	4,417
RETURNS WITH ALTERNATE VALUATION								
Gross estate:								
Alternate valuation	20,985	8,147,951	(*)	(*)	(*)	(*)	2	1,887
Date-of-death valuation	-	9,307,652	-	(*)	-	(*)	-	2,110
Type of property:								
Real estate	13,519	863,270	(*)	(*)	(*)	(*)	2	1,445
Bonds	12,996	894,038					1	2
Corporate stock	19,340	3,840,495					1	313
Cash	20,535	847,703					2	35
Notes and mortgages	5,880	182,649					1	3
Life insurance	11,044	279,929					2	24
Annuities	2,056	32,500					-	-
Noncorporate business assets	2,001	93,874					1	3
Household goods and other assets	19,128	238,724					2	45
Lifetime transfers	4,034	874,770					1	17

Method of valuation and type of property	Year of death—Continued							
	1971		1972		1973		Not known	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
RETURNS WITH DATE-OF-DEATH VALUATION								
Gross estate	6,929	1,217,046	102,952	22,941,276	40,958	6,170,198	56	10,269
Type of property:								
Real estate	5,821	389,748	81,689	5,538,070	32,755	1,839,190	56	10,269
Bonds	2,586	58,725	47,384	1,710,653	17,673	391,498		
Corporate stock	4,372	278,740	70,816	6,858,026	24,847	1,209,106		
Cash	6,466	173,642	99,792	3,557,390	39,878	1,425,012		
Notes and mortgages	2,080	64,443	29,889	890,823	10,443	264,127		
Life insurance	4,260	105,113	62,173	1,315,969	24,370	398,189		
Annuities	590	7,813	8,332	119,991	3,065	34,926		
Noncorporate business assets	1,407	45,093	18,488	586,333	6,330	150,153		
Household goods and other assets	5,679	56,213	89,458	822,691	34,449	191,104		
Lifetime transfers	678	37,515	11,929	1,541,335	3,952	266,895		
RETURNS WITH ALTERNATE VALUATION								
Gross estate:								
Alternate valuation	123	39,530	12,703	5,150,640	8,121	2,919,508	2	30,548
Date-of-death valuation	-	39,098	-	5,994,370	-	3,234,655	-	31,032
Type of property:								
Real estate	63	5,741	8,331	555,695	5,110	299,754	2	345
Bonds	66	2,893	7,842	539,528	5,074	340,609	1	10,129
Corporate stock	117	16,857	11,792	2,467,916	7,399	1,332,175	2	19,737
Cash	119	4,121	12,417	507,599	7,961	335,350	2	197
Notes and mortgages	(*)	(*)	3,689	118,913	2,143	62,869	-	-
Life insurance	64	2,181	6,864	184,221	4,097	93,396	-	-
Annuities	(*)	(*)	1,325	20,908	724	11,519	-	-
Noncorporate business assets	(*)	(*)	1,311	67,031	681	26,308	-	-
Household goods and other assets	101	3,880	11,632	156,894	7,368	77,594	2	140
Lifetime transfers	(*)	(*)	2,411	531,934	1,599	339,933	-	-

(*) Estimate is not shown separately because of the small number of sample returns on which it is based. However the data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 7.— ALL DECEDENTS: NUMBER OF RETURNS AND TOTAL ESTATE, BY AGE AND MARITAL STATUS OF DECEDENT, AND BY SIZE OF TOTAL ESTATE

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

Marital status and size of total estate	Total		Age of decedent													
			Under 50 years		50 to 59 years		60 to 69 years		70 to 79 years		80 to 89 years		90 years and over		Age unknown	
	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All decedents, total	174,899	36,197,908	8,923	1,816,696	17,866	3,470,956	36,591	7,315,405	50,630	10,628,377	44,033	9,283,956	10,430	2,531,355	6,426	1,151,161
Under $100,000	70,092	5,234,176	3,199	248,248	6,337	495,857	14,075	1,087,004	20,414	1,530,164	18,843	1,359,194	4,381	302,744	2,843	210,966
$100,000 under $200,000	65,227	8,982,560	3,838	527,275	7,598	1,046,226	14,321	1,974,771	18,555	2,554,217	15,090	2,082,926	3,464	477,835	2,361	319,310
$200,000 under $500,000	29,398	8,690,548	1,505	439,562	2,981	868,242	6,230	1,839,074	8,633	2,552,407	7,312	2,175,066	1,776	532,352	961	283,845
$500,000 under $1,000,000	6,646	4,514,743	269	179,410	657	443,263	1,293	880,545	1,967	1,346,807	1,781	1,205,902	504	343,177	175	115,639
$1,000,000 or more	3,536	8,775,879	112	422,201	293	617,368	672	1,534,012	1,061	2,644,782	1,007	2,460,867	305	875,247	86	221,402
Married decedents, total	95,192	20,353,425	7,008	1,291,057	14,330	2,850,049	26,332	5,518,103	28,260	6,374,936	14,595	3,314,813	1,814	475,113	2,853	529,354
Under $100,000	33,972	2,612,190	2,268	178,660	4,702	374,440	9,333	733,532	10,322	786,481	5,559	407,601	710	49,531	1,0[illegible]8	81,944
$100,000 under $200,000	38,706	5,318,316	3,223	443,038	6,353	872,049	10,709	1,478,912	11,146	1,527,962	5,396	741,586	684	94,093	1,195	160,676
$200,000 under $500,000	16,743	4,945,011	1,222	354,326	2,478	723,556	4,765	1,404,053	4,942	1,470,508	2,620	781,869	274	81,269	442	129,430
$500,000 under $1,000,000	3,757	2,555,697	217	144,995	550	370,922	1,001	681,849	1,165	794,802	644	443,123	85	59,373	95	60,633
$1,000,000 or more	2,014	4,922,212	78	170,038	247	509,082	524	1,219,757	685	1,795,183	376	940,635	61	190,848	43	96,671
Widowed decedents, total	58,760	11,638,732	575	124,026	1,604	281,485	6,207	1,076,847	16,869	3,247,815	23,986	4,774,554	7,161	1,728,211	2,358	405,794
Under $100,000	26,718	1,927,362	330	24,449	744	55,329	2,889	215,402	7,559	556,275	10,989	784,124	3,033	206,818	1,174	84,965
$100,000 under $200,000	19,338	2,668,307	145	19,304	553	78,129	2,128	293,127	5,634	779,102	7,771	1,069,925	2,336	322,599	771	106,120
$200,000 under $500,000	9,410	2,791,102	75	23,345	247	70,846	911	272,126	2,770	812,349	3,821	1,138,971	1,253	374,859	333	98,606
$500,000 under $1,000,000	2,163	1,470,252	13	8,436	39	25,920	193	131,467	618	424,883	910	613,430	337	229,738	53	36,380
$1,000,000 or more	1,131	2,781,709	12	48,492	21	51,261	86	164,725	288	675,206	495	1,168,104	202	594,197	27	79,724
Single decedents, total	14,788	2,766,496	777	132,963	1,101	174,640	2,583	405,619	4,018	717,368	4,368	936,129	1,262	287,260	679	112,517
Under $100,000	6,678	493,919	375	28,324	533	39,452	1,211	91,076	1,819	135,936	1,862	135,316	558	40,767	320	23,049
$100,000 under $200,000	5,137	713,175	270	37,711	414	57,408	943	128,637	1,338	186,966	1,539	218,108	387	52,762	246	31,582
$200,000 under $500,000	2,248	656,512	104	31,983	115	32,699	348	98,113	679	198,441	701	203,405	209	64,120	92	27,751
$500,000 under $1,000,000	476	319,012	18	12,603	30	20,616	56	38,165	124	85,174	168	109,923	70	46,071	10	6,460
$1,000,000 or more	249	583,879	10	22,343	9	24,465	25	49,628	58	110,851	98	269,377	38	83,540	11	23,675
Other decedents[1], total	6,159	1,439,254	563	268,649	831	164,782	1,469	314,836	1,483	288,258	1,084	258,460	193	40,771	536	103,497
Under $100,000	2,724	200,706	226	16,815	358	26,635	642	46,993	714	51,472	433	32,154	80	5,628	271	21,007
$100,000 under $200,000	2,046	282,763	200	27,222	278	38,640	541	74,095	437	60,187	384	53,307	57	8,381	149	20,932
$200,000 under $500,000	997	297,924	104	29,907	141	41,141	206	64,782	242	71,109	170	50,822	40	12,105	94	28,059
$500,000 under $1,000,000	250	169,781	21	13,376	38	25,805	43	29,064	60	41,949	59	39,427	12	7,995	17	12,165
$1,000,000 or more	142	488,079	12	181,329	16	32,561	37	99,902	30	63,541	38	82,751	4	6,662	5	21,333

[1]Includes legally separated and divorced decedents and decedents whose marital status was not checked on the return.

NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 8.—MALE DECEDENTS: NUMBER OF RETURNS AND TOTAL ESTATE, BY AGE AND MARITAL STATUS OF DECEDENT, AND BY SIZE OF TOTAL ESTATE

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

Marital status and size of total estate	Total		Age of decedent													
			Under 50 years		50 to 59 years		60 to 69 years		70 to 79 years		80 to 89 years		90 years and over		Age unknown	
	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All decedents, total	108,975	23,449,312	7,206	1,351,406	13,641	2,723,551	26,290	5,523,645	31,220	7,030,030	22,483	5,074,717	4,224	1,037,535	3,911	708,429
Under $100,000	40,083	3,057,197	2,403	189,949	4,376	346,207	9,461	741,045	11,539	881,111	9,059	664,968	1,638	113,487	1,607	120,430
$100,000 under $200,000	42,933	5,922,979	3,254	447,312	6,142	844,830	10,498	1,456,459	12,034	1,655,895	7,996	1,105,759	1,521	209,276	1,488	203,448
$200,000 under $500,000	19,227	5,682,020	1,262	366,581	2,387	696,992	4,794	1,417,340	5,553	1,647,251	3,877	1,154,133	709	212,792	645	186,932
$500,000 under $1,000,000	4,380	2,979,050	208	138,003	507	340,572	1,017	692,441	1,336	917,350	977	665,444	219	149,800	116	75,439
$1,000,000 or more	2,352	5,808,066	79	209,561	229	494,949	520	1,216,359	758	1,928,422	574	1,484,415	137	352,180	55	122,180
Married decedents, total	79,421	17,478,108	6,040	1,117,356	11,918	2,399,095	21,871	4,723,371	23,429	5,481,465	12,245	2,872,349	1,571	432,219	2,347	452,253
Under $100,000	27,025	2,096,915	1,865	148,909	3,640	291,437	7,375	583,758	8,235	634,113	4,442	330,109	615	43,425	853	65,164
$100,000 under $200,000	32,880	4,528,743	2,858	392,705	5,496	754,448	9,001	1,249,512	9,333	1,283,003	4,639	637,140	584	80,047	969	131,889
$200,000 under $500,000	14,474	4,281,929	1,073	311,085	2,120	618,903	4,153	1,227,489	4,228	1,260,295	2,262	676,156	238	70,628	400	117,373
$500,000 under $1,000,000	3,281	2,234,934	181	121,311	455	306,157	884	599,986	1,018	697,735	578	399,680	78	54,628	87	55,437
$1,000,000 or more	1,761	4,335,587	63	143,346	207	428,150	458	1,062,625	615	1,606,319	324	829,264	56	183,491	38	82,391
Widowed decedents, total	19,023	3,807,754	205	31,302	498	103,456	2,066	365,649	5,008	1,002,186	8,087	1,661,465	2,261	504,459	898	139,236
Under $100,000	8,450	616,499	103	7,750	197	14,551	1,006	76,466	2,148	160,795	3,753	270,870	842	57,217	401	28,850
$100,000 under $200,000	6,435	887,831	67	9,213	179	25,187	674	93,467	1,742	238,658	2,587	357,922	846	116,416	340	46,968
$200,000 under $500,000	3,040	892,985	29	8,758	107	32,367	296	88,337	815	234,798	1,264	374,502	396	117,338	133	36,884
$500,000 under $1,000,000	720	488,539	4	2,381	7	4,270	69	47,921	207	141,830	302	202,293	114	78,176	17	11,668
$1,000,000 or more	378	921,899	2	3,200	8	27,082	21	59,457	96	226,106	181	455,877	63	135,311	7	14,866
Single decedents, total	7,213	1,428,951	575	92,679	726	121,924	1,496	247,070	2,027	389,456	1,673	424,068	342	88,736	374	65,018
Under $100,000	3,175	237,713	290	22,073	314	23,402	691	52,089	843	63,750	663	49,189	170	12,125	204	15,084
$100,000 under $200,000	2,501	350,495	190	26,753	302	41,805	535	74,290	698	98,049	603	86,647	66	9,040	107	13,911
$200,000 under $500,000	1,155	339,649	77	23,480	83	22,911	217	61,651	378	112,715	283	82,205	67	22,259	50	14,427
$500,000 under $1,000,000	250	168,249	13	8,569	22	14,362	36	24,975	77	53,592	74	48,935	22	13,588	6	4,229
$1,000,000 or more	132	332,846	5	11,804	5	19,444	17	34,067	31	61,349	50	157,091	17	31,724	7	17,367
Other decedents[1], total	3,318	734,500	386	110,069	499	99,075	857	187,555	756	156,924	478	116,836	50	12,121	292	51,922
Under $100,000	1,433	106,070	145	11,216	225	16,817	389	28,732	313	22,453	201	14,800			149	11,332
$100,000 under $200,000	1,117	155,911	139	18,642	165	23,391	288	39,191	261	36,185	167	24,050	44	7,059	72	10,680
$200,000 under $500,000	558	167,458	83	23,258	77	22,811	128	39,863	132	39,444	68	21,269			62	18,248
$500,000 under $1,000,000	129	87,328	10	5,743	23	15,783	28	19,560	34	24,194	23	14,536	5	3,408	6	4,106
$1,000,000 or more	81	217,733	9	51,210	9	20,273	24	60,209	16	34,648	19	42,182	1	1,654	3	7,556

[1]Includes legally separated and divorced decedents and decedents whose marital status was not checked on the return.

NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 9.—FEMALE DECEDENTS: NUMBER OF RETURNS AND TOTAL ESTATE, BY AGE AND MARITAL STATUS OF DECEDENT, AND BY SIZE OF TOTAL ESTATE

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

Marital status and size of total estate	Total		Age of decedent													
			Under 50 years		50 to 59 years		60 to 69 years		70 to 79 years		80 to 89 years		90 years and over		Age unknown	
	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate	Number of returns	Total estate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All decedents, total	65,924	12,748,595	1,717	465,290	4,225	747,405	10,301	1,791,761	19,410	3,598,347	21,550	4,209,239	6,206	1,493,821	2,515	442,733
Under $100,000	30,009	2,176,979	796	58,300	1,961	149,650	4,614	345,958	8,875	649,052	9,784	694,227	2,743	189,257	1,236	90,535
$100,000 under $200,000	22,294	3,059,581	584	79,963	1,456	201,396	3,823	518,312	6,521	898,323	7,094	977,167	1,943	268,559	873	115,862
$200,000 under $500,000	10,171	3,008,528	243	72,980	594	171,250	1,436	421,734	3,080	905,156	3,435	1,020,934	1,067	319,561	316	96,913
$500,000 under $1,000,000	2,266	1,535,693	61	41,406	150	102,691	276	188,103	631	429,457	804	540,459	285	193,377	59	40,200
$1,000,000 or more	1,184	2,967,814	33	212,640	64	122,419	152	317,653	303	716,360	433	976,453	168	523,067	31	99,223
Married decedents, total	15,771	2,875,318	968	173,702	2,412	450,953	4,461	794,732	4,831	893,472	2,350	442,464	243	42,895	506	77,100
Under $100,000	6,947	515,275	403	29,751	1,062	83,003	1,958	149,774	2,087	152,368	1,117	77,492	95	6,106	225	16,780
$100,000 under $200,000	5,826	789,573	365	50,334	857	117,601	1,708	229,400	1,813	244,959	757	104,446	100	14,046	226	28,787
$200,000 under $500,000	2,269	663,082	149	43,241	358	104,653	612	176,563	714	210,214	358	105,713	36	10,641	42	12,057
$500,000 under $1,000,000	476	320,764	36	23,684	95	64,764	117	81,864	147	97,067	66	43,443	7	4,745	8	5,197
$1,000,000 or more	253	586,625	15	26,691	40	80,932	66	157,131	70	188,864	52	111,370	5	7,356	5	14,280
Widowed decedents, total	39,737	7,830,979	370	92,724	1,106	178,029	4,141	711,198	11,861	2,245,629	15,899	3,113,089	4,900	1,223,752	1,460	266,558
Under $100,000	18,268	1,310,862	227	16,699	547	40,779	1,883	138,935	5,411	395,480	7,236	513,254	2,191	149,600	773	56,115
$100,000 under $200,000	12,903	1,780,476	78	10,091	374	52,943	1,454	199,660	3,892	540,444	5,184	712,003	1,490	206,183	431	59,152
$200,000 under $500,000	6,370	1,898,117	46	14,587	140	38,479	615	183,790	1,955	577,551	2,557	764,468	857	257,520	200	61,721
$500,000 under $1,000,000	1,443	981,713	9	6,054	32	21,650	124	83,545	411	283,053	608	411,137	223	151,562	36	24,711
$1,000,000 or more	753	1,859,810	10	45,292	13	24,179	65	105,268	192	449,101	314	712,226	139	458,887	20	64,858
Single decedents, total	7,575	1,337,546	202	40,284	375	52,716	1,087	158,549	1,991	327,912	2,695	512,061	920	198,524	305	47,499
Under $100,000	3,503	256,206	85	6,250	219	16,050	520	38,987	976	72,185	1,199	86,126	388	28,642	116	7,965
$100,000 under $200,000	2,636	362,680	80	10,958	112	15,604	408	54,347	640	88,917	936	131,461	321	43,722	139	17,671
$200,000 under $500,000	1,093	316,863	(*)	(*)	(*)	(*)	131	36,463	301	85,726	418	121,200	142	41,860	42	13,324
$500,000 under $1,000,000	226	150,763	5	4,034	8	6,254	20	13,190	47	31,582	94	60,988	48	32,483	4	2,231
$1,000,000 or more	117	251,033	5	10,539	4	5,021	8	15,562	27	49,502	48	112,286	21	51,816	4	6,308
Other decedents[1], total	2,841	704,753	177	158,580	332	65,707	612	127,281	727	131,335	606	141,625	143	28,650	244	51,575
Under $100,000	1,291	94,636	81	5,599	133	9,818	253	18,262	401	29,019	232	17,354	69	4,909	122	9,676
$100,000 under $200,000	929	126,852	61	8,580	113	15,249	253	34,904	176	24,002	217	29,257	32	4,608	77	10,252
$200,000 under $500,000	439	130,467	(*)	(*)	64	18,330	78	24,919	110	31,665	102	29,553	32	9,539	32	9,812
$500,000 under $1,000,000	121	82,453	11	7,634	15	10,022	15	9,504	26	17,755	36	24,891	7	4,587	11	8,060
$1,000,000 or more	61	270,346	3	130,118	7	12,288	13	39,693	14	28,893	19	40,569	3	5,008	2	13,776

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Includes legally separated and divorced decedents and decedents whose marital status was not checked on the return.

NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 10.—RETURNS WITH BEQUESTS TO SURVIVING SPOUSE AND MARITAL DEDUCTION: TOTAL BEQUESTS TO SURVIVING SPOUSE, ADJUSTED GROSS ESTATE, AND MARITAL DEDUCTION, BY SIZE OF GROSS ESTATE

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

Size of gross estate	Number of returns with bequests to surviving spouse and marital deduction	Gross estate	Total bequests to surviving spouse	Adjusted gross estate	Marital deduction	Total deductions[2]	Taxable estate		Estate tax before credits	Estate tax after credits
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	83,033	19,234,837	11,310,747	17,171,183	7,525,871	9,817,797	41,136	5,135,475	1,533,047	1,356,536
Taxable returns, total	40,974	15,039,029	7,949,823	13,476,681	5,726,163	7,456,062	40,974	5,129,277	1,531,876	1,356,536
$60,000 under $70,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$70,000 under $80,000	321	24,108	3,297	22,169	1,434	2,985	321	1,890	(1)	(1)
$80,000 under $90,000	415	35,418	7,478	32,269	3,352	5,707	415	4,811	(1)	(1)
$90,000 under $100,000	562	53,500	11,365	48,069	7,398	11,177	562	8,603	697	697
$100,000 under $120,000	1,221	133,904	35,051	119,734	23,922	34,514	1,221	26,143	2,602	2,577
$120,000 under $150,000	7,586	1,033,301	768,375	970,677	437,393	494,097	7,586	84,374	7,897	7,731
$150,000 under $200,000	9,907	1,709,168	1,255,744	1,570,984	728,029	860,346	9,907	254,764	29,174	28,542
$200,000 under $300,000	9,092	2,195,446	1,442,890	1,990,823	900,239	1,099,081	9,092	551,207	94,739	90,867
$300,000 under $500,000	6,120	2,320,678	1,311,638	2,077,481	920,574	1,160,420	6,120	794,103	183,105	172,663
$500,000 under $1,000,000	3,650	2,483,452	1,198,552	2,212,350	954,314	1,234,229	3,650	1,031,402	281,102	256,173
$1,000,000 under $2,000,000	1,370	1,860,508	793,035	1,662,787	678,961	887,520	1,370	891,148	276,380	244,815
$2,000,000 under $3,000,000	341	810,900	310,120	713,418	284,444	393,406	341	397,808	136,934	118,318
$3,000,000 under $5,000,000	201	761,101	280,414	667,601	267,498	375,755	201	373,585	142,843	121,644
$5,000,000 under $10,000,000	107	731,610	249,956	631,902	240,069	378,440	107	346,750	157,706	132,974
$10,000,000 or more	44	883,439	281,810	754,074	278,449	518,187	44	362,611	218,281	179,119
Nontaxable returns, total	42,059	4,195,808	3,360,925	3,694,502	1,799,708	2,361,735	162	6,198	1,171	-
$60,000 under $70,000	5,807	379,515	302,233	348,201	160,816	192,266				-
$70,000 under $80,000	6,949	521,766	430,879	475,864	228,117	273,225				-
$80,000 under $90,000	6,578	558,982	464,576	513,240	250,247	295,334				-
$90,000 under $100,000	5,748	545,296	454,452	501,588	246,567	290,414	150	3,307	(1)	-
$100,000 under $120,000	10,482	1,148,864	975,692	1,056,109	523,969	618,365				-
$120,000 under $150,000	4,937	634,466	513,581	541,876	269,325	365,395				-
$150,000 under $200,000	1,021	172,708	111,072	110,272	53,629	121,679				-
$200,000 under $300,000	365	86,113	47,963	49,107	24,016	65,959				-
$300,000 under $500,000	101	36,861	15,879	23,059	9,461	31,544	8	1,010	(1)	-
$500,000 under $1,000,000	42	29,491	10,282	14,912	6,350	26,647	4	1,423	(1)	-
$1,000,000 or more	29	81,745	34,315	60,275	27,210	80,906	-	-	-	-

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than $500.
[2]Does not include exemption of $60,000 per return.
NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 13.—NUMBER OF RETURNS, MEASURES OF ESTATE, SELECTED TYPES OF PROPERTY, TOTAL DEDUCTIONS, TAXABLE ESTATE, AND ESTATE TAX, BY STATE

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

State	Number of returns	Gross estate	Total estate	Economic estate	Selected types of property					
					Real estate		Bonds		Corporate stock	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
United States	174,915	38,865,262	36,195,627	33,841,090	136,313	8,791,487	81,666	3,068,281	121,209	12,246,675
Alabama	1,226	292,561	289,529	270,633	1,070	78,071	553	20,734	892	79,956
Alaska	73	16,241	16,293	13,455	57	6,881	(*)	(*)	(*)	(*)
Arizona	1,404	290,740	250,911	189,167	1,068	61,528	595	19,759	941	81,115
Arkansas	1,003	180,539	174,685	162,384	875	59,493	362	11,857	627	31,371
California	17,272	4,108,905	3,707,085	3,407,340	12,778	907,653	6,570	269,662	12,273	1,345,404
Colorado	2,064	448,431	354,616	321,369	1,521	99,196	813	24,414	1,345	86,163
Connecticut	3,449	908,565	835,125	789,438	2,549	162,827	1,541	66,007	2,542	368,211
Delaware	535	109,271	94,844	92,509	411	21,772	311	8,704	388	33,961
Florida	9,218	2,523,308	2,297,659	2,152,519	6,986	546,662	4,110	228,205	6,775	830,148
Georgia	2,220	613,806	582,988	544,464	1,837	179,530	781	28,561	1,413	186,168
Hawaii	511	121,353	106,477	96,386	388	38,151	165	6,013	382	29,126
Idaho	564	97,696	94,167	87,756	450	25,317	164	3,223	358	31,542
Illinois	12,976	2,852,931	2,591,544	2,449,139	9,977	671,924	6,780	240,271	8,904	860,414
Indiana	4,467	833,364	772,915	729,490	3,768	225,539	2,109	62,061	2,877	203,101
Iowa	5,367	812,916	785,034	739,261	4,718	313,561	2,856	74,100	3,250	113,849
Kansas	3,064	538,515	512,090	484,966	2,719	191,668	1,323	42,629	1,987	96,190
Kentucky	2,067	452,284	443,677	400,731	1,746	108,870	948	50,812	1,400	134,845
Louisiana	1,532	329,955	326,955	296,237	1,423	104,617	720	29,388	1,081	86,896
Maine	1,136	221,329	207,357	197,147	934	43,329	504	19,235	825	78,372
Maryland (including D. C.)	3,241	822,920	783,062	734,023	2,399	197,413	1,721	65,034	2,427	272,671
Massachusetts	4,817	1,217,972	1,030,648	961,637	3,709	204,560	2,131	78,673	3,534	394,978
Michigan	4,723	1,195,914	1,097,261	1,045,829	3,714	224,664	2,412	83,071	3,617	401,264
Minnesota	4,322	712,215	656,368	625,079	3,591	170,854	1,958	48,070	2,915	182,743
Mississippi	846	198,276	196,600	176,532	751	54,109	413	14,951	618	55,128
Missouri	3,822	972,939	816,379	767,355	2,829	183,454	2,102	83,032	2,483	298,567
Montana	977	182,146	174,370	163,417	781	52,665	467	12,281	697	34,485
Nebraska	2,729	459,761	437,639	409,324	2,409	186,709	1,272	35,566	1,527	60,763
Nevada	335	115,950	108,387	100,279	287	28,468	164	7,669	258	40,785
New Hampshire	686	155,230	132,307	126,322	520	27,993	304	6,823	550	52,025
New Jersey	7,782	1,701,967	1,644,134	1,559,981	5,758	325,114	4,138	164,021	5,676	638,231
New Mexico	455	117,154	108,172	99,931	401	25,121	148	4,859	266	39,511
New York	19,772	4,489,080	4,313,928	4,066,667	13,044	662,762	9,239	395,201	13,922	1,784,428
North Carolina	2,987	655,800	635,747	594,789	2,636	209,801	1,105	30,022	1,928	201,725
North Dakota	1,010	138,916	133,846	123,710	913	50,959	510	9,376	661	14,116
Ohio	8,650	1,920,849	1,757,024	1,657,965	6,605	360,683	4,458	157,820	6,072	822,830
Oklahoma	2,140	393,866	382,323	355,809	1,819	127,404	862	28,778	1,295	77,596
Oregon	1,930	393,850	365,528	338,128	1,504	87,139	836	34,553	1,157	108,449
Pennsylvania	8,232	1,960,203	1,835,821	1,740,056	6,189	316,878	4,756	201,482	6,453	763,134
Rhode Island	687	154,573	133,621	126,377	553	30,651	289	10,191	502	50,483
South Carolina	1,361	282,743	279,774	259,049	1,264	104,573	526	15,303	806	76,369
South Dakota	980	145,083	140,710	130,157	868	51,220	464	10,944	656	20,414
Tennessee	2,181	536,438	470,384	439,795	1,799	132,585	912	32,514	1,393	137,964
Texas	6,980	1,641,814	1,613,701	1,457,129	6,275	541,321	2,761	116,446	4,373	386,762
Utah	505	89,435	83,747	77,451	364	21,914	163	5,146	352	28,006
Vermont	403	79,974	73,022	68,593	314	16,237	177	3,586	305	27,191
Virginia	3,384	760,330	737,212	690,227	2,744	208,280	1,497	60,667	2,300	226,208
Washington	2,446	442,642	430,375	408,603	1,967	105,468	1,157	42,170	1,673	131,499
West Virginia	872	201,414	200,170	191,390	734	34,576	527	14,881	677	94,626
Wisconsin	4,965	871,573	837,068	791,574	3,969	175,406	2,744	78,803	3,421	285,292
Wyoming	268	76,938	74,630	66,153	210	18,609	114	3,984	171	24,648
Other areas[1]	279	74,587	67,720	63,430	118	7,309	119	6,547	228	34,539

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 13.—NUMBER OF RETURNS, MEASURES OF ESTATE, SELECTED TYPES OF PROPERTY, TOTAL DEDUCTIONS, TAXABLE ESTATE, AND ESTATE TAX, BY STATE—Continued

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

State	Selected types of property—Continued						Total deductions	Taxable estate		Estate tax after credit	
	Cash		Life insurance		Noncorporate business assets						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
United States	169,443	6,058,744	103,648	2,192,182	28,883	890,289	23,879,728	121,198	15,846,795	120,704	4,152,552
Alabama	1,208	42,289	790	28,158	275	14,786	182,817	914	113,200	914	26,999
Alaska	65	2,106	47	2,020	(*)	(*)	11,911	61	4,477	61	901
Arizona	1,355	36,643	844	15,904	149	6,609	168,278	1,130	126,422	1,125	29,631
Arkansas	970	37,187	595	11,129	250	8,178	121,936	748	62,384	748	13,338
California	16,655	613,510	8,347	129,615	2,409	92,280	2,052,424	14,586	2,092,590	14,503	557,515
Colorado	1,989	66,430	1,190	25,712	393	9,708	302,271	1,286	159,730	1,279	41,143
Connecticut	3,363	121,401	1,988	55,624	299	11,169	511,731	2,311	415,625	2,310	118,433
Delaware	524	16,037	351	6,373	(*)	(*)	63,981	357	47,955	352	12,438
Florida	8,902	322,897	5,291	105,417	735	53,856	1,606,293	6,166	952,461	6,150	271,778
Georgia	2,142	74,949	1,443	45,989	517	16,695	358,919	1,684	260,529	1,684	73,581
Hawaii	476	11,268	309	9,229	56	2,120	78,940	340	45,541	339	11,189
Idaho	564	16,496	271	3,087	190	3,957	48,909	489	49,180	488	12,707
Illinois	12,562	449,281	8,312	148,893	2,109	43,252	1,837,000	8,685	1,085,640	8,644	289,267
Indiana	4,339	157,609	2,709	53,881	992	13,422	569,668	2,936	287,765	2,926	68,458
Iowa	5,216	138,090	2,776	38,998	1,753	33,074	590,658	3,289	259,674	3,279	55,646
Kansas	2,952	96,459	1,532	25,265	1,068	21,143	372,399	2,017	183,598	2,007	41,362
Kentucky	2,045	65,704	1,143	25,419	568	21,429	305,883	1,367	158,470	1,356	40,763
Louisiana	1,483	51,703	862	15,330	340	10,843	158,224	1,344	174,182	1,342	42,392
Maine	1,108	36,179	636	13,332	148	3,522	150,388	719	78,498	719	18,354
Maryland (including D. C.)	3,157	122,745	2,042	50,789	336	14,831	474,965	2,366	359,767	2,360	92,198
Massachusetts	4,687	199,941	2,871	72,363	350	15,209	721,567	3,249	522,189	3,233	145,585
Michigan	4,559	190,533	2,995	76,272	617	18,768	728,961	3,755	479,124	3,734	122,031
Minnesota	4,144	129,050	2,734	48,885	741	14,788	519,421	2,326	227,913	2,321	56,103
Mississippi	809	29,298	568	15,116	246	9,808	128,929	608	72,411	603	16,917
Missouri	3,695	128,428	2,252	46,537	786	17,628	553,386	2,946	381,701	2,931	99,405
Montana	959	34,706	524	8,649	309	14,322	124,136	662	62,804	661	14,325
Nebraska	2,636	70,345	1,359	22,252	978	28,402	324,470	1,756	151,586	1,751	33,956
Nevada	324	12,232	162	2,467	87	4,506	46,705	300	70,137	289	23,043
New Hampshire	676	27,725	416	6,627	66	1,591	98,349	475	59,687	470	14,151
New Jersey	7,535	270,313	5,180	116,437	523	22,929	1,097,460	4,888	651,623	4,865	173,188
New Mexico	449	14,177	286	7,874	131	4,858	63,228	389	54,514	389	14,023
New York	18,962	779,352	12,527	291,480	1,734	81,929	2,868,796	11,525	1,775,234	11,486	488,771
North Carolina	2,903	87,053	1,944	46,940	738	15,312	416,662	2,114	253,488	2,107	62,243
North Dakota	975	31,185	580	9,977	382	7,312	111,079	582	34,881	577	6,393
Ohio	8,316	334,380	5,042	125,506	1,423	32,024	1,199,901	5,874	763,927	5,853	195,085
Oklahoma	2,070	77,189	1,227	23,778	540	12,173	267,352	1,361	140,159	1,355	32,415
Oregon	1,860	61,735	957	18,490	380	11,521	263,615	1,245	141,882	1,245	37,008
Pennsylvania	8,085	292,205	5,208	122,006	926	26,789	1,212,624	5,810	783,015	5,794	208,577
Rhode Island	661	20,343	447	11,887	84	894	90,131	519	67,043	509	17,298
South Carolina	1,316	36,485	967	21,395	313	5,786	190,729	949	97,774	939	22,133
South Dakota	939	28,029	499	7,199	331	11,311	113,121	649	38,015	649	7,351
Tennessee	2,108	73,605	1,393	42,693	512	15,015	317,529	1,496	230,308	1,480	68,299
Texas	6,918	246,341	4,107	68,147	1,864	77,878	794,564	6,199	857,054	6,182	223,893
Utah	469	11,624	285	6,035	73	2,968	62,376	317	30,050	317	7,081
Vermont	397	12,635	238	6,129	60	1,243	50,917	281	30,681	281	7,256
Virginia	3,297	104,157	2,214	56,627	500	15,656	481,420	2,310	296,126	2,294	72,316
Washington	2,401	79,968	1,295	16,752	439	9,483	234,000	2,087	213,670	2,087	50,778
West Virginia	851	28,695	505	11,808	171	3,853	128,229	603	77,956	603	22,871
Wisconsin	4,838	147,790	3,164	64,768	851	17,880	608,533	2,750	304,065	2,738	76,625
Wyoming	257	10,401	121	2,875	64	5,071	52,411	212	25,477	211	5,963
Other areas[1]	272	9,844	103	4,047	(*)	(*)	41,534	166	34,611	164	9,376

(*) Estimate is not shown separately because of the small number of sample returns on which it is based. However, the data are included in the appropriate totals.

[1]Includes data for returns of citizens and resident aliens residing in Puerto Rico, the Panama Canal Zone the Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
UNITED STATES														
Total	174,915	38,865,262	121,198	15,846,795	4,728,333	120,704	4,152,552	63,488	26,593,117	14,734,057	4,599,443	476,696	63,287	402,701
Under $100,000	65,036	5,138,314	30,725	442,492	35,247	30,595	34,742	101	8,144	1,413	115	39	91	7
$100,000 under $200,000	67,338	9,274,843	49,422	2,326,688	383,111	49,157	366,969	25,457	3,711,562	1,841,247	334,782	7,624	25,352	31,952
$200,000 under $300,000	18,951	4,583,450	18,067	1,949,854	432,032	18,006	404,087	15,452	3,791,247	1,855,017	419,207	17,036	15,396	39,145
$300,000 under $500,000	12,278	4,665,099	11,954	2,399,910	616,049	11,930	561,906	11,601	4,413,841	2,376,910	611,220	35,849	11,582	55,762
$500,000 under $1,000,000	7,284	4,950,266	7,090	2,851,549	823,382	7,081	733,602	6,988	4,752,023	2,835,325	818,947	67,290	6,982	72,976
$1,000,000 or more	4,028	10,253,292	3,940	5,876,303	2,438,513	3,935	2,051,247	3,889	9,916,300	5,824,144	2,415,173	348,859	3,884	202,857
ALABAMA														
Total	1,226	292,561	914	113,200	29,867	914	26,999	560	212,012	106,874	29,291	2,372	560	2,643
Under $100,000	288	23,463	171	2,543	212	171	205	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	556	77,979	377	19,913	3,475	377	3,396	222	32,904	17,128	3,218	75	222	314
$200,000 under $300,000	157	37,001	147	14,059	3,003	147	2,783	117	28,614	13,134	2,903	112	117	268
$300,000 under $500,000	123	46,728	119	20,601	5,150	119	4,692	116	44,170	20,512	5,141	290	116	468
$500,000 under $1,000,000	72	49,623	70	27,053	7,798	70	6,987	70	48,224	27,053	7,798	642	70	698
$1,000,000 or more	30	57,768	30	29,030	10,229	30	8,936	30	57,768	29,030	10,229	1,253	30	893
ALASKA														
Total	73	16,241	61	4,477	987	61	901	30	9,100	3,980	943	51	30	85
Under $100,000	53	7,648	41	1,272	188	41	185	-	-	-	-	-	-	-
$100,000 under $200,000								(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$300,000 under $500,000	13	4,342	13	1,254	267	13	257	8	2,808	1,058	244	11	8	23
$500,000 under $1,000,000	7	4,252	7	1,952	532	7	459	7	4,252	1,952	532	37	7	45
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARIZONA														
Total	1,404	290,740	1,130	126,422	32,591	1,125	29,631	608	206,585	117,261	31,754	2,550	603	2,880
Under $100,000	509	40,713	332	4,796	390	332	387	-	-	-	-	-	-	-
$100,000 under $200,000	522	73,745	432	22,133	3,662	432	3,544	264	38,034	18,632	3,341	73	264	322
$200,000 under $300,000	165	40,121	160	17,047	3,741	155	3,516	140	34,014	16,407	3,672	145	135	345
$300,000 under $500,000	120	45,255	118	24,706	6,383	118	5,908	117	44,195	24,704	6,383	379	117	590
$500,000 under $1,000,000	55	36,746	55	22,109	6,354	55	5,709	54	36,181	21,887	6,296	510	54	565
$1,000,000 or more	33	54,159	33	35,631	12,061	33	10,566	33	54,159	35,631	12,061	1,444	33	1,056
ARKANSAS														
Total	1,003	180,539	748	62,384	14,380	748	13,338	379	110,289	56,173	13,835	832	379	1,280
Under $100,000	339	27,177	188	2,709	214	188	206	-	-	-	-	-	-	-
$100,000 under $200,000	415	57,728	312	14,489	2,389	312	2,328	156	22,307	11,472	2,108	50	156	205
$200,000 under $300,000	130	30,696	130	13,217	2,919	130	2,805	109	26,001	12,806	2,875	114	109	276
$300,000 under $500,000	67	25,865	66	12,645	3,213	66	2,945	65	25,109	12,610	3,209	183	65	294
$500,000 under $1,000,000	46	30,825	46	15,238	4,301	46	3,861	44	29,636	15,209	4,299	334	44	385
$1,000,000 or more	6	8,247	6	4,086	1,344	6	1,193	5	7,235	4,076	1,344	151	5	119
CALIFORNIA														
Total	17,272	4,108,905	14,586	2,092,590	643,902	14,503	557,515	8,006	3,138,196	1,974,232	632,717	68,000	7,981	54,656
Under $100,000	6,401	504,613	4,589	66,651	5,370	4,564	5,295	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	6,321	880,776	5,587	323,560	56,045	5,550	53,858	3,732	551,272	277,875	51,290	1,201	3,727	4,920
$200,000 under $300,000	1,917	465,597	1,861	260,533	61,455	1,846	56,225	1,750	425,483	257,091	61,078	2,648	1,740	5,587
$300,000 under $500,000	1,385	528,034	1,343	333,886	88,786	1,340	79,745	1,315	501,364	332,602	88,542	5,648	1,313	7,950
$500,000 under $1,000,000	808	553,064	782	375,190	110,541	780	96,092	774	530,245	374,257	110,275	9,540	772	9,586
$1,000,000 or more	440	1,176,821	424	732,770	321,705	423	266,300	420	1,128,463	732,039	321,498	48,946	419	26,609
COLORADO														
Total	2,064	448,431	1,286	159,730	47,338	1,279	41,143	685	298,077	149,033	46,287	4,738	678	4,009
Under $100,000	800	63,471	332	4,815	379	332	377	-	-	-	-	-	-	-
$100,000 under $200,000	735	100,405	440	22,232	3,867	435	3,623	233	34,841	18,382	3,495	87	228	325
$200,000 under $300,000	260	62,045	255	24,785	5,416	255	5,151	203	49,923	23,414	5,272	226	203	500
$300,000 under $500,000	150	57,806	142	25,649	6,491	141	5,969	134	51,950	25,479	6,474	370	133	595
$500,000 under $1,000,000	86	57,685	84	30,177	8,593	84	7,733	83	55,477	30,160	8,592	681	83	773
$1,000,000 or more	33	107,021	33	52,072	22,591	32	18,291	32	105,885	51,598	22,454	3,374	31	1,815

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE—Continued

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONNECTICUT														
Total	3,449	908,565	2,311	415,625	136,315	2,310	118,433	1,293	675,463	396,798	134,523	15,568	1,292	11,665
Under $100,000	1,220	96,326	502	6,990	553	502	541	-	-	-	-	-	-	-
$100,000 under $200,000	1,286	172,544	893	40,740	6,524	893	6,309	456	65,102	31,714	5,634	118	456	541
$200,000 under $300,000	384	93,860	369	38,770	8,582	369	8,111	293	73,992	36,258	8,302	362	293	783
$300,000 under $500,000	242	92,059	236	47,900	12,310	236	11,211	233	89,087	47,601	12,240	720	233	1,114
$500,000 under $1,000,000	193	137,212	189	78,769	22,871	188	20,302	189	134,433	78,769	22,871	1,913	188	2,030
$1,000,000 or more	124	316,564	122	202,457	85,476	122	71,959	122	312,849	202,457	85,476	12,454	122	7,195
DELAWARE														
Total	535	109,271	357	47,955	14,046	352	12,438	197	75,802	45,635	13,855	1,386	192	1,226
Under $100,000	213	16,399	112	1,431	110	112	88	-	-	-	-	-	-	-
$100,000 under $200,000	214	29,607	138	7,784	1,369	133	1,248	91	13,417	6,934	1,291	30	86	117
$200,000 under $300,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$300,000 under $500,000	37	14,155	37	7,170	1,827	37	1,663	36	13,780	7,131	1,822	105	36	165
$500,000 under $1,000,000	15	8,843	14	4,710	1,314	14	1,167	14	8,337	4,710	1,314	97	14	116
$1,000,000 or more	14	29,383	14	20,761	7,979	14	6,889	14	29,383	20,761	7,979	1,090	14	688
FLORIDA														
Total	9,218	2,523,308	6,166	952,461	313,159	6,150	271,778	3,437	1,832,492	906,896	309,120	36,211	3,436	26,782
Under $100,000	2,371	189,765	905	12,901	1,046	890	1,012	-	-	-	-	-	-	-
$100,000 under $200,000	4,184	573,433	2,679	101,762	15,919	2,679	15,210	1,004	149,372	73,167	13,364	305	1,004	1,270
$200,000 under $300,000	1,076	265,277	1,036	100,939	21,608	1,036	20,457	914	228,667	97,652	21,269	808	914	2,011
$300,000 under $500,000	818	309,397	799	138,091	34,378	798	31,452	781	295,154	137,500	34,298	1,860	780	3,137
$500,000 under $1,000,000	474	321,230	459	160,822	45,636	459	40,672	450	306,315	160,632	45,617	3,577	450	4,065
$1,000,000 or more	295	864,207	288	437,945	194,572	288	162,975	288	852,984	437,945	194,572	29,661	288	16,297
GEORGIA														
Total	2,220	613,806	1,684	260,529	84,188	1,684	73,581	973	456,636	247,726	83,049	9,520	973	7,245
Under $100,000	532	43,036	337	5,468	446	337	437	-	-	-	-	-	-	-
$100,000 under $200,000	954	132,918	632	30,112	5,090	632	4,857	323	48,960	24,559	4,578	120	323	434
$200,000 under $300,000	316	76,738	306	29,912	6,434	306	6,015	256	63,547	28,429	6,280	247	256	586
$300,000 under $500,000	218	82,654	213	38,129	9,602	213	8,806	202	76,645	37,884	9,579	539	202	878
$500,000 under $1,000,000	128	85,769	126	45,591	12,984	126	11,845	124	83,077	45,558	12,981	1,029	124	1,184
$1,000,000 or more	72	192,692	70	111,317	49,632	70	41,621	68	184,408	111,295	49,631	7,585	68	4,161
HAWAII														
Total	511	121,353	340	45,541	12,723	339	11,189	215	86,623	43,477	12,550	1,146	214	1,102
Under $100,000	149	12,262	55	1,115	99	55	98	-	-	-	-	-	-	-
$100,000 under $200,000	192	27,452	126	5,718	993	126	945	61	9,112	4,861	927	30	61	88
$200,000 under $300,000	102	25,439	92	9,630	2,116	92	1,937	87	21,761	9,539	2,109	95	87	198
$300,000 under $500,000	34	13,169	33	6,354	1,617	32	1,375	33	12,720	6,354	1,617	93	32	137
$500,000 under $1,000,000	23	15,398	23	8,967	2,583	23	2,352	23	15,398	8,967	2,583	211	23	235
$1,000,000 or more	11	27,633	11	13,756	5,314	11	4,432	11	27,633	13,756	5,314	716	11	443
IDAHO														
Total	564	97,696	489	49,180	14,520	488	12,707	208	64,504	44,198	14,090	1,484	208	1,227
Under $100,000	274	21,870	214	3,453	279	214	279	-	-	-	-	-	-	-
$100,000 under $200,000	165	21,971	155	7,991	1,312	155	1,255	94	13,193	6,580	1,171	25	94	111
$200,000 under $300,000	80	18,857	75	10,027	2,345	75	2,245	70	16,811	9,926	2,337	100	70	223
$300,000 under $500,000	29	10,799	29	7,468	1,994	28	1,861	28	10,300	7,452	1,993	127	28	186
$500,000 under $1,000,000	10	6,414	10	4,797	1,405	10	1,130	10	6,414	4,797	1,405	120	10	113
$1,000,000 or more	6	17,786	6	15,443	7,185	6	5,936	6	17,786	15,443	7,185	1,113	6	593
ILLINOIS														
Total	12,976	2,852,931	8,685	1,085,640	329,841	8,644	289,267	4,376	1,880,548	1,002,957	321,438	34,748	4,371	28,114
Under $100,000	4,870	390,650	2,038	29,908	2,370	2,008	2,314	-	-	-	-	-	-	-
$100,000 under $200,000	5,107	707,834	3,731	166,930	27,084	3,726	26,091	1,707	251,217	124,614	22,756	521	1,707	2,181
$200,000 under $300,000	1,356	333,843	1,324	136,990	29,986	1,319	28,031	1,112	279,400	129,914	29,118	1,168	1,107	2,716
$300,000 under $500,000	861	325,005	834	162,124	41,365	834	38,143	809	305,656	160,593	41,059	2,378	809	3,783
$500,000 under $1,000,000	509	341,832	492	190,014	54,513	491	48,838	485	325,322	188,973	54,227	4,366	485	4,869
$1,000,000 or more	273	753,766	266	399,675	174,524	266	145,850	263	718,953	398,863	174,278	26,314	263	14,563

Footnotes at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE—Continued

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
INDIANA														
Total	4,467	833,364	2,936	287,765	76,208	2,926	68,458	1,370	506,648	263,879	74,167	6,421	1,365	6,643
Under $100,000	1,871	146,787	805	9,781	725	805	711	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,710	236,182	1,295	53,838	8,634	1,285	8,263	574	84,725	41,362	7,506	167	569	714
$200,000 under $300,000	408	99,779	371	40,899	9,085	371	8,623	321	79,690	39,189	8,894	364	321	843
$300,000 under $500,000	283	107,107	277	53,964	13,755	277	12,826	272	103,262	53,832	13,741	790	272	1,281
$500,000 under $1,000,000	124	86,063	118	44,779	12,849	118	11,630	118	82,169	44,779	12,849	1,039	118	1,163
$1,000,000 or more	71	157,445	70	84,504	31,159	70	26,405	70	155,547	84,504	31,159	4,056	70	2,640
IOWA														
Total	5,367	812,916	3,289	259,674	60,738	3,279	55,646	1,680	435,816	227,381	57,343	3,915	1,675	5,225
Under $100,000	2,366	186,691	827	13,402	1,128	827	1,128	(*)	(*)	(*)	-	-	(*)	(*)
$100,000 under $200,000	2,102	289,830	1,589	77,715	12,830	1,579	12,294	896	129,833	62,761	11,233	249	891	1,070
$200,000 under $300,000	534	127,319	519	55,166	12,220	519	11,478	436	104,346	51,839	11,678	470	436	1,093
$300,000 under $500,000	240	89,647	229	44,787	11,462	229	10,543	219	82,313	44,179	11,334	649	219	1,041
$500,000 under $1,000,000	102	69,003	102	40,092	11,562	102	10,405	101	68,494	40,086	11,562	941	101	1,040
$1,000,000 or more	23	50,427	23	28,511	11,537	23	9,798	23	50,427	28,511	11,537	1,606	23	979
KANSAS														
Total	3,064	538,515	2,017	183,598	45,589	2,007	41,362	1,021	319,122	166,695	44,053	3,368	1,016	3,987
Under $100,000	1,211	95,620	508	6,826	526	508	522	-	-	-	-	-	-	-
$100,000 under $200,000	1,247	176,649	913	44,723	7,583	908	7,368	479	70,745	36,297	6,753	158	479	656
$200,000 under $300,000	321	77,028	321	32,654	7,104	316	6,734	274	67,008	31,182	6,941	273	269	658
$300,000 under $500,000	160	59,418	154	26,277	6,526	154	6,026	148	54,744	26,134	6,513	350	148	601
$500,000 under $1,000,000	82	54,157	78	29,944	8,591	78	7,567	77	50,982	29,907	8,586	695	77	756
$1,000,000 or more	43	75,643	43	43,174	15,260	43	13,146	43	75,643	43,174	15,260	1,893	43	1,314
KENTUCKY														
Total	2,067	452,284	1,367	158,470	46,114	1,356	40,763	686	296,235	147,875	45,202	4,505	685	3,990
Under $100,000	817	63,921	340	3,974	285	335	252	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	747	101,467	543	22,185	3,496	538	3,326	248	35,557	17,244	3,059	73	248	291
$200,000 under $300,000	238	57,582	228	21,414	4,563	228	4,304	177	43,045	19,726	4,377	176	177	412
$300,000 under $500,000	137	51,059	133	26,256	6,710	132	6,038	129	48,466	26,140	6,699	386	128	602
$500,000 under $1,000,000	89	59,302	87	31,709	9,042	87	8,122	86	57,382	31,702	9,042	720	86	812
$1,000,000 or more	39	118,952	36	52,932	22,017	36	18,721	36	111,003	52,932	22,017	3,148	36	1,872
LOUISIANA														
Total	1,532	329,955	1,344	174,182	48,161	1,342	42,392	730	251,076	162,649	47,075	4,243	728	4,131
Under $100,000	519	40,420	377	4,968	387	377	380	-	-	-	-	-	-	-
$100,000 under $200,000	631	86,749	590	32,377	5,367	590	5,230	370	55,212	26,240	4,710	121	370	457
$200,000 under $300,000	156	38,802	156	21,556	5,088	156	4,876	141	35,381	21,154	5,047	212	141	483
$300,000 under $500,000	118	44,305	115	28,062	7,412	114	6,609	114	42,809	28,038	7,410	453	113	660
$500,000 under $1,000,000	75	50,307	73	35,933	10,610	72	9,451	72	48,302	35,932	10,610	897	71	945
$1,000,000 or more	33	69,372	33	51,286	19,298	33	15,846	33	69,372	51,286	19,298	2,561	33	1,584
MAINE														
Total	1,136	221,329	719	78,498	20,066	719	18,354	395	144,256	73,326	19,599	1,518	395	1,788
Under $100,000	467	35,960	213	3,273	276	213	276	-	-	-	-	-	-	-
$100,000 under $200,000	402	52,086	260	12,274	2,006	260	1,935	158	22,210	10,574	1,852	39	158	178
$200,000 under $300,000	104	25,443	92	9,717	2,151	92	2,039	87	21,413	9,699	2,151	86	87	203
$300,000 under $500,000	89	33,153	85	15,323	3,862	85	3,584	81	30,083	15,144	3,827	216	81	355
$500,000 under $1,000,000	57	38,827	54	22,390	6,478	54	5,924	54	37,111	22,390	6,478	535	54	592
$1,000,000 or more	17	35,859	15	15,520	5,292	15	4,595	15	33,439	15,520	5,292	642	15	459
MARYLAND (including D. C.)														
Total	3,241	822,920	2,366	359,767	103,933	2,360	92,198	1,399	603,790	341,822	102,300	9,875	1,393	9,056
Under $100,000	850	68,725	431	7,111	579	431	574	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,360	184,962	951	43,918	7,243	946	6,871	468	68,786	34,656	6,371	143	463	599
$200,000 under $300,000	476	115,804	446	51,132	11,508	446	10,884	400	97,816	49,816	11,367	481	400	1,074
$300,000 under $500,000	264	99,283	256	49,868	12,735	256	11,717	247	92,788	49,532	12,687	734	247	1,166
$500,000 under $1,000,000	178	117,778	172	67,283	19,363	172	17,327	169	112,478	67,240	19,360	1,579	169	1,732
$1,000,000 or more	113	236,368	110	140,456	52,504	109	44,826	110	231,484	140,456	52,504	6,935	109	4,482

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE—Continued

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MASSACHUSETTS														
Total	4,817	1,217,972	3,249	522,189	167,084	3,233	145,585	1,831	884,418	497,010	164,763	18,843	1,826	14,328
Under $100,000	1,750	139,912	717	10,719	842	717	833	-	-	-	-	-	-	-
$100,000 under $200,000	1,721	238,554	1,247	55,182	8,834	1,231	8,329	623	88,031	43,508	7,747	177	618	724
$200,000 under $300,000	577	139,554	536	55,981	12,255	536	11,745	469	116,130	53,969	12,038	473	469	1,153
$300,000 under $500,000	384	146,804	370	73,538	18,826	370	17,040	363	139,541	73,250	18,780	1,095	363	1,699
$500,000 under $1,000,000	230	156,155	227	90,137	25,960	227	23,341	225	151,889	90,081	25,954	2,122	225	2,333
$1,000,000 or more	155	396,993	152	236,632	100,367	152	84,297	151	388,826	236,202	100,244	14,975	151	8,417
MICHIGAN														
Total	4,723	1,195,914	3,755	479,124	138,049	3,734	122,031	2,153	876,327	449,767	135,237	13,136	2,137	11,924
Under $100,000	979	78,967	701	10,931	890	696	879	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	2,110	295,908	1,488	63,720	10,212	1,483	9,740	693	100,365	48,888	8,769	188	688	831
$200,000 under $300,000	814	194,138	754	72,890	15,608	744	14,427	656	158,566	69,995	15,277	581	646	1,409
$300,000 under $500,000	484	183,579	477	89,898	22,803	476	20,865	468	177,956	89,374	22,696	1,298	467	2,075
$500,000 under $1,000,000	227	150,747	227	81,955	23,329	227	20,796	223	148,686	81,736	23,285	1,848	223	2,075
$1,000,000 or more	109	292,575	108	159,731	65,207	108	55,324	108	290,369	159,731	65,207	9,222	108	5,532
MINNESOTA														
Total	4,322	712,215	2,326	227,913	62,679	2,321	56,103	1,041	378,227	207,876	60,941	5,786	1,041	5,436
Under $100,000	2,113	163,345	649	8,764	682	644	681	-	-	-	-	-	-	-
$100,000 under $200,000	1,578	213,738	1,087	45,428	7,268	1,087	7,019	511	73,044	35,828	6,397	138	511	615
$200,000 under $300,000	285	67,949	253	22,985	4,863	253	4,588	197	48,048	21,394	4,686	179	197	441
$300,000 under $500,000	182	67,401	180	34,699	8,829	180	8,142	177	65,228	34,626	8,822	506	177	813
$500,000 under $1,000,000	109	77,278	104	42,193	12,214	104	10,880	103	72,610	42,185	12,213	1,012	103	1,087
$1,000,000 or more	55	122,505	53	73,844	28,823	53	24,794	53	119,298	73,844	28,823	3,951	53	2,479
MISSISSIPPI														
Total	846	198,276	608	72,411	18,950	603	16,917	341	137,445	68,135	18,583	1,492	336	1,655
Under $100,000	202	16,535	117	1,571	121	117	121	-	-	-	-	-	-	-
$100,000 under $200,000	387	52,964	254	10,159	1,570	249	1,386	112	16,125	7,627	1,339	28	107	115
$200,000 under $300,000	123	29,263	107	12,897	2,942	107	2,756	102	24,773	12,795	2,934	123	102	274
$300,000 under $500,000	70	27,250	67	11,944	2,993	67	2,694	65	25,397	11,900	2,989	164	65	268
$500,000 under $1,000,000	37	26,423	36	12,989	3,717	36	3,351	35	25,328	12,961	3,715	300	35	334
$1,000,000 or more	27	45,821	27	22,852	7,608	27	6,608	27	45,821	22,852	7,608	877	27	660
MISSOURI														
Total	3,822	922,939	2,946	381,701	112,121	2,931	99,405	1,456	619,338	344,829	107,427	11,041	1,456	9,481
Under $100,000	1,120	88,362	653	10,133	813	643	779	-	-	-	-	-	-	-
$100,000 under $200,000	1,673	234,782	1,303	61,925	10,294	1,298	9,868	598	86,586	44,466	8,212	194	598	785
$200,000 under $300,000	483	116,990	463	52,126	11,664	463	11,075	358	88,361	46,122	10,624	447	358	1,003
$300,000 under $500,000	280	106,430	274	53,242	13,580	274	12,528	249	95,334	50,337	12,914	752	249	1,186
$500,000 under $1,000,000	165	109,613	157	61,712	17,737	157	15,775	155	102,918	61,342	17,644	1,411	155	1,568
$1,000,000 or more	101	266,762	96	142,563	58,033	96	49,379	96	246,140	142,563	58,033	8,238	96	4,937
MONTANA														
Total	977	182,146	662	62,804	16,840	661	14,325	290	102,698	56,027	16,228	1,445	289	1,371
Under $100,000	351	28,182	137	1,952	159	137	157	-	-	-	-	-	-	-
$100,000 under $200,000	402	56,149	307	10,305	1,433	307	1,413	92	13,185	6,068	1,043	20	92	102
$200,000 under $300,000	112	26,293	107	11,517	2,539	107	2,438	92	21,975	11,007	2,482	98	92	238
$300,000 under $500,000	62	23,239	61	11,639	2,975	60	2,665	57	21,608	11,590	2,972	172	56	266
$500,000 under $1,000,000	38	24,103	38	12,622	3,540	38	3,254	38	24,103	12,622	3,540	270	38	325
$1,000,000 or more	12	24,181	12	14,768	6,194	12	4,399	11	21,827	14,740	6,191	885	11	439
NEBRASKA														
Total	2,729	459,761	1,756	151,586	37,640	1,751	33,956	853	258,360	136,014	36,285	2,834	853	3,262
Under $100,000	1,112	86,960	465	6,668	523	460	510	-	-	-	-	-	-	-
$100,000 under $200,000	1,045	142,866	756	32,111	4,979	756	4,845	359	50,786	24,124	4,230	88	359	410
$200,000 under $300,000	298	73,887	268	27,628	6,071	268	5,747	232	57,987	26,807	5,994	241	232	567
$300,000 under $500,000	180	67,937	175	31,294	7,831	175	7,216	173	65,183	31,258	7,829	426	173	721
$500,000 under $1,000,000	71	46,793	69	23,384	6,620	69	5,918	67	44,666	23,335	6,615	517	67	591
$1,000,000 or more	23	41,316	23	30,501	11,617	23	9,720	22	39,739	30,490	11,616	1,562	22	972

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE—Continued

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NEVADA														
Total	335	115,950	300	70,137	25,286	289	23,043	33	25,389	17,247	5,827	394	27	412
Under $100,000	70	5,740	55	773	61	55	61	-	-	-	-	-	-	-
$100,000 under $200,000	133	18,336	118	7,559	1,326	108	1,252	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $300,000	66	15,872	61	8,088	1,877	61	1,819	-	-	-	-	-	-	-
$300,000 under $500,000	23	9,295	23	5,846	1,568	23	1,391	4	1,597	1,105	299	12	4	28
$500,000 under $1,000,000	23	15,760	23	10,211	2,979	23	2,630	6	3,752	2,547	734	33	6	68
$1,000,000 or more	20	50,947	20	37,659	17,475	19	15,890	8	17,997	12,575	4,619	346	7	303
NEW HAMPSHIRE														
Total	686	155,230	475	59,687	16,099	470	14,151	240	101,241	53,041	15,209	1,374	235	1,326
Under $100,000	183	14,799	91	1,764	157	91	157	-	-	-	-	-	-	-
$100,000 under $200,000	343	46,401	229	9,821	1,504	224	1,385	92	12,552	6,219	1,096	22	87	98
$200,000 under $300,000	50	12,271	50	5,910	1,343	50	1,299	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$300,000 under $500,000	61	23,332	58	11,388	2,915	58	2,616	56	21,332	11,232	2,882	170	56	258
$500,000 under $1,000,000	35	24,528	34	13,676	3,946	34	3,457	34	23,799	13,676	3,946	324	34	345
$1,000,000 or more	14	33,900	13	17,128	6,234	13	5,238	13	32,780	17,128	6,234	813	13	523
NEW JERSEY														
Total	7,782	1,701,967	4,888	651,623	196,209	4,865	173,188	2,432	1,133,795	608,076	192,087	20,353	2,420	16,912
Under $100,000	3,147	249,143	1,197	16,443	1,248	1,192	1,228	-	-	-	-	-	-	-
$100,000 under $200,000	2,934	401,107	2,030	87,724	14,094	2,019	13,728	913	133,388	66,073	12,007	292	908	1,166
$200,000 under $300,000	686	166,463	666	67,203	14,634	660	13,592	545	134,944	63,382	14,218	580	539	1,318
$300,000 under $500,000	524	202,196	510	96,299	24,429	509	22,457	494	191,155	95,614	24,313	1,386	493	2,234
$500,000 under $1,000,000	314	213,482	309	122,355	35,284	309	31,749	305	207,317	121,728	35,118	2,923	305	3,158
$1,000,000 or more	177	469,576	176	261,597	106,519	176	90,434	175	466,991	261,280	106,432	15,171	175	9,034
NEW MEXICO														
Total	455	117,154	389	54,514	15,911	389	14,023	237	77,072	51,346	15,612	1,592	237	1,372
Under $100,000	138	11,126	85	1,461	129	85	128	-	-	-	-	-	-	-
$100,000 under $200,000	213	28,235	208	10,853	1,732	208	1,687	152	20,759	9,459	1,593	30	152	154
$200,000 under $300,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$300,000 under $500,000	32	11,724	31	7,493	1,983	31	1,808	31	11,376	7,493	1,983	125	31	180
$500,000 under $1,000,000	26	18,040	25	11,728	3,442	25	3,064	25	17,158	11,728	3,442	293	25	306
$1,000,000 or more	10	38,821	9	18,792	7,618	9	6,392	9	22,294	18,792	7,618	1,094	9	639
NEW YORK														
Total	19,772	4,489,080	11,525	1,775,234	565,315	11,486	488,771	5,842	3,048,470	1,674,758	555,075	62,619	5,835	47,877
Under $100,000	8,942	694,339	2,774	37,135	2,869	2,769	2,841	-	-	-	-	-	-	-
$100,000 under $200,000	6,632	906,340	4,635	194,192	30,871	4,609	29,328	2,060	300,166	145,716	26,186	572	2,060	2,480
$200,000 under $300,000	1,624	387,162	1,598	154,917	33,237	1,593	30,744	1,294	315,085	145,468	32,212	1,248	1,289	2,972
$300,000 under $500,000	1,166	446,523	1,140	222,982	56,868	1,139	51,720	1,123	430,164	222,036	56,683	3,255	1,122	5,153
$500,000 under $1,000,000	862	595,466	839	333,953	96,252	837	85,591	833	576,092	333,340	96,092	7,855	832	8,543
$1,000,000 or more	546	1,459,250	539	832,055	345,218	539	288,547	532	1,426,963	828,198	343,903	49,688	532	28,727
NORTH CAROLINA														
Total	2,987	655,800	2,114	253,488	69,194	2,107	62,243	1,111	436,237	233,781	67,155	5,976	1,109	6,022
Under $100,000	950	76,208	455	6,689	541	455	541	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,172	160,549	813	35,553	5,792	808	5,513	359	52,362	26,952	4,990	118	359	473
$200,000 under $300,000	392	94,050	377	36,281	7,763	377	7,301	290	71,060	32,430	7,179	285	290	671
$300,000 under $500,000	268	101,166	266	47,038	11,808	264	10,966	258	97,703	46,796	11,777	661	256	1,093
$500,000 under $1,000,000	131	88,692	131	47,792	13,592	131	12,214	128	86,607	47,459	13,513	1,066	128	1,213
$1,000,000 or more	74	135,134	72	80,135	29,698	72	25,708	71	128,153	80,106	29,695	3,847	71	2,570
NORTH DAKOTA														
Total	1,010	138,916	582	34,881	6,891	577	6,393	275	63,620	29,040	6,356	274	275	586
Under $100,000	453	36,309	159	2,480	198	159	198	-	-	-	-	-	-	-
$100,000 under $200,000	435	60,004	303	15,197	2,532	298	2,395	162	23,782	12,038	2,216	51	162	208
$200,000 under $300,000	72	17,174	72	6,844	1,433	72	1,323	67	15,980	6,687	1,417	47	67	130
$300,000 under $500,000	37	14,296	35	6,092	1,526	35	1,432	33	12,725	6,047	1,521	87	33	142
$500,000 under $1,000,000	8	4,558	8	1,765	462	8	436	8	4,558	1,765	462	26	8	43
$1,000,000 or more	5	6,575	5	2,503	739	5	609	5	6,575	2,503	739	64	5	60

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE—Continued

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
OHIO														
Total	8,650	1,920,849	5,874	763,927	220,718	5,853	195,085	3,080	1,273,203	711,606	214,047	20,953	3,074	18,848
Under $100,000	2,697	214,298	1,520	21,978	1,761	1,520	1,756	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	3,765	518,846	2,298	106,445	17,650	2,278	16,783	1,167	169,076	86,078	15,789	364	1,162	1,499
$200,000 under $300,000	1,069	257,083	957	97,644	21,274	957	19,955	819	199,263	93,420	20,790	813	819	1,947
$300,000 under $500,000	573	220,877	563	110,309	28,156	562	25,907	551	212,474	109,720	28,050	1,609	550	2,580
$500,000 under $1,000,000	329	224,663	321	129,883	37,519	321	33,651	321	219,169	129,883	37,519	3,090	321	3,365
$1,000,000 or more	217	485,082	215	297,669	114,358	215	97,033	212	472,460	292,383	111,892	15,075	212	9,456
OKLAHOMA														
Total	2,140	393,866	1,361	140,159	36,120	1,355	32,415	721	242,409	128,700	35,082	2,895	720	3,138
Under $100,000	828	65,451	347	5,310	430	342	426	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	808	106,220	541	22,994	3,472	541	3,355	279	38,740	17,554	2,941	54	279	282
$200,000 under $300,000	250	60,252	224	21,132	4,501	224	4,164	193	47,169	20,423	4,427	162	193	409
$300,000 under $500,000	155	58,386	152	28,175	7,112	151	6,444	148	56,048	28,087	7,103	395	147	643
$500,000 under $1,000,000	63	43,732	62	24,383	7,027	62	6,169	61	42,432	24,332	7,020	575	61	616
$1,000,000 or more	36	59,826	35	38,165	13,577	35	11,858	35	57,562	38,165	13,577	1,709	35	1,185
OREGON														
Total	1,930	393,850	1,245	141,882	42,574	1,245	37,008	603	248,373	129,547	41,447	4,642	603	3,588
Under $100,000	767	62,002	315	5,405	463	315	463	-	-	-	-	-	-	-
$100,000 under $200,000	769	107,534	555	25,748	4,188	555	4,011	268	39,835	19,660	3,603	81	268	342
$200,000 under $300,000	194	47,761	184	16,193	3,410	184	3,185	148	37,148	15,470	3,343	123	148	311
$300,000 under $500,000	117	44,507	109	21,869	5,620	109	5,096	105	40,026	21,751	5,607	332	105	508
$500,000 under $1,000,000	56	36,567	55	19,663	5,569	55	5,074	55	35,885	19,663	5,569	433	55	507
$1,000,000 or more	27	95,480	27	53,003	23,324	27	19,178	27	95,480	53,003	23,324	3,673	27	1,917
PENNSYLVANIA														
Total	8,232	1,960,203	5,810	783,015	238,305	5,794	208,577	3,045	1,376,101	734,075	233,724	25,019	3,040	20,403
Under $100,000	2,809	222,618	1,384	18,658	1,459	1,384	1,443	-	-	-	-	-	-	-
$100,000 under $200,000	3,215	447,362	2,285	99,560	15,891	2,270	15,208	1,032	152,315	74,327	13,485	298	1,027	1,281
$200,000 under $300,000	992	238,958	966	99,976	21,729	966	20,318	865	210,060	96,472	21,319	848	865	1,990
$300,000 under $500,000	608	229,775	584	107,692	27,177	583	25,024	564	213,477	106,777	27,026	1,517	564	2,487
$500,000 under $1,000,000	406	275,020	392	150,498	43,111	392	38,465	387	261,467	149,886	42,956	3,449	387	3,831
$1,000,000 or more	202	546,470	199	306,631	128,939	199	108,120	197	538,782	306,613	128,937	18,907	197	10,811
RHODE ISLAND														
Total	687	154,573	519	67,043	19,501	509	17,298	282	111,742	62,754	19,104	1,952	277	1,690
Under $100,000	236	18,833	130	2,093	178	130	178	-	-	-	-	-	-	-
$100,000 under $200,000	270	35,841	209	8,457	1,247	199	1,191	118	15,787	6,842	1,095	19	113	103
$200,000 under $300,000	78	18,681	78	5,511	1,023	78	992	63	15,635	4,951	958	32	63	92
$300,000 under $500,000	48	18,919	48	9,648	2,475	48	2,269	47	18,554	9,626	2,473	143	47	226
$500,000 under $1,000,000	34	22,530	33	13,658	3,955	33	3,498	33	21,997	13,658	3,955	328	33	349
$1,000,000 or more	21	39,769	21	27,677	10,623	21	9,170	21	39,769	27,677	10,623	1,431	21	917
SOUTH CAROLINA														
Total	1,361	282,743	949	97,774	24,209	939	22,133	539	186,670	91,301	23,668	1,704	534	2,160
Under $100,000	414	33,434	197	2,879	230	197	230	-	-	-	-	-	-	-
$100,000 under $200,000	593	83,366	414	18,807	3,106	404	2,884	223	33,610	15,880	2,866	64	218	265
$200,000 under $300,000	159	38,405	149	13,457	2,791	149	2,660	129	31,769	12,824	2,723	101	129	259
$300,000 under $500,000	113	43,933	112	21,170	5,362	112	4,961	111	43,128	21,138	5,358	302	111	495
$500,000 under $1,000,000	51	34,791	49	20,068	5,841	49	5,280	48	32,869	20,066	5,841	492	48	528
$1,000,000 or more	31	48,814	28	21,393	6,880	28	6,118	28	45,294	21,393	6,880	744	28	611
SOUTH DAKOTA														
Total	980	145,083	649	38,015	7,929	649	7,351	262	67,444	31,469	7,343	411	262	676
Under $100,000	417	33,609	157	2,191	172	157	172	-	-	-	-	-	-	-
$100,000 under $200,000	426	60,143	361	15,054	2,450	361	2,393	158	23,656	11,573	2,131	52	158	207
$200,000 under $300,000	76	17,839	71	5,820	1,184	71	1,138	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$300,000 under $500,000	35	13,062	34	5,625	1,401	34	1,239	32	12,053	5,604	1,400	78	32	123
$500,000 under $1,000,000	22	15,124	22	6,375	1,756	22	1,624	22	15,124	6,375	1,756	127	22	162
$1,000,000 or more	4	5,305	4	2,950	967	4	784	4	5,305	2,950	967	111	4	78

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE—Continued

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TENNESSEE														
Total	2,181	536,438	1,496	230,308	79,418	1,480	68,299	788	384,774	219,066	78,411	9,744	773	6,735
Under $100,000	819	64,637	407	5,915	476	402	465	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	826	114,908	579	27,697	4,747	574	4,576	316	46,241	23,721	4,393	103	311	423
$200,000 under $300,000	209	50,088	184	18,842	4,120	179	3,886	149	36,921	17,777	3,998	156	144	376
$300,000 under $500,000	159	58,414	158	28,137	7,058	157	6,568	152	55,840	27,878	7,006	384	152	656
$500,000 under $1,000,000	110	77,248	110	43,988	12,691	110	11,542	109	76,686	43,976	12,690	1,042	109	1,154
$1,000,000 or more	58	171,143	58	105,728	50,325	58	41,263	57	168,729	105,714	50,324	8,059	57	4,126
TEXAS														
Total	6,980	1,641,814	6,199	857,054	254,118	6,182	223,893	3,373	1,295,112	807,420	249,417	25,452	3,361	21,922
Under $100,000	2,889	227,880	2,226	32,218	2,571	2,221	2,562	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	2,395	330,088	2,309	140,567	24,348	2,299	23,188	1,740	250,571	124,931	22,653	512	1,730	2,151
$200,000 under $300,000	661	159,474	651	91,365	21,564	651	20,012	621	150,748	90,688	21,503	929	621	1,995
$300,000 under $500,000	510	194,815	505	132,759	35,560	504	32,247	501	191,265	132,735	35,558	2,289	500	3,224
$500,000 under $1,000,000	328	222,221	317	157,526	46,626	317	41,437	316	214,608	157,524	46,626	4,086	316	4,143
$1,000,000 or more	197	507,336	191	302,619	123,448	190	104,447	189	487,470	301,465	123,072	17,636	188	10,407
UTAH														
Total	505	89,435	317	30,050	7,751	317	7,081	153	51,951	27,152	7,486	628	153	682
Under $100,000	228	18,377	102	1,496	127	102	127	-	-	-	-	-	-	-
$100,000 under $200,000	174	24,247	118	5,495	889	118	862	62	8,456	4,339	781	18	62	75
$200,000 under $300,000	56	14,020	51	5,216	1,122	51	1,081	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$300,000 under $500,000	23	8,969	23	3,698	907	23	838	22	8,656	3,658	902	48	22	83
$500,000 under $1,000,000	18	11,927	17	6,487	1,856	17	1,696	17	11,297	6,487	1,856	148	17	169
$1,000,000 or more	6	11,895	6	7,657	2,850	6	2,477	6	11,895	7,657	2,850	373	6	247
VERMONT														
Total	403	79,974	281	30,681	7,941	281	7,256	143	49,381	28,418	7,737	622	143	705
Under $100,000	143	11,252	65	888	69	65	69	-	-	-	-	-	-	-
$100,000 under $200,000	168	23,870	127	6,072	1,046	127	1,019	65	9,974	5,050	949	22	65	92
$200,000 under $300,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$300,000 under $500,000	25	9,514	24	5,058	1,311	24	1,225	24	9,112	5,058	1,311	80	24	122
$500,000 under $1,000,000	25	17,329	24	9,801	2,830	24	2,551	24	16,589	9,801	2,830	231	24	255
$1,000,000 or more	6	9,209	5	6,230	2,169	5	1,894	5	7,708	6,230	2,169	271	5	189
VIRGINIA														
Total	3,384	760,330	2,310	296,126	81,245	2,294	72,316	1,282	525,737	277,081	79,491	7,132	1,271	7,058
Under $100,000	1,192	95,209	560	8,214	660	555	637	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,235	163,737	824	38,991	6,355	819	6,094	439	61,485	31,037	5,574	122	434	531
$200,000 under $300,000	473	111,933	461	44,409	9,470	456	8,791	379	91,142	41,674	9,172	349	374	849
$300,000 under $500,000	249	95,153	237	44,790	11,362	236	10,129	233	89,177	44,689	11,352	649	232	1,011
$500,000 under $1,000,000	148	99,518	144	59,149	17,141	144	15,317	143	96,077	59,114	17,137	1,425	143	1,531
$1,000,000 or more	87	194,780	84	100,574	36,257	84	31,347	83	187,536	100,563	36,256	4,588	83	3,134
WASHINGTON														
Total	2,446	442,642	2,087	213,670	57,169	2,087	50,778	1,058	314,682	195,616	55,539	4,888	1,058	4,917
Under $100,000	1,090	84,706	803	12,132	992	803	985	-	-	-	-	-	-	-
$100,000 under $200,000	867	120,742	814	50,904	8,994	814	8,595	600	88,272	45,450	8,435	200	600	806
$200,000 under $300,000	235	56,210	225	33,313	7,951	225	7,320	220	53,032	33,198	7,941	349	220	731
$300,000 under $500,000	151	58,073	146	36,871	9,840	146	8,922	141	54,350	36,772	9,831	651	141	891
$500,000 under $1,000,000	71	47,032	67	28,458	8,277	67	7,315	65	43,151	28,204	8,216	690	65	725
$1,000,000 or more	32	75,878	32	51,993	21,116	32	17,641	32	75,878	51,993	21,116	2,998	32	1,764
WEST VIRGINIA														
Total	872	201,414	603	77,956	25,190	603	22,871	301	136,693	71,765	24,462	2,198	301	2,214
Under $100,000	297	23,595	130	1,901	150	130	150	-	-	-	-	-	-	-
$100,000 under $200,000	350	47,676	269	11,903	1,966	269	1,925	123	17,776	8,930	1,623	36	123	158
$200,000 under $300,000	108	25,874	87	8,421	1,830	87	1,710	61	14,649	7,104	1,595	80	61	147
$300,000 under $500,000	64	24,358	64	13,466	3,481	64	3,240	64	24,358	13,466	3,481	206	64	324
$500,000 under $1,000,000	40	26,113	40	13,644	3,851	40	3,513	40	26,113	13,644	3,851	297	40	351
$1,000,000 or more	13	53,797	13	28,620	13,913	13	12,333	13	53,797	28,620	13,913	1,579	13	1,233

Footnote at end of table. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 14.—GROSS ESTATE, TAXABLE ESTATE, AND ESTATE TAX ITEMS, BY SIZE OF GROSS ESTATE AND BY STATE—Continued

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

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits: Number of returns	Estate tax after credits: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WISCONSIN														
Total	4,965	871,573	2,750	304,065	85,661	2,738	76,625	1,321	505,777	277,647	82,980	8,084	1,314	7,394
Under $100,000	2,459	191,090	768	10,408	802	768	793	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	1,607	217,299	1,134	51,668	8,417	1,124	8,155	544	79,146	39,302	7,142	158	539	688
$200,000 under $300,000	449	109,040	409	45,424	10,110	409	9,602	351	87,547	42,793	9,727	413	351	921
$300,000 under $500,000	245	91,757	238	45,204	11,500	237	10,579	225	84,856	44,347	11,330	656	224	1,040
$500,000 under $1,000,000	134	93,255	131	50,114	14,391	130	12,905	126	87,102	49,824	14,329	1,159	125	1,284
$1,000,000 or more	71	169,133	70	101,247	40,439	70	34,592	70	166,644	101,247	40,439	5,689	70	3,459
WYOMING														
Total	268	76,938	212	25,477	6,587	211	5,963	119	56,688	23,979	6,460	501	118	584
Under $100,000	71	5,772	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
$1,000,000 under $200,000	97	13,139	72	3,087	530	72	519	61	12,121	5,370	1,082	38	61	104
$200,000 under $300,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
$300,000 under $500,000	35	13,379	32	6,231	1,590	31	1,421	32	12,190	6,231	1,590	92	31	142
$500,000 under $1,000,000	22	13,976	21	6,756	1,886	21	1,716	21	13,439	6,756	1,886	142	21	171
$1,000,000 or more	7	21,957	5	5,622	1,901	5	1,660	5	18,938	5,622	1,901	230	5	166
OTHER AREAS[1]														
Total	279	74,587	166	34,611	10,961	164	9,376	35	20,473	10,645	3,069	260	35	266
Under $100,000	98	7,360	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-
$100,000 under $200,000	97	12,322	56	1,893	300	56	191	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $300,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$300,000 under $500,000	27	10,799	27	5,304	1,357	26	890	11	4,575	2,237	572	28	11	42
$500,000 under $1,000,000	18	13,249	17	7,108	2,062	16	1,816	11	8,308	4,670	1,359	114	11	122
$1,000,000 or more	9	22,949	9	16,436	6,401	9	5,709	2	4,858	2,566	887	110	2	77

(*) Estimate is not shown separately because of the small number of sample returns on which it is based. However, the data are included in the appropriate totals.

[1]Includes data for returns of citizens and resident aliens residing in Puerto Rico, the Panama Canal Zone, the Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

Table 15.--HISTORICAL SUMMARY: 1960-1972

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

Item	1960	1962	1965	1969	1972
	(1)	(2)	(3)	(4)	(5)
Number of returns, total	64,538	78,393	97,339	133,944	174,899
Taxable	45,439	55,207	67,404	93,424	120,761
Nontaxable	19,099	23,186	29,935	40,520	54,138
Number of returns by size of gross estate:					
Under $70,000	6,853	8,263	10,283	12,706	17,145
$70,000 under $80,000	7,052	8,618	10,573	14,739	18,304
$80,000 under $90,000	6,136	7,283	9,011	12,431	15,708
$90,000 under $100,000	5,043	6,239	7,872	11,071	13,809
$100,000 under $120,000	7,940	9,895	12,157	16,946	22,481
$120,000 under $150,000	8,178	9,967	12,225	17,849	23,461
$150,000 under $200,000	7,666	9,287	11,380	16,196	21,476
$200,000 under $300,000	6,831	8,218	10,192	14,033	18,918
$300,000 under $500,000	4,589	5,622	6,951	9,591	12,283
$500,000 under $1,000,000	2,747	3,232	4,290	5,542	7,286
$1,000,000 or more	1,503	1,769	2,405	2,840	4,028
Total gross estate	14,622,073	17,007,239	21,936,168	29,670,558	38,868,676
Real estate	2,857,330	3,395,988	4,274,849	6,073,402	8,786,936
Bonds	1,304,500	1,473,527	1,490,719	2,166,728	3,067,607
Corporate stock	6,766,373	7,712,483	9,214,551	10,495,318	12,250,024
Cash	1,396,260	1,838,269	2,612,069	4,257,926	6,062,242
Notes and mortgages	522,272	629,157	719,800	1,053,793	1,421,627
Life insurance proceeds (face value less policy loans)	755,157	928,947	[1]1,092,697	[1]1,582,365	[1]2,135,602
Annuities	45,104	81,339	94,648	114,704	198,152
Other property	[2]975,077	[2]947,528	2,436,835	3,935,895	4,946,495
Total deductions[3]	5,057,225	5,638,241	7,476,858	10,636,117	13,498,258
Funeral and administration expenses	617,338	729,699	945,403	1,309,653	1,672,088
Net loss during administration	1,086	1,408			
Debts and mortgages[3]	690,038	878,140	1,132,198	1,667,367	2,302,167
Marital deduction	2,795,891	3,152,894	4,089,805	5,526,991	7,525,871
Charitable bequests	950,813	876,030	1,309,452	2,132,106	1,998,132
Other deductions	2,059	69	-	-	-
Exemption	3,872,400	4,703,560	5,840,340	8,036,640	10,493,940
Taxable estate	6,014,498	7,070,827	9,159,917	11,661,811	15,849,699
Total tax credits	228,496	246,718	340,940	413,497	575,680
State death taxes	195,581	207,620	280,423	332,656	476,744
Federal gift taxes	4,167	6,408	60,518	80,841	17,297
Estate tax on prior transfers	24,068	27,533			72,652
Foreign death taxes	4,680	5,156			8,987
Estate tax after credits	1,618,548	1,840,972	2,414,310	2,999,965	4,153,250

[1]Not reduced by dividends and premiums as in the case of years prior to 1965.
[2]For 1960 and 1962, includes only a portion of lifetime transfers. For other years, includes all of lifetime transfers.
[3]Includes some disallowed deductions (nondeductible debts).
NOTE: Detail may not add to total because of rounding. See text for explanatory statements and for "Description of the Sample and Limitations of the Data."

SYNOPSIS OF ESTATE TAX LAW

REQUIREMENT FOR FILING RETURNS, EXEMPTION, AND TAX CREDITS FOR ESTATES OF CITIZENS AND ALIENS WHO DIED AFTER MAY 11, 1934

Effective period	Gross estate requirement for filing[2]		Exemption		Tax credits[3]
	Citizens and resident aliens	Nonresident aliens	Citizens and resident aliens	Nonresident aliens	
	(Dollars)				
May 11, 1934 - Aug. 30, 1935	50,000	([4])	50,000	None	State death taxes
Aug. 31, 1935 - Oct. 21, 1942	40,000	([4])	40,000	None	Federal gift taxes
Oct. 22, 1942 - Oct 20, 1951	60,000	2,000	60,000	2,000	
Oct. 21, 1951 - Aug. 16, 1954	60,000	2,000	60,000	2,000	State death taxes Federal gift taxes Foreign death taxes
Aug. 17, 1954 - Nov. 13, 1966	60,000	2,000	60,000	2,000	State death taxes Federal gift taxes
Nov. 14, 1966 - present	60,000	30,000	60,000	30,000	Foreign death taxes Prior transfer taxes

[1]This table does not include provisions under the various treaties and conventions between the United States and foreign countries.
[2]The gross estate requirement for filing is based on the date-of-death value of the estate. The composition of gross estate has changed several times during the period covered by this table.
[3]The limitations on tax credits, particularly credits for State death taxes and Federal gift taxes, have changed considerably from period to period.
[4]A return was required for the estate of a nonresident alien who died prior to Oct. 22, 1942, if any part of his gross estate (as defined by statute), regardless of value, is situated in the United States.

Form **706**
(Rev. Sept. 1972)
Department of the Treasury
Internal Revenue Service

United States Estate Tax Return

Estate of citizen or resident of the United States

IRS use only
Date received

Decedent's first name and middle initial	Decedent's last name	Date of death
Residence (domicile) at time of death	Year domicile established	Decedent's social security number

Executors, administrators (including ancillary executors and administrators), or persons in possession of property

Name	Designation	Address (Number and street, city, State, and ZIP code)

Attorneys representing the estate; if any

Name	Address (Number and street, city, State, and ZIP code)	Telephone number

Declaration under 26 C.F.R. 601.502(c)(3)(ii) if return prepared by an attorney

I declare that I am (the/one of the) attorney(s) listed above representing the estate, and that I am currently qualified to practice in the State of .....

(Signature of attorney if he prepared the return) (Date)

Name and location of court where will was probated or estate administered	Case number

If decedent died testate check here ☐ and attach a certified copy of the will.

Computation of Tax

Has a prior estate tax return been filed, have any prior estate tax payments been made, or have certain marketable United States Treasury bonds been redeemed as explained in General Instruction E in the separate instructions? . . ☐ Yes ☐ No
If "Yes," attach explanation.

Part I	1 Total gross estate (from Recapitulation, page 3)		
	2 Total allowable deductions (from Recapitulation, page 3)		
	3 Exemption	60,000.00	
	4 Total deductions plus exemption		
	5 Taxable estate (item 1 minus item 4)		
Part II	6 Gross estate tax (use Table A in separate instructions)		
	7 Credit for State death taxes (use Table B in separate instructions and furnish credit evidence)		
	8 Gross estate tax less credit for State death taxes (item 6 minus item 7). This is the net amount payable unless credit for Federal gift taxes, foreign death taxes, or tax on prior transfers is claimed in Part III		
Part III	9 Credit for Federal gift taxes (Attach computation.)		
	10 Credit for foreign death taxes (from Schedule O) (Form 706CE is required.)		
	11 Credit for tax on prior transfers (from Schedule P)		
	12 Total of credits under Part III (total of items 9, 10, and 11)		
	13 Net estate tax payable (item 8 minus item 12)		

Please attach the necessary supplemental documents; see General Instruction F in the separate instructions.

Under penalties of perjury, I declare that this return, including accompanying statements, has been examined by me, and is, to the best of my knowledge and belief, true, correct, and complete. If prepared by a person other than the executor, administrator, or person in possession of property, his declaration is based on all information of which he has any knowledge.

(Signature of executor, administrator, or person in possession of property) (Date)

(Signature of preparer (individual or firm) other than executor, administrator, or person in possession of property) (Address) (Date)

c59—16—52001-1

Form 706 (Rev. 9–72)

Estate of:

General Information

1 Address of decedent at time of death (Number and street, city, State, and ZIP code)

2 Place of death, if different than decedent's address (e.g., name of hospital)

3 Cause of death | 4 Length of last illness

5 Decedent's physicians

Name	Address (Number and street, city, State, and ZIP code)

6 Date and place of birth

7 Decedent's business or occupation. If retired check here ☐ and state decedent's former business or occupation.

8 Marital status of decedent at time of death

☐ Married—Date of marriage to surviving spouse _____

—Domicile at time of marriage _____

☐ Widow or widower—Name and date of death of deceased spouse _____

☐ Single

☐ Legally separated—Name of legally separated spouse _____

☐ Divorced—Date divorce decree became final

9 Did the executor, administrator, or person in possession of property who is required to file the return make a diligent and careful search for property of every kind left by the decedent for whose estate this return is filed? . . ☐ Yes ☐ No

10 Individuals who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule N or any heir receiving less than $1,000)

Name.—Enter the name of each individual who receives benefits from the estate directly as an heir, next-of-kin, devisee, or legatee or indirectly (for example, as beneficiary of a trust, annuity or insurance policy, shareholder of a corporation or partner of a partnership which is an heir, etc.).

Social Security Number.—If the individual has not been located or has no social security number, etc., enter such explanation.

Age.—On the date of the decedent's death.

Relationship.—Include relationships by blood, marriage, or adoption or indicate NONE.

Amount.—Value all interests on the date of death or the alternate valuation date, whichever is used, for estate tax purposes. The interest of each beneficiary should be valued in the same manner as it would be valued for estate or gift tax purposes. Where precise values cannot readily be determined (certain future interests, for example), a reasonable approximation should be entered. The sum of the values of the interests of all unborn or otherwise unascertainable beneficiaries should be shown on the last line (all unascertainable beneficiaries). Values should be stated without reduction for any estate or inheritance taxes.

Name	Social security number	Age	Relationship to decedent	Amount
Surviving spouse			X X X X X X X	
Others				
All unascertainable beneficiaries x x x

Form 706 (Rev. 9–72)

Estate of:

Recapitulation

Schedule	Gross estate	Alternate value	Value at date of death
A	Real Estate		
B	Stocks and Bonds		
C	Mortgages, Notes, and Cash		
D	Insurance on Decedent's Life		
E	Jointly Owned Property		
F	Other Miscellaneous Property		
G	Transfers During Decedent's Life		
H	Powers of Appointment		
I	Annuities		
	Total gross estate		

Schedule	Deductions	Amount	
J	1 Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims		
K	2 Debts of Decedent		
K	3 Mortgages and Liens		
	4 Total of items 1 through 3		
	5 Allowable amount of deductions from item 4 (see note[1])		
L	6 Net Losses During Administration		
L	7 Expenses Incurred in Administering Property Not Subject to Claims		
	8 Total of items 5 through 7		
M	9 Bequests, etc., to Surviving Spouse		
	10 Adjusted gross estate (see note[2])		
	11 Net amount deductible for bequests, etc., to surviving spouse (item 9 or one-half of item 10, whichever is smaller)		
N	12 Charitable, Public, and Similar Gifts and Bequests		
	Total allowable deductions, except exemption (total of lines 8, 11, and 12)		

[1] Note.—See paragraph 1 of the Instructions for the Recapitulation in the separate instructions.

[2] Note.—Enter at item 10 the excess of "Total gross estate" over item 8, if the decedent and his surviving spouse at no time held property as community property. If property was ever held as community property, compute the "Adjusted gross estate" (item 10) in accordance with the separate Instructions for the Recapitulation and attach an additional sheet showing such computation.

Form 706 (Rev. 9-72)

Estate of:

SCHEDULE A—Real Estate

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

Schedule A—Page 4 (If more space is needed, insert additional sheets of same size.) e59—16—82001-1

Form 706 (Rev. 9-72)

Estate of:

SCHEDULE B—Stocks and Bonds

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description (including face amount of bonds or number of shares and par value where needed for identification)	Unit value	Alternate valuation date	Alternate value	Value at date of death
1					
	TOTAL (Also enter under the Recapitulation, page 3.)				

e59—16—82001-1 (If more space is needed, insert additional sheets of same size.)

Form 706 (Rev. 9–72)

Estate of:

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

Schedule C—Page 6 (If more space is needed, insert additional sheets of same size.) c59—16—82001-1

Form 706 (Rev. 9-72)

Estate of:

SCHEDULE D—Insurance on Decedent's Life

Was there any insurance on the decedent's life which is not included in the return as a part of the gross estate? ☐ Yes ☐ No
If "Yes," full details must be submitted under this schedule.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

Form 706 (Rev. 9–72)

Estate of:

SCHEDULE E—Jointly Owned Property

1 Did the decedent, at the time of his death, own any property as a joint tenant or as a tenant by the entirety, with right of survivorship? . . . . . ☐ Yes ☐ No

If "Yes," state the name and address of each surviving co-tenant.

	Name	Address (Number and street, city, State, and ZIP code)
A.		
B.		
C.		

2 If the answer to question 1 is "Yes," has the full value of the property been included in the gross estate? . . . ☐ Yes ☐ No

If "No," see the separate instructions for this schedule and submit the necessary proof.

Item number	Enter letter for co-tenant	Description	Alternate valuation date	Alternate value	Value at date of death
1					
		TOTAL (Also enter under the Recapitulation, page 3.)			

Schedule E—Page 8 (If more space is needed, insert additional sheets of same size.) e59—16—82001-1

Form 706 (Rev. 9–72)

Estate of:

SCHEDULE F—Other Miscellaneous Property

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

	Yes	No
1 Did the decedent, at the time of his death, own any interest in a partnership or unincorporated business? . . . . *If "Yes," state business name and address.*		
2 Dia the decedent, at the time of his death, own any articles or collections having either artistic or intrinsic value, such as jewelry, furs, paintings, antiques, rare books, coins or stamps? . . . . . *If "Yes," full details must be submitted under this schedule.*		
3 Was there any insurance which the decedent owned on the life of another which is not included in the return as a part of the gross estate? . . . . . *If "Yes," full details must be submitted under this schedule.*		
4 Has the decedent's estate, his spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or his death? . . . . . *If "Yes," full details must be submitted under this schedule.*		
5 Did the decedent at the time of his death have a safe deposit box? . . . . . *If "Yes," state location, and if held in joint names of himself and another, state name and relationship of joint depositor.* If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		
6 Did the decedent, at the time of his death, own any other miscellaneous property not reportable under any other schedule? .		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

o59—16—82001-1 (If more space is needed, insert additional sheets of same size.)

Form 706 (Rev. 9–72)

Estate of:

SCHEDULE G—Transfers During Decedent's Life

	Yes	No
1 Did the decedent make any transfer described in the first paragraph (including the six subparagraphs) of the separate instructions for this schedule?		
2a Did the decedent, at any time, make a transfer (other than an outright transfer not in trust) of an amount of $5,000 or more without an adequate and full consideration in money or money's worth, but not believed to be includible in the gross estate as indicated in the first paragraph (including the six subparagraphs) of the separate instructions for this schedule? *If "Yes," furnish the following information:*		
2b Date / 2c Amount or value / 2d Character of transfer		
3a Did the decedent, within 3 years immediately preceding his death, make any transfer of his property without an adequate and full consideration in money or money's worth? *If "Yes," and the transfer was of an amount of $1,000 or more, furnish the following information:*		
3b Date / 3c Amount or value / 3d Character of transfer		
3e Motive which actuated decedent in making the transfer		
3f Name and address of hospitals in which decedent was confined within 3 years of his death		
4 Were there in existence at the time of the decedent's death any trusts created by him during his lifetime?		
5a Have Federal gift tax returns ever been filed? *If "Yes," furnish the following information:*		
5b Period(s) covered / 5c Internal Revenue office(s) where filed		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

Schedule G—Page 10 (If more space is needed, insert additional sheets of same size.) c59—16—82001-1

Form 706 (Rev. 9-72)

Estate of:

SCHEDULE H—Powers of Appointment

		Yes	No
1a	Did the decedent, at the time of death, possess a general power of appointment created after October 21, 1942?		
1b	On or before such date?		
2a	Did the decedent, at any time, by will or otherwise, exercise or release (to any extent) a general power of appointment created after October 21, 1942?		
2b	On or before such date?		
3	Were there in existence at the time of the decedent's death any trusts not created by him under which he possessed any power, beneficial interest, or trusteeship?		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

SCHEDULE I—Annuities

		Yes	No
1a	Was the decedent, immediately before his death, receiving an annuity as described in paragraph 1 of the separate instructions for this schedule?		
1b	If "Yes," was that annuity paid pursuant to an approved plan as described in paragraph 4 of the separate instructions for this schedule?		
1c	If the answer to "1b" is "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity .		
2a	If the decedent was employed at the time of his death, did an annuity or other payment as described in paragraph 3(d) of the separate instructions for this schedule become payable to any beneficiary by reason of the beneficiary's having survived the decedent?		
2b	If "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity.		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

459—16—82001-1 (If more space is needed, insert additional sheets of same size.)

Form 706 (Rev. 9-72)

Estate of:

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note.—Do not list on this schedule expenses of administering property not subject to claims. In connection with such expenses, see the separate Instructions for Schedule L.

If executors' commissions, attorneys' fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Federal income tax purposes.

Item number	Description		Amount
	A. Funeral expenses:		
1			
	Total	x x x x x	
	B. Administration expenses:		
1	Executors' commissions—amount estimated/agreed upon/paid. (Strike out words not applicable)	x x x x x	
2	Attorneys' fees—amount estimated/agreed upon/paid. (Strike out words not applicable) .	x x x x x	
3	Miscellaneous expenses:		
	Total miscellaneous expenses	x x x x x	
	TOTAL (Also enter under the Recapitulation, page 3.)		

Schedule J—Page 12 (If more space is needed, insert additional sheets of same size.) c59—16—82001-1

Form 706 (Rev. 9-72)

Estate of:

SCHEDULE K—Debts of Decedent and Mortgages and Liens

Item number	Debts of Decedent—Creditor and nature of claim, and allowable death taxes	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

Item number	Mortgages and Liens—Description	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Item number	Net losses during administration (Note: Do not deduct losses claimed in a Federal income tax return.)	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

Item number	Expenses incurred in administering property not subject to claims (Indicate whether estimated, agreed upon, or paid.)	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

Form 706 (Rev. 9–72)

Estate of:

SCHEDULE M—Bequests, etc., to Surviving Spouse (Marital Deduction)

If the decedent died testate, the person or persons filing return must answer the following questions. Only question 1c need be answered if the decedent died intestate. If the answer to any question is "Yes," full details must be submitted under this schedule.	Yes	No
1a Has any action been instituted to contest the will or any provision thereof affecting any property interest listed on this schedule or for construction of the will or any such provision?		
1b According to the information and belief of the person or persons filing the return, is any such action designed or contemplated?		
1c According to the information and belief of such person or persons, has any person other than the surviving spouse asserted (or is any such assertion contemplated) a right to any property interest listed on this schedule, other than as indicated under question 1a or 1b?		
2a Had the surviving spouse the right to declare an election between (i) the provisions made in his or her favor by the will and (ii) dower, curtesy, or a statutory interest?		
2b If the answer to question 2a is "Yes," has the surviving spouse renounced the will and elected to take dower, curtesy, or a statutory interest?		
2c Elected to take under the will?		
2d Does the surviving spouse contemplate renouncing the will and electing to take dower, curtesy, or a statutory interest?		

Item number	Description of property interests passing to surviving spouse	Value
1		

Total . . . . . .

Less: (a) Federal estate tax payable out of above-listed property interests . . . . .

(b) Other death taxes payable out of above-listed property interests . . . . .

Total of items (a) and (b) . . . . . .

Net value of above-listed property interests (Also enter under the Recapitulation, page 3.) . . . . . .

(If more space is needed, insert additional sheets of same size.)

659—16—52001-1

Form 706 (Rev. 9–72)

Estate of:

SCHEDULE N—Charitable, Public, and Similar Gifts and Bequests

If the transfer was made by will—	Yes	No
(a) Has any action been instituted to have interpreted or to contest the will or any provision thereof affecting the charitable deductions claimed in this schedule? . . . . . If "Yes," full details must be submitted under this schedule.		
(b) According to the information and belief of the person or persons filing the return, is any such action designed or contemplated? . . . . . If "Yes," full details must be submitted under this schedule.		

Item number	Name and address of beneficiary	Character of institution	Amount
1			

Total . . . . . .

Less: (a) Federal estate tax payable out of above-listed property interests . . . . .

(b) Other death taxes payable out of above-listed property interests . . . . .

Total of items (a) and (b) . . . . . .

Net value of above-listed property interests (Also enter under the Recapitulation, page 3.) . . . . . .

c59—16—82001-1 (If more space is needed, insert additional sheets of same size.)

Form 706 (Rev. 9–72)

Estate of:

SCHEDULE O—Credit for Foreign Death Taxes

List all foreign countries to which death taxes have been paid and for which credit is claimed on this return.

If credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule O for each of the other countries.

The credit computed on this sheet is for _____ (Name of death tax or taxes)

_____ imposed in _____ (Name of country)

Credit is computed under the _____ (Insert "treaty" or "statute")

Citizenship (Nationality) of decedent at time of death _____

Computation of the Credit

(All amounts and values shown hereunder must be entered in United States money)

1 Amount of estate, inheritance, legacy and succession taxes imposed in the above country attributable to property situated in that country, and subjected to such taxes, and included in the gross estate (as defined by statute)	
2 Value of the gross estate (adjusted, if necessary, in accordance with the separate instructions for item 2)	
3 Value of property situated in that country, and subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, in accordance with the separate instructions for item 3)	
4 Actual Federal estate tax before allowance of credit for foreign death taxes	
5 Amount of Federal estate tax attributable to property specified at item 3 (proportion of item 4 that item 3 bears to item 2)	
6 Credit for death taxes imposed in the above country (item 1 or item 5, whichever is the smaller)	

SCHEDULE P—Credit for Tax on Prior Transfers

Name of transferor	Date of transferor's death

Transferor's residence at time of death

Computation of the Credit

PART I—Transferor's Tax on Prior Transfers	
1 Net value of transfers	
2 Value of transferor's estate (adjusted in accordance with the separate instructions for item 2)	
3 Tax on transferor's estate (adjusted in accordance with the separate instructions for item 3)	
4 Transferor's tax on prior transfers (proportion of item 3 which item 1 bears to item 2)	
PART II—Transferee's Tax on Prior Transfers	
5 Transferee's actual tax before allowance of credit for prior transfer tax	
6 Transferee's reduced gross estate	
7 Transferee's deductions (adjusted in accordance with the separate instructions for item 7)	
8 Transferee's reduced taxable estate (item 6 minus item 7)	
9 Tax on reduced taxable estate	
10 Transferee's tax on prior transfers (item 5 minus item 9)	
PART III—Credit Allowable	
11 Maximum amount before application of percentage requirement (item 4 or item 10, whichever is smaller)	
12 Percent allowable is	
13 Credit allowable (item 12 x item 11)	

☆U.S. GOVERNMENT PRINTING OFFICE:1972—O-458-432

e59—16—82001-1

Form **712**
(Rev. June 1973)
Department of the Treasury
Internal Revenue Service

Life Insurance Statement for a Decedent (Insured)

(To be filed by executor with Federal Estate Tax Return, Form 706)

1 Decedent's first name and middle initial	2 Decedent's last name	3 Date of death

4 Name of insurance company	5 Decedent's social security number (if known)
6 Kind of policy	7 Policy number

8 Names of beneficiaries

9 Face amount of policy	$
10 Principal of any indebtedness to the company deductible in determining net proceeds	$
11 Interest on indebtedness (item 10) accrued to date of death	$
12 Amount of accumulated dividends	$
13 Amount of post-mortem dividends	$
14 Amount of returned premium	$
15 Amount of proceeds if payable in one sum	$
16 Value of proceeds as of date of death (if not payable in one sum)	$
17 Date of issue of policy ►	
18 Amount of premium	$

19 (a) Provisions of policy with respect to the deferred payments or to the installments.
Note: Where marital deduction under Code section 2056 is involved, if other than lump sum settlement authorized, copy of insurance policy should be attached.

(b) Amount of installments . . . $

(c) Date of birth and name of any person the duration of whose life may measure the number of payments.

(d) Amount applied by the insurance company as a single premium representing the purchase of installment benefits . . . $

(e) Basis (Mortality table and rate of interest) used by insurer in valuing installment benefits.

20 Was the insured the annuitant or beneficiary of any annuity contract issued by the company? . . . ☐ Yes ☐ No

21 Names of companies with which decedent carried other policies and amount of such policies if this information is disclosed by your records.

The undersigned officer of the above-named insurance company hereby certifies that this statement sets forth correct and true information.

Signature ► Title ► Date of Certification ►

Instructions

Purpose of Statement.—The information shown by this statement is required for the purpose of determining the statutory gross estate of the insured for Federal estate tax purposes.

Statement of Insurer.—This statement must be made, on behalf of the insurance company which issued the policy, by an officer of the company having access to the records of the company. For purposes of this statement, a facsimile signature may be used in lieu of a manual signature and, if used, shall be binding as a manual signature.

Duty to File.—It is the duty of the executor to procure this statement from the insurance company and file it with the return. However, if specifically requested, the insurance company should file this statement directly with the official of the Internal Revenue Service making the request.

Separate Statements.—A separate statement must be filed for each policy listed on the return which constituted a part of the gross estate.

U.S. GOVERNMENT PRINTING OFFICE: 1973— -458-187 o48—16—82198-1