Supplemental
STATISTICS OF INCOME 1972

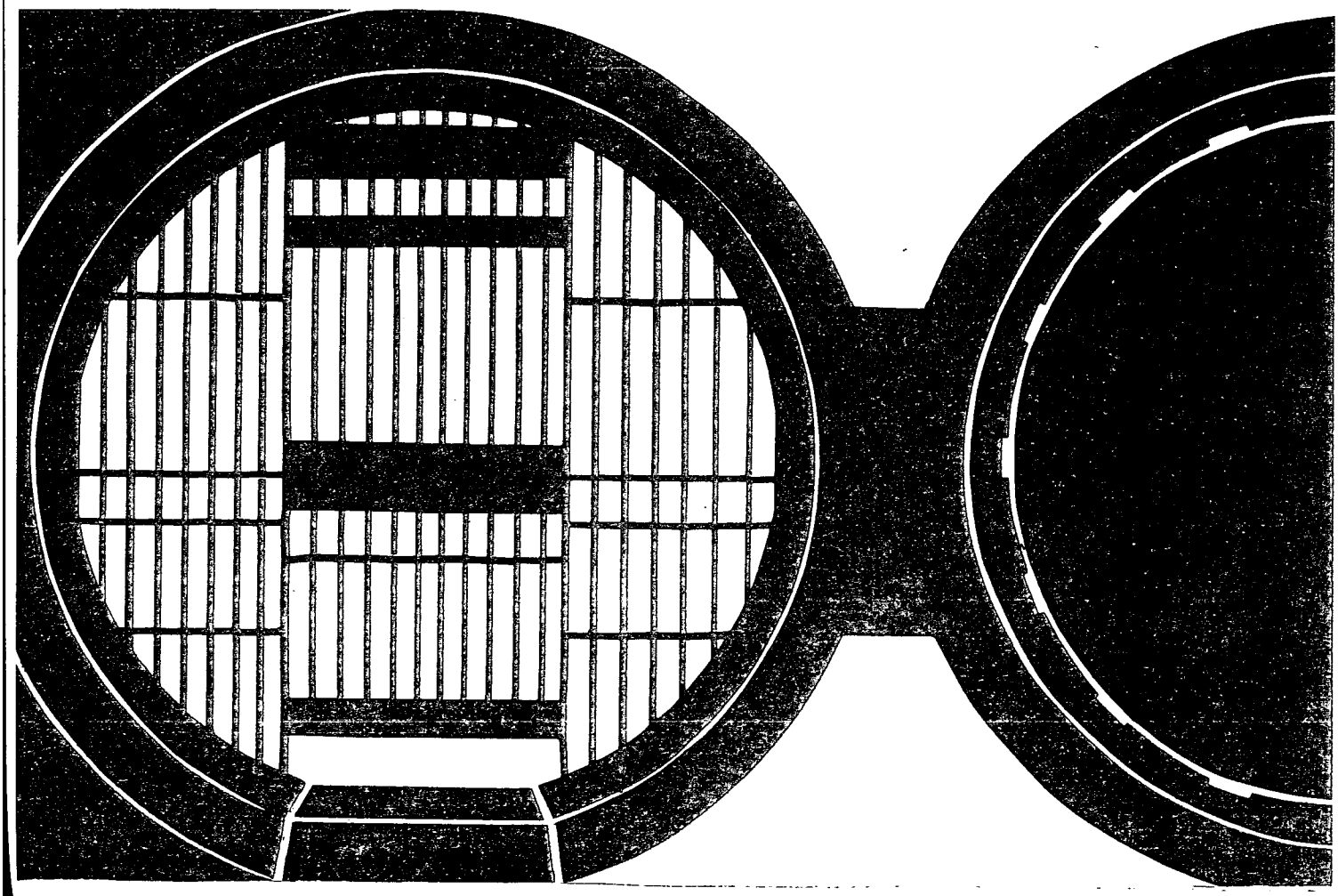
personal wealth

estimated from

Estate Tax Returns

Department of the Treasury
Internal Revenue Service

Publication 482 (3-76)



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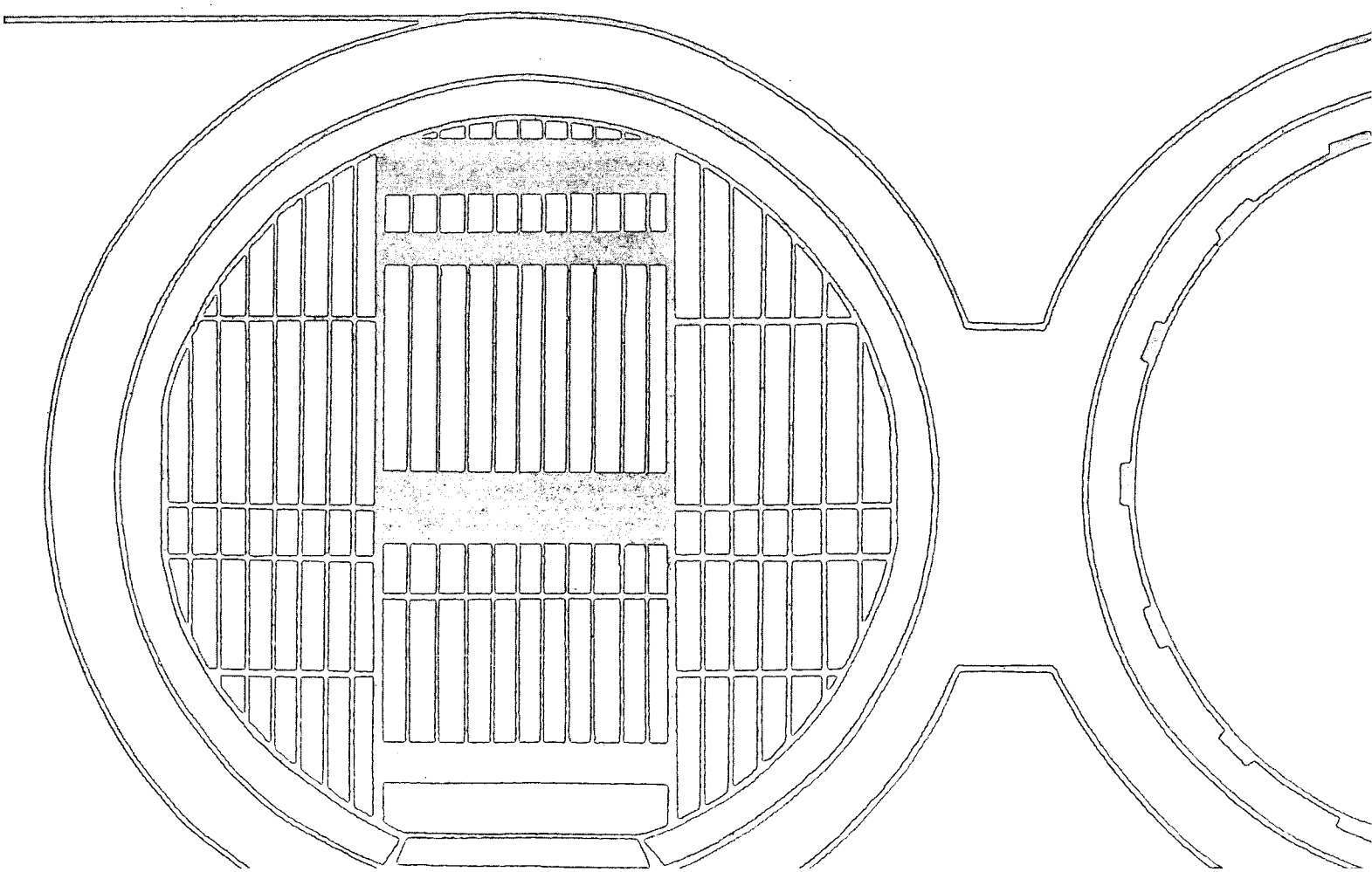


Letter of Transmittal

Treasury Department,
Office of the Commissioner of Internal Revenue,
Washington, D.C., March 12, 1976.

Dear Mr. Secretary:

I am transmitting the *Supplemental Report, Statistics of Income—1972, Personal Wealth Estimated from Estate Tax Returns.* The statistics in this volume are based on estate tax returns filed during calendar year 1973 and generally relate to 1972.

This is the third report to provide wealth estimates on the basis of estate tax returns, with the first two providing similar estimates for 1962 and 1969, respectively. Estimates are presented on the number and wealth of that portion of the population with assets of more than $60,000. Classifications include age, sex, marital status and various measures of gross and net wealth.

Donald C. Alexander

Commissioner of Internal Revenue.

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

Contents

Introduction and Summary, 1
Introduction, 1
Summary of findings, 1

Top Wealthholders in Perspective, 3
Concepts of wealth, 3
Wealth profile, 3
Types of wealth held by men and women, 3
Age and marital status, 4
Size of wealth, 5

Explanation of Classifications and Terms, 7
Classifications, 7
Explanation of terms, 7

Basic Tables, 11

Historical Summary, 1953-1972, 55
Age, sex, and marital status, 55
Asset composition, 55

Apendix A—Estate Multiplier Technique, 57
Social class and mortality, 57
Mortality of top wealthholders in 1972, 58

Appendix B—Estate Multipliers for 1972, 59
Top wealthholders under 40 years of age, 60
Top wealthholders of unknown age, 60
Description of the sample, 60
Data sources and selection of the sample, 60
Method of estimation, 60

Appendix C—Characteristics of Estate Tax Wealth, 61
Property interests included, 61
Community property, 61
Lifetime transfers, 62
Pensions and annuities, 62
Trusts and remainder interests, 62
Valuation, 62
Time of valuation, 63
Life insurance, 63

Guide to Tables and Charts

Tables

Summary

Number and assets by size of net worth (Table A), 2
Number under three measures of wealth (Table B), 3
Assets, debts, and net worth by sex (Table C), 3
Historical Statistics, 1953-1972 (Table D), 55

Type of Assets

By Size of Net Worth
- All top wealthholders (Table 1), 12
  - By amount of corporate stock holdings (Table 21), 32
  - Under 50 years of age (Table 10), 21
- Male top wealthholders (Table 2), 13
  - Married (Table 4), 15
  - Single (Table 6), 17
  - Widowers (Table 8), 19
  - 50 to 64 years of age (Table 11), 22
  - 65 years or older (Table 13), 24
- Female top wealthholders (Table 3), 14
  - Married (Table 5), 16
  - Single (Table 7), 18
  - Widows (Table 9), 20
  - 50 to 64 years of age (Table 12), 23
  - 65 years or older (Table 14), 25

By Size of Total Assets
- All top wealthholders (Table 15), 26
- Males (Table 16), 27
- Females (Table 17), 28

By Size of Gross Estate
- All top wealthholders (Table 31), 49
- Those with net worth of less than $60,000 (Table 32), 50

By Age and Marital Status
- Males (Table 25), 37
- Females (Table 26), 39
- Net worth of $100,000 or more:
  - All top wealthholders (Table 27), 41
  - Males (Table 28), 43
  - Females (Table 29), 45
- Net worth of $500,000 or more (Table 30), 47

By Amount of Corporate Stock Holdings
- Males (Table 19), 30
- Females (Table 20), 31

By Value of Real Estate Holdings
- All top wealthholders (Table 22), 34
- Males (Table 23), 35
- Females (Table 24), 36

Distributions of Top Wealthholders

By size of Total Assets and Net Worth (Table 18), 29
By State of Residence (Table 33), 51

Charts

Number of Top Wealthholders

Net worth and average net worth by sex (Chart 1), 2
Percent of total assets controlled by men and women by age (Chart 2), 4

Distributions of Wealth Among Top Wealthholders

By age and marital status for men and women (Chart 4), 5

Asset Composition

By marital status (Chart 3), 4
By size of wealth, and sex (Chart 5), 6

Introduction and Summary

Introduction

This report provides estimates of the personal wealth of individuals with more than $60,000 gross assets in 1972. The estimates are based on a sample of Federal estate tax returns filed during 1973 (such returns having been required for all individuals with more than $60,000 gross estate at date of death).[1]

The estate data which formed the basis for this report were published in *Statistics of Income—1972, Estate Tax Returns,* to which this volume is a supplement. This volume is the third personal wealth report to be published; the first two being for 1962 and 1969, respectively.

The underlying assumption in making these estimates is that death draws a random sample of the living population. The technique used to derive the estimates, called the "estate multiplier", relies on the fact that for the general population the mortality rate is known for each age and sex group. Therefore, if the number that died in each age/sex group is known, and the mortality rate for each group is known, then the population is simply the inverse of the mortality rate times the number of deaths in each group.

The estate multiplier technique is discussed further in Appendix A, but some problems associated with the technique are discussed here to provide an indication of some of the limitations inherent in the wealth estimates for the "top wealthholder" population provided in this report. The term 'top wealthholder" is used throughout this report to refer to those in the living population with a gross estate of more than $60,000 in 1972.

Perhaps the chief problem that confronts all applications of the estate multiplier technique is the lack of exact mortality rates appropriate to the top wealthholder population. This deficiency is very important, for there is much evidence to support the view that the mortality rates of those with economic well-being are more favorable than for the general population. On the basis of this evidence, which is discussed in detail in Appendix A, it is reasonable to assume that the mortality rates of top wealthholders are more favorable than the average mortality rates.

Other limitations associated with the estate multiplier technique that deserve early consideration relate to estate tax return reporting requirements and the wealth concepts for which measures are available.

Though the estate tax return is a rich source of economic information, generally prepared from records by highly skilled people and under exacting requirements of law, the wealth reported on the return is not identical with what is ordinarily considered an individual's personal wealth. The financial value of life insurance to a living person, for example, is its cash surrender value; the estate of a deceased person includes the insurance at its full face value. In the estimates presented in this report, insurance proceeds were adjusted so both equity and face values of insurance could be included in different concepts of wealth.

Gifts and other transfers of wealth which were made by the decedent within 3 years of death are included as part of the wealth in this report. Such wealth must be reported on the estate tax return on the theory that the transfer was made in contemplation of death.

Some duplication in wealth is included in these estimates to the extent that the estate returns of both benefactors and beneficiaries were filed in 1973. This is also true with respect to jointly-held property which is included as wealth of one person.

Some types of wealth such as pensions, annuities, and trust interests, represented only by an income right of the decedent; and, certain community property interests; are excluded from the estimates.

The valuation of estate tax return assets may be understated for other reasons. The estimates are based on returns as filed before audit, and assets for which no ready market exists could be undervalued by the executor in the interest of minimizing the estate tax. In addition, the option to use an alternate valuation had the effect of reducing reported wealth. For returns used in this report, those filed in 1973, the alternate method permitted valuation 6 months after death, or on the date of disposal if within that period.

The estimates in this report should be relatively accurate with regard to showing the patterns of asset holdings among different age, sex, and marital status groups of top wealthholders. The estimates are less precise in terms of the absolute value of these asset holdings.

Summary of Findings

There were an estimated 12.8 million individuals in the living population in 1972 with gross estate of more than $60,000. These 12.8 million top wealthholders represented about 6.1 percent of the total population in October (the point in time about which these estimates center). Slightly more than 7.8 million of this group were men, while 5.0 million were women, representing 7.7 percent and 4.7 percent of their respective population totals.

The top wealthholders had total assets valued at $2.2 trillion and debts of $0.3 trillion, resulting in net worth of $1.9 trillion. As indicated in table A, over three-fifths of the

[1] The time period for these estimates would center around October 1972, since 66 percent of the estate tax returns were for individuals who died in 1972; 28 percent for 1973 decedents; and only 6 percent for individuals who died in 1971 or earlier years.

Table A.—NUMBER OF TOP WEALTHHOLDERS AND ASSET COMPOSITION BY SIZE OF NET WORTH, 1972

[All figures are estimates based on estate tax return samples—number of top wealthholders are in thousands, dollar amounts are in billions]

Item	Total	Size of net worth				
		Under $50,000	$50,000 under $100,000	$100,000 under $500,000	$500,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of top wealthholders	12,815	2,906	5,141	4,283	305	180
Total assets	2,152	151	444	881	226	449
Debts	300	99	67	85	19	31
Net worth	1,852	53	377	797	208	417
Types of assets:						
Cash	278	11	85	143	19	19
Corporate stock	629	12	65	239	98	215
Bonds	124	1	14	44	16	49
Real estate	645	83	190	273	44	55
All other	475	44	89	183	49	109

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

top wealthholders had a net worth of less than $100,000. About 4 percent of the top wealthholders had a net worth of $500,000 or more. Overall, real estate, at $645 billion, was the largest single asset item in the top wealthholders' balance sheet. Corporate stock, the leading component in the 1962 and 1969 wealth estimates, amounted to $629 billion in 1972. Over two-fifths of the total value of real estate was held by those with net worth of less than $100,000, while, in contrast, almost one-half of the corporate stock was held by those with net worth of $500,000 or more.

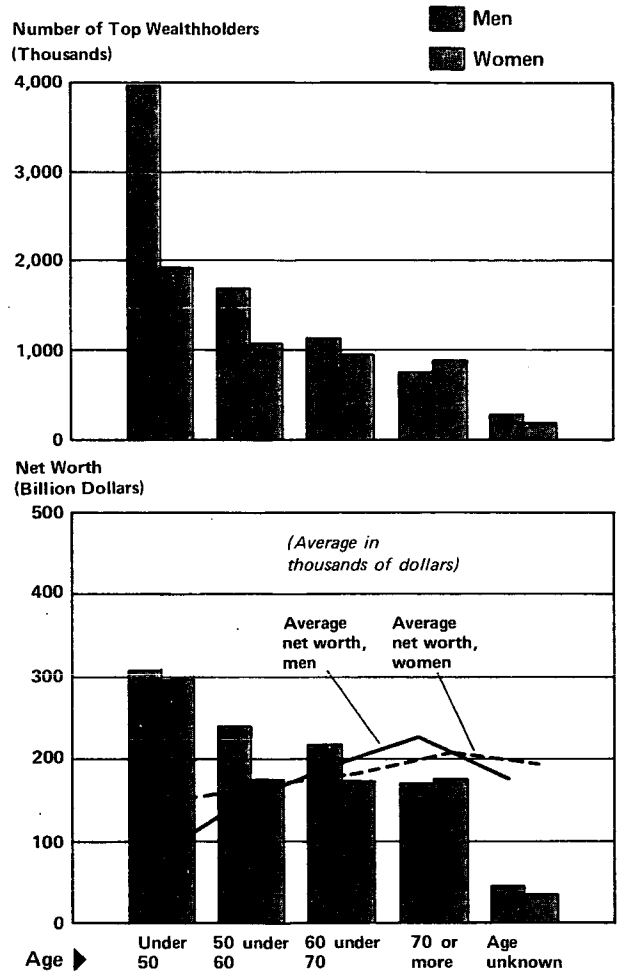
Chart 1 shows that the pattern of wealth among men was closely related with age. As age increased, the average net worth steadily increased, from $78 thousand for those under age 50 to more than $226 thousand for those age 70 or more. The pattern for women was not as closely related to age, probably due to the way much of their wealth was obtained (i.e., through inheritance).

In terms of age, women top wealthholders were generally older than men. Over half of the men and about two-fifths of the women were under age 50. In contrast, over one-quarter of the women were age 65 and over compared to about one-fifth of the men.

The vast majority of male top wealthholders were married, over 80 percent, while less than 7 percent were widowers. In comparison, 45 percent of the female top wealthholders were married and 36 percent were widows. Single individuals accounted for about 8 percent and 11 percent of the male a female top wealthholders, respectively.

Chart 1

Number of top wealthholders, net worth, average net worth for men and women, 1972



Top Wealthholders in Perspective

Concepts of Wealth

As indicated in the Introduction, this report provides estimates of the number and wealth of individuals with a "gross estate" of more than $60,000 in 1972. The gross estate criterion is a Federal estate tax concept of wealth that does not conform to more usual definitions of wealth mainly because life insurance at face value is included as wealth of the decedent. Therefore, three measures of wealth are used throughout this report; gross estate, total assets, and net worth. Since net worth is the more usual concept of wealth, it is used as the major classifier.

Gross estate is the gross value of all assets including the full face value of life insurance reduced by policy loans and before the reduction by the amount of debts. This measure defines those included in the top wealthholder group.

Total assets, a lower wealth value, is still essentially a gross measure. This is obtained by using the cash value of the life insurance asset; that is, the value the insurance had immediately prior to death.

Net worth, of course, is the level after all debts have been removed, and includes the cash value of life insurance. Table B indicates the number of top wealthholders at four wealth levels, using the three definitions of wealth. Whereas an estimated 218 thousand individuals were millionaires according to the value of their gross estate, only 180 thousand were in the millionaire category in terms of net worth.

Table B.—NUMBER OF TOP WEALTHHOLDERS BY MEASURES OF GROSS AND NET WEALTH, 1972

[All figures are estimates based on estate tax return samples—numbers are in thousands]

Size class for particular measure	Number as measured by—		
	Net worth	Total assets	Gross estate
	(1)	(2)	(3)
Total	12,815	12,815	12,815
Under $100,000	8,047	7,021	4,938
$100,000 under $500,000	4,283	5,217	7,233
$500,000 under $1,000,000	305	375	425
$1,000,000 or more	180	203	218

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

Wealth Profile

The composition of wealth is related to age, sex, marital status, and the total amount of wealth held. For a number of reasons the present report can only provide partial answers to the question of the direction and magnitude in which these influences interact. One limitation is that the asset categories are quite broad and not always very homogeneous.

Individual movements within an asset category may be obscured or confounded by other, perhaps opposite, tendencies. Even within such a relatively homogeneous category as publicly traded stock, important but unobserved changes in portfolio composition may occur. Because of the graduated income taxes, there may be a shift toward growth stocks with lower yields as wealth increases.

Types of wealth held by men and women

Although more men were in the top wealthholder group, on the average women held more wealth ($188 thousand of total assets to $155 thousand for men). Table C indicates the differences in the composition of asset holdings of men

Table C.—COMPOSITION OF WEALTH FOR MALE AND FEMALE TOP WEALTHHOLDERS, 1972

[All figures are estimates based on estate tax return samples—numbers are in thousands, dollars amounts are in billions]

Item	Male top wealthholders				Female top wealthholders			
	Number	Percent of total males	Amount	Percent of total assets	Number	Percent of total females	Amount	Percent of total assets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total assets	7,810	100.0	1,209	100.0	5,006	100.0	943	100.0
Debts	6,724	86.1	219	18.1	4,159	83.1	81	8.6
Net worth	7,810	100.0	990	81.9	5,006	100.0	862	91.4
Types of assets:								
Cash	7,423	95.0	142	11.7	4,730	94.5	137	14.5
Corporate stock	5,177	66.3	334	27.6	3,410	68.1	296	31.4
Bonds, total	2,798	35.8	59	4.9	2,038	40.7	65	6.9
Corporate and foreign	967	12.4	15	1.2	872	17.4	13	1.4
Government, total	2,247	28.8	44	3.7	1,570	31.4	52	5.5
Federal savings	1,896	24.3	12	1.0	1,175	23.5	11	1.2
Other Federal	297	3.8	14	1.1	359	7.2	25	2.7
State and local	243	3.1	19	1.6	246	4.9	17	1.8
Life insurance equity	6,815	87.3	37	3.1	2,532	50.6	5	0.5
Notes and mortgages	1,831	23.4	50	4.2	1,258	25.1	36	3.8
Real estate	6,693	85.7	393	32.5	3,988	79.7	252	26.7
Noncorporate business	2,106	27.0	75	6.2	556	11.1	18	1.9
Other assets	7,216	92.4	119	9.8	4,386	87.6	135	14.3

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

and women. Proportionally, more men than women owned real estate, notes and mortgages, and noncorporate business assets. In contrast, more women owned corporate stock and bonds. As a percent of total assets, the debts of men were twice those of women, 18 percent compared to 9 percent. The reason for the large difference in debts relates to the fact that proportionally more men owned the assets which are typically mortgaged or debt-financed, such as real estate and business assets.

Age and marital status

Chart 2 shows the distribution of assets for men and women in various age brackets. About 36 percent of the assets controlled by women, and 37 percent of the assets controlled by men, represented individuals under age 50. Men in age groups 50 under 65 had almost 35 percent of the total male-held assets, compared to a figure of 32 percent for women.

Chart 3 presents a comparison of the asset composition of top wealthholders within marital status classifications. Married top wealthholders held proportionately more real estate and life insurance; single wealthholders had relatively more corporate stock and cash; widows and widowers had relatively more bonds; and "other" marital groups (divorced and separated) had relatively more business assets and notes and mortgages.

Chart 2
Percent distribution of assets by age group, 1972

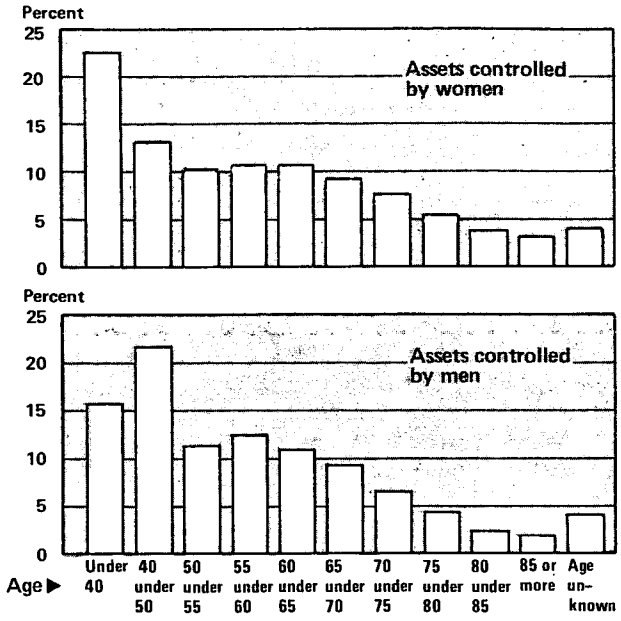
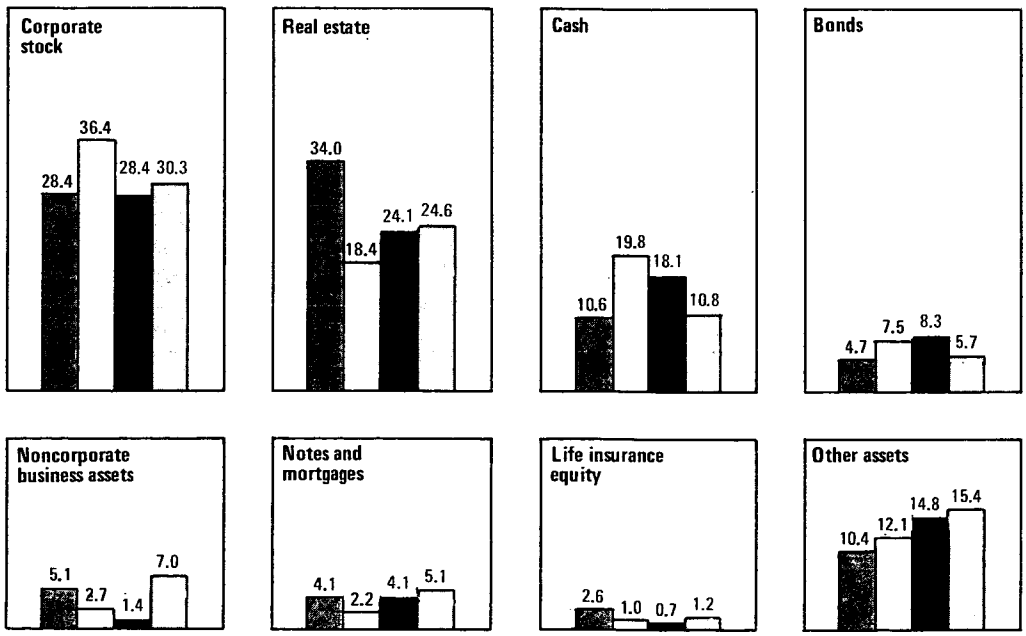


Chart 3
Asset composition by marital status

Percent of each asset to total assets



Marital Class
- Married
- Single
- Widowed
- Other

Chart 4
Percent of total assets controlled by each marital group of men and women, by age group, 1972

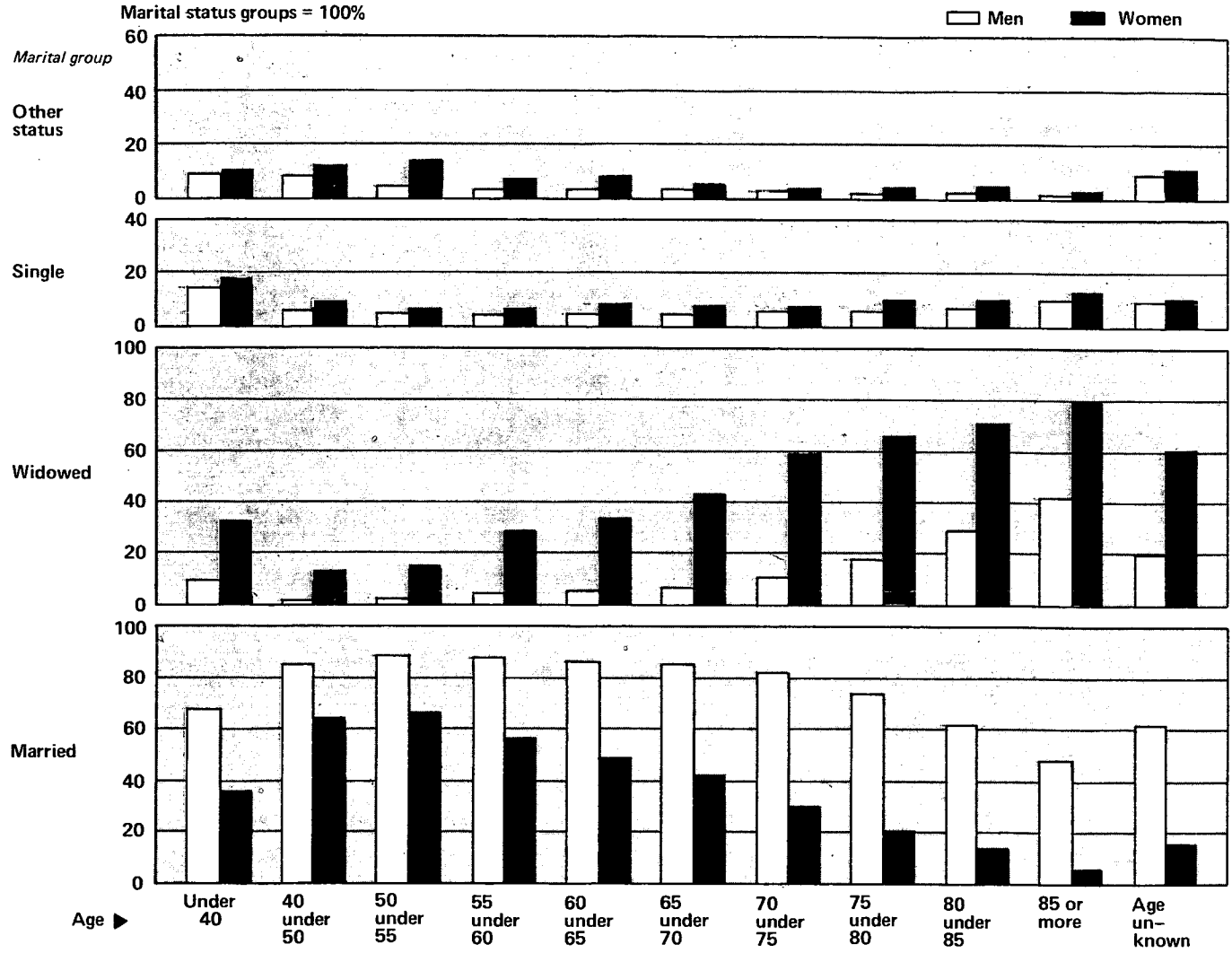


Chart 4 shows the pattern of wealth concentration for age/sex groups within marital status classifications. Married males controlled the vast majority of wealth in every age group for men; while for women, the married controlled the bulk of the wealth in age groups under 65, and, as expected, the widowed controlled the wealth for age groups 65 and over.

Size of wealth

Chart 5 shows the variation in the composition of assets related to the size of net worth. For both male and female top wealthholders, the relative importance of real estate declined sharply as wealth increased. This was also true of life insurance, especially for men. Asset types which increased significantly as net worth rose were corporate stock and certain types of bonds.

In general, the asset composition of top wealthholders is predominantly related to size of wealth, particularly in the holding of corporate stock, real estate, and insurance. Age, sex, and marital status seem to play less important roles in the choice of holdings of various types of assets.

Chart 5.

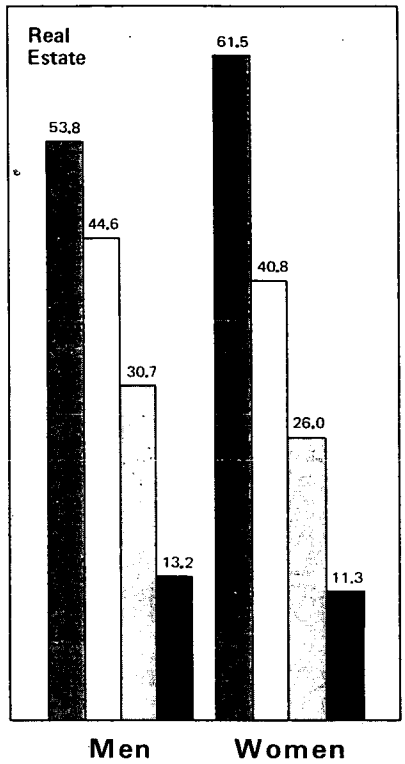
Asset composition by size of net worth

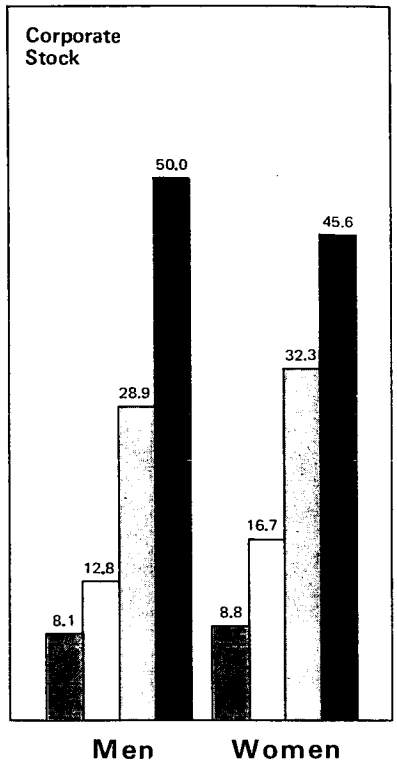
Percent of each asset to total assets by sex

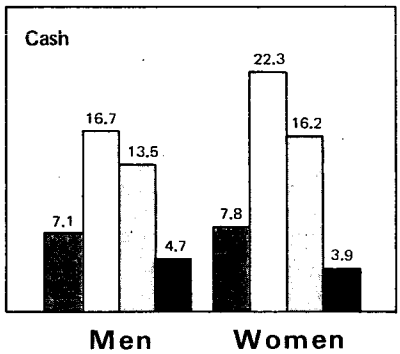
Size of Net Worth

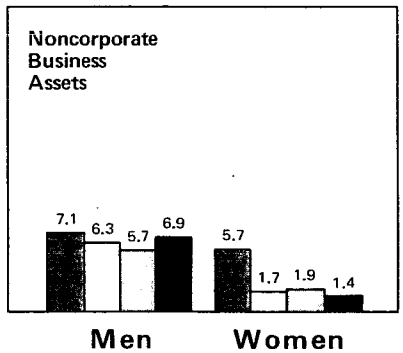
- Under $50,000
- $50,000 under $100,000
- $100,000 under $1,000,000
- $1,000,000 or more

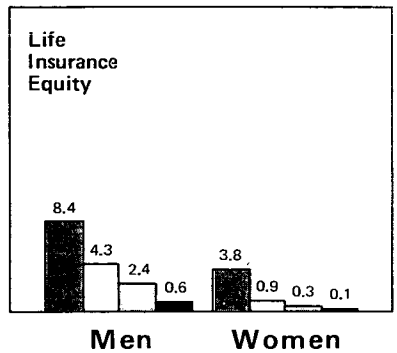
* Less than 0.05 percent

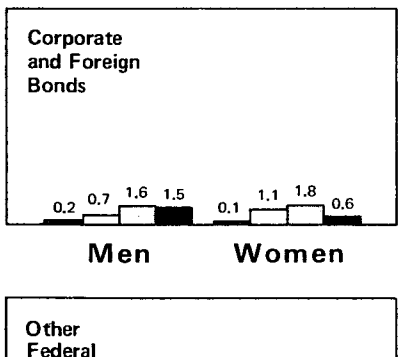


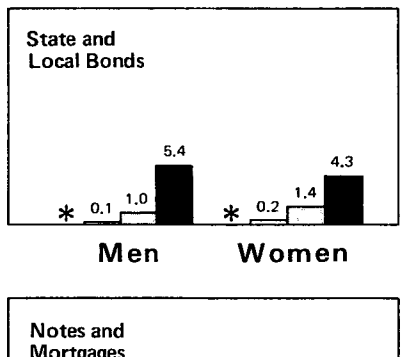


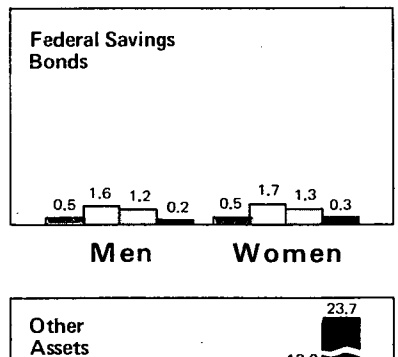


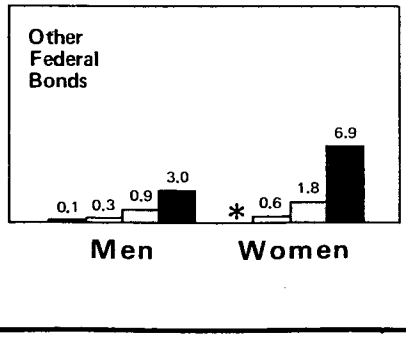


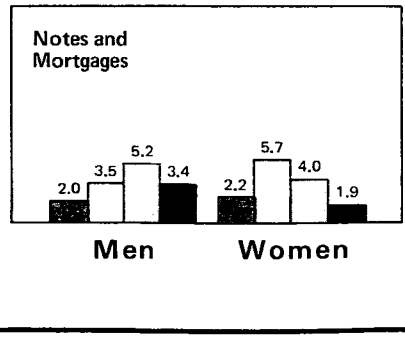


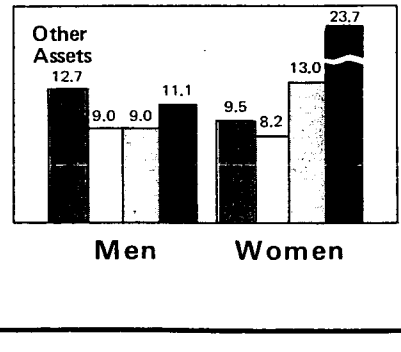












Explanation of Classification and Terms

Classifications

Age, sex and marital status

Age was determined by subtracting year of birth from year of death. This concept of age is closer to "insurance age," or age at nearest birthday, than it is to actual age. Computing age as year of death minus year of birth produces some inaccuracies in the weighting procedure, but these are small and tend to be offsetting. For about 3.7 percent of the sample, age could not be determined because either or both years were not reported on the estate tax return. This "age unknown" group is discussed in Appendix B.

Sex was determined from the name of the decedent, from information on next of kin, or from any other relevant data. A sex designation was assigned randomly to the few returns where the name or other information was not sufficient to identify the individual as male or female.

Marital status was determined from information on the return form which specified married, widow or widower, single, legally separated, and divorced. For purposes of classification in this report, legally separated, divorced, and individuals whose marital status could not be determined were included in the "Other" category.

Size classifications

Three measures of wealth are used in this report: gross estate, total assets, and net worth. The first two are measures of total wealth and differ only in the way insurance is valued. Gross estate includes insurance at its full face value; total assets includes insurance at its estimated cash surrender value. Net worth, the major classifier in this report, is total assets less debts.

The amounts of two major asset types, corporate stock and real estate, are also used as classifiers in some tables.

State or place of residence

Table 33 shows the number and assets of top wealthholders residing in the 50 States, with the District of Columbia included with Maryland (since returns for D.C. decedents were filed with the Baltimore, Maryland office and no separation of these returns was attempted). U.S. citizens domiciled abroad are shown in the category "Other areas."

This geographic distribution is based on the place in which the decedent was domiciled. It represents the place of residence of the top wealthholders, but it is not necessarily indicative of the location of their wealth.

Explanation of Terms

Top wealthholders

The estimated number of residents of the United States or U.S. citizens domiciled abroad with gross estates of more than $60,000 are defined as top wealthholders. Technically, these were people for whom a Federal estate tax return would have been required had they died.

Total assets

Included in this wealth measure was the gross value (not reduced by debts) of all assets except insurance. These assets included interests in corporate stock, bonds, notes and mortgages, real estate, noncorporate business assets, and other property. Only the cash surrender value of insurance, that portion which was available during life, was included for these wealth estimates, even though the full face amount of insurance (less any policy loans) was reported for estate tax purposes. Except for the treatment of insurance, total assets represents total wealth, or "gross estate" as defined by law.

Debts and mortgages

All debts (except policy loans on life insurance) were included whether or not secured by mortgages or loans. The item was comprised of mortgages on real estate; notes and other obligations; debts of a sole proprietorship or partnership; property, income, and gift taxes accrued; amounts due to brokers; and unpaid charitable pledges (but not bequests). Two kinds of debts were included which are not appropriate to the "estates of the living:" debts incurred as a result of terminal illness and, in a very few cases, foreign death taxes and State death taxes paid by the estate on a charitable bequest.

Net worth

Net worth is the total equity in all property—real, personal, tangible, and intangible—which the top wealthholders were considered to have owned. The concept of net worth used in this report differs slightly from the general concept principally because of the estate tax treatment accorded annuity and trust assets, and to a lesser extent because the decedent's debts included certain death taxes and unpaid medical bills occasioned by terminal illness. (See the discussion of property interests included in Appendix C.)

Type of Asset

Cash

Cash included currency and coins on hand or in safe-deposit boxes, checks, checking accounts, savings deposits including certificates, savings and loan accounts, and postal savings accounts.

Corporate stock

This asset included common, preferred, and debenture stock of domestic and foreign corporations. Stock traded on an exchange or over the counter was included, as well as stock in a closely-held corporation, certificates of deposit issued for stock, seat on or membership in a stock exchange, contracts to purchase stock, and scrip in connection with stock. Dividends accrued were included with the value of the stock.

Bonds

A certificate of debt issued by a government, municipality, or corporation, which represented a binding agreement between the issuing entity and the bondholder. The issuer promised to pay interest to the holder in return for the loan of the money and to repay face amount, or principal, on a certain date. The interest was included in the value of the bond from which it was derived.

Corporate and foreign bonds included all types of bonds issued by any corporation, and all foreign issues by either a foreign government or a foreign corporation.

Federal savings bonds were nontransferrable U.S. registered obligations usually issued in denominations of $25 to $1,000.

Other Federal bonds included the total amount of all other bonds issued by the Federal Government, its agencies, and other instrumentalities. Included in this category were special Treasury bonds that could be used to pay estate tax, postal savings bonds, and Federal National Mortgage Association bonds.

State and local Government bonds were issues by the State Government or any agency thereof; issues by towns, cities, municipalities, counties, or any governing body within a State, or any agency created by the governing body. Also included were bonds issued by the Governments (or their agencies) of U.S. possessions.

Life insurance equity

Equity in life insurance was defined as the cash surrender value, which was estimated by applying average ratios to the face value of life insurance as reported on the estate tax returns. (These ratios and their derivation are discussed in Appendix C.) This adjustment from face to equity value was made on each estate tax return that had life insurance, even though some of the amounts were term insurance which had no cash value. Since the processing procedures did not allow for differentiating between term and other types of insurance, the ratios were applied to the total insurance on each record. Therefore, both the number of top wealthholders with, and amount of, insurance equity are overstated in proportion to the amount that term insurance represented of total insurance in force. The frequencies shown are more meaningfully interpreted as the number of top wealthholders tha would have had insurance includable in their estates.

Notes and mortgages

This asset included promissory notes, loans, mortgages trust deeds, and contracts to sell land. Also included wer certificates of deposit issued for mortgages, and items desig nated as "bonds and mortgages" when the issue was not on of a series. Accrued interest on these obligations was addec to the value of the asset.

Real estate

The full value (not the equity) of real property ownec or contracted to purchase was included. The asset comprisec the personal residence; commercial and business property o a sole proprietorship, such as an apartment building or a store; unused or improved property held for sale; and farm lands including growing crops if not separately valued Accrued rent on real property was included with the valu of the property.

Noncorporate business assets

This asset category included the net value of a sole pro prietorship or an interest in a partnership, except for th value of the real estate associated with the business. Thi asset comprised such items as farm products including grow ing crops, livestock, and farm machinery; automobiles anc other machinery and equipment held solely for business use and inventories and merchandise purchased or contractec for.

Other assets

The following were included in this category, some of which are not appropriate to the wealth of the living: (1) household goods, automobiles, clothing, jewelry, and other personal effects; (2) accumulated and post-mortem dividends from life insurance; (3) royalties; (4) patents; (5) lump-sum death benefits from social security; (6) mineral rights if valued separately from real estate; (7) cash surrender value of pensions and annuities which were receivable by a surviving beneficiary, except certain pensions or annuities where only the proportion of the cash value which the decedent's contribution bore to the total cost was included; and (8) certain lifetime transfers which can be classified as (a) gifts taking effect at death, (b) transfers of property in which the decedent retained income rights or property over which the decedent retained the right to alter, amend, revoke, or terminate, the enjoyment or use. and (c) gifts made by the decedent within 3 years prior to death, presumed to be in contemplation of death. (See the discussion of property interests included in Appendix C.)

Estate tax return statistics

Estate tax return data represent estimates of the holdings of deceased top wealthholders. They also constitute the sample from which the characteristics of living top wealth-

holders were estimated. Summary statistics from the sample are shown in most of the basic tables. Considerable more detail is available in *Statistics of Income—1972, Estate Tax Returns*.

Gross estate

This wealth measure was the gross value of all property to the extent of the decedent's interest therein at date of death, not reduced by mortgages, debts (except policy loans against insurance), or administrative expenses. Included were real estate, tangible and intangible personal property, certain lifetime transfers, joint estates with right of survivorship and tenancies by the entirety, property over which the decedent had a general power of appointment, dower and courtesy of surviving spouse, proceeds from life insurance, and the decedent's interest in annuities receivable by a surviving beneficiary. Community property was included to the extent of the decedent's interest in such property.

Basic Tables

In the tables which follow, numbers of top wealthholders are rounded to thousands and amounts are provided in millions of dollars, in keeping with the presumed accuracy of the estimation technique. A footnote designated as (1) in a data cell indicates that the estimate is not shown separately because it was based on too few sample returns. However, the estimate is included in the appropriate total. An asterisk (*) in a data cell indicates either a frequency of less than 50 top wealthholders or an amount of less than $500,000.

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	12,815.2	2,151,946	10,883.4	300,064	1,851,884	12,153.7	278,390	8,586.4	629,402
Negative net worth	116.3	12,936	116.3	38,097	-25,160	93.0	471	61.9	2,066
$0 under $20,000	913.3	29,946	813.6	19,429	10,517	831.6	1,637	397.2	1,778
$20,000 under $50,000	1,876.8	108,502	1,703.4	41,034	67,468	1,732.2	8,823	1,111.9	8,614
$50,000 under $60,000	881.2	63,282	777.9	14,611	48,671	839.1	8,415	552.1	7,503
$60,000 under $70,000	1,479.6	113,468	1,150.7	17,098	96,370	1,370.7	21,621	875.0	16,885
$70,000 under $80,000	1,111.5	98,533	873.4	15,446	83,087	1,052.1	20,839	685.9	13,838
$80,000 under $100,000	1,668.5	168,690	1,291.0	19,398	149,293	1,599.9	34,437	1,100.0	26,562
$100,000 under $150,000	2,071.3	279,939	1,732.1	29,851	250,088	2,006.3	52,885	1,544.0	59,318
$150,000 under $250,000	1,364.4	285,351	1,174.2	26,932	258,419	1,318.0	47,944	1,081.6	71,227
$250,000 under $500,000	847.5	316,048	787.5	28,028	288,020	834.2	42,483	730.6	108,218
$500,000 under $1,000,000	304.8	226,332	287.9	18,660	207,672	297.5	19,417	281.0	98,343
$1,000,000 under $5,000,000	168.7	329,492	164.2	22,852	306,640	167.9	15,591	154.5	155,621
$5,000,000 or more	11.3	119,427	11.2	8,628	110,799	11.2	3,827	10.7	59,429

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	4,836.0	124,206	1,838.4	27,682	3,816.5	96,526	3,070.7	22,703
Negative net worth	11.5	45	4.5	30	7.1	15	7.0	11
$0 under $20,000	178.7	205	25.6	34	164.4	171	164.3	120
$20,000 under $50,000	546.1	930	84.4	221	483.7	709	455.6	605
$50,000 under $60,000	293.7	1,178	77.8	424	249.9	754	233.2	683
$60,000 under $70,000	464.8	2,976	147.7	946	366.2	2,030	321.4	1,672
$70,000 under $80,000	376.8	3,234	106.1	791	308.5	2,443	276.5	1,765
$80,000 under $100,000	613.6	6,470	206.6	1,777	489.8	4,694	424.7	3,207
$100,000 under $150,000	884.8	10,635	371.0	3,775	642.9	6,859	535.0	4,775
$150,000 under $250,000	663.1	14,069	337.0	5,089	477.3	8,981	349.6	4,319
$250,000 under $500,000	481.6	19,136	294.5	6,614	354.6	12,523	202.0	3,401
$500,000 under $1,000,000	190.6	15,957	111.3	3,236	157.4	12,721	68.4	1,173
$1,000,000 under $5,000,000	121.1	36,173	66.5	3,599	105.8	32,575	31.5	882
$5,000,000 or more	9.6	13,198	5.4	1,146	8.9	12,051	1.5	90

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	656.1	38,343	488.8	35,481	9,346.4	41,939	3,089.1	86,416
Negative net worth	(*)	1	0.3	3	112.0	763	22.4	607
$0 under $20,000	0.1	50	1.8	1	902.2	3,415	98.3	438
$20,000 under $50,000	26.3	65	15.1	39	1,781.4	7,410	202.0	1,983
$50,000 under $60,000	15.1	53	5.8	18	775.8	2,912	160.7	2,258
$60,000 under $70,000	43.9	255	11.6	102	934.2	3,095	301.2	6,353
$70,000 under $80,000	34.4	573	13.0	105	742.2	2,383	239.8	3,917
$80,000 under $100,000	62.3	1,131	28.2	356	1,144.4	3,847	395.3	7,502
$100,000 under $150,000	94.9	1,317	62.2	768	1,353.6	5,761	568.1	12,131
$150,000 under $250,000	122.0	3,072	79.2	1,590	848.3	4,845	497.5	14,524
$250,000 under $500,000	130.5	5,105	108.4	4,017	498.6	3,839	376.3	15,151
$500,000 under $1,000,000	66.6	4,995	84.3	6,553	167.0	1,969	138.7	9,478
$1,000,000 under $5,000,000	55.3	15,287	71.7	16,406	80.9	1,475	81.3	9,300
$5,000,000 or more	4.7	6,439	7.2	5,523	5.8	235	7.5	2,774

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	10,681.1	645,341	2,657.5	92,607	11,601.5	253,647	174,891	38,862	35,120
Negative net worth	81.3	6,094	49.4	1,854	100.8	1,036	364	96	-100
$0 under $20,000	681.7	17,062	99.1	1,349	851.9	4,062	1,358	156	16
$20,000 under $50,000	1,691.8	60,115	340.9	7,217	1,780.5	13,409	6,440	621	245
$50,000 under $60,000	779.2	31,982	149.3	2,901	783.1	6,133	6,135	516	343
$60,000 under $70,000	1,196.3	47,382	252.4	4,661	1,262.8	10,497	19,374	1,464	1,260
$70,000 under $80,000	893.5	41,823	238.7	4,666	947.6	7,833	17,810	1,498	1,333
$80,000 under $100,000	1,424.3	69,135	332.9	6,791	1,472.7	13,945	28,000	2,783	2,504
$100,000 under $150,000	1,744.8	101,973	476.6	12,610	1,848.6	24,625	40,193	5,343	4,874
$150,000 under $250,000	1,105.1	90,565	338.0	11,445	1,268.4	30,733	28,179	5,782	5,362
$250,000 under $500,000	695.4	80,072	234.7	12,162	813.3	34,987	17,022	6,230	5,801
$500,000 under $1,000,000	242.1	43,831	90.7	7,727	296.3	29,610	6,398	4,646	4,357
$1,000,000 under $5,000,000	136.0	45,965	49.5	10,877	164.3	54,489	3,341	6,488	6,068
$5,000,000 or more	9.6	9,342	5.3	8,347	11.2	22,288	277	3,239	3,057

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	7,809.6	1,208,971	6,724.1	218,846	990,126	7,423.4	141,704	5,177.0	333,637
Negative net worth	115.2	12,477	115.2	36,852	-24,374	91.9	419	60.8	1,845
$0 under $20,000	838.2	27,939	750.8	18,353	9,586	761.4	1,478	366.2	1,736
$20,000 under $50,000	1,543.4	86,955	1,377.0	32,519	54,436	1,434.5	7,154	881.3	6,760
$50,000 under $60,000	599.7	43,243	510.4	10,295	32,948	581.9	5,460	395.1	4,764
$60,000 under $70,000	691.8	55,564	564.9	10,594	44,971	664.7	9,290	444.3	6,794
$70,000 under $80,000	620.7	55,695	496.0	9,360	46,334	599.1	9,854	384.2	7,011
$80,000 under $100,000	834.1	86,666	653.1	12,064	74,602	795.6	15,553	577.8	12,263
$100,000 under $150,000	1,134.5	156,930	958.7	20,053	136,877	1,085.8	26,442	841.6	30,663
$150,000 under $250,000	728.0	156,229	635.5	17,455	138,774	714.0	23,730	595.8	36,481
$250,000 under $500,000	464.4	178,929	430.7	20,342	158,587	457.4	21,594	404.4	58,506
$500,000 under $1,000,000	150.4	112,598	144.1	11,325	101,273	148.5	9,702	140.6	49,016
$1,000,000 under $5,000,000	82.5	159,359	81.1	14,294	145,065	82.0	8,223	78.3	77,237
$5,000,000 or more	6.7	76,387	6.6	5,340	71,047	6.6	2,805	6.6	40,561

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	2,798.1	59,399	966.9	14,939	2,246.8	44,460	1,895.9	12,085
Negative net worth	10.8	35	4.5	30	6.4	5	6.3	3
$0 under $20,000	162.6	199	25.6	34	148.3	165	148.2	114
$20,000 under $50,000	479.1	792	70.4	186	426.5	606	399.8	508
$50,000 under $60,000	207.7	701	63.8	196	175.2	505	160.6	440
$60,000 under $70,000	220.4	1,292	53.9	318	183.7	974	168.3	847
$70,000 under $80,000	218.6	1,806	58.9	361	180.1	1,445	158.8	926
$80,000 under $100,000	306.6	2,891	94.2	839	248.1	2,052	230.1	1,731
$100,000 under $150,000	450.2	5,219	179.1	1,741	334.6	3,478	279.1	2,466
$150,000 under $250,000	330.0	6,655	169.7	2,459	229.3	4,196	178.7	2,337
$250,000 under $500,000	255.8	9,099	152.8	3,461	190.5	5,638	113.2	1,722
$500,000 under $1,000,000	94.2	7,010	56.0	1,773	73.3	5,236	37.6	621
$1,000,000 under $5,000,000	56.5	16,603	34.6	2,626	45.6	13,978	14.5	325
$5,000,000 or more	5.6	7,097	3.4	915	5.2	6,182	0.7	45

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	297.0	13,505	243.2	18,874	6,814.7	37,393	1,830.6	50,372
Negative net worth	(*)	1	0.2	1	111.0	742	21.7	562
$0 under $20,000	0.1	50	1.8	1	831.0	3,175	97.7	436
$20,000 under $50,000	25.9	65	14.1	34	1,517.7	6,763	159.9	1,506
$50,000 under $60,000	14.9	50	3.8	16	570.5	2,615	107.4	1,137
$60,000 under $70,000	15.4	94	5.3	34	557.6	2,517	128.1	1,797
$70,000 under $80,000	20.8	441	10.0	78	474.6	2,017	129.1	2,289
$80,000 under $100,000	16.8	223	12.1	98	689.3	3,334	202.4	3,252
$100,000 under $150,000	48.0	558	35.6	454	919.0	5,073	349.0	7,627
$150,000 under $250,000	46.9	1,147	32.8	712	587.4	4,384	286.5	8,491
$250,000 under $500,000	60.6	2,042	54.8	1,875	366.7	3,474	220.5	9,420
$500,000 under $1,000,000	25.1	1,807	36.9	2,808	119.7	1,769	77.3	5,752
$1,000,000 under $5,000,000	20.3	4,703	31.5	8,950	65.2	1,327	46.5	6,144
$5,000,000 or more	2.2	2,324	4.3	3,813	5.0	203	4.5	1,959

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	6,693.1	393,104	2,101.6	74,742	7,215.9	118,623	108,985	24,761	21,645
Negative net worth	80.6	6,048	48.8	1,828	99.7	998	343	90	-93
$0 under $20,000	622.1	15,910	97.8	1,285	789.2	3,721	1,296	149	16
$20,000 under $50,000	1,381.8	46,554	303.2	5,928	1,474.7	11,498	5,725	565	216
$50,000 under $60,000	541.3	21,853	128.8	2,453	552.2	4,260	4,700	413	261
$60,000 under $70,000	589.4	25,353	188.2	3,342	618.6	5,179	10,921	875	711
$70,000 under $80,000	513.7	24,129	181.9	3,663	548.3	4,925	10,450	916	782
$80,000 under $100,000	736.3	36,242	254.6	5,813	754.2	7,319	16,547	1,716	1,481
$100,000 under $150,000	983.3	57,591	379.5	10,484	1,028.4	13,832	25,016	3,426	3,034
$150,000 under $250,000	641.5	54,016	252.1	8,675	676.3	13,797	17,335	3,667	3,313
$250,000 under $500,000	397.9	49,978	166.9	9,695	440.8	17,164	10,393	3,904	3,550
$500,000 under $1,000,000	127.3	24,257	61.1	5,334	145.2	9,758	3,966	2,939	2,709
$1,000,000 under $5,000,000	71.7	24,674	35.3	8,300	81.7	16,851	2,121	4,115	3,807
$5,000,000 or more	6.2	6,499	3.4	7,942	6.6	9,321	172	1,986	1,858

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	5,005.7	942,973	4,159.4	81,217	861,761	4,730.3	136,688	3,409.6	295,7
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	75.1	2,006	62.8	1,075	931	70.1	159	31.0	4
$20,000 under $50,000	333.5	21,547	326.4	8,515	13,032	297.7	1,669	230.6	1,8
$50,000 under $60,000	281.5	20,039	267.6	4,316	15,723	257.2	2,956	157.0	2,7
$60,000 under $70,000	787.8	57,904	585.8	6,504	51,400	706.0	12,331	430.7	10,0
$70,000 under $80,000	490.8	42,838	377.4	6,085	36,753	453.0	10,985	301.7	6,8
$80,000 under $100,000	834.4	82,024	637.9	7,334	74,691	804.3	18,884	522.3	14,3
$100,000 under $150,000	936.8	123,009	773.4	9,798	113,211	920.6	26,443	702.5	28,6
$150,000 under $250,000	636.4	129,122	538.7	9,477	119,646	604.0	24,214	485.8	34,7
$250,000 under $500,000	383.1	137,119	356.9	7,687	129,433	376.8	20,889	326.2	49,7
$500,000 under $1,000,000	154.4	113,734	143.8	7,335	106,399	149.0	9,715	140.3	49,3
$1,000,000 under $5,000,000	86.2	170,132	83.1	8,558	161,575	85.9	7,368	76.2	78,3
$5,000,000 or more	4.6	43,037	4.5	3,288	39,752	4.6	1,022	4.2	18,8

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	2,038.1	64,808	871.6	12,742	1,570.0	52,067	1,174.6	10,61
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	16.1	6	-	-	16.1	6	16.1	
$20,000 under $50,000	67.0	138	14.0	35	57.2	103	55.8	9
$50,000 under $60,000	86.0	477	14.0	228	74.7	249	72.6	24
$60,000 under $70,000	244.4	1,683	93.8	628	182.5	1,055	153.0	82
$70,000 under $80,000	158.3	1,427	47.2	429	128.4	998	117.6	83
$80,000 under $100,000	307.0	3,580	112.4	938	241.8	2,642	194.6	1,47
$100,000 under $150,000	434.7	5,416	192.0	2,034	308.3	3,382	255.9	2,30
$150,000 under $250,000	333.1	7,414	167.3	2,630	248.1	4,785	170.9	1,98
$250,000 under $500,000	225.8	10,038	141.7	3,153	164.1	6,885	88.8	1,67
$500,000 under $1,000,000	96.3	8,947	55.3	1,462	84.0	7,485	30.8	55
$1,000,000 under $5,000,000	64.6	19,570	31.9	973	60.2	18,597	17.0	55
$5,000,000 or more	4.0	6,101	2.0	232	3.8	5,869	0.8	4

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	359.4	24,842	245.5	16,608	2,531.7	4,545	1,258.3	36,0
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	71.2	240	0.6	
$20,000 under $50,000	0.4	1	1.0	5	263.7	647	42.1	4
$50,000 under $60,000	0.2	3	2.0	2	205.3	297	53.2	1,1
$60,000 under $70,000	28.5	162	6.3	69	376.6	578	173.1	4,5
$70,000 under $80,000	13.7	132	3.0	27	267.6	366	110.7	1,6
$80,000 under $100,000	45.6	908	16.1	258	455.2	513	192.8	4,2
$100,000 under $150,000	46.9	759	26.6	313	434.6	688	219.1	4,5
$150,000 under $250,000	75.1	1,925	46.4	878	260.9	461	211.0	6,0
$250,000 under $500,000	70.0	3,063	53.6	2,142	131.9	364	155.8	5,7
$500,000 under $1,000,000	41.5	3,189	47.3	3,745	47.3	200	61.4	3,7
$1,000,000 under $5,000,000	35.0	10,585	40.2	7,456	15.7	148	34.8	3,1
$5,000,000 or more	2.5	4,115	2.9	1,710	0.7	22	3.0	8

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	3,988.0	252,238	555.6	17,864	4,385.6	135,020	65,905	14,100	13,47
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	21	6	-
$0 under $20,000	59.6	1,152	1.2	63	62.8	341	62	7	
$20,000 under $50,000	310.0	13,561	37.7	1,289	305.8	1,911	714	56	2
$50,000 under $60,000	237.9	10,129	20.4	448	230.9	1,872	1,435	103	8
$60,000 under $70,000	606.9	22,029	64.1	1,319	644.2	5,317	8,453	589	54
$70,000 under $80,000	379.8	17,695	56.8	1,003	399.3	2,908	7,360	582	55
$80,000 under $100,000	688.0	32,893	78.3	979	718.5	6,625	11,453	1,068	1,02
$100,000 under $150,000	761.6	44,382	97.1	2,126	820.2	10,793	15,177	1,917	1,84
$150,000 under $250,000	463.6	36,549	86.0	2,770	592.1	16,935	10,844	2,114	2,04
$250,000 under $500,000	297.5	30,094	67.8	2,467	372.4	17,823	6,629	2,325	2,25
$500,000 under $1,000,000	114.8	19,574	29.6	2,393	151.1	19,852	2,432	1,707	1,64
$1,000,000 under $5,000,000	64.3	21,291	14.2	2,577	82.6	37,638	1,220	2,373	2,26
$5,000,000 or more	3.3	2,843	1.8	404	4.6	12,967	105	1,253	1,19

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	6,302.8	967,581	5,459.0	171,082	796,501	5,962.0	100,731	4,246.6	267,191
Negative net worth	93.3	9,770	93.3	16,539	-6,768	71.9	353	47.5	1,321
$0 under $20,000	673.3	23,673	621.3	15,686	7,987	608.4	1,165	315.6	1,576
$20,000 under $50,000	1,333.5	73,546	1,199.9	26,959	46,587	1,225.6	5,624	761.1	5,265
$50,000 under $60,000	500.0	36,132	420.6	8,715	27,418	483.1	3,917	335.6	3,507
$60,000 under $70,000	518.7	42,437	429.5	8,660	33,776	500.0	5,733	336.8	4,512
$70,000 under $80,000	457.4	42,080	372.3	7,840	34,241	438.7	5,771	291.3	4,982
$80,000 under $100,000	678.1	71,333	532.0	10,651	60,682	649.0	11,446	479.2	9,779
$100,000 under $150,000	912.7	127,223	760.0	17,396	109,827	869.6	19,078	692.9	25,798
$150,000 under $250,000	582.3	126,228	506.2	15,403	110,825	569.7	17,172	483.3	29,974
$250,000 under $500,000	360.9	141,753	337.0	17,557	124,196	355.5	14,554	321.9	46,454
$500,000 under $1,000,000	121.4	92,448	116.7	10,278	82,170	119.8	7,586	113.6	39,906
$1,000,000 under $5,000,000	65.9	126,729	65.0	11,006	115,723	65.5	5,926	62.6	63,475
$5,000,000 or more	5.3	54,229	5.2	4,392	49,837	5.2	2,406	5.2	30,642

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	2,230.1	43,375	771.8	11,844	1,784.3	31,533	1,510.0	8,206
Negative net worth	8.6	28	2.8	24	5.9	4	5.8	3
$0 under $20,000	126.3	149	19.9	19	112.0	131	111.9	80
$20,000 under $50,000	415.1	597	55.6	160	374.1	436	349.8	383
$50,000 under $60,000	174.3	524	49.0	126	150.3	399	137.2	361
$60,000 under $70,000	166.0	860	42.7	271	137.8	589	126.5	504
$70,000 under $80,000	158.6	929	45.9	241	129.6	689	116.7	524
$80,000 under $100,000	246.6	1,864	75.7	455	201.7	1,408	187.8	1,209
$100,000 under $150,000	353.9	3,924	150.6	1,515	253.2	2,409	213.8	1,684
$150,000 under $250,000	258.7	4,809	135.2	1,884	176.9	2,925	134.5	1,446
$250,000 under $500,000	198.8	6,894	119.1	2,737	147.3	4,158	85.5	1,275
$500,000 under $1,000,000	74.8	5,125	45.5	1,443	56.8	3,682	28.3	445
$1,000,000 under $5,000,000	43.7	11,527	26.9	2,228	34.2	9,299	11.7	264
$5,000,000 or more	4.7	6,145	2.9	741	4.5	5,404	0.5	28

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	218.3	8,981	193.2	14,349	5,739.0	32,952	1,464.3	40,511
Negative net worth	(*)	1	0.2	1	92.8	601	11.3	319
$0 under $20,000	0.1	50	1.8	1	667.0	2,583	75.8	329
$20,000 under $50,000	22.5	40	6.1	14	1,323.8	6,160	131.2	954
$50,000 under $60,000	12.8	26	3.5	13	483.7	2,305	87.7	1,014
$60,000 under $70,000	11.0	64	4.3	22	460.8	2,216	83.0	1,140
$70,000 under $80,000	10.3	93	9.3	72	393.5	1,757	104.3	1,696
$80,000 under $100,000	11.8	132	9.9	67	588.9	2,995	163.7	2,837
$100,000 under $150,000	31.3	344	30.2	381	764.9	4,501	285.8	6,397
$150,000 under $250,000	39.0	875	27.3	604	493.4	3,910	234.2	6,905
$250,000 under $500,000	45.3	1,406	45.0	1,476	308.0	3,095	178.8	7,437
$500,000 under $1,000,000	18.7	1,286	28.4	1,951	103.9	1,568	67.1	5,135
$1,000,000 under $5,000,000	13.8	2,705	23.4	6,330	54.2	1,094	37.7	4,640
$5,000,000 or more	1.7	1,959	3.8	3,417	4.1	167	3.7	1,708

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	5,666.3	332,605	1,745.4	57,626	5,901.9	92,593	74,942	18,358	15,755
Negative net worth	71.3	5,423	35.5	925	77.8	799	281	72	-37
$0 under $20,000	539.1	13,788	84.2	1,117	643.4	2,966	1,024	122	13
$20,000 under $50,000	1,239.5	41,757	232.5	4,323	1,268.8	8,866	5,028	500	189
$50,000 under $60,000	466.3	19,243	113.7	2,067	464.1	3,556	3,614	329	200
$60,000 under $70,000	476.3	21,065	159.4	2,852	485.8	4,059	7,173	607	467
$70,000 under $80,000	421.8	20,135	149.7	3,183	420.9	3,628	7,087	643	531
$80,000 under $100,000	617.1	31,124	226.7	5,127	629.0	6,162	12,011	1,281	1,076
$100,000 under $150,000	810.8	48,023	308.1	8,421	833.2	11,083	18,639	2,599	2,261
$150,000 under $250,000	526.3	44,922	209.9	7,504	541.5	11,031	12,469	2,685	2,380
$250,000 under $500,000	325.0	42,003	141.4	8,629	348.4	12,687	7,558	2,889	2,588
$500,000 under $1,000,000	108.8	20,258	52.0	4,713	118.4	8,157	2,877	2,167	1,974
$1,000,000 under $5,000,000	59.0	19,999	29.6	6,098	65.4	13,968	1,563	3,042	2,794
$5,000,000 or more	5.0	4,865	2.7	2,667	5.2	5,631	118	1,422	1,319

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	2,269.1	411,558	1,776.4	52,622	358,935	2,070.6	45,372	1,573.8	124,977
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	210.4	15,002	203.3	6,906	8,096	176.8	825	160.1	1,235
$50,000 under $60,000	156.8	11,695	148.1	3,042	8,653	134.9	956	94.3	1,645
$60,000 under $70,000	298.1	23,063	200.0	3,699	19,363	262.9	4,015	153.3	2,777
$70,000 under $80,000	238.3	23,037	164.4	5,142	17,895	207.2	3,727	170.8	4,414
$80,000 under $100,000	377.7	39,129	261.9	5,429	33,700	353.5	6,378	237.9	7,103
$100,000 under $150,000	400.2	52,372	293.5	4,679	47,693	389.0	9,242	303.4	11,825
$150,000 under $250,000	282.0	60,042	233.0	7,169	52,873	253.0	8,148	210.5	14,042
$250,000 under $500,000	149.7	55,978	136.9	4,715	51,263	145.6	6,284	135.6	22,414
$500,000 under $1,000,000	64.8	48,819	58.9	5,070	43,749	61.6	3,315	61.9	21,147
$1,000,000 under $5,000,000	32.5	63,770	30.1	4,617	59,153	32.4	2,141	31.6	32,347
$5,000,000 or more	1.9	17,131	1.9	1,246	15,885	1.9	291	1.7	6,005

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	816.9	21,986	394.0	5,399	589.8	16,588	445.1	3,036
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	22.9	53	8.4	26	15.5	27	14.5	22
$50,000 under $60,000	46.6	161	7.7	53	39.5	108	39.1	106
$60,000 under $70,000	93.3	732	43.3	381	70.4	351	52.4	297
$70,000 under $80,000	58.4	394	27.1	194	42.1	200	39.3	177
$80,000 under $100,000	128.1	1,106	50.3	426	93.6	680	85.0	523
$100,000 under $150,000	172.9	2,030	89.3	962	108.4	1,068	91.2	762
$150,000 under $250,000	137.3	2,874	78.8	1,365	98.2	1,509	66.8	533
$250,000 under $500,000	85.9	3,572	58.5	1,097	55.8	2,475	24.8	396
$500,000 under $1,000,000	34.3	2,774	19.5	454	30.5	2,320	10.7	107
$1,000,000 under $5,000,000	22.7	6,055	10.2	307	21.5	5,749	8.0	87
$5,000,000 or more	1.6	2,230	0.9	134	1.4	2,096	0.4	21

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	105.5	6,671	106.0	6,880	1,249.4	2,169	516.3	16,407
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	-	-	1.0	5	148.9	339	10.7	84
$50,000 under $60,000	-	-	0.4	1	105.9	132	27.0	838
$60,000 under $70,000	19.4	38	1.0	15	165.3	318	67.5	2,542
$70,000 under $80,000	2.7	17	1.0	6	155.8	180	37.5	634
$80,000 under $100,000	4.6	68	6.9	89	223.9	216	88.4	2,214
$100,000 under $150,000	13.5	175	10.4	131	180.5	242	95.3	1,762
$150,000 under $250,000	20.7	482	22.9	494	128.6	207	94.9	2,862
$250,000 under $500,000	22.5	957	26.4	1,122	59.7	154	56.2	1,928
$500,000 under $1,000,000	11.9	820	19.1	1,394	19.7	94	22.2	1,664
$1,000,000 under $5,000,000	9.3	2,620	16.0	3,042	7.9	70	14.5	1,399
$5,000,000 or more	0.9	1,494	0.9	581	0.3	10	1.5	480

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,998.0	136,581	349.4	13,319	1,915.4	50,748	15,766	3,144	2,921
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	5	(*)	(*)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	42	5	(*)
$20,000 under $50,000	206.3	10,243	18.7	1,198	184.4	1,024	353	29	14
$50,000 under $60,000	145.7	6,706	10.6	376	111.7	881	476	36	27
$60,000 under $70,000	256.4	10,229	49.5	1,152	231.6	1,298	1,892	139	123
$70,000 under $80,000	210.5	11,568	45.3	877	186.0	1,244	1,744	142	131
$80,000 under $100,000	339.8	18,447	58.2	796	311.0	2,868	2,821	271	252
$100,000 under $150,000	355.8	21,988	53.8	1,535	340.7	3,749	3,888	492	466
$150,000 under $250,000	223.0	21,741	52.2	2,088	262.4	8,080	2,435	484	457
$250,000 under $500,000	129.1	13,911	32.0	1,497	145.5	6,218	1,358	485	460
$500,000 under $1,000,000	56.1	11,484	18.8	1,850	63.4	6,493	471	337	316
$1,000,000 under $5,000,000	29.4	8,420	7.8	1,680	32.4	11,658	257	503	469
$5,000,000 or more	1.9	991	1.3	207	1.9	6,916	24	221	206

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	611.1	82,789	489.3	10,968	71,821	588.0	17,056	389.5	25,611
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	69.0	1,028	46.6	356	672	61.6	115	21.2	36
$20,000 under $50,000	108.4	5,741	84.5	1,481	4,260	108.4	836	68.9	977
$50,000 under $60,000	52.8	3,721	48.0	761	2,959	52.5	917	38.3	945
$60,000 under $70,000	55.9	3,846	39.5	235	3,611	54.0	1,128	32.0	493
$70,000 under $80,000	68.1	5,809	46.2	754	5,055	67.0	1,799	37.8	1,041
$80,000 under $100,000	51.8	5,137	43.1	548	4,590	44.7	1,141	35.5	981
$100,000 under $150,000	91.9	12,160	82.0	897	11,263	89.4	3,347	63.7	2,501
$150,000 under $250,000	47.6	9,485	40.5	478	9,007	46.7	2,178	38.1	2,750
$250,000 under $500,000	45.3	15,486	39.9	1,001	14,486	45.2	3,761	36.2	6,017
$500,000 under $1,000,000	11.7	8,064	10.7	490	7,573	11.6	836	11.0	3,985
$1,000,000 under $5,000,000	4.1	8,016	3.8	771	7,246	4.1	781	4.0	4,294
$5,000,000 or more	0.5	3,972	0.5	173	3,798	0.5	212	0.5	1,590

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	256.5	6,115	93.9	1,371	197.0	4,744	171.2	1,890
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	8.2	26	-	-	8.2	26	8.2	26
$20,000 under $50,000	41.2	148	13.0	24	29.9	124	29.5	108
$50,000 under $60,000	20.7	134	11.7	65	15.1	69	14.5	47
$60,000 under $70,000	16.8	133	2.5	13	15.9	120	13.3	100
$70,000 under $80,000	33.6	386	8.7	99	27.2	288	26.2	271
$80,000 under $100,000	26.1	569	10.3	308	17.2	261	15.6	186
$100,000 under $150,000	47.3	663	10.7	109	40.8	554	31.6	397
$150,000 under $250,000	26.8	764	14.7	192	16.5	572	14.3	424
$250,000 under $500,000	23.7	728	15.1	213	16.0	514	12.8	226
$500,000 under $1,000,000	7.6	639	4.3	128	5.9	511	3.3	60
$1,000,000 under $5,000,000	3.6	1,423	2.6	73	3.4	1,350	1.3	29
$5,000,000 or more	0.4	502	0.3	147	0.4	355	0.1	16

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	29.4	1,416	20.1	1,438	434.7	1,204	111.9	2,733
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	69.0	240	6.4	49
$20,000 under $50,000	0.5	2	5.6	14	94.5	190	15.0	96
$50,000 under $60,000	1.2	18	0.3	3	43.2	89	3.6	3
$60,000 under $70,000	2.1	12	0.7	8	37.8	87	12.8	180
$70,000 under $80,000	2.9	14	0.4	2	35.9	86	6.6	70
$80,000 under $100,000	1.4	53	1.3	22	35.4	100	7.3	77
$100,000 under $150,000	11.3	151	0.8	7	60.5	126	26.2	525
$150,000 under $250,000	2.7	102	1.8	46	28.5	107	13.1	530
$250,000 under $500,000	3.7	196	2.9	92	20.0	72	15.3	694
$500,000 under $1,000,000	1.9	104	3.7	347	4.5	46	3.2	205
$1,000,000 under $5,000,000	1.5	590	2.4	731	2.9	35	1.5	201
$5,000,000 or more	0.2	174	0.2	166	0.2	13	0.4	102

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	353.5	18,193	164.2	4,600	518.5	7,275	7,202	1,499	1,388
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	16	2	-10
$0 under $20,000	20.7	344	7.4	115	57.8	102	86	8	1
$20,000 under $50,000	52.4	1,728	36.0	635	108.3	1,132	230	19	9
$50,000 under $60,000	36.2	1,265	4.0	103	44.4	265	312	24	18
$60,000 under $70,000	37.3	1,073	14.8	381	39.5	372	911	64	59
$70,000 under $80,000	34.4	1,648	21.5	375	55.6	403	880	73	66
$80,000 under $100,000	34.5	1,344	14.9	571	35.9	355	1,059	102	95
$100,000 under $150,000	64.2	2,829	36.8	1,035	77.8	1,134	1,403	183	170
$150,000 under $250,000	31.6	2,104	10.9	411	43.2	639	1,261	251	239
$250,000 under $500,000	28.4	2,604	10.1	300	37.0	1,309	668	236	227
$500,000 under $1,000,000	6.8	1,760	3.9	250	10.5	342	241	168	161
$1,000,000 under $5,000,000	2.6	871	1.3	223	4.0	189	120	222	213
$5,000,000 or more	0.4	464	0.3	107	0.5	981	15	147	140

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	575.1	101,961	473.8	5,412	96,550	570.5	19,444	435.6	41,704
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	42.3	1,981	42.3	306	1,675	42.3	226	17.2	87
$50,000 under $60,000	33.3	1,984	31.1	88	1,896	33.3	626	19.7	668
$60,000 under $70,000	112.0	7,903	78.1	570	7,334	111.3	1,726	89.0	2,937
$70,000 under $80,000	35.4	2,737	25.4	73	2,664	34.3	1,099	24.4	567
$80,000 under $100,000	81.6	7,539	63.9	231	7,308	81.5	2,431	60.6	1,757
$100,000 under $150,000	122.9	16,742	106.1	2,075	14,667	122.5	4,403	104.0	4,858
$150,000 under $250,000	76.0	14,154	60.3	186	13,968	75.6	3,235	67.9	6,272
$250,000 under $500,000	41.7	13,592	39.0	225	13,366	41.4	3,769	28.5	5,289
$500,000 under $1,000,000	18.1	13,808	15.9	675	13,133	16.5	1,034	14.4	6,661
$1,000,000 under $5,000,000	11.8	21,087	11.7	974	20,113	11.8	883	9.9	12,257
$5,000,000 or more	(*)	430	(*)	3	427	(*)	9	(*)	351

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	330.8	7,702	117.9	1,116	263.6	6,587	214.5	2,086
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	-	-	-	-
$20,000 under $50,000	11.8	36	1.7	3	10.1	33	10.1	33
$50,000 under $60,000	12.2	85	1.0	20	11.3	65	11.2	65
$60,000 under $70,000	60.7	301	17.8	66	46.0	235	45.4	217
$70,000 under $80,000	17.9	202	3.0	16	16.4	187	13.7	156
$80,000 under $100,000	48.0	728	11.3	66	44.6	662	28.0	298
$100,000 under $150,000	89.3	721	27.6	152	71.2	569	67.6	468
$150,000 under $250,000	47.1	788	27.7	203	29.2	586	22.4	344
$250,000 under $500,000	22.5	1,051	16.2	367	16.9	684	10.0	374
$500,000 under $1,000,000	11.8	1,302	6.6	115	10.5	1,187	5.5	120
$1,000,000 under $5,000,000	9.5	2,440	5.0	108	7.4	2,331	0.6	10
$5,000,000 or more	(*)	47	-	-	(*)	47	-	-

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	55.0	2,742	27.5	1,759	290.1	558	84.1	1,307
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	-	-	-	-
$20,000 under $50,000	-	-	-	-	42.3	126	3.2	3
$50,000 under $60,000	0.1	1	-	-	29.3	54	4.0	22
$60,000 under $70,000	1.0	16	0.9	2	43.2	53	20.7	295
$70,000 under $80,000	4.5	26	0.7	4	20.0	33	2.7	17
$80,000 under $100,000	14.2	261	6.3	102	40.9	85	8.1	28
$100,000 under $150,000	5.6	65	2.7	36	63.5	85	13.2	205
$150,000 under $250,000	9.8	218	1.7	24	31.3	64	14.6	150
$250,000 under $500,000	7.5	144	4.0	167	10.5	40	11.5	245
$500,000 under $1,000,000	7.5	488	6.4	580	7.1	17	4.9	305
$1,000,000 under $5,000,000	4.8	1,508	4.8	813	2.0	1	1.2	36
$5,000,000 or more	(*)	15	(*)	31	-	-	(*)	1

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	323.0	15,715	46.2	453	539.6	15,074	7,572	1,446	1,403
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	5	1	(*)
$0 under $20,000	-	-	-	-	-	-	-	-	-
$20,000 under $50,000	31.5	1,195	12.7	51	41.7	257	81	6	3
$50,000 under $60,000	14.2	340	3.2	7	32.7	181	163	11	9
$60,000 under $70,000	55.8	1,715	2.0	65	106.3	811	970	66	63
$70,000 under $80,000	17.0	491	1.0	2	30.3	325	838	65	63
$80,000 under $100,000	46.1	1,800	6.8	34	70.2	676	1,325	123	119
$100,000 under $150,000	81.9	4,367	12.6	187	116.4	1,915	1,723	216	209
$150,000 under $250,000	42.2	1,906	2.6	22	73.5	1,716	1,354	261	256
$250,000 under $500,000	20.6	1,781	2.9	43	41.0	1,374	734	249	244
$500,000 under $1,000,000	8.0	818	2.2	26	17.4	3,645	249	173	168
$1,000,000 under $5,000,000	5.7	1,287	0.2	16	10.1	4,167	124	220	215
$5,000,000 or more	(*)	15	-	-	(*)	7	6	55	54

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	521.0	90,564	440.6	6,713	83,850	507.0	17,740	319.1	23,708
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	17.1	650	17.1	443	207	17.0	47	2.4	51
$20,000 under $50,000	34.8	2,154	33.6	752	1,402	34.0	209	13.6	57
$50,000 under $60,000	24.4	1,574	21.7	213	1,360	24.3	431	9.4	78
$60,000 under $70,000	81.0	6,496	62.2	1,238	5,258	74.7	1,826	46.8	992
$70,000 under $80,000	58.7	4,458	44.8	147	4,311	57.8	1,757	34.7	416
$80,000 under $100,000	79.3	7,308	56.6	265	7,042	77.3	2,475	42.9	736
$100,000 under $150,000	86.4	11,171	76.7	711	10,460	84.6	3,105	57.3	1,435
$150,000 under $250,000	72.6	14,802	65.6	680	14,122	72.1	3,573	54.4	2,648
$250,000 under $500,000	41.1	14,857	37.5	827	14,029	39.7	2,413	33.2	4,326
$500,000 under $1,000,000	12.3	8,646	11.8	289	8,357	12.2	1,001	11.5	3,712
$1,000,000 under $5,000,000	6.8	12,218	6.6	426	11,792	6.8	787	6.5	6,041
$5,000,000 or more	0.5	5,979	0.4	408	5,572	0.5	111	0.4	3,173

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	213.1	7,315	63.4	1,229	185.7	6,087	148.1	1,653
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	5.7	18	0.1	14	5.6	4	5.6	4
$20,000 under $50,000	12.5	12	0.7	(*)	12.1	12	12.1	12
$50,000 under $60,000	9.3	28	0.9	3	8.4	25	7.6	20
$60,000 under $70,000	25.6	256	2.3	23	23.9	234	22.5	214
$70,000 under $80,000	18.7	444	2.7	16	16.4	428	9.6	96
$80,000 under $100,000	28.3	341	6.0	50	24.6	291	22.7	257
$100,000 under $150,000	35.9	506	12.1	100	29.5	406	24.2	323
$150,000 under $250,000	37.6	922	16.7	341	31.4	581	27.0	425
$250,000 under $500,000	23.7	1,026	12.9	339	20.1	687	10.8	180
$500,000 under $1,000,000	9.4	1,037	5.2	176	8.4	861	4.9	91
$1,000,000 under $5,000,000	5.7	2,324	3.3	150	5.0	2,174	1.1	29
$5,000,000 or more	0.4	398	0.2	14	0.3	384	(*)	2

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	38.2	2,344	20.2	2,091	338.2	1,878	142.8	3,449
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	16.6	69	-	-
$20,000 under $50,000	-	-	-	-	34.6	176	3.6	22
$50,000 under $60,000	0.9	6	-	-	22.4	123	6.5	60
$60,000 under $70,000	2.1	17	0.3	3	38.3	126	23.0	422
$70,000 under $80,000	7.1	328	0.3	4	26.2	96	7.9	126
$80,000 under $100,000	2.1	26	0.8	8	47.4	189	19.4	213
$100,000 under $150,000	4.8	60	3.0	22	59.4	299	25.1	507
$150,000 under $250,000	4.0	101	3.4	55	47.0	277	30.4	641
$250,000 under $500,000	9.8	346	5.0	161	26.7	240	17.6	835
$500,000 under $1,000,000	3.9	361	3.9	409	8.4	122	5.3	299
$1,000,000 under $5,000,000	3.3	911	3.3	1,234	4.8	99	3.7	204
$5,000,000 or more	0.2	188	0.2	195	0.4	17	0.3	83

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets				
	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	392.3	23,229	95.6	3,069	447.5	10,176	19,035	4,118	3,892
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	14	7	-2
$0 under $20,000	16.8	371	0.3	7	16.6	87	62	7	1
$20,000 under $50,000	28.9	849	9.7	54	34.6	774	230	20	9
$50,000 under $60,000	20.4	572	1.8	33	21.3	248	596	43	34
$60,000 under $70,000	51.5	2,470	10.7	65	58.8	339	2,432	171	159
$70,000 under $80,000	32.0	1,119	5.7	41	42.0	461	2,092	165	156
$80,000 under $100,000	64.9	2,741	8.5	69	65.5	541	3,082	291	274
$100,000 under $150,000	69.8	3,950	17.0	416	76.3	953	4,341	554	526
$150,000 under $250,000	62.3	4,735	21.4	319	68.3	1,688	3,180	639	612
$250,000 under $500,000	31.0	3,201	9.6	441	38.7	2,376	1,874	669	636
$500,000 under $1,000,000	8.5	1,384	3.4	204	12.1	888	737	521	501
$1,000,000 under $5,000,000	5.7	1,269	1.4	134	6.8	1,360	363	695	664
$5,000,000 or more	0.4	537	0.1	1,226	0.5	435	32	336	322

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	1,790.7	348,773	1,566.1	16,039	332,735	1,724.5	61,918	1,134.9	101,18
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	34.4	1,887	34.4	568	1,319	33.3	336	19.3	10
$50,000 under $60,000	63.1	4,569	62.0	1,001	3,568	60.8	1,012	34.1	26
$60,000 under $70,000	323.6	22,384	256.0	1,227	21,156	281.3	6,011	150.6	3,91
$70,000 under $80,000	187.2	14,582	162.1	608	13,974	181.8	5,766	85.0	1,46
$80,000 under $100,000	324.7	30,466	275.9	1,441	29,025	319.5	8,355	197.3	4,914
$100,000 under $150,000	345.8	44,144	308.6	1,970	42,174	341.3	11,034	234.0	8,967
$150,000 under $250,000	238.5	46,617	205.8	1,312	45,305	235.5	11,685	178.0	11,773
$250,000 under $500,000	165.5	58,055	156.1	2,399	55,656	163.9	9,520	140.6	18,547
$500,000 under $1,000,000	55.6	39,163	53.2	1,036	38,127	55.0	4,436	50.6	16,240
$1,000,000 under $5,000,000	34.4	68,503	34.1	2,027	66,476	34.2	3,215	27.7	27,391
$5,000,000 or more	1.7	17,524	1.7	1,045	16,480	1.7	416	1.5	7,383

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	741.5	29,245	286.9	5,244	611.0	24,002	441.8	5,044
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	7.4	6	0.8	2	6.7	4	6.6	4
$50,000 under $60,000	23.1	221	4.7	155	20.5	66	18.8	62
$60,000 under $70,000	74.1	570	19.5	117	62.6	453	52.6	303
$70,000 under $80,000	70.9	743	13.5	184	61.6	559	56.6	473
$80,000 under $100,000	121.5	1,635	46.8	403	96.6	1,232	74.9	595
$100,000 under $150,000	140.9	2,277	53.0	672	109.8	1,605	86.1	1,010
$150,000 under $250,000	136.2	3,423	54.2	923	112.4	2,501	77.6	1,059
$250,000 under $500,000	99.0	4,726	56.0	1,442	79.4	3,284	48.0	773
$500,000 under $1,000,000	39.7	4,133	24.2	820	33.9	3,312	12.2	290
$1,000,000 under $5,000,000	26.6	9,308	13.8	443	25.4	8,865	7.4	444
$5,000,000 or more	1.4	2,194	0.4	83	1.4	2,112	0.4	24

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	175.2	12,825	86.7	6,134	776.7	1,379	524.5	14,461
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	-	-	-	-	32.1	93	4.3	61
$50,000 under $60,000	0.2	2	1.7	1	45.6	85	17.2	229
$60,000 under $70,000	7.9	106	3.7	44	139.2	188	64.1	1,171
$70,000 under $80,000	5.7	72	1.0	15	78.1	96	55.1	763
$80,000 under $100,000	26.3	572	2.9	65	151.5	159	82.0	1,798
$100,000 under $150,000	22.2	469	8.9	126	158.1	258	99.1	2,334
$150,000 under $250,000	40.0	1,150	19.3	292	84.9	168	85.6	2,432
$250,000 under $500,000	36.0	1,844	17.9	667	51.5	153	76.2	2,930
$500,000 under $1,000,000	18.4	1,675	16.1	1,347	15.0	77	24.6	1,052
$1,000,000 under $5,000,000	17.7	5,515	14.0	2,905	4.3	50	14.7	1,561
$5,000,000 or more	0.8	1,420	1.1	669	0.3	11	0.9	84

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,373.1	82,469	128.2	3,202	1,575.6	54,917	39,722	8,746	8,431
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	11	5	-6
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	15	2	(*)
$20,000 under $50,000	32.3	1,060	3.6	17	33.4	213	189	15	8
$50,000 under $60,000	50.2	2,138	6.6	65	58.4	555	704	50	40
$60,000 under $70,000	247.6	7,996	10.1	61	254.3	2,471	5,259	360	342
$70,000 under $80,000	127.5	4,530	7.8	102	153.8	1,115	4,456	348	334
$80,000 under $100,000	260.2	10,743	12.5	147	288.9	2,715	6,779	623	605
$100,000 under $150,000	278.0	14,614	24.1	358	304.5	4,303	8,941	1,125	1,089
$150,000 under $250,000	168.0	10,559	22.5	362	216.6	6,215	6,665	1,291	1,260
$250,000 under $500,000	127.5	12,502	28.0	693	160.7	8,983	4,277	1,498	1,458
$500,000 under $1,000,000	40.3	5,876	6.9	442	54.5	6,906	1,580	1,105	1,074
$1,000,000 under $5,000,000	24.0	10,514	5.1	751	32.6	15,714	778	1,531	1,464
$5,000,000 or more	1.3	1,592	0.4	178	1.7	5,667	68	793	763

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	5,926.8	788,574	5,208.6	181,671	606,903	5,506.4	77,061	3,774.9	218,350
Negative net worth	96.7	9,587	96.7	31,673	-22,086	77.1	247	48.2	1,280
$0 under $20,000	879.7	27,242	780.0	17,172	10,070	802.4	1,526	385.2	1,568
$20,000 under $50,000	1,453.7	84,349	1,321.9	33,432	50,916	1,334.7	6,408	872.3	6,491
$50,000 under $60,000	481.8	36,024	438.5	9,555	26,469	458.5	4,147	319.4	4,942
$60,000 under $70,000	688.8	56,223	550.9	11,280	44,943	615.8	7,501	417.9	10,005
$70,000 under $80,000	408.4	41,298	348.7	10,918	30,380	383.0	6,395	255.0	6,063
$80,000 under $100,000	592.2	63,778	472.4	10,848	52,931	560.6	9,223	402.1	11,185
$100,000 under $150,000	576.8	84,031	515.8	15,166	68,864	560.1	10,166	455.7	21,048
$150,000 under $250,000	362.1	82,243	309.5	13,521	68,723	334.6	9,689	282.5	20,666
$250,000 under $500,000	243.0	94,292	234.7	11,588	82,704	239.6	12,858	207.0	35,270
$500,000 under $1,000,000	86.5	66,628	83.0	7,259	59,369	82.9	3,543	80.0	33,325
$1,000,000 under $5,000,000	53.9	108,131	53.3	6,573	101,558	53.9	4,159	46.4	47,233
$5,000,000 or more	3.2	34,748	3.2	2,686	32,062	3.2	1,199	3.2	19,274

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	1,776.1	31,197	576.5	6,735	1,425.4	24,461	1,172.9	3,364
Negative net worth	8.8	5	3.2	2	5.6	3	5.6	3
$0 under $20,000	174.2	138	24.2	19	161.2	119	161.2	119
$20,000 under $50,000	413.1	632	66.8	141	365.1	490	342.9	410
$50,000 under $60,000	148.4	383	44.1	110	130.3	273	121.1	256
$60,000 under $70,000	181.1	771	77.5	409	130.3	361	104.5	265
$70,000 under $80,000	99.0	763	22.2	127	85.5	636	74.6	251
$80,000 under $100,000	188.3	1,777	65.0	388	149.1	1,389	114.5	645
$100,000 under $150,000	209.4	1,205	79.6	645	143.3	560	118.7	303
$150,000 under $250,000	145.0	2,268	74.8	1,096	95.9	1,172	65.2	354
$250,000 under $500,000	127.6	4,351	80.9	1,817	89.8	2,534	44.9	383
$500,000 under $1,000,000	41.2	3,134	19.4	479	33.5	2,655	12.4	28
$1,000,000 under $5,000,000	37.1	11,782	16.9	1,127	32.9	10,655	7.3	347
$5,000,000 or more	2.9	3,988	1.9	375	2.9	3,614	-	-

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	207.1	11,951	122.7	9,146	4,687.2	15,053	1,185.6	29,989
Negative net worth	-	-	-	-	93.2	488	17.8	437
$0 under $20,000	-	-	1.8	1	870.9	3,137	94.1	286
$20,000 under $50,000	21.2	48	13.4	32	1,382.4	4,471	149.2	1,484
$50,000 under $60,000	9.2	17	-	-	428.9	1,221	96.4	1,472
$60,000 under $70,000	25.8	87	1.8	9	396.7	1,058	147.1	4,051
$70,000 under $80,000	12.7	378	1.8	6	276.5	763	95.9	1,624
$80,000 under $100,000	27.8	700	6.8	44	414.5	914	133.9	2,687
$100,000 under $150,000	11.6	111	15.6	146	399.8	1,200	159.1	3,560
$150,000 under $250,000	23.3	701	19.3	117	234.8	879	129.6	3,765
$250,000 under $500,000	36.6	1,326	23.7	825	131.5	547	100.1	3,684
$500,000 under $1,000,000	17.7	1,129	16.2	1,498	39.6	212	34.2	2,846
$1,000,000 under $5,000,000	20.0	5,936	19.7	4,372	16.5	135	26.0	2,711
$5,000,000 or more	1.2	1,518	2.6	2,096	1.9	28	2.2	1,382

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	4,952.2	270,515	1,303.9	45,615	5,346.3	100,795	8,919	1,864	1,113
Negative net worth	65.8	4,911	37.6	1,499	83.8	720	143	32	-60
$0 under $20,000	654.0	15,640	90.7	1,149	821.3	3,798	1,056	114	13
$20,000 under $50,000	1,322.4	47,718	277.9	6,410	1,383.7	10,736	2,295	252	80
$50,000 under $60,000	433.5	18,868	86.2	1,741	415.9	3,250	815	97	45
$60,000 under $70,000	554.0	24,476	130.6	3,079	575.5	5,281	842	99	55
$70,000 under $80,000	316.6	19,421	137.4	3,252	342.2	3,017	628	82	47
$80,000 under $100,000	527.5	29,331	149.8	3,390	531.0	5,271	817	114	73
$100,000 under $150,000	503.4	33,186	161.4	5,686	484.5	7,981	1,014	187	121
$150,000 under $250,000	279.4	27,300	118.3	5,445	338.1	12,231	655	178	125
$250,000 under $500,000	190.3	22,573	73.4	3,970	231.8	11,040	432	194	149
$500,000 under $1,000,000	63.0	10,841	26.6	2,510	84.7	10,215	132	111	90
$1,000,000 under $5,000,000	39.7	14,885	12.6	3,536	50.6	23,690	79	158	140
$5,000,000 or more	2.6	1,365	1.4	3,948	3.2	3,565	11	246	235

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

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	2,313.7	418,884	1,989.1	60,147	358,738	2,228.9	46,273	1,648.1	115,866
Negative net worth	15.9	1,990	15.9	3,849	-1,858	12.9	125	10.6	199
$0 under $20,000	27.9	2,240	27.9	1,863	377	25.5	105	10.9	184
$20,000 under $50,000	322.4	17,966	286.8	5,469	12,497	302.4	1,752	189.5	1,488
$50,000 under $60,000	210.8	14,337	172.9	2,747	11,590	205.6	2,037	128.5	1,305
$60,000 under $70,000	249.9	19,606	202.5	3,382	16,224	238.9	2,921	163.2	1,952
$70,000 under $80,000	199.0	17,440	158.3	2,540	14,900	193.1	3,032	132.2	2,084
$80,000 under $100,000	314.1	33,034	250.6	4,935	28,099	301.9	5,511	214.0	4,268
$100,000 under $150,000	436.6	60,382	377.3	7,650	52,732	418.3	8,866	333.3	10,323
$150,000 under $250,000	272.4	58,504	243.3	6,847	51,657	269.3	7,763	226.3	13,159
$250,000 under $500,000	171.2	67,003	162.6	8,560	58,443	168.4	6,959	149.9	21,237
$500,000 under $1,000,000	59.8	45,601	57.8	5,020	40,581	59.0	3,778	57.3	19,613
$1,000,000 under $5,000,000	32.2	64,426	31.7	6,083	58,343	32.1	2,653	30.9	32,714
$5,000,000 or more	1.5	16,355	1.5	1,202	15,153	1.5	771	1.5	7,340

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	913.7	16,537	315.0	4,621	732.8	11,917	629.2	3,728
Negative net worth	1.4	2	0.7	1	0.7	1	0.7	1
$0 under $20,000	3.9	66	1.4	15	2.6	51	2.5	1
$20,000 under $50,000	100.8	197	12.1	58	90.7	139	86.2	124
$50,000 under $60,000	79.8	325	16.7	64	67.9	261	63.6	221
$60,000 under $70,000	93.3	484	16.4	141	81.7	344	77.4	302
$70,000 under $80,000	80.9	524	21.8	107	67.7	418	61.4	342
$80,000 under $100,000	114.7	848	30.7	186	98.2	662	92.5	529
$100,000 under $150,000	171.5	1,743	71.7	586	124.0	1,156	110.3	841
$150,000 under $250,000	121.1	2,056	56.6	674	90.1	1,382	71.6	685
$250,000 under $500,000	86.9	2,592	50.4	1,000	63.7	1,592	40.9	437
$500,000 under $1,000,000	37.8	1,999	22.8	527	29.1	1,472	15.7	154
$1,000,000 under $5,000,000	20.6	4,896	13.1	1,027	15.6	3,869	6.2	75
$5,000,000 or more	1.0	805	0.6	235	0.8	570	0.2	16

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	84.2	3,236	85.6	4,957	2,095.5	14,912	597.5	18,250
Negative net worth	-	-	0.2	1	15.6	211	3.3	64
$0 under $20,000	0.1	50	-	-	26.5	243	2.8	138
$20,000 under $50,000	4.6	15	0.6	(*)	317.8	2,419	38.3	322
$50,000 under $60,000	5.0	26	3.2	15	202.4	1,231	28.1	250
$60,000 under $70,000	3.7	32	1.4	9	224.9	1,244	43.3	490
$70,000 under $80,000	3.5	19	5.8	57	180.2	907	34.7	492
$80,000 under $100,000	6.5	76	4.2	56	278.3	1,554	72.2	1,229
$100,000 under $150,000	14.4	115	11.8	201	378.4	2,345	126.4	2,568
$150,000 under $250,000	15.4	402	14.3	295	238.2	1,903	104.0	3,166
$250,000 under $500,000	17.3	555	19.4	601	151.5	1,549	90.2	3,927
$500,000 under $1,000,000	8.0	561	13.4	758	52.6	745	32.7	2,575
$1,000,000 under $5,000,000	5.3	1,193	10.6	2,602	28.1	530	20.3	2,613
$5,000,000 or more	0.4	192	0.7	362	1.0	31	1.2	416

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	2,108.5	139,622	731.5	28,895	2,182.4	38,527	25,547	5,271	4,020
Negative net worth	13.4	946	9.2	260	13.4	184	134	28	-15
$0 under $20,000	22.3	1,136	6.9	166	25.2	202	212	30	3
$20,000 under $50,000	287.3	9,170	49.4	606	306.3	2,012	3,026	275	119
$50,000 under $60,000	190.4	6,769	44.9	731	197.7	1,690	2,298	208	126
$60,000 under $70,000	229.9	9,415	69.0	1,088	233.8	2,011	2,742	265	178
$70,000 under $80,000	181.0	7,868	51.9	785	184.7	1,748	2,287	236	171
$80,000 under $100,000	288.0	14,265	105.8	2,455	293.1	2,903	3,600	441	322
$100,000 under $150,000	399.4	24,855	171.3	4,670	413.2	5,011	5,126	804	620
$150,000 under $250,000	253.7	21,729	99.7	3,667	257.4	5,061	3,229	771	613
$250,000 under $500,000	157.1	20,342	79.7	4,774	165.4	5,623	1,878	790	642
$500,000 under $1,000,000	55.1	10,340	26.4	2,487	58.6	4,064	657	531	451
$1,000,000 under $5,000,000	29.4	11,070	16.4	3,838	32.1	6,112	341	698	613
$5,000,000 or more	1.5	1,717	0.9	3,368	1.5	1,906	17	194	177

Table 12.—FEMALE TOP WEALTHHOLDERS 50 TO 64 YEARS OF AGE, BY SIZE OF NET WORTH

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	1,575.9	297,778	1,315.4	26,563	271,218	1,508.4	43,524	1,097.5	88,077
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	72.6	4,292	69.4	1,362	2,931	68.3	455	36.7	471
$50,000 under $60,000	117.3	8,290	105.2	1,726	6,564	106.0	1,323	64.4	735
$60,000 under $70,000	206.1	14,806	154.5	1,378	13,428	195.2	3,885	114.7	1,974
$70,000 under $80,000	175.1	14,261	132.0	1,093	13,169	158.9	3,483	116.6	2,127
$80,000 under $100,000	243.3	23,813	192.8	1,950	21,863	234.5	5,731	153.5	3,219
$100,000 under $150,000	326.6	43,372	268.8	3,305	40,067	322.7	9,327	251.6	9,880
$150,000 under $250,000	227.1	45,710	200.4	3,360	42,350	220.9	8,115	178.0	12,110
$250,000 under $500,000	126.7	46,809	118.6	3,645	43,164	124.0	5,199	108.8	15,522
$500,000 under $1,000,000	50.4	37,417	45.1	2,863	34,553	49.0	3,516	47.2	14,184
$1,000,000 under $5,000,000	25.2	46,773	23.1	3,635	43,138	25.1	2,062	24.0	22,346
$5,000,000 or more	1.6	11,641	1.6	986	10,656	1.6	401	1.4	5,313

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	693.7	21,424	310.4	5,387	520.8	16,035	403.2	3,073
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	23.8	56	3.9	5	20.9	51	20.0	46
$50,000 under $60,000	39.4	302	10.9	193	30.5	109	28.5	107
$60,000 under $70,000	64.4	448	17.2	103	53.7	345	48.9	285
$70,000 under $80,000	71.4	519	24.3	242	54.1	276	50.8	256
$80,000 under $100,000	89.2	1,184	34.9	509	67.2	675	61.3	414
$100,000 under $150,000	155.5	1,960	74.1	838	111.2	1,122	88.5	699
$150,000 under $250,000	120.9	2,766	64.5	1,156	84.1	1,610	61.8	654
$250,000 under $500,000	72.8	3,417	46.1	1,346	48.6	2,070	25.2	400
$500,000 under $1,000,000	34.6	3,095	22.9	650	30.3	2,445	11.7	149
$1,000,000 under $5,000,000	19.1	5,815	10.9	252	17.8	5,563	4.8	32
$5,000,000 or more	1.4	1,855	0.7	93	1.2	1,762	0.5	24

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	90.8	6,515	96.3	6,448	934.2	2,030	425.3	12,172
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	-	-	1.0	5	57.5	294	9.4	72
$50,000 under $60,000	-	-	2.0	2	93.0	174	22.3	348
$60,000 under $70,000	4.2	30	3.4	30	137.6	241	39.3	756
$70,000 under $80,000	4.6	16	1.2	4	109.3	156	34.9	589
$80,000 under $100,000	5.2	74	8.9	187	160.6	240	64.8	1,556
$100,000 under $150,000	19.4	277	10.1	146	178.8	309	75.2	1,459
$150,000 under $250,000	19.7	448	15.8	508	112.0	240	87.7	2,699
$250,000 under $500,000	16.8	768	19.7	903	56.2	169	55.8	2,211
$500,000 under $1,000,000	11.5	792	19.7	1,504	18.5	111	24.0	1,240
$1,000,000 under $5,000,000	8.5	2,945	13.6	2,586	7.1	77	9.4	870
$5,000,000 or more	0.9	1,165	0.9	573	0.3	(*)	1.3	331

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,297.5	86,026	206.9	5,996	1,431.5	38,531	8,607	1,602	1,433
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	5	3	-5
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	15	2	-
$20,000 under $50,000	59.1	2,336	8.4	91	64.8	519	356	27	14
$50,000 under $60,000	99.9	4,290	9.0	333	107.2	784	567	43	32
$60,000 under $70,000	166.7	5,809	23.9	259	178.7	1,434	1,195	91	78
$70,000 under $80,000	142.4	5,901	17.5	312	148.5	1,174	946	80	71
$80,000 under $100,000	205.7	9,659	20.2	356	210.2	1,868	1,391	140	125
$100,000 under $150,000	271.7	15,184	43.3	862	304.5	4,393	1,861	252	228
$150,000 under $250,000	176.5	14,184	38.8	807	215.0	4,789	1,225	249	229
$250,000 under $500,000	107.7	12,234	24.5	1,178	123.2	6,878	670	248	228
$500,000 under $1,000,000	41.7	9,222	13.2	779	48.7	5,271	247	184	171
$1,000,000 under $5,000,000	20.7	6,106	5.9	820	25.2	8,676	121	221	206
$5,000,000 or more	1.5	899	1.0	163	1.6	2,679	8	62	56

Table 13.—MALE TOP WEALTHHOLDERS 65 YEARS OF AGE OR OLDER, BY SIZE OF NET WORTH

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	1,257.7	291,168	980.2	17,562	273,604	1,225.2	46,381	903.4	95,906
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	1.3	155	1.3	143	12	1.1	3	1.1	26
$20,000 under $50,000	11.0	841	10.3	376	464	10.2	105	6.5	94
$50,000 under $60,000	34.2	2,173	27.5	237	1,936	32.9	487	20.0	215
$60,000 under $70,000	122.6	8,418	88.8	438	7,979	118.7	2,532	68.2	954
$70,000 under $80,000	122.5	9,562	84.6	393	9,169	118.0	2,683	72.5	1,247
$80,000 under $100,000	209.8	19,606	145.7	845	18,762	204.3	5,139	135.7	2,926
$100,000 under $150,000	317.0	40,234	241.1	1,780	38,454	307.6	10,310	225.1	7,269
$150,000 under $250,000	225.4	44,899	184.9	1,825	43,075	221.4	9,742	183.6	10,784
$250,000 under $500,000	131.1	47,013	116.9	2,340	44,673	129.4	7,290	114.5	15,047
$500,000 under $1,000,000	50.6	36,229	47.7	1,982	34,246	50.0	3,924	46.0	14,377
$1,000,000 under $5,000,000	28.9	54,974	28.1	4,049	50,925	28.6	3,340	27.1	26,477
$5,000,000 or more	2.3	26,447	2.3	2,173	24,273	2.3	803	2.3	16,167

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	616.2	24,040	279.7	5,410	471.9	18,632	364.7	5,170
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	-	-	-	-
$20,000 under $50,000	3.4	29	1.1	10	2.5	18	2.4	15
$50,000 under $60,000	14.0	84	3.0	22	11.4	62	10.3	54
$60,000 under $70,000	46.5	426	13.6	104	36.6	323	33.0	275
$70,000 under $80,000	46.8	500	15.4	123	36.7	377	33.0	323
$80,000 under $100,000	91.5	1,029	33.5	318	70.2	711	62.9	573
$100,000 under $150,000	148.1	2,322	62.1	767	112.3	1,555	96.3	1,211
$150,000 under $250,000	125.1	3,182	65.2	1,080	90.9	2,102	68.1	1,142
$250,000 under $500,000	82.0	3,696	49.3	1,151	61.7	2,546	38.8	960
$500,000 under $1,000,000	35.1	3,364	21.7	777	29.2	2,587	13.1	399
$1,000,000 under $5,000,000	21.5	6,147	13.3	745	18.5	5,403	6.4	189
$5,000,000 or more	2.1	3,252	1.4	305	1.9	2,947	0.4	29

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	99.6	6,123	82.6	7,341	913.1	8,000	408.4	13,611
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	-	-	-	-	1.1	13	0.4	10
$20,000 under $50,000	0.1	2	(*)	2	8.7	105	2.3	42
$50,000 under $60,000	0.7	7	0.6	1	29.9	209	6.2	76
$60,000 under $70,000	4.2	33	1.8	14	85.0	394	27.3	420
$70,000 under $80,000	3.9	41	2.1	14	83.6	408	32.2	514
$80,000 under $100,000	7.9	109	3.6	30	152.6	882	53.1	927
$100,000 under $150,000	16.3	250	9.8	94	228.3	1,520	95.9	2,185
$150,000 under $250,000	22.3	558	15.6	402	161.8	1,538	90.4	2,762
$250,000 under $500,000	21.9	873	18.8	713	98.9	1,319	58.9	2,587
$500,000 under $1,000,000	12.3	891	15.7	1,297	38.6	799	25.0	1,626
$1,000,000 under $5,000,000	8.9	1,829	13.1	3,385	21.9	650	15.0	2,025
$5,000,000 or more	1.1	1,529	1.5	1,389	2.0	144	1.5	380

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	1,031.2	68,943	249.2	7,304	1,135.8	26,983	72,329	17,372	16,289
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	42	25	-16
$0 under $20,000	1.0	74	0.5	16	1.2	12	53	7	1
$20,000 under $50,000	8.6	372	2.1	36	10.1	59	442	39	19
$50,000 under $60,000	27.1	892	4.4	49	30.6	160	1,537	105	87
$60,000 under $70,000	95.4	2,963	17.6	150	105.9	579	7,193	505	469
$70,000 under $80,000	100.3	3,493	18.7	131	105.6	585	7,193	571	539
$80,000 under $100,000	173.0	6,911	35.8	377	185.6	1,415	11,707	1,120	1,048
$100,000 under $150,000	262.7	12,871	58.2	879	283.5	2,878	18,275	2,354	2,220
$150,000 under $250,000	186.8	12,609	49.4	991	207.2	3,293	13,055	2,637	2,500
$250,000 under $500,000	108.6	11,313	35.5	1,390	125.7	4,370	7,870	2,844	2,689
$500,000 under $1,000,000	40.9	6,934	15.7	1,246	48.9	3,959	3,126	2,261	2,136
$1,000,000 under $5,000,000	24.2	7,958	9.5	1,647	28.3	6,731	1,692	3,243	3,038
$5,000,000 or more	2.0	2,476	1.0	345	2.3	2,879	144	1,661	1,559

Table 14.—FEMALE TOP WEALTHHOLDERS 65 YEARS OF AGE OR OLDER, BY SIZE OF NET WORTH

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

Size of net worth	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets			
						Cash		Corporate stock	
			Number	Amount		Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	1,300.4	270,035	1,055.5	9,268	260,769	1,260.9	49,770	893.0	86,956
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	5.1	366	4.7	161	205	4.6	42	2.7	33
$50,000 under $60,000	22.9	1,507	21.0	192	1,316	22.1	312	12.4	228
$60,000 under $70,000	158.6	10,792	119.1	476	10,316	151.5	3,572	82.7	1,574
$70,000 under $80,000	151.4	11,698	109.0	359	11,339	146.3	3,861	84.5	1,888
$80,000 under $100,000	231.7	21,241	174.8	524	20,718	223.2	6,548	149.4	3,939
$100,000 under $150,000	314.8	39,148	256.9	1,130	38,018	303.9	10,978	217.5	8,775
$150,000 under $250,000	216.3	41,970	186.8	948	41,022	212.0	10,059	169.2	11,597
$250,000 under $500,000	130.7	45,158	117.1	1,233	43,925	129.1	7,737	112.5	16,338
$500,000 under $1,000,000	43.3	30,529	41.0	1,064	29,465	42.8	3,471	38.5	12,694
$1,000,000 under $5,000,000	23.0	44,331	22.5	2,223	42,108	22.8	2,606	21.1	21,429
$5,000,000 or more	2.1	23,181	2.1	768	22,413	2.1	558	2.0	8,436

Size of net worth	Types of assets--Continued							
	Bonds							
	Total		Corporate and foreign		Government			
					Total		Federal savings	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	646.6	24,244	291.1	4,464	505.4	19,778	379.5	5,683
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	1.6	9	0.5	7	1.2	2	0.8	1
$50,000 under $60,000	8.1	75	3.2	35	5.7	39	5.6	36
$60,000 under $70,000	59.1	612	19.1	152	45.8	460	40.6	375
$70,000 under $80,000	58.3	677	17.9	158	46.8	519	41.5	418
$80,000 under $100,000	100.5	1,273	33.8	308	80.6	965	71.1	809
$100,000 under $150,000	157.8	2,764	68.3	813	118.2	1,951	95.6	1,347
$150,000 under $250,000	124.1	3,172	65.4	970	93.8	2,202	67.9	1,192
$250,000 under $500,000	84.7	3,903	52.6	1,031	67.9	2,872	38.7	915
$500,000 under $1,000,000	31.9	3,297	19.3	526	26.6	2,771	11.8	364
$1,000,000 under $5,000,000	18.6	6,253	10.3	327	17.1	5,926	5.5	203
$5,000,000 or more	1.8	2,205	0.7	137	1.6	2,067	0.3	21

Size of net worth	Types of assets--Continued							
	Bonds--Continued				Life insurance equity		Notes and mortgages	
	Government--Continued							
	Other Federal		State and local					
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total	131.9	7,829	81.7	6,265	494.3	1,165	352.4	9,139
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	0.4	1	-	-	3.7	17	0.8	34
$50,000 under $60,000	0.2	3	-	-	11.9	48	5.3	73
$60,000 under $70,000	5.2	61	2.6	24	64.9	110	32.9	492
$70,000 under $80,000	7.0	84	1.1	16	67.5	89	31.2	447
$80,000 under $100,000	11.2	119	4.0	37	94.3	153	54.9	851
$100,000 under $150,000	24.0	451	12.3	152	122.9	260	82.8	1,603
$150,000 under $250,000	31.8	772	11.9	238	72.6	178	67.3	1,642
$250,000 under $500,000	27.7	1,151	22.2	806	39.7	150	50.6	1,887
$500,000 under $1,000,000	13.7	1,246	14.3	1,160	10.9	63	16.7	913
$1,000,000 under $5,000,000	9.9	2,905	12.0	2,818	5.0	62	8.8	957
$5,000,000 or more	0.8	1,036	1.2	1,011	0.5	22	1.0	235

Size of net worth	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount			
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	944.6	56,601	89.4	2,516	1,130.9	39,638	53,056	11,523	11,161
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	16	3	-1
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	5	1	(1)
$20,000 under $50,000	4.7	191	0.4	13	4.0	26	138	11	6
$50,000 under $60,000	16.4	597	1.0	21	19.9	153	703	47	41
$60,000 under $70,000	110.5	3,492	5.6	36	126.4	903	6,602	448	429
$70,000 under $80,000	110.5	3,701	6.9	105	121.8	931	5,933	460	443
$80,000 under $100,000	168.5	6,503	12.5	86	191.8	1,888	9,323	853	833
$100,000 under $150,000	228.8	11,100	22.2	212	277.8	3,454	12,427	1,546	1,506
$150,000 under $250,000	160.0	10,820	16.9	233	198.0	4,269	9,097	1,759	1,721
$250,000 under $500,000	95.4	9,248	13.9	528	123.9	5,365	5,626	1,957	1,910
$500,000 under $1,000,000	30.7	4,572	5.5	468	42.0	5,050	2,063	1,436	1,395
$1,000,000 under $5,000,000	17.4	4,531	3.7	573	22.7	7,920	1,034	2,021	1,930
$5,000,000 or more	1.6	1,827	0.8	241	2.1	9,658	89	981	948

Table 15.—ALL TOP WEALTHHOLDERS, BY SIZE OF TOTAL ASSETS

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

Size of total assets	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	12,815.2	2,151,946	10,883.4	300,064	1,851,884	12,153.7	278,390	8,586.4	629,402	4,836.0	124,206	1,838.4	27,682	3,816.5	96,526	3,070.7	22,703
Under $20,000	331.5	3,665	231.8	1,176	2,490	303.3	470	125.9	280	52.5	61	5.6	6	52.5	54	52.5	54
$20,000 under $50,000	1,390.5	51,303	1,217.1	16,765	34,538	1,289.6	4,886	733.6	3,567	398.0	554	66.7	141	348.5	413	339.3	388
$50,000 under $60,000	742.4	40,861	639.1	9,795	31,066	674.1	5,628	436.0	3,876	260.6	795	49.8	213	229.5	582	214.6	491
$60,000 under $70,000	1,469.1	95.636	1,140.2	11,098	84,538	1,379.3	20,207	904.3	15,677	514.8	2,867	139.8	863	430.4	2,004	381.6	1,731
$70,000 under $80,000	1,239.0	92,826	1,001.0	11,581	81,245	1,148.4	21,213	709.7	11,533	417.0	3,123	101.2	631	349.4	2,492	319.7	1,896
$80,000 under $90,000	989.3	83,752	765.5	10,394	73,358	937.7	16,834	660.3	12,711	356.5	3,331	118.4	1,076	282.2	2,255	253.2	1,565
$90,000 under $100,000	858.7	81,515	705.0	10,584	70,931	820.7	16,888	550.7	11,620	299.6	3,180	102.9	796	239.4	2,384	202.8	1,625
$100,000 under $125,000	1,559.8	173,472	1,329.5	22,576	150,896	1,501.2	33,156	1,065.2	31,091	581.1	5,892	220.1	1,930	438.1	3,962	369.0	2,837
$125,000 under $150,000	964.9	131,668	856.0	21,102	110,566	929.2	21,828	684.4	23,491	350.4	4,601	140.4	1,568	264.6	3,033	221.0	2,030
$150,000 under $200,000	1,120.0	192,988	986.3	26,836	166,152	1,072.9	30,067	870.8	47,140	466.5	7,352	237.3	2,732	313.3	4,620	240.0	2,462
$200,000 under $250,000	572.3	127,021	515.8	18,116	108,905	551.3	20,701	467.7	30,885	250.6	6,344	126.3	2,317	179.2	4,027	133.6	1,942
$250,000 under $300,000	373.0	101,531	349.0	26,463	75,068	364.4	17,059	306.2	27,723	196.7	5,697	121.4	2,290	140.9	3,407	89.9	1,069
$300,000 under $500,000	626.6	238,226	590.7	29,115	209,111	615.0	28,024	543.4	80,113	329.8	13,328	200.9	4,523	246.5	8,804	141.3	2,415
$500,000 under $1,000,000	375.0	255,644	358.2	32,834	222,809	365.9	20,896	342.8	104,924	221.0	16,441	129.5	3,524	180.0	12,917	75.4	1,178
$1,000,000 under $5,000,000	190.3	353,876	185.8	38,892	314,984	188.2	16,579	173.7	161,150	130.2	36,454	72.5	3,900	112.5	32,554	35.0	928
$5,000,000 or more	12.5	127,961	12.4	12,735	115,228	12.5	3,956	12.0	63,622	10.7	14,188	5.7	1,171	9.9	13,017	2.0	91

Size of total assets	Types of assets--Continued														Estate tax return statistics		
	Bonds--Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government--Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	656.1	38,343	488.8	35,481	9,346.4	41,939	3,089.1	86,416	10,681.1	645,341	2,657.5	92,607	11,601.5	253,647	174,891	38,862	35,120
Under $20,000	-	-	-	-	331.5	1,264	33.6	71	95.2	681	17.7	95	279.8	745	351	34	3
$20,000 under $50,000	4.4	9	8.4	17	1,390.5	5,622	132.0	636	1,215.7	27,554	127.2	1,075	1,332.8	7,408	3,739	323	114
$50,000 under $60,000	15.9	64	8.4	27	742.4	3,094	102.8	1,177	661.3	19,474	120.6	1,244	695.5	5,573	4,063	333	196
$60,000 under $70,000	48.7	191	11.8	82	978.8	3,040	234.6	3,126	1,199.2	39,671	150.5	2,238	1,265.4	8,810	18,381	1,303	1,145
$70,000 under $80,000	34.7	527	10.2	69	842.9	2,889	252.5	3,612	1,001.2	38,737	236.0	3,767	1,062.9	7,952	18,426	1,483	1,317
$80,000 under $90,000	31.5	525	12.1	165	701.3	2,423	202.8	3,642	844.5	34,841	175.9	2,697	871.2	7,274	15,285	1,384	1,239
$90,000 under $100,000	30.1	589	16.1	170	596.9	2,028	197.0	4,167	743.9	33,206	160.7	2,627	762.5	7,799	13,189	1,324	1,191
$100,000 under $125,000	60.5	690	36.2	434	1,035.3	3,891	369.2	5,904	1,360.3	69,430	415.7	9,198	1,384.5	14,911	25,489	2,992	2,719
$125,000 under $150,000	39.3	689	24.4	315	660.2	2,943	252.9	7,113	834.5	52,704	260.0	6,382	858.3	12,606	16,502	2,355	2,127
$150,000 under $200,000	70.0	1,344	39.8	813	749.4	3,570	387.0	9,173	936.5	67,854	324.0	9,261	1,034.2	18,572	19,591	3,499	3,189
$200,000 under $250,000	46.8	1,396	34.7	689	376.6	2,210	216.8	6,290	478.1	41,877	169.0	5,680	531.1	13,034	10,716	2,467	2,262
$250,000 under $300,000	50.2	1,620	30.7	718	223.2	1,433	144.8	4,772	316.3	28,711	115.1	5,147	354.9	10,990	6,717	1,885	1,688
$300,000 under $500,000	87.4	3,320	79.6	3,070	395.9	3,190	279.0	11,675	521.1	65,785	191.7	10,521	606.0	25,589	11,557	4,510	4,146
$500,000 under $1,000,000	73.4	5,095	94.7	6,644	217.0	2,323	179.9	10,243	305.9	56,859	123.5	10,838	364.2	33,119	6,956	4,821	4,439
$1,000,000 under $5,000,000	58.1	15,185	74.1	16,441	98.0	1,762	95.7	11,779	156.7	56,144	63.9	13,398	185.7	56,611	3,614	6,671	6,151
$5,000,000 or more	5.3	7,099	7.6	5,827	6.5	256	8.5	3,036	10.7	11,812	6.0	8,440	12.4	22,654	315	3,478	3,194

Table 16.—MALE TOP WEALTHHOLDERS, BY SIZE OF TOTAL ASSETS

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

Size of total assets	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	7,809.6	1,208,971	6,724.1	218,846	990,126	7,423.4	141,704	5,177.0	333,637	2,798.1	59,399	966.9	14,939	2,246.8	44,460	1,895.9	12,085
Under $20,000	291.4	3,062	204.0	1,041	2,021	263.2	426	110.4	241	49.3	60	5.6	6	49.3	53	49.3	53
$20,000 under $50,000	1,258.7	46,158	1,092.3	15,775	30,383	1,163.7	4,280	652.8	2,900	359.8	464	61.8	119	315.1	346	307.2	326
$50,000 under $60,000	602.5	33,072	513.2	8,877	24,196	548.2	4,110	354.9	2,776	215.5	583	46.8	103	187.4	479	172.5	388
$60,000 under $70,000	726.9	47,242	600.0	7,895	39,347	701.2	8,906	467.9	5,764	278.2	1,284	56.5	248	249.1	1,036	222.5	917
$70,000 under $80,000	716.5	53,670	591.8	8,176	45,494	690.9	10,255	424.4	6,491	244.9	1,690	57.2	308	203.1	1,382	182.5	939
$80,000 under $90,000	531.1	44,916	432.3	7,448	37,468	506.9	7,856	375.5	6,832	193.4	1,568	64.0	522	151.6	1,047	146.3	885
$90,000 under $100,000	448.0	42,472	365.7	7,100	35,373	426.6	7,451	282.0	5,581	148.0	1,286	38.0	285	124.3	1,001	114.6	896
$100,000 under $125,000	881.2	98,187	761.3	15,905	82,282	837.4	16,231	592.5	14,554	283.2	2,937	102.6	933	220.4	2,003	184.4	1,398
$125,000 under $150,000	535.5	73,047	479.6	15,963	57,084	511.1	10,842	334.7	12,210	188.0	2,172	63.9	654	146.9	1,518	127.0	1,096
$150,000 under $200,000	621.6	106,694	552.4	15,876	90,818	600.1	15,520	490.4	23,799	245.7	3,962	127.1	1,604	164.7	2,358	129.9	1,390
$200,000 under $250,000	320.2	71,503	296.9	12,305	59,198	314.2	10,061	270.6	15,780	133.5	2,835	71.8	1,066	90.0	1,770	71.1	1,014
$250,000 under $300,000	206.2	56,089	190.6	23,328	32,761	201.5	7,971	173.8	16,172	93.9	2,087	53.5	795	67.9	1,292	47.4	559
$300,000 under $500,000	363.5	137,976	345.5	21,480	116,496	356.5	15,236	312.8	41,599	179.4	6,569	105.5	2,462	132.8	4,107	80.0	1,199
$500,000 under $1,000,000	200.4	135,019	194.2	21,586	113,433	198.0	10,636	184.7	53,846	115.6	7,606	69.9	2,110	87.9	5,495	43.0	635
$1,000,000 under $5,000,000	98.4	178,647	97.0	28,211	150,435	96.6	9,015	92.1	82,360	63.4	16,810	39.0	2,785	50.5	14,025	17.5	345
$5,000,000 or more	7.5	81,218	7.4	7,881	73,337	7.4	2,908	7.3	42,731	6.2	7,486	3.7	937	5.7	6,548	0.8	45

Size of total assets	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	297.0	13,505	243.2	18,874	6,814.7	37,393	1,830.6	50,372	6,693.1	393,104	2,101.6	74,742	7,215.9	118,623	108,985	24,761	21,645
Under $20,000	-	-	-	-	291.4	1,104	33.6	71	70.6	467	17.7	95	252.0	599	330	32	2
$20,000 under $50,000	4.0	8	7.4	12	1,258.7	5,147	124.6	629	1,102.2	24,865	126.6	1,074	1,205.4	6,798	3,490	304	105
$50,000 under $60,000	15.9	64	8.4	27	602.5	2,765	66.2	305	557.2	16,784	102.8	1,208	572.9	4,543	3,584	300	172
$60,000 under $70,000	27.3	86	6.2	33	613.6	2,566	108.5	1,324	621.4	20,606	124.7	2,001	650.2	4,791	10,324	769	634
$70,000 under $80,000	22.9	403	6.7	40	568.9	2,571	140.6	1,987	597.2	22,447	205.3	3,375	643.2	4,853	10,970	918	775
$80,000 under $90,000	6.8	102	5.5	59	465.4	2,118	83.5	1,181	471.7	19,353	135.3	2,268	482.0	3,739	9,082	852	728
$90,000 under $100,000	6.4	79	6.6	26	366.9	1,797	98.3	1,556	395.1	18,440	123.8	2,017	410.3	4,345	7,666	796	684
$100,000 under $125,000	28.3	356	21.5	249	716.4	3,485	234.9	3,883	787.7	41,249	323.5	7,549	794.4	8,299	16,035	1,927	1,695
$125,000 under $150,000	20.6	250	11.5	173	443.4	2,505	148.5	3,207	483.2	29,551	222.5	5,486	494.4	7,072	10,233	1,491	1,301
$150,000 under $200,000	31.3	600	23.1	369	505.3	3,187	223.4	5,482	550.7	39,076	241.9	6,891	570.8	8,778	12,214	2,226	1,966
$200,000 under $250,000	18.7	417	13.1	339	272.8	2,016	140.0	3,736	290.6	25,698	116.8	4,455	299.8	6,923	6,724	1,578	1,404
$250,000 under $300,000	20.7	528	12.3	206	163.5	1,308	86.9	2,984	181.6	17,462	79.7	3,724	192.4	4,382	4,141	1,175	1,006
$300,000 under $500,000	41.8	1,479	39.4	1,429	300.2	2,918	173.9	7,486	316.9	42,215	145.1	8,703	349.9	13,251	7,252	2,867	2,562
$500,000 under $1,000,000	27.4	1,853	44.6	3,008	161.5	2,091	104.7	6,311	173.3	34,576	86.3	7,695	193.6	12,258	4,406	3,085	2,784
$1,000,000 under $5,000,000	22.3	4,852	32.4	8,828	78.5	1,580	58.1	8,045	86.9	32,193	45.8	10,180	97.3	18,463	2,337	4,295	3,889
$5,000,000 or more	2.3	2,426	4.7	4,076	5.7	234	5.0	2,186	6.9	8,121	3.8	8,021	7.4	9,531	197	2,145	1,937

Table 17.—FEMALE TOP WEALTHHOLDERS, BY SIZE OF TOTAL ASSETS

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

Size of total assets	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	5,005.7	942,973	4,159.4	81,217	861,761	4,230.3	136,688	3,409.6	295,767	2,038.1	64,808	871.6	12,742	1,510.0	52,067	1,174.6	10,617
Under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	131.8	5,145	124.7	990	4,155	125.9	606	80.8	667	38.2	90	4.9	22	33.4	67	32.0	62
$50,000 under $60,000	139.9	7,789	125.9	919	6,870	125.9	1,518	81.1	1,100	45.1	212	3.0	109	42.1	103	42.1	103
$60,000 under $70,000	742.3	48,394	540.2	3,203	45,191	678.2	11,302	436.4	9,912	236.6	1,584	83.3	615	181.3	968	159.1	814
$70,000 under $80,000	522.6	39,156	409.2	3,405	35,751	457.5	10,958	285.3	5,041	172.1	1,433	43.9	323	146.2	1,110	137.2	957
$80,000 under $90,000	458.2	38,836	333.2	2,946	35,889	430.8	8,977	284.7	5,879	163.1	1,762	54.4	555	130.6	1,208	106.9	680
$90,000 under $100,000	410.7	39,043	339.3	3,485	35,558	394.1	9,437	268.6	6,039	151.6	1,894	64.9	510	115.0	1,384	88.2	729
$100,000 under $125,000	678.6	75,286	568.2	6,672	68,614	663.8	16,925	472.7	16,537	297.9	2,955	117.5	997	217.6	1,959	184.6	1,439
$125,000 under $150,000	429.4	58,621	376.4	5,139	53,482	418.1	10,985	299.7	11,281	162.5	2,429	76.5	914	117.6	1,515	93.9	934
$150,000 under $200,000	498.4	86,294	433.9	10,960	75,334	472.9	14,547	380.4	23,341	220.8	3,390	110.2	1,128	148.6	2,262	110.2	1,072
$200,000 under $250,000	252.1	55,518	218.8	5,811	49,707	237.1	10,640	197.1	15,105	117.1	3,508	54.6	1,251	89.2	2,257	62.5	928
$250,000 under $300,000	166.9	45,442	158.5	3,135	42,307	162.9	9,088	132.4	11,551	102.9	3,609	57.8	1,495	73.0	2,114	42.5	510
$300,000 under $500,000	263.1	100,250	245.2	7,635	92,614	258.5	12,788	230.6	38,515	150.4	6,759	95.4	2,062	113.7	4,697	61.3	1,216
$500,000 under $1,000,000	174.6	120,625	164.0	11,248	109,376	167.9	10,261	158.1	51,077	105.4	8,836	59.6	1,414	92.1	7,422	32.4	543
$1,000,000 under $5,000,000	92.0	175,230	88.8	10,681	164,549	91.6	7,564	81.6	78,790	66.8	19,644	33.5	1,115	62.0	18,529	17.5	583
$5,000,000 or more	5.1	46,743	5.1	4,854	41,891	5.1	1,048	4.7	20,891	4.5	6,702	2.0	234	4.2	6,468	1.2	46

Size of total assets	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	359.4	24,842	245.5	16,608	2,531.7	4,545	1,258.3	36,044	3,988.0	252,238	555.6	17,864	4,385.6	135,020	65,905	14,100	13,479
Under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	20	2	-
$20,000 under $50,000	0.4	1	1.0	5	131.8	476	7.4	7	113.5	2,689	0.6	1	127.4	610	249	19	9
$50,000 under $60,000	-	-	-	-	139.9	329	36.5	872	104.1	2,690	17.8	37	122.7	1,030	479	33	24
$60,000 under $70,000	21.4	105	5.6	49	365.2	474	126.1	1,802	577.8	19,066	25.7	237	615.1	4,018	8,057	534	510
$70,000 under $80,000	11.8	124	3.5	29	274.0	319	111.9	1,625	404.0	16,290	30.7	392	419.8	3,098	7,455	565	543
$80,000 under $90,000	24.7	422	6.6	106	235.8	304	119.4	2,461	372.9	15,488	40.6	429	389.2	3,535	6,204	532	512
$90,000 under $100,000	23.7	511	9.5	144	230.0	232	98.7	2,611	348.7	14,766	36.9	610	352.1	3,454	5,524	529	507
$100,000 under $125,000	32.2	334	14.7	185	318.9	406	134.3	2,021	572.6	28,181	92.2	1,649	590.1	6,611	9,455	1,064	1,025
$125,000 under $150,000	18.6	439	12.9	142	216.8	438	104.4	3,906	351.3	23,153	37.5	896	363.9	5,534	6,269	864	826
$150,000 under $200,000	38.7	745	16.8	445	244.1	383	163.6	3,691	385.8	28,778	82.1	2,370	463.4	9,794	7,378	1,272	1,222
$200,000 under $250,000	28.1	979	21.7	350	103.8	194	76.8	2,555	187.5	16,179	52.2	1,225	231.3	6,112	3,992	889	858
$250,000 under $300,000	29.5	1,092	18.4	512	59.8	125	57.9	1,789	134.7	11,249	35.4	1,423	162.5	6,608	2,576	710	682
$300,000 under $500,000	45.6	1,841	40.2	1,640	95.7	272	105.1	4,189	204.2	23,570	46.6	1,818	256.2	12,339	4,305	1,643	1,584
$500,000 under $1,000,000	46.0	3,243	50.2	3,636	55.5	232	75.2	3,933	132.6	22,283	37.2	3,143	170.7	20,861	2,550	1,736	1,655
$1,000,000 under $5,000,000	35.8	10,333	41.7	7,613	19.5	182	37.6	3,734	69.7	23,952	18.0	3,217	88.3	38,148	1,277	2,376	2,263
$5,000,000 or more	3.0	4,673	2.9	1,751	0.7	22	3.4	849	3.8	3,691	2.2	419	5.1	13,123	118	1,333	1,257

Table 18.--NUMBER OF TOP WEALTHHOLDERS AND NUMBER OF ESTATE RETURNS, BY SIZE OF TOTAL ASSETS, AND BY SIZE OF NET WORTH

[All figures are estimates based on estate tax return samples--numbers of top wealthholders are in thousands]

Size of net worth	Total		Size of total assets							
			Under $20,000		$20,000 under $50,000		$50,000 under $60,000		$60,000 under $70,000	
	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	174,891	12,815.2	350	331.5	3,739	1,390.5	4,063	742.4	18,381	1,469.1
Negative net worth	364	116.3	(1)	(1)	(1)	(1)	51	19.3	(1)	(1)
$0 under $20,000	1,358	913.3	320	306.5	724	489.6	76	50.3	(1)	(1)
$20,000 under $50,000	6,440	1,876.8	-	-	2,969	872.4	1,394	364.3	844	265.6
$50,000 under $60,000	6,135	881.2	-	-	-	-	2,542	308.5	2,168	278.2
$60,000 under $70,000	19,374	1,479.6	-	-	-	-	-	-	15,297	909.7
$70,000 under $80,000	17,810	1,111.5	-	-	-	-	-	-	-	-
$80,000 under $100,000	28,000	1,668.5	-	-	-	-	-	-	-	-
$100,000 under $150,000	40,193	2,071.3	-	-	-	-	-	-	-	-
$150,000 under $250,000	28,179	1,364.4	-	-	-	-	-	-	-	-
$250,000 under $500,000	17,022	847.5	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	6,398	304.8	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	3,341	168.7	-	-	-	-	-	-	-	-
$5,000,000 or more	277	11.3	-	-	-	-	-	-	-	-

Size of net worth	Size of total assets--Continued									
	$70,000 under $80,000		$80,000 under $90,000		$90,000 under $100,000		$100,000 under $125,000		$125,000 under $150,000	
	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	18,425	1,239.1	15,286	989.3	13,189	858.8	25,490	1,559.7	16,502	964.9
Negative net worth	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$0 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $50,000	558	172.9	234	64.6	123	38.0	159	50.3	61	21.4
$50,000 under $60,000	724	110.8	310	86.5	142	29.6	123	35.0	68	19.5
$60,000 under $70,000	2,444	221.3	682	124.8	337	70.7	313	93.0	157	37.7
$70,000 under $80,000	14,626	718.5	1,905	143.1	529	86.7	432	82.1	165	30.9
$80,000 under $100,000	-	-	12,120	560.0	12,010	617.7	3,041	331.6	434	81.2
$100,000 under $150,000	-	-	-	-	-	-	21,334	943.2	15,569	765.7
$150,000 under $250,000	-	-	-	-	-	-	-	-	-	-
$250,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-

Size of net worth	Size of total assets--Continued									
	$150,000 under $200,000		$200,000 under $250,000		$250,000 under $300,000		$300,000 under $500,000		$500,000 under $1,000,000	
	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	19,591	1,120.1	10,714	572.4	6,717	372.9	11,557	626.6	6,955	374.9
Negative net worth	(1)	(1)					13	2.7	17	2.9
$0 under $20,000	(1)	(1)					8	3.0	1	-
$20,000 under $50,000	59	18.4					4	0.4	4	0.1
$50,000 under $60,000	31	5.2	146	41.4	68	14.9	6	1.7	3	1.3
$60,000 under $70,000	95	12.2					9	1.6	4	0.6
$70,000 under $80,000	92	28.6					4	0.4	7	0.9
$80,000 under $100,000	305	64.3					28	4.1	11	0.9
$100,000 under $150,000	2,686	289.9	354	38.4	147	15.5	85	15.1	16	3.4
$150,000 under $250,000	16,305	699.1	10,214	492.5	1,170	103.4	442	60.6	44	8.7
$250,000 under $500,000	-	-	-	-	5,332	239.1	10,958	537.0	707	68.5
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	6,141	287.6
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-

Size of net worth	Size of total assets--Continued			
	$1,000,000 under $5,000,000		$5,000,000 or more	
	Number of returns	Number of top wealth-holders	Number of returns	Number of top wealth-holders
	(31)	(32)	(33)	(34)
Total	3,614	190.4	315	12.5
Negative net worth	10	1.0	1	(*)
$0 under $20,000	4	0.4	-	-
$20,000 under $50,000	3	0.6	-	-
$50,000 under $60,000	-	-	-	-
$60,000 under $70,000	1	0.2	-	-
$70,000 under $80,000	1	0.2	-	-
$80,000 under $100,000	3	0.2	-	-
$100,000 under $150,000	2	0.1	-	-
$150,000 under $250,000	4	0.2	-	-
$250,000 under $500,000	25	2.9	-	-
$500,000 under $1,000,000	257	17.1	-	-
$1,000,000 under $5,000,000	3,304	167.5	37	1.2
$5,000,000 or more	-	-	277	11.3

Table 19.—MALE TOP WEALTHOLDERS, BY SIZE OF CORPORATE STOCK OWNED

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

Size of corporate stock	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	7,809.6	1,208,971	6,724.1	218,846	990,126	7,423.4	141,704	5,177.0	333,637	2,798.1	59,399	967.9	14,939	2,246.8	44,460	1,895.9	12,085
Wealthholders with corporate stock, total	5,177.0	968,207	4,526.5	164,612	803,595	4,991.9	102,898	5,177.0	333,636	2,166.2	51,617	887.4	12,757	1,673.6	38,860	1,371.8	8,388
Under $500	542.9	49,670	471.1	10,071	39,598	518.5	7,188	542.9	118	165.7	1,073	19.7	89	153.0	984	134.4	580
$500 under $2,000	721.5	61,356	647.9	14,217	47,139	689.3	8,133	721.5	855	243.0	1,384	51.2	234	225.5	1,150	217.9	939
$2,000 under $5,000	626.9	59,969	546.5	13,742	46,226	607.5	9,128	626.9	2,081	231.5	1,816	59.6	232	192.5	1,584	167.3	761
$5,000 under $10,000	546.1	57,254	475.2	11,262	45,992	524.0	9,007	546.1	3,940	244.5	1,950	68.0	458	199.8	1,493	180.3	911
$10,000 under $20,000	674.9	78,493	569.7	17,164	61,329	640.4	12,099	674.9	9,764	276.5	3,466	105.0	1,528	218.9	1,938	189.6	1,208
$20,000 under $50,000	839.3	121,681	713.7	21,146	100,536	814.0	17,037	839.3	27,402	398.2	6,120	201.2	2,198	279.5	3,922	227.9	1,640
$50,000 under $100,000	589.3	109,840	512.2	13,467	96,373	577.2	13,089	589.3	40,570	262.1	4,838	161.2	1,838	160.2	3,000	124.2	867
$100,000 under $200,000	323.8	96,138	289.3	13,476	82,662	312.9	9,585	323.8	44,725	151.5	5,564	98.3	1,879	99.3	3,685	65.3	700
$200,000 under $500,000	209.9	117,301	200.9	28,370	88,931	206.4	8,363	209.9	63,803	124.8	7,580	80.8	2,102	91.6	5,478	46.5	522
$500,000 under $1,000,000	62.8	73,078	60.9	8,679	64,399	62.3	4,138	62.8	42,780	40.3	5,397	23.9	803	31.2	4,594	12.5	143
$1,000,000 under $2,000,000	26.6	52,562	26.3	4,661	47,902	26.4	2,747	26.6	35,272	18.2	5,544	12.8	673	13.5	4,871	3.9	50
$2,000,000 under $5,000,000	9.4	39,793	9.2	4,055	35,738	9.4	1,647	9.4	27,176	7.1	3,800	4.1	399	6.0	3,400	1.8	61
$5,000,000 or more	3.6	51,072	3.6	4,302	46,770	3.6	737	3.6	35,150	2.8	3,085	1.6	324	2.6	2,761	0.2	6
Wealthholders without corporate stock	2,632.6	240,764	2,197.7	54,232	186,532	2,431.7	38,806	-	-	631.6	7,782	79.6	2,181	573.1	5,601	524.0	3,696

Size of corporate stock	Types of assets--Continued														Estate tax return statistics		
	Bonds--Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Government--Continued																
	Other Federal		State and local												Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	297.0	13,505	243.2	18,874	6,814.7	37,393	1,830.6	50,372	6,693.1	393,104	2,101.6	74,742	7,215.9	118,623	108,985	24,761	21,645
Wealthholders with corporate stock, total	247.9	12,352	229.7	18,119	4,583.2	28,054	1,376.6	39,207	4,451.4	276,941	1,349.6	54,288	4,833.1	81,568	75,982	20,175	17,713
Under $500	20.0	251	5.5	153	483.5	1,988	125.8	2,105	492.5	24,540	181.4	5,424	510.9	7,234	6,673	945	809
$500 under $2,000	9.4	180	4.0	31	659.9	2,746	155.4	2,841	657.8	32,220	221.3	5,438	689.2	7,740	6,784	963	789
$2,000 under $5,000	25.9	681	7.9	142	580.0	2,898	139.4	2,937	544.7	29,598	174.8	4,476	574.8	7,035	6,742	964	774
$5,000 under $10,000	15.2	385	14.4	197	514.7	2,753	119.9	2,600	483.0	26,428	136.8	3,918	516.3	6,658	6,889	1,027	847
$10,000 under $20,000	25.7	322	18.7	408	598.7	3,577	162.0	3,335	590.8	33,435	179.7	4,854	625.9	7,963	9,119	1,362	1,127
$20,000 under $50,000	40.4	1,080	45.6	1,202	735.2	4,752	226.0	6,194	698.9	41,742	168.7	6,563	773.7	11,872	14,801	2,419	2,084
$50,000 under $100,000	33.9	902	26.1	1,230	489.4	3,333	176.0	5,167	463.8	29,069	121.7	5,510	545.4	8,263	11,033	2,229	1,981
$100,000 under $200,000	27.6	1,043	32.9	1,942	268.8	2,343	132.2	3,904	266.1	20,472	72.4	2,924	293.1	6,621	7,016	2,230	2,012
$200,000 under $500,000	28.2	1,929	41.6	3,027	171.7	2,041	89.8	4,343	168.7	19,517	53.5	3,565	204.4	8,089	4,478	2,647	2,366
$500,000 under $1,000,000	13.8	1,896	16.1	2,555	48.5	819	28.9	2,278	50.7	9,501	22.4	3,500	60.4	4,665	1,475	1,713	1,558
$1,000,000 under $2,000,000	4.1	910	10.1	3,911	22.1	451	13.3	1,089	22.7	4,850	10.7	921	26.3	1,687	622	1,267	1,159
$2,000,000 under $5,000,000	2.7	1,482	4.5	1,857	7.5	264	5.5	908	8.4	3,105	4.6	1,582	9.2	1,312	257	1,105	1,011
$5,000,000 or more	1.0	1,291	2.3	1,464	3.2	89	2.4	1,506	3.3	2,464	1.6	5,613	3.5	2,429	93	1,304	1,196
Wealthholders without corporate stock	48.8	1,150	13.2	755	2,231.6	9,337	454.2	11,164	2,241.5	116,163	752.2	20,455	2,382.6	37,057	33,003	4,587	3,932

Table 20.—FEMALE TOP WEALTHHOLDERS, BY SIZE OF CORPORATE STOCK OWNED

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

Size of corporate stock	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	5,005.7	942,973	4,159.4	81,271	861,761	4,730.3	136,688	3,409.6	295,767	2,038.1	64,808	871.6	12,742	1,570.0	52,067	1,174.6	10,617
Wealthholders with corporate stock, total	3,409.6	744,972	2,896.4	63,754	681,221	3,305.3	95,441	3,409.6	295,767	1,608.9	57,176	812.1	11,617	1,170.0	4,555.6	826.4	6,773
Under $500	221.1	25,682	193.0	5,577	20,105	219.3	3,780	221.1	36	63.5	933	12.2	310	57.4	622	51.7	422
$500 under $2,000	284.2	38,249	244.3	5,058	33,192	265.6	6,810	284.2	320	83.7	1,097	25.6	317	60.4	780	56.0	510
$2,000 under $5,000	295.1	34,162	252.6	3,843	30,319	289.2	8,061	295.1	992	117.0	1,515	29.7	359	102.9	1,156	97.0	592
$5,000 under $10,000	269.8	32,177	223.8	3,871	28,306	263.6	7,495	269.8	1,984	137.3	1,597	51.2	507	105.9	1,091	96.7	725
$10,000 under $20,000	421.1	51,096	359.4	6,626	44,470	397.6	10,417	421.1	6,146	186.1	2,847	75.1	1,151	145.8	1,696	113.6	863
$20,000 under $50,000	713.5	92,818	574.1	6,880	85,938	686.0	18,543	713.5	23,944	344.3	5,771	190.4	1,875	235.1	3,896	169.2	1,333
$50,000 under $100,000	610.3	103,393	493.6	6,066	97,327	597.8	16,116	610.3	42,628	306.5	5,841	195.0	2,365	184.9	3,476	127.3	907
$100,000 under $200,000	316.2	93,618	293.9	7,998	85,620	310.9	9,345	316.2	43,460	178.3	7,063	119.6	2,230	112.4	4,833	60.0	652
$200,000 under $500,000	177.6	92,970	166.0	5,533	87,437	175.4	7,973	177.6	54,621	121.2	9,116	77.6	1,470	100.2	7,645	36.4	501
$500,000 under $1,000,000	66.7	70,756	63.2	3,760	66,997	66.0	3,863	66.7	44,324	41.6	6,193	21.3	476	36.9	5,716	11.9	144
$1,000,000 under $2,000,000	19.5	39,349	18.6	2,562	36,788	19.4	1,485	19.5	27,966	17.0	5,157	10.7	268	16.0	4,888	2.9	74
$2,000,000 under $5,000,000	13.2	53,716	12.6	4,422	49,294	13.2	1,035	13.2	38,198	11.1	7,018	3.0	164	10.9	6,854	3.6	43
$5,000,000 or more	1.3	16,986	1.3	1,558	15,428	1.3	518	1.3	11,148	1.3	3,028	0.7	125	1.2	2,903	0.1	7
Wealthholders without corporate stock	1,596.0	198,001	1,262.7	17,465	180,537	1,425.1	41,245	-	-	429.1	7,633	59.6	1,126	400.0	6,506	348.3	3,842

Size of corporate stock	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Government—Continued																
	Other Federal		State and local												Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	359.4	24,842	245.5	16,608	2,531.7	4,545	1,258.3	36,044	3,988.0	252,238	555.6	17,864	4,385.6	135,020	65,905	14,100	13,479
Wealthholders with corporate stock, total	304.0	23,095	231.5	15,690	1,713.5	3,337	849.7	23,298	2,664.6	171,774	384.7	13,974	3,076.6	84,213	45,227	11,205	10,720
Under $500	7.7	159	3.2	41	125.6	193	69.4	1,912	202.5	13,395	31.1	1,411	209.6	4,021	2,465	372	347
$500 under $2,000	5.4	153	1.6	117	176.8	263	61.0	1,214	266.3	18,998	66.1	1,364	253.6	8,185	2,821	396	374
$2,000 under $5,000	8.6	171	3.2	393	201.9	339	69.5	1,861	264.1	16,271	38.7	784	260.0	4,339	2,969	412	389
$5,000 under $10,000	9.4	202	5.1	164	160.7	375	78.5	2,051	233.3	13,143	15.3	328	232.9	5,205	3,319	459	435
$10,000 under $20,000	26.2	404	19.2	429	232.5	551	99.3	1,550	371.2	21,068	45.2	1,118	389.8	7,399	4,905	660	620
$20,000 under $50,000	60.4	1,710	40.5	854	379.0	587	175.0	3,608	549.5	28,827	50.8	1,354	643.0	10,183	9,700	1,286	1,234
$50,000 under $100,000	52.1	1,607	34.4	961	234.6	399	120.5	3,630	383.3	21,091	52.7	2,499	521.4	11,190	9,006	1,473	1,421
$100,000 under $200,000	44.9	2,536	31.1	1,645	127.1	319	81.0	2,668	199.1	15,346	45.7	1,395	296.3	14,023	5,391	1,457	1,412
$200,000 under $500,000	50.7	3,401	49.6	3,744	54.3	191	62.7	2,018	123.7	11,000	22.1	1,266	172.3	6,786	3,206	1,636	1,578
$500,000 under $1,000,000	21.0	2,860	24.0	2,712	12.9	43	20.1	1,136	47.8	5,651	10.7	1,188	65.4	8,358	907	983	952
$1,000,000 under $2,000,000	10.2	2,851	10.8	1,963	6.4	48	6.5	385	13.3	2,284	2.5	178	19.5	1,847	334	669	638
$2,000,000 under $5,000,000	6.7	5,147	7.7	1,665	1.5	22	5.8	1,122	9.5	3,406	3.2	1,004	11.5	1,912	163	700	648
$5,000,000 or more	0.7	1,894	1.1	1,002	0.2	7	0.4	143	1.0	1,294	0.6	85	1.3	765	41	702	672
Wealthholders without corporate stock	55.5	1,747	14.2	917	818.3	1,209	408.4	12,747	1,323.2	80,465	170.8	3,892	1,309.1	50,810	20,678	2,897	2,758

Table 21.--ALL TOP WEALTHHOLDERS, BY SIZE OF CORPORATE STOCK OWNED AND BY SIZE OF NET WORTH

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

Size of net worth and size of corporate stock holdings	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	12,815.2	2,151,946	10,883.4	300,064	1,851,884	12,153.7	278,390	8,586.4	629,402	4,836.0	124,206	1,838.4	27,682	3,816.5	96,526	3,070.7	22,703
Net worth under $50,000, total	2,906.4	151,384	2,633.1	98,559	52,825	2,656.9	10,930	1,571.1	12,461	736.4	1,180	114.6	284	655.2	894	626.9	736
Zero	1,335.3	61,086	1,182.8	32,681	28,405	1,190.7	4,090	-	-	276.3	343	21.4	49	257.5	293	248.8	284
$1 under $200	144.1	6,933	133.2	2,943	3,990	131.9	772	144.1	13	32.7	30	2.9	2	30.1	28	25.7	11
$200 under $500	187.4	9,669	177.4	5,059	4,609	181.5	745	187.4	65	36.5	43	1.9	13	34.6	29	34.6	26
$500 under $1,000	161.9	6,934	150.6	3,064	3,870	147.4	411	161.9	115	39.0	39	0.5	(*)	38.5	39	38.1	38
$1,000 under $2,000	238.1	11,222	224.5	5,125	6,097	224.9	621	238.1	374	75.4	89	19.5	27	72.7	62	72.7	61
$2,000 under $5,000	307.3	15,852	276.5	8,123	7,729	292.2	1,618	307.3	1,008	91.5	135	18.1	12	76.2	123	69.4	111
$5,000 under $10,000	199.5	10,901	177.5	4,706	6,195	190.2	1,129	199.5	1,391	91.9	152	17.3	69	77.4	83	71.3	72
$10,000 under $20,000	191.8	12,160	178.3	7,927	4,233	159.1	849	191.8	2,819	44.7	98	8.0	31	38.6	67	38.1	65
$20,000 under $50,000	111.9	10,033	103.2	6,787	3,246	110.7	486	111.9	3,287	42.8	116	20.7	38	27.1	78	25.9	57
$50,000 or more	29.1	6,594	29.1	22,144	-15,549	28.3	209	29.1	3,389	5.6	135	4.3	43	2.5	92	2.3	11
Net worth $50,000 under $100,000, total	5,140.8	443,975	4,093.0	66,554	377,421	4,861.9	85,313	3,213.1	64,788	1,749.0	13,856	538.4	3,938	1,414.5	9,920	1,255.7	7,327
Zero	1,927.7	161,626	1,475.8	21,434	140,192	1,772.0	39,337	-	-	478.3	5,300	59.6	1,010	446.3	4,290	401.5	3,424
$1 under $500	270.5	23,416	209.1	3,779	19,637	263.6	3,887	270.5	47	97.5	642	14.2	74	90.7	569	83.9	413
$500 under $1,000	156.8	14,707	139.7	3,280	11,427	155.5	2,758	156.8	110	50.9	380	12.4	53	48.2	328	46.0	255
$1,000 under $2,000	215.6	18,402	167.3	2,831	15,571	197.8	3,146	215.6	306	77.5	532	27.2	172	53.4	360	51.4	326
$2,000 under $5,000	404.4	34,426	337.9	4,951	29,475	395.3	7,893	404.4	1,361	173.6	1,154	44.3	131	149.8	1,023	133.9	589
$5,000 under $10,000	418.8	35,874	350.0	5,780	30,094	403.4	6,594	418.8	3,098	194.6	1,230	65.6	469	151.6	760	140.7	610
$10,000 under $20,000	591.9	51,595	484.1	8,318	43,277	574.8	9,202	591.9	8,583	257.2	1,865	94.4	728	202.8	1,137	171.3	900
$20,000 under $50,000	788.0	67,683	632.6	8,239	59,444	743.7	10,378	788.0	25,811	316.7	2,272	164.4	1,020	215.6	1,253	180.3	704
$50,000 under $100,000	329.6	27,843	259.0	2,603	25,240	318.3	1,896	329.6	20,496	101.2	462	54.8	267	56.0	195	46.7	106
$100,000 or more	37.5	8,403	37.5	5,339	3,064	37.5	222	37.5	4,976	1.5	19	1.5	14	0.1	5	-	-
Net worth $100,000 under $250,000, total	3,435.7	565,291	2,906.2	56,783	508,507	3,324.2	100,829	2,625.7	130,544	1,547.9	24,705	707.9	8,862	1,120.3	15,839	884.7	9,093
Zero	810.0	126,313	657.2	11,759	114,554	748.7	26,097	-	-	263.7	5,087	45.4	803	233.7	4,284	195.9	2,987
$1 under $1,000	212.9	35,460	189.2	4,633	30,827	210.2	6,555	212.9	80	87.0	1,352	14.6	351	78.7	1,000	69.9	718
$1,000 under $5,000	303.7	48,410	266.9	5,537	42,873	301.8	9,531	303.7	787	103.7	1,435	29.5	373	86.3	1,062	79.2	780
$5,000 under $10,000	172.4	28,238	147.6	3,492	24,746	168.9	7,128	172.4	1,253	81.8	1,298	30.0	240	66.8	1,057	58.6	786
$10,000 under $25,000	385.0	62,628	320.8	6,173	56,455	375.3	13,992	385.0	6,445	210.5	4,279	96.9	1,725	161.4	2,554	123.1	1,181
$25,000 under $50,000	444.4	69,150	371.9	6,013	63,137	439.9	13,991	444.4	16,323	251.3	4,220	140.8	1,703	168.5	2,517	121.1	1,274
$50,000 under $75,000	406.2	63,878	348.9	5,658	58,220	398.4	9,813	406.2	24,683	211.8	3,003	136.8	1,573	124.6	1,429	95.5	612
$75,000 under $100,000	309.0	52,296	251.5	4,347	47,949	304.8	7,602	309.0	26,828	158.5	1,751	101.3	820	96.8	931	68.7	393
$100,000 under $150,000	279.1	52,238	246.8	5,058	47,180	270.2	4,792	279.1	33,546	138.3	1,780	86.5	1,032	78.8	747	59.3	297
$150,000 under $250,000	109.8	25,043	102.2	3,151	21,892	102.8	1,278	109.8	19,382	40.6	487	25.9	237	24.1	250	12.9	65
$250,000 or more	3.2	1,637	3.2	962	674	3.2	50	3.2	1,217	0.7	13	0.2	5	0.6	8	0.5	(*)
Net worth $250,000 under $1,000,000, total	1,152.2	542,380	1,075.5	46,687	495,693	1,131.7	61,900	1,011.5	206,561	672.2	35,093	405.8	9,849	512.0	25,245	270.6	4,574
Zero	140.7	59,935	130.1	4,929	55,006	130.9	9,664	-	-	38.0	2,418	10.2	569	31.8	1,849	23.5	537
$1 under $10,000	108.1	44,161	101.0	3,688	40,473	105.9	6,364	108.1	301	50.5	2,318	18.7	517	40.3	1,801	24.8	599
$10,000 under $25,000	49.7	23,269	46.1	3,657	19,612	49.0	3,276	49.7	811	26.6	1,560	12.1	568	23.2	992	15.4	302
$25,000 under $50,000	80.1	34,032	74.3	3,703	30,329	79.7	5,220	80.1	3,016	51.8	2,421	33.2	638	38.7	1,783	24.1	543
$50,000 under $100,000	126.9	50,681	118.5	3,899	46,782	126.2	9,139	126.9	9,463	88.6	4,141	57.9	1,295	62.4	2,846	38.1	621
$100,000 under $150,000	107.7	44,811	100.8	3,510	41,301	106.4	6,300	107.7	13,409	78.2	4,039	53.3	1,300	57.5	2,739	27.3	518
$150,000 under $250,000	213.3	85,371	196.9	5,534	79,837	211.2	9,865	213.3	42,188	135.6	6,342	91.9	2,135	99.5	4,206	53.1	816
$250,000 under $350,000	138.4	66,626	129.4	5,178	61,448	137.7	5,216	138.4	40,393	90.3	4,867	59.1	1,104	68.9	3,763	29.2	282
$350,000 under $500,000	102.6	63,781	98.6	5,121	58,660	101.2	4,099	102.6	42,796	68.2	4,675	44.1	1,244	55.9	3,432	19.6	224
$500,000 under $750,000	70.9	55,238	66.1	5,014	50,224	69.7	2,372	70.9	41,759	38.9	2,149	21.7	436	30.0	1,714	13.2	125
$750,000 under $1,000,000	12.2	12,027	12.0	1,148	10,879	12.2	327	12.2	10,520	4.7	161	3.2	42	3.4	119	1.9	6
$1,000,000 or more	1.6	2,448	1.6	1,306	1,142	1.6	58	1.6	1,905	0.8	2	0.4	1	0.4	1	0.4	1
Net worth of $1,000,000 or more, total	179.9	448,918	175.3	31,481	417,439	179.0	19,420	165.1	215,051	130.7	49,373	71.9	4,744	114.7	44,627	33.1	971
Zero	14.8	29,805	14.4	893	28,912	14.5	862	-	-	4.5	2,266	2.6	875	3.8	1,390	2.7	307
$1 under $10,000	6.3	13,913	5.9	650	13,262	6.3	448	6.3	19	2.3	536	0.3	1	2.2	535	1.1	45
$10,000 under $50,000	5.9	13,541	5.7	999	12,542	5.8	704	5.9	161	3.5	1,372	1.3	299	3.4	1,072	1.1	18
$50,000 under $100,000	9.5	16,495	9.3	1,266	15,230	9.5	709	9.5	670	6.7	1,287	4.3	214	4.7	1,073	1.9	41
$100,000 under $250,000	11.5	23,418	11.4	1,495	21,923	11.4	1,317	11.5	1,794	7.0	3,420	4.0	221	6.1	3,199	1.9	92
$250,000 under $500,000	15.1	26,231	14.3	1,756	24,475	15.1	2,003	15.1	5,675	11.7	3,592	6.8	388	10.1	3,205	2.9	72
$500,000 under $750,000	23.3	41,950	23.1	2,683	39,268	23.2	3,283	23.3	14,976	18.9	4,956	9.2	332	17.8	4,623	4.4	89
$750,000 under $1,000,000	21.7	32,968	21.3	2,128	30,840	21.6	1,988	21.7	19,029	19.3	4,323	10.9	468	16.9	3,855	5.0	67
$1,000,000 under $2,000,000	44.5	89,425	43.3	5,830	83,595	44.2	4,174	44.5	61,378	34.4	10,690	23.1	934	29.1	9,756	6.4	124
$2,000,000 under $5,000,000	22.5	93,370	21.8	8,373	84,997	22.5	2,679	22.5	65,263	18.3	10,818	7.1	563	16.9	10,255	5.4	104
$5,000,000 or more	4.8	67,802	4.8	5,408	62,395	4.8	1,253	4.8	46,086	4.1	6,113	2.3	449	3.7	5,664	0.3	12

Table 21.--ALL TOP WEALTHHOLDERS, BY SIZE OF CORPORATE STOCK OWNED AND BY SIZE OF NET WORTH--Continued

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

Size of net worth and size of corporate stock holdings	Types of assets--Continued														Estate tax return statistics		
	Bonds--Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government--Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	656.1	38,343	488.8	35,481	9,346.4	41,939	3,089.1	86,416	10,681.1	645,341	2,657.5	92,607	11,601.5	253,647	174,891	38,862	35,120
Net worth under $50,000, total	26.5	117	17.3	44	2,795.6	11,589	322.9	3,028	2,454.7	83,269	489.4	10,419	2,733.3	18,507	8,160	873	161
Zero	8.7	9	0.2	(*)	1,304.5	5,307	134.5	947	1,109.0	36,922	239.6	4,320	1,234.7	9,157	3,716	363	96
$1 under $200	4.4	17	-	-	131.4	529	21.4	147	133.7	4,211	19.2	611	131.0	620	381	37	12
$200 under $500	1.8	1	(*)	2	173.3	670	16.4	23	168.6	5,305	29.1	1,717	178.2	1,102	461	46	13
$500 under $1,000	0.5	(*)	1.8	1	152.2	631	19.3	42	138.9	4,035	37.6	628	159.1	1,033	394	39	11
$1,000 under $2,000	(*)	1	-	-	233.4	794	20.4	36	220.0	6,751	38.4	979	231.7	1,578	416	44	9
$2,000 under $5,000	8.5	12	1.1	1	303.0	1,327	61.2	565	257.5	8,920	42.4	497	287.6	1,782	922	93	24
$5,000 under $10,000	-	-	6.1	12	193.6	859	12.4	69	167.2	5,860	28.4	384	187.6	1,057	704	71	24
$10,000 under $20,000	0.5	2	-	-	173.5	858	12.0	38	159.7	6,232	33.8	295	184.8	970	652	70	16
$20,000 under $50,000	0.9	2	6.8	19	109.6	459	15.9	452	72.7	3,646	11.6	782	110.0	804	349	49	10
$50,000 or more	1.2	73	1.3	9	21.1	155	9.4	709	27.4	1,387	9.3	206	28.5	404	165	61	-54
Net worth $50,000 under $100,000, total	155.8	2,011	58.6	582	3,596.7	12,235	1,096.9	20,030	4,293.4	190,323	973.1	19,019	4,465.9	38,408	71,318	6,261	5,442
Zero	45.8	775	8.6	92	1,237.1	3,345	435.2	10,542	1,678.3	79,314	425.5	8,903	1,615.9	14,883	28,809	2,421	2,164
$1 under $500	7.7	103	4.9	53	194.3	625	94.9	1,770	244.5	11,631	90.2	1,956	257.5	2,857	4,422	385	335
$500 under $1,000	3.6	72	0.1	(*)	136.7	372	35.5	806	142.9	7,887	60.4	894	147.9	1,501	1,980	175	150
$1,000 under $2,000	3.0	28	1.0	6	173.3	622	57.4	944	202.1	10,149	48.4	881	198.2	1,821	2,686	240	201
$2,000 under $5,000	15.1	391	5.2	43	331.1	1,204	63.0	780	356.7	17,645	94.8	1,370	351.4	3,019	4,879	440	367
$5,000 under $10,000	10.8	98	6.2	52	338.0	1,529	112.3	2,006	369.6	16,193	67.9	1,451	371.3	3,774	5,121	467	386
$10,000 under $20,000	32.0	97	11.8	140	437.7	1,899	123.6	1,258	521.6	22,219	95.4	2,103	533.7	4,466	7,270	657	533
$20,000 under $50,000	35.1	425	12.5	124	544.8	2,107	141.9	1,591	606.9	19,796	57.2	835	711.9	4,892	11,479	1,025	898
$50,000 under $100,000	2.6	18	8.3	71	170.5	444	26.2	273	135.4	3,127	16.2	246	241.1	899	4,527	414	376
$100,000 or more	0.1	4	(*)	1	33.2	88	6.9	60	35.4	2,362	17.1	380	37.0	296	145	37	12
Net worth $100,000 under $250,000, total	216.9	4,389	141.3	2,359	2,201.9	10,606	1,065.5	26,654	2,850.1	192,537	814.6	24,056	3,117.0	55,356	68,371	11,124	10,235
Zero	38.9	995	11.2	303	443.1	1,496	240.1	8,326	673.0	56,772	219.2	7,272	698.3	21,263	17,732	2,695	2,522
$1 under $1,000	9.5	142	3.2	140	140.8	470	72.8	1,749	196.6	17,772	93.4	2,760	198.6	4,722	4,746	750	694
$1,000 under $5,000	9.3	189	3.9	93	208.0	886	109.9	3,356	285.5	24,114	117.4	3,476	269.2	4,825	5,421	867	785
$5,000 under $10,000	10.4	220	4.3	51	126.7	596	59.6	1,481	156.7	12,431	45.7	1,444	166.3	2,606	3,703	588	535
$10,000 under $25,000	31.1	990	33.2	383	270.0	1,583	148.6	3,878	340.8	23,225	101.7	2,990	353.4	6,236	7,189	1,147	1,038
$25,000 under $50,000	31.7	457	41.2	786	322.6	1,877	144.0	3,108	385.0	22,011	83.0	2,143	407.0	5,477	8,913	1,416	1,291
$50,000 under $75,000	33.1	565	15.2	253	258.3	1,450	120.2	2,109	334.6	16,904	64.7	1,539	378.7	4,378	7,434	1,190	1,095
$75,000 under $100,000	25.1	384	13.4	154	199.4	1,000	77.1	1,332	238.6	9,345	43.6	1,202	296.4	3,235	5,460	906	840
$100,000 under $150,000	17.3	291	12.7	159	173.9	877	72.0	983	181.9	7,600	33.7	823	249.7	1,836	5,634	1,055	988
$150,000 under $250,000	10.4	149	3.0	36	57.6	356	20.6	295	55.9	2,266	11.6	324	96.3	654	2,089	483	437
$250,000 or more	0.1	7	(*)	1	1.5	15	0.6	37	1.5	97	0.6	83	3.1	124	50	27	10
Net worth $250,000 under $1,000,000, total	197.2	10,101	192.6	10,569	665.5	5,808	515.1	24,628	937.5	123,903	325.5	19,888	1,109.5	64,598	23,420	10,876	10,159
Zero	10.4	794	5.1	519	61.8	343	48.5	3,626	95.1	17,929	37.1	3,394	129.7	22,561	3,139	1,352	1,278
$1 under $10,000	16.2	763	6.2	438	64.5	393	59.7	3,253	98.5	19,097	50.2	3,117	105.3	9,317	2,267	938	878
$10,000 under $25,000	5.4	294	7.3	396	34.8	320	27.3	1,223	45.3	10,232	24.8	1,828	47.9	4,019	1,101	470	428
$25,000 under $50,000	14.8	701	8.9	539	49.7	334	46.2	2,204	73.3	13,992	34.0	2,166	77.8	4,679	1,441	591	543
$50,000 under $100,000	21.3	995	22.5	1,230	80.6	711	67.1	3,972	114.1	14,505	44.7	2,948	123.4	5,803	2,414	983	917
$100,000 under $150,000	24.5	1,086	22.9	1,135	66.9	654	56.0	2,703	95.0	11,801	30.9	1,422	105.8	4,482	2,309	917	856
$150,000 under $250,000	36.3	1,475	39.8	1,915	124.8	1,167	93.0	3,288	173.9	14,817	40.5	1,706	203.4	5,999	4,539	1,834	1,730
$250,000 under $350,000	29.7	1,545	34.0	1,936	85.9	824	49.3	1,812	103.5	9,468	25.9	1,050	135.3	2,996	2,799	1,361	1,280
$350,000 under $500,000	23.5	1,636	29.4	1,571	57.2	585	42.8	1,428	77.1	6,628	17.8	857	99.8	2,715	1,954	1,216	1,137
$500,000 under $750,000	14.2	764	15.0	825	33.7	399	21.2	903	52.8	4,617	17.0	1,236	68.7	1,804	1,235	983	919
$750,000 under $1,000,000	0.9	48	1.5	65	4.3	53	3.0	151	7.4	495	1.5	124	10.9	194	204	198	179
$1,000,000 or more	-	-	-	-	1.3	25	1.0	65	1.5	322	1.1	40	1.5	31	18	33	14
Net worth of $1,000,000 or more, total	60.1	21,726	78.9	21,929	86.7	1,699	88.9	12,074	145.5	55,307	54.7	19,224	175.5	76,779	3,618	9,728	9,123
Zero	0.5	323	2.5	760	3.3	55	4.3	470	9.4	5,691	1.6	457	13.0	20,003	284	653	629
$1 under $10,000	0.6	144	0.8	346	2.8	47	2.9	493	5.4	2,592	2.0	977	6.3	8,802	157	357	339
$10,000 under $50,000	1.4	549	2.3	505	2.6	32	2.9	935	5.3	3,717	2.8	746	5.8	5,875	130	301	288
$50,000 under $100,000	3.9	549	1.0	483	2.7	59	4.8	1,088	6.9	5,596	2.1	2,005	9.4	5,081	96	191	171
$100,000 under $250,000	3.5	1,440	4.4	1,668	5.4	106	8.2	687	10.4	4,748	4.6	946	11.4	10,400	224	455	424
$250,000 under $500,000	5.0	1,205	7.8	1,928	7.7	150	8.8	1,369	13.8	6,107	5.1	1,442	15.1	5,893	311	577	545
$500,000 under $750,000	10.6	2,379	11.2	2,155	9.6	182	13.2	1,261	19.0	5,946	8.4	2,461	23.2	8,886	421	708	664
$750,000 under $1,000,000	9.1	1,565	12.4	2,222	13.1	222	11.0	735	18.7	3,851	6.0	862	21.5	1,960	507	790	747
$1,000,000 under $2,000,000	14.4	3,758	20.9	5,874	27.1	466	18.7	1,369	34.4	6,799	12.2	1,053	44.3	3,496	937	1,899	1,785
$2,000,000 under $5,000,000	9.4	6,629	12.2	3,522	9.0	284	11.3	2,024	17.9	6,503	7.7	2,577	20.7	3,224	418	1,798	1,657
$5,000,000 or more	1.7	3,185	3.4	2,466	3.4	96	2.8	1,643	4.3	3,757	2.2	5,698	4.8	3,159	133	1,999	1,874

Table 22.—ALL TOP WEALTHHOLDERS, BY VALUE OF REAL ESTATE

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

Size of real estate holdings	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	12,815.2	2,151,946	10,883.4	300,064	1,851,884	12,153.7	278,390	8,586.4	629,402	4,836.0	124,206	1,838.4	27,682	3,816.5	96,526	3,070.7	22,703
Wealthholders with real estate, total	10,681.1	1,805,235	9,257.4	282,015	1,523,228	10,155.2	215,321	7,116.5	485,423	3,860.7	92,328	1,403.3	20,233	3,092.2	72,095	2,550.2	17,370
$1 under $20,000	1,938.2	182,186	1,559.7	16,550	165,637	1,843.4	41,720	1,274.2	60,150	822.6	11,643	270.9	2,966	683.8	8,676	609.7	4,912
$20,000 under $25,000	864.2	84,076	728.6	8,508	75,568	847.4	17,655	566.6	23,336	321.3	4,431	95.5	1,057	267.3	3,374	237.4	1,636
$25,000 under $30,000	975.6	98,320	839.7	25,967	72,353	926.0	19,582	643.0	26,589	365.0	4,165	129.2	1,355	285.5	2,811	244.0	1,394
$30,000 under $40,000	1,592.3	184,392	1,368.3	22,557	161,836	1,535.9	28,834	1,113.8	50,215	591.3	9,592	185.8	2,562	493.8	7,031	426.7	2,576
$40,000 under $50,000	1,294.4	164,581	1,150.0	21,657	142,924	1,235.9	22,077	865.7	44,917	473.8	6,988	169.8	2,112	382.2	4,876	316.4	1,635
$50,000 under $60,000	849.7	123,034	743.8	20,398	102,636	797.1	14,313	574.2	32,502	315.3	6,241	138.6	1,718	225.1	4,523	179.8	1,133
$60,000 under $80,000	1,190.0	189,926	1,026.3	27,890	162,036	1,081.8	20,853	718.3	43,809	334.9	8,081	133.8	1,613	256.2	6,467	203.9	1,156
$80,000 under $100,000	672.8	139,300	616.8	23,833	115,467	634.7	11,920	445.9	35,145	195.9	5,361	68.4	1,277	163.3	4,085	121.1	741
$100,000 under $200,000	953.7	286,804	885.0	47,452	239,352	912.0	22,355	641.7	70,360	291.2	16,253	126.0	2,460	221.5	13,793	152.8	1,312
$200,000 under $300,000	180.9	108,835	175.8	17,024	91,812	177.8	6,363	134.5	31,492	80.4	6,030	46.4	1,170	60.3	4,860	34.7	597
$300,000 under $1,000,000	150.9	165,242	145.2	32,004	133,238	145.8	7,822	123.5	46,542	59.7	10,175	33.6	1,392	45.7	8,782	21.5	237
$1,000,000 or more	18.3	78,539	18.2	18,175	60,365	17.4	1,827	15.2	20,366	9.3	3,368	5.3	551	7.5	2,817	2.2	41
Wealthholders without real estate	2,134.0	346,710	1,626.0	18,049	328,661	1,998.5	63,072	1,470.2	143,981	975.4	31,878	435.2	7,449	724.2	24,430	520.3	5,332

Size of real estate holdings	Types of assets--Continued														Estate tax return statistics		
	Bonds--Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Government--Continued																
	Other Federal		State and local												Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	656.1	38,343	488.8	35,481	9,346.4	41,939	3,089.1	86,416	10,681.1	645,341	2,657.5	92,607	11,601.5	253,647	174,891	38,862	35,120
Wealthholders with real estate, total	470.9	27,848	361.0	26,878	8,055.4	35,863	2,646.6	72,128	10,681.1	645,341	2,449.3	84,392	9,793.7	174,443	136,299	30,660	27,379
$1 under $20,000	78.5	2,121	48.2	1,643	1,542.1	5,815	455.7	9,977	1,938.2	24,360	291.3	7,706	1,785.5	20,816	27,586	3,818	3,507
$20,000 under $25,000	28.2	830	24.9	909	683.6	3,016	203.1	5,328	864.2	19,055	119.9	3,110	815.0	8,146	11,070	1,613	1,453
$25,000 under $30,000	34.8	767	23.9	649	803.2	3,204	170.8	2,917	975.6	26,332	130.0	3,388	925.6	12,142	10,825	1,672	1,451
$30,000 under $40,000	67.7	2,357	41.9	2,097	1,269.4	5,703	348.3	8,200	1,592.3	54,791	251.5	6,892	1,481.1	20,166	18,715	3,063	2,730
$40,000 under $50,000	59.6	1,772	32.7	1,469	1,003.7	4,513	289.6	5,640	1,294.4	57,359	298.4	7,107	1,195.0	15,978	14,231	2,482	2,200
$50,000 under $60,000	35.8	1,584	32.4	1,805	598.9	2,649	202.0	4,203	849.7	45,884	209.9	5,175	777.7	12,067	11,092	2,002	1,786
$60,000 under $80,000	45.6	2,736	34.6	2,575	803.9	3,334	267.2	6,554	1,190.0	81,212	342.6	8,762	1,031.2	17,321	14,998	2,996	2,700
$80,000 under $100,000	28.9	1,713	28.0	1,632	475.6	2,114	192.8	4,420	672.8	59,739	269.5	7,572	599.7	13,028	8,463	1,987	1,779
$100,000 under $200,000	56.2	7,532	48.8	4,949	650.4	3,372	339.0	10,777	953.7	129,499	375.9	12,262	847.9	21,927	13,854	4,811	4,306
$200,000 under $300,000	16.6	1,205	22.3	3,058	115.0	897	83.1	3,466	180.9	43,486	80.9	6,640	173.8	10,462	2,890	1,827	1,631
$300,000 under $1,000,000	14.4	3,380	20.5	5,167	99.1	1,005	82.3	8,127	150.9	70,278	68.6	5,625	144.8	15,669	2,310	2,914	2,567
$1,000,000 or more	4.6	1,851	2.8	925	10.5	241	12.7	2,519	18.3	33,346	10.8	10,153	16.4	6,721	264	1,475	1,269
Wealthholders without real estate	185.1	10,495	127.6	8,602	1,291.2	6,074	442.4	14,288	-	-	208.1	8,214	1,807.8	79,203	38,593	8,203	7,742

Table 23.—MALE TOP WEALTHHOLDERS, BY VALUE OF REAL ESTATE

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

Size of real estate holdings	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	7,809.6	1,208,971	6,724.1	218,846	990,126	7,423.4	141,704	5,177.0	333,637	2,798.1	59,399	966.9	14,939	2,246.8	44,460	1,895.9	12,085
Wealthholders with real estate, total	6,693.0	1,069,555	5,890.5	208,402	861,154	6,386.8	114,901	4,451.4	279,104	2,342.7	47,440	772.1	11,618	1,910.2	35,824	1,622.9	9,750
$1 under $20,000	1,250.8	104,308	997.4	12,823	91,486	1,191.5	22,271	795.1	30,328	509.1	6,421	138.4	1,631	435.0	4,790	393.9	2,966
$20,000 under $25,000	551.9	48,730	477.0	6,312	42,419	539.9	8,761	368.1	13,049	198.8	2,549	58.1	644	163.1	1,906	141.2	862
$25,000 under $30,000	664.7	57,597	585.5	23,963	33,634	630.9	9,043	427.2	13,900	249.5	2,044	74.1	611	206.4	1,433	180.6	782
$30,000 under $40,000	1,048.1	110,507	910.5	17,637	92,870	1,003.3	15,127	731.6	28,698	381.2	4,972	114.4	1,439	324.0	3,533	292.1	1,324
$40,000 under $50,000	803.5	94,038	727.3	16,546	77,491	752.5	11,602	534.7	21,993	290.7	3,692	93.9	1,176	233.4	2,516	203.3	908
$50,000 under $60,000	532.7	73,681	478.8	15,674	58,007	504.0	7,117	358.4	18,038	171.9	2,968	60.1	815	135.6	2,153	112.2	682
$60,000 under $80,000	681.2	112,365	612.8	19,649	92,716	650.9	10,995	411.1	25,781	186.2	3,589	68.5	725	144.6	2,864	119.2	746
$80,000 under $100,000	383.4	82,108	358.6	13,531	68,577	360.0	6,718	262.4	23,078	105.5	2,632	41.3	816	83.3	1,817	61.9	425
$100,000 under $200,000	560.3	168,249	530.9	32,498	135,751	542.8	13,299	394.9	41,239	163.8	6,818	73.8	1,330	120.4	5,488	83.3	706
$200,000 under $300,000	115.2	64,237	112.6	13,592	50,645	113.0	3,816	86.4	17,160	46.7	3,251	27.7	956	35.1	2,295	20.7	187
$300,000 under $1,000,000	89.7	98,927	87.7	21,399	77,528	87.4	5,016	71.3	30,140	34.0	6,697	18.8	1,171	25.5	5,526	13.1	150
$1,000,000 or more	11.5	54,808	11.4	14,778	40,030	10.6	1,136	10.2	15,700	5.3	1,807	3.0	304	3.8	1,503	1.4	12
Wealthholders without real estate	1,116.3	139,416	833.6	10,444	128,972	1,036.7	26,801	725.3	54,536	455.2	11,958	195.0	3,320	336.4	8,638	272.9	2,334

Size of real estate holdings	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	297.0	13,505	243.2	18,874	6,814.7	37,393	1,830.6	50,372	6,693.1	393,104	2,101.6	74,742	7,215.9	118,623	108,985	24,761	21,645
Wealthholders with real estate, total	240.1	10,755	195.4	15,316	5,933.8	32,244	1,617.6	43,481	6,693.1	393,104	1,931.7	67,897	6,247.4	91,383	90,066	20,587	17,827
$1 under $20,000	45.7	1,058	23.7	766	1,133.4	5,117	259.7	5,599	1,250.8	15,794	255.4	6,672	1,173.7	12,106	17,397	2,430	2,161
$20,000 under $25,000	17.3	366	18.1	678	512.8	2,720	126.3	2,568	551.9	12,255	90.5	1,697	517.1	5,131	7,308	1,065	923
$25,000 under $30,000	20.4	316	13.9	335	615.8	2,902	118.5	1,928	664.7	17,956	109.3	2,959	637.5	6,865	7,137	1,123	923
$30,000 under $40,000	27.6	905	25.7	1,304	971.3	5,094	189.2	4,123	1,048.1	35,972	193.8	5,178	979.5	11,343	12,692	2,109	1,812
$40,000 under $50,000	26.0	873	18.8	735	717.9	4,080	163.0	3,310	803.5	35,441	236.5	5,831	748.7	8,089	9,640	1,666	1,418
$50,000 under $60,000	19.2	616	15.4	855	453.9	2,433	129.2	2,552	532.7	28,844	179.2	4,391	496.9	7,337	7,309	1,338	1,160
$60,000 under $80,000	22.0	881	17.0	1,236	572.1	3,060	168.5	4,267	681.2	46,753	283.7	7,313	618.1	10,607	9,806	2,000	1,752
$80,000 under $100,000	12.3	445	16.4	946	322.9	1,819	130.6	2,773	383.4	33,800	170.3	4,730	355.8	6,557	5,662	1,354	1,183
$100,000 under $200,000	29.5	1,966	23.9	2,816	458.8	3,119	219.5	6,930	560.3	75,854	293.2	10,439	513.6	10,551	9,395	3,306	2,907
$200,000 under $300,000	10.7	638	9.6	1,470	94.8	798	55.5	2,469	115.2	27,775	61.4	5,006	109.8	3,962	1,919	1,235	1,075
$300,000 under $1,000,000	7.6	1,829	11.0	3,546	70.8	881	49.9	5,450	89.7	41,415	50.0	3,745	85.5	5,583	1,602	2,007	1,733
$1,000,000 or more	1.8	862	1.9	629	9.3	221	7.7	1,512	11.5	21,244	8.4	9,936	11.2	3,252	199	954	780
Wealthholders without real estate	56.6	2,748	47.6	3,556	880.9	5,146	213.2	6,890	-	-	169.8	6,845	968.4	27,241	18,920	4,175	3,819

Table 24.—FEMALE TOP WEALTHHOLDERS, BY VALUE OF REAL ESTATE

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

Size of real estate holdings	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	5,005.7	942,973	4,159.4	81,217	861,761	4,730.3	136,688	3,409.6	295,767	2,038.1	64,808	871.6	12,742	1,570.0	52,067	1,174.6	10,617
Wealthholders with real estate, total	3,988.0	735,681	3,366.8	73,613	662,069	3,768.3	100,418	2,665.0	206,322	1,518.1	44,887	631.3	8,615	1,182.1	36,274	927.3	7,619
$1 under $20,000	687.4	77,878	562.3	3,727	74,151	651.8	19,450	479.0	29,822	313.5	5,222	132.6	1,336	248.9	3,886	215.8	1,946
$20,000 under $25,000	312.3	35,346	251.5	2,197	33,149	307.5	8,893	198.5	10,287	122.5	1,881	37.4	413	104.2	1,468	96.2	774
$25,000 under $30,000	310.8	40,723	254.3	2,004	38,719	295.0	10,538	215.9	12,689	115.5	2,121	55.2	743	79.1	1,378	63.4	612
$30,000 under $40,000	544.2	73,885	457.8	4,919	68,966	532.6	13,707	382.1	21,517	210.1	4,620	71.4	1,123	169.8	3,498	134.6	1,252
$40,000 under $50,000	490.9	70,543	422.7	5,111	65,432	483.4	10,475	331.0	22,925	183.2	3,297	75.8	936	148.8	2,361	113.1	727
$50,000 under $60,000	317.0	49,353	264.9	4,724	44,629	293.1	7,196	215.8	14,464	143.4	3,273	78.5	903	89.5	2,369	67.6	451
$60,000 under $80,000	508.8	77,561	413.5	8,241	69,320	430.8	9,857	307.2	18,028	148.7	4,492	65.3	888	111.6	3,604	84.7	409
$80,000 under $100,000	289.5	57,192	258.2	10,302	46,890	274.7	5,202	183.5	12,067	90.4	2,729	27.1	461	80.0	2,268	59.2	315
$100,000 under $200,000	393.3	118,555	354.0	14,954	103,601	369.3	9,056	246.7	29,122	127.5	9,435	52.1	1,130	101.0	8,305	69.5	607
$200,000 under $300,000	65.7	44,599	63.3	3,432	41,167	64.8	2,547	48.1	14,333	33.7	2,778	18.7	214	25.3	2,565	14.0	410
$300,000 under $1,000,000	61.2	66,315	57.5	10,605	55,710	58.4	2,806	52.2	16,402	25.7	3,478	14.8	221	20.2	3,257	8.4	87
$1,000,000 or more	6.9	23,731	6.8	3,397	20,335	6.9	691	5.0	4,666	3.9	1,561	2.4	247	3.7	1,315	0.8	29
Wealthholders without real estate	1,017.7	207,294	792.4	7,605	199,689	961.8	36,270	744.9	89,445	520.1	19,921	240.2	4,129	387.9	15,792	247.5	2,998

Size of real estate holdings	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Grand total	359.4	24,842	245.5	16,608	2,531.7	4,545	1,258.3	36,044	3,988.0	252,238	555.6	17,864	4,385.6	135,020	65,905	14,100	13,479
Wealthholders with real estate, total	230.8	17,093	165.5	11,561	2,121.3	3,618	1,029.1	28,646	3,988.0	252,237	517.4	16,496	3,546.0	83,061	46,232	10,073	9,554
$1 under $20,000	32.9	1,063	24.5	878	408.7	698	196.1	4,377	687.4	8,566	35.9	1,034	611.8	8,709	10,190	1,388	1,347
$20,000 under $25,000	10.9	464	6.9	231	170.8	296	76.7	2,760	312.3	6,800	29.4	1,413	297.9	3,015	3,763	549	530
$25,000 under $30,000	14.4	451	10.1	315	187.3	302	52.3	990	310.8	8,376	20.7	430	288.1	5,278	3,688	549	528
$30,000 under $40,000	40.1	1,453	16.1	793	298.1	609	159.1	4,077	544.2	18,819	57.7	1,713	501.6	8,823	6,022	954	918
$40,000 under $50,000	33.6	899	13.8	734	285.8	433	126.6	2,330	490.9	21,918	61.9	1,277	446.3	7,890	4,590	817	782
$50,000 under $60,000	16.6	968	17.1	950	145.0	216	72.8	1,651	317.0	17,040	30.7	783	280.8	4,730	3,783	663	626
$60,000 under $80,000	23.5	1,855	17.6	1,339	231.8	274	98.7	2,287	508.8	34,459	58.9	1,449	413.0	6,714	5,192	995	948
$80,000 under $100,000	16.6	1,268	11.5	685	152.7	295	62.2	1,647	289.5	25,938	99.2	2,843	243.8	6,471	2,800	633	596
$100,000 under $200,000	26.8	5,566	24.8	2,133	191.6	252	119.5	3,847	393.3	53,645	82.7	1,823	334.2	11,376	4,459	1,505	1,400
$200,000 under $300,000	5.9	567	12.7	1,587	20.1	99	27.6	997	65.7	15,711	19.4	1,634	64.0	6,500	972	592	556
$300,000 under $1,000,000	6.8	1,550	9.5	1,620	28.3	124	32.4	2,676	61.2	28,863	18.5	1,880	59.3	10,086	708	907	834
$1,000,000 or more	2.7	989	0.9	296	1.1	20	5.1	1,007	6.9	12,102	2.4	217	5.2	3,469	65	521	489
Wealthholders without real estate	128.5	7,748	80.0	5,045	410.3	928	229.1	7,398	-	-	38.3	1,369	839.4	51,962	19,673	4,028	3,923

Table 25.—MALE TOP WEALTHHOLDERS, BY AGE AND MARITAL STATUS

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

Age group and marital status	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	7,809.6	1,208,971	6,724.1	218,846	990,126	7,423.4	141,704	5,177.0	333,637	2,798.1	59,399	966.9	14,939	2,246.8	44,460	1,895.9	12,085
Married	6,302.8	967,582	5,459.2	171,082	796,500	5,962.0	100,733	4,246.8	267,190	2,229.9	43,375	771.7	11,842	1,784.4	31,533	1,510.2	8,205
Single	611.2	82,789	489.2	10,969	71,821	587.9	17,058	389.3	25,611	256.4	6,116	93.9	1,372	196.9	4,744	171.1	1,889
Widowed	521.0	90,564	440.7	6,714	83,850	506.9	17,742	319.2	23,708	213.3	7,317	63.5	1,230	185.7	6,087	148.0	1,652
Other	374.5	68,036	335.0	30,081	37,955	366.7	6,171	221.7	17,128	98.3	2,590	37.8	493	79.7	2,097	66.7	338
Under 40 years, total	2,204.5	188,034	1,942.0	54,115	133,918	2,047.4	20,508	1,278.0	39,144	639.0	7,464	172.7	1,866	540.9	5,598	480.0	1,033
Married	1,634.7	127,099	1,487.8	41,834	85,264	1,496.0	9,876	948.9	23,586	474.3	4,111	109.7	991	416.5	3,120	371.7	604
Single	285.1	27,112	214.4	3,149	23,963	273.1	5,696	179.3	10,133	92.3	1,135	40.7	531	59.4	604	53.4	119
Widowed	126.7	16,903	98.6	2,139	14,764	120.3	3,761	65.8	3,203	39.6	2,102	7.4	267	39.6	1,835	29.5	300
Other	158.0	16,920	141.2	6,993	9,927	158.0	1,175	84.0	2,222	32.8	116	14.9	77	25.4	39	25.4	10
40 under 50 years, total	1,771.0	261,231	1,617.4	83,787	177,444	1,671.1	19,814	1,186.6	70,090	519.8	7,930	162.5	2,432	409.6	5,497	350.3	1,140
Married	1,565.4	221,149	1,429.6	58,897	162,251	1,474.4	16,088	1,058.2	58,584	454.0	5,969	145.2	2,282	353.7	3,687	304.3	875
Single	98.6	14,657	86.2	5,715	8,942	93.3	2,130	58.2	3,437	35.0	1,136	11.4	110	27.9	1,026	21.6	175
Widowed	26.8	2,933	26.8	445	2,488	26.8	533	21.1	619	12.3	80	0.7	5	12.0	74	11.7	69
Other	80.2	22,492	74.8	18,730	3,763	76.6	1,063	49.1	7,450	18.5	745	5.2	35	16.0	710	12.7	21
50 under 55 years, total	882.0	136,998	788.1	26,738	110,261	846.4	13,814	617.8	34,603	323.0	4,412	89.3	1,154	269.2	3,256	238.1	897
Married	774.7	120,531	691.0	23,870	96,660	743.2	11,090	546.2	30,587	277.1	3,635	78.1	1,012	229.4	2,623	201.5	614
Single	43.6	6,654	38.4	456	6,199	41.9	1,430	31.4	1,753	23.4	429	5.9	48	19.5	380	18.5	207
Widowed	28.2	3,624	25.7	525	3,100	27.4	662	15.0	529	11.5	116	2.0	63	10.5	52	8.9	37
Other	35.5	6,189	33.0	1,887	4,302	33.9	632	25.2	1,734	11.0	232	3.3	31	9.8	201	9.2	39
55 under 60 years, total	780.3	151,348	670.8	20,012	131,336	751.4	15,118	560.5	45,089	306.6	5,701	111.4	1,843	241.5	3,857	203.0	1,195
Married	680.0	132,050	581.7	18,019	114,031	653.9	12,379	496.4	39,154	261.6	4,439	96.3	1,510	202.5	2,929	170.5	898
Single	43.2	7,377	35.7	552	6,825	41.8	1,408	26.4	1,736	26.0	671	8.2	205	23.3	465	21.0	212
Widowed	30.7	6,850	30.2	683	6,167	30.2	724	21.4	2,939	12.2	249	4.0	64	10.3	185	8.5	35
Other	26.4	5,071	23.2	758	4,313	25.5	607	16.3	1,260	6.8	342	2.9	64	5.4	278	3.0	50
60 under 65 years, total	651.4	130,538	530.1	13,397	117,141	631.4	17,342	469.8	36,175	284.0	6,427	114.2	1,622	222.1	4,805	188.0	1,632
Married	554.8	111,807	446.4	11,538	100,269	535.4	14,076	403.5	31,395	239.5	5,379	99.7	1,372	185.4	4,007	156.4	1,245
Single	36.4	6,230	30.5	384	5,846	35.8	1,326	25.0	1,942	19.9	480	7.6	134	15.2	347	13.8	230
Widowed	39.8	7,780	35.5	692	7,088	39.8	1,234	27.3	1,523	17.5	287	5.2	59	15.1	228	13.5	104
Other	20.4	4,721	17.7	783	3,938	20.4	706	14.0	1,315	7.1	281	1.7	57	6.4	223	4.3	53
65 under 70 years, total	496.3	110,846	392.1	9,696	101,152	483.0	16,249	369.2	34,427	241.4	7,760	110.3	2,237	182.2	5,523	146.1	1,673
Married	405.4	94,196	314.2	8,364	85,832	393.3	12,737	309.0	30,261	198.1	6,561	95.3	1,926	146.4	4,635	115.9	1,244
Single	28.3	5,178	23.2	167	5,012	28.1	1,386	19.3	1,313	16.9	429	4.8	62	15.0	367	12.9	243
Widowed	45.9	7,636	39.5	703	6,933	45.2	1,575	29.8	1,802	19.7	497	6.9	123	15.9	374	13.3	134
Other	16.7	3,836	15.2	462	3,375	16.4	551	11.1	1,051	6.7	273	3.3	126	4.9	147	4.0	52
70 under 75 years, total	341.4	78,453	263.8	4,144	74,309	332.3	12,697	244.9	26,660	168.8	6,454	79.4	1,499	128.9	4,955	99.8	1,537
Married	266.9	63,927	200.4	3,541	60,386	259.1	9,530	194.6	22,147	129.4	4,982	62.5	1,175	98.1	3,807	74.4	1,064
Single	21.7	4,161	16.9	124	4,037	21.3	1,069	15.1	1,276	14.1	525	5.8	114	11.7	412	9.6	207
Widowed	45.0	8,496	39.4	358	8,137	44.3	1,795	30.5	2,543	22.2	804	9.4	168	17.1	636	14.5	249
Other	7.8	1,869	7.1	121	1,749	7.6	303	4.7	694	3.1	143	1.7	42	2.0	100	1.3	17
75 under 80 years, total	212.7	51,578	161.6	2,152	49,425	207.9	8,504	151.3	17,652	106.3	4,991	48.9	875	81.0	4,119	59.9	929
Married	152.9	38,488	111.4	1,702	36,786	149.2	5,827	110.4	13,516	77.1	3,878	36.1	670	58.0	3,208	42.5	643
Single	14.1	3,007	11.8	69	2,937	13.7	656	10.5	1,055	8.0	301	3.3	61	6.4	241	5.2	111
Widowed	40.3	8,988	33.9	317	8,671	39.6	1,807	26.7	2,734	18.4	747	8.0	121	14.8	627	10.8	161
Other	5.4	1,095	4.5	64	1,031	5.4	214	3.7	347	2.8	65	1.5	23	1.8	43	1.4	14
80 under 85 years, total	125.7	29,226	97.1	1,015	28,211	122.6	5,284	84.1	9,681	61.5	2,789	26.2	476	48.9	2,315	36.9	651
Married	73.6	17,887	53.3	651	17,236	71.2	2,989	52.1	6,154	37.4	1,678	17.1	315	28.3	1,363	21.0	354
Single	8.6	1,952	7.5	74	1,877	8.5	429	5.5	716	4.9	214	1.7	23	4.4	192	3.6	92
Widowed	40.6	8,656	33.9	244	8,412	40.0	1,715	24.8	2,638	18.1	857	7.0	132	15.3	725	11.7	200
Other	2.9	731	2.4	46	686	2.9	151	1.7	173	1.1	40	0.4	6	0.9	35	0.6	5
85 years or more, total	81.7	21,065	65.3	557	20,509	79.4	3,645	53.6	7,486	38.0	2,046	14.9	325	30.7	1,720	21.9	380
Married	36.4	9,925	27.0	244	9,681	35.2	1,608	24.8	3,524	16.8	947	7.2	175	13.3	772	9.7	172
Single	6.7	1,967	5.2	60	1,907	6.5	350	4.4	867	3.6	225	1.1	20	3.0	205	2.4	58
Widowed	37.3	8,796	32.1	237	8,560	36.4	1,623	23.5	2,966	17.1	844	6.4	124	14.0	720	9.6	145
Other	1.3	377	1.0	16	361	1.3	64	0.9	129	0.5	30	0.2	6	0.4	23	0.2	5
Age unknown, total	262.5	49,654	195.7	3,233	46,421	250.6	8,728	161.2	12,631	109.2	3,424	36.9	608	91.4	2,815	71.8	1,014
Married	158.0	30,524	116.3	2,421	28,103	151.1	4,534	102.7	8,282	64.5	1,796	24.6	414	52.7	1,381	42.2	491
Single	24.8	4,494	19.4	218	4,276	23.7	1,177	14.3	1,382	12.3	570	3.3	65	11.0	505	9.0	236
Widowed	59.8	9,903	45.0	372	9,531	57.0	2,312	33.2	2,213	24.6	734	6.4	104	21.0	630	16.0	217
Other	19.9	4,733	15.0	222	4,511	18.8	705	11.0	754	7.8	324	2.6	25	6.7	299	4.6	70

Table 25.--MALE TOP WEALTHHOLDERS, BY AGE AND MARITAL STATUS--Continued

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

Age group and marital status	Types of assets--Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	297.0	13,505	243.2	18,874	6,814.7	37,393	1,830.6	50,372	6,693.1	393,104	2,101.6	74,742	7,215.9	118,623	108,985	24,761	21,645
Married	218.3	8,981	193.1	14,347	5,739.1	32,953	1,464.4	40,509	5,666.3	332,604	1,745.4	57,626	5,902.0	92,593	79,441	18,360	15,754
Single	29.6	1,415	20.0	1,439	434.6	1,203	111.8	2,732	353.6	18,193	164.1	4,600	518.7	7,276	7,201	1,499	1,387
Widowed	38.2	2,344	20.2	2,091	338.1	1,878	142.8	3,447	392.4	23,228	95.6	3,069	447.4	10,175	19,036	4,120	3,892
Other	10.7	763	9.8	996	303.1	1,358	111.6	3,682	280.9	19,079	96.6	9,447	347.8	8,581	3,307	781	610
Under 40 years, total	44.4	1,359	31.2	3,206	1,961.9	5,287	345.3	6,131	1,709.7	72,870	525.3	14,735	2,009.9	21,894	2,111	331	152
Married	28.0	513	19.0	2,004	1,564.1	4,376	232.2	3,903	1,400.4	58,190	376.6	9,136	1,550.9	13,920	1,545	239	94
Single	4.5	101	7.8	384	205.8	406	34.3	781	121.8	4,117	82.2	2,199	224.5	2,646	286	41	28
Widowed	10.8	723	2.2	812	58.7	97	25.8	320	78.1	4,473	24.3	273	88.5	2,674	129	22	18
Other	1.1	22	2.2	6	133.3	408	53.0	1,127	109.4	6,090	42.2	3,127	146.0	2,654	151	29	12
40 under 50 years, total	48.3	1,813	31.3	2,543	1,676.5	8,472	402.3	10,031	1,629.3	96,505	533.4	21,808	1,661.7	26,581	5,086	1,045	533
Married	37.8	1,072	27.7	1,739	1,495.5	7,751	339.7	7,624	1,468.8	86,451	481.1	15,946	1,468.5	22,736	4,495	900	484
Single	8.1	486	1.3	365	83.0	247	32.4	826	71.2	4,809	30.2	994	93.3	1,078	284	52	27
Widowed	-	-	0.7	5	24.4	97	11.2	340	22.6	847	5.3	82	26.8	334	77	12	7
Other	2.4	255	1.6	434	73.6	377	19.0	1,241	66.7	4,398	16.8	4,786	73.1	2,433	230	81	15
50 under 55 years, total	31.8	893	25.0	1,466	824.0	4,836	203.0	5,332	814.4	52,272	294.6	10,555	833.3	11,176	5,361	1,029	666
Married	25.4	774	23.2	1,235	730.6	4,421	179.7	5,006	729.7	46,623	261.4	9,475	729.6	9,694	4,709	912	584
Single	3.4	80	1.3	93	36.2	90	7.9	99	30.1	1,889	15.2	380	42.6	584	265	44	37
Widowed	1.8	15	-	-	26.7	143	7.4	156	26.4	1,393	6.2	169	26.4	457	171	28	19
Other	1.2	24	0.5	138	30.5	182	8.0	71	28.2	2,367	11.8	531	34.7	441	216	45	26
55 under 60 years, total	25.4	1,053	29.8	1,609	701.4	5,464	205.0	6,927	711.1	49,094	248.1	10,273	741.1	13,682	8,292	1,738	1,308
Married	21.5	810	25.3	1,221	621.4	4,998	179.5	6,189	628.6	43,488	220.3	9,443	645.3	11,960	7,220	1,526	1,135
Single	2.1	82	1.8	171	33.0	128	8.9	280	34.9	2,280	12.3	347	39.9	528	463	80	69
Widowed	0.8	62	1.1	88	26.8	216	8.4	133	27.7	1,624	6.1	254	29.7	710	328	77	61
Other	1.0	99	1.6	129	20.2	122	8.2	325	19.9	1,702	9.4	229	26.2	484	281	55	43
60 under 65 years, total	27.1	1,290	30.9	1,882	570.0	4,610	189.5	5,990	582.9	38,254	188.7	8,068	607.9	13,669	11,896	2,506	2,045
Married	22.7	1,115	25.9	1,647	491.1	4,139	166.0	5,276	503.8	33,364	164.5	6,077	519.4	12,100	10,126	2,156	1,751
Single	1.5	78	1.3	38	29.1	122	6.0	154	27.5	1,492	8.2	346	30.3	368	668	116	103
Widowed	1.7	22	2.1	102	34.3	236	11.6	279	35.0	2,000	10.5	1,425	38.5	793	731	147	123
Other	1.2	75	1.6	95	15.5	113	5.9	281	16.6	1,398	5.5	220	19.7	408	371	87	68
65 under 70 years, total	30.1	1,518	29.1	2,330	400.0	3,624	167.8	5,824	426.3	29,486	110.3	3,567	458.9	9,910	14,379	3,235	2,847
Married	26.0	1,361	24.5	2,029	337.6	3,200	143.7	5,002	357.0	25,402	95.7	3,155	375.1	7,878	11,739	2,749	2,412
Single	1.4	44	1.7	80	16.0	83	6.6	135	18.9	828	3.5	105	24.7	900	823	150	142
Widowed	1.9	84	2.4	156	35.5	277	11.9	437	37.8	2,191	8.0	179	43.7	677	1,334	228	199
Other	0.8	29	0.5	65	10.9	64	5.6	250	12.6	1,065	3.1	128	15.4	455	483	108	94
70 under 75 years, total	26.6	1,330	24.2	2,089	248.4	2,084	113.2	3,800	281.5	18,053	68.9	2,029	310.7	6,674	15,713	3,640	3,389
Married	20.4	971	19.0	1,772	201.1	1,771	93.1	3,248	228.6	14,871	56.6	1,761	242.8	5,616	12,280	2,966	2,751
Single	2.0	131	2.1	75	10.1	44	4.0	115	13.2	808	3.3	91	19.1	231	1,000	192	185
Widowed	3.6	178	2.6	209	32.2	227	13.2	355	34.4	1,972	7.0	127	41.4	673	2,072	396	373
Other	0.6	50	0.5	33	5.0	42	2.9	82	5.3	402	2.0	50	7.4	154	361	86	80
75 under 80 years, total	20.1	1,652	15.8	1,537	144.6	1,196	68.7	2,273	169.8	11,201	39.1	1,070	189.5	4,693	15,518	3,770	3,567
Married	14.3	1,300	12.3	1,266	109.2	970	50.1	1,764	126.3	8,307	28.6	826	136.0	3,400	11,155	2,814	2,653
Single	1.6	67	0.8	63	6.0	23	3.5	89	9.6	477	3.0	49	11.9	356	1,031	219	212
Widowed	3.9	269	2.4	196	26.3	184	13.0	371	30.0	2,137	6.4	169	36.5	840	2,936	657	627
Other	0.3	16	0.3	12	3.1	19	2.1	49	3.9	280	1.1	26	5.1	97	396	80	75
80 under 85 years, total	12.8	844	8.7	820	78.5	735	36.5	1,088	94.6	6,157	19.9	433	110.3	3,055	13,640	3,258	3,124
Married	7.7	468	5.7	541	49.0	520	22.3	711	57.9	3,792	12.1	247	65.4	1,794	7,994	1,997	1,909
Single	1.3	67	0.5	33	3.5	25	2.0	64	5.0	377	1.2	28	6.8	98	929	217	208
Widowed	3.5	295	2.3	230	24.6	179	11.4	290	29.7	1,814	6.0	116	35.7	1,047	4,399	963	931
Other	0.3	14	0.2	16	1.4	11	0.8	23	2.0	174	0.6	42	2.4	116	318	81	76
85 years or more, total	10.2	776	4.9	564	41.5	362	22.3	626	59.1	4,046	11.1	203	66.5	2,650	13,078	3,467	3,359
Married	4.2	318	2.3	282	19.9	197	10.3	306	28.2	1,932	4.6	77	29.7	1,334	5,826	1,636	1,587
Single	0.9	71	0.5	76	2.0	13	1.2	30	4.3	292	0.7	14	5.2	175	1,080	324	313
Widowed	5.0	375	2.0	200	19.2	149	10.2	266	25.6	1,733	5.5	104	30.7	1,111	5,965	1,445	1,400
Other	0.1	12	0.1	6	0.4	3	0.6	24	1.0	89	0.3	8	0.9	30	207	62	59
Age unknown, total	20.2	974	12.3	827	167.8	720	77.2	2,349	214.4	15,164	62.4	1,999	226.1	4,640	3,910	742	654
Married	10.2	280	8.3	611	119.5	609	47.6	1,481	137.0	10,182	43.9	1,482	139.3	2,158	2,352	465	394
Single	3.0	208	0.9	60	9.8	22	5.0	158	17.1	824	4.2	48	20.4	314	372	65	61
Widowed	5.2	320	2.4	93	29.4	73	18.9	500	45.0	3,043	10.3	170	49.4	858	893	145	136
Other	1.8	166	0.7	63	9.1	16	5.7	210	15.3	1,115	4.0	299	17.0	1,310	293	67	63

Table 26.—FEMALE TOP WEALTHHOLDERS, BY AGE AND MARITAL STATUS

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

Age group and marital status	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	5,005.7	942,973	4,159.4	81,217	861,761	4,730.3	136,688	3,409.6	295,767	2,038.1	64,808	871.6	12,742	1,570.0	52,067	1,174.6	10,617
Married	2,269.0	411,557	1,776.3	52,622	358,935	2,070.6	45,372	1,573.7	124,976	816.9	21,986	394.0	5,399	589.8	16,587	444.9	3,035
Single	575.3	101,961	474.0	5,412	96,549	570.5	19,444	435.6	41,704	330.7	7,704	117.9	1,116	263.7	6,588	214.6	2,086
Widowed	1,790.8	348,772	1,566.0	16,039	332,733	1,724.6	61,917	1,135.0	101,182	741.5	29,244	286.8	5,243	611.2	24,001	441.9	5,043
Other	370.6	80,685	343.0	7,144	73,541	364.5	9,955	265.3	27,904	149.0	5,874	72.9	985	105.4	4,889	73.4	452
Under 40 years, total	1,242.9	215,489	1,042.6	25,033	190,457	1,132.9	22,699	830.4	72,879	387.7	10,518	157.3	1,408	289.1	9,110	203.5	646
Married	585.4	81,175	507.4	18,553	62,622	514.0	5,596	386.9	24,603	155.8	1,353	69.7	542	114.7	811	91.1	134
Single	199.3	39,742	144.3	2,390	37,352	197.6	5,415	173.9	19,298	105.0	2,621	36.9	290	72.9	2,331	50.9	38
Widowed	362.3	71,678	307.3	2,025	69,654	325.4	9,091	199.9	22,832	86.0	5,407	26.9	305	82.7	5,102	47.6	455
Other	95.9	22,894	83.6	2,065	20,829	95.9	2,597	69.7	6,146	40.9	1,137	23.8	271	18.8	866	13.9	19
40 under 50 years, total	708.4	123,820	606.6	18,736	105,084	654.7	14,040	480.0	36,236	229.6	5,284	84.2	1,031	185.5	4,253	139.0	543
Married	440.7	79,554	356.1	12,787	66,767	390.9	7,866	315.7	22,635	130.5	2,411	54.6	693	98.1	1,718	70.0	263
Single	64.4	11,518	60.6	1,753	9,764	64.4	1,950	41.9	4,414	31.7	774	8.1	66	27.9	708	23.6	201
Widowed	121.8	17,294	108.4	1,755	15,540	121.1	2,837	65.1	3,868	40.2	629	9.9	163	35.2	466	27.1	17
Other	81.5	15,454	81.5	2,441	13,013	78.3	1,387	57.3	5,319	27.2	1,470	11.6	109	24.3	1,361	18.3	62
50 under 55 years, total	511.9	97,451	424.9	11,910	85,540	480.2	12,800	345.6	27,598	192.3	6,066	95.6	1,706	135.7	4,358	103.7	552
Married	305.0	64,679	243.8	9,504	55,175	275.3	6,584	206.7	18,477	99.2	4,167	59.0	1,085	60.3	3,081	44.8	246
Single	45.5	6,259	38.8	213	6,046	45.5	1,754	33.5	2,311	28.1	482	14.1	137	23.8	345	18.1	152
Widowed	107.1	15,981	91.7	1,216	14,765	105.1	3,410	66.9	2,423	44.5	841	14.4	378	36.5	463	29.8	108
Other	54.3	10,532	50.6	977	9,554	54.3	1,052	38.5	4,387	20.5	576	8.1	106	15.1	469	11.0	46
55 under 60 years, total	531.8	100,255	453.6	7,658	92,598	510.5	13,491	374.8	29,965	245.1	6,796	107.0	1,786	188.4	5,010	143.6	987
Married	294.9	57,258	233.2	5,100	52,158	277.8	5,661	221.4	18,922	126.5	3,490	61.0	998	94.1	2,492	71.0	454
Single	46.9	7,226	41.7	205	7,021	45.7	1,362	26.9	2,302	30.0	333	9.4	63	23.0	270	21.1	187
Widowed	155.8	28,393	145.5	1,747	26,647	153.8	5,397	102.6	6,620	75.9	2,459	31.1	640	60.8	1,819	46.9	319
Other	34.2	7,378	33.2	606	6,772	33.2	1,071	23.9	2,121	12.7	514	5.5	85	10.5	429	4.6	27
60 under 65 years, total	532.1	100,071	436.9	6,995	93,078	517.8	17,235	377.0	30,515	256.4	8,563	107.8	1,897	197.0	6,667	155.7	1,531
Married	254.2	49,000	184.9	3,583	45,418	243.8	6,730	177.5	15,295	117.1	4,197	55.1	794	86.5	3,403	64.4	599
Single	58.4	8,374	53.2	301	8,074	57.8	2,137	45.5	2,616	40.1	863	13.8	170	32.9	693	30.2	359
Widowed	189.7	34,179	170.3	2,809	31,370	187.0	7,211	129.4	8,740	85.9	2,692	30.0	777	69.2	1,916	56.4	503
Other	29.8	8,518	28.5	302	8,216	29.2	1,157	24.6	3,864	13.3	811	8.9	156	8.4	655	4.7	70
65 under 70 years, total	425.5	85,716	336.6	3,503	82,213	410.5	14,820	290.4	25,070	201.8	6,288	98.8	1,404	148.3	4,884	112.6	1,413
Married	170.5	36,534	109.9	1,498	35,037	160.4	5,062	118.9	11,355	80.3	2,577	44.2	577	54.7	2,000	40.4	532
Single	43.3	6,997	35.7	139	6,858	43.3	1,737	26.8	2,480	25.0	547	7.6	85	22.3	462	20.3	286
Widowed	185.3	37,168	166.1	1,619	35,549	180.4	7,062	126.5	9,498	84.4	2,687	42.0	668	61.8	2,019	45.3	517
Other	26.4	5,017	24.9	247	4,769	26.4	959	18.2	1,737	12.1	477	5.0	74	9.5	403	6.6	78
70 under 75 years, total	340.3	71,140	274.9	2,610	68,530	331.9	13,436	239.9	22,549	171.2	6,930	81.8	1,306	133.6	5,623	102.4	1,600
Married	96.5	21,397	62.4	973	20,424	93.1	3,427	68.2	7,080	49.4	2,022	25.6	376	35.3	1,646	27.4	374
Single	33.2	5,826	29.1	138	5,688	33.2	1,273	26.8	1,978	20.5	648	9.4	101	17.7	547	16.0	301
Widowed	195.7	41,325	171.3	1,391	39,934	190.9	8,150	136.2	12,787	94.3	4,077	43.4	797	74.5	3,279	54.2	873
Other	14.9	2,592	12.1	108	2,484	14.7	586	8.7	704	7.0	183	3.4	32	6.1	151	4.8	52
75 under 80 years, total	253.8	50,192	209.3	1,561	48,633	245.8	10,204	167.7	16,206	133.4	5,023	54.2	853	108.7	4,170	84.2	1,370
Married	56.9	10,145	35.7	291	9,855	53.7	2,111	39.6	3,103	28.9	950	12.6	186	22.2	764	17.0	243
Single	26.9	4,796	24.1	101	4,696	26.7	1,282	19.5	1,775	15.6	464	6.4	65	13.3	399	11.4	224
Widowed	161.7	33,395	141.9	1,089	32,306	157.3	6,567	103.6	10,584	85.0	3,418	33.3	554	70.1	2,864	53.4	883
Other	8.3	1,856	7.6	80	1,776	8.1	244	5.0	744	3.9	191	1.9	48	3.1	143	2.4	20
80 under 85 years, total	163.5	34,467	135.5	882	33,586	159.2	6,800	113.1	12,221	81.3	3,138	33.0	527	66.4	2,610	47.2	777
Married	22.8	4,723	15.0	127	4,596	21.8	938	14.6	1,609	11.0	396	4.1	55	9.0	341	6.4	93
Single	18.9	3,639	15.7	42	3,597	18.4	855	14.5	1,496	12.3	324	5.1	52	10.7	272	8.8	150
Widowed	116.7	24,580	100.5	594	23,986	114.1	4,778	80.3	8,614	55.6	2,263	22.7	400	44.9	1,863	30.8	519
Other	5.1	1,525	4.3	119	1,407	4.9	229	3.7	502	2.4	155	1.1	20	1.8	134	1.2	15
85 years or more, total	117.5	28,519	99.3	713	27,805	113.7	4,510	82.0	10,913	58.9	2,864	23.5	374	48.6	2,490	32.9	525
Married	6.8	1,497	4.9	42	1,455	6.6	265	4.5	496	3.0	136	1.1	15	2.4	121	1.5	31
Single	16.7	3,703	14.2	59	3,644	16.4	695	12.9	1,707	9.9	380	4.3	58	8.2	322	6.2	99
Widowed	91.2	22,681	77.8	597	22,084	87.9	3,448	62.4	8,461	44.6	2,277	17.4	279	36.8	1,998	24.6	386
Other	2.8	638	2.4	15	622	2.8	102	2.2	249	1.4	71	0.7	22	1.2	49	0.6	9
Age unknown, total	178.1	35,853	139.2	1,620	34,233	173.4	6,655	108.9	11,616	80.6	3,340	28.7	452	68.7	2,888	49.8	675
Married	35.2	5,594	23.0	166	5,428	33.4	1,132	19.7	1,403	15.4	288	7.0	78	12.5	210	10.7	67
Single	21.9	3,880	16.7	71	3,809	21.6	984	13.5	1,327	12.5	268	3.0	30	10.9	238	8.1	91
Widowed	103.6	22,096	85.2	1,199	20,897	101.6	3,967	62.2	6,754	45.2	2,494	15.6	281	38.6	2,212	25.8	464
Other	17.4	4,283	14.3	184	4,099	16.8	572	13.5	2,132	7.5	290	3.1	63	6.7	228	5.2	53

Table 26.—FEMALE TOP WEALTHHOLDERS, BY AGE AND MARITAL STATUS—Continued

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

Age group and marital status	Types of assets—Continued														Estate tax returns statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	359.4	24,842	245.5	16,608	2,531.7	4,545	1,258.3	36,044	3,988.0	252,238	555.6	17,864	4,385.6	135,020	65,905	14,100	13,479
Married	105.6	6,671	105.9	6,881	1,249.2	2,168	516.2	16,407	1,997.9	136,580	349.5	13,319	1,915.5	50,748	15,766	3,143	2,920
Single	54.9	2,742	27.6	1,759	290.0	559	84.1	1,307	323.1	15,715	46.1	453	539.8	15,076	7,572	1,444	1,403
Widowed	175.2	12,825	86.6	6,134	776.5	1,380	524.5	14,461	1,373.1	82,469	128.2	3,203	1,575.7	54,918	39,722	8,744	8,430
Other	23.8	2,602	25.4	1,834	215.9	438	133.5	3,869	293.9	17,474	31.8	890	354.6	14,280	2,845	769	724
Under 40 years, total	82.4	6,442	32.6	2,023	587.1	565	239.9	8,559	990.4	58,798	150.9	6,093	1,030.3	35,379	587	151	131
Married	18.8	275	11.3	402	352.5	390	90.9	3,964	552.5	32,510	117.2	5,685	470.5	7,075	265	46	33
Single	23.6	1,601	4.9	692	72.2	43	15.5	142	87.0	4,195	22.2	169	197.6	7,859	100	23	22
Widowed	36.8	4,007	11.5	641	101.7	47	100.8	3,385	268.1	18,117	11.5	239	274.5	12,560	175	68	64
Other	3.2	559	4.9	288	60.7	85	32.7	1,068	82.8	3,976	-	-	87.7	7,885	47	14	12
40 under 50 years, total	32.1	2,339	27.5	1,371	461.8	730	198.1	5,268	622.7	42,341	94.4	2,979	644.2	16,942	1,136	338	296
Married	18.8	542	15.5	913	265.9	420	100.0	2,481	397.6	29,859	75.9	2,511	386.1	11,372	706	138	111
Single	1.1	289	4.3	218	46.1	69	17.7	222	47.2	3,210	6.4	19	58.0	858	103	20	16
Widowed	9.9	380	2.3	69	93.9	122	39.3	1,340	110.9	5,007	6.6	145	118.6	3,347	195	31	26
Other	2.3	1,128	5.4	171	55.9	119	41.1	1,225	67.0	4,265	5.5	304	81.5	1,365	132	149	143
50 under 55 years, total	22.5	1,957	24.5	1,850	309.9	515	135.9	4,198	426.8	31,173	78.4	2,785	463.5	12,318	1,551	304	257
Married	8.7	1,547	14.4	1,289	170.7	254	81.7	2,502	272.2	22,788	52.6	1,974	261.9	7,934	924	200	166
Single	7.4	123	2.7	70	34.8	56	7.7	313	23.4	874	2.0	5	45.2	464	138	20	18
Widowed	3.7	147	3.4	208	74.6	133	30.1	743	88.7	4,931	17.1	703	102.1	2,797	325	51	44
Other	2.7	140	4.0	283	29.8	72	16.4	640	42.5	2,580	6.7	103	54.3	1,123	164	33	29
55 under 60 years, total	37.1	2,337	37.6	1,686	321.9	777	140.0	3,585	442.6	29,926	72.6	1,611	493.4	14,107	2,677	494	441
Married	16.7	1,256	19.1	782	175.0	430	74.4	2,002	252.0	18,494	43.8	1,165	264.7	7,095	1,485	281	248
Single	2.2	38	1.9	45	31.8	103	6.5	149	29.2	1,362	3.4	49	42.7	1,566	237	37	34
Widowed	14.6	893	12.7	607	95.9	193	47.2	1,261	131.5	7,651	16.7	286	152.8	4,527	786	140	127
Other	3.6	150	3.9	252	19.2	51	11.9	173	29.9	2,419	8.7	111	33.2	919	169	36	32
60 under 65 years, total	31.3	2,221	34.2	2,914	302.4	738	149.6	4,388	427.8	24,928	56.2	1,600	474.4	12,105	4,378	806	733
Married	13.2	1,296	20.5	1,507	126.9	292	69.1	2,489	213.5	13,381	33.3	972	217.7	5,644	2,090	391	357
Single	3.2	128	3.5	207	37.0	130	7.5	50	33.8	1,427	2.8	74	53.4	1,078	483	71	65
Widowed	11.2	692	8.1	720	119.9	277	62.4	1,496	159.5	8,784	15.4	399	175.1	4,579	1,561	278	249
Other	3.7	105	2.1	480	18.6	39	10.6	353	21.0	1,336	4.7	155	28.2	804	244	66	62
65 under 70 years, total	33.0	1,918	23.6	1,555	206.5	528	121.7	3,241	333.6	19,362	31.4	980	373.9	15,429	5,901	1,160	1,104
Married	11.1	858	10.0	610	82.4	213	45.8	1,396	138.8	8,528	11.4	506	139.4	6,897	2,365	491	467
Single	3.1	81	2.4	96	22.9	69	7.7	82	28.6	1,246	3.4	37	38.4	801	601	96	93
Widowed	15.9	846	8.6	656	87.4	211	59.1	1,555	146.7	8,512	15.0	374	170.6	7,269	2,570	505	480
Other	2.9	133	2.6	193	13.8	35	9.1	208	19.5	1,076	1.6	63	25.5	462	365	68	64
70 under 75 years, total	31.0	1,881	24.6	2,143	137.0	297	93.4	2,718	256.7	16,049	24.2	774	301.0	8,389	8,270	1,716	1,648
Married	7.5	491	6.9	781	36.0	83	24.1	828	76.4	5,313	6.6	247	80.2	2,398	2,345	515	490
Single	3.5	96	3.0	150	17.5	46	5.2	90	22.1	1,031	2.1	32	30.0	728	807	141	137
Widowed	18.2	1,240	13.9	1,167	76.1	152	60.7	1,731	147.5	9,073	14.1	405	177.3	4,950	4,757	997	961
Other	1.8	54	0.8	45	7.4	16	3.4	69	10.7	632	1.4	90	13.5	313	361	63	60
75 under 80 years, total	26.6	1,516	16.1	1,286	86.7	171	68.6	1,623	179.0	10,057	17.1	403	219.6	6,506	11,157	2,197	2,124
Married	4.9	190	4.6	332	18.4	44	13.1	362	42.1	2,426	3.6	109	45.2	1,040	2,499	445	431
Single	2.4	99	1.6	77	10.6	20	6.4	115	15.9	715	0.9	6	23.4	421	1,181	211	206
Widowed	18.3	1,139	9.6	842	55.0	99	47.2	1,111	116.1	6,576	11.9	279	143.4	4,761	7,111	1,460	1,410
Other	1.0	88	0.3	35	2.7	8	1.9	35	4.9	340	0.7	9	7.6	284	366	81	77
80 under 85 years, total	22.6	1,147	10.0	685	42.3	107	42.5	1,034	104.8	5,912	9.3	203	138.7	5,052	12,037	2,599	2,530
Married	2.7	141	1.9	107	5.3	9	5.6	162	17.3	937	1.3	38	18.4	633	1,681	356	346
Single	2.4	63	1.3	58	6.2	14	3.2	39	11.1	508	0.5	7	16.7	397	1,389	274	270
Widowed	16.9	864	6.4	480	29.5	80	32.0	787	73.1	4,279	7.2	156	99.0	3,624	8,594	1,853	1,807
Other	0.6	79	0.4	40	1.3	4	1.7	46	3.3	188	0.3	2	4.6	398	373	116	107
85 years or more, total	18.6	1,366	7.3	598	21.8	64	26.2	525	70.3	5,222	7.5	158	97.4	4,263	15,692	3,851	3,753
Married	0.8	49	0.4	41	1.4	4	1.7	34	4.4	258	0.3	9	5.4	295	903	202	196
Single	3.1	130	1.0	93	3.3	6	2.8	36	8.5	461	0.7	9	13.7	408	2,227	499	491
Widowed	14.2	1,157	5.7	455	16.4	52	21.1	442	55.9	4,389	6.3	138	75.8	3,475	12,184	3,064	2,982
Other	0.5	30	0.2	9	0.7	2	0.6	13	1.5	114	0.2	2	2.5	85	378	86	84
Age unknown, total	22.2	1,715	7.5	498	54.4	57	42.4	905	133.0	8,468	13.8	281	148.7	4,530	2,518	484	459
Married	2.3	26	1.2	117	14.9	28	9.8	187	31.1	2,086	3.6	104	25.9	366	503	78	74
Single	2.9	93	1.0	54	7.8	5	3.9	69	16.2	685	1.7	47	20.5	495	306	52	51
Widowed	15.5	1,460	4.5	288	25.9	15	24.6	610	74.9	5,150	6.5	78	86.4	3,028	1,464	297	280
Other	1.5	136	0.8	39	5.8	9	4.1	39	10.8	547	2.0	52	15.9	641	245	57	54

Table 27.—TOP WEALTHHOLDERS WITH NET WORTH $100,000 OR MORE, BY AGE AND MARITAL STATUS

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

Age group and marital status	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	4,767.9	1,556,589	4,157.1	134,951	1,421,638	4,635.1	182,148	3,802.4	552,157	2,350.7	109,167	1,185.8	23,458	1,747.0	85,710	1,188.0	14,640
Married	2,979.4	966,721	2,544.4	103,527	863,194	2,868.8	96,143	2,424.4	344,028	1,389.1	57,958	737.3	14,865	988.8	43,094	676.2	7,047
Single	471.7	136,995	410.3	7,949	129,046	465.3	24,449	378.1	56,824	289.6	11,069	130.8	1,808	218.1	9,261	169.6	2,468
Widowed	1,061.1	341,680	958.1	13,131	328,549	1,047.4	51,299	795.8	111,635	556.5	32,274	252.0	5,503	457.1	26,772	299.6	4,650
Other	255.7	111,193	244.3	10,344	100,849	253.6	10,257	204.1	39,670	115.5	7,866	65.7	1,282	83.0	6,583	42.6	475
Under 40 years, total	605.2	220,370	532.4	17,299	203,073	584.8	22,543	462.8	86,081	278.4	14,957	134.0	2,320	201.6	12,638	120.0	674
Married	254.8	84,711	227.1	11,046	73,665	237.4	6,530	196.3	34,271	108.0	4,247	61.8	1,077	75.2	3,170	41.4	17
Single	150.5	47,656	123.5	2,387	45,269	148.2	7,886	122.5	23,348	86.4	2,987	37.2	394	56.2	2,593	40.5	78
Widowed	147.6	62,403	129.5	1,114	61,291	146.9	6,363	97.8	21,483	66.2	6,595	22.0	570	63.0	6,025	35.7	577
Other	52.3	25,600	52.3	2,752	22,848	52.3	1,764	46.2	6,979	17.8	1,128	13.0	279	7.2	850	2.4	2
40 under 50 years, total	720.1	249,701	667.1	99,494	210,207	689.4	19,070	612.1	90,735	284.9	11,771	139.4	3,219	196.7	8,552	128.5	739
Married	583.6	190,871	536.7	32,264	158,608	554.7	13,878	499.2	69,008	224.3	7,385	114.7	2,762	147.3	4,623	94.4	484
Single	56.5	18,381	50.9	3,114	15,267	54.7	2,712	49.9	6,898	24.3	1,655	9.2	164	18.8	1,491	13.1	182
Widowed	34.8	11,826	34.3	847	10,979	34.8	1,020	30.4	3,784	18.0	545	4.1	154	15.9	391	13.9	14
Other	45.2	28,623	45.2	3,269	25,353	45.2	1,460	32.6	11,045	18.3	2,186	11.4	139	14.7	2,047	7.1	59
50 under 55 years, total	527.6	164,684	476.1	21,341	143,343	512.2	16,707	430.2	54,545	236.0	8,948	121.3	2,115	172.1	6,833	126.6	816
Married	397.8	129,674	357.2	18,398	111,275	383.6	11,357	327.8	43,156	175.8	6,965	92.1	1,664	124.7	5,301	92.9	509
Single	39.5	9,324	38.5	502	8,822	39.5	1,832	35.3	3,628	26.5	626	14.1	148	20.8	478	16.6	189
Widowed	54.6	13,594	46.7	1,071	12,524	54.3	2,398	39.8	2,520	16.8	610	6.4	196	14.4	414	9.4	60
Other	35.7	12,092	33.7	1,370	10,722	34.8	1,120	27.3	5,241	16.9	747	8.7	107	12.2	640	7.7	58
55 under 60 years, total	603.5	195,421	536.9	17,743	177,678	591.4	18,845	496.9	68,511	298.8	10,928	157.5	3,228	217.0	7,699	144.3	1,264
Married	443.8	146,579	387.5	14,753	131,826	432.4	11,729	372.1	52,990	203.1	6,951	108.5	2,212	143.2	4,739	95.9	802
Single	37.6	10,820	34.5	543	10,277	36.9	1,621	27.3	3,567	26.2	677	13.8	234	18.0	442	15.2	175
Widowed	92.4	27,975	86.6	1,576	26,399	92.4	4,224	73.4	8,884	54.7	2,489	27.7	634	44.2	1,855	29.5	248
Other	29.7	10,047	28.3	871	9,176	29.7	1,271	24.1	3,070	14.8	811	7.5	148	11.6	663	3.7	39
60 under 65 years, total	600.2	183,889	519.0	14,073	169,817	588.3	23,859	482.9	60,685	308.5	13,125	155.8	3,043	227.4	10,083	166.4	2,081
Married	420.5	129,581	349.8	11,150	118,432	408.9	14,778	339.4	42,751	207.3	8,489	107.4	1,872	150.6	6,617	109.6	1,253
Single	41.9	10,585	38.5	427	10,158	41.9	2,110	34.9	3,897	31.3	1,022	16.1	256	22.9	766	19.7	336
Widowed	110.5	32,335	105.5	1,774	30,561	110.2	5,552	85.7	9,060	56.7	2,572	24.6	712	44.3	1,860	32.6	398
Other	27.3	11,388	25.2	722	10,666	27.3	1,419	22.9	4,977	13.2	1,042	7.7	203	9.6	840	4.5	94
65 under 70 years, total	517.6	163,275	432.8	10,251	153,024	504.9	22,615	411.7	54,427	283.4	12,528	158.8	3,232	204.8	9,296	143.3	2,124
Married	335.5	110,739	268.0	7,891	102,848	324.7	13,376	274.7	38,604	182.2	8,288	105.9	2,248	127.3	6,040	89.5	1,270
Single	37.5	9,497	30.9	237	9,260	37.5	2,132	25.4	3,212	24.6	773	8.7	114	21.7	659	18.6	373
Widowed	123.0	35,914	113.4	1,537	34,377	121.2	6,019	94.2	10,135	64.4	2,792	38.3	698	46.2	2,094	29.1	397
Other	21.6	7,125	20.5	586	6,539	21.5	1,088	17.4	2,476	12.2	675	5.9	172	9.6	503	6.1	84
70 under 75 years, total	400.7	126,727	334.8	5,612	121,115	392.7	19,445	313.6	45,872	222.3	12,085	117.2	2,417	171.9	9,668	123.0	2,392
Married	223.7	73,721	173.0	3,824	69,897	218.5	9,987	174.3	27,632	119.4	6,407	64.1	1,351	89.6	5,056	63.3	1,111
Single	30.3	8,022	27.4	211	7,811	30.1	1,606	23.4	2,809	20.0	989	9.9	173	17.3	816	14.2	382
Widowed	136.3	41,533	125.2	1,421	40,112	133.9	7,246	108.8	14,170	77.4	4,434	39.9	836	61.0	3,598	43.0	866
Other	10.4	3,451	9.2	156	3,295	10.2	606	7.1	1,261	5.5	255	3.3	57	4.0	198	2.5	33
75 under 80 years, total	275.5	86,489	231.5	3,030	83,458	269.2	13,754	212.8	31,516	161.7	9,046	77.9	1,473	128.7	7,573	89.4	1,703
Married	131.6	42,325	101.6	1,648	40,677	127.8	6,068	103.9	15,631	74.6	4,474	38.2	759	56.2	3,715	38.0	673
Single	22.5	6,346	20.1	132	6,213	22.3	1,400	17.9	2,520	14.5	626	6.8	94	12.4	532	10.0	243
Widowed	113.9	35,375	103.0	1,131	34,243	111.7	5,980	85.2	12,359	68.6	3,740	30.9	573	57.0	3,167	39.1	768
Other	7.5	2,443	6.8	119	2,325	7.4	306	5.8	1,006	4.0	206	2.0	47	3.1	159	2.3	19
80 under 85 years, total	171.1	54,310	144.6	1,599	52,710	167.7	8,918	130.3	20,359	98.1	5,351	45.9	878	79.3	4,472	52.8	1,070
Married	61.0	19,755	47.1	684	19,071	59.2	3,043	46.4	7,342	34.8	1,919	17.0	331	26.7	1,588	18.1	360
Single	16.6	4,744	14.5	77	4,667	16.3	946	13.2	2,050	11.3	448	5.3	68	9.8	380	7.8	176
Widowed	88.6	27,808	78.6	690	27,118	87.4	4,635	66.9	10,339	49.7	2,799	22.4	455	41.1	2,344	26.1	520
Other	4.9	2,003	4.4	148	1,854	4.8	294	3.8	628	2.3	185	1.2	24	1.7	160	0.8	14
85 years or more, total	120.5	43,311	103.6	1,025	42,286	117.5	6,085	90.8	17,217	67.3	4,546	29.9	630	55.2	3,918	34.1	682
Married	27.7	10,183	21.6	247	9,936	26.9	1,469	20.6	3,825	14.0	1,015	6.3	175	11.3	840	7.4	162
Single	13.7	4,898	11.8	92	4,806	13.4	732	10.9	2,391	9.1	549	4.1	69	7.5	481	5.3	120
Widowed	76.6	27,352	68.0	671	26,681	74.7	3,758	57.4	10,655	42.9	2,888	18.9	359	35.4	2,530	21.0	389
Other	2.5	878	2.2	15	863	2.5	126	1.9	346	1.3	94	0.6	27	1.0	67	0.4	11
Age unknown, total	225.8	68,412	178.6	3,486	64,925	217.2	10,306	158.2	22,210	111.7	5,883	48.2	904	92.4	4,977	59.6	1,090
Married	99.4	28,581	74.9	1,622	26,958	94.7	3,928	69.7	8,818	45.8	1,818	21.4	414	36.9	1,404	25.7	405
Single	25.1	6,723	19.9	227	6,496	24.7	1,469	17.3	2,504	15.4	718	5.6	94	12.7	623	8.6	213
Widowed	82.7	25,565	67.3	1,301	24,264	79.9	4,105	56.1	8,248	41.3	2,810	16.8	315	34.6	2,494	20.2	411
Other	18.6	7,543	16.5	336	7,207	17.9	804	15.1	2,640	9.2	537	4.4	81	8.2	456	5.1	61

Table 27.--TOP WEALTHHOLDERS WITH NET WORTH $100,000 OR MORE, BY AGE AND MARITAL STATUS—Continued

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

Age group and marital status	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Government--Continued																
	Other Federal		State and local												Number of returns	Gross estate	Net worth
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	474.1	36,215	412.9	34,855	2,954.3	18,112	1,669.3	63,357	3,932.9	371,747	1,194.7	63,168	4,402.0	196,733	95,410	31,727	29,520
Married	228.6	15,123	253.7	20,923	2,125.2	15,111	1,091.9	42,317	2,630.2	258,604	909.6	46,889	2,758.4	105,670	51,657	17,326	15,690
Single	56.5	3,754	31.5	3,040	231.0	607	105.0	3,198	292.4	20,807	83.8	2,621	431.5	17,420	7,898	2,381	2,296
Widowed	161.2	14,040	96.0	8,082	460.6	1,770	383.5	12,960	816.8	70,730	139.9	5,525	973.2	55,488	32,837	10,757	10,369
Other	27.8	3,298	31.7	2,810	137.5	624	88.9	4,882	193.5	21,606	61.4	8,133	238.9	18,155	3,018	1,263	1,165
Under 40 years, total	66.4	6,765	50.4	5,198	270.0	471	162.2	6,141	431.9	42,378	132.9	8,477	515.1	39,326	562	235	201
Married	17.7	758	24.7	2,395	144.8	303	82.4	2,563	212.9	21,774	72.7	5,422	221.8	9,603	262	95	73
Single	15.8	1,452	7.1	1,062	50.6	62	19.7	588	72.2	3,526	29.3	756	133.2	8,503	139	43	39
Widowed	29.7	3,996	13.7	1,453	47.4	10	48.3	2,097	111.3	12,743	19.0	450	116.8	12,665	116	73	70
Other	3.2	559	4.9	288	27.2	96	11.8	893	35.5	4,335	11.9	1,849	43.3	8,555	45	24	19
40 under 50 years, total	44.0	3,956	46.6	3,856	554.1	2,530	289.3	11,806	646.5	67,772	260.8	16,618	677.7	29,397	1,762	840	660
Married	32.1	1,512	34.3	2,627	456.2	2,296	222.5	7,913	534.4	55,923	228.4	11,243	544.8	23,226	1,470	573	416
Single	5.6	759	2.4	550	42.8	76	22.8	899	41.0	4,541	12.4	571	54.7	1,027	128	46	37
Widowed	3.4	302	2.9	74	25.7	51	24.2	1,284	30.4	2,407	6.9	195	34.8	2,540	65	24	21
Other	2.9	1,383	7.0	605	29.4	107	19.8	1,710	40.7	4,901	13.1	4,609	43.4	2,604	99	197	186
50 under 55 years, total	40.0	2,783	36.9	3,233	384.4	2,009	186.3	7,052	466.5	48,818	183.4	9,518	507.3	17,088	2,502	842	663
Married	24.9	2,295	29.3	2,497	299.0	1,748	141.1	5,602	365.9	40,118	150.2	7,982	381.6	12,745	1,968	694	536
Single	8.2	180	1.5	108	28.4	53	8.6	320	25.9	1,921	8.9	321	38.1	623	188	45	41
Widowed	3.9	147	1.7	207	38.1	122	22.3	564	47.9	3,954	14.6	778	52.8	2,649	193	51	44
Other	3.0	161	4.4	421	18.9	86	14.3	566	26.8	2,825	9.7	437	34.8	1,071	153	52	42
55 under 60 years, total	54.1	3,267	60.1	3,167	426.2	3,056	215.4	8,513	534.7	54,134	192.5	9,694	573.6	21,743	4,842	1,617	1,356
Married	32.7	1,997	40.1	1,939	333.4	2,646	161.7	6,672	403.6	42,017	154.4	8,756	419.2	14,818	3,832	1,302	1,073
Single	2.9	82	2.7	185	23.4	101	10.1	344	29.0	2,628	10.0	297	34.5	1,585	289	83	75
Widowed	14.4	945	11.8	662	52.7	206	33.5	1,139	77.1	6,376	17.8	447	90.4	4,212	533	165	150
Other	4.1	243	5.5	381	16.7	103	10.1	358	25.0	3,113	10.3	194	29.5	1,128	188	67	58
60 under 65 years, total	43.3	3,362	52.9	4,639	412.0	2,943	226.5	8,510	514.7	44,930	145.5	8,202	565.4	21,632	8,037	2,546	2,213
Married	26.5	2,308	38.0	3,055	306.1	2,522	159.8	6,427	371.7	33,638	120.4	5,922	395.5	15,054	6,184	1,974	1,691
Single	2.9	194	3.7	236	27.4	103	9.1	175	27.9	1,855	5.3	276	38.1	1,146	495	131	122
Widowed	9.3	680	8.1	781	64.1	239	47.0	1,378	95.4	7,406	13.9	1,667	105.8	4,460	1,040	315	288
Other	4.6	180	3.1	567	14.4	79	10.6	530	19.7	2,031	5.9	337	26.0	972	318	126	112
65 under 70 years, total	51.9	3,334	47.6	3,839	333.3	2,816	196.0	7,549	431.8	36,938	97.8	3,995	480.6	22,406	11,429	3,620	3,289
Married	30.8	2,167	30.9	2,604	243.1	2,394	130.7	5,464	291.2	26,127	75.3	3,244	308.4	13,242	8,274	2,718	2,444
Single	3.7	116	3.0	170	18.4	73	8.9	168	26.1	1,611	5.6	133	33.7	1,395	728	189	182
Widowed	14.1	890	10.6	807	58.4	287	47.4	1,519	98.7	7,646	14.2	442	117.7	7,072	2,011	572	537
Other	3.3	161	3.1	258	13.4	62	9.0	398	15.8	1,554	2.7	176	20.8	697	416	141	126
70 under 75 years, total	45.5	3,084	43.5	4,192	223.5	1,810	141.8	5,463	318.7	26,168	61.2	2,498	371.8	13,386	14,241	4,546	4,286
Married	23.0	1,410	23.4	2,535	146.2	1,459	84.5	3,523	187.0	15,733	42.6	1,787	205.3	7,193	9,039	3,004	2,806
Single	3.6	213	4.2	220	14.7	52	6.5	180	20.5	1,451	3.8	114	28.9	821	1,010	270	261
Widowed	17.6	1,372	14.8	1,361	57.7	265	47.0	1,645	104.3	8,295	12.9	487	127.7	4,992	3,853	1,155	1,108
Other	1.3	89	1.1	76	4.9	34	3.8	115	6.9	689	1.9	110	9.9	380	339	117	111
75 under 80 years, total	39.0	3,073	29.1	2,798	137.5	1,055	89.9	3,135	210.5	16,466	39.9	1,357	252.7	10,157	16,028	5,101	4,879
Married	16.8	1,457	15.2	1,586	82.0	802	43.5	1,790	107.6	8,620	23.1	869	118.3	4,070	8,682	2,848	2,705
Single	2.8	153	2.1	136	8.7	30	6.7	177	14.4	842	2.4	49	20.9	701	1,218	350	342
Widowed	18.4	1,368	11.3	1,031	43.4	200	37.9	1,121	83.4	6,522	13.3	406	106.6	5,045	5,706	1,770	1,706
Other	1.0	95	0.5	45	3.4	23	1.8	47	5.1	482	1.1	33	6.9	341	422	133	126
80 under 85 years, total	29.8	1,919	17.1	1,482	71.5	685	53.8	1,720	119.2	9,217	19.9	580	153.7	7,480	15,307	5,023	4,852
Married	8.9	586	7.0	641	35.2	445	20.2	741	47.8	3,755	9.4	263	54.9	2,246	6,184	2,067	1,982
Single	2.7	115	1.5	89	5.5	30	3.6	90	10.1	714	1.5	34	14.8	432	1,403	418	410
Widowed	17.4	1,126	8.1	698	28.9	196	28.2	830	58.1	4,465	8.5	240	79.6	4,305	7,296	2,362	2,297
Other	0.8	92	0.5	54	1.9	14	1.8	59	3.2	283	0.5	43	4.4	497	424	176	163
85 years or more, total	24.6	2,082	11.1	1,152	37.3	339	32.4	934	78.8	7,472	13.5	323	103.8	6,398	17,494	6,411	6,243
Married	4.3	357	2.5	320	13.9	166	8.8	294	21.3	1,819	3.8	79	23.5	1,518	4,332	1,642	1,595
Single	3.2	193	1.3	168	3.0	15	2.5	49	7.5	605	1.1	19	11.7	537	1,946	714	699
Widowed	16.6	1,491	7.1	649	19.9	155	20.4	561	48.5	4,883	8.3	216	66.4	4,237	10,862	3,926	3,823
Other	0.5	41	0.2	15	0.5	3	0.7	30	1.5	165	0.3	9	2.2	106	354	129	126
Age unknown, total	35.3	2,590	17.3	1,299	104.6	398	76.1	2,534	179.6	17,457	47.5	1,906	200.3	7,718	3,209	947	877
Married	10.9	276	8.1	724	65.2	331	36.8	1,328	86.9	9,080	29.3	1,323	85.0	1,955	1,432	410	369
Single	4.9	296	1.9	114	8.1	12	6.6	207	17.8	1,113	3.6	50	23.0	649	354	92	88
Widowed	16.5	1,724	5.8	359	24.4	40	27.4	822	61.7	6,033	10.6	197	74.6	3,310	1,163	343	324
Other	3.0	294	1.5	102	6.9	15	5.3	177	13.2	1,231	4.0	336	17.7	1,804	260	102	96

Table 28.--MALE TOP WEALTHHOLDERS WITH NET WORTH OF $100,000 OR MORE, BY AGE AND MARITAL STATUS

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

Age group and marital status	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	2,566.4	840,433	2,256.7	88,809	751,624	2,494.3	92,497	2,067.3	292,463	1,192.2	51,682	595.6	12,975	878.5	38,709	623.8	7,515
Married	2,048.4	668,610	1,790.2	76,032	592,578	1,985.3	66,723	1,679.7	236,249	934.4	38,423	480.1	10,547	672.9	27,877	474.4	5,142
Single	201.1	57.183	177.3	3,810	53,373	197.5	11,116	153.4	21,137	109.5	4,720	47.7	863	82.9	3,857	63.5	1,152
Widowed	219.6	67,674	198.7	3,342	64,332	215.8	10,992	163.3	21,334	112.8	6,213	50.4	1,121	94.6	5,093	68.0	1,050
Other	97.3	46,966	90.5	5,625	41,341	95.7	3,666	70.9	13,743	35.5	2,326	17.4	444	28.1	1,882	17.9	171
Under 40 years, total	252.9	77,228	232.7	9,731	67,496	243.8	9,290	190.8	27,200	99.9	5,749	50.6	1,286	72.3	4,463	39.5	284
Married	141.6	44,239	130.4	6,955	37,284	134.1	3,862	109.5	16,325	50.6	3,311	29.0	814	34.2	2,496	11.9	8
Single	62.0	15,449	53.0	697	14,753	61.2	3,465	47.0	7,347	30.6	650	12.7	136	20.2	514	14.2	43
Widowed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other	17.9	7,801	17.9	1,660	6,140	17.9	382	13.4	1,048	1.5	71	1.5	69	0.7	2	0.7	2
40 under 50 years, total	451.3	161,770	426.2	27,410	134,360	435.1	11,207	383.6	59,175	177.2	6,937	90.6	2,268	116.9	4,671	82.6	455
Married	400.3	133,821	377.0	24,190	109,631	385.9	8,991	343.9	49,529	154.8	5,185	82.5	2,124	97.3	3,061	69.3	376
Single	27.4	9,534	25.6	1,581	7,953	25.6	1,370	20.8	2,937	11.9	997	4.3	105	10.1	893	5.6	57
Widowed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Other	18.2	16,802	18.2	1,412	15,390	18.2	643	13.8	6,258	7.1	741	3.1	34	6.4	708	4.9	18
50 under 55 years, total	299.7	90,283	278.3	12,817	77,464	291.0	8,355	245.9	29,738	127.6	3,689	57.8	978	95.4	2,710	74.6	447
Married	252.7	78,581	234.9	11,368	67,213	244.9	6,507	210.1	26,480	108.7	3,117	48.5	848	81.5	2,270	61.4	304
Single	22.7	5,094	21.7	368	4,726	22.7	1,012	18.9	1,568	11.7	298	5.0	41	8.7	256	8.5	118
Widowed	9.4	2,352	8.5	253	2,098	9.4	419	8.0	407	2.4	64	2.0	63	1.4	1	1.4	1
Other	14.9	4,256	13.2	828	3,427	14.0	417	8.9	1,283	4.8	210	2.3	26	3.8	183	3.3	24
55 under 60 years, total	344.1	116,756	309.1	12,491	104,265	335.6	9,940	284.1	41,258	151.4	4,789	76.1	1,638	109.5	3,150	79.7	659
Married	303.8	102,058	270.7	11,378	90,680	295.8	8,277	253.4	35,843	129.9	3,770	65.3	1,353	92.6	2,416	67.4	512
Single	18.4	5,566	17.4	383	5,183	17.9	825	13.3	1,551	10.0	494	5.4	172	7.8	322	6.9	107
Widowed	13.6	5,510	13.1	290	5,220	13.6	522	11.3	2,812	7.5	225	3.4	50	6.1	175	4.3	25
Other	8.3	3,622	7.9	440	3,182	8.3	316	6.1	1,052	4.0	300	2.0	63	3.0	237	1.1	15
60 under 65 years, total	329.8	105,234	286.7	10,053	95,178	322.1	12,495	269.1	33,391	159.7	5,613	81.2	1,432	118.4	4,181	90.4	1,101
Married	287.8	90,693	249.1	8,708	81,984	280.1	10,330	236.4	29,041	138.2	4,746	70.4	1,197	102.5	3,549	78.5	865
Single	16.2	4,656	13.8	235	4,420	16.2	892	12.3	1,720	10.0	373	6.0	126	6.4	247	5.8	143
Widowed	15.6	5,972	14.9	567	5,404	15.6	734	13.0	1,403	7.5	233	3.6	53	5.9	179	4.5	57
Other	10.2	3,913	8.9	543	3,370	10.2	539	7.4	1,227	4.0	261	1.2	56	3.6	206	1.6	36
65 under 70 years, total	285.7	93,207	237.3	7,668	85,540	279.4	12,211	235.6	31,871	154.4	7,018	83.3	2,012	112.5	5,006	81.7	1,228
Married	243.0	80,502	199.8	6,711	73,791	237.0	9,916	202.5	28,236	130.6	6,011	73.0	1,751	93.7	4,260	67.3	921
Single	13.9	4,026	11.2	123	3,903	13.9	920	10.2	1,145	9.1	345	2.9	39	7.7	306	6.3	189
Widowed	20.8	5,520	19.1	435	5,086	20.6	980	16.5	1,556	10.6	418	5.0	109	8.1	309	6.0	81
Other	8.0	3,159	7.2	399	2,760	7.9	395	6.4	934	4.1	244	2.4	113	3.0	131	2.1	37
70 under 75 years, total	208.4	67,484	169.1	3,411	64,074	203.9	9,832	162.8	25,201	114.9	5,875	58.8	1,324	89.3	4,549	64.7	1,193
Married	166.7	55,558	131.8	2,970	52,588	163.0	7,506	130.9	21,029	89.2	4,606	46.6	1,054	68.8	3,552	48.9	850
Single	12.7	3,453	10.7	102	3,351	12.5	776	9.9	1,170	8.9	442	4.3	92	7.4	349	5.6	155
Widowed	25.0	6,924	22.9	257	6,668	24.7	1,344	19.0	2,340	14.7	704	6.6	148	11.8	555	9.5	177
Other	4.0	1,549	3.7	82	1,467	3.7	206	3.0	662	2.1	123	1.3	30	1.3	93	0.7	11
75 under 80 years, total	133.1	45,100	108.2	1,766	43,335	130.4	6,554	103.9	16,691	74.1	4,622	37.8	768	56.6	3,854	38.4	719
Married	98.9	34,047	78.1	1,401	32,646	96.9	4,573	78.2	12,879	55.2	3,640	28.6	599	41.3	3,041	27.7	511
Single	7.8	2,493	6.7	45	2,448	7.7	495	6.1	941	4.8	249	2.2	48	4.0	201	3.0	77
Widowed	23.4	7,666	20.8	271	7,395	22.8	1,333	17.3	2,565	12.2	680	6.0	101	10.0	579	6.8	125
Other	3.0	894	2.6	49	846	3.0	153	2.3	306	1.9	53	1.0	20	1.3	33	0.9	6
80 under 85 years, total	76.9	25,334	63.4	847	24,486	75.6	3,997	58.3	9,185	43.0	2,539	21.0	419	33.9	2,120	23.7	496
Married	48.0	15,823	37.9	574	15,248	46.8	2,351	37.3	5,867	27.3	1,556	13.7	281	20.8	1,275	14.4	285
Single	5.2	1,687	4.6	42	1,645	5.2	330	3.9	672	3.2	179	1.3	19	2.8	159	2.3	69
Widowed	21.9	7,181	19.3	193	6,988	21.8	1,198	15.8	2,480	11.8	767	5.6	113	9.8	654	6.8	140
Other	1.8	643	1.6	38	605	1.8	118	1.3	166	0.7	37	0.4	6	0.5	32	0.2	2
85 years or more, total	51.3	18,668	43.0	458	18,210	50.2	2,814	37.7	7,173	27.4	1,910	12.1	301	22.3	1,610	14.6	294
Married	23.4	8,887	18.5	208	8,679	22.8	1,266	17.6	3,381	12.0	887	5.6	161	9.6	726	6.5	138
Single	4.0	1,759	3.3	56	1,704	3.9	254	2.9	841	2.5	207	0.9	19	2.1	188	1.5	42
Widowed	23.1	7,684	20.5	187	7,496	22.7	1,240	16.7	2,827	12.6	788	5.5	115	10.3	673	6.4	109
Other	0.8	338	0.7	7	331	0.8	54	0.5	124	0.3	28	0.1	6	0.3	23	0.2	5
Age unknown, total	133.3	39,368	102.8	2,156	37,212	127.5	5,802	95.2	11,580	62.4	2,939	26.2	546	51.5	2,394	33.9	640
Married	82.1	24,400	62.1	1,568	22,832	78.3	3,144	59.9	7,639	37.8	1,594	16.9	365	30.7	1,229	21.2	373
Single	10.9	3,466	9.2	179	3,287	10.8	777	8.0	1,244	6.7	486	2.6	65	5.7	422	3.7	153
Widowed	30.1	7,512	22.9	241	7,271	28.6	1,438	19.7	2,014	13.0	604	4.7	95	11.1	508	6.7	99
Other	10.2	3,990	8.6	168	3,822	9.8	443	7.6	683	4.9	255	2.0	21	4.0	235	2.3	15

Footnote at end of table.

Table 28.—MALE TOP WEALTHHOLDERS WITH NET WORTH OF $100,000 OR MORE, BY AGE AND MARITAL STATUS—Continued

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

Age group and marital status	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	203.0	12,580	195.9	18,612	2,063.2	16,230	984.2	39,391	2,227.9	217,015	898.3	50,430	2,379.0	80,723	59,002	20,037	18,269
Married	149.8	8,576	158.1	14,159	1,728.6	14,335	807.3	32,221	1,834.9	180,069	743.7	38,032	1,912.0	62,556	43,224	14,805	13,316
Single	21.3	1,315	11.8	1,389	116.6	399	59.7	2,257	134.1	10,634	63.3	2,326	173.0	4,595	3,707	1,208	1,149
Widowed	26.1	1,967	18.7	2,076	146.7	1,053	82.4	2,567	177.7	15,075	53.0	2,740	202.6	7,699	10,527	3,415	3,261
Other	5.8	722	7.3	988	71.3	443	34.8	2,346	81.2	11,237	38.3	7,332	91.4	5,873	1,544	609	543
Under 40 years, total	20.9	1,004	17.8	3,174	179.7	385	82.1	2,898	184.3	17,922	80.4	4,983	215.5	8,803	342	117	92
Married	11.2	496	13.4	1,992	117.0	276	53.0	1,760	108.0	12,046	41.6	2,307	125.2	4,353	192	69	51
Single	4.5	101	2.2	370	27.6	51	16.4	581	34.4	1,414	19.4	616	46.2	1,325	84	23	20
Widowed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	42	13	13
Other	-	-	-	-	15.7	52	3.7	455	14.2	2,565	11.9	1,849	17.2	1,380	24	12	8
40 under 50 years, total	21.6	1,697	22.4	2,517	401.6	2,402	190.5	7,767	411.4	43,580	215.1	14,451	421.7	16,248	1,321	567	410
Married	16.5	972	18.8	1,713	361.0	2,221	164.2	5,991	371.7	38,629	191.7	9,504	374.3	13,771	1,171	475	334
Single	4.5	470	1.3	365	22.4	62	14.6	704	19.5	2,377	12.4	571	25.6	514	81	31	24
Widowed	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	16	5	4
Other	0.6	255	1.6	434	15.2	99	7.6	848	15.4	2,138	7.5	4,305	16.4	1,769	53	56	48
50 under 55 years, total	20.9	836	17.7	1,428	265.9	1,731	110.0	4,284	279.9	28,621	135.7	7,394	286.1	6,468	1,815	614	466
Married	17.9	751	16.9	1,215	227.6	1,600	95.5	4,002	240.2	24,669	116.7	6,585	241.2	5,622	1,530	538	404
Single	2.5	64	0.5	75	18.7	40	4.5	81	15.9	1,410	8.5	321	21.7	363	138	32	28
Widowed	0.2	(*)	-	-	8.7	43	5.5	148	9.4	838	4.2	133	9.2	299	57	16	13
Other	0.3	21	0.3	138	10.9	48	4.5	53	14.4	1,704	6.3	355	14.0	184	90	28	21
55 under 60 years, total	19.0	941	26.5	1,550	299.7	2,745	132.7	5,895	319.1	33,686	144.6	8,468	327.9	9,976	3,567	1,245	1,014
Married	17.0	742	22.0	1,162	268.0	2,495	117.9	5,269	283.8	29,625	129.3	7,886	289.7	8,894	3,145	1,092	882
Single	0.7	44	1.8	171	12.3	65	5.6	266	16.6	1,811	7.6	263	16.5	292	194	58	51
Widowed	0.8	62	1.1	88	13.0	113	5.1	114	11.7	1,032	4.1	199	13.6	493	143	58	51
Other	0.5	93	1.6	129	6.4	72	4.1	246	7.0	1,218	3.6	120	8.1	297	85	37	30
60 under 65 years, total	20.7	1,240	25.8	1,841	284.1	2,626	131.9	5,084	297.2	27,746	114.1	6,944	314.1	11,332	5,868	1,930	1,634
Married	17.8	1,071	21.7	1,613	250.2	2,384	116.7	4,493	262.8	24,365	100.5	5,130	274.7	10,203	5,120	1,671	1,409
Single	0.9	72	0.7	32	13.0	60	3.5	126	11.7	940	5.0	268	14.4	276	289	83	76
Widowed	1.1	22	1.8	101	13.6	117	7.5	218	14.4	1,363	5.6	1,355	15.2	549	278	107	92
Other	0.9	75	1.6	95	7.3	65	4.2	247	8.3	1,078	3.0	191	9.8	304	181	69	57
65 under 70 years, total	24.4	1,466	26.0	2,312	231.3	2,524	115.9	4,932	249.0	23,008	75.4	3,140	267.2	8,506	8,228	2,682	2,391
Married	21.5	1,321	22.4	2,018	201.9	2,275	101.0	4,307	216.2	20,114	66.5	2,775	226.9	6,868	6,998	2,317	2,060
Single	1.0	42	1.0	75	6.8	33	4.1	97	9.1	577	2.1	96	12.4	813	401	114	110
Widowed	1.1	74	2.1	154	16.9	175	7.3	316	17.2	1,461	5.3	156	20.3	459	600	163	145
Other	0.8	29	0.5	65	5.7	41	3.5	212	6.5	856	1.5	113	7.6	366	229	88	76
70 under 75 years, total	22.0	1,282	22.1	2,075	151.8	1,607	81.2	3,284	171.4	13,930	45.1	1,794	193.5	5,964	9,565	3,120	2,918
Married	16.6	938	17.4	1,764	126.7	1,395	67.7	2,821	141.9	11,561	37.7	1,562	154.9	5,079	7,653	2,568	2,392
Single	1.6	122	1.9	72	5.0	29	3.0	103	8.3	664	2.5	85	11.9	185	582	159	154
Widowed	3.3	173	2.3	206	17.6	156	8.8	294	18.5	1,402	3.9	108	23.0	577	1,148	322	305
Other	0.5	49	0.5	33	2.5	27	1.7	66	2.7	303	1.0	39	3.7	123	182	71	67
75 under 80 years, total	17.0	1,610	14.1	1,525	91.8	939	47.3	1,892	108.9	9,083	27.0	987	122.3	4,333	9,742	3,290	3,127
Married	12.5	1,271	11.1	1,259	71.6	769	35.1	1,493	82.3	6,770	20.1	764	89.9	3,159	7,236	2,484	2,353
Single	1.2	64	0.6	61	3.5	18	2.1	71	5.7	345	1.9	43	7.3	330	569	181	177
Widowed	3.0	259	2.2	195	14.9	135	9.0	299	18.6	1,739	4.3	155	22.1	761	1,713	559	535
Other	0.3	16	0.2	10	1.8	17	1.1	29	2.3	229	0.7	25	3.0	83	224	66	62
80 under 85 years, total	10.8	815	7.9	811	49.8	607	26.4	914	58.4	4,864	13.7	396	69.3	2,831	8,368	2,831	2,719
Married	6.7	454	5.3	537	32.9	439	16.6	610	38.2	3,090	8.6	227	43.5	1,682	5,227	1,770	1,693
Single	0.9	59	0.4	32	2.2	21	1.6	60	3.1	314	1.0	27	4.3	83	563	188	183
Widowed	2.9	288	2.0	226	13.8	137	7.5	226	15.9	1,321	3.8	101	19.9	952	2,378	801	776
Other	0.3	14	0.2	16	0.9	10	0.7	18	1.2	139	0.3	41	1.6	114	200	72	67
85 years or more, total	8.8	757	4.4	559	26.5	294	16.0	542	37.3	3,276	8.0	181	43.7	2,476	8,258	3,077	2,988
Married	3.6	309	2.1	279	13.1	162	7.7	266	18.5	1,610	3.6	70	19.9	1,245	3,764	1,467	1,425
Single	0.7	70	0.4	76	1.1	11	0.8	26	2.4	243	0.5	11	3.2	167	648	290	280
Widowed	4.4	366	1.8	198	12.1	119	7.1	229	15.8	1,350	3.8	92	20.0	1,038	3,716	1,264	1,228
Other	0.1	12	0.1	6	0.2	2	0.4	21	0.6	73	0.1	8	0.6	26	130	56	55
Age unknown, total	16.9	931	10.9	822	80.6	371	50.3	1,896	110.8	11,300	38.9	1,692	117.9	3,786	1,928	563	512
Married	8.5	250	6.9	606	58.4	319	31.9	1,208	71.2	7,592	27.4	1,223	71.8	1,681	1,188	353	313
Single	2.7	208	0.9	60	3.8	9	3.4	140	7.2	539	2.2	25	9.5	245	159	49	46
Widowed	4.2	316	2.4	93	13.6	32	11.6	397	23.8	2,236	7.0	159	27.2	633	436	106	101
Other	1.5	157	0.7	63	4.8	11	3.4	151	8.6	933	2.3	285	9.4	1,227	145	55	52

[1]Estimate is not shown separately because of high sampling variability.

Table 29.—FEMALE TOP WEALTHHOLDERS WITH NET WORTH OF $100,000 OR MORE, BY AGE AND MARITAL STATUS

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

Age group and marital status	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	2,201.4	716,155	1,900.4	46,143	670,014	2,140.7	89,651	1,735.2	259,694	1,158.6	57,486	590.2	10,483	868.5	47,003	564.3	7,124
Married	931.0	298,111	754.2	27,495	270,616	883.5	29,420	744.7	107,779	454.7	19,535	257.2	4,318	315.8	15,217	201.8	1,905
Single	270.6	79,812	233.0	4,139	75,674	267.8	13,333	224.7	35,687	180.1	6,350	83.1	945	135.3	5,405	106.2	1,316
Widowed	841.5	274,006	759.4	9,790	264,217	831.6	40,307	632.5	90,301	443.8	26,061	201.5	4,382	362.5	21,679	231.7	3,600
Other	158.3	64,226	153.8	4,719	59,507	157.8	6,591	133.3	25,927	80.0	5,540	48.4	838	54.9	4,702	24.6	303
Under 40 years, total	352.4	143,144	299.8	7,567	135,577	340.9	13,253	272.0	58,881	178.6	9,208	83.5	1,033	129.2	8,174	80.5	390
Married	113.1	40,472	96.7	4,091	36,382	103.3	2,668	86.8	17,945	57.4	936	32.8	262	40.9	673	29.6	9
Single	88.6	32,207	70.5	1,690	30,516	86.9	4,421	75.5	16,001	55.8	2,337	24.6	258	36.0	2,079	26.3	35
Widowed	116.3	52,665	98.2	694	51,971	116.3	4,782	76.9	19,004	49.1	4,878	14.6	303	45.8	4,574	23.0	346
Other	34.4	17,800	34.4	1,092	16,708	34.4	1,382	32.8	5,931	16.3	1,057	11.5	210	6.5	848	1.6	(*)
40 under 50 years, total	268.8	87,931	240.8	12,084	75,846	254.3	7,863	228.5	31,559	107.7	4,834	48.9	952	79.8	3,882	46.1	284
Married	183.3	57,050	159.7	8,074	48,976	168.8	4,887	155.3	19,479	69.5	2,200	32.2	638	50.0	1,562	25.1	108
Single	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Widowed	29.4	10,213	28.8	619	9,593	29.4	817	25.3	3,332	14.5	531	3.5	149	12.8	382	11.1	10
Other	27.0	11,821	27.0	1,858	9,963	27.0	817	18.8	4,787	11.2	1,445	8.3	105	8.3	1,340	2.3	41
50 under 55 years, total	227.8	74,402	197.7	8,524	65,879	221.2	8,352	184.4	24,807	108.2	5,259	63.4	1,135	76.8	4,124	51.8	370
Married	145.1	51,092	122.3	7,030	44,063	138.8	4,850	117.7	16,676	67.0	3,848	43.6	816	43.2	3,032	31.5	205
Single	16.7	4,231	16.7	135	4,096	16.7	820	16.4	2,060	14.7	328	9.0	106	12.1	222	8.0	71
Widowed	45.2	11,243	38.2	817	10,425	44.9	1,979	31.8	2,113	14.4	546	4.4	133	13.1	413	8.0	60
Other	20.8	7,836	20.5	542	7,295	20.8	703	18.5	3,958	12.1	537	6.4	80	8.4	457	4.3	34
55 under 60 years, total	259.4	78,665	227.6	5,252	73,413	255.8	8,905	212.9	27,256	147.4	6,137	81.3	1,589	107.4	4,548	64.6	605
Married	140.0	44,521	116.8	3,375	41,146	136.6	3,452	118.7	17,148	73.2	3,181	43.2	858	50.6	2,322	28.5	290
Single	19.2	5,254	17.0	159	5,094	19.0	797	14.1	2,017	16.2	182	8.4	62	10.2	120	8.3	68
Widowed	78.8	22,465	73.4	1,286	21,179	78.8	3,702	62.1	6,072	47.3	2,264	24.2	584	38.1	1,680	25.2	223
Other	21.4	6,425	20.4	432	5,994	21.4	954	18.0	2,019	10.7	510	5.5	85	8.5	426	2.6	24
60 under 65 years, total	270.3	78,656	232.4	4,019	74,636	266.3	11,363	213.6	27,293	148.7	7,511	74.5	1,611	109.1	5,901	75.9	981
Married	132.6	38,889	100.8	2,441	36,447	128.8	4,448	103.0	13,709	69.1	3,743	36.9	675	48.1	3,068	31.1	388
Single	25.7	5,929	24.7	192	5,737	25.7	1,218	22.5	2,177	21.3	648	10.1	130	16.5	519	13.8	194
Widowed	94.9	26,363	90.6	1,207	25,156	94.7	4,818	72.7	7,656	49.2	2,339	21.0	659	38.5	1,680	28.1	341
Other	17.1	7,475	16.3	179	7,296	17.1	879	15.4	3,751	9.1	781	6.5	147	6.0	634	2.9	58
65 under 70 years, total	231.9	70,067	195.4	2,582	67,484	225.6	10,404	176.0	22,555	129.0	5,511	75.4	1,220	92.3	4,292	61.6	897
Married	92.5	30,237	68.2	1,180	29,057	87.8	3,459	72.2	10,368	51.6	2,278	32.9	497	33.6	1,781	22.2	349
Single	23.6	5,471	19.7	113	5,357	23.6	1,212	15.1	2,066	15.6	428	5.7	75	14.0	354	12.3	185
Widowed	102.2	30,393	94.3	1,102	29,291	100.6	5,039	77.7	8,579	53.7	2,374	33.3	589	38.1	1,785	23.1	316
Other	13.6	3,966	13.2	187	3,779	13.6	694	11.0	1,542	8.1	431	3.5	59	6.6	372	4.0	47
70 under 75 years, total	192.5	59,243	165.6	2,201	57,042	188.8	9,614	150.8	20,671	107.4	6,210	58.5	1,092	82.6	5,118	58.3	1,200
Married	57.1	18,163	41.2	854	17,309	55.5	2,482	43.4	6,603	30.2	1,801	17.5	297	20.8	1,504	14.4	261
Single	17.6	4,569	16.6	109	4,460	17.6	830	13.5	1,639	11.1	547	5.6	81	9.9	466	8.6	228
Widowed	111.3	34,609	102.3	1,164	33,445	109.2	5,902	89.8	11,830	62.7	3,730	33.4	687	49.2	3,043	33.5	689
Other	6.5	1,902	5.5	74	1,828	6.5	400	4.1	599	3.4	132	2.0	27	2.7	105	1.8	22
75 under 80 years, total	142.5	41,388	123.3	1,264	40,124	138.8	7,201	108.9	14,825	87.6	4,424	40.2	704	72.2	3,720	51.0	984
Married	32.8	8,278	23.5	247	8,031	30.9	1,495	25.7	2,752	19.4	834	9.6	160	14.9	674	10.3	162
Single	14.7	3,853	13.4	87	3,766	14.6	906	11.8	1,579	9.7	377	4.6	46	8.4	331	7.0	166
Widowed	90.5	27,708	82.2	860	26,848	88.9	4,647	67.9	9,794	56.4	3,060	24.9	472	47.0	2,588	32.3	643
Other	4.5	1,549	4.2	70	1,479	4.4	153	3.5	700	2.1	153	1.1	26	1.9	127	1.4	13
80 under 85 years, total	94.1	28,976	81.1	751	28,225	92.1	4,922	72.0	11,174	55.1	2,812	24.8	461	45.4	2,352	29.2	573
Married	13.0	3,932	9.1	109	3,823	12.4	693	9.1	1,475	7.4	363	3.3	51	5.9	312	3.7	75
Single	11.4	3,057	9.9	35	3,022	11.1	616	9.3	1,378	8.1	270	4.0	49	7.0	221	5.5	106
Widowed	66.7	20,627	59.3	497	20,130	65.6	3,437	51.1	7,859	38.0	2,032	16.8	342	31.3	1,690	19.3	380
Other	3.0	1,360	2.8	110	1,250	3.0	176	2.5	462	1.6	147	0.7	19	1.2	129	0.7	12
85 years or more, total	69.2	24,643	60.8	566	24,076	67.3	3,269	53.0	10,044	39.9	2,636	17.9	329	33.1	2,309	19.6	388
Married	4.3	1,296	3.1	39	1,257	4.1	202	3.0	445	2.0	127	0.8	14	1.7	114	0.9	24
Single	9.7	3,139	8.5	36	3,102	9.5	478	8.0	1,550	6.6	343	3.2	50	5.5	293	3.8	78
Widowed	53.5	19,668	47.6	483	19,185	52.0	2,517	40.7	7,828	30.3	2,100	13.4	244	25.2	1,857	14.6	280
Other	1.7	540	1.6	8	532	1.7	72	1.3	221	1.0	66	0.5	21	0.7	45	0.3	6
Age unknown, total	92.4	29,044	75.8	1,331	27,713	89.7	4,505	63.1	10,629	49.3	2,943	22.0	359	40.9	2,584	25.5	450
Married	17.2	4,181	12.8	55	4,126	16.5	784	9.8	1,180	7.9	224	4.5	49	6.2	175	4.4	32
Single	14.2	3,257	10.7	48	3,209	13.8	693	9.3	1,260	8.7	231	3.0	30	7.0	202	4.9	60
Widowed	52.6	18,053	44.5	1,060	16,993	51.3	2,667	36.5	6,233	28.3	2,206	12.1	220	23.5	1,986	13.5	312
Other	8.4	3,553	7.8	168	3,385	8.1	361	7.5	1,956	4.4	282	2.4	60	4.2	221	2.7	46

Footnote at end of table.

Table 29.—FEMALE TOP WEALTHHOLDERS WITH NET WORTH OF $100,000 OR MORE, BY AGE AND MARITAL STATUS—Continued

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

Age group and marital status	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	272.2	23,635	217.0	16,244	891.2	1,883	685.2	23,967	1,705.0	154,733	296.5	12,738	2,022.9	116,009	36,407	11,690	11,250
Married	78.8	6,547	95.6	6,765	396.7	776	284.6	10,096	795.3	78,534	165.9	8,857	846.4	43,114	8,433	2,521	2,374
Single	35.2	2,438	19.7	1,651	114.4	208	45.4	942	158.4	10,174	20.5	295	258.4	12,825	4,190	1,173	1,146
Widowed	135.2	12,074	77.2	6,006	314.0	718	301.1	10,393	639.0	55,656	86.9	2,785	770.6	47,888	22,310	7,342	7,108
Other	22.0	2,576	24.5	1,822	66.1	181	54.1	2,536	112.3	10,369	23.2	801	147.5	12,282	1,474	654	622
Under 40 years, total	45.5	5,761	32.6	2,023	90.2	86	80.0	3,243	247.6	24,457	52.5	3,494	299.8	30,523	220	117	108
Married	6.5	262	11.3	402	27.8	27	29.4	802	104.9	9,729	31.1	3,115	96.7	5,250	70	25	22
Single	11.3	1,352	4.9	692	23.0	11	3.2	7	37.8	2,112	9.9	140	86.9	7,178	55	20	19
Widowed	24.5	3,588	11.5	641	27.9	3	39.3	1,995	83.6	10,846	11.5	239	90.0	10,920	74	60	57
Other	3.2	559	4.9	288	11.5	45	8.1	439	21.3	1,770	-	-	26.2	7,175	21	12	10
40 under 50 years, total	22.4	2,259	24.3	1,337	152.5	130	98.7	4,039	235.1	24,192	45.7	2,167	256.0	13,150	438	272	249
Married	15.6	540	15.5	913	95.2	75	58.3	1,922	162.7	17,294	36.8	1,739	170.5	9,455	298	97	83
Single	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	47	15	12
Widowed	3.4	302	2.3	69	22.7	31	20.1	1,060	25.6	1,971	3.4	124	29.4	2,347	48	18	16
Other	2.3	1,128	5.4	171	14.2	9	12.2	862	25.3	2,763	5.5	304	27.0	835	45	142	138
50 under 55 years, total	19.1	1,948	19.1	1,806	118.5	278	76.0	2,767	186.7	20,196	47.6	2,124	221.1	10,619	689	228	197
Married	7.0	1,544	12.4	1,282	71.4	149	45.6	1,600	125.7	15,449	33.5	1,397	140.4	7,123	438	156	132
Single	5.7	117	1.0	34	9.7	13	4.0	239	10.1	511	0.3	(*)	16.4	259	51	13	12
Widowed	3.7	147	1.7	207	29.4	78	16.7	416	38.5	3,116	10.4	645	43.5	2,350	137	35	31
Other	2.7	140	4.0	283	8.0	38	9.7	512	12.4	1,120	3.4	82	20.8	887	63	24	22
55 under 60 years, total	35.1	2,326	33.6	1,617	126.5	310	82.6	2,616	215.5	20,448	47.8	1,225	245.7	11,766	1,275	372	342
Married	15.7	1,255	18.1	777	65.4	150	43.8	1,403	119.7	12,393	25.0	870	129.5	5,924	687	210	191
Single	2.2	38	0.9	14	11.1	36	4.5	77	12.4	817	2.4	34	18.0	1,293	95	25	24
Widowed	13.6	883	10.7	574	39.7	93	28.4	1,024	65.4	5,344	13.7	248	76.8	3,718	390	107	99
Other	3.6	150	3.9	252	10.3	31	5.9	112	18.0	1,894	6.7	73	21.4	831	103	30	28
60 under 65 years, total	22.6	2,122	27.0	2,798	127.9	318	94.7	3,427	217.5	17,183	31.4	1,260	251.3	10,300	2,170	616	579
Married	8.7	1,237	16.3	1,442	55.9	138	43.1	1,935	108.9	9,273	19.9	792	120.8	4,851	1,064	303	282
Single	2.0	121	2.9	204	14.5	43	5.7	49	16.2	915	0.4	9	23.7	870	207	48	45
Widowed	8.2	659	6.3	680	50.4	123	39.5	1,160	81.0	6,043	8.2	313	90.6	3,911	762	209	197
Other	3.7	105	1.5	472	7.1	14	6.4	283	11.4	952	2.9	146	16.2	668	137	56	55
65 under 70 years, total	27.5	1,867	21.7	1,528	102.0	293	80.1	2,617	182.7	13,931	22.2	856	213.4	13,900	3,198	938	898
Married	9.3	846	8.5	586	41.2	119	29.8	1,157	74.9	6,013	8.8	469	81.5	6,374	1,275	401	384
Single	2.7	73	2.1	95	11.6	40	4.8	71	17.0	1,034	3.4	37	21.3	582	326	75	72
Widowed	13.0	816	8.5	654	41.5	113	40.1	1,203	81.5	6,186	8.8	287	97.4	6,613	1,410	409	392
Other	2.5	132	2.6	193	7.7	21	5.4	186	9.3	698	1.2	63	13.2	331	187	53	50
70 under 75 years, total	23.5	1,802	21.4	2,117	71.5	203	60.5	2,181	147.2	12,238	16.2	704	178.3	7,422	4,675	1,425	1,369
Married	6.4	472	6.0	771	19.4	64	16.7	702	45.1	4,172	4.9	225	50.4	2,114	1,386	436	415
Single	2.0	91	2.4	148	9.6	23	3.5	77	12.2	787	1.3	29	16.9	636	428	110	107
Widowed	14.3	1,199	12.4	1,155	40.1	108	38.2	1,352	85.7	6,893	9.0	379	104.8	4,415	2,704	833	803
Other	0.8	40	0.6	43	2.4	8	2.1	50	4.2	386	1.0	71	6.2	257	157	46	44
75 under 80 years, total	22.0	1,463	14.8	1,273	45.5	118	42.6	1,243	101.6	7,382	13.0	369	130.5	5,825	6,286	1,811	1,753
Married	4.3	185	4.1	327	10.3	33	8.3	297	25.3	1,850	3.0	105	28.4	911	1,446	363	352
Single	1.6	90	1.4	75	5.1	12	4.6	106	8.7	497	0.4	5	13.6	371	649	169	165
Widowed	15.4	1,109	9.0	836	28.5	66	29.0	823	64.8	4,783	9.1	251	84.6	4,285	3,993	1,211	1,172
Other	0.7	79	0.3	35	1.6	7	0.7	17	2.8	252	0.5	8	3.9	258	198	68	64
80 under 85 years, total	19.1	1,106	9.2	671	21.7	78	27.5	807	60.7	4,352	6.2	184	84.5	4,649	6,939	2,191	2,132
Married	2.2	133	1.7	104	2.3	6	3.6	131	9.6	665	0.8	36	11.4	564	957	297	289
Single	1.8	57	1.1	57	3.3	8	2.0	30	6.9	400	0.5	7	10.5	348	841	230	227
Widowed	14.5	838	6.1	472	15.1	60	20.8	605	42.2	3,143	4.7	139	59.7	3,353	4,918	1,560	1,521
Other	0.6	78	0.3	38	1.0	4	1.1	41	2.0	144	0.2	2	2.9	384	223	104	95
85 years or more, total	15.7	1,325	6.8	594	10.7	44	16.3	390	41.5	4,196	5.3	142	60.0	3,922	9,235	3,334	3,256
Married	0.7	48	0.4	41	0.8	3	1.1	28	2.8	209	0.2	9	3.6	273	568	175	170
Single	2.4	123	0.9	93	1.9	4	1.6	23	5.0	362	0.5	8	8.4	371	1,298	424	419
Widowed	12.2	1,125	5.3	451	7.7	36	13.2	331	32.7	3,533	4.5	124	46.4	3,199	7,146	2,662	2,595
Other	0.4	29	0.2	9	0.3	1	0.4	8	1.0	92	0.1	1	1.6	79	223	73	72
Age unknown, total	18.4	1,658	6.4	476	24.0	27	25.9	637	68.7	6,157	8.6	212	82.5	3,932	1,280	384	365
Married	2.3	26	1.2	117	6.8	12	4.9	120	15.6	1,488	1.9	99	13.2	274	243	57	56
Single	2.2	88	1.0	54	4.3	3	3.2	67	10.6	574	1.4	25	13.5	404	195	43	42
Widowed	12.4	1,408	3.4	266	10.8	8	15.8	425	37.9	3,797	3.6	38	47.4	2,678	727	238	223
Other	1.5	136	0.8	39	2.1	4	2.0	25	4.6	298	1.7	50	8.4	576	115	46	44

[1]Estimate is not shown separately because of high sampling variability.

Table 30.—TOP WEALTHHOLDERS WITH NET WORTH OF $500,000 OR MORE, BY AGE AND MARITAL STATUS

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

Age group and marital status	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	484.8	675,250	463.3	50,140	625,111	476.6	38,836	446.3	313,393	321.3	65,328	183.2	7,981	272.1	57,347	101.4	2,144
Married	291.7	403,125	277.8	36,608	366,517	286.4	21,665	276.7	193,521	181.7	33,856	105.8	5,306	148.9	28,550	59.5	951
Single	46.3	55,376	42.6	3,087	52,289	44.6	3,755	39.8	29,137	33.0	6,354	18.7	572	27.6	5,781	11.0	235
Widowed	111.3	152,034	107.8	5,232	146,803	110.3	9,968	98.3	63,939	83.3	19,394	47.2	1,686	74.4	17,709	26.0	880
Other	35.5	64,715	35.1	5,213	59,502	35.3	3,448	31.5	26,796	23.3	5,724	11.5	417	21.2	5,307	4.9	78
Under 40 years, total	83.5	109,172	81.1	4,975	104,199	80.2	5,152	72.1	50,118	46.8	11,364	21.9	733	41.5	10,631	10.3	323
Married	27.6	33,253	27.6	2,431	30,822	25.9	1,802	27.6	17,725	10.8	2,748	6.0	371	7.8	2,377	2.4	1
Single	19.9	22,403	17.5	1,102	21,302	18.3	879	15.0	12,534	11.9	2,417	4.7	32	9.6	2,385	1.6	8
Widowed	25.7	36,565	25.7	298	36,268	25.7	1,342	20.8	15,289	17.6	5,299	9.6	278	17.6	5,021	4.7	314
Other	10.3	16,951	10.3	1,144	15,807	10.3	1,129	8.7	4,570	6.5	900	1.6	52	6.5	848	1.6	(*)
40 under 50 years, total	60.0	100,333	58.4	11,543	88,789	59.7	3,749	57.5	49,715	34.5	7,541	16.3	1,247	27.7	6,293	9.3	50
Married	47.2	69,040	46.1	8,596	60,444	46.9	2,602	45.3	34,704	25.1	4,192	11.3	1,068	19.5	3,123	7.8	46
Single	4.5	7,123	4.5	963	6,160	4.5	651	4.2	3,725	3.6	1,376	1.8	106	3.6	1,270	1.5	4
Widowed	2.8	4,465	2.3	43	4,421	2.8	128	2.8	2,181	1.7	129	0.6	44	1.7	84	-	-
Other	5.5	19,705	5.5	1,941	17,764	5.5	368	5.2	9,105	4.1	1,844	2.6	29	2.9	1,816	-	-
50 under 55 years, total	53.2	63,676	49.6	7,609	56,067	51.7	3,815	51.5	29,075	35.1	5,558	20.7	694	28.7	4,865	13.0	92
Married	40.5	51,848	37.3	6,759	45,089	39.0	2,545	39.5	24,438	25.4	4,496	14.5	516	21.3	3,981	9.3	50
Single	4.0	3,179	3.9	103	3,076	4.0	340	3.9	1,333	3.5	212	2.7	37	2.5	175	1.7	18
Widowed	4.5	3,388	4.2	113	3,274	4.5	429	4.2	577	3.5	352	2.5	129	2.2	223	0.8	(*)
Other	4.2	5,261	4.2	634	4,628	4.2	501	3.9	2,727	2.7	498	1.0	12	2.7	486	1.2	24
55 under 60 years, total	62.2	82,036	59.1	5,842	76,194	61.6	4,164	58.4	39,148	40.9	5,659	27.0	1,161	33.7	4,498	12.4	162
Married	47.2	61,571	44.4	4,893	56,678	46.6	2,710	44.0	30,079	29.4	3,561	19.2	877	23.9	2,684	9.3	108
Single	3.3	4,511	3.0	258	4,253	3.3	339	3.3	2,152	2.5	331	2.1	156	1.8	175	0.8	16
Widowed	7.2	11,324	7.2	415	10,909	7.2	866	6.7	4,932	5.8	1,274	3.5	92	4.9	1,182	1.9	31
Other	4.5	4,630	4.5	276	4,354	4.5	249	4.4	1,985	3.2	493	2.2	36	3.1	457	0.4	7
60 under 65 years, total	55.3	76,501	52.2	6,337	70,163	54.9	5,202	52.5	33,288	38.5	7,250	23.4	931	32.4	6,319	13.7	195
Married	39.6	54,874	37.2	4,995	49,879	39.4	3,421	38.0	23,496	27.3	5,005	16.1	658	22.7	4,347	9.3	121
Single	2.8	3,305	2.6	195	3,109	2.8	249	2.6	1,765	2.2	373	1.4	53	1.9	320	1.3	25
Widowed	9.6	11,950	9.2	777	11,173	9.4	1,029	8.9	4,414	7.0	1,143	4.3	143	6.0	1,000	2.7	40
Other	3.3	6,372	3.2	370	6,002	3.3	503	3.0	3,613	2.0	729	1.6	77	1.8	652	0.4	9
65 under 70 years, total	48.0	72,140	46.3	5,524	66,617	47.5	4,241	44.7	31,437	34.5	6,784	21.9	1,087	28.8	5,697	11.6	287
Married	32.4	51,421	31.0	4,422	47,000	32.1	2,892	30.5	23,752	23.2	4,530	14.4	722	19.3	3,808	7.7	177
Single	2.5	3,209	2.3	76	3,133	2.5	212	2.3	1,454	1.9	263	1.3	47	1.6	216	0.9	38
Widowed	11.1	14,213	11.0	588	13,625	11.0	935	10.2	4,896	8.0	1,521	5.2	200	6.7	1,321	2.8	64
Other	2.0	3,297	2.0	438	2,859	1.9	202	1.7	1,335	1.4	470	1.0	118	1.2	352	0.2	8
70 under 75 years, total	41.2	57,442	39.3	3,338	54,104	40.9	4,313	38.1	27,460	30.7	6,769	19.2	772	25.6	5,996	9.9	383
Married	24.3	35,723	23.1	2,446	33,277	24.2	2,444	22.7	17,825	17.4	3,824	11.1	529	14.3	3,295	5.6	179
Single	2.4	2,598	2.3	121	2,477	2.4	281	2.3	1,138	1.9	358	1.4	40	1.6	318	0.9	51
Widowed	13.1	17,410	12.6	684	16,726	12.9	1,443	12.0	7,786	10.4	2,428	6.2	185	8.8	2,242	3.0	143
Other	1.4	1,711	1.3	87	1,624	1.4	145	1.1	711	1.0	159	0.5	18	0.9	141	0.4	10
75 under 80 years, total	27.7	38,688	26.5	1,783	36,904	27.2	2,736	24.8	18,237	20.7	5,158	11.8	432	18.2	4,728	7.4	251
Married	13.4	19,696	12.8	998	18,698	13.2	1,340	12.1	9,561	9.7	2,788	5.6	213	8.3	2,576	3.6	125
Single	1.8	2,302	1.7	64	2,238	1.8	212	1.7	1,198	1.4	215	0.9	18	1.2	197	0.5	26
Widowed	11.5	15,570	11.1	662	14,908	11.2	1,129	10.2	6,873	8.9	2,032	5.0	193	8.1	1,839	3.1	96
Other	1.0	1,120	0.9	59	1,060	1.0	55	0.8	605	0.7	123	0.3	8	0.6	116	0.2	4
80 under 85 years, total	18.6	24,731	17.7	963	23,767	18.4	1,862	16.4	11,790	14.0	2,921	7.7	268	12.1	2,652	4.8	161
Married	6.9	9,216	6.4	417	8,798	6.8	680	6.0	4,497	4.9	1,103	2.8	114	4.2	989	1.6	56
Single	1.6	1,843	1.5	37	1,807	1.6	184	1.4	1,016	1.3	173	0.7	17	1.0	156	0.6	25
Widowed	9.3	12,455	9.0	390	12,065	9.2	906	8.3	5,895	7.2	1,506	4.0	129	6.4	1,376	2.4	76
Other	0.8	1,217	0.8	119	1,097	0.8	92	0.7	382	0.6	139	0.2	8	0.5	131	0.2	4
85 years or more, total	14.8	22,687	13.9	651	22,036	14.6	1,550	12.8	10,655	11.2	2,887	6.2	259	10.1	2,628	3.8	123
Married	3.4	5,490	3.2	168	5,322	3.4	395	3.0	2,526	2.6	681	1.5	99	2.3	582	0.9	34
Single	1.7	2,557	1.6	48	2,509	1.7	174	1.5	1,500	1.4	301	0.9	26	1.2	275	0.6	17
Widowed	9.3	14,174	8.8	428	13,746	9.1	939	8.0	6,429	6.9	1,851	3.6	123	6.3	1,728	2.2	66
Other	0.4	466	0.3	7	459	0.4	42	0.3	200	0.3	54	0.2	11	0.3	43	0.1	6
Age unknown, total	20.3	27,842	19.4	1,574	26,269	19.7	2,052	17.4	12,470	14.7	3,439	7.3	399	13.2	3,041	5.2	116
Married	9.3	10,992	8.9	483	10,509	8.9	834	8.0	4,918	6.1	928	3.3	140	5.1	788	2.1	53
Single	1.7	2,346	1.6	120	2,227	1.7	235	1.6	1,321	1.5	335	0.9	42	1.5	294	0.6	8
Widowed	7.2	10,518	6.8	833	9,685	7.1	821	6.1	4,668	6.2	1,861	2.7	169	5.8	1,692	2.3	49
Other	2.1	3,986	2.1	138	3,848	2.0	162	1.7	1,563	0.9	315	0.4	48	0.8	267	0.2	6

Table 30.—TOP WEALTHHOLDERS WITH NET WORTH OF $500,000 OR MORE, BY AGE AND MARITAL STATUS—Continued

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

Age group and marital status	Type of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross estate	Net worth
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	126.6	26,722	163.1	28,481	253.8	3,668	227.6	21,551	387.7	99,138	145.6	26,950	471.7	106,388	10,016	14,374	13,483
Married	56.3	10,884	91.4	16,715	190.1	3,003	146.8	15,026	260.2	66,017	112.3	17,214	286.8	52,823	5,311	7,692	7,078
Single	15.9	2,878	17.6	2,668	16.7	112	11.2	849	23.5	5,216	8.0	621	42.5	9,332	755	985	951
Widowed	44.3	10,070	38.6	6,759	33.1	375	49.4	3,283	80.2	21,171	17.4	2,936	108.1	30,969	3,557	4,981	4,788
Other	10.1	2,890	15.5	2,339	13.9	178	20.2	2,393	23.8	6,734	7.9	6,179	34.3	13,264	393	716	666
Under 40 years, total	29.6	5,553	20.7	4,754	22.6	79	28.7	2,035	49.4	13,219	15.6	3,510	78.8	23,698	67	114	105
Married	2.4	361	4.7	2,014	11.5	43	8.6	770	26.1	5,237	10.9	2,013	27.6	2,916	24	31	28
Single	8.8	1,343	6.3	1,034	5.6	6	1.6	4	3.2	563	2.4	88	17.5	5,912	15	16	15
Widowed	15.2	3,290	4.8	1,418	3.1	1	10.5	651	16.1	6,319	1.6	197	24.1	7,469	20	53	50
Other	3.2	559	4.9	288	2.4	29	8.0	610	4.0	1,100	0.7	1,212	9.6	7,401	8	14	12
40 under 50 years, total	9.3	3,031	17.9	3,212	35.3	296	33.8	4,903	55.9	13,873	25.0	6,483	59.7	13,774	155	402	360
Married	5.7	933	11.7	2,144	30.1	276	26.6	3,323	45.1	11,139	21.3	2,490	46.9	10,315	125	200	166
Single	1.2	716	2.1	550	1.8	15	1.8	259	3.6	984	1.6	53	4.5	60	12	19	16
Widowed	0.6	15	1.7	69	1.7	(*)	2.3	82	2.3	546	0.6	4	2.8	1,395	5	8	8
Other	1.8	1,367	2.4	449	1.7	5	3.1	1,239	4.9	1,204	1.5	3,936	5.5	2,004	13	175	170
50 under 55 years, total	8.7	2,159	15.4	2,612	32.4	341	27.7	2,347	46.5	12,637	22.5	2,994	51.9	6,909	238	293	249
Married	7.2	1,940	10.9	1,991	26.6	281	21.0	1,930	35.8	10,350	17.3	2,232	39.5	5,575	189	247	207
Single	0.7	49	1.5	108	1.8	10	2.4	227	4.0	634	0.8	174	3.7	250	17	14	13
Widowed	0.3	48	1.3	174	2.0	17	2.5	168	3.5	821	2.2	335	4.5	689	15	11	11
Other	0.5	122	1.7	339	2.0	33	1.8	22	3.2	832	2.2	253	4.2	395	17	21	18
55 under 60 years, total	13.1	2,228	22.8	2,109	41.2	611	34.3	3,243	54.6	14,642	22.9	4,172	61.1	10,399	440	621	555
Married	9.4	1,377	15.3	1,199	33.2	494	26.4	2,591	42.3	10,905	19.2	3,963	46.5	7,269	355	492	436
Single	0.1	4	1.6	156	1.8	29	0.7	91	2.8	947	0.8	38	3.0	584	22	33	30
Widowed	2.4	676	3.4	475	2.6	40	3.9	418	5.6	1,560	1.9	90	7.2	2,145	36	65	61
Other	1.2	171	2.5	279	3.6	48	3.3	143	3.9	1,230	1.0	81	4.4	401	27	31	28
60 under 65 years, total	12.7	2,461	20.5	3,663	34.0	541	26.9	2,455	48.7	12,075	18.4	4,289	54.6	11,400	713	978	871
Married	8.6	1,780	14.6	2,446	26.2	475	20.3	2,006	36.0	8,923	14.6	2,640	39.1	8,907	556	758	670
Single	0.8	168	1.1	127	1.8	11	1.0	75	1.9	377	0.5	120	2.7	335	34	42	39
Widowed	2.4	394	3.5	566	4.4	36	4.4	250	8.2	1,900	2.5	1,379	9.6	1,798	87	115	105
Other	0.9	119	1.3	524	1.6	19	1.2	124	2.6	875	0.8	150	3.2	360	36	63	57
65 under 70 years, total	11.7	2,298	17.9	3,111	29.2	630	24.0	2,340	40.7	10,528	15.2	1,942	47.2	14,238	1,044	1,512	1,367
Married	7.6	1,531	11.9	2,099	23.4	560	17.1	1,810	28.6	7,871	11.9	1,537	31.7	8,470	786	1,177	1,055
Single	0.6	32	1.2	147	1.0	9	0.7	25	1.8	326	0.5	31	2.5	889	47	62	60
Widowed	3.0	611	3.9	645	3.9	48	5.3	359	8.8	1,660	2.1	226	11.0	4,569	172	208	197
Other	0.5	124	0.9	220	0.9	13	0.9	146	1.5	671	0.7	148	2.0	310	39	65	55
70 under 75 years, total	11.6	2,189	16.0	3,424	22.7	494	19.9	1,940	32.8	7,741	10.9	1,450	40.1	7,276	1,460	2,040	1,906
Married	6.2	1,048	8.9	2,068	16.7	403	12.5	1,323	20.0	4,862	8.0	968	23.7	4,074	971	1,425	1,318
Single	0.8	130	0.9	137	0.9	13	1.1	60	1.6	407	0.4	69	2.3	273	81	86	82
Widowed	4.1	948	5.7	1,151	4.6	69	5.7	518	10.2	2,146	2.1	323	12.8	2,697	362	470	450
Other	0.5	63	0.5	68	0.5	9	0.6	39	1.0	326	0.4	90	1.3	232	46	59	56
75 under 80 years, total	9.3	2,178	11.6	2,298	14.2	306	11.9	1,051	20.9	4,598	5.5	679	26.9	5,927	1,641	2,285	2,168
Married	4.1	1,134	5.7	1,317	9.3	243	5.9	617	10.7	2,334	3.6	500	13.0	2,314	904	1,325	1,249
Single	0.6	77	0.7	94	0.8	6	0.6	40	1.2	258	0.3	19	1.7	355	101	129	126
Widowed	4.3	896	4.9	846	3.7	47	5.1	381	8.3	1,878	1.5	150	11.3	3,081	583	773	738
Other	0.3	71	0.3	41	0.4	10	0.3	13	0.7	128	0.1	10	0.9	177	53	58	55
80 under 85 years, total	6.9	1,248	7.2	1,243	7.8	193	7.4	507	12.9	2,652	2.9	282	18.0	4,521	1,740	2,359	2,261
Married	2.3	404	2.6	529	4.4	124	3.0	248	5.3	1,160	1.4	120	6.6	1,283	723	990	942
Single	0.5	56	0.6	75	0.4	6	0.4	25	1.0	241	0.3	19	1.5	178	146	171	167
Widowed	3.8	712	3.7	588	2.7	56	3.7	209	6.1	1,143	1.1	108	9.1	2,632	800	1,092	1,056
Other	0.3	76	0.3	51	0.3	7	0.3	25	0.5	108	0.1	35	0.8	428	71	106	96
85 years or more, total	7.1	1,522	5.2	983	5.0	117	5.0	296	9.6	2,779	1.7	168	14.2	4,235	2,260	3,406	3,303
Married	1.4	265	1.3	282	2.1	56	1.4	104	2.5	637	0.5	32	3.3	1,060	559	900	870
Single	0.9	119	0.6	140	0.3	8	0.5	16	1.1	248	0.2	8	1.6	301	258	383	375
Widowed	4.6	1,113	3.2	549	2.5	51	3.0	162	5.8	1,822	1.0	122	8.9	2,798	1,386	2,053	1,989
Other	0.2	25	0.1	12	0.1	2	0.1	14	0.2	72	(*)	6	0.4	76	57	70	69
Age unknown, total	6.4	1,854	7.9	1,071	9.3	61	8.4	432	15.8	4,396	4.7	981	19.3	4,010	255	362	339
Married	1.3	111	3.8	625	6.7	49	4.1	305	7.9	2,599	3.5	718	8.9	640	117	145	137
Single	0.9	186	1.1	100	0.4	1	0.6	26	1.4	232	0.2	1	1.5	196	22	31	29
Widowed	3.6	1,366	2.4	277	1.8	9	3.2	84	5.2	1,375	0.8	4	6.9	1,696	90	134	123
Other	0.6	191	0.6	69	0.4	2	0.5	17	1.3	190	0.2	258	2.0	1,478	26	52	50

Table 31.—ALL TOP WEALTHHOLDERS, BY SIZE OF GROSS ESTATE

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

Size of gross estate	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	12,815.2	2,151,946	10,883.4	300,064	1,851,884	12,153.7	278,390	8,586.4	629,402	4,836.0	124,206	1,838.4	27,682	3,816.5	96,526	3,070.7	22,703
$60,000 under $70,000	1,338.1	73,754	1,007.6	5,885	67,868	1,247.4	17,337	752.3	13,450	414.9	2,428	107.6	759	343.3	1,669	307.2	1,440
$70,000 under $80,000	1,415.6	84,921	1,105.7	9,391	75,530	1,279.9	20,009	762.8	9,955	436.8	2,951	112.5	663	362.2	2,288	339.6	1,727
$80,000 under $90,000	1,128.9	77,050	857.3	8,931	68,119	1,062.2	15,918	637.0	9,899	386.0	2,990	93.1	804	328.2	2,186	293.9	1,571
$90,000 under $100,000	1,055.5	80,941	868.0	10,379	70,562	996.5	16,643	637.1	10,753	380.1	3,465	122.2	1,038	312.3	2,427	267.2	1,563
$100,000 under $125,000	2,205.2	191,114	1,871.6	25,990	165,124	2,105.7	36,790	1,408.2	30,808	838.4	6,268	262.0	1,967	661.7	4,301	602.0	3,396
$125,000 under $150,000	1,430.9	151,615	1,277.9	24,209	127,406	1,352.6	24,733	976.6	24,592	500.7	4,925	160.2	1,525	412.4	3,401	352.4	2,308
$150,000 under $200,000	1,538.6	213,775	1,356.6	34,530	179,245	1,480.3	31,966	1,140.1	47,393	582.9	7,641	256.2	2,678	421.8	4,962	343.1	2,697
$200,000 under $250,000	809.2	146,315	734.2	24,205	122,110	777.1	23,479	635.3	31,455	302.0	6,224	135.7	2,288	222.2	3,936	165.2	1,853
$250,000 under $300,000	483.5	112,515	456.3	29,991	82,524	471.1	18,196	386.8	29,404	230.0	5,949	145.5	2,379	151.2	3,570	105.9	1,342
$300,000 under $500,000	765.9	256,378	726.9	34,749	221,629	749.0	29,710	662.3	83,791	377.7	13,401	222.5	4,726	280.2	8,676	170.7	2,476
$500,000 under $1,000,000	425.4	267,262	407.5	36,595	230,667	417.4	22,105	390.6	109,491	237.7	16,957	139.1	3,682	192.9	13,274	83.8	1,282
$1,000,000 under $5,000,000	205.6	367,338	201.0	42,435	324,903	201.8	17,470	185.3	164,222	137.9	36,683	76.1	3,915	118.2	32,769	37.7	949
$5,000,000 or more	12.7	128,969	12.6	12,772	116,198	12.7	4,036	12.2	64,191	10.9	14,323	5.9	1,256	10.0	13,067	2.0	98

Size of gross estate	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets				
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	656.1	38,343	488.8	35,481	9,346.4	41,939	3,089.1	86,416	10,681.1	645,341	2,657.5	92,607	11,601.5	253,647	174,891	38,862	35,120
$60,000 under $70,000	36.4	170	10.1	60	847.7	1,634	202.1	2,734	1,019.0	28,472	114.7	1,319	1,135.0	6,380	17,145	1,119	1,030
$70,000 under $80,000	24.5	503	7.3	59	1,019.5	2,340	277.1	3,968	1,085.6	34,515	206.7	3,266	1,234.5	7,915	18,319	1,372	1,243
$80,000 under $90,000	34.2	512	16.0	103	840.8	2,324	195.2	3,475	938.8	33,629	163.2	1,545	1,002.9	7,272	15,711	1,333	1,207
$90,000 under $100,000	45.2	639	15.9	225	793.7	2,191	195.5	3,477	890.8	33,573	184.5	2,761	937.0	8,078	13,820	1,311	1,182
$100,000 under $125,000	59.9	575	26.6	331	1,680.8	5,949	420.7	6,263	1,916.2	79,463	403.2	7,201	1,982.4	18,371	27,522	3,079	2,742
$125,000 under $150,000	45.4	713	33.7	379	1,126.1	4,634	314.6	7,639	1,238.8	63,807	290.2	7,130	1,294.4	14,154	18,402	2,511	2,217
$150,000 under $200,000	77.4	1,419	41.4	846	1,168.0	6,054	443.8	9,249	1,289.4	79,469	402.4	10,011	1,423.2	21,992	21,461	3,692	3,270
$200,000 under $250,000	52.9	1,402	41.0	680	613.6	3,857	235.3	6,339	705.2	52,737	266.1	6,850	763.0	15,374	11,676	2,600	2,321
$250,000 under $300,000	46.1	1,507	28.3	721	333.7	2,517	176.3	4,809	412.7	33,515	157.1	6,070	459.0	12,054	7,244	1,976	1,739
$300,000 under $500,000	90.6	3,243	85.0	2,956	535.2	4,797	314.1	12,184	651.3	73,320	246.7	11,848	742.7	27,327	12,281	4,666	4,229
$500,000 under $1,000,000	77.2	5,190	100.2	6,802	267.4	3,303	202.5	10,882	354.1	62,087	145.5	11,768	414.1	30,668	7,282	4,949	4,518
$1,000,000 under $5,000,000	61.0	15,343	75.7	16,476	113.3	2,072	103.2	12,217	168.2	58,934	70.9	14,353	200.6	61,388	3,711	6,765	6,221
$5,000,000 or more	5.3	7,127	7.6	5,843	6.7	265	8.7	3,178	10.9	11,820	6.2	8,485	12.7	22,673	317	3,488	3,204

Table 32.—TOP WEALTHOLDERS WITH NET WORTH OF LESS THAN $60,000, BY SIZE OF GROSS ESTATE

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

Size of gross estate	Number of top wealth-holders	Total assets	Debts and mortgages		Net worth	Types of assets											
						Cash		Corporate stock		Bonds							
										Total		Corporate and foreign		Government			
														Total		Federal savings	
			Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	3,787.6	214,666	3,411.2	113,171	101,496	3,495.9	19,346	2,123.1	19,961	1,030.0	2,358	192.3	709	905.1	1,649	860.1	1,419
$60,000 under $70,000	715.6	33,150	601.3	5,470	27,680	679.1	5,748	404.3	4,838	214.2	863	41.6	317	185.3	547	170.6	478
$70,000 under $80,000	673.7	30,765	585.9	8,187	22,579	594.3	2,837	366.2	2,431	157.7	310	32.1	64	138.2	246	136.5	242
$80,000 under $90,000	451.1	22,040	400.7	6,911	15,129	415.4	1,704	247.3	1,931	139.8	267	15.5	55	127.8	212	126.3	185
$90,000 under $100,000	367.2	19,132	334.4	7,437	11,695	335.4	1,669	184.7	1,337	103.7	212	16.1	65	96.6	148	89.3	134
$100,000 under $125,000	720.9	37,664	675.6	15,296	22,368	673.6	3,327	399.2	2,870	228.0	284	38.6	96	204.2	188	194.5	172
$125,000 under $150,000	349.0	19,636	335.9	11,731	7,904	313.4	1,531	201.4	1,071	83.1	128	16.1	19	74.4	110	72.6	106
$150,000 under $200,000	312.7	22,887	283.8	13,997	8,891	300.6	1,337	191.8	1,451	62.0	92	21.4	24	46.2	68	46.2	66
$200,000 under $250,000	106.6	9,254	103.1	6,953	2,300	97.0	463	65.4	1,214	28.4	32	5.8	(*)	22.6	32	15.0	20
$250,000 under $300,000	39.6	4,109	39.6	17,381	-13,272	37.8	80	25.3	950	0.8	2	-	-	0.8	2	0.8	2
$300,000 under $500,000	36.6	5,713	36.6	4,931	782	36.4	290	25.9	485	9.2	79	2.6	42	7.8	37	7.5	5
$500,000 or more	14.4	10,317	14.4	14,877	-4,560	13.1	362	11.9	1,381	3.2	89	2.4	28	1.3	62	0.8	7

Size of gross estate	Types of assets—Continued														Estate tax return statistics		
	Bonds—Continued				Life insurance equity		Notes and mortgages		Real estate		Noncorporate business assets		Other assets		Number of returns	Gross assets	Net worth
	Government—Continued																
	Other Federal		State and local														
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount			
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	41.5	169	23.0	61	3,571.4	14,500	483.5	5,287	3,233.9	115,253	638.5	13,321	3,516.4	24,640	14,297	1,389	504
$60,000 under $70,000	12.9	56	5.4	12	632.0	1,422	84.1	892	579.6	14,799	71.2	806	662.6	3,782	4,627	297	223
$70,000 under $80,000	2.8	4	1.0	-	626.9	1,769	105.0	1,189	555.7	16,506	116.7	1,916	626.1	3,807	2,861	214	121
$80,000 under $90,000	0.6	4	6.9	22	416.8	1,452	37.1	372	386.7	13,270	67.4	437	415.0	2,607	1,666	141	68
$90,000 under $100,000	9.1	14	-	-	344.9	1,233	45.4	424	323.6	10,997	71.0	952	341.7	2,307	1,181	112	47
$100,000 under $125,000	10.5	16	-	-	713.0	2,983	89.8	458	640.7	21,087	84.1	1,461	668.3	5,194	1,903	211	70
$125,000 under $150,000	1.8	(*)	0.8	3	344.9	1,841	30.7	158	300.4	11,255	55.6	1,571	324.7	2,081	872	118	23
$150,000 under $200,000	0.1	2	-	-	299.5	1,943	49.6	384	255.2	12,904	97.0	2,418	286.3	2,358	740	126	18
$200,000 under $250,000	1.8	(*)	5.8	11	106.0	863	13.8	199	104.4	4,477	36.5	1,172	103.1	834	225	50	3
$250,000 under $300,000	0.8	(*)	-	-	37.8	396	10.9	83	39.3	1,849	15.3	523	37.8	226	91	25	-39
$300,000 under $500,000	1.1	23	2.6	9	36.5	404	9.1	103	34.2	3,182	16.4	797	36.4	373	76	28	-5
$500,000 or more	0.1	50	0.4	4	13.1	194	8.0	1,025	14.1	4,927	7.3	1,268	14.4	1,071	56	69	-25

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Rhode Island			South Carolina			South Dakota			Tennessee		
All industries	25,413	700,613	125,440	105,758	3,257,824	381,759	86,184	1,655,178	199,109	240,016	5,691,119	659,527
All nonfarm industries	25,042	695,482	125,770	76,807	2,894,412	370,474	30,639	768,641	73,619	135,169	5,065,782	662,985
Agriculture, forestry, and fishing	977	16,833	2,393	29,565	378,605	13,349	56,620	905,791	128,778	107,311	648,592	-971
Farms	371	5,131	-330	28,951	363,412	11,285	55,545	886,537	125,490	104,847	625,337	-3,458
Field crop	-	-	-	12,191	191,308	13,029	14,634	117,585	26,542	41,364	199,495	12,542
Livestock	(*)	(*)	(*)	10,733	107,210	-1,091	36,854	760,190	98,880	50,919	382,594	-7,541
Other	(*)	(*)	(*)	6,027	64,894	-653	4,057	8,762	68	12,564	43,248	-8,459
Other agriculture, forestry, and fishing	606	11,702	2,723	614	15,193	2,064	1,075	19,254	3,288	2,464	23,255	2,487
Mining	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	594	16,117	-1,143
Construction	2,786	82,113	15,957	11,226	412,371	53,538	4,231	58,738	13,145	23,018	711,311	92,025
General building contractors and operative builders	507	51,153	6,132	1,743	177,613	11,892	500	18,341	2,475	3,573	327,374	22,125
Special trade contractors	2,279	30,960	9,825	8,202	199,862	34,076	3,398	33,113	9,333	16,772	327,057	63,223
Other construction	-	-	-	1,281	34,896	7,570	(*)	(*)	(*)	2,673	56,880	6,677
Manufacturing	950	47,843	6,283	2,472	98,695	14,589	247	11,794	1,170	3,793	140,177	16,461
Transportation, communication, electric, gas, and sanitary services	829	18,381	3,113	2,339	47,269	7,245	1,674	64,280	5,098	5,562	101,774	6,891
Trucking and warehousing	(*)	(*)	(*)	1,251	34,624	5,213	1,532	63,829	5,126	3,996	79,520	5,487
Other	632	10,023	2,122	1,088	12,645	2,032	(*)	(*)	(*)	1,566	22,254	1,404
Wholesale and retail trade	7,958	357,594	24,343	29,018	1,733,073	112,266	10,426	495,970	16,000	40,426	3,078,503	193,133
Wholesale trade	2,408	116,949	13,523	2,586	260,993	14,009	1,543	191,331	2,108	4,247	745,230	43,495
Retail trade	5,549	240,645	10,833	26,432	1,472,080	98,257	8,793	304,499	13,919	33,840	2,252,946	141,534
Food stores	855	53,417	3,146	5,070	367,424	16,302	703	47,751	1,834	6,052	536,949	24,871
Automotive dealers and service stations	841	105,827	3,950	5,298	465,990	22,153	1,467	112,844	4,637	5,917	720,925	32,826
Eating and drinking places	(*)	(*)	(*)	4,200	166,820	17,707	1,725	56,511	3,326	4,674	193,364	14,831
Direct selling organizations	(*)	(*)	(*)	3,706	29,537	883	2,880	7,429	602	4,670	19,153	1,603
Other retail trade	2,321	62,536	4,751	8,158	442,309	41,212	2,018	79,964	3,520	12,527	782,555	67,403
Wholesale and retail trade not allocable	(*)	-	(*)	-	-	-	(*)	(*)	(*)	2,339	80,327	8,104
Finance, insurance, and real estate	1,774	26,822	10,904	7,283	134,805	42,343	2,168	13,830	6,317	10,971	215,265	67,931
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	103	29,132	1,603
Insurance agents, brokers, and service	(*)	(*)	(*)	1,273	41,458	13,082	1,484	11,800	5,478	3,102	49,598	24,104
Real estate	1,206	22,639	8,120	5,689	87,891	27,975	547	1,627	798	7,766	136,535	42,224
Services	9,966	147,656	61,809	23,743	452,629	138,061	10,701	104,214	28,220	46,989	761,041	285,015
Hotels and other lodging places	(*)	(*)	(*)	2,039	52,704	5,165	921	17,088	2,948	1,329	17,296	1,845
Personal services	1,759	25,153	6,030	6,331	69,356	14,928	1,460	16,544	4,402	15,039	148,467	39,450
Business services	1,500	5,678	2,565	2,655	27,863	7,849	1,847	8,864	4,504	5,824	60,164	19,602
Automobile repair and services	(*)	(*)	(*)	2,291	65,557	9,998	916	11,484	2,258	2,870	64,693	10,564
Amusement and recreation services, except motion pictures	1,236	9,869	256	1,392	19,375	3,676	944	9,906	535	3,335	52,145	15,975
Medical and health services	1,887	57,515	32,397	3,143	118,110	64,134	639	15,245	7,485	6,803	232,751	124,763
Offices of physicians	816	29,115	19,247	1,368	60,004	36,719	88	6,390	3,706	1,938	113,771	67,899
Offices of dentists	608	14,585	7,411	614	28,088	14,655	(*)	(*)	(*)	1,132	65,869	32,403
Other medical services	463	13,815	5,739	1,161	30,018	12,760	(*)	(*)	(*)	3,733	53,111	24,461
Legal services	956	21,292	13,679	413	17,877	7,911	483	6,793	2,008	2,994	60,014	36,104
Other services	2,108	12,848	3,822	5,479	81,787	24,400	3,491	18,290	4,080	8,795	125,511	36,712
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,352	18,339	185

Footnote at end of table.

Table 33.--ALL TOP WEALTHHOLDERS, BY STATE OF RESIDENCE--Continued

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

State of residence	Types of assets									
	Cash		Corporate stock		Bonds		Life insurance equity		Notes and mortgages	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	12,153.7	278,390	8,586.4	629,402	4,836.0	124,206	9,346.4	41,939	3,089.1	86,416
Alabama	122.7	2,218	92.6	5,807	62.6	808	97.9	578	29.7	826
Alaska	8.3	109	(1)	(1)	(1)	(1)	7.5	55	(1)	(1)
Arizona	86.5	1,447	63.7	5,785	30.9	967	58.2	280	33.2	765
Arkansas	52.1	1,709	36.8	2,137	15.9	457	38.1	223	15.9	522
California	1,181.9	29,829	847.3	71,806	379.9	13,109	810.1	2,549	402.5	12,133
Colorado	172.9	2,858	136.3	6,652	35.7	798	134.0	618	37.7	1,826
Connecticut	256.8	5,923	210.2	21,915	112.9	2,713	174.2	1,029	62.4	1,167
Delaware	42.3	800	28.8	1,293	20.1	227	25.0	112	14.7	58
Florida	538.6	12,841	379.3	45,309	190.3	9,136	389.9	1,822	142.9	6,884
Georgia	207.7	4,116	135.1	10,757	55.2	1,335	169.8	998	52.4	1,765
Hawaii	52.7	760	42.0	1,858	14.0	301	47.1	204	8.5	423
Idaho	67.6	1,075	40.1	1,683	7.0	118	38.4	71	26.0	643
Illinois	815.7	20,515	591.0	32,988	335.3	8,508	634.9	2,581	160.3	5,014
Indiana	332.3	6,688	209.7	10,500	96.7	1,746	267.0	1,122	73.7	1,669
Iowa	288.1	5,024	181.9	5,722	126.9	2,221	224.5	670	113.0	2,938
Kansas	164.7	3,692	103.1	7,942	46.1	1,950	120.3	525	41.3	665
Kentucky	133.6	3,143	96.0	6,519	46.3	2,111	92.9	476	27.8	964
Louisiana	124.2	2,755	91.8	7,406	43.0	1,508	83.8	314	32.5	621
Maine	72.0	1,859	53.5	3,725	28.4	745	51.2	250	27.2	457
Maryland (includes D. C.)	195.1	5,422	150.6	14,387	101.2	2,997	152.6	899	48.6	1,727
Massachusetts	331.5	10,394	236.1	17,355	140.7	3,105	227.2	1,289	47.4	1,195
Michigan	362.3	9,000	287.0	18,787	159.2	2,747	317.7	1,494	127.8	3,481
Minnesota	322.7	6,465	200.2	8,001	119.9	1,857	268.7	957	91.9	3,696
Mississippi	91.8	2,049	74.1	2,784	45.0	800	62.3	311	35.4	712
Missouri	201.5	4,436	140.6	13,169	108.7	3,337	163.2	848	53.1	1,425
Montana	76.1	1,587	52.9	1,826	21.1	348	53.6	218	20.0	553
Nebraska	165.2	2,386	88.2	2,443	60.0	902	130.8	470	40.6	1,274
Nevada	17.0	437	13.7	1,212	5.9	183	9.4	48	9.0	388
New Hampshire	40.0	1,310	31.8	2,470	20.5	232	30.6	98	6.6	100
New Jersey	560.4	12,940	432.7	34,694	289.3	9,758	477.2	2,292	88.8	2,506
New Mexico	50.7	583	34.4	2,762	13.6	188	44.9	175	12.5	282
New York	1,458.6	38,666	1,034.7	80,509	639.8	17,504	1,165.3	5,568	226.3	5,191
North Carolina	238.1	4,717	158.5	10,718	67.8	1,524	179.6	907	73.5	1,569
North Dakota	65.5	1,265	44.2	697	30.9	321	58.6	202	17.4	283
Ohio	617.2	15,238	448.6	40,882	260.9	5,821	491.6	2,396	157.5	3,243
Oklahoma	145.1	2,517	79.0	4,273	40.7	694	116.6	485	33.4	938
Oregon	89.4	1,871	59.6	4,479	31.3	755	62.3	304	44.7	1,501
Pennsylvania	549.9	12,430	436.2	33,785	298.1	6,806	425.3	2,122	84.8	1,718
Rhode Island	45.3	1,057	35.3	1,903	24.9	333	38.0	209	7.1	128
South Carolina	105.5	1,858	51.7	3,392	40.7	878	98.5	419	36.6	707
South Dakota	39.8	967	28.7	933	15.3	373	29.5	122	11.8	255
Tennessee	201.0	3,822	117.0	8,062	83.3	1,204	160.6	877	55.0	993
Texas	552.5	11,135	404.1	29,560	155.7	5,035	423.2	1,477	189.5	6,316
Utah	27.2	483	16.8	995	5.1	148	20.2	132	6.5	345
Vermont	26.5	443	17.7	888	12.6	108	21.6	124	3.7	106
Virginia	232.1	4,428	130.1	12,111	97.6	2,453	186.1	1,086	68.0	1,944
Washington	183.1	4,795	134.4	7,697	85.8	1,541	113.9	345	84.1	1,915
West Virginia	51.4	1,413	29.8	2,674	37.2	732	28.3	183	10.5	188
Wisconsin	359.3	6,193	247.0	13,680	162.4	2,469	301.5	1,265	84.8	1,801
Wyoming	10.7	298	10.1	1,088	4.9	115	9.1	50	3.7	353
Other areas	20.5	423	15.9	1,054	6.1	172	13.7	86	5.0	124

Table 33.--ALL TOP WEALTHHOLDERS, BY STATE OF RESIDENCE--Continued

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

State of residence	Types of assets--Continued						Estate tax return statistics		
	Real estate		Noncorporate business assets		Other assets				
	Number	Amount	Number	Amount	Number	Amount	Number of returns	Gross estate	Net worth
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	10,681.1	645,341	2,657.5	92,607	11,601.5	253,647	174,881	38,862	35,120
Alabama	109.9	7,326	28.4	1,899	119.3	1,854	1,226	292	257
Alaska	6.7	698	(1)	(1)	8.3	98	72	16	12
Arizona	71.4	4,843	16.8	538	85.6	2,980	1,403	291	219
Arkansas	50.4	3,100	19.4	603	52.8	846	1,004	181	161
California	1,051.4	72,379	268.8	11,612	1,162.3	28,982	17,271	4,109	3,729
Colorado	134.1	7,891	30.6	660	157.6	4,053	2,063	449	397
Connecticut	222.1	13,660	37.0	1,077	249.1	10,358	3,451	908	827
Delaware	39.7	2,311	10.2	126	40.5	2,340	534	109	102
Florida	476.7	34,232	91.5	5,697	521.4	15,038	9,218	2,524	2,321
Georgia	182.5	16,237	56.7	2,215	205.9	6,663	2,220	614	544
Hawaii	46.0	3,179	11.2	219	51.9	922	511	121	104
Idaho	58.2	2,693	17.0	625	65.9	628	563	98	89
Illinois	683.3	41,177	128.1	3,542	702.0	17,916	12,973	2,854	2,624
Indiana	310.1	15,350	91.7	1,726	329.3	6,457	4,468	833	753
Iowa	285.3	16,531	126.4	3,232	272.1	2,333	5,365	813	742
Kansas	157.0	11,093	80.2	2,729	153.5	2,711	3,064	538	496
Kentucky	120.5	6,681	38.1	1,809	128.1	2,897	2,066	452	393
Louisiana	111.8	7,550	41.2	904	120.8	1,971	1,532	330	290
Maine	62.3	2,990	14.8	769	69.6	1,164	1,135	221	202
Maryland (includes D. C.)	155.3	12,428	33.5	1,269	191.8	4,446	3,240	822	742
Massachusetts	285.2	14,142	34.1	1,167	320.0	13,700	4,815	1,217	1,103
Michigan	317.9	19,286	87.0	2,199	360.0	8,258	4,724	1,196	1,095
Minnesota	307.8	13,200	64.6	2,303	260.8	4,377	4,322	712	649
Mississippi	86.2	5,673	22.3	837	90.7	970	845	198	168
Missouri	170.3	10,609	54.4	1,760	195.0	4,979	3,822	924	846
Montana	66.1	4,271	22.8	1,376	67.6	892	977	182	165
Nebraska	154.4	10,548	87.7	4,513	171.3	1,719	2,729	460	417
Nevada	16.3	1,764	4.3	216	16.4	287	335	116	106
New Hampshire	28.1	1,894	5.3	173	37.7	1,454	685	155	146
New Jersey	496.6	28,027	61.2	2,053	544.7	8,307	7,783	1,703	1,540
New Mexico	48.9	2,325	17.5	558	50.5	714	454	117	103
New York	1,203.4	57,689	158.4	6,059	1,310.2	25,421	19,765	4,489	4,050
North Carolina	214.1	14,280	63.6	1,659	223.6	2,362	2,986	656	583
North Dakota	86.4	5,228	39.2	966	87.5	1,016	1,010	139	122
Ohio	551.7	27,661	109.5	3,145	609.4	16,686	8,648	1,920	1,747
Oklahoma	132.6	8,421	44.2	1,319	131.5	1,787	2,140	394	351
Oregon	83.2	5,154	29.8	701	89.7	2,227	1,929	393	355
Pennsylvania	444.8	22,730	85.1	1,993	520.7	11,021	8,236	1,960	1,794
Rhode Island	43.1	2,018	6.0	82	43.2	994	687	154	140
South Carolina	110.7	8,029	27.7	617	110.0	1,224	1,362	283	248
South Dakota	38.5	2,126	16.9	916	35.1	463	980	145	130
Tennessee	159.9	9,468	61.1	1,309	178.9	3,700	2,180	536	476
Texas	508.5	46,372	228.8	9,973	552.8	9,532	6,978	1,643	1,439
Utah	25.2	1,638	8.0	522	24.1	412	504	89	79
Vermont	13.4	792	9.8	137	25.4	334	402	80	71
Virginia	203.8	14,010	34.3	1,093	234.1	3,624	3,385	761	677
Washington	153.4	7,694	33.1	613	185.9	2,448	2,446	443	411
West Virginia	48.6	1,972	10.5	241	50.2	505	872	201	186
Wisconsin	325.9	13,507	76.5	1,988	358.9	8,337	4,962	872	786
Wyoming	12.2	1,679	6.5	722	14.2	244	267	77	66
Other areas	9.1	786	2.2	82	13.5	996	280	75	68

Historical Summary, 1953-1972

Table D shows selected estimates of top wealthholders for the 5 years during the period 1953 to 1972 for which such estimates were prepared.

The data presented for 1953, 1958, 1962, and 1969 were estimated on a comparable basis. The data for 1972 were estimated using a slightly different methodology, as explained in Appendix B. This change in methodology does not, however, materially affect comparisons made between 1972 and earlier years.

Trends in Age, Sex, and Marital Status Distributions

The proportion of men to women remained fairly constant over the period 1962-72, even though the number of wealthholders almost tripled. Average wealth (not shown in table D) decreased for both men and women, although not as significantly for women. For 1962, the average total assets for men was $173 thousand; for 1972, $155 thousand. The average total assets for women was $196 thousand and $188 thousand, respectively, for those years.

In terms of age, those "70 and over" remained relatively constant, representing 16 percent of top wealthholders in 1962 and 13 percent in 1972. The "Under 50" age group increased from 35 percent to 46 percent over the same period.

Changes in the proportion of top wealthholders by marital status classifications were insignificant, except for "other" (basically divorced and separated), which increased from almost 4 percent to almost 6 percent of the total.

Table D.—HISTORICAL STATISTICS, 1953-1972

[All figures are estimates based on Federal estate tax return samples—number of individuals are in thousands, dollar amounts are in billions]

Item	1953	1958	1962	1969	1972
	(1)	(2)	(3)	(4)	(5)
Number of individuals with gross wealth of more than $60,000	1,979	3,009	4,132	8,222	12,815
By sex:					
Male	1,330	1,936	2,539	5,187	7,810
Female	648	1,073	1,594	3,035	5,006
By age (excluding age unknown):					
Under 50	688	1,040	1,459	3,395	5,926
50 under 70	954	1,453	1,931	3,959	4,811
70 and over	271	441	655	1,393	1,637
By marital status:					
Married	n.a.	n.a.	2,883	5,765	8,572
Single	n.a.	n.a.	383	768	1,186
Widow(er)	n.a.	n.a.	709	1,314	2,312
Other (including divorced, legally separated, and marital status undeterminable)	n.a.	n.a.	158	375	745
With net worth $1 million or more	n.a.	n.a.	60	110	180
Total assets	356	542	752	1,428	2,152
Debts	32	50	83	189	300
Net worth	324	492	669	1,240	1,852
Types of assets:					
Cash	34	46	71	169	278
Corporate stock	141	231	326	499	629
Bonds	36	36	48	76	124
Life insurance (equity value)	7	11	16	28	42
Notes and mortgages	13	21	30	53	86
Real estate	82	133	188	388	645
Other assets (including non-corporate business assets, annuities, certain lifetime transfers, household goods, and other property)	44	66	74	214	346

n.a. - Not available.

NOTE: Methodology for computing estimates for 1972 was somewhat different than it was for the data presented here for the other years. See Appendix B for an explanation.

Trends in Asset Composition

As the number of individuals accumulating more than $60,000 of wealth rose sharply from 1953 to 1972, the asset mix of their wealth shifted. The two most widely-held asset types, real estate and cash, increased in importance. Real estate rose from 23 percent of total assets for 1953 to 30 percent for 1972. Cash increased from 10 percent to 13 percent over the same period. In contrast, the proportionate holdings of securities declined. Top wealthholders for 1953 had 40 percent of their total assets in corporate stock and 10 percent in bonds. For 1972, those figures were 29 percent and 6 percent, respectively.

Asset types which did not change in their relative proportion in any of the years were life insurance (about 2 percent of total assets) and notes and mortgages (about 4 percent).

"Other assets," as shown in table D, is a combination of noncorporate business assets, annuities, certain lifetime transfers, and household goods and other property. For 1962, lifetime transfers were allocated (in the abstracting of the basic estate tax return data) to the specific asset types shown in table D. This is the primary reason why "other assets" were only 10 percent of total assets for 1962, compared to 12 percent for both 1953 and 1958, about 15 percent for 1969 and 16 percent for 1972. The appropriateness of including lifetime transfers in the wealth of the living (whether as "other assets" or by including them in specific asset types) is discussed in Appendix C.

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Appendix A

The Estate Multiplier Technique

The estate multiplier technique is a method to estimate the wealth of that portion of the living population represented by the sample drawn by the death of individuals for whom an estate tax return must be filed. The assumption that death draws a random sample of the living population allows one to apply the inverse of the mortality rate characteristic of the demographic category to which the decedent belonged (the estate multiplier), to the financial data reported on the estate tax return. If the sample were truly random, the estimates for the population represented would be more accurate. However, in actuality, death is not a random event, and therefore not necessarily representative of the living population under consideration. The probability of "death's selection" of an individual depends on one's life state—age and sex are usually taken as gross indicators of these conditions; however, other characteristics such as marital status, place of residence, and social class also play a role.

The estate multipliers used in making the 1972 estimates were adjusted to take account of only three characteristics—age, sex, and social class. The basic assumption made in the computation of each set of multipliers (three sets were computed for 1972) was that the probability of death for those with gross estates of more than $60,000 (the estate tax filing floor) is approximately constant for each age and sex. Determining these "constants" and their inverses, the estate multipliers, is the subject of the rest of this section and the next one as well. However, before proceeding to a discussion of how these multipliers were devised something needs to be said about the validity of this assumption.

The assumption is that (within each set of multipliers) a top wealthholder with net worth of $60,000 has the same probability of being selected as a top wealthholder with net worth of $10 million, provided only that they are the same age and sex. However, the relationship between mortality and wealth is complex. Being wealthy, one presumably can obtain the best of care and therefore live longer than those who are not. While it is likely that a person worth $10 million would have resources available to provide a better way of life than an individual worth only $250,000, such a gain in terms of mortality would probably be marginal.

On the other hand, there are two factors related to becoming wealthy that have opposite effects with respect to mortality. Most of the males who become top wealthholders probably accumulate most of their wealth, rather than acquire it through gift or inheritance. The effort expended to become wealthy may have a detrimental effect on health and therefore mortality. However, most males who became wealthy probably are in good health; that is, few individuals with chronic illnesses have the same opportunity to become wealthy as healthy persons.

It seems reasonable that mortality and wealth may be related in such a way that mortality rates for each age and sex group are not constant, but vary somewhat depending on the wealth of the individual. While the difference in mortality between individuals worth $250,000 and $10 million may be marginal, the difference between individuals worth $60,000 and $250,000 may be significant. In fact, this is a more serious problem for 1972 than it was for previous studies. The intervening years of economic growth and inflation brought many individuals into the top wealthholder group, who might be more appropriately described as "upper-middle class" rather than "wealthy". For 1972, some cognizance was taken of the variation in mortality of these wealth groups through use of a selection—based on size of net worth—from one of three sets of multipliers. (See page 59.)

If it is assumed that the multipliers selected are correct on the average for the given age/sex groups in the top wealthholder population, the estimates may still understate the asset holdings of the "wealthy", while at the same time overstate the asset holdings of the "upper-middle class."

Social Class and Mortality

For 1972, as in prior years, the chief problem that confronted all applications of the estate multiplier technique in the U.S. was the lack of exact mortality rates appropriate to the wealthy. As has been said before, there is much evidence to support the view that the rich do live longer. Whatever index of wealth is used—income, occupation, educational attainment, the holding of insurance assets, housing—all suggest a more favorable mortality structure for the wealthy.

For the general population of the United States, annual mortality rates for age, color, and sex classifications are computed by the National Center for Health Statistics, Public Health Service, from its tabulations of registered deaths in conjunction with estimates of the population prepared by the Bureau of the Census. Mortality rates based on the more favorable experience of the wealthier segment of the population were not so readily available.

Mortality rates by occupation and social class (using such indicators as cost of housing or years of education, for example) have been published for selected years. However, either the data were not current (most were more than 10 years old) or the indicator did not relate to information available from the Federal estate tax return (e.g., educational attainment). A detailed discussion of mortality rates by occupation and measures of social class is presented in both the 1962 and 1969 Personal Wealth reports (pages 63 and 71, respectively).

For most applications of the estate multiplier technique, the mortality experience of individuals with relatively high life insurance holdings has been used as an indication of the relationship between social class and morality. A historical discussion of the use of insurance in the estate multiplier technique (prior to that for 1972) is presented on pages 72 and 73 of the 1969 Personal Wealth report.

Mortality of Top Weathholders in 1972

The mortality rates assumed to approximate the experience of male top wealthholders were those provided by the Metropolitan Life Insurance Company. For female top wealthholders, the differences by age between male insurance holders and all white males were applied to mortality rates for all white females. The adjusted rates, inverted, were used as the estate multipliers in producing the current estimates. This procedure was followed for three sets of policyholder mortality rates, from which a selection was made based on the age, sex, and size of insurance of the estate tax return decedents. (See Appendix B.)

Adopting this method for devising the estate multipliers was equivalent to assuming that Metropolitan Life's policyholders constituted a random sample of top wealthholders, or at least a sample taken from a population which had the same relative advantage with respect to mortality that was expected of top wealthholders. In examining this assumption, several questions were raised: (1) Did the choice of insurance as an index of wealth create a "health" bias? (2) Did the fact that the Metropolitan Life experience based on men bias the estimates for women? (3) Were Metropolitan Life policyholders somewhat unique; for example, geographically?

Perhaps there is an upward bias introduced by using insurance as the social class indicator. However, the use of a selection from three different sets of mortality rates (ranging from moderately favorable to very favorable as compared to standard white mortality), tended to dampen that bias. The assignment of male differentials to average female mortality probably resulted in a downward bias in the estimates for women. Finally, the geographical concentration of Metropolitan Life's policyholders in the northeastern part of the U.S. created no real problem, as it more or less duplicated the concentration of top wealthholders.

Appendix B

Estate Multipliers For 1972

The estate multipliers used to derive the estimates shown in this report were the inverse of white mortality rates adjusted by differentials assumed to correct for the more favorable mortality experience of the wealthy. As in the "Personal Wealth" studies for 1962 and 1969, the differentials for 1972 were based on the difference between white male mortality and the mortality of the Metropolitan Life Insurance Company's predominately male "Whole Life" policyholders. Three sets of age-specific differentials were computed for 1972 based on (a) policyholders with $25,000 or more in life insurance (preferred risk), (b) policyholders with $5,000 or more in life insurance (preferred risk), and (c) policyholders with non-preferred risk life insurance in amounts of $5,000 or more, hereafter labeled "Standard." [1]

Except for the following reasons, the Metropolitan Life mortality rates could have been inverted to produce the estate multipliers directly. Since the Metropolitan Life mortality rates did represent a predominately male experience, it was necessary to compute a differential that could be used to estimate the mortality experience of female top wealthholders. In addition, the Metropolitan Life mortality rates represented experience from 1969 through 1972. The data were, therefore, population weighted using white male death rates and populations for those years.

The three sets of estate multipliers shown in table E were computed as follows: (1) The age-specific mortality rates from Metropolitan Life were divided by age-specific white male mortality rates for 1972. (2) These differentials were then multiplied by the population for each age group. (3) This process was repeated with respect to 1971, 1970, and 1969 mortality rates and populations. (4) The results from steps 2 and 3 were then accumulated and divided by the sum of the populations for the 4 years, resulting in the population weighted differentials shown in columns 3, 6, and 9 of table E. The procedures above were repeated for each of the three sets of Metropolitan Life mortality rates.

Unlike in previous reports, where the estimates were based on one set of multipliers, the multipliers used for the 1972 estimates were a "selection" from the three sets shown in table E. The selection for any particular estate tax return decedent was based on age, size of net worth, and size of insurance.

A special tabulation relating size of life insurance to size of net worth by age classes was made from data on estate tax returns for 1969. (It was felt that the size distribution of insurance holdings was the same for 1972.) From that tabulation, average (median) amounts of life insurance were computed for broad net worth size classes within each age group.

If the average insurance was small, under $10,000, decedents falling in such age-net worth categories were assigned the appropriate multipliers from the "Standard" set, columns 10 and 11 of table E. If the average insurance was moderate, $10,000 under $30,000, decedents falling in such age-net worth categories were assigned the appropriate multipliers from the "$5,000 or more" set, columns 7 and 8 of table E. If the average insurance was large, $30,000 or more, decedents falling in such age-net worth categories were assigned the appropriate multipliers from the "$25,000 or more" set, columns 4 and 5 of table E. (Although the above breakpoints for average size of insurance were chosen rather arbitrarily, it was felt that they approximated the average sizes of policies in the respective Metropolitan Life series.)

[1] For 1962, only the "$5,000" (preferred) group was used; for 1969, differentials were computed using both the "$5,000" (preferred) and the "$25,000 groups, and separate wealth estimates were presented based on each set.

Table E.—1972 WHITE MORTALITY RATES, WEALTH DIFFERENTIALS, AND ESTATE MULTIPLIERS

Attained age at death in years	White mortality rates (deaths per 1,000)		"$25,000 or more" experience			"$5,000 or more" experience			"Standard" experience		
			Wealth differentials (Percent)	Estate multipliers[1]		Wealth differentials (Percent)	Estate multipliers[1]		Wealth differentials (Percent)	Estate multipliers[1]	
	Male	Female		Male	Female		Male	Female		Male	Female
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Under 40	1.93	0.88	70.04	738.0	1,620.7	46.87	1,103.8	2,421.3	72.06	717.4	1,574.8
40 under 50	5.37	2.98	59.16	314.6	567.2	53.11	350.5	631.7	66.85	278.4	502.0
50 under 55	10.57	5.27	56.43	167.7	336.4	57.63	164.2	329.4	67.43	140.3	281.5
55 under 60	17.22	8.19	53.12	109.3	229.7	62.85	92.4	194.2	66.84	86.9	182.6
60 under 65	26.70	12.03	57.41	65.2	144.8	67.00	55.9	124.1	70.13	53.4	118.6
65 under 70	39.27	18.76	64.95	39.2	82.1	73.78	34.5	72.2	74.38	34.2	71.7
70 under 75	58.97	31.01	74.75	22.7	43.1	78.62	21.6	41.0	78.33	21.7	41.2
75 under 80	88.52	53.25	77.80	14.5	24.1	84.85	13.3	22.1	82.13	13.8	22.9
80 under 85	125.93	85.89	85.57	9.3	13.6	89.94	8.8	12.9	86.50	9.2	13.5
85 and over	202.66	166.57	80.09	6.2	7.5	82.13	6.0	7.3	80.09	6.2	7.5
Age unknown	-	-	-	72.6	77.3	-	81.9	82.4	-	65.1	69.1

[1] Computed as 1,000 divided by the result of column 1 (or 2) x column 3 (6 or 9). For example, column 4 for "60 under 65" is 1,000 divided by the product of column 1 x column 3, or 1,000 ÷ (26.70 x .5741) = 65.2.

SOURCE: The 1972 white mortality rates are from the Division of Vital Statistics, National Center for Health Statistics, Public Health Service. Wealth differentials and multipliers are computed from data provided by the Metropolitan Life Insurance Company, as explained in the text.

In very general terms, the effect of this "selection" of multipliers was to give the "Metro-$25,000" weights to individuals who were very wealthy and under age 60 (under age 80 for millionaires); the "Metro-$5,000" weights to individuals who were age 60 or more and very wealthy, or who were under age 60 and had moderate wealth; and, the "Metro-Standard" weights to those individuals who were age 60 or more and had moderate wealth. In relation to the estate tax return decedents, this meant that less than 5 percent were weighted by the 'Metro-$25,000" set of multipliers; almost one-third were weighted by the "Metro-$5,000" set; and almost two-thirds were weighted by the "Metro-Standard" set.

Top Wealthholders Under 40 Years of Age

Estimates for top wealthholders under age 40 are subject to considerable variability for at least two reasons. First, the estimated number of estate tax returns filed in 1973 for decedents under age 40 was less than 2 percent. Second, the experience upon which the mortality rate data were based for this age group was extremely small. Two of the Metropolitan Life series, the aforementioned "$25,000 or more" and the "Standard," were based on policies at least 6 years old; the other series, "$5,000 or more," was based on policies at least 10 years old. It is unlikely that many decedents in the age group "under 40" had an insurance policy that was at least 6 or 10 years old.

The Metropolitan Life mortality rate data for the under age 40 group was extremely favorable, which when converted produced large estate multipliers. For an example, in the "$5,000 or more" series for women under age 40, the estate multiplier rose from 1,493 for 1962, to 1,848 for 1969, to 2,421 for 1972. If the mortality rate data for this age group were not representative of young men and women who were estate tax return decedents, then the personal wealth estimates for those individuals may be highly overstated.

Top Wealthholders of Unknown Age

The estimated 175 thousand estate tax returns which provided the basis for these personal wealth estimates included more than 6 thousand returns (3.7 percent) from which the ages of decedents at death were not obtainable by the procedures employed. Except for processing error, the absence of age information was due to the absence of "date of birth" on the estate tax return. The obvious fact that some decedents were born before adequate birth records were instituted in their birthplace raised the hypothesis that decedents of unknown age were typically older than other decedents. However, for 1965 a small sample of returns without age information was drawn to test this hypothesis. Indirect evidence available on the tax returns was used, such as the year in which the decedent's domicile was established, date of marriage, date of issuance of insurance policies, and age of surviving children or grandchildren. Also, the Social Security Administration provided age information for those where the indirect evidence was not conclusive. The results did not substantiate the hypothesis.

Because of this, age-unknown decedents were assigned the overall weighted average estate multipliers of the age-known decedents for each sex.

Description of the Sample

Data Sources and Selection of the Sample

The data presented in this report are estimates based on a stratified sample of Forms 706 filed in 1973, regardless of the year of death of the decedent. The total sample, selected before audit, consisted of over 54 thousand returns, about 30 percent of the total returns filed.

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 and returns with gross estate less than $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 F shows the number of returns filed, the number of returns in the sample, and the prescribed and achieved sampling rates by sampling strata.

Table F.--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

There is a difference between the total number of estate tax returns shown in the tables of this report and the number of returns shown as filed in table F. This slight difference is due to the exclusion, from the sample selected, of those returns which were (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, and (4) returns of nonresident alien decedents, Forms 706NA.

Method of Estimation

An actual weight, rounded to two decimal places, for each stratum was calculated by dividing the number of estate returns filed by the number of returns selected for the sample. The appropriate sample weight was entered in each tax return record: 5.08 for records showing a gross estate of less than $300,000, and 1.00 for records showing a gross estate $300,000 or more. Multiplying each amount item in each record by the appropriate weight provided the basic estimates for estate tax returns filed in 1973. The data were published in *Statistics of Income—1972, Estate Tax Returns.* In computing estimates for number of top wealthholders and their wealth, the estate multipliers, shown in table E, were also entered in each record. The product of the estate weight and the estate multiplier provided the weighting factor used to obtain the personal wealth estimates.

Characteristics of Estate Tax Wealth

The estate tax return's use as a data source for the asset holdings of the wealthy is limited because the wealth reported on the return is not identical to what is ordinarily considered one's personal wealth. There are improtant differences between estate tax wealth and the more usual notion of personal wealth.

Some kinds of wealth enjoyed by living individuals, such as equity in a pension or income rights in annuities and trusts, were not generally required to be reported on the return. Other interests were included for estate tax purposes which are not part of one's personal wealth, for example, certain gifts made during the decedent's lifetime.

The fact that the assets are valued at or shortly after death may also change the size and composition of wealth. This is particularly important in the case of insurance because the full face value of insurance is reported in the estate tax return and not the cash surrender value (if any) the policy had before death. There are also the financial expenditures associated with serious illness late in life which have the effect of reducing the size of the estate or increasing the debt burden of the estate. Finally, there are important questions of ownership tied closely to property laws (e.g., community property), and there may be some inherent understatement of wealth because the returns were unaudited.

Property Interests Included

The Federal estate tax is a tax on the transfer of property interests at death. Property transferred before death without retained "strings" or property which ceases to have a value when death occurs is, of course, not subject to the tax. Thus, to be shown on the estate tax return the property must have been owned by the decedent at death and have a value after death. The one exception to this was gifts made during the 3 years before death which, under the law, were presumed to be in contemplation of death, and therefore includable in the estate.

Usually the way in which ownership existed determined the portion of the property included. Property ownership could take several forms: (1) property owned jointly with right of survivorship; (2) property held under a power of appointment; (3) property owned outright or as a tenant in common (e.g., an interest in a partnership); (4) community property under the laws of the States of Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas and Washington; and (5) certain property transferred during life by gift. The entire value of jointly-owned property was included except that portion attributable to the contributions of the surviving joint tenant(s). Property held under a power of appointment and property owned outright were included at their full fair market value.[1]

Table G shows the $2.2 trillion of total assets of top wealthholders for 1972 classified by four of the forms of ownership: outright (solely owned by the decedent or as a tenant in common); lifetime transfers; jointly-owned; and, powers of appointment. On the estate tax return, community property was required to be allocated to the specific asset types and no separate total was available. That property, therefore, is included in one or more of the other four forms of ownership above.

Table G.—TOTAL ASSETS OF TOP WEALTHHOLDERS BY FORM OF OWNERSHIP, 1972
[All figures are estimates based on estate tax return samples—money amounts are in billions of dollars]

Size of net worth	Total assets	Total assets by form of ownership			
		Outright	Lifetime transfers	Jointly owned property	Powers of appointment
	(1)	(2)	(3)	(4)	(5)
Total	2,152	1,559	122	447	24
Negative net worth	13	8	(*)	4	-
$0 under $20,000	30	18	(*)	12	-
$20,000 under $50,000	109	63	1	45	(*)
$50,000 under $60,000	63	38	(*)	25	(*)
$60,000 under $70,000	113	76	2	35	(*)
$70,000 under $80,000	99	63	2	34	(*)
$80,000 under $100,000	169	105	3	60	(*)
$100,000 under $150,000	280	190	7	83	(*)
$150,000 under $250,000	285	202	14	68	1
$250,000 under $500,000	316	252	18	44	3
$500,000 under $1,000,000	226	185	18	19	4
$1,000,000 under $5,000,000	329	265	38	14	13
$5,000,000 or more	119	94	19	4	2

(*) Less than $500 million.
NOTE: Detail may not add to total because of rounding.

Community Property

Under community property laws, generally whatever is acquired by the efforts of either husband or wife during marriage belongs to the marital community, not to the husband or wife separately. Property acquired either before marriage, or after marriage by gift or inheritance, usually remains the separate property of the spouse who acquired it and is taxed as such. For estate tax purposes half the community property is considered to be owned by each spouse.[2]

[1] If the decedent held a power of appointment under which he or she had authority only to confer the property upon some other person, then the value of the property was not includable. (For example, if the decedent possessed a power to appoint the property only to his or her own children.)

[2] An exception to this occurred in New Mexico. If the husband predeceased the wife, one-half of the community property was includable in his estate. But, following a court decision in 1931 (*Hernandez* v. *Becker* (10th Cir., 1931), if the wife died first, no part of the community property was includable in her estate.

Lifetime Transfers

Two kinds of transfers were by law included in an estate: (1) incomplete transfers—property interests given in such a way that ownership was not actually relinquished during life. (2) Outright gifts made within 3 years of death presumed to be in contemplation of death. (See explanation of "Other assets," page 8.)

Wealth represented by a transfer which was not completed during life obviously should be included as belonging to the decedent. However, the inclusion of outright gifts could cause an overstatement of the assets of top wealthholders. In fact, it created the possibility of double-counting. This could occur when not only the donor but also the donee were top wealthholders and both died and had returns filed for their estates in the same year.

It is likely that this source of overstatement was not a serious one for if the executor contended that outright transfers made within 3 years of death were not subject to the estate tax, they were not included in the present estimates. The inclusion of gifts made in contemplation of death could, in part, have corrected one of the biases introduced by using death as the point at which the sample was drawn. The inclusion of these gifts could be viewed as an adjustment for the "nonrandom" point (e.g., as an offset to the effect of the expense of terminal illness).

About 6 percent of the total assets of top wealthholders was property in the form of lifetime transfers. From a review of a selection of estate tax returns with such property, it was determined that most lifetime transfers represented incomplete transfers reported as revocable trusts. In the compilation of the basic estate tax return data (from which the personal wealth estimates were derived), none of the property in lifetime transfers was allocated to the specific asset types shown in this report, but was included in "Other assets." Although the estate tax return did not require an allocation by asset type of lifetime transfers, jointly-owned property, or powers of appointment, the latter two were allocated in the statistical editing process.

Pensions and Annuities

In general, only a portion of the cash surrender value of a pension or annuity was included in the wealth estimates. The bulk of such interests enjoyed by top wealthholders did not have to be reported for estate tax purposes. Specifically excluded were social security benefits and interests payable only during life, or annuities purchased on or before March 3, 1931.

Also excluded was the proportion of the cash value which the employer's contribution bore to the cost of pensions under qualified plans. (This provision became effective in 1954.) If the annuity had been entirely paid for by the employer it was not reported at all.

Annuities received under nonqualified pension plans (contributions to which were not tax deductible) and contracts purchased directly from life insurance companies were included at their cash surrender value in the hands of the surviving beneficiaries. This value was measured in general by the age of the survivor(s). Since even in these cases the fair market value was altered by the occurrence of death, the amount was considerably smaller than the actual wealth enjoyed by top wealthholders from this source.

Trusts and Remainder Interests

If the decedent possessed a remainder interest in a trust or in another decedent's estate this wealth was included in the estate tax return. Further, if the decedent had set up a trust *inter vivos* and had not relinquished ownership, those assets were also included.

Although probably not serious, the inclusion of remainder interests in another decedent's estate created some double counting of wealth. This occurred when returns for a top wealthholder and any heirs were both filed during the same year.

For example, decedent A bequeathed his or her estate to heir B who died several months later. If the estate tax returns for both were filed in the same year, the wealth so transferred was obviously counted twice.

The only trust wealth enjoyed by top wealthholders and not included was that represented solely by an income right. It is quite problematical as to what portion of the total trust wealth escaped estate taxation in this way. It seems likely, however, that the bulk of trust wealth was included either (1) as part of the estate of the creator of the trust (because he or she retained some "string" of ownership over it, or (2) as a remainder interest in the estate of a beneficiary.

Valuation

As has been said, the estate tax return as a source of economic information draws notable strength from having been reported from records, generally by highly skilled people and under exacting requirements of law. The person filing the return had to answer many questions about the estate, present the value of each type of property in the estate, and attach copies of relevant documents. Examples were the will and trust instruments, income and balance sheet statements of sole proprietorships, partnerships, and closely-held corporations in which the decedent held an interest and any real estate appraisals made. A schedule, Form 712, was also required from insurance companies for each insurance policy on the life of the decedent. In short, the executor was required to prepare a complete catalogue of the decedent's assets, to state their fair market value and to describe how they were held: jointly owned, community property, etc.

For particularly hard-to-value assets, such as an interest in a partnership or closely-held corporation or real estate assets for which there was no ready market, the valuation could be subject to wide differences of opinion. Usually there was a financial stimulus for the executor to use the lowest value that could be sustained. It was not uncommon therefore that valuations were increased when returns were subjected to audit. On the other hand, there were sometimes good financial reasons to select the higher rather than lower value of an asset. Because the estate valuation establishes the basis for future taxation of the asset in the hands of the heirs, a higher basis could minimize income tax so that while a higher estate tax was paid the net effect was a tax saving. For example, a higher basis for business property subject to depreciation increased the allowable deductions for depreciation; a higher basis for property which the heirs intend to sell minimized the capital gains tax paid on the difference between the estate tax return valuation and the selling price. Overall, however, asset valuations on the estate tax returns used in this study, which were unaudited, were probably somewhat understated.

Time of Valuation

In general, asset prices change over time and, for some assets such as traded corporate stock, this change can be quite dramatic. Ideally, to prevent problems of aggregation, valuation should be made as of one date or in as narrow a time span as possible. However, using the estate tax returns filed during 1973 (instead of the returns for deaths in 1972), the time span could be very long. Most valuations, though, were made in the two-year period, 1972-1973.[3]

Even if the sample had been of a year's deaths, not all of the assets would have been valued as of that year. In filing an estate tax return, the executor could elect either of two methods for valuing assets in the estate: (1) valuing all assets at date of death, or (2) valuing assets disposed of within 6 months at the date of disposition, and all other property at 6 months after death. This alternate provision, of course, did not apply to changes in valuation due solely to the passage of time, which, for example, occurred in the case of assets such as patents, copyrights, and annuity interests.

Generally, but not always, if the estate was valued other than at date of death, the choice was made because assets in the estate had decreased in value. However, if other assets in the estate had increased in value, the alternate valuation may not have been advantageous.

It is likely that the availability of the alternate valuation tended to minimize the effect on certain assets of widely fluctuating market prices. Because of the overall importance of corporate stock, changes in its value may have been the single most important factor in the executor's choosing to value assets other than at date of death.

Life Insurance

For estate tax purposes, life insurance includable in gross estate was the face value less any outstanding indebtedness (policy loans). This amount was, of course, inappropriate for valuing the amount of insurance in the hands of the living. However, before a discussion of the method for adjusting this asset to approximate its worth to living individuals, several characteristics concerning the holding of life insurance should be noted. First, insurance becomes a progressively less important asset as wealth increases. Second, borrowing against life insurance is much more prevalent among top wealthholders than in the general insurance population. This is not surprising, for the chief value of insurance is that it provides (1) an asset readily liquidated at death for the payment of funeral and other expenses occasioned by death, and (2) funds for use by the decedent's family to supplement a generally smaller income—obviously considerations of less pressing importance for those with large property incomes and readily convertible assets.

Through the cooperation of the Institute of Life Insurance, ratios in the following form were developed to reduce life insurance to a level appropriate to the living.[4]

Cash value of policy including cash value of dividend additions less indebtedness.

Face value of policy less indebtedness including dividend additions but excluding accumulation and post mortem dividends

The ratios developed by the Institute were for mid-1971 (covering the two-week period from August 16 through August 27, 1971) and were used without adjustment on the returns filed during 1973. These ratios may have been different in "1972" but no measure of this difference was available.[5] Fourteen life insurance companies participated in the study. These companies had 47 percent of the total ordinary and industrial life insurance and 45 percent of the total group insurance in force in the United States. The data collected related to insurance information on death claims for which a Form 712 was prepared. (As previously indicated, the form was required for each insurance policy on the life of the decedent and was to be filed with the estate tax return.)

The Institute of Life Insurance study was based on 5,485 policies, primarily for men. Only one set of ratios was used for both men and women. The life insurance ratios and number of policies included in the sample were as follows:

Attained age at death in years	*Number of policies*	*Ratio of equity to face*
Total	5,485	43.8
under 30	56	3.8
30 under 40	102	5.2
40 under 45	113	6.6
45 under 50	221	9.4
50 under 55	354	12.5
55 under 60	607	19.6
60 under 65	804	26.3
65 under 70	760	44.6
70 under 75	738	57.4
75 under 80	680	61.4
80 or more years	1,050	77.3

While all insurance on the life of the decedent is reportable on the estate tax return, not all of it was included in the present estimates. Excluded were insurance policies in which the decedent did not have incidents of ownership. "Ownership" of insurance for estate tax purposes differ somewhat from what one would ordinarily expect. For example, the decedent was not necessarily considered to have owned the policy even though he may have paid the premiums.

In some cases, the value of insurance required to be reported in the estate was inappropriately adjusted by the insurance factors. For example, if the decedent owned a policy on the life of another, the value of the policy in the decedent's estate was the "replacement" value, not the face value. The estimate of cash surrender value was, therefore, understated. Conversely, the estimate of cash surrender value was overstated in the case of any term insurance (which has no cash surrender value.

[3] See footnote 1, page 1.

[4] The study was carried out by William E. Kingsley and Robert Chiapetta whose help was greatly appreciated.

[5] More current data (for 1974) were made available, but were available too late for their use in this study.

The 1974 ratios were generally lower than those for 1971, but not enough to make a significant difference in the aggregate estimate of the equity value of life insurance.