

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

## Data Release

**T**he estate tax, one piece of the three-part Federal transfer tax system that also includes gift and generation-skipping transfer taxes, is applied to the estates of U.S. citizens and resident aliens, as well as to the estates of nonresident aliens who, at their deaths, own property in the United States. The Federal estate tax, whether applied to the estates of U.S. citizens and resident aliens or to the estates of nonresident aliens, is neither a tax on property nor an inheritance tax on the receipt of property. Rather, it is a tax on the right to transfer property at death.

For the estates of U.S. citizens and resident aliens, the estate tax is incurred if a decedent's gross assets, at death, exceed the \$600,000 filing threshold established by the Economic Recovery Tax Act (ERTA) of 1981 and effectively introduced in 1987. For nonresident aliens, however, the Federal estate tax is applied to that part of a decedent's gross estate that, at the decedent's death, is located in the United States and exceeds the \$60,000 filing threshold introduced in 1988 [1]. For the nonresident alien's real or tangible personal property, inclusion in U.S. gross estate is determined by its physical location, while for stocks or debt obligations, inclusion is determined by characteristics of the issuer or obligor, respectively. Stock shares are included in the decedent's U.S. gross estate only if the issuer is a domestic corporation, and, in general, debt obligations are included only if the obligor is a U.S. citizen, resident, or a domestic corporation, partnership, or governmental unit. Other intangible assets are included in U.S. gross estate if the issuer or obligor is a U.S. resident, domestic corporation, or governmental unit [2].

While filing thresholds differ between the population of U.S. citizens and resident aliens and the population of nonresident aliens, the estates of both populations are subject to the same graduated and progressive tax rate structure. An initial rate of 18 percent is applied to the first \$10,000 of adjusted taxable estate, while the maximum tax rate, 55 percent, is applied to that portion of adjusted taxable estate that exceeds \$3 million. Federal estate tax data for nonresident aliens collected by the Statistics of Income Division (SOI) of the Internal Revenue Service provide a glimpse into various forms of individual economic behavior, especially wealth accumulation, for foreign individuals who choose to invest in assets located in the United States.

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Federal estate tax returns were filed for 373 nonresident aliens during filing year 1995 and for 495 nonresident aliens during filing year 1996 (see Figure A). Each of these filing year populations represents about 0.5 percent of the estimated populations for U.S. citizens and resident aliens for whom estate tax returns (Forms 706) were filed during filing years 1995 and 1996, according to estate tax data released by SOI for citizens and resident aliens [3]. Combined U.S. total gross estate (wealth accumulated in the United States) for nonresident aliens totaled \$116.2 million during filing year 1995 and approached \$181.2 million during filing year 1996, about 0.1 percent of combined gross estate for all estate tax filers, including U.S. citizen, resident alien, and nonresident alien filers, during each year, 1995 and 1996.

For both filing years, the largest percentage of nonresident alien filers fell into the size of U.S. gross estate category, \$100,000 under \$250,000. For 1995, 33.2 percent of nonresident filers were in the \$100,000 under \$250,000 category, while 39.8 percent were in that category for 1996. More than 6.0 percent of nonresident alien filers fell into the \$1 million or more category during 1995, and 5.5 percent fell into that category during 1996. Combined worldwide total gross estate for nonresident alien filers (the gross estate in, as well as outside, the United States) almost reached \$489.0 million during 1995 and \$670.7 million during 1996.

For 1995, 244 estates of nonresident aliens incurred U.S. estate tax liabilities, and 285 estates incurred tax liabilities during 1996. Federal estate tax reported on taxable returns filed during 1995 exceeded \$16.5 million, while tax reported on taxable returns filed during 1996 totaled \$22.6 million. These figures represent about 0.1 percent of tax reported on estate tax returns filed for all estate tax decedents, including U.S. citizen, resident alien, and nonresident alien estate tax decedents, during each year, 1995 and 1996.

### 1995 and 1996 Filing Year Decedents: Citizenship Data

U.S. estate tax returns were filed for citizens in 60 foreign countries during combined filing years 1995 and 1996, with 45 countries represented in the 1995 filing year population and 55 countries represented in the 1996 filing year population. During filing year 1995, Canada, with 127 estate tax decedents, led these countries in the number of Federal estate tax returns filed (see Figure B). Germany had the second largest number of returns, with 37 Federal estate tax returns filed during 1995. Japan was third in the number of Federal estate tax returns filed, with

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

Figure A

## Nonresident Alien Estates: Number of Returns and U.S. Total Gross Estate, by Size of U.S. Total Gross Estate, Filing Years 1995-1996

Size of U.S. total gross estate	1995			1996		
	Number	Percent	Total gross estate, U.S. <sup>1</sup>	Number	Percent	Total gross estate, U.S. <sup>1</sup>
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total.....</b>	<b>373</b>	<b>100.0</b>	<b>116,156,892</b>	<b>495</b>	<b>100.0</b>	<b>181,168,709</b>
Less than \$60,000.....	42	11.3	1,598,363	30	6.1	1,028,490
\$60,000 under \$100,000.....	91	24.4	7,031,638	133	26.9	10,247,148
\$100,000 under \$250,000.....	124	33.2	19,742,544	197	39.8	30,894,898
\$250,000 under \$500,000.....	66	17.7	22,702,902	74	14.9	24,805,874
\$500,000 under \$1 million.....	27	7.2	18,568,068	34	6.9	23,867,446
\$1 million or more.....	23	6.2	46,513,377	27	5.5	90,324,853

<sup>1</sup> Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date of death or six months thereafter (i.e., alternate valuation method).

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

Figure B

## Nonresident Alien Estates: Top Countries of Citizenship in Number of Returns Filed, Filing Years 1995-1996

1995		1996	
Country of citizenship	Number	Country of citizenship	Number
Canada.....	127	Canada.....	200
Germany.....	37	Germany.....	52
Japan.....	29	United Kingdom.....	40
United Kingdom.....	24	Japan.....	26
Mexico.....	15	Mexico.....	26

29 returns filed for decedents during 1995. The fourth largest number of Federal estate tax returns filed during 1995 was from the United Kingdom, with 24 returns filed. During filing year 1996, Canada, with 200 estate tax decedents, once again led foreign countries in the number of Federal estate tax returns filed. Germany had the second largest number of returns, with 52 returns filed during 1996. The United Kingdom, with 40 returns, was third in the number of returns filed, while Japan and Mexico tied for fourth in the number of returns, with 26 Federal estate tax returns filed for citizens in each country during 1996.

The average size of U.S. total gross estate for all countries during filing year 1995 exceeded \$311,400, where U.S. total gross estate is defined as the value of all assets located in the United States and held by a decedent on the date of death (see Figure C). India led all countries in terms of the average size of U.S. gross estate, with an average of more than \$1.7 million and net estate tax

payable that totaled \$649,000. The average U.S. gross estate for China, the second largest country in average size of estate, approached \$852,200. China's net estate tax reached \$711,000. Japan's average U.S. gross estate exceeded \$737,200, making it the third largest country in terms of average U.S. gross estate, with net estate tax that reached \$4.3 million. Taiwan was fourth in the ranking by average U.S. gross estate. The average U.S. gross estate for Taiwan was \$704,000, and Taiwan's net estate tax approached \$96,000.

During filing year 1996, the average size of U.S. total gross estate for all countries was \$366,000. Taiwan was the largest country in terms of average U.S. gross estate during 1996, with an average U.S. gross estate that exceeded \$3.0 million and net estate tax payable of \$2.7 million. Iraq was second in average U.S. gross estate, with an average that approached \$2.9 million. Net estate tax payable by filers in Iraq totaled \$772,200. Australia's average U.S. gross estate exceeded \$1.0 million, making it the third largest country in terms of average U.S. gross estate during filing year 1996, with net estate tax that reached \$186,600. Guatemala was fourth in the ranking by average U.S. gross estate. The average U.S. gross estate for Guatemala exceeded \$965,700, and net estate tax for Guatemala was more than \$167,300.

### 1995 and 1996 Filing Year Decedents: Demographic Data

For each filing year, 1995 and 1996, fewer than 500 Federal estate tax returns were filed for nonresident aliens, and those nonresident alien filers represented only a minute segment of the world population (less U.S. population), which exceeded 5.4 billion and 5.5 billion

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

Figure C

## Nonresident Alien Estates: Average Size of U.S. Total Gross Estate and Net Estate Tax, by Country of Citizenship, Filing Years 1995-1996

Country of citizenship	1995		1996	
	U.S. total gross estate, average <sup>1</sup>	Net estate tax	U.S. total gross estate, average <sup>1</sup>	Net estate tax
	(1)	(2)	(3)	(4)
<b>All countries.....</b>	<b>311,413</b>	<b>16,508,526</b>	<b>365,997</b>	<b>22,565,528</b>
Africa.....	--	--	144,130	--
Argentina.....	525,938	218,779	139,983	68,474
Australia.....	464,210	622,321	1,065,892	186,634
Austria.....	--	--	74,600	--
Bahamas.....	--	--	163,000	29,352
Bahrain.....	--	--	280,734	68,250
Belgium.....	237,231	181,526	936,000	--
Bermuda.....	463,218	314,750	78,800	795
Bolivia.....	71,376	--	--	--
Brazil.....	384,247	520,577	253,060	56,367
Canada.....	148,370	2,152,265	201,493	4,571,751
China.....	852,173	711,195	153,907	16,177
Colombia.....	136,247	88,287	252,745	88,360
Croatia.....	86,952	7,147	82,365	5,862
Cuba.....	--	--	229,510	45,229
Dominican Republic.....	72,000	3,120	--	--
Ecuador.....	180,250	78,370	85,688	9,781
Egypt.....	181,308	87,613	221,738	96,228
Finland.....	--	--	457,887	--
France.....	324,446	907,500	767,065	149,033
Germany.....	232,536	1,380,966	378,129	3,240,103
Greece.....	246,501	94,423	434,060	242,233
Guatemala.....	123,500	--	965,784	167,379
Hong Kong.....	680,477	391,694	647,785	655,220
Iceland.....	198,076	40,113	--	--
India.....	1,736,000	649,000	443,349	191,765
Indonesia.....	466,000	116,445	109,742	33,740
Iran.....	--	--	110,000	6,079
Iraq.....	--	--	2,885,666	772,204
Ireland.....	540,294	314,993	119,772	77,207
Israel.....	137,885	12,431	69,141	2,377
Italy.....	192,220	114,575	242,322	119,850
Jamaica.....	75,000	--	--	--
Japan.....	737,253	4,315,483	392,776	1,131,400
Madagascar.....	--	--	184,954	23,136

Footnotes at end of figure.

during 1995 and 1996, respectively, according to total midyear population counts by the U.S. Bureau of the Census [4]. Male decedents comprised the largest percentage of the nonresident alien filing population during both years, 1995 and 1996. During filing year 1995, 266 Federal estate tax returns, 71.3 percent of all nonresident alien returns, were filed for male decedents, compared to 107 returns, 28.7 percent of all nonresident alien returns, filed for female decedents (see Figure D). During filing year 1996, 327 Federal estate tax returns, 66.1 percent of all nonresident alien returns, were filed for male decedents, while 168 returns, 33.9 percent of all

nonresident alien returns, were filed for female decedents.

The respective shares of combined net estate tax liability assumed by male and female decedents were comparable to the presence of males and females in the population of nonresident alien decedents. For filing year 1995, males assumed 76.8 percent of the combined net estate tax liability, compared to 23.2 percent assumed by females. Net estate tax payable by male and female decedents totaled \$12.7 million and \$3.8 million, respectively. During filing year 1996, males assumed 64.4 percent of the combined net estate tax liability, while females assumed 35.6 percent of the tax liability. Net estate tax payable by

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

Figure C--Continued

## Nonresident Alien Estates: Average Size of U.S. Total Gross Estate and Net Estate Tax, by Country of Citizenship, Filing Years 1995-1996--Continued

Country of citizenship	1995		1996	
	U.S. total gross estate, average <sup>1</sup>	Net estate tax	U.S. total gross estate, average <sup>1</sup>	Net estate tax
	(1)	(2)	(3)	(4)
Mexico.....	228,565	256,375	224,339	1,087,212
Morocco.....	--	--	613,500	143,172
Netherlands Antilles.....	451,926	97,983	--	--
Netherlands.....	198,153	114,053	539,034	238,806
New Zealand.....	247,203	3,173	207,267	39,528
Nigeria.....	--	--	271,474	--
Norway.....	--	--	291,001	--
Pakistan.....	152,261	44,555	--	--
Panama.....	391,860	88,101	768,375	504,278
Paraguay.....	--	--	223,250	47,482
Peru.....	133,808	73,357	938,911	175,917
Philippines.....	696,203	590,981	176,502	24,471
Puerto Rico.....	--	--	79,000	21,940
South Africa.....	252,688	18,507	123,737	42,452
Spain.....	582,743	337,812	328,098	326,972
Sudan.....	--	--	75,116	3,930
Sweden.....	391,395	33,779	104,500	--
Switzerland.....	677,678	269,841	381,134	541,504
Taiwan.....	704,016	95,834	3,097,850	2,662,488
Trinidad and Tobago.....	276,793	--	78,642	--
Turkey.....	--	--	440,000	--
United Kingdom.....	652,087	702,509	808,388	2,239,463
U.S. Possessions.....	--	--	110,920	--
Venezuela.....	175,667	275,351	198,664	194,534
Unknown.....	224,164	182,742	779,340	2,216,393

<sup>1</sup> Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date of death or six months thereafter (i.e., alternate valuation method).

NOTE: Unknown category includes returns for which the country of citizenship could not be determined. Also included are returns for which citizenship was identified as "worldwide."

male and female decedents during 1996 was \$14.5 million and \$8.0 million, respectively.

The average age at death for nonresident alien estate tax decedents fell short of the average expected age at death for U.S. residents. For filing years 1995 and 1996, the average age at death for nonresident alien filers was 71 years, while the expected age at death for all U.S. residents was 75.8 years in 1995, according to 1995 life expectancy data from the National Center for Health Statistics [5]. However, foreign filers of Federal estate tax returns exceeded the life expectancy for the world population, since the life expectancy for the world population was 65 in 1995, according to the World Health Organization [6]. And, following life expectancy patterns in the U.S. resident population, female decedents in the nonresident alien estate tax population outlived their male counterparts. For filing year 1995, the average age at death for male nonresident alien decedents was 69 years, while the

average age at death for female nonresident alien decedents was 71 years (see Figure D). For filing year 1996, comparable ages at death for males and females were 71 years and 75 years, respectively.

Figure D

## Nonresident Alien Estates: Number of Returns Filed and Average Age at Death, by Sex of Decedent, Filing Years 1995-1996

Sex of decedent	1995		1996	
	Number	Average age	Number	Average age
	(1)	(2)	(3)	(4)
All.....	373	70	495	72
Female.....	107	71	168	75
Male.....	266	69	327	71

## Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

### 1995 and 1996 Filing Year Decedents: Asset Data

According to Internal Revenue Code section 2103, the estate tax is applied to that portion of the nonresident alien's estate which, at the time of death, is located in the United States (see above for further definition of nonresident alien's gross estate). And, for estate tax purposes, the value of property included in gross estate of the nonresident alien is fair market value. Assets are valued at the decedent's date of death, unless the estate's executor or administrator elects to value assets at an alternate valuation date within six months of the date of death [7].

The 1996 filing year population of nonresident alien estate tax decedents held more than \$85.8 million in real estate, an investment that represented 47.4 percent of combined U.S. gross estate and the largest total U.S. investment for those decedents (see Figure E). And, real estate holdings for filing

year 1996 exceeded filing year 1995 holdings, although real estate also represented the largest investment for 1995 filers, with more than \$67.2 million invested. Real estate holdings included the value of personal residences and real estate partnerships-partnerships or noncorporate businesses

based on the ownership of real estate. For both filing years, 1995 and 1996, corporate stock was the second largest investment for decedents. Stock investments, which included holdings in closely held corporations, reached \$30.6 million in 1995 and almost \$45.3 million in 1996, 26.4 percent and 25.0 percent of combined U.S. gross estate for filing years 1995 and 1996, respectively. Holdings in a variety of bonds was the third largest total investment for decedents in 1995, with \$4.2 million invested, representing 3.6 percent of combined U.S. gross estate during 1995. Included in the bonds category are corporate, foreign, Federal, State, and local bonds. For filing year 1996, noncorporate business assets was the third largest investment, with almost \$11.9 million invested in farm assets, limited partnerships, and other noncorporate business assets included in the asset category. This investment represented 6.6 percent of combined U.S. gross estate during 1996.

For filing year 1995, each remaining asset category for nonresident alien estate tax decedents represented less

than 2.6 percent of combined U.S. gross estate. For filing year 1996, each remaining investment, beyond real estate, stock, and noncorporate business assets, was less than 5.7 percent of U.S. gross estate.

### Data Sources and Limitations

Beginning in filing year 1995, SOI commenced an annual study of Federal estate tax returns filed for nonresident aliens (Forms 706NA). For filing years 1995 and 1996, analysts in the Special Projects Section of SOI's Special Studies and Publications Branch worked with SOI staff in the Ogden (Utah) Service Center to extract demographic, financial, and asset data from Forms 706NA filed in the Philadelphia Service Center. For each year, nonresident alien estate tax returns were examined for the population of filers. Therefore, figures in this data release are not estimates based on samples, but rather actual, pre-audit population figures.

The United States maintains estate and gift tax treaties, "death tax treaties," with a number of countries. The purpose of these treaties is to avoid the hardships of double taxation and to provide mutual administrative assistance in the United States and abroad. Countries for which death tax treaties are in effect include Australia, Austria, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Japan, Netherlands, Norway, Republic of South Africa, Sweden, Switzerland, and the United Kingdom. The estate tax data found in this data release do not include data extracted from the 116 Forms 706NA explicitly identified as treaty returns during combined filing years 1995 and 1996, since reporting practices vary greatly among countries.

### Explanation of Selected Terms

Brief definitions of some of the terms used in text and tables are provided below:

*Adjusted taxable estate.*--Adjusted taxable estate was equal to the sum of "taxable estate" and "adjusted taxable gifts."

*Adjusted taxable gifts.*--Certain gifts of tangible or intangible property located in the United States and made during the life of an individual who died before 1982 were automatically included in the gross estate. However, for the estate of an individual who died after 1981, these gifts were not generally included in the gross estate. Instead, they were added to the taxable estate, creating the "adjusted taxable estate" for the purposes of determining the "estate tax before credits."

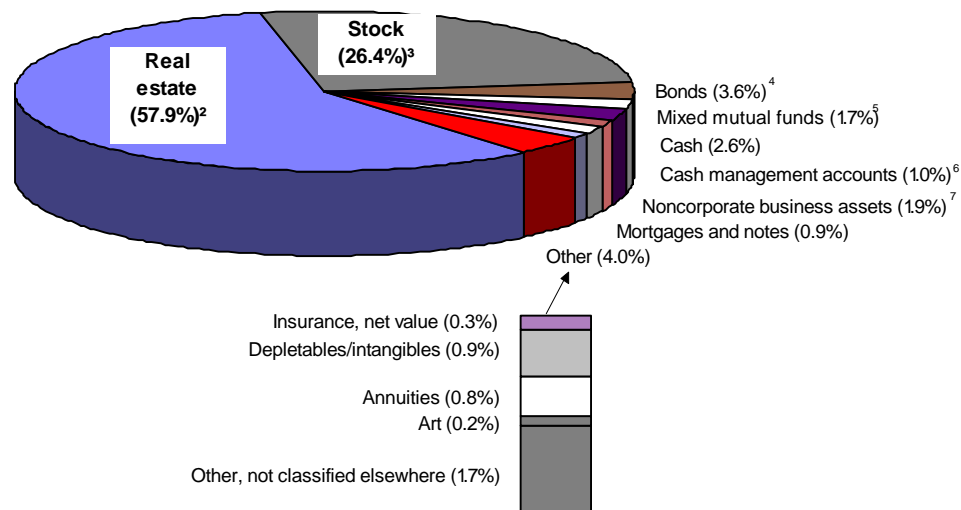
*Charitable deduction.*--This was the deduction allowable for a decedent's contributions to qualifying charitable

**Real estate holdings totaled more than \$67.2 million in 1995 and more than \$85.8 million in 1996.**

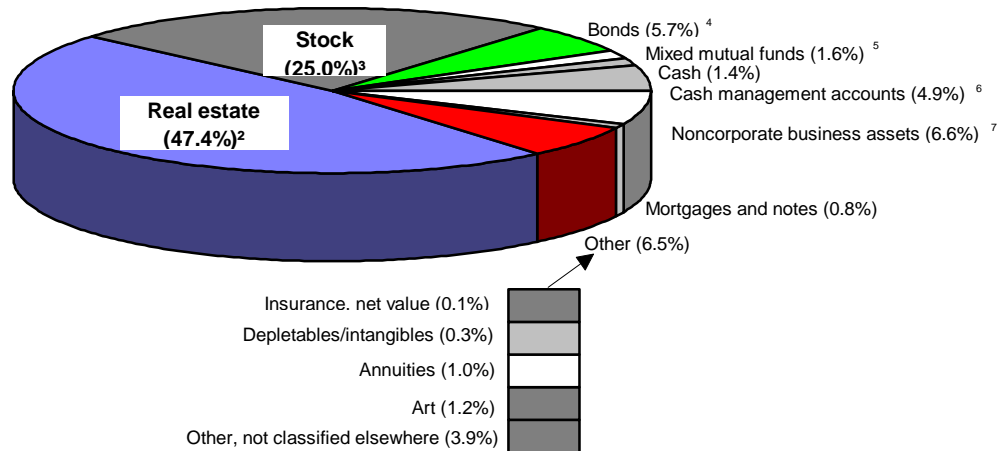
# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

Figure E

## Nonresident Alien Estates: Composition of U.S. Gross Estates, Filing Year 1995 <sup>1</sup>



## Nonresident Alien Estates: Composition of U.S. Gross Estates, Filing Year 1996 <sup>1</sup>



<sup>1</sup> Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date of death or six months thereafter (i.e., alter valuation method).

<sup>2</sup> Real estate category includes the value of all real estate, the value of personal residences, and the value of real estate partnerships.

<sup>3</sup> Stock category includes the value of corporate stock and stock held in a closely held corporation. The value of mutual funds comprised primarily of stock also in the category.

<sup>4</sup> Bonds category includes the value of corporate, foreign, Federal, State, and local bonds. The value of mutual funds comprised of corporate, foreign, Federal, and local bonds also is included in this category.

<sup>5</sup> Mixed mutual funds category includes the value of mutual funds for which the type of assets held in the funds is not identified. This category, then, may contain stock, bonds, and other assets held in mutual funds.

<sup>6</sup> Money market accounts, cash management accounts, ready asset accounts, and other banking or checking type accounts held as mutual funds.

<sup>7</sup> Included in the noncorporate business assets category is the value of farm assets, limited partnerships, and other noncorporate business assets.

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

## Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

organizations. Unless a death tax treaty permits otherwise, the charitable deduction was allowed only if the transfer was to a domestic entity or for use in the United States.

*Estate tax before credits.*--This was the tax obtained by applying the graduated estate tax rates to the adjusted taxable estate reduced by the amount of Federal gift taxes previously paid.

*Federal gift taxes previously paid.*--Credit was allowed against the estate tax for the Federal gift tax paid on a gift made by a decedent before 1977. No credit, apart from the unified credit, was allowed for any gift tax paid on gifts made after 1976.

*Marital deduction.*--This was equal to the value of property interests passing from the decedent to the surviving spouse and was taken as a deduction from the "total gross estate." Unless a death tax treaty allows otherwise, the marital deduction was allowed only if the surviving spouse was a U.S. citizen or if the property passed to a qualified domestic trust (QDOT) described in IRC section 2056A.

*Net estate tax.*--This was the tax liability of the estate remaining after subtraction of credits for State death taxes, credit for tax on prior transfers, and Federal gift taxes previously paid. In addition, a "unified credit," graduated according to the year of death and a "credit" for gift taxes paid on post-1976 gifts, is allowed (see also "unified credit").

*Nonresident alien decedent.*--A nonresident alien decedent is neither domiciled in, nor a citizen of, the United States at the time of death. According to IRS definition, a citizen of a U.S. possession is not a U.S. citizen.

*Nontaxable returns.*--Nontaxable returns were those with no estate tax liability after credits.

*Other tax credits.*--This is the sum of all tax credits for foreign death taxes, Federal gift taxes, and taxes on prior transfers taken as a deduction against the estate tax before credits.

*Tax on prior transfers.*--A tax credit was allowed for Federal estate tax paid on property received by the decedent or the estate from a transferor who died within 10 years before, or 2 years after, the decedent. The credit was intended to lessen the burden of double taxation between successive estates whose owners had died within a short period of time. Depending on the time that elapsed between the deaths, a credit was allowed for all or part of the Federal estate tax paid by the transferor's estate with respect to the transfer.

*Taxable estate.*--Taxable estate is the base to which the

graduated Federal estate tax rates are applied in computing the estate tax before credits. Taxable estate is equal to the value of the "total gross estate" less deductions for the following: funeral and administrative expenses; casualty and theft losses; debts, mortgages, losses, and other claims against the estate, including pledges to charitable organizations; bequests to the surviving spouse; and the "employee stock ownership plan" (ESOP) deduction (included in the statistics for "other expenses and losses").

*Taxable returns.*--Taxable returns are those with estate tax liability after credits.

*Unified credit.*--The unified credit, so called because it is used for both estate and gift tax purposes, is applied as a dollar-for-dollar reduction of the estate tax. (The unified credit represents the amount of tax on that part of gross estate that is below the filing requirement.) The credit must be used to offset gift taxes on lifetime transfers made after 1976. However, to the extent it is so used, the amount of credit available at death is reduced.

### Notes and References

- [1] The United States maintains estate and gift tax treaties with a number of countries. The purpose of these treaties is to avoid the hardships of double taxation and to provide mutual administrative assistance. A death tax treaty may establish a different filing threshold, one that depends on the portion of the decedent's worldwide gross estate situated in the United States. The estate tax data found in this data release and in the attached data tables do not include data extracted from returns explicitly identified as treaty returns, since reporting practices vary greatly among countries. However, in some cases, returns filed for decedents in treaty countries did not elect treaty status. Those returns are included in the data release and attached tables. For filing year 1995, Federal estate tax reported on returns identified as treaty returns was almost \$17.0 million. A comparable figure for 1996 is not available.
- [2] Bittker, Boris I.; Clark, Elias; and McCouch, Grayson M. P., *Federal Estate and Gift Taxation*, Little, Brown, and Company, Boston, MA, 1996.
- [3] For Federal estate tax (Form 706) data on filing year 1995, see Martha Britton Eller, "Federal Taxation of Wealth Transfers, 1992-1995," *Statistics of Income Bulletin*, Winter 1996-1997, Volume 16, Number 3. Filing year 1996 data are available and will be published in a future *Bulletin*.

## Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

- [4] U.S. Bureau of the Census, International Data Base, 1997.
- [5] Anderson, Robert N.; Kochanek, Kenneth D.; and Murphy, Sherry L., "Report of Final Mortality Statistics, 1995," *Monthly Vital Statistics Report*, Vol. 45, No. 11, supplement, U.S. Department of Health and Human Services, National Center for Health

Statistics, June 12, 1997.

- [6] *The World Health Report 1997: Conquering Suffering, Enriching Humanity*, World Health Organization, 1997.
- [7] See Internal Revenue Code section 2032 for a full explanation of alternate value.



# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

**Table 1.--Nonresident Alien Estate Tax Returns Filed in 1995: Gross Estate in U.S., Outside U.S., and Worldwide, Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate**

Tax status, size of gross estate, U.S.	Total gross estate, U.S., tax purposes <sup>1</sup>		Total gross estate, outside the U.S.		Total gross estate, worldwide		Real estate <sup>2</sup>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>373</b>	<b>116,156,892</b>	<b>373</b>	<b>372,830,642</b>	<b>373</b>	<b>488,987,534</b>	<b>274</b>	<b>67,280,515</b>
Less than \$100,000.....	133	8,630,001	133	36,052,232	133	44,682,233	102	6,385,498
\$100,000 under \$500,000.....	190	42,445,446	190	160,008,809	190	202,454,255	137	25,849,379
\$500,000 or more.....	50	65,081,445	50	176,769,601	50	241,851,046	35	35,045,638
<b>Nontaxable returns, total.....</b>	<b>129</b>	<b>35,757,382</b>	<b>129</b>	<b>103,152,934</b>	<b>129</b>	<b>138,910,313</b>	<b>101</b>	<b>19,426,208</b>
Less than \$100,000.....	73	3,907,335	73	22,485,975	73	26,393,310	55	2,904,742
\$100,000 under \$500,000.....	44	9,673,192	44	34,391,590	44	44,064,779	37	6,916,282
\$500,000 or more.....	12	22,176,855	12	46,275,369	12	68,452,224	9	9,605,184
<b>Taxable returns, total.....</b>	<b>244</b>	<b>80,399,510</b>	<b>244</b>	<b>269,677,708</b>	<b>244</b>	<b>350,077,221</b>	<b>173</b>	<b>47,854,307</b>
Less than \$100,000.....	60	4,722,666	60	13,566,257	60	18,288,923	47	3,480,756
\$100,000 under \$500,000.....	146	32,772,254	146	125,617,219	146	158,389,476	100	18,933,097
\$500,000 or more.....	38	42,904,590	38	130,494,232	38	173,398,822	26	25,440,454

Tax status, size of gross estate, U.S.	Stock <sup>3</sup>		Bonds <sup>4</sup>		Mixed mutual funds <sup>5</sup>		Cash	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total.....</b>	<b>105</b>	<b>30,635,401</b>	<b>23</b>	<b>4,237,473</b>	<b>19</b>	<b>2,014,533</b>	<b>62</b>	<b>3,006,498</b>
Less than \$100,000.....	23	1,217,309	5	113,083	6	301,081	9	34,632
\$100,000 under \$500,000.....	59	8,872,671	7	413,958	**13	**1,713,452	32	1,052,159
\$500,000 or more.....	23	20,545,421	11	3,710,432	**	**	21	1,919,707
<b>Nontaxable returns, total.....</b>	<b>21</b>	<b>10,761,281</b>	<b>9</b>	<b>2,029,877</b>	<b>5</b>	<b>159,759</b>	<b>19</b>	<b>709,310</b>
Less than \$100,000.....	9	422,913	3	101,528	**5	**159,759	7	24,391
\$100,000 under \$500,000.....	7	655,077	--	--	**	**	6	366,187
\$500,000 or more.....	5	9,683,291	6	1,928,349	--	--	6	318,732
<b>Taxable returns, total.....</b>	<b>84</b>	<b>19,874,120</b>	<b>14</b>	<b>2,207,596</b>	<b>14</b>	<b>1,854,774</b>	<b>43</b>	<b>2,297,188</b>
Less than \$100,000.....	14	794,396	**9	**425,513	4	239,746	**28	**696,213
\$100,000 under \$500,000.....	52	8,217,594	**	**	**10	**1,615,028	**	**
\$500,000 or more.....	18	10,862,130	5	1,782,083	**	**	15	1,600,975

Tax status, size of gross estate, U.S.	Cash management accounts <sup>6</sup>		Insurance, net value		Noncorporate business assets <sup>7</sup>		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>28</b>	<b>1,195,018</b>	<b>3</b>	<b>398,197</b>	<b>28</b>	<b>2,186,289</b>	<b>10</b>	<b>988,993</b>
Less than \$100,000.....	6	37,020	**3	**398,197	7	370,344	--	--
\$100,000 under \$500,000.....	13	442,508	**	**	16	1,438,530	6	336,996
\$500,000 or more.....	9	715,490	--	--	5	377,415	4	651,997
<b>Nontaxable returns, total.....</b>	<b>5</b>	<b>27,470</b>	<b>--</b>	<b>--</b>	<b>8</b>	<b>386,534</b>	<b>3</b>	<b>364,471</b>
Less than \$100,000.....	**	**	--	--	5	266,644	--	--
\$100,000 under \$500,000.....	**5	**27,470	--	--	**3	**119,890	**3	**364,471
\$500,000 or more.....	**	**	--	--	**	**	**	**
<b>Taxable returns, total.....</b>	<b>23</b>	<b>1,167,548</b>	<b>--</b>	<b>--</b>	<b>20</b>	<b>1,799,755</b>	<b>7</b>	<b>624,522</b>
Less than \$100,000.....	4	34,415	--	--	**16	**1,440,708	--	--
\$100,000 under \$500,000.....	12	429,454	--	--	**	**	4	283,756
\$500,000 or more.....	7	703,679	--	--	4	359,047	3	340,766

Footnotes at end of table.

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

**Table 1.--Nonresident Alien Estate Tax Returns Filed in 1995: Gross Estate in U.S., Outside U.S., and Worldwide, Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate--Continued**

Tax status, size of gross estate, U.S.	Other assets		Funeral expenses		Executors' commissions		Attorneys' fees	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total.....</b>	<b>104</b>	<b>4,213,978</b>	<b>108</b>	<b>1,370,315</b>	<b>27</b>	<b>1,332,051</b>	<b>98</b>	<b>2,680,441</b>
Less than \$100,000.....	27	112,004	25	181,335	3	9,912	20	199,775
\$100,000 under \$500,000.....	60	2,622,618	63	529,983	16	692,891	57	1,197,056
\$500,000 or more.....	17	1,479,356	20	658,997	8	629,248	21	1,283,610
<b>Nontaxable returns, total.....</b>	<b>34</b>	<b>1,544,270</b>	<b>25</b>	<b>165,743</b>	<b>3</b>	<b>287,776</b>	<b>18</b>	<b>332,459</b>
Less than \$100,000.....	14	64,145	9	69,476	**	**	8	151,246
\$100,000 under \$500,000.....	17	1,180,233	12	88,247	**3	**287,776	6	38,241
\$500,000 or more.....	3	299,892	4	8,020	**	**	4	142,972
<b>Taxable returns, total.....</b>	<b>70</b>	<b>2,669,708</b>	<b>83</b>	<b>1,204,572</b>	<b>24</b>	<b>1,044,275</b>	<b>80</b>	<b>2,347,982</b>
Less than \$100,000.....	13	47,859	16	111,859	**17	**493,109	12	48,529
\$100,000 under \$500,000.....	43	1,442,385	51	441,736	**	**	51	1,158,815
\$500,000 or more.....	14	1,179,464	16	650,977	7	551,166	17	1,140,638

Tax status, size of gross estate, U.S.	Other expenses/losses		Debts and mortgages		Marital and charitable deductions		Total allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>162</b>	<b>15,195,886</b>	<b>91</b>	<b>67,181,851</b>	<b>43</b>	<b>22,603,201</b>	<b>221</b>	<b>40,815,592</b>
Less than \$100,000.....	45	4,188,641	17	809,410	4	224,918	60	1,166,261
\$100,000 under \$500,000.....	90	9,461,212	49	17,737,420	28	5,306,585	124	11,090,533
\$500,000 or more.....	27	1,546,033	25	48,635,021	11	17,071,698	37	28,558,798
<b>Nontaxable returns, total.....</b>	<b>44</b>	<b>5,845,897</b>	<b>25</b>	<b>38,102,276</b>	<b>34</b>	<b>21,677,118</b>	<b>80</b>	<b>29,035,970</b>
Less than \$100,000.....	24	3,990,881	8	677,955	4	224,918	33	1,040,115
\$100,000 under \$500,000.....	15	1,800,527	11	8,138,741	20	4,630,908	36	7,397,534
\$500,000 or more.....	5	54,489	6	29,285,580	10	16,821,292	11	20,598,321
<b>Taxable returns, total.....</b>	<b>118</b>	<b>9,349,989</b>	<b>66</b>	<b>29,079,575</b>	<b>9</b>	<b>926,083</b>	<b>141</b>	<b>11,779,622</b>
Less than \$100,000.....	21	197,760	9	131,455	--	--	27	126,146
\$100,000 under \$500,000.....	75	7,660,685	38	9,598,679	**9	**926,083	88	3,692,999
\$500,000 or more.....	22	1,491,544	19	19,349,441	**	**	26	7,960,477

Tax status, size of gross estate, U.S.	Taxable estate		Adjusted taxable estate		Tentative estate tax		Estate tax before credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>340</b>	<b>74,237,790</b>	<b>340</b>	<b>75,100,890</b>	<b>330</b>	<b>23,079,675</b>	<b>330</b>	<b>22,796,856</b>
Less than \$100,000.....	124	7,488,968	124	7,543,568	115	1,543,551	115	1,531,847
\$100,000 under \$500,000.....	175	31,648,157	175	31,648,157	174	8,693,338	174	8,693,338
\$500,000 or more.....	41	35,100,665	41	35,909,165	41	12,842,786	41	12,571,671
<b>Nontaxable returns, total.....</b>	<b>96</b>	<b>5,636,240</b>	<b>96</b>	<b>5,636,240</b>	<b>86</b>	<b>1,143,509</b>	<b>86</b>	<b>1,143,509</b>
Less than \$100,000.....	64	2,892,890	64	2,892,890	55	497,390	55	497,390
\$100,000 under \$500,000.....	29	2,586,797	29	2,586,797	28	613,682	28	613,682
\$500,000 or more.....	3	156,553	3	156,553	3	32,437	3	32,437
<b>Taxable returns, total.....</b>	<b>244</b>	<b>68,601,550</b>	<b>244</b>	<b>69,464,650</b>	<b>244</b>	<b>21,936,166</b>	<b>244</b>	<b>21,653,347</b>
Less than \$100,000.....	60	4,596,078	60	4,650,678	60	1,046,161	60	1,034,457
\$100,000 under \$500,000.....	146	29,061,360	146	29,061,360	146	8,079,656	146	8,079,656
\$500,000 or more.....	38	34,944,112	38	35,752,612	38	12,810,349	38	12,539,234

Footnotes at end of table.

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

**Table 1.--Nonresident Alien Estate Tax Returns Filed in 1995: Gross Estate in U.S., Outside U.S., and Worldwide, Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate--Continued**

Tax status, size of gross estate, U.S.	Allowable unified credit		State death tax credit		Other credits		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total.....</b>	<b>328</b>	<b>4,483,151</b>	<b>100</b>	<b>949,213</b>	<b>9</b>	<b>1,032,499</b>	<b>244</b>	<b>16,508,526</b>
Less than \$100,000.....	117	1,326,359	--	--	**6	**178,793	60	268,683
\$100,000 under \$500,000.....	171	2,476,246	77	172,776	**	**	146	5,978,862
\$500,000 or more.....	40	680,546	23	776,437	3	853,706	38	10,260,981
<b>Nontaxable returns, total.....</b>	<b>88</b>	<b>1,133,688</b>	<b>4</b>	<b>35,793</b>	<b>3</b>	<b>150,560</b>	<b>--</b>	<b>--</b>
Less than \$100,000.....	57	565,159	--	--	--	--	--	--
\$100,000 under \$500,000.....	28	536,092	4	35,793	3	150,560	--	--
\$500,000 or more.....	3	32,437	--	--	--	--	--	--
<b>Taxable returns, total.....</b>	<b>240</b>	<b>3,349,463</b>	<b>96</b>	<b>913,420</b>	<b>6</b>	<b>881,939</b>	<b>244</b>	<b>16,508,526</b>
Less than \$100,000.....	60	761,200	--	--	**	**	60	268,683
\$100,000 under \$500,000.....	143	1,940,154	73	136,983	**6	**881,939	146	5,978,862
\$500,000 or more.....	37	648,109	23	776,437	**	**	38	10,260,981

<sup>1</sup> Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date of death or six months thereafter (i.e., alternate valuation method).

<sup>2</sup> Real estate category includes the value of all real estate, the value of personal residences, and the value of real estate partnerships.

<sup>3</sup> Stock category includes the value of corporate stock and stock held in a closely held corporation. The value of mutual funds comprised primarily of stock also is included in the category.

<sup>4</sup> Bonds category includes the value of corporate, foreign, Federal, State, and local bonds. The value of mutual funds comprised of corporate, foreign, Federal, State, and local bonds also is included in this category.

<sup>5</sup> Mixed mutual funds category includes the value of mutual funds for which the type of assets held in the funds is not identified. This category, then, may contain the value of stock, bonds, and other assets held in mutual funds.

<sup>6</sup> Money market accounts, cash management accounts, ready asset accounts, and other banking or checking type accounts held as mutual funds.

<sup>7</sup> Included in the noncorporate business assets category is the value of farm assets, limited partnerships, and other noncorporate business assets.

\*\* Data deleted or combined to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

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

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

**Table 2.--Nonresident Alien Estate Tax Returns Filed in 1996: Gross Estate in U.S., Outside U.S., and Worldwide, Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate**

Tax status, size of gross estate, U.S.	Total gross estate, U.S., tax purposes <sup>1</sup>		Total gross estate, outside the U.S.		Total gross estate, worldwide		Real estate <sup>2</sup>	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>495</b>	<b>181,168,709</b>	<b>495</b>	<b>489,527,268</b>	<b>495</b>	<b>670,695,964</b>	<b>328</b>	<b>85,825,370</b>
Less than \$100,000.....	163	11,275,638	163	61,455,272	163	72,730,908	114	7,640,532
\$100,000 under \$500,000.....	271	55,700,772	271	289,430,726	271	345,131,484	180	32,356,084
\$500,000 or more.....	61	114,192,299	61	138,641,270	61	252,833,572	34	45,828,754
<b>Nontaxable returns, total.....</b>	<b>210</b>	<b>65,883,514</b>	<b>210</b>	<b>108,957,148</b>	<b>210</b>	<b>174,840,664</b>	<b>136</b>	<b>34,787,453</b>
Less than \$100,000.....	96	6,055,014	96	35,120,040	96	41,175,053	64	3,929,297
\$100,000 under \$500,000.....	97	18,913,802	97	47,368,368	97	66,282,169	64	10,731,663
\$500,000 or more.....	17	40,914,698	17	26,468,740	17	67,383,442	8	20,126,493
<b>Taxable returns, total.....</b>	<b>285</b>	<b>115,285,195</b>	<b>285</b>	<b>380,570,120</b>	<b>285</b>	<b>495,855,300</b>	<b>192</b>	<b>51,037,917</b>
Less than \$100,000.....	67	5,220,624	67	26,335,232	67	31,555,855	50	3,711,235
\$100,000 under \$500,000.....	174	36,786,970	174	242,062,358	174	278,849,315	116	21,624,421
\$500,000 or more.....	44	73,277,601	44	112,172,530	44	185,450,130	26	25,702,261

Tax status, size of gross estate, U.S.	Stock <sup>3</sup>		Bonds <sup>4</sup>		Mixed mutual funds <sup>5</sup>		Cash	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total.....</b>	<b>155</b>	<b>45,292,119</b>	<b>43</b>	<b>10,388,763</b>	<b>35</b>	<b>2,934,059</b>	<b>72</b>	<b>2,603,668</b>
Less than \$100,000.....	32	1,937,663	4	84,262	6	258,582	21	222,238
\$100,000 under \$500,000.....	89	11,906,354	25	2,237,551	22	1,515,048	36	1,110,199
\$500,000 or more.....	34	31,448,102	14	8,066,950	7	1,160,429	15	1,271,231
<b>Nontaxable returns, total.....</b>	<b>63</b>	<b>13,800,401</b>	<b>17</b>	<b>4,760,332</b>	<b>13</b>	<b>1,469,734</b>	<b>39</b>	<b>1,298,490</b>
Less than \$100,000.....	23	1,385,480	**14	**875,731	3	119,198	16	104,585
\$100,000 under \$500,000.....	31	3,764,237	**	**	7	791,149	18	858,341
\$500,000 or more.....	9	8,650,684	3	3,884,601	3	559,387	5	335,564
<b>Taxable returns, total.....</b>	<b>92</b>	<b>31,491,718</b>	<b>26</b>	<b>5,628,431</b>	<b>22</b>	<b>1,464,325</b>	<b>33</b>	<b>1,305,178</b>
Less than \$100,000.....	9	552,183	**15	**1,446,082	3	139,384	5	117,653
\$100,000 under \$500,000.....	58	8,142,117	**	**	15	723,899	18	251,858
\$500,000 or more.....	25	22,797,418	11	4,182,349	4	601,042	10	935,667

Tax status, size of gross estate, U.S.	Cash management accounts <sup>6</sup>		Insurance, net value		Noncorporate business assets <sup>7</sup>		Mortgages and notes	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total.....</b>	<b>33</b>	<b>8,903,121</b>	<b>5</b>	<b>215,908</b>	<b>38</b>	<b>11,877,707</b>	<b>12</b>	<b>1,509,244</b>
Less than \$100,000.....	3	21,193	**	**	12	745,656	**6	**305,007
\$100,000 under \$500,000.....	20	1,093,051	**5	**215,908	17	2,288,011	**	**
\$500,000 or more.....	10	7,788,877	**	**	9	8,844,040	6	1,204,237
<b>Nontaxable returns, total.....</b>	<b>15</b>	<b>3,113,039</b>	<b>--</b>	<b>--</b>	<b>8</b>	<b>1,274,150</b>	<b>4</b>	<b>345,106</b>
Less than \$100,000.....	3	21,193	--	--	**	**	**	**
\$100,000 under \$500,000.....	9	604,230	--	--	**8	**1,274,150	**4	**345,106
\$500,000 or more.....	3	2,487,616	--	--	**	**	**	**
<b>Taxable returns, total.....</b>	<b>18</b>	<b>5,790,082</b>	<b>--</b>	<b>--</b>	<b>30</b>	<b>10,603,557</b>	<b>8</b>	<b>1,164,138</b>
Less than \$100,000.....	--	--	--	--	6	441,345	--	--
\$100,000 under \$500,000.....	11	488,821	--	--	16	2,244,812	4	253,127
\$500,000 or more.....	7	5,301,261	--	--	8	7,917,400	4	911,011

Footnotes at end of table.

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

**Table 2.--Nonresident Alien Estate Tax Returns Filed in 1996: Gross Estate in U.S., Outside U.S., and Worldwide, Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate--Continued**

Tax status, size of gross estate, U.S.	Other assets		Funeral expenses		Executors' commissions		Attorneys' fees	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total.....</b>	<b>118</b>	<b>11,618,767</b>	<b>122</b>	<b>1,357,729</b>	<b>22</b>	<b>1,322,021</b>	<b>87</b>	<b>1,555,795</b>
Less than \$100,000.....	28	322,137	33	202,825	**17	**646,998	30	197,235
\$100,000 under \$500,000.....	70	2,876,951	75	981,375	**	**	46	641,624
\$500,000 or more.....	20	8,419,679	14	173,529	5	675,023	11	716,936
<b>Nontaxable returns, total.....</b>	<b>50</b>	<b>4,978,917</b>	<b>43</b>	<b>357,737</b>	<b>5</b>	<b>150,381</b>	<b>31</b>	<b>279,384</b>
Less than \$100,000.....	15	127,726	18	85,724	**	**	17	151,877
\$100,000 under \$500,000.....	30	1,200,702	**25	**272,013	**5	**150,381	14	127,507
\$500,000 or more.....	5	3,650,489	**	**	**	**	--	--
<b>Taxable returns, total.....</b>	<b>68</b>	<b>6,639,850</b>	<b>79</b>	<b>999,992</b>	<b>17</b>	<b>1,171,640</b>	<b>56</b>	<b>1,276,411</b>
Less than \$100,000.....	13	194,411	15	117,101	**13	**564,355	13	45,358
\$100,000 under \$500,000.....	40	1,676,249	52	752,295	**	**	32	514,117
\$500,000 or more.....	15	4,769,190	12	130,596	4	607,285	11	716,936

Tax status, size of gross estate, U.S.	Other expenses/losses		Debts and mortgages		Marital and charitable deductions		Total allowable deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>242</b>	<b>32,438,078</b>	<b>73</b>	<b>78,095,842</b>	<b>52</b>	<b>41,287,853</b>	<b>311</b>	<b>65,946,430</b>
Less than \$100,000.....	68	2,670,289	21	934,145	9	555,014	88	1,393,557
\$100,000 under \$500,000.....	146	21,729,839	39	15,476,133	24	4,811,775	175	10,548,347
\$500,000 or more.....	28	8,037,950	13	61,685,564	19	35,921,064	48	54,004,526
<b>Nontaxable returns, total.....</b>	<b>99</b>	<b>10,899,641</b>	<b>31</b>	<b>11,111,928</b>	<b>35</b>	<b>35,012,379</b>	<b>138</b>	<b>40,284,412</b>
Less than \$100,000.....	39	1,203,160	11	634,432	9	555,014	53	1,187,993
\$100,000 under \$500,000.....	56	9,344,728	17	4,752,019	14	4,093,966	70	7,301,827
\$500,000 or more.....	4	351,753	3	5,725,477	12	30,363,399	15	31,794,592
<b>Taxable returns, total.....</b>	<b>143</b>	<b>21,538,437</b>	<b>42</b>	<b>66,983,914</b>	<b>17</b>	<b>6,275,474</b>	<b>173</b>	<b>25,662,018</b>
Less than \$100,000.....	29	1,467,129	10	299,713	--	--	35	205,564
\$100,000 under \$500,000.....	90	12,385,111	22	10,724,114	10	717,809	105	3,246,520
\$500,000 or more.....	24	7,686,197	10	55,960,087	7	5,557,665	33	22,209,934

Tax status, size of gross estate, U.S.	Taxable estate		Adjusted taxable estate		Tentative estate tax		Estate tax before credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>462</b>	<b>112,137,777</b>	<b>462</b>	<b>112,459,697</b>	<b>434</b>	<b>36,003,123</b>	<b>446</b>	<b>36,373,386</b>
Less than \$100,000.....	155	9,867,331	155	9,903,980	146	2,096,683	149	2,085,065
\$100,000 under \$500,000.....	252	44,410,029	252	44,410,029	234	11,309,006	244	11,767,953
\$500,000 or more.....	55	57,860,417	55	58,145,688	54	22,597,434	53	22,520,368
<b>Nontaxable returns, total.....</b>	<b>177</b>	<b>22,514,603</b>	<b>177</b>	<b>22,754,599</b>	<b>160</b>	<b>6,422,734</b>	<b>161</b>	<b>6,333,246</b>
Less than \$100,000.....	88	4,852,261	88	4,852,260	81	1,021,441	82	982,391
\$100,000 under \$500,000.....	78	10,869,592	78	10,869,592	69	2,525,087	70	2,542,249
\$500,000 or more.....	11	6,792,750	11	7,032,747	10	2,876,206	9	2,808,606
<b>Taxable returns, total.....</b>	<b>285</b>	<b>89,623,174</b>	<b>285</b>	<b>89,705,098</b>	<b>274</b>	<b>29,580,389</b>	<b>285</b>	<b>30,040,140</b>
Less than \$100,000.....	67	5,015,070	67	5,051,720	65	1,075,242	67	1,102,674
\$100,000 under \$500,000.....	174	33,540,437	174	33,540,437	165	8,783,919	174	9,225,704
\$500,000 or more.....	44	51,067,667	44	51,112,941	44	19,721,228	44	19,711,762

Footnotes at end of table.

# Federal Estate Tax Returns Filed for Nonresident Aliens, 1995-1996

**Table 2.--Nonresident Alien Estate Tax Returns Filed in 1996: Gross Estate in U.S., Outside U.S., and Worldwide, Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate--Continued**

Tax status, size of gross estate, U.S.	Allowable unified credit		State death tax credit		Other credits		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total.....</b>	<b>444</b>	<b>10,108,858</b>	<b>131</b>	<b>1,494,740</b>	<b>17</b>	<b>3,116,840</b>	<b>285</b>	<b>22,565,528</b>
Less than \$100,000.....	152	2,159,413	6	27,211	6	50,702	67	260,702
\$100,000 under \$500,000.....	241	5,699,218	98	330,103	8	292,999	174	5,899,010
\$500,000 or more.....	51	2,250,227	27	1,137,426	3	2,773,139	44	16,405,816
<b>Nontaxable returns, total.....</b>	<b>165</b>	<b>4,097,526</b>	<b>11</b>	<b>146,374</b>	<b>12</b>	<b>3,001,930</b>	--	--
Less than \$100,000.....	86	1,326,582	**11	**146,374	5	49,585	--	--
\$100,000 under \$500,000.....	70	2,633,925	**	**	**7	**2,952,345	--	--
\$500,000 or more.....	9	137,019	--	--	**	**	--	--
<b>Taxable returns, total.....</b>	<b>279</b>	<b>6,011,332</b>	<b>120</b>	<b>1,348,366</b>	<b>5</b>	<b>114,910</b>	<b>285</b>	<b>22,565,528</b>
Less than \$100,000.....	66	832,831	4	8,024	**	**	67	260,702
\$100,000 under \$500,000.....	171	3,065,293	89	202,916	**5	**114,910	174	5,899,010
\$500,000 or more.....	42	2,113,208	27	1,137,426	**	**	44	16,405,816

<sup>1</sup> Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date of death or six months thereafter (i.e., alternate valuation method).

<sup>2</sup> Real estate category includes the value of all real estate, the value of personal residences, and the value of real estate partnerships.

<sup>3</sup> Stock category includes the value of corporate stock and stock held in a closely held corporation. The value of mutual funds comprised primarily of stock also is included in the category.

<sup>4</sup> Bonds category includes the value of corporate, foreign, Federal, State, and local bonds. The value of mutual funds comprised of corporate, foreign, Federal, State, and local bonds also is included in this category.

<sup>5</sup> Mixed mutual funds category includes the value of mutual funds for which the type of assets held in the funds is not identified. This category, then, may contain the value of stock, bonds, and other assets held in mutual funds.

<sup>6</sup> Money market accounts, cash management accounts, ready asset accounts, and other banking or checking type accounts held as mutual funds.

<sup>7</sup> Included in the noncorporate business assets category is the value of farm assets, limited partnerships, and other noncorporate business assets.

\*\* Data deleted or combined to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

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