

Data Release

Estate Tax Statistics for 1989 and 1990

The number of Federal estate tax returns filed for U.S. decedents with gross estates at or above the \$600,000 filing requirement was 45,695 in 1989 and 50,367 in 1990, a two year increase of 23 percent from 1988. The size of these decedents' combined estates grew to \$87 billion in 1990, which represents growth of almost 26 percent over the same period. Continuing a trend, corporate stock was the most significant asset in the portfolios of decedents in both years, followed by investments in real estate.

Reported tax also increased during both years, a break from the recent past, rising to almost \$9 billion in 1990, an increase of 43 percent over 1988. For estates reporting tax, the average reported tax as a percentage of gross estate increased from 15.8 percent in 1988 to 17.7 percent in 1990. The increase may be due in part to revisions in the tax codes which had an effect on both allowable deductions and the valuation of closely held businesses includable in gross estate. Approximately 45 percent of the returns filed in 1989 and 1990 reported a tax liability.

Table 1 on the following pages summarizes data on the assets, deductions, tax credits and estate tax for returns filed in 1989; Table 2 provides the same information for returns filed in 1990. Table 3 presents the gross estate, taxable estate, state death tax credit and estate tax, by state, for returns filed in 1990. More extensive data analysis for decedents dying in 1989, as well as for returns filed between 1989 and 1991, will be included in an upcoming article, "Estate Tax Returns, 1989-1991," by Barry Johnson, which will be included in a future issue of the *Statistics of Income Bulletin*.

Table 1.--Returns Filed in 1989: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate

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

Size of gross estate	Number of returns	Gross estate	Type of property									
			Real estate		Closely held stock		Other stock		Federal savings bonds		Other Federal bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total.....	45,695	77,997,246	38,921	18,538,751	5,793	5,561,423	36,819	18,975,558	6,899	363,344	13,581	2,527,240
\$600,000 under \$1,000,000.....	23,927	18,089,359	19,774	5,161,534	1,895	348,716	18,294	3,750,340	3,815	128,048	6,910	699,310
\$1,000,000 under \$2,500,000.....	16,135	23,814,138	14,103	6,210,406	2,450	935,680	13,463	5,376,600	2,421	168,823	4,750	645,244
\$2,500,000 under \$5,000,000.....	3,872	13,190,981	3,424	2,969,414	884	799,707	3,468	3,527,957	489	33,726	1,274	411,773
\$5,000,000 under \$10,000,000.....	1,170	7,969,456	1,063	1,523,416	350	813,344	1,051	2,266,766	127	11,853	403	243,151
\$10,000,000 under \$20,000,000.....	401	5,430,575	377	894,986	138	601,147	370	1,635,480	39	2,637	156	210,233
\$20,000,000 or more.....	191	9,502,738	181	1,778,994	75	2,062,828	173	2,418,415	9	18,257	87	317,529
Taxable returns, total.....	20,695	43,093,699	16,952	9,312,700	2,246	2,539,556	17,353	12,454,742	3,383	213,397	7,055	1,661,307
\$600,000 under \$1,000,000.....	8,626	6,920,534	6,672	1,797,295	419	62,919	6,726	1,749,278	1,432	53,267	2,690	270,054
\$1,000,000 under \$2,500,000.....	8,633	12,754,490	7,231	3,073,329	1,013	398,906	7,442	3,347,451	1,552	115,830	3,008	439,959
\$2,500,000 under \$5,000,000.....	2,209	7,489,663	1,930	1,598,014	478	436,035	2,051	2,412,164	269	14,722	852	288,391
\$5,000,000 under \$10,000,000.....	803	5,489,339	724	981,928	200	443,542	738	1,687,880	89	9,388	308	195,974
\$10,000,000 under \$20,000,000.....	285	3,881,051	262	517,086	86	375,091	265	1,287,530	**40	**20,180	**197	**466,830
\$20,000,000 or more.....	140	6,558,622	133	1,345,048	50	823,063	129	1,970,439	**	**	**	**
Nontaxable returns, total.....	25,000	34,903,547	21,969	9,226,051	3,548	3,021,867	19,466	6,520,816	3,516	149,947	6,526	865,933
\$600,000 under \$1,000,000.....	15,301	11,168,825	13,103	3,364,240	1,476	285,797	11,567	2,001,062	2,382	74,781	4,221	429,256
\$1,000,000 under \$2,500,000.....	7,502	11,059,648	6,871	3,137,077	1,437	536,774	6,021	2,029,149	869	52,993	1,743	205,285
\$2,500,000 under \$5,000,000.....	1,663	5,701,318	1,494	1,371,400	407	363,672	1,417	1,115,793	219	19,004	422	123,382
\$5,000,000 under \$10,000,000.....	367	2,480,117	340	541,488	150	369,802	313	578,887	38	2,465	95	47,177
\$10,000,000 under \$20,000,000.....	117	1,549,524	115	377,901	52	226,056	104	347,949	**8	**704	**46	**8,833
\$20,000,000 or more.....	50	2,944,116	47	433,946	25	1,239,766	44	447,975	**	**	**	**

Size of gross estate	Type of property--Continued											
	State and local bonds		Corporate and foreign bonds		Cash		Notes and mortgages		Life insurance		Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total.....	24,082	8,469,938	14,214	1,037,780	45,299	9,114,333	14,153	2,033,209	24,895	2,563,662	14,223	2,309,923
\$600,000 under \$1,000,000.....	10,324	1,415,438	7,044	354,557	23,712	3,449,787	6,541	540,384	12,598	699,662	6,717	538,164
\$1,000,000 under \$2,500,000.....	9,731	2,776,084	5,278	287,237	16,041	3,106,623	5,235	624,964	9,175	1,034,695	5,517	1,044,622
\$2,500,000 under \$5,000,000.....	2,714	1,618,611	1,281	137,360	3,796	1,206,793	1,491	296,056	2,099	541,758	1,386	453,099
\$5,000,000 under \$10,000,000.....	853	1,100,318	390	61,284	1,161	608,267	556	229,407	677	166,056	402	152,104
\$10,000,000 under \$20,000,000.....	310	802,085	149	48,182	400	373,050	213	156,849	230	57,326	141	76,002
\$20,000,000 or more.....	150	757,402	70	149,159	190	369,812	117	185,549	116	64,165	60	45,933
Taxable returns, total.....	11,651	5,347,276	7,008	620,636	20,618	5,458,307	6,269	960,296	9,516	718,785	4,426	702,670
\$600,000 under \$1,000,000.....	3,594	547,763	2,611	129,860	8,613	1,616,917	2,271	191,063	3,913	112,973	1,570	91,910
\$1,000,000 under \$2,500,000.....	5,415	1,583,034	3,156	173,696	8,593	1,996,513	2,648	298,074	4,040	308,906	2,036	342,940
\$2,500,000 under \$5,000,000.....	1,667	999,675	791	93,555	2,190	804,784	752	85,877	909	126,753	478	128,779
\$5,000,000 under \$10,000,000.....	626	886,120	284	37,943	797	451,644	371	155,268	419	86,673	221	71,152
\$10,000,000 under \$20,000,000.....	234	688,524	111	38,216	285	299,623	140	110,280	153	28,806	82	37,577
\$20,000,000 or more.....	115	642,159	55	147,365	139	288,825	86	119,735	82	54,673	38	30,311
Nontaxable returns, total.....	12,431	3,122,662	7,206	417,144	24,682	3,656,025	7,885	1,072,913	15,379	1,844,877	9,797	1,607,253
\$600,000 under \$1,000,000.....	6,730	867,675	4,433	224,697	15,099	1,832,870	4,270	349,321	8,685	596,689	5,147	446,254
\$1,000,000 under \$2,500,000.....	4,316	1,193,050	2,121	113,541	7,448	1,110,110	2,588	326,890	5,135	725,789	3,481	701,682
\$2,500,000 under \$5,000,000.....	1,048	618,936	491	43,805	1,606	402,009	738	210,179	1,190	415,005	908	324,320
\$5,000,000 under \$10,000,000.....	226	214,197	106	23,341	363	156,623	185	74,139	258	79,382	181	80,952
\$10,000,000 under \$20,000,000.....	77	113,561	39	9,966	116	73,427	73	46,569	78	28,520	59	38,424
\$20,000,000 or more.....	35	115,243	15	1,794	50	80,987	31	65,814	34	9,492	22	15,621

Footnotes at end of table.

Table 1.--Returns Filed in 1989: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate--Continued

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

Size of gross estate	Type of property--Continued								Total allowable		Type of deduction ¹	
	Noncorporate business assets		Farm assets		Limited partnerships		Other assets		deductions		Funeral expenses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total.....	7,961	2,201,687	2,911	307,601	5,688	671,131	41,405	3,321,667	45,668	35,852,798	42,382	210,301
\$600,000 under \$1,000,000.....	2,722	209,999	1,588	109,481	1,841	61,255	21,039	622,682	23,919	5,458,075	22,213	98,015
\$1,000,000 under \$2,500,000.....	3,269	479,434	987	64,648	2,460	159,404	14,898	899,674	16,135	10,049,758	14,880	77,439
\$2,500,000 under \$5,000,000.....	1,294	608,755	207	16,210	855	114,638	3,769	455,122	3,854	6,662,231	3,618	21,156
\$5,000,000 under \$10,000,000.....	414	300,444	80	22,126	334	116,567	1,120	354,353	1,170	4,157,712	1,111	8,232
\$10,000,000 under \$20,000,000.....	170	241,569	28	18,160	126	77,348	391	235,522	401	2,995,933	380	3,275
\$20,000,000 or more.....	91	361,487	22	76,975	72	141,919	187	754,314	190	6,529,089	180	2,183
Taxable returns, total.....	2,963	890,055	1,148	140,296	2,127	321,253	18,862	1,752,424	20,668	10,988,234	20,185	100,138
\$600,000 under \$1,000,000.....	640	41,228	452	13,587	403	12,078	7,594	230,343	8,617	470,552	8,417	36,195
\$1,000,000 under \$2,500,000.....	1,306	204,971	520	21,822	1,055	37,853	7,958	411,207	8,633	1,927,196	8,436	42,456
\$2,500,000 under \$5,000,000.....	585	189,844	85	3,333	319	50,070	2,115	257,665	2,192	1,651,750	2,145	12,000
\$5,000,000 under \$10,000,000.....	269	168,147	55	16,849	219	73,097	776	223,734	803	1,836,599	776	5,618
\$10,000,000 under \$20,000,000.....	106	120,099	19	10,850	80	28,390	282	166,760	285	1,497,628	277	2,318
\$20,000,000 or more.....	57	165,767	17	73,857	50	119,765	137	462,714	139	3,604,508	135	1,549
Nontaxable returns, total.....	4,998	1,311,631	1,763	167,304	3,561	349,879	22,542	1,569,243	25,000	24,864,564	22,196	110,163
\$600,000 under \$1,000,000.....	2,083	168,771	1,136	95,894	1,437	49,177	13,445	392,339	15,301	4,987,523	13,796	61,820
\$1,000,000 under \$2,500,000.....	1,963	274,462	467	42,827	1,405	121,551	6,941	488,467	7,502	8,122,562	6,444	34,983
\$2,500,000 under \$5,000,000.....	709	418,911	122	12,877	536	64,568	1,654	197,457	1,663	5,010,481	1,473	9,156
\$5,000,000 under \$10,000,000.....	145	132,297	25	5,277	115	43,470	345	130,619	367	2,321,113	335	2,613
\$10,000,000 under \$20,000,000.....	64	121,470	8	7,310	46	48,958	109	68,762	117	1,498,305	103	956
\$20,000,000 or more.....	34	195,720	5	3,118	22	22,154	49	291,600	50	2,924,581	44	634

Size of gross estate	Type of deduction ¹ --Continued											
	Executors' commissions		Attorneys' fees		Other expenses and losses		Debts and mortgages		Charitable bequests		Bequests to surviving spouse	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	17,278	757,312	27,999	707,345	32,740	737,589	38,076	3,468,982	8,471	4,925,373	20,788	25,034,779
\$600,000 under \$1,000,000.....	7,784	136,352	14,217	178,383	16,703	117,122	19,313	647,179	3,558	488,860	9,431	3,791,965
\$1,000,000 under \$2,500,000.....	6,621	221,568	10,052	244,901	11,781	171,104	13,592	887,628	3,250	1,055,428	8,279	7,391,786
\$2,500,000 under \$5,000,000.....	1,899	168,397	2,470	123,245	2,866	105,341	3,512	678,315	1,038	948,754	2,056	4,614,337
\$5,000,000 under \$10,000,000.....	625	88,159	833	68,609	920	74,586	1,092	382,124	368	494,769	660	3,037,322
\$10,000,000 under \$20,000,000.....	239	59,430	290	40,159	321	45,558	386	273,299	165	428,671	242	2,142,490
\$20,000,000 or more.....	109	83,406	136	52,049	149	223,879	181	600,438	92	1,508,892	121	4,056,879
Taxable returns, total.....	12,850	648,302	18,150	550,829	19,959	621,619	19,050	1,560,668	4,738	1,834,041	3,135	5,660,917
\$600,000 under \$1,000,000.....	4,527	90,965	7,626	105,768	8,341	56,736	7,757	119,439	1,286	26,304	474	35,146
\$1,000,000 under \$2,500,000.....	5,758	193,790	7,485	196,953	8,326	143,477	8,068	374,318	2,238	227,429	1,521	748,065
\$2,500,000 under \$5,000,000.....	1,674	148,917	1,962	103,246	2,144	89,188	2,041	240,088	697	236,654	609	818,969
\$5,000,000 under \$10,000,000.....	569	82,516	707	61,409	754	67,932	775	233,911	298	264,716	328	1,116,584
\$10,000,000 under \$20,000,000.....	222	56,816	250	36,816	266	42,947	274	140,978	140	343,881	128	870,819
\$20,000,000 or more.....	100	75,298	119	46,636	127	221,338	135	451,934	77	735,057	75	2,071,333
Nontaxable returns, total.....	4,427	109,010	9,849	156,516	12,781	115,970	19,025	1,908,314	3,733	3,091,332	17,654	19,373,862
\$600,000 under \$1,000,000.....	3,257	45,387	6,590	72,615	8,362	60,386	11,556	527,740	2,272	462,556	8,958	3,756,819
\$1,000,000 under \$2,500,000.....	863	27,778	2,567	47,947	3,455	27,626	5,524	513,310	1,011	828,000	6,758	6,643,721
\$2,500,000 under \$5,000,000.....	225	19,480	509	16,152	722	16,152	1,471	438,226	340	712,100	1,447	3,795,367
\$5,000,000 under \$10,000,000.....	56	5,643	126	7,200	166	6,654	317	148,212	70	230,053	332	1,920,738
\$10,000,000 under \$20,000,000.....	16	2,614	40	3,342	54	2,611	111	132,322	25	84,789	114	1,271,671
\$20,000,000 or more.....	9	8,108	17	5,413	22	2,541	45	148,504	15	773,835	45	1,985,546

Footnotes at end of table.

Table 1.--Returns Filed in 1989: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate--Continued

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

Size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate		Estate tax before credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	41,895	42,161,330	4,521	865,402	41,926	43,026,733	41,920	16,619,009
\$600,000 under \$1,000,000.....	21,721	12,684,992	1,343	128,689	21,723	12,813,682	21,721	4,158,268
\$1,000,000 under \$2,500,000.....	14,821	13,765,883	1,748	212,136	14,825	13,978,019	14,823	4,944,717
\$2,500,000 under \$5,000,000.....	3,647	6,513,859	788	181,714	3,665	6,695,573	3,665	2,777,961
\$5,000,000 under \$10,000,000.....	1,131	3,802,385	370	123,783	1,135	3,926,168	1,134	1,836,088
\$10,000,000 under \$20,000,000.....	391	2,421,774	173	75,211	393	2,496,985	392	1,263,280
\$20,000,000 or more.....	184	2,972,436	98	143,870	185	3,116,306	185	1,638,697
Taxable returns, total.....	20,695	32,018,652	3,177	731,531	20,695	32,750,183	20,695	13,366,237
\$600,000 under \$1,000,000.....	8,626	6,442,734	759	89,094	8,626	6,531,828	8,626	2,171,290
\$1,000,000 under \$2,500,000.....	8,633	10,796,973	1,269	158,871	8,633	10,955,845	8,633	3,987,210
\$2,500,000 under \$5,000,000.....	2,209	5,821,265	638	163,186	2,209	5,984,451	2,209	2,552,281
\$5,000,000 under \$10,000,000.....	803	3,636,712	295	110,616	803	3,747,328	803	1,779,297
\$10,000,000 under \$20,000,000.....	285	2,368,067	134	68,925	285	2,436,992	285	1,244,533
\$20,000,000 or more.....	140	2,952,900	82	140,839	140	3,093,740	140	1,631,626
Nontaxable returns, total.....	21,200	10,142,678	1,344	133,872	21,231	10,276,549	21,225	3,252,773
\$600,000 under \$1,000,000.....	13,095	6,242,258	585	39,595	13,097	6,281,853	13,095	1,986,978
\$1,000,000 under \$2,500,000.....	6,189	2,968,910	480	53,264	6,193	3,022,174	6,191	957,507
\$2,500,000 under \$5,000,000.....	1,438	692,594	150	18,528	1,456	711,122	1,456	225,679
\$5,000,000 under \$10,000,000.....	328	165,673	75	13,168	332	178,841	331	56,791
\$10,000,000 under \$20,000,000.....	106	53,707	39	6,286	108	59,993	107	18,747
\$20,000,000 or more.....	43	19,536	16	3,031	44	22,566	44	7,070

Size of gross estate	Allowable unified credit		Other tax credits		Estate tax after credits		Lifetime transfers	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	41,920	7,184,483	24,799	1,967,669	20,695	7,466,848	10,970	12,797,378
\$600,000 under \$1,000,000.....	21,721	3,618,798	11,699	196,620	8,626	342,846	4,580	2,100,623
\$1,000,000 under \$2,500,000.....	14,823	2,600,559	9,365	458,327	8,633	1,885,826	4,402	3,558,071
\$2,500,000 under \$5,000,000.....	3,665	648,017	2,416	348,885	2,209	1,781,057	1,272	2,549,320
\$5,000,000 under \$10,000,000.....	1,134	209,813	868	298,795	803	1,327,479	428	1,457,521
\$10,000,000 under \$20,000,000.....	392	73,313	305	262,909	285	927,058	190	1,297,390
\$20,000,000 or more.....	185	33,984	145	402,132	140	1,202,581	97	1,834,452
Taxable returns, total.....	20,695	3,979,789	20,187	1,919,590	20,695	7,466,848	5,687	7,773,432
\$600,000 under \$1,000,000.....	8,626	1,658,849	8,316	169,591	8,626	342,846	1,772	853,027
\$1,000,000 under \$2,500,000.....	8,633	1,659,191	8,501	442,189	8,633	1,885,826	2,631	2,089,520
\$2,500,000 under \$5,000,000.....	2,209	425,569	2,156	345,654	2,209	1,781,057	752	1,335,693
\$5,000,000 under \$10,000,000.....	803	154,359	794	297,458	803	1,327,479	315	1,101,451
\$10,000,000 under \$20,000,000.....	285	54,832	281	262,643	285	927,058	138	938,239
\$20,000,000 or more.....	140	26,990	139	402,055	140	1,202,581	79	1,455,501
Nontaxable returns, total.....	21,225	3,204,694	4,611	48,079	--	--	5,283	5,023,947
\$600,000 under \$1,000,000.....	13,095	1,959,949	3,383	27,030	--	--	2,808	1,247,596
\$1,000,000 under \$2,500,000.....	6,191	941,368	864	16,139	--	--	1,771	1,468,552
\$2,500,000 under \$5,000,000.....	1,456	222,448	260	3,231	--	--	520	1,213,627
\$5,000,000 under \$10,000,000.....	331	55,453	74	1,337	--	--	113	356,070
\$10,000,000 under \$20,000,000.....	107	18,481	24	266	--	--	52	359,151
\$20,000,000 or more.....	44	6,994	6	76	--	--	18	378,951

¹ Excludes ESOP (Employee Stock Ownership Plan) deductions, but may include some amounts which were disallowed for the purpose of tax computations.

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

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

Table 2.—Returns Filed in 1990: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate

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

Size of gross estate	Number of returns	Gross estate	Type of property									
			Real estate		Closely held stock		Other stock		Federal savings bonds		Other Federal bonds	
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total.....	50,367	87,116,955	42,592	19,698,740	6,708	7,118,144	40,488	20,267,663	8,077	398,086	16,373	3,306,705
\$600,000 under \$1,000,000.....	26,095	19,912,482	21,594	5,644,519	1,991	395,647	20,090	3,673,528	4,592	213,718	8,113	818,104
\$1,000,000 under \$2,500,000.....	18,476	27,213,554	15,919	7,082,169	2,981	1,159,655	15,319	6,057,493	2,827	140,890	6,069	928,748
\$2,500,000 under \$5,000,000.....	3,768	12,835,879	3,241	2,660,954	1,016	954,980	3,230	3,504,513	441	23,964	1,333	463,457
\$5,000,000 under \$10,000,000.....	1,343	9,035,820	1,211	1,799,936	444	845,879	1,216	2,448,840	156	9,821	536	340,874
\$10,000,000 under \$20,000,000.....	441	5,980,490	402	1,102,190	157	671,261	404	1,757,281	38	8,222	199	288,398
\$20,000,000 or more.....	244	12,138,730	225	1,408,972	119	3,090,723	229	2,826,008	22	1,470	123	467,124
Taxable returns, total.....	23,104	50,976,708	18,375	9,380,774	2,318	4,635,583	19,529	13,925,697	3,758	205,972	8,649	2,263,356
\$600,000 under \$1,000,000.....	9,616	7,780,755	7,225	1,887,698	354	61,153	7,803	1,812,918	1,636	74,525	3,409	400,703
\$1,000,000 under \$2,500,000.....	9,824	14,564,484	8,033	3,449,452	1,065	441,389	8,469	3,861,389	1,682	100,289	3,709	612,243
\$2,500,000 under \$5,000,000.....	2,239	7,703,495	1,845	1,306,096	455	473,264	1,943	2,432,729	279	15,365	874	325,542
\$5,000,000 under \$10,000,000.....	902	6,100,619	801	1,096,113	252	480,200	825	1,857,822	120	7,461	395	277,927
\$10,000,000 under \$20,000,000.....	323	4,425,018	291	695,570	99	407,065	299	1,471,560	25	7,174	159	226,800
\$20,000,000 or more.....	199	10,402,337	181	945,846	181	2,772,511	190	2,489,279	16	1,158	104	420,142
Nontaxable returns, total.....	27,263	36,140,247	24,217	10,317,966	4,390	2,482,561	20,958	6,341,967	4,319	192,114	7,724	1,043,349
\$600,000 under \$1,000,000.....	16,479	12,131,727	14,369	3,756,822	1,637	334,494	12,288	1,860,611	2,956	139,194	4,705	417,402
\$1,000,000 under \$2,500,000.....	8,652	12,649,070	7,886	3,632,717	1,917	718,265	6,850	2,196,104	1,145	40,601	2,360	316,505
\$2,500,000 under \$5,000,000.....	1,529	5,000,000	1,396	1,354,859	561	481,715	1,287	1,071,784	162	8,599	459	137,915
\$5,000,000 under \$10,000,000.....	440	2,935,201	410	703,823	192	365,679	390	591,018	36	2,360	141	62,947
\$10,000,000 under \$20,000,000.....	118	1,555,472	111	406,621	58	264,196	105	285,721	13	1,048	40	61,597
\$20,000,000 or more.....	45	1,736,392	44	463,125	25	318,212	39	336,729	6	312	19	46,982

Size of gross estate	Type of property--Continued											
	State and local bonds		Corporate and foreign bonds		Cash		Notes and mortgages		Life insurance		Annuities	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total.....	26,943	9,732,588	16,651	933,085	49,797	10,704,741	14,729	2,227,839	26,971	2,712,197	16,942	2,845,263
\$600,000 under \$1,000,000.....	11,675	1,704,511	8,109	304,355	25,813	4,068,984	6,421	494,636	13,445	806,819	8,196	732,691
\$1,000,000 under \$2,500,000.....	11,101	3,083,617	6,391	305,558	18,224	3,632,085	5,868	719,918	10,241	1,165,703	6,600	1,187,437
\$2,500,000 under \$5,000,000.....	2,637	1,797,087	1,348	78,369	3,742	1,210,624	1,445	313,231	2,113	408,509	1,394	373,149
\$5,000,000 under \$10,000,000.....	1,001	1,221,351	524	83,145	1,333	720,337	605	237,622	777	188,044	497	213,455
\$10,000,000 under \$20,000,000.....	340	763,193	165	44,748	440	410,521	232	124,631	240	59,845	163	85,718
\$20,000,000 or more.....	189	1,162,828	115	116,910	244	662,191	158	337,800	155	83,276	91	52,814
Taxable returns, total.....	13,722	6,348,891	8,673	584,934	22,954	6,436,239	6,776	1,263,092	9,895	744,246	5,351	813,732
\$600,000 under \$1,000,000.....	4,480	705,840	3,378	130,202	9,541	1,836,701	2,270	209,009	3,779	144,652	2,032	170,490
\$1,000,000 under \$2,500,000.....	6,418	1,862,355	3,818	207,293	9,766	2,316,610	2,980	353,850	4,288	291,852	2,322	309,988
\$2,500,000 under \$5,000,000.....	1,683	1,212,199	882	51,894	2,229	844,569	841	196,231	1,081	131,250	557	148,444
\$5,000,000 under \$10,000,000.....	718	909,008	378	54,602	897	535,558	389	148,493	472	83,507	266	102,044
\$10,000,000 under \$20,000,000.....	262	617,566	123	30,987	322	325,709	171	72,562	158	39,806	104	43,114
\$20,000,000 or more.....	160	1,041,922	95	109,956	199	577,092	125	282,946	117	53,179	70	39,652
Nontaxable returns, total.....	13,221	3,383,697	7,978	348,150	26,843	4,268,502	7,953	964,747	17,077	1,967,951	11,591	1,831,531
\$600,000 under \$1,000,000.....	7,194	998,671	4,731	174,153	16,272	2,232,283	4,151	285,627	9,666	662,167	6,164	562,201
\$1,000,000 under \$2,500,000.....	4,684	1,221,262	2,573	98,264	8,458	1,315,475	2,888	366,068	5,953	873,851	4,278	877,449
\$2,500,000 under \$5,000,000.....	954	584,888	466	26,475	1,514	366,055	604	117,000	1,031	277,259	837	224,705
\$5,000,000 under \$10,000,000.....	283	312,343	146	28,543	436	184,778	217	89,129	306	104,537	232	111,411
\$10,000,000 under \$20,000,000.....	78	145,627	42	13,761	118	84,812	61	52,069	82	20,039	59	42,604
\$20,000,000 or more.....	29	120,906	20	6,953	45	85,099	33	54,854	38	30,097	21	13,161

Footnotes at end of table.

Table 2.—Returns Filed in 1990: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate—Continued

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

Size of gross estate	Type of property—Continued								Total allowable deductions		Type of deduction ¹	
	Noncorporate business assets		Farm assets		Limited partnerships		Other assets		Number	Amount	Funeral expenses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount			Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total.....	8,552	2,479,436	3,754	238,630	6,487	824,867	45,621	3,828,974	50,333	38,915,108	46,508	250,215
\$600,000 under \$1,000,000.....	2,814	258,668	2,151	88,836	2,101	67,586	22,944	639,880	26,067	5,939,531	24,046	119,499
\$1,000,000 under \$2,500,000.....	3,706	610,366	1,212	88,330	2,798	174,205	17,098	877,381	18,471	11,165,830	17,088	91,482
\$2,500,000 under \$5,000,000.....	1,191	401,518	239	20,867	897	175,272	3,608	449,384	3,768	7,004,082	3,469	22,228
\$5,000,000 under \$10,000,000.....	511	380,577	91	22,298	432	156,642	1,301	367,000	1,343	4,644,211	1,262	10,462
\$10,000,000 under \$20,000,000.....	193	254,871	38	6,154	163	109,834	429	293,623	440	3,282,242	414	3,835
\$20,000,000 or more.....	137	573,437	24	12,145	97	141,328	241	1,201,705	244	6,879,213	228	2,708
Taxable returns, total.....	3,289	1,262,482	1,480	72,965	2,725	434,336	20,926	2,604,409	23,071	13,143,237	22,472	119,334
\$600,000 under \$1,000,000.....	758	98,900	634	15,126	608	22,117	8,236	210,723	9,589	554,840	9,335	45,316
\$1,000,000 under \$2,500,000.....	1,413	204,694	601	25,546	1,229	75,082	9,120	452,450	9,819	1,980,042	9,583	48,736
\$2,500,000 under \$5,000,000.....	567	157,021	144	12,460	438	104,173	2,173	292,257	2,239	1,771,454	2,174	13,189
\$5,000,000 under \$10,000,000.....	311	212,283	59	10,476	260	68,384	883	256,741	902	1,908,226	879	6,899
\$10,000,000 under \$20,000,000.....	134	185,612	27	3,688	112	63,405	317	234,400	322	1,768,772	312	2,862
\$20,000,000 or more.....	106	403,972	15	5,669	78	101,176	197	1,157,837	199	5,159,902	190	2,332
Nontaxable returns, total.....	5,263	1,216,954	2,274	165,664	3,762	390,531	24,695	1,224,565	27,262	25,771,872	24,035	130,880
\$600,000 under \$1,000,000.....	2,056	159,768	1,517	73,710	1,492	45,469	14,708	129,158	16,478	5,384,692	14,711	74,183
\$1,000,000 under \$2,500,000.....	2,292	405,672	610	62,784	1,569	99,123	7,978	424,931	8,652	9,185,787	7,506	42,746
\$2,500,000 under \$5,000,000.....	624	244,497	95	8,407	459	71,099	1,435	157,127	1,529	5,232,628	1,295	9,039
\$5,000,000 under \$10,000,000.....	201	168,294	33	11,822	171	88,258	418	110,259	440	2,735,984	383	3,563
\$10,000,000 under \$20,000,000.....	59	69,259	11	2,466	51	46,430	112	59,223	118	1,513,470	102	974
\$20,000,000 or more.....	31	169,465	9	6,476	19	40,152	44	43,868	45	1,719,311	38	376

Size of gross estate	Type of deduction ¹ —Continued											
	Executors' commissions		Attorneys' fees		Other expenses and losses		Debts and mortgages		Charitable bequests		Bequests to surviving spouse	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	18,967	843,968	31,171	745,675	36,181	630,633	41,559	4,594,363	9,709	5,527,490	22,651	26,314,839
\$600,000 under \$1,000,000.....	8,472	143,571	15,757	199,104	18,471	120,239	20,616	617,138	4,316	715,525	10,317	4,024,478
\$1,000,000 under \$2,500,000.....	7,566	258,435	11,510	260,394	13,314	186,716	15,713	1,239,026	3,600	1,044,597	9,168	8,085,189
\$2,500,000 under \$5,000,000.....	1,795	135,003	2,467	112,587	2,781	89,581	3,346	1,407,375	1,082	686,508	2,039	4,545,639
\$5,000,000 under \$10,000,000.....	727	101,393	944	75,087	1,058	73,312	1,234	450,370	433	551,500	735	3,379,332
\$10,000,000 under \$20,000,000.....	247	59,085	307	40,242	349	57,875	414	310,912	163	467,400	250	2,342,852
\$20,000,000 or more.....	159	146,481	186	58,261	207	102,911	236	569,542	115	2,061,959	141	3,937,349
Taxable returns, total.....	14,623	739,233	20,345	581,626	22,117	528,586	20,934	1,665,798	5,595	2,991,022	3,105	6,510,347
\$600,000 under \$1,000,000.....	5,307	96,647	8,350	116,097	9,090	71,334	8,322	124,496	1,849	50,097	505	50,852
\$1,000,000 under \$2,500,000.....	6,663	232,629	8,755	213,059	9,540	155,549	9,099	444,478	2,336	206,805	1,397	678,782
\$2,500,000 under \$5,000,000.....	1,631	124,889	2,012	94,330	2,148	80,212	2,136	276,357	833	323,963	628	853,384
\$5,000,000 under \$10,000,000.....	650	91,576	791	65,833	854	66,874	874	260,542	337	279,082	331	1,135,306
\$10,000,000 under \$20,000,000.....	226	55,233	269	36,891	298	55,297	310	170,634	136	335,945	144	1,111,870
\$20,000,000 or more.....	147	138,259	169	55,415	186	99,320	192	389,291	104	1,795,130	100	2,680,154
Nontaxable returns, total.....	4,344	104,735	10,826	164,049	14,064	102,048	20,625	2,928,566	4,114	2,536,468	19,546	19,804,492
\$600,000 under \$1,000,000.....	3,165	46,923	7,407	83,007	9,382	48,905	12,294	492,642	2,467	665,428	9,813	3,973,627
\$1,000,000 under \$2,500,000.....	904	25,806	2,756	47,335	3,774	31,167	6,614	794,548	1,264	837,793	7,771	7,406,407
\$2,500,000 under \$5,000,000.....	165	10,115	455	18,257	632	9,369	1,209	1,131,018	249	362,545	1,411	3,692,255
\$5,000,000 under \$10,000,000.....	77	9,817	153	9,254	204	6,438	360	189,828	96	272,418	404	2,244,026
\$10,000,000 under \$20,000,000.....	21	3,852	38	3,351	51	2,578	104	140,278	27	131,455	106	1,230,982
\$20,000,000 or more.....	12	8,222	17	2,846	21	3,591	44	180,252	11	266,829	41	1,257,185

Footnotes at end of table.

Table 2.—Returns Filed in 1990: Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate—Continued

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

Size of gross estate	Taxable estate		Adjusted taxable gifts		Adjusted taxable estate		Estate tax before credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	46,464	48,566,417	4,855	1,152,548	46,516	49,718,965	46,469	19,463,342
\$600,000 under \$1,000,000.....	23,864	13,949,734	1,331	139,191	23,879	14,088,925	23,854	4,576,557
\$1,000,000 under \$2,500,000.....	17,082	15,975,881	1,817	270,221	17,103	16,246,102	17,084	5,749,661
\$2,500,000 under \$5,000,000.....	3,546	6,555,621	866	248,635	3,553	6,804,255	3,553	2,824,921
\$5,000,000 under \$10,000,000.....	1,303	4,329,719	468	143,967	1,306	4,473,687	1,306	2,090,640
\$10,000,000 under \$20,000,000.....	428	2,679,910	235	150,591	434	2,830,501	432	1,416,589
\$20,000,000 or more.....	240	5,075,552	139	199,943	240	5,275,495	240	2,804,975
Taxable returns, total.....	23,104	37,329,561	3,542	1,018,676	23,104	38,348,237	23,104	15,862,549
\$600,000 under \$1,000,000.....	9,616	7,188,240	890	115,094	9,616	7,303,334	9,616	2,429,468
\$1,000,000 under \$2,500,000.....	9,824	12,459,315	1,315	219,360	9,824	12,678,676	9,824	4,619,421
\$2,500,000 under \$5,000,000.....	2,239	5,874,866	633	218,476	2,239	6,093,342	2,239	2,597,687
\$5,000,000 under \$10,000,000.....	902	4,121,263	382	130,458	902	4,251,721	902	2,019,814
\$10,000,000 under \$20,000,000.....	323	2,628,995	196	138,469	323	2,767,464	323	1,397,645
\$20,000,000 or more.....	199	5,056,881	127	196,819	199	5,253,700	199	2,798,514
Nontaxable returns, total.....	23,361	11,236,856	1,313	133,872	23,412	11,370,729	23,365	3,600,793
\$600,000 under \$1,000,000.....	14,248	6,761,494	441	24,097	14,263	6,785,591	14,238	2,147,088
\$1,000,000 under \$2,500,000.....	7,258	3,516,566	502	50,861	7,279	3,567,426	7,260	1,130,240
\$2,500,000 under \$5,000,000.....	1,307	680,755	233	30,159	1,314	710,914	1,314	227,234
\$5,000,000 under \$10,000,000.....	400	208,456	86	13,510	404	221,966	404	78,827
\$10,000,000 under \$20,000,000.....	105	50,915	39	12,123	111	63,037	109	18,943
\$20,000,000 or more.....	41	18,671	12	3,124	41	21,795	41	6,461

Size of gross estate	Allowable unified credit		Other tax credits		Estate tax after credits		Lifetime transfers	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	46,469	7,989,898	27,334	2,474,982	23,104	8,998,645	11,674	14,738,577
\$600,000 under \$1,000,000.....	23,855	3,964,413	12,648	220,624	9,616	391,710	5,167	2,426,771
\$1,000,000 under \$2,500,000.....	17,084	3,003,378	10,672	528,330	9,824	2,217,948	4,492	3,941,160
\$2,500,000 under \$5,000,000.....	3,553	653,606	2,501	368,321	2,239	1,802,993	1,174	2,057,205
\$5,000,000 under \$10,000,000.....	1,305	243,237	969	337,137	902	1,510,266	501	1,768,824
\$10,000,000 under \$20,000,000.....	432	80,574	341	292,468	323	1,043,547	204	1,434,614
\$20,000,000 or more.....	240	44,691	204	728,102	199	2,032,183	137	3,110,004
Taxable returns, total.....	23,103	4,447,366	22,372	2,416,527	23,104	8,998,645	5,756	9,557,788
\$600,000 under \$1,000,000.....	9,616	1,849,839	9,118	187,915	9,616	391,710	1,969	1,047,676
\$1,000,000 under \$2,500,000.....	9,824	1,892,485	9,632	508,983	9,824	2,217,948	2,382	2,161,152
\$2,500,000 under \$5,000,000.....	2,239	430,967	2,210	363,726	2,239	1,802,993	788	1,326,204
\$5,000,000 under \$10,000,000.....	901	173,535	893	336,012	902	1,510,266	337	1,199,990
\$10,000,000 under \$20,000,000.....	323	62,208	322	291,891	323	1,043,547	161	1,137,813
\$20,000,000 or more.....	199	38,331	196	728,000	199	2,032,183	118	2,684,954
Nontaxable returns, total.....	23,366	3,542,532	4,962	58,455	--	--	5,918	5,180,789
\$600,000 under \$1,000,000.....	14,239	2,114,574	3,529	32,709	--	--	3,197	1,379,095
\$1,000,000 under \$2,500,000.....	7,260	1,110,893	1,040	19,346	--	--	2,109	1,780,008
\$2,500,000 under \$5,000,000.....	1,314	222,639	291	4,595	--	--	386	731,001
\$5,000,000 under \$10,000,000.....	404	69,701	76	1,125	--	--	164	568,834
\$10,000,000 under \$20,000,000.....	109	18,366	19	577	--	--	43	296,801
\$20,000,000 or more.....	41	6,359	8	102	--	--	19	425,050

¹ Excludes ESOP (Employee Stock Ownership Plan) deductions, but may include some amounts which were disallowed for the purpose of tax computations.

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

Table 3.--Returns Filed in 1990: Gross Estate, Taxable Estate, and Estate Tax, by State

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

State	Gross estate		Taxable estate		Estate tax before credits		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total.....	50,367	87,116,955	46,464	48,566,417	46,469	19,463,342	27,286	2,400,396	23,104	8,998,645
Alabama.....	439	764,078	396	429,909	397	176,538	227	18,324	186	89,664
Alaska.....	91	122,064	86	39,510	86	13,087	*21	*696	*20	*2,564
Arizona.....	507	761,306	479	444,297	474	168,331	273	16,749	237	66,643
Arkansas.....	272	417,228	249	230,016	249	91,073	120	9,135	120	43,859
California.....	8,948	15,154,813	8,314	8,662,005	8,312	3,419,926	4,544	395,236	4,096	1,531,780
Colorado.....	582	778,439	559	459,903	559	168,308	347	14,507	296	60,054
Connecticut.....	1,251	2,004,202	1,185	1,139,821	1,180	445,697	760	51,301	591	198,586
Delaware.....	163	265,499	155	174,441	155	69,565	101	8,341	74	36,677
District of Columbia.....	165	660,753	163	321,361	163	143,011	133	23,908	120	87,914
Florida.....	4,311	9,857,850	4,046	5,207,137	4,046	2,230,157	2,288	343,999	2,024	1,169,718
Georgia.....	830	1,448,595	752	754,968	755	299,678	378	34,642	358	135,236
Hawaii.....	326	556,511	288	352,361	288	146,848	220	20,613	193	72,226
Idaho.....	118	150,375	116	73,061	117	24,857	48	1,293	29	4,550
Illinois.....	2,545	4,073,530	2,370	2,314,950	2,369	904,385	1,155	98,124	1,142	389,097
Indiana.....	688	1,289,780	640	697,623	643	286,937	417	42,048	328	133,425
Iowa.....	665	738,827	618	455,295	618	164,993	309	13,831	194	53,639
Kansas.....	428	619,074	415	339,235	415	129,196	229	13,314	169	48,056
Kentucky.....	494	816,866	459	553,337	459	230,275	312	31,268	220	116,435
Louisiana.....	395	590,023	377	337,359	377	134,614	252	15,399	173	55,661
Maine.....	263	386,086	247	267,751	247	105,427	155	11,513	149	48,436
Maryland.....	1,087	1,609,359	941	925,649	940	355,737	627	39,245	457	153,334
Massachusetts.....	1,522	2,404,552	1,432	1,306,712	1,432	508,365	898	60,542	650	214,782
Michigan.....	1,052	1,636,067	959	950,307	959	359,872	679	38,020	549	150,927
Minnesota.....	709	1,089,182	691	686,798	700	284,108	386	38,023	331	132,335
Mississippi.....	255	391,932	229	223,925	229	87,197	115	9,329	100	40,323
Missouri.....	1,023	1,938,623	948	1,115,089	948	459,574	554	63,261	524	228,029
Montana.....	113	165,674	91	79,162	91	31,659	35	3,760	35	13,367
Nebraska.....	261	309,574	246	170,381	246	59,477	144	4,613	123	16,484
Nevada.....	187	303,016	165	171,362	165	70,363	85	9,054	81	31,295
New Hampshire.....	295	455,606	273	288,525	273	113,618	154	12,660	144	54,410
New Jersey.....	2,025	3,351,546	1,801	1,700,589	1,798	653,373	880	64,919	954	285,270
New Mexico.....	178	277,933	163	187,201	163	75,146	77	9,002	73	37,690
New York.....	4,808	9,512,891	4,255	4,747,043	4,252	1,951,662	2,852	264,328	2,237	971,500
North Carolina.....	1,087	1,710,139	995	949,057	996	361,942	666	35,412	547	149,718
North Dakota.....	136	133,367	135	76,489	135	24,934	42	1,144	38	3,509
Ohio.....	1,763	2,572,484	1,688	1,629,119	1,688	629,355	1,233	68,420	927	262,756
Oklahoma.....	485	763,171	447	497,262	447	203,975	290	30,617	234	99,204
Oregon.....	366	503,535	335	280,879	335	104,322	199	9,933	183	37,416
Pennsylvania.....	2,232	3,963,984	2,088	2,346,859	2,092	967,202	1,456	140,471	1,069	472,623
Rhode Island.....	198	307,192	175	182,610	175	71,134	155	8,439	86	30,246
South Carolina.....	587	754,380	501	423,886	505	157,001	302	14,658	268	57,081
South Dakota.....	164	155,752	136	81,918	136	27,112	*67	*1,319	*34	*2,761
Tennessee.....	627	1,187,138	589	643,672	587	260,500	279	35,818	247	123,445
Texas.....	2,534	4,459,888	2,338	2,493,588	2,336	1,008,526	1,168	120,948	1,053	479,070
Utah.....	163	274,533	160	174,094	160	73,278	107	9,636	57	36,011
Vermont.....	112	132,048	111	93,895	111	35,573	46	2,937	46	13,225
Virginia.....	1,197	2,181,848	1,087	1,132,686	1,088	452,997	628	51,272	534	210,799
Washington.....	715	1,399,831	660	836,990	660	359,472	343	49,938	295	183,881
West Virginia.....	274	332,204	231	190,347	231	68,961	146	6,171	146	21,748
Wisconsin.....	566	1,063,092	526	551,248	526	223,903	305	28,268	266	113,644
Wyoming.....	114	158,291	108	100,774	108	38,561	69	3,667	65	17,484
Other areas ¹	50	162,225	47	73,963	49	31,543	*8	*332	*32	*10,059

¹ In general, includes returns of decedents who were citizens living abroad.

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

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