



# Statistics of Income

## Nonresident Alien Estate Tax Statistics

SOI conducts annual studies of the population of Forms 706-NA, Nonresident Alien Estate Tax. Form 706-NA is used to report the assets, deductions, credits, and taxes of the estates of nonresident aliens who, at their time of death, held assets in the United States.

The data presented here were collected from all returns processed during 2011, which includes returns submitted to the IRS between January 1 and December 31 of 2011.

### *Highlights of the Data*

- For Filing Year 2011, 440 nonresident alien decedents filed Form 706-NA. Of these, 97 decedents were from countries without a bilateral transfer tax agreement with the US (decedents from countries with non-treaty status); and 343 decedents were from countries having a such a treaty with the US (decedents from countries with treaty status).
- Approximately \$295.4 million in U.S. total gross estate for tax purposes was reported by all decedents.
- Deductions in the amount of approximately \$53.5 million were claimed by all 2011 decedents.
- Net tax liability for all 2011 decedents was approximately \$79.3 million.

### **Selected Data Items, by Treaty Status of Return, 2010**

*All money amounts are in whole dollars*

	Number of returns	Total gross estate, U.S. tax purposes	Deductions	Taxable estate	Gross estate tax	Net estate tax
<b>All returns</b>	<b>440</b>	<b>\$295,358,525</b>	<b>\$53,457,387</b>	<b>\$246,588,178</b>	<b>\$102,968,027</b>	<b>\$79,297,231</b>
Non-treaty	97	\$46,383,671	\$18,297,323	\$31,646,465	\$10,432,163	\$8,428,630
Treaty	343	\$248,974,854	\$35,160,064	\$214,941,713	\$92,535,864	\$70,868,601

### *Products*

- Read metadata about nonresident alien estate tax return studies.
- Size of gross estate, assets, deductions, credits and tax liability for all returns, regardless of treaty status, arranged by tax status and size of US gross estate are updated annually. Filing Year 2009 was the first year data from treaty status returns were presented.
- Articles from the SOI Bulletin and other research papers are available to download or print.