

Estate Tax Return Data

(see www.irs.gov/uac)

(search for “estate tax data”; and find SOI - Tax Statutes - Estate Tax;
then go to filing year tables for income, deduction, and tax computation items
by tax status and size of gross estate)

Year Filed*	Exempt Amount	Exact # returns filed	Rounded gross estate (billions)	Exact # taxable returns filed	Rounded taxable returns gross Estate (billions)	Net estate Tax paid (Billions)
2011	5,000,000	4,588	48	1,480	20	3 3.077
2010	5,000,000	15,191	130	6,711	69	13 13.216
2009	3,500,000	33,515	195	14,713	102	21 20.643
2008	2,000,000	38,354	226	17,144	128	25 24.804
2007	2,000,000	38,000	203	17,408	112	22 22.485
2006	2,000,000	49,050	212	22,798	116	25 24.652
2005	1,500,000	45,070	185	20,250	104	22 21.672
2004	1,500,000	65,309	194	31,329	108	22 21.612
2003	1,000,000	73,128	200	33,302	112	21 20.794
2002	1,000,000	99,603	212	45,018	117	21 21.394
2001	675,000	108,071	216	51,736	124	24 23.531

*NOTE - these are “year of filing” (not “year of death”) filings, so the information may include prior year deaths. There are “year of death” tables, but there are only selected years of data available (2001, 2004 and 2008); and in those years there are similar figures available. The above referenced tables have many columns of data (marital deduction figures, charitable deduction figures, most asset schedule figures, etc.). It is interesting to see the amount of state death tax credit which was paid to states, such as:

2002: 5.751 billion dollars

2001: 6.318 billion dollars

Recall that the state death tax credit was reduced as follows:

25% for deaths in 2002

50% for deaths in 2003

75% for deaths in 2004

no state death tax credit in 2005 (it became a deduction for applicable states)