

11-Oct-24

**Number of Estate Tax Returns Filed and Share of Returns Taxable  
by Size of Gross Estate, Filing Years 2001-2022 [1]**

Size of Gross Estate	2001		2002		2003		2004		2005			
	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable		
<b>Total</b>	<b>108,071</b>	<b>47.9</b>	<b>99,603</b>	<b>45.2</b>	<b>73,128</b>	<b>45.5</b>	<b>65,039</b>	<b>48.2</b>	<b>45,070</b>	<b>44.9</b>		
Under \$2.0 million	85,937	45.6	77,985	43.0	50,116	41.7	41,048	44.8	19,545	36.1		
\$2.0 million under \$3.5 million	12,695	54.2	12,490	47.7	13,136	51.1	13,936	52.3	14,842	49.3		
\$3.5 million under \$5.0 million	3,980	54.0	3,823	56.8	4,130	53.3	4,198	51.6	4,445	51.3		
\$5.0 million under \$10.0 million	3,550	61.0	3,438	61.1	3,732	57.8	3,806	56.9	4,122	55.3		
\$10.0 million under \$20.0 million	1,282	67.7	1,198	63.0	1,293	63.7	1,315	61.4	1,358	60.5		
\$20.0 million or more	628	74.7	670	72.2	720	70.0	736	70.7	760	65.5		
Size of Gross Estate	2006		2007		2008		2009					
	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable				
<b>Total</b>	<b>49,050</b>	<b>46.5</b>	<b>38,031</b>	<b>45.8</b>	<b>38,373</b>	<b>44.8</b>	<b>33,515</b>	<b>43.9</b>				
Under \$2.0 million	16,865	38.7	3,945	35.7	1,687	42.7	1,304	42.6				
\$2.0 million under \$3.5 million	18,857	48.0	19,806	42.8	20,955	39.9	17,830	39.3				
\$3.5 million under \$5.0 million	5,629	52.4	5,943	48.1	6,562	48.1	6,141	46.6				
\$5.0 million under \$10.0 million	5,053	52.7	5,429	53.5	5,895	50.9	5,336	49.6				
\$10.0 million under \$20.0 million	1,708	58.8	1,892	58.4	2,096	56.3	1,857	54.7				
\$20.0 million or more	939	65.4	1,017	64.3	1,178	63.3	1,045	61.0				
Size of Gross Estate	2010		2011									
	Number of returns	Percentage taxable	Number of returns	Percentage taxable								
<b>Total</b>	<b>15,191</b>	<b>44.2</b>	<b>4,588</b>	<b>32.3</b>								
Under \$3.5 million	3,306	40.1	601	29.0								
\$3.5 million under \$5.0 million	5,027	38.0	990	28.1								
\$5.0 million under \$10.0 million	4,439	47.4	2,110	31.0								
\$10.0 million under \$20.0 million	1,526	54.1	563	38.7								
\$20.0 million or more	892	60.9	324	48.1								
Size of Gross Estate	2012											
	Number of returns	Percentage taxable										
<b>Total</b>	<b>9,412</b>	<b>39.7</b>										
Under \$5.0 million	988	33.5										
\$5.0 million under \$10.0 million	5,804	36.4										
\$10.0 million under \$20.0 million	1,723	46.3										
\$20.0 million or more	896	55.2										
Size of Gross Estate	2013		2014		2015		2016		2017		2018	
	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable
<b>Total</b>	<b>10,568</b>	<b>44.4</b>	<b>11,931</b>	<b>43.2</b>	<b>11,917</b>	<b>41.3</b>	<b>12,411</b>	<b>42.1</b>	<b>12,711</b>	<b>40.8</b>	<b>13,526</b>	<b>40.5</b>
Under \$5.0 million	1,053	40.6	1,631	48.8	1,387	47.9	1,218	50.2	1,146	47.4	960	50.3
\$5.0 million under \$10.0 million	6,206	38.7	6,735	36.1	6,849	33.6	7,052	34.1	7,374	32.5	7,614	33.5
\$10.0 million under \$20.0 million	2,158	53.8	2,263	49.6	2,325	49.5	2,635	49.1	2,705	50.9	3,136	45.1
\$20.0 million under \$50 million	854	59.5	938	61.6	958	56.4	1,073	56.9	1,063	55.5	1,316	54.9
\$50.0 million or more	297	64.0	345	64.6	398	66.8	434	69.1	423	65.5	500	62.6
Size of Gross Estate	2019		2020		2021		2022					
	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable	Number of returns	Percentage taxable				
<b>Total</b>	<b>6,409</b>	<b>40.1</b>	<b>3,441</b>	<b>37.1</b>	<b>6,158</b>	<b>42.0</b>	<b>8,130</b>	<b>39.0</b>				
Under \$10.0 million [2]	1,975	32.8	326	37.7	532	43.8	629	42.1				
\$10.0 million under \$20.0 million	2,698	37.8	1,859	29.0	3,284	34.0	4,541	31.1				
\$20.0 million under \$50 million	1,265	50.3	908	47.0	1,737	49.8	2,136	49.2				
\$50.0 million or more	471	56.3	349	53.3	605	61.0	824	53.9				

**Source:** IRS, Statistics of Income Division, Estate Tax Returns Study, Table 1: Selected Income, Deduction and Tax Computation Items, by Tax Status and Size of Gross Estate. September 2022.

**Notes:** Detail may not add to total due to taxpayer reporting discrepancies and rounding.

[1] Generally, an estate files a federal estate tax return (Form 706) in the year after a decedent's death. So, in 2022, most returns were filed for deaths that occurred in 2021, for which the filing threshold was \$11.7 million of gross estate. Because of filing extensions, however, some returns were filed in 2022 for deaths that occurred prior to 2021, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2022, for which the filing threshold was \$12.06 million.

[2] Gross estate may be lower than the filing threshold due to returns filed whose year of death is before 2017. Gross estate may also be less than the federal filing threshold because it doesn't include gift taxes paid during a decedent's lifetime. Gross estate does include the value of adjusted taxable gifts.