

# Selected Components of Estate Portfolios, 1916-1990

*Introduced by Jeffrey P. Rosenfeld, Ph.D*

The tabulated data presented in this section, with the exception of table 1, were created using original SOI microdata files. Because of changes in the information reported on the Federal estate tax returns (Form 706) and changes in the data items included in SOI studies over time, some values may not be present in some years. Data items have been chosen which are as conceptually similar as possible, given the length of the time series presented and the magnitude of the changes in the estate tax law which occurred over the period. All data are presented as they were originally published (current dollars) and in constant 1987 dollars (based on the Implicit Price Deflator for Gross National Product). The following discussion is limited to constant dollar units because they permit more detailed comparisons across filing years.

**Table 1** presents items of gross estate, deductions, tax credits, and net tax for selected years between 1916 and 1958 in current dollars. The data were taken from tables originally published in early SOI reports. The main function of this table is to remind the reader that SOI has collected and published Federal estate tax data regularly since the inception of the tax. More recently, SOI has taken a renewed interest in these historical returns through its Intergenerational Wealth Study. The purpose of this study is to capture microdata from estate tax returns filed since 1916 in a machine-readable format in order to study the effects of bequests on the wealth of future generations and the overall economy. So far, data have been collected from nearly all returns filed between 1916 and 1950. SOI plans to publish a book of tables, papers, and other detail of the estate tax produced from this database sometime in 1995.

**Table 2** shows that the number of estate tax filers with total gross estate of at least \$600,000 in current 1987 dollars has steadily increased over the period 1963-1990. However, the percentage of estates valued at \$1 million or more for decedents filing Form 706 remained relatively constant, accounting for about 48 percent of the total estate tax returns filed. There is a steady increase in the value of taxable estates throughout this period. However, Table 2 shows that, between 1963 and 1990, tax dollars represent a steadily declining proportion of the taxable estate. This is due mainly to several important changes in the tax law, including the introduction of an unlimited marital deduction, creation of the unified estate and gift tax credit, and a reduction of the top estate tax rate.

**Table 3** describes selected components of gross estate. Real estate and corporate stock comprise the two most significant components of gross estate in every filing year shown. The percentage of total assets held as real estate increased from almost 16 percent to almost 23 percent between 1963 and 1990, while the percent of total assets held as corporate stock fell from 52 percent to 31 percent. Bonds made up an increasingly large proportion of the estates of decedents with gross estates of \$600,000 or more (in constant 1987 dollars), rising from almost 10 percent to nearly 17 percent over the period, with much of that growth due to investments in tax-free state and local government bonds. The percentage held as cash also rose from just over 8 percent to about 12 percent, primarily due to the advent of money market mutual funds, counted here as 'Cash.' The mutual funds combine the liquidity of checking accounts with the higher returns of market investments and have become extremely popular.

**Table 4** gives state-by-state statistics on decedents filing Form 706 in selected filing years, 1963-1990. It should be noted that statistical samples drawn for SOI studies of Form 706 do not use "State of Residence" as a selection criteria and, therefore, estimates for individual states can be subject to considerable sampling variance from year to year. The data show that some states, notably Florida, Texas, and California, more than doubled the number of decedents filing Form 706; the amount of wealth in decedents' estates also doubled over the period. Other states showed little or no increase in either the number of decedents for whom a Form 706 was filed or the value of the decedents' estates. Most significant in this group were New York and Illinois, where the number of decedents and total value of their gross estates (expressed in constant 1987 dollars) are not much different for 1963 and 1990.

**Table 5** provides regional comparisons of total gross estate and shows the steady shift in wealth and population to Sunbelt states.

**Table 1.--Estate Tax Returns for Selected Years: Gross Estate by Type of Property, Deductions, Tax Credits, and Tax Liability**

(Money amounts are in thousands of dollars)

Item	Years				
	1916-21	1926	1936	1946	1958
<b>Number of returns</b> .....	<b>42,230</b>	<b>9,353</b>	<b>15,037</b>	<b>20,899</b>	<b>55,685</b>
<b>Gross estate, total</b> .....	<b>8,785,642</b>	<b>3,099,796</b>	<b>2,767,739</b>	<b>4,224,210</b>	<b>11,648,017</b>
Real estate.....	--	573,454	445,059	763,631	2,509,159
Federal Government bonds .....	--	116,918	143,588	378,936	553,896
State and municipal bonds.....	--	116,969	168,154	164,925	351,616
Other bonds.....	--	230,897	195,820	111,184	109,614
Corporate stock.....	--	1,223,992	1,165,585	1,621,747	4,984,850
Cash.....	--	( <sup>1</sup> )	( <sup>1</sup> )	439,812	1,152,029
Mortgages and notes .....	--	357,271	396,790	137,307	414,904
Taxable insurance .....	--	42,455	73,316	289,003	651,876
Interest in unincorporated business.....	--	--	--	149,571	--
Other .....	--	437,840	179,427	168,094	920,073
<b>Total deductions</b> .....	<b>3,476,983</b>	<b>1,443,542</b>	<b>2,215,858</b>	<b>1,941,919</b>	<b>7,291,220</b>
Funeral and administration expenses.....	1,033,408	129,579	137,760	193,836	497,407
Debts and mortgages .....	--	310,596	410,966	231,544	604,739
Support of dependents.....	--	--	--	24,359	2,176,137
Net losses during administration.....	--	--	--	263	1,762
Charitable bequests .....	264,492	130,975	126,571	185,627	668,900
Property previously taxed .....	67,583	73,482	37,411	54,280	--
Specific exemptions.....	2,111,500	798,910	1,503,150	1,252,010	3,341,100
Other deductions.....	--	--	--	--	1,175
Disallowed deductions .....	--	--	--	2,972	6,193
Allowable deductions.....	3,476,983	1,443,542	2,215,858	1,938,947	7,285,027
<b>Total tax before credits</b> .....	--	<b>100,531</b>	--	<b>693,590</b>	<b>1,346,297</b>
<b>Total tax credits</b> .....	--	<b>59,600</b>	--	<b>71,623</b>	<b>160,677</b>
<b>Total liability</b> .....	<b>351,138</b>	<b>40,931</b>	<b>305,784</b>	<b>621,967</b>	<b>1,185,620</b>

<sup>1</sup> Cash and mortgages are combined.

**Table 2A.—Gross Estate, Allowable Deductions, Taxable Estate, and Net Tax in Current Dollars**

(Money amounts are in thousands)

Filing year	Size of gross estate	Total gross estate		Allowable deductions		Taxable estate		Estate tax	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	78,393	17,007,239,270	78,393	10,330,054	55,207	7,070,827	54,966	1,840,972
	Under 1 million	76,624	12,752,479,737	76,624	8,663,452	53,482	4,481,053	53,241	946,331
	1 under 5 million 5 million or more	1,635 134	3,004,563,103 1,250,196,430	1,635 134	1,123,013 543,590	1,592 133	1,883,107 706,667	1,592 133	578,952 315,689
1966	Total	97,321	21,810,403,791	97,321	12,658,063	67,709	9,152,340	67,386	2,412,191
	Under 1 million	94,919	15,927,072,395	94,919	10,298,316	65,345	5,628,756	65,026	1,195,887
	1 under 5 million 5 million or more	2,220 182	4,027,753,793 1,855,577,603	2,220 182	1,492,967 866,781	2,183 181	2,534,787 988,797	2,179 181	775,714 440,590
1970	Total	133,348	29,537,830,160	133,348	18,580,999	93,190	11,610,131	77,558	2,981,646
	Under 1 million	130,518	21,767,992,160	130,518	14,906,463	90,413	7,513,217	74,789	1,572,269
	1 under 5 million 5 million or more	2,595 235	4,731,270,000 3,038,568,000	2,595 235	1,827,462 1,847,074	2,543 234	2,905,381 1,191,533	2,538 231	883,647 525,730
1973	Total	175,289	38,677,415,305	175,289	23,830,968	121,351	15,710,322	120,851	4,110,508
	Under 1 million	171,265	28,460,249,072	171,265	19,464,705	117,415	9,856,124	116,920	2,070,998
	1 under 5 million 5 million or more	3,708 316	6,759,141,544 3,458,024,689	3,708 316	2,620,697 1,745,565	3,628 308	4,141,434 1,712,764	3,623 308	1,291,080 778,430
1977	Total	200,732	48,198,806,515	200,717	28,063,856	148,178	20,902,824	139,103	4,978,755
	Under 1 million	196,208	36,195,484,844	196,193	22,473,531	143,738	14,486,691	134,683	2,764,308
	1 under 5 million 5 million or more	4,209 315	7,485,288,942 4,518,032,729	4,209 315	2,846,710 2,743,614	4,135 305	4,641,260 1,774,873	4,117 303	1,404,684 809,763
1983 <sup>1</sup>	Total	56,518	44,651,850,718	56,463	21,832,670	49,554	22,972,768	30,963	4,487,307
	Under 1 million	48,443	23,662,393,893	48,394	10,229,718	42,047	13,533,952	25,399	1,556,671
	1 under 5 million 5 million or more	7,470 605	13,314,504,771 7,674,952,054	7,464 605	6,586,239 5,016,714	6,927 580	6,771,599 2,667,217	5,064 500	1,788,964 1,141,673
1987	Total	45,113	66,564,119,602	45,084	30,873,408	40,874	35,913,662	21,335	6,357,981
	Under 1 million	27,694	19,420,107,888	27,669	6,284,044	24,691	13,208,260	11,624	595,756
	1 under 5 million 5 million or more	15,935 1,484	29,165,353,352 17,978,658,361	15,930 1,484	13,729,345 10,860,019	14,742 1,441	15,583,479 7,121,923	8,699 1,011	3,120,251 2,641,973
1990	Total	53,168	88,146,915,536	53,010	39,327,869	48,948	49,713,817	23,216	9,005,472
	Under 1 million	29,081	21,596,048,873	28,930	6,383,736	26,534	15,246,735	9,862	409,291
	1 under 5 million 5 million or more	22,078 2,009	39,766,990,125 26,783,876,539	22,073 2,008	18,158,061 14,786,072	20,463 1,952	22,449,835 12,017,248	11,948 1,405	4,033,607 4,562,574

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

**Table 2B.--Gross Estate, Allowable Deductions, Taxable Estate, and Net Tax for Returns with Total Gross Estates of at least \$600,000 in Constant 1987 Dollars**

(Money amounts are in thousands)

Filing year	Size of gross estate	Total gross estate		Allowable deductions		Taxable estate		Estate tax	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	28,446	49,371,101	28,446	23,843,280	27,290	25,657,540	27,200	7,081,668
	Under 1 million	14,551	11,083,068	14,551	7,233,830	13,730	3,924,677	13,669	730,744
	1 under 5 million 5 million or more	12,600 1,295	23,264,589 15,023,445	12,600 1,295	10,680,655 5,928,794	12,297 1,263	12,633,422 9,099,442	12,268 1,263	3,115,046 3,235,877
1966	Total	32,996	59,078,199	32,996	28,028,435	31,785	31,049,763	31,671	8,689,819
	Under 1 million	16,593	12,626,670	16,593	7,953,587	15,787	4,673,082	15,706	891,078
	1 under 5 million 5 million or more	14,841 1,562	27,742,358 18,709,172	14,841 1,562	12,451,685 7,623,163	14,455 1,543	15,290,673 11,086,009	14,425 1,540	3,820,761 3,977,980
1970	Total	36,343	63,884,340	36,343	31,743,457	35,166	32,245,602	34,667	9,007,995
	Under 1 million	18,885	14,338,067	18,885	8,552,344	18,166	5,841,748	17,770	1,178,994
	1 under 5 million 5 million or more	15,982 1,476	29,358,536 20,187,736	15,982 1,476	13,174,218 10,016,895	15,552 1,448	16,230,312 10,173,542	15,454 1,443	4,105,594 3,723,407
1973	Total	37,266	64,055,986	37,266	29,515,085	36,043	34,640,247	35,974	10,035,582
	Under 1 million	19,610	14,822,268	19,610	8,181,933	18,811	6,699,571	18,771	1,445,909
	1 under 5 million 5 million or more	16,050 1,606	29,781,267 19,452,451	16,050 1,606	12,710,239 8,622,912	15,661 1,570	17,107,420 10,833,256	15,635 1,568	4,454,211 4,135,462
1977	Total	32,984	52,449,189	32,987	23,655,541	32,359	28,832,310	31,267	8,227,247
	Under 1 million	18,506	14,051,521	18,500	6,565,261	18,134	7,505,133	17,152	1,632,145
	1 under 5 million 5 million or more	13,431 1,058	23,991,484 14,406,185	13,430 1,058	9,423,043 7,667,236	13,191 1,034	14,585,678 6,741,500	13,084 1,030	3,891,407 2,703,695
1983 <sup>1</sup>	Total	28,452	44,390,833	28,419	22,614,493	25,679	21,928,860	17,576	5,284,089
	Under 1 million	15,693	11,957,483	15,673	5,289,181	13,898	6,739,001	9,009	928,604
	1 under 5 million 5 million or more	11,840 919	20,690,910 11,742,440	11,827 919	9,853,553 7,471,759	10,896 884	10,903,853 4,286,006	7,803 764	2,592,910 1,762,576
1987	Total	42,274	72,716,133	42,270	34,070,006	38,496	38,892,331	21,292	7,098,638
	Under 1 million	21,721	16,750,188	21,721	5,296,322	19,499	11,520,315	9,999	479,780
	1 under 5 million 5 million or more	18,731 1,822	34,089,767 21,876,179	18,726 1,822	15,677,122 13,096,562	17,228 1,769	18,588,600 8,783,416	10,047 1,247	3,405,617 3,213,241
1990	Total	49,850	86,229,543	49,816	39,003,981	45,914	48,149,829	23,102	8,978,708
	Under 1 million	25,933	19,828,961	25,905	6,010,767	23,654	13,849,492	9,777	406,833
	1 under 5 million 5 million or more	21,902 2,015	39,533,103 26,867,480	21,897 2,014	18,103,150 14,890,064	20,300 1,960	22,303,459 11,996,878	11,913 1,412	4,021,794 4,550,141

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

**Table 3A.—Gross Estate and Selected Components, by Size of Gross Estate in Current Dollars**

(Money amounts are in thousands)

Filing year	Size of gross estate	Total gross estate		Real estate		Corporate stock		State and local bonds	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	78,393	17,007,239	62,498	3,395,988	63,342	7,712,483	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	76,624	12,752,480	61,102	3,058,532	61,605	4,956,774	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	1,635	3,004,563	1,281	282,848	1,603	1,885,798	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	134	1,250,196	115	54,608	134	869,910	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	97,321	21,810,404	76,297	4,271,331	75,790	9,107,006	6,361	514,279
	Under 1 million	94,919	15,927,072	74,439	3,752,155	73,516	5,677,469	5,176	157,977
	1 under 5 million	2,220	4,027,754	1,707	377,210	2,098	2,290,490	1,064	223,471
	5 million or more	182	1,855,578	151	141,966	176	1,139,047	121	132,831
1970	Total	133,348	29,537,830	102,594	6,041,459	93,305	10,455,512	7,778	560,392
	Under 1 million	130,518	21,767,992	100,409	5,312,845	90,669	6,581,187	6,440	200,105
	1 under 5 million	2,595	4,731,270	1,983	520,290	2,407	2,453,004	1,192	226,871
	5 million or more	235	3,038,568	202	208,324	229	1,421,321	146	133,416
1973	Total	175,289	38,677,415	136,574	8,758,870	121,352	12,146,273	10,069	831,000
	Under 1 million	171,265	28,460,249	133,378	7,506,210	117,655	7,149,557	8,246	292,997
	1 under 5 million	3,708	6,759,142	2,940	890,586	3,399	3,160,513	1,635	373,734
	5 million or more	316	3,458,025	256	362,075	298	1,836,202	188	164,270
1977	Total	200,732	48,198,807	162,637	13,402,444	133,008	13,951,033	14,476	1,402,289
	Under 1 million	196,208	36,195,485	158,915	11,675,812	128,658	7,625,452	12,034	485,114
	1 under 5 million	4,209	7,485,289	3,452	1,406,070	4,038	3,345,932	2,233	615,555
	5 million or more	315	4,518,033	270	320,563	312	2,979,650	209	301,620
1983 <sup>1</sup>	Total	56,518	44,651,851	40,321	11,047,334	38,695	12,262,434	13,561	2,207,570
	Under 1 million	48,443	23,662,394	33,248	6,595,066	31,140	4,268,036	9,447	600,051
	1 under 5 million	7,470	13,314,505	6,527	3,466,682	6,967	4,513,048	3,721	916,439
	5 million or more	605	7,674,952	545	985,585	588	3,481,351	393	691,080
1987	Total	45,113	66,564,120	37,484	14,366,419	37,893	22,917,170	20,980	6,587,150
	Under 1 million	27,694	19,420,108	22,473	5,062,454	22,296	4,957,674	10,417	1,243,705
	1 under 5 million	15,935	29,165,353	13,682	6,537,525	14,176	9,831,676	9,513	3,270,516
	5 million or more	1,484	17,978,658	1,330	2,766,440	1,421	8,127,820	1,051	2,072,929
1990	Total	53,168	88,146,916	45,003	20,204,782	44,178	27,196,790	27,914	9,790,188
	Under 1 million	29,081	21,596,049	24,162	6,247,335	22,876	4,321,249	12,779	1,802,866
	1 under 5 million	22,078	39,766,990	19,022	9,686,743	19,385	11,518,331	13,619	4,846,867
	5 million or more	2,009	26,783,877	1,819	4,270,704	1,917	11,357,210	1,517	3,140,454

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963

Table 3A.--Gross Estate and Selected Components, by Size of Gross Estate in Current Dollars

--Continued

(Money amounts are in thousands)

Filing year	Size of gross estate	Federal savings bonds		Other Federal bonds		Corporate & foreign bonds		Total bonds	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	44,001	1,473,527
	Under 1 million	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	42,508	885,033
	1 under 5 million	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1,373	381,740
	5 million or more	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	120	206,754
1966	Total	34,079	443,963	10,448	388,797	15,158	138,595	48,497	1,485,634
	Under 1 million	33,405	420,904	9,537	197,538	14,225	107,322	46,639	883,741
	1 under 5 million	636	20,882	827	121,160	851	23,671	1,698	389,184
	5 million or more	38	2,177	84	70,099	82	7,602	160	212,709
1970	Total	34,764	547,215	14,727	746,198	20,257	299,195	57,238	2,153,001
	Under 1 million	34,123	523,057	13,533	393,773	19,120	233,319	55,075	1,350,255
	1 under 5 million	600	23,037	1,069	211,415	1,022	50,132	1,960	511,455
	5 million or more	41	1,121	125	141,010	115	15,744	203	291,291
1973	Total	49,376	662,088	15,414	966,152	34,190	586,338	81,727	3,045,578
	Under 1 million	48,498	633,049	13,894	443,655	32,468	485,222	78,696	1,854,923
	1 under 5 million	821	25,702	1,372	319,099	1,580	71,330	2,759	789,865
	5 million or more	57	3,337	148	203,398	142	29,785	272	400,790
1977	Total	53,238	940,885	20,949	1,490,299	41,106	819,888	93,433	4,653,360
	Under 1 million	51,972	747,779	18,874	758,412	39,056	678,017	89,753	2,669,322
	1 under 5 million	1,191	138,529	1,903	462,002	1,898	108,041	3,402	1,324,127
	5 million or more	75	54,576	172	269,885	152	33,830	278	659,911
1983 <sup>1</sup>	Total	7,919	315,818	9,886	1,516,158	11,997	428,046	26,620	4,467,592
	Under 1 million	6,510	242,746	7,424	619,983	9,233	242,642	20,865	1,705,422
	1 under 5 million	1,330	58,778	2,216	517,643	2,553	134,534	5,268	1,627,394
	5 million or more	78	14,294	246	378,532	211	50,870	487	1,134,776
1987	Total	6,820	308,356	11,973	2,199,353	12,053	690,125	30,531	9,784,985
	Under 1 million	4,760	197,856	7,146	798,091	7,115	289,661	17,652	2,529,312
	1 under 5 million	1,924	97,777	4,339	836,835	4,453	278,921	11,677	4,484,049
	5 million or more	135	12,724	488	564,428	485	121,543	1,201	2,771,624
1990	Total	8,476	413,268	17,128	3,356,587	17,259	946,134	38,358	14,506,176
	Under 1 million	5,047	231,986	8,983	890,392	8,813	319,792	19,749	3,245,036
	1 under 5 million	3,219	161,890	7,287	1,370,754	7,656	382,294	16,895	6,761,805
	5 million or more	211	19,391	858	1,095,441	790	244,048	1,714	4,499,335

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963

**Table 3A.--Gross Estate and Selected Components, by Size of Gross Estate in Current Dollars  
--Continued**

(Money amounts are in thousands)

Filing year	Size of gross estate	Cash		Mortgages & notes		Life insurance		Farm & noncorp business	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	76,301	1,838,269	25,544	629,157	45,249	928,947	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	74,537	1,642,646	24,804	539,752	44,228	854,441	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	1,630	156,825	677	66,651	950	65,149	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	134	38,798	63	22,754	71	9,357	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	94,508	2,604,512	30,715	718,812	55,257	1,092,202	23,531	549,004
	Under 1 million	92,124	2,304,515	29,663	615,935	53,966	1,012,723	22,828	447,539
	1 under 5 million	2,203	231,053	968	88,525	1,215	68,561	643	78,989
	5 million or more	181	68,944	84	14,353	76	10,918	60	22,476
1970	Total	125,551	4,244,355	38,760	1,048,829	75,885	1,573,905	25,373	821,970
	Under 1 million	122,755	3,860,408	37,448	901,587	74,296	1,471,612	24,519	593,947
	1 under 5 million	2,561	296,282	1,188	113,494	1,459	83,943	749	130,827
	5 million or more	235	87,665	124	33,748	130	18,350	105	97,196
1973	Total	169,785	6,056,351	48,958	1,415,812	103,901	2,188,236	28,895	886,897
	Under 1 million	165,806	5,559,978	47,031	1,176,113	101,632	2,036,265	27,782	627,773
	1 under 5 million	3,664	405,939	1,751	195,106	2,091	131,529	1,000	172,717
	5 million or more	315	90,434	176	44,593	178	20,442	113	86,408
1977	Total	196,171	8,816,248	51,976	1,823,866	124,659	2,712,657	26,203	1,047,023
	Under 1 million	191,676	8,093,264	49,724	1,455,616	122,081	2,535,413	24,840	689,080
	1 under 5 million	4,180	585,003	2,073	243,360	2,404	153,465	1,242	228,247
	5 million or more	315	137,981	179	124,890	174	23,779	121	129,696
1983 <sup>1</sup>	Total	46,329	5,521,620	18,496	1,769,766	33,992	1,892,965	13,965	1,709,653
	Under 1 million	38,309	3,758,867	14,378	862,191	29,099	1,382,257	10,674	611,458
	1 under 5 million	7,417	1,344,376	3,736	655,908	4,530	436,437	2,964	526,335
	5 million or more	603	418,377	382	251,666	363	74,272	326	571,859
1987	Total	44,376	7,809,879	14,226	1,976,191	24,716	2,031,574	12,048	3,109,006
	Under 1 million	27,229	3,701,993	7,686	575,688	14,945	833,949	5,975	446,003
	1 under 5 million	15,676	3,176,222	5,844	925,503	8,931	1,025,259	5,283	1,111,046
	5 million or more	1,471	931,664	696	475,000	840	172,367	791	1,551,957
1990	Total	52,546	11,033,317	15,589	2,276,228	28,516	2,772,543	16,582	3,590,060
	Under 1 million	28,748	4,417,721	7,293	553,463	15,118	867,850	7,297	469,474
	1 under 5 million	21,800	4,826,277	7,303	1,042,524	12,234	1,573,627	8,104	1,473,624
	5 million or more	1,998	1,789,319	992	680,241	1,163	331,066	1,181	1,646,962

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963

**Table 3A.—Gross Estate and Selected Components, by Size of Gross Estate in Current Dollars  
—Continued**

(Money amounts are in thousands)

Filing year	Size of gross estate	Annuities		Other assets		Total lifetime transfers	
		Number	Amount	Number	Amount	Number	Amount
1963	Total	8,219	81,339	68,264	947,528	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	7,980	70,478	66,540	744,824	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	214	8,469	1,591	157,082	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	25	2,393	133	45,622	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	8,073	94,640	80,939	344,335	6,077	198,416
	Under 1 million	7,828	85,994	78,642	268,228	5,912	159,132
	1 under 5 million	228	7,977	2,119	46,577	151	17,490
	5 million or more	17	669	178	29,530	14	21,793
1970	Total	8,550	113,939	93,180	847,459	15,444	2,246,971
	Under 1 million	8,310	103,921	90,517	622,064	14,785	979,643
	1 under 5 million	218	7,865	2,432	130,354	599	483,832
	5 million or more	22	2,153	231	95,041	60	783,496
1973	Total	14,203	197,884	151,316	1,320,544	20,803	2,718,715
	Under 1 million	13,807	174,421	147,406	1,013,773	19,700	1,408,489
	1 under 5 million	361	21,792	3,599	239,370	997	760,449
	5 million or more	35	1,670	311	67,402	106	549,776
1977	Total	17,533	254,688	173,542	1,727,508	25,321	3,234,132
	Under 1 million	17,099	226,418	169,171	1,266,047	24,108	1,959,152
	1 under 5 million	403	25,038	4,060	271,941	1,113	856,892
	5 million or more	31	3,232	311	189,519	100	418,089
1983 <sup>1</sup>	Total	6,904	409,408	43,364	2,232,182	7,520	3,939,029
	Under 1 million	5,657	272,848	35,747	867,352	5,459	1,415,452
	1 under 5 million	1,161	121,058	7,022	623,267	1,837	1,401,414
	5 million or more	86	15,502	594	741,563	224	1,122,163
1987	Total	12,078	1,513,395	41,412	3,055,498	8,889	9,752,348
	Under 1 million	6,723	505,868	25,100	807,166	4,486	1,805,175
	1 under 5 million	4,918	835,969	14,875	1,238,103	3,851	4,253,811
	5 million or more	437	171,558	1,437	1,010,229	551	3,693,361
1990	Total	17,656	2,685,429	47,957	3,881,593	11,998	14,868,376
	Under 1 million	8,924	774,582	25,465	699,341	5,543	2,600,934
	1 under 5 million	7,980	1,559,104	20,540	1,324,955	5,613	5,954,000
	5 million or more	751	351,744	1,952	1,857,297	842	6,313,442

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963



**Table 3B.—Gross Estate and Selected Components, by Size of Gross Estate for Returns with Total Gross Estates of at least \$600,000 in Constant 1987 Dollars**

(Money amounts are in thousands)

Filing year	Size of gross estate	Total gross estate		Real estate		Corporate stock		State and local bonds	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	28,446	49,371,101	22,688	7,727,190	25,922	25,861,630	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	14,551	11,083,068	11,710	2,713,747	12,790	4,149,871	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	12,600	23,264,589	9,943	3,889,550	11,860	11,911,483	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	1,295	15,023,445	1,035	1,123,893	1,272	9,800,275	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	32,996	59,078,199	26,061	9,122,943	29,342	28,757,362	4,994	1,900,169
	Under 1 million	16,593	12,626,670	13,300	3,040,706	14,249	4,405,082	1,019	58,615
	1 under 5 million	14,841	27,742,358	11,555	4,527,436	13,613	13,329,445	3,152	655,355
	5 million or more	1,562	18,709,172	1,206	1,554,801	1,480	11,022,835	823	1,186,199
1970	Total	36,343	63,884,340	28,294	10,162,293	31,062	27,288,337	5,942	1,780,251
	Under 1 million	18,885	14,338,067	14,838	3,447,275	15,482	4,508,684	1,485	91,286
	1 under 5 million	15,982	29,358,536	12,307	5,005,135	14,197	12,724,389	3,696	728,217
	5 million or more	1,476	20,187,736	1,149	1,709,883	1,383	10,055,264	760	960,749
1973	Total	37,266	64,055,986	29,305	11,248,815	32,026	25,891,613	6,716	2,163,152
	Under 1 million	19,610	14,822,268	15,562	3,699,241	16,310	4,125,499	1,796	150,434
	1 under 5 million	16,050	29,781,267	12,454	5,428,823	14,218	11,826,693	4,067	956,045
	5 million or more	1,606	19,452,451	1,289	2,120,750	1,497	9,939,421	853	1,056,673
1977	Total	32,994	52,449,189	27,323	11,566,229	28,986	21,324,116	8,274	2,653,647
	Under 1 million	18,506	14,051,521	15,307	4,347,803	15,614	3,768,463	2,730	210,967
	1 under 5 million	13,431	23,991,484	11,110	5,732,167	12,335	8,966,341	4,884	1,337,881
	5 million or more	1,058	14,406,185	907	1,486,259	1,037	8,589,311	660	1,104,799
1983 <sup>1</sup>	Total	28,452	44,390,833	24,148	11,188,085	23,938	14,250,899	9,902	2,673,855
	Under 1 million	15,693	11,957,483	12,899	3,843,018	12,219	2,477,655	4,001	366,028
	1 under 5 million	11,840	20,690,910	10,412	5,798,732	10,825	6,336,579	5,274	1,254,757
	5 million or more	919	11,742,440	837	1,546,334	894	5,436,665	628	1,053,070
1987	Total	42,274	72,716,133	35,188	15,619,168	35,658	25,194,930	20,273	7,304,719
	Under 1 million	21,721	16,750,188	17,530	4,319,374	17,386	4,233,744	8,323	1,103,639
	1 under 5 million	18,731	34,089,767	16,007	7,712,137	16,560	11,267,957	10,652	3,679,272
	5 million or more	1,822	21,876,179	1,651	3,587,657	1,712	9,693,229	1,298	2,521,808
1990	Total	49,850	86,229,543	42,296	19,612,635	41,791	26,867,639	26,746	9,648,303
	Under 1 million	25,933	19,828,961	21,593	5,671,219	20,590	4,025,242	11,744	1,703,610
	1 under 5 million	21,902	39,533,103	18,877	9,622,531	19,288	11,479,568	13,498	4,823,589
	5 million or more	2,015	26,867,480	1,827	4,318,885	1,913	11,362,830	1,504	3,121,104

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963

**Table 3B.—Gross Estate and Selected Components, by Size of Gross Estate for Returns with Total Gross Estates of at least \$600,000 in Constant 1987 Dollars—Continued**

(Money amounts are in thousands)

Filing year	Size of gross estate	Federal savings bonds		Other Federal bonds		Corporate & foreign bonds		Total bonds	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	18,557	4,769,883
	Under 1 million	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	8,519	677,386
	1 under 5 million	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	8,942	1,953,817
	5 million or more	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1,096	2,138,680
1966	Total	11,337	787,253	6,291	1,318,770	8,142	408,429	19,419	4,414,621
	Under 1 million	5,909	328,915	2,153	132,177	3,154	87,173	8,684	606,879
	1 under 5 million	5,002	396,483	3,512	551,125	4,380	231,008	9,504	1,833,971
	5 million or more	426	61,856	626	635,468	608	90,248	1,231	1,973,771
1970	Total	9,340	735,323	8,080	2,115,386	9,865	680,000	20,629	5,310,959
	Under 1 million	4,968	328,820	2,982	257,109	4,086	156,132	9,344	833,348
	1 under 5 million	4,072	361,818	4,430	923,490	5,155	359,907	10,119	2,373,432
	5 million or more	300	44,685	668	934,786	624	163,960	1,167	2,104,180
1973	Total	10,108	635,626	7,819	2,308,037	12,793	981,146	22,875	6,087,961
	Under 1 million	5,684	303,686	3,012	265,241	5,858	308,645	11,008	1,028,006
	1 under 5 million	4,110	299,181	4,123	965,155	6,231	505,378	10,591	2,725,758
	5 million or more	314	32,759	684	1,077,641	704	167,124	1,276	2,334,197
1977	Total	8,992	852,401	9,018	2,478,358	12,389	890,052	21,754	6,874,457
	Under 1 million	4,980	228,802	3,846	402,272	6,315	305,748	11,126	1,147,790
	1 under 5 million	3,738	411,810	4,632	1,179,558	5,582	459,669	9,718	3,388,918
	5 million or more	274	211,788	540	896,529	492	124,634	910	2,337,750
1983 <sup>1</sup>	Total	4,765	296,959	6,290	1,646,474	7,799	429,727	16,802	5,047,015
	Under 1 million	2,616	170,096	2,880	331,340	3,435	122,145	8,225	989,608
	1 under 5 million	1,951	105,956	3,084	782,762	4,083	229,108	7,821	2,372,584
	5 million or more	198	20,907	327	532,372	282	78,474	755	1,684,823
1987	Total	6,327	327,213	11,319	2,381,967	11,441	741,744	28,891	10,755,642
	Under 1 million	3,828	154,881	5,636	665,121	5,644	262,543	13,859	2,186,184
	1 under 5 million	2,344	157,384	5,136	1,062,952	5,240	331,551	13,562	5,231,159
	5 million or more	154	14,948	546	653,894	557	147,650	1,471	3,338,299
1990	Total	8,055	386,616	16,164	3,278,020	16,491	912,127	36,436	14,225,066
	Under 1 million	4,662	205,499	8,108	823,168	8,106	289,902	17,994	3,022,179
	1 under 5 million	3,185	161,890	7,196	1,358,766	7,599	378,042	16,731	6,722,287
	5 million or more	208	19,227	861	1,096,086	786	244,183	1,711	4,480,600

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963

**Table 3B.--Gross Estate and Selected Components, by Size of Gross Estate for Returns with Total Gross Estates of at least \$600,000 in Constant 1987 Dollars--Continued**

(Money amounts are in thousands)

Filing year	Size of gross estate	Cash		Mortgages & notes		Life insurance		Farm & noncorp business	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1963	Total	27,999	4,141,335	10,981	1,640,894	17,386	2,272,594	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	14,241	1,407,323	5,334	510,984	8,913	887,930	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	12,465	2,077,777	5,097	820,656	7,730	1,146,013	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	1,293	656,235	550	309,254	743	238,650	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	32,434	5,337,200	12,773	1,726,236	19,295	2,303,098	9,270	1,460,924
	Under 1 million	16,265	1,787,053	6,007	505,212	9,889	944,745	4,619	416,516
	1 under 5 million	14,619	2,645,007	6,071	912,187	8,565	1,136,126	4,193	728,869
	5 million or more	1,550	905,140	695	308,837	841	222,226	458	315,539
1970	Total	35,116	6,400,503	14,177	2,013,908	21,259	2,434,005	9,382	1,961,183
	Under 1 million	18,049	2,335,276	6,835	644,023	11,211	1,036,988	4,563	451,011
	1 under 5 million	15,605	3,227,434	6,649	1,049,153	9,213	1,179,269	4,345	916,562
	5 million or more	1,462	837,793	693	320,732	835	217,748	473	593,611
1973	Total	36,603	6,327,998	15,354	2,167,897	21,874	2,359,698	8,865	1,679,413
	Under 1 million	19,214	2,518,426	7,647	685,157	11,678	1,010,276	4,450	379,154
	1 under 5 million	15,797	3,079,686	6,906	1,074,788	9,291	1,143,768	3,924	812,587
	5 million or more	1,592	729,887	801	407,952	905	205,654	491	487,673
1977	Total	32,627	5,840,838	13,606	1,979,883	19,526	1,675,987	8,143	1,474,510
	Under 1 million	18,261	2,514,401	7,005	636,826	11,066	761,443	4,160	339,501
	1 under 5 million	13,312	2,729,960	6,010	937,103	7,854	789,702	3,593	692,854
	5 million or more	1,054	596,476	591	405,954	606	124,842	390	442,156
1983 <sup>1</sup>	Total	27,290	5,060,260	12,320	1,913,779	17,060	1,565,750	9,389	1,986,797
	Under 1 million	14,616	2,016,686	6,010	476,067	9,365	668,350	4,261	354,925
	1 under 5 million	11,758	2,383,380	5,717	1,059,933	7,116	765,161	4,695	815,792
	5 million or more	916	660,195	593	377,778	578	132,239	433	816,080
1987	Total	41,579	8,331,349	13,449	2,157,023	23,076	2,218,178	11,485	3,448,287
	Under 1 million	21,349	3,224,881	6,037	490,655	11,607	729,728	4,824	399,996
	1 under 5 million	18,425	3,941,692	6,585	1,086,956	10,417	1,251,212	5,749	1,194,476
	5 million or more	1,806	1,164,776	827	579,412	1,052	237,238	912	1,853,815
1990	Total	49,269	10,575,695	14,641	2,225,411	26,769	2,718,690	15,598	3,555,470
	Under 1 million	25,629	3,996,336	6,428	508,028	13,478	811,463	6,392	421,602
	1 under 5 million	21,635	4,782,259	7,216	1,025,724	12,115	1,570,981	8,011	1,470,946
	5 million or more	2,005	1,797,100	998	691,659	1,176	336,245	1,195	1,662,923

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963

**Table 3B.--Gross Estate and Selected Components, by Size of Gross Estate for Returns with Total Gross Estates of at least \$600,000 in Constant 1987 Dollars--Continued**

(Money amounts are in thousands)

Filing year	Size of gross estate	Annuities		Other assets		Total lifetime transfers	
		Number	Amount	Number	Amount	Number	Amount
1963	Total	3,274	200,622	26,295	2,756,952	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	1,603	66,202	13,140	669,623	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	1,501	98,031	11,885	1,367,262	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	170	36,389	1,270	720,068	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	3,180	198,129	29,394	823,103	2,371	450,449
	Under 1 million	1,553	69,604	14,458	210,208	1,131	126,688
	1 under 5 million	1,477	108,205	13,433	366,707	1,135	194,843
	5 million or more	150	20,320	1,503	246,188	105	128,918
1970	Total	2,551	172,713	30,277	1,858,718	5,958	6,289,035
	Under 1 million	1,215	56,290	14,982	428,425	2,674	601,072
	1 under 5 million	1,203	96,221	13,890	828,383	2,907	1,961,406
	5 million or more	133	20,201	1,405	601,910	377	3,726,558
1973	Total	3,327	237,366	34,699	2,106,166	7,285	6,043,947
	Under 1 million	1,762	77,767	17,931	494,446	3,377	834,834
	1 under 5 million	1,409	127,638	15,199	1,115,908	3,430	2,491,843
	5 million or more	156	31,960	1,569	495,813	478	2,717,270
1977	Total	2,860	193,507	30,753	1,913,491	6,962	4,711,109
	Under 1 million	1,519	72,204	16,948	474,170	3,481	906,803
	1 under 5 million	1,240	101,137	12,766	846,455	3,162	2,309,309
	5 million or more	101	20,166	1,039	592,866	319	1,494,997
1983 <sup>1</sup>	Total	4,488	421,140	25,905	2,457,276	5,397	4,581,466
	Under 1 million	2,451	171,472	13,791	459,868	2,369	870,376
	1 under 5 million	1,918	218,331	11,211	940,420	2,731	2,094,887
	5 million or more	119	31,337	903	1,056,988	298	1,616,203
1987	Total	11,313	1,635,907	38,804	3,355,646	8,606	10,758,244
	Under 1 million	5,215	427,484	19,625	738,141	3,543	1,575,216
	1 under 5 million	5,554	978,551	17,417	1,425,625	4,391	4,592,892
	5 million or more	544	229,872	1,762	1,191,880	673	4,590,136
1990	Total	16,872	2,640,031	45,047	3,808,907	11,593	14,707,477
	Under 1 million	8,205	733,707	22,746	639,187	5,188	2,460,755
	1 under 5 million	7,916	1,554,742	20,343	1,304,066	5,567	5,929,947
	5 million or more	751	351,583	1,958	1,865,655	838	6,316,775

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available for 1963

**Table 4A.--Number of Decedents and Size of Gross Estate, by State in Current Dollars**

(Money amounts are in thousands)

State of residence	Filing year					
	1966		1970		1977	
	Number	Amount	Number	Amount	Number	Amount
<b>Total.....</b>	<b>32,996</b>	<b>15,534,636</b>	<b>36,343</b>	<b>19,397,481</b>	<b>32,994</b>	<b>25,490,479</b>
Alabama.....	280	138,594	300	126,096	352	254,073
Alaska.....	9	2,827	27	8,805	26	18,669
Arizona.....	232	101,097	289	128,115	319	201,711
Arkansas.....	197	72,915	268	96,529	257	154,035
California.....	3,710	1,809,511	4,126	2,277,949	3,368	3,358,661
Colorado.....	332	145,895	400	189,809	361	249,589
Connecticut.....	785	477,437	919	632,023	677	552,011
Delaware.....	117	91,831	142	163,923	103	57,250
Florida.....	1,462	612,218	1,874	993,077	2,339	1,752,510
Georgia.....	402	182,137	570	263,108	580	419,932
Hawaii.....	69	37,043	128	57,268	91	65,087
Idaho.....	82	25,975	86	28,463	100	55,587
Illinois.....	2,391	1,060,325	2,304	1,115,095	2,816	1,901,364
Indiana.....	655	221,207	777	318,653	852	757,755
Iowa.....	551	174,940	707	231,326	918	484,078
Kansas.....	504	165,596	548	209,863	593	402,730
Kentucky.....	395	142,423	416	230,954	355	243,193
Louisiana.....	274	112,851	351	142,581	323	226,924
Maine.....	191	81,735	206	101,120	125	86,614
Maryland.....	884	418,173	939	527,160	822	548,260
Massachusetts.....	1,118	565,738	1,223	733,400	783	561,945
Michigan.....	1,136	479,233	1,243	628,076	929	801,760
Minnesota.....	500	222,086	559	267,881	503	310,196
Mississippi.....	185	68,384	261	109,045	226	142,149
Missouri.....	763	382,918	890	368,981	826	610,265
Montana.....	143	41,820	159	53,464	125	81,805
Nebraska.....	350	119,378	411	141,842	483	296,240
Nevada.....	68	47,273	90	44,241	69	224,227
New Hampshire.....	123	63,381	140	72,256	144	92,988
New Jersey.....	1,462	671,039	1,446	745,674	1,160	807,807
New Mexico.....	90	47,077	96	50,331	86	65,576
New York.....	4,409	2,628,212	4,396	3,421,824	2,930	2,768,819
North Carolina.....	516	201,552	705	334,562	606	416,307
North Dakota.....	100	28,996	102	32,484	154	72,754
Ohio.....	1,621	767,676	1,704	903,343	1,440	1,080,601
Oklahoma.....	371	179,568	427	192,802	457	345,886
Oregon.....	284	104,611	325	153,924	310	188,545
Pennsylvania.....	2,043	949,089	2,175	1,123,803	1,613	1,169,034
Rhode Island.....	180	106,699	160	134,148	134	102,926
South Carolina.....	233	91,421	240	112,898	280	194,663
South Dakota.....	90	30,394	106	34,326	146	72,019
Tennessee.....	384	150,690	468	230,400	483	522,321
Texas.....	1,120	586,663	1,363	660,533	1,491	1,206,928
Utah.....	78	33,281	76	28,331	94	56,155
Vermont.....	95	43,782	77	40,566	63	44,280
Virginia.....	597	264,072	602	293,172	709	485,518
Washington.....	432	180,848	488	208,335	449	293,832
West Virginia.....	182	72,968	168	62,820	153	103,797
Wisconsin.....	647	234,222	703	289,852	542	402,268
Wyoming.....	69	21,095	91	38,512	110	63,124
Other areas.....	79	75,740	71	43,742	120	115,712

Footnotes at end of tables

**Table 4A.--Number of Decedents and Size of Gross Estate, by State in Current Dollars--Continued**

(Money amounts are in thousands)

State of residence	Filing year					
	1983 <sup>1</sup>		1987		1990	
	Number	Amount	Number	Amount	Number	Amount
<b>Total</b> .....	<b>28,452</b>	<b>34,314,540</b>	<b>42,274</b>	<b>65,089,101</b>	<b>49,850</b>	<b>86,266,789</b>
Alabama.....	244	268,113	419	677,193	439	756,695
Alaska.....	25	31,931	46	69,998	91	122,064
Arizona.....	485	500,696	629	970,591	493	751,097
Arkansas.....	190	209,885	160	285,072	243	397,491
California.....	2,026	3,105,986	6,538	9,836,221	8,896	15,083,035
Colorado.....	478	707,073	449	586,531	582	775,986
Connecticut.....	718	1,029,237	995	1,634,700	1,251	1,982,945
Delaware.....	63	72,948	84	111,539	163	262,894
Florida.....	3,074	3,811,599	3,682	6,722,410	4,299	9,691,079
Georgia.....	378	472,776	871	1,863,534	830	1,443,722
Hawaii.....	30	35,197	114	180,889	326	556,285
Idaho.....	71	72,800	86	106,583	118	149,601
Illinois.....	2,038	2,304,207	2,274	3,272,968	2,473	4,019,901
Indiana.....	436	500,413	539	743,632	688	1,285,297
Iowa.....	896	675,002	434	492,188	672	741,701
Kansas.....	544	704,863	376	546,636	427	615,961
Kentucky.....	225	284,127	471	651,910	494	807,259
Louisiana.....	326	407,518	438	564,447	395	589,559
Maine.....	91	106,355	177	211,700	263	382,085
Maryland.....	646	753,816	896	1,492,817	1,209	2,226,019
Massachusetts.....	647	748,825	1,522	2,041,637	1,519	2,377,405
Michigan.....	891	943,040	888	1,266,448	1,062	1,633,457
Minnesota.....	449	470,209	581	869,824	709	1,080,044
Mississippi.....	173	157,324	240	296,922	255	391,841
Missouri.....	882	1,068,644	947	1,566,514	994	1,891,271
Montana.....	117	148,388	69	85,897	113	164,846
Nebraska.....	435	399,056	257	329,046	261	309,257
Nevada.....	87	113,677	149	308,387	187	302,509
New Hampshire.....	170	199,665	355	445,075	293	449,196
New Jersey.....	870	916,714	1,951	2,661,435	2,053	3,337,173
New Mexico.....	55	63,126	81	167,483	178	276,721
New York.....	2,081	3,095,472	4,085	7,360,793	4,804	9,471,609
North Carolina.....	414	472,179	916	1,429,512	1,087	1,703,424
North Dakota.....	206	191,793	71	74,054	135	132,306
Ohio.....	1,112	1,175,303	1,645	2,108,787	1,732	2,536,595
Oklahoma.....	535	562,501	542	703,345	457	744,935
Oregon.....	355	328,672	350	458,050	366	501,728
Pennsylvania.....	1,280	1,370,197	1,748	2,609,632	2,214	3,929,922
Rhode Island.....	80	77,114	112	148,164	198	305,825
South Carolina.....	192	209,375	287	482,229	587	750,390
South Dakota.....	85	72,654	75	69,923	164	155,752
Tennessee.....	285	331,406	494	714,349	540	1,130,340
Texas.....	2,307	2,919,663	2,717	4,141,446	2,463	4,407,090
Utah.....	171	501,452	104	126,166	176	281,123
Vermont.....	55	57,546	85	141,446	83	114,426
Virginia.....	398	484,464	987	1,535,789	1,138	2,131,613
Washington.....	409	392,161	473	671,184	715	1,396,739
West Virginia.....	94	100,290	159	313,193	274	330,687
Wisconsin.....	365	407,428	566	764,807	579	1,067,415
Wyoming.....	202	176,508	88	99,100	114	158,074
Other areas.....	69	105,152	54	76,908	51	162,401

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

**Table 4B.--Number of Decedents and Size of Gross Estate, by State for All Returns with Total Gross Estates of at least \$600,000 in Constant 1987 Dollars**

(Money amounts are in thousands)

State of residence	Filing year					
	1966		1970		1977	
	Number	Amount	Number	Amount	Number	Amount
<b>Total</b> .....	<b>32,996</b>	<b>59,078,199</b>	<b>36,343</b>	<b>63,884,340</b>	<b>32,994</b>	<b>52,449,189</b>
Alabama.....	280	529,225	300	415,565	352	526,104
Alaska.....	9	10,867	27	28,766	26	38,975
Arizona.....	232	384,374	289	421,267	319	415,389
Arkansas.....	197	278,702	268	317,678	257	316,093
California.....	3,710	6,886,946	4,126	7,510,535	3,368	6,938,062
Colorado.....	332	550,300	400	624,034	361	510,862
Connecticut.....	785	1,806,012	919	2,085,788	677	1,133,609
Delaware.....	117	344,968	142	542,171	103	117,917
Florida.....	1,462	2,326,771	1,874	3,271,963	2,339	3,609,547
Georgia.....	402	695,180	570	866,674	580	866,179
Hawaii.....	69	140,777	128	189,541	91	134,484
Idaho.....	82	99,122	86	93,726	100	115,418
Illinois.....	2,391	4,037,716	2,304	3,673,987	2,816	3,912,676
Indiana.....	655	841,180	777	1,044,002	852	1,539,360
Iowa.....	551	666,869	707	756,379	918	991,039
Kansas.....	504	630,887	548	688,141	593	825,937
Kentucky.....	395	541,523	416	760,053	355	497,100
Louisiana.....	274	430,834	351	469,738	323	470,891
Maine.....	191	309,285	206	332,659	125	177,515
Maryland.....	884	1,588,949	939	1,733,365	822	1,129,757
Massachusetts.....	1,118	2,150,982	1,223	2,419,231	783	1,157,277
Michigan.....	1,136	1,827,225	1,243	2,070,321	929	1,649,838
Minnesota.....	500	847,781	559	882,774	503	636,761
Mississippi.....	185	259,537	261	356,943	226	293,221
Missouri.....	763	1,458,577	890	1,221,251	826	1,254,446
Montana.....	143	159,224	159	175,172	125	168,775
Nebraska.....	350	453,305	411	464,822	483	607,805
Nevada.....	68	180,262	90	145,411	69	464,726
New Hampshire.....	123	239,933	140	237,961	144	192,414
New Jersey.....	1,462	2,552,370	1,446	2,456,027	1,160	1,666,396
New Mexico.....	90	179,933	96	166,872	86	134,752
New York.....	4,409	9,983,042	4,396	11,268,603	2,930	5,709,918
North Carolina.....	516	768,544	705	1,103,089	606	856,046
North Dakota.....	100	110,088	102	105,875	154	147,168
Ohio.....	1,621	2,915,749	1,704	2,972,133	1,440	2,219,388
Oklahoma.....	371	684,356	427	629,792	457	704,659
Oregon.....	284	398,103	325	506,456	310	387,434
Pennsylvania.....	2,043	3,601,409	2,175	3,712,197	1,613	2,410,389
Rhode Island.....	180	406,091	160	442,860	134	211,111
South Carolina.....	233	349,748	240	370,563	280	399,566
South Dakota.....	90	115,474	106	112,033	146	147,755
Tennessee.....	384	573,100	468	759,356	483	1,050,270
Texas.....	1,120	2,240,332	1,363	2,168,927	1,491	2,495,985
Utah.....	78	127,253	76	93,250	94	116,220
Vermont.....	95	165,902	77	134,193	63	90,422
Virginia.....	597	1,001,989	602	967,276	709	996,940
Washington.....	432	686,351	488	684,648	449	601,359
West Virginia.....	182	278,219	168	206,380	153	213,746
Wisconsin.....	647	892,077	703	952,199	542	824,667
Wyoming.....	69	80,277	91	126,971	110	132,057
Other areas.....	79	290,481	71	144,720	120	240,764

Footnotes at end of tables

**Table 4B.--Number of Decedents and Size of Gross Estate, by State for All Returns with Total Gross Estates of at least \$600,000 in Constant 1987 Dollars--Continued**

(Money amounts are in thousands)

State of residence	Filing year					
	1983 <sup>1</sup>		1987		1990	
	Number	Amount	Number	Amount	Number	Amount
<b>Total</b> .....	<b>28,452</b>	<b>44,390,833</b>	<b>42,274</b>	<b>72,716,133</b>	<b>49,850</b>	<b>86,229,543</b>
Alabama.....	244	347,456	419	759,075	439	755,992
Alaska.....	25	41,362	46	79,314	91	125,294
Arizona.....	485	654,947	629	1,083,780	493	752,391
Arkansas.....	190	273,418	160	319,004	243	399,507
California.....	2,026	4,013,411	6,538	11,011,120	8,896	15,108,402
Colorado.....	478	902,587	449	658,231	582	775,805
Connecticut.....	718	1,314,981	995	1,826,059	1,251	1,972,556
Delaware.....	63	94,493	84	124,349	163	260,994
Florida.....	3,074	4,979,290	3,682	7,506,489	4,299	9,711,148
Georgia.....	378	612,713	871	2,080,184	830	1,438,107
Hawaii.....	30	45,633	114	202,255	326	559,545
Idaho.....	71	94,301	86	119,398	118	150,034
Illinois.....	2,038	2,980,016	2,274	3,657,004	2,473	4,018,036
Indiana.....	436	649,159	539	830,901	688	1,276,788
Iowa.....	896	860,388	434	547,011	672	735,186
Kansas.....	544	908,134	376	610,750	427	619,388
Kentucky.....	225	367,292	471	727,789	494	798,000
Louisiana.....	326	527,349	438	634,345	395	590,558
Maine.....	91	137,765	177	235,603	263	382,370
Maryland.....	646	966,224	896	1,662,703	1,209	2,234,027
Massachusetts.....	647	965,734	1,522	2,273,320	1,519	2,368,774
Michigan.....	891	1,229,207	888	1,418,529	1,062	1,633,823
Minnesota.....	449	608,731	581	965,485	709	1,074,277
Mississippi.....	173	203,173	240	331,426	255	391,366
Missouri.....	882	1,368,121	947	1,736,737	994	1,890,738
Montana.....	117	191,889	69	95,950	113	165,416
Nebraska.....	435	512,851	257	367,766	261	309,005
Nevada.....	87	147,251	149	347,215	187	303,855
New Hampshire.....	170	252,594	355	492,161	293	446,749
New Jersey.....	870	1,181,319	1,951	2,980,166	2,053	3,347,957
New Mexico.....	55	81,494	81	187,447	178	273,629
New York.....	2,081	4,023,004	4,085	8,232,356	4,804	9,494,895
North Carolina.....	414	610,643	916	1,592,458	1,087	1,695,551
North Dakota.....	206	244,020	71	83,065	135	132,293
Ohio.....	1,112	1,520,279	1,645	2,349,125	1,732	2,521,957
Oklahoma.....	535	726,113	542	782,336	457	745,442
Oregon.....	355	421,264	350	509,020	366	497,900
Pennsylvania.....	1,280	1,759,713	1,748	2,914,843	2,214	3,909,513
Rhode Island.....	80	99,889	112	165,646	198	303,771
South Carolina.....	192	271,155	287	539,180	587	746,443
South Dakota.....	85	94,111	75	78,302	164	153,329
Tennessee.....	285	429,250	494	796,226	540	1,126,641
Texas.....	2,307	3,785,748	2,717	4,636,537	2,463	4,398,789
Utah.....	171	633,133	104	141,455	176	282,998
Vermont.....	55	74,586	85	156,677	83	114,173
Virginia.....	398	625,081	987	1,713,990	1,138	2,126,552
Washington.....	409	508,339	473	750,012	715	1,397,711
West Virginia.....	94	129,909	159	348,438	274	328,030
Wisconsin.....	365	527,972	566	857,005	579	1,061,497
Wyoming.....	202	259,040	88	111,197	114	157,093
Other areas.....	69	134,306	54	86,701	51	165,252

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.



**Table 5A.--Regional Comparisons of Total Gross Estate, Selected Years in Current Dollars**

(Money amounts are in thousands)

Filing year	Size of gross estate	Total gross estate					
		Total		Sunbelt		Frostbelt	
		Number	Amount	Number	Amount	Number	Amount
1963	Total	78,393	17,007,239	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	76,624	12,752,480	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	1,635	3,004,563	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	134	1,250,196	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	97,321	21,810,404	30,687	7,036,084	66,634	14,774,320
	Under 1 million	94,919	15,927,072	29,928	5,215,312	64,991	10,711,760
	1 under 5 million	2,220	4,027,754	708	1,268,181	1,512	2,759,573
	5 million or more	182	1,855,578	51	552,591	131	1,302,987
1970	Total	133,348	29,537,830	43,600	9,861,679	89,748	19,676,151
	Under 1 million	130,518	21,767,992	42,587	7,464,507	87,931	14,303,485
	1 under 5 million	2,595	4,731,270	945	1,744,888	1,650	2,986,382
	5 million or more	235	3,038,568	68	652,284	167	2,386,284
1973	Total	175,289	38,677,415	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	171,265	28,460,249	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	3,708	6,759,142	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	316	3,458,025	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
1977	Total	200,732	48,198,807	71,878	18,800,503	128,854	29,398,303
	Under 1 million	196,208	36,195,485	70,057	13,311,590	126,151	22,883,894
	1 under 5 million	4,209	7,485,289	1,681	2,981,107	2,528	4,504,181
	5 million or more	315	4,518,033	140	2,507,805	175	2,010,227
1983 <sup>1</sup>	Total	56,518	44,651,851	22,569	18,805,232	33,949	25,846,619
	Under 1 million	48,443	23,662,394	19,161	9,558,427	29,281	14,103,967
	1 under 5 million	7,470	13,314,505	3,131	5,588,751	4,339	7,725,754
	5 million or more	605	7,674,952	276	3,658,054	329	4,016,898
1987	Total	45,113	66,564,120	21,094	32,462,964	24,019	34,101,156
	Under 1 million	27,694	19,420,108	12,542	8,836,035	15,152	10,584,073
	1 under 5 million	15,935	29,165,353	7,783	14,207,392	8,152	14,957,961
	5 million or more	1,484	17,978,658	769	9,419,538	715	8,559,121
1990	Total	53,168	88,146,916	25,276	43,290,533	27,891	44,856,383
	Under 1 million	29,081	21,596,049	13,615	10,108,692	15,466	11,487,356
	1 under 5 million	22,078	39,766,990	10,642	19,377,639	11,436	20,389,351
	5 million or more	2,009	26,783,877	1,019	13,804,202	990	12,979,675

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available.

**Table 5B.--Regional Comparisons of Total Gross Estate, Selected Years for Returns with Total Gross Estates of at least \$600,000 in Constant 1987 dollars**

(Money amounts are in thousands)

Filing year	Size of gross estate	Total gross estate					
		Total		Sunbelt		Frostbelt	
		Number	Amount	Number	Amount	Number	Amount
1963	Total	28,446	49,371,101	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	14,551	11,083,068	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	12,600	23,264,589	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	1,295	15,023,445	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
1966	Total	32,996	59,078,199	11,143	19,478,299	21,853	39,599,900
	Under 1 million	16,593	12,626,670	5,557	4,230,203	11,036	8,396,467
	1 under 5 million	14,841	27,742,358	5,100	9,502,748	9,741	18,239,610
	5 million or more	1,562	18,709,172	486	5,745,348	1,076	12,963,824
1970	Total	36,343	63,884,340	13,141	21,844,571	23,202	42,039,769
	Under 1 million	18,885	14,338,067	6,787	5,169,223	12,098	9,168,844
	1 under 5 million	15,982	29,358,536	5,838	10,772,492	10,144	18,586,045
	5 million or more	1,476	20,187,736	517	5,902,856	959	14,284,881
1973	Total	37,266	64,055,986	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	Under 1 million	19,610	14,822,268	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	1 under 5 million	16,050	29,781,267	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
	5 million or more	1,606	19,452,451	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
1977	Total	32,994	52,449,189	12,739	22,029,528	20,255	30,419,661
	Under 1 million	18,506	14,051,521	6,978	5,304,125	11,528	8,747,396
	1 under 5 million	13,431	23,991,484	5,326	9,530,510	8,105	14,460,974
	5 million or more	1,058	14,406,185	436	7,194,893	622	7,211,292
1983 <sup>1</sup>	Total	28,452	44,390,833	11,915	19,360,157	16,538	25,030,675
	Under 1 million	15,693	11,957,483	6,324	4,877,026	9,369	7,080,457
	1 under 5 million	11,840	20,690,910	5,121	8,612,733	6,719	12,078,177
	5 million or more	919	11,742,440	470	5,870,399	449	5,872,041
1987	Total	42,274	72,716,133	19,912	35,610,171	22,362	37,105,963
	Under 1 million	21,721	16,750,188	9,881	7,650,348	11,840	9,099,840
	1 under 5 million	18,731	34,089,767	9,089	16,517,673	9,642	17,572,094
	5 million or more	1,822	21,876,179	942	11,442,150	880	10,434,029
1990	Total	49,850	86,229,543	23,620	42,366,375	26,230	43,863,168
	Under 1 million	25,933	19,828,961	12,022	9,203,666	13,911	10,625,295
	1 under 5 million	21,902	39,533,103	10,571	19,273,430	11,331	20,259,672
	5 million or more	2,015	26,867,480	1,027	13,889,279	988	12,978,201

<sup>1</sup> The 1983 sample excluded returns filed for decedents dying prior to 1982; these decedents accounted for approximately 8 percent of the returns filed in 1983. Therefore, these estimates understate the actual filing year totals.

<sup>2</sup> Data not available.