

Federal Estate Tax Returns Filed for Nonresident Aliens, 2003, 2004, and 2005

Data Release

The estate tax, one part of the Federal transfer tax system, is incurred on transfers of property at death. This tax applies to the estates of U.S. citizens, resident aliens, and nonresident aliens who die owning property in the United States.

In Filing Years 2003, 2004, and 2005, the majority of all estate tax returns filed were for the estates of decedents who died between 2002 and 2004. For these years, the estate tax for nonresident aliens was incurred by estates with \$60,000 or more in U.S. gross assets. In contrast, the filing threshold for U.S. citizen and resident alien estates was \$1.0 million for 2002 and 2003 and \$1.5 million for 2004, a result of the Economic Growth and Tax Relief Reconciliation Act (EGTRRA) passed by Congress in 2001. This legislation did not affect the filing threshold for nonresident aliens.

The U.S. gross estate of nonresident aliens may be composed of tangible personal or real property, as well as intangible assets such as stock or debt obligations. Tangible personal property and real property owned by the nonresident alien must be physically located in the United States for it to be included in the U.S. gross estate. Intangible property is included in the U.S. gross estate based on different criteria. The stock of U.S. corporations is considered part of the U.S. gross estate regardless of where stock certificates are physically located. Debt obligations issued by a U.S. citizen, resident, business, trust, or Governmental organization are likewise treated as part of the U.S. gross estate of nonresident aliens. For estate tax purposes, the values of the nonresident alien decedent's U.S. assets are based on the fair market value at one of two dates. The decedent's executor or administrator can value the assets at the decedent's date of death or at an alternate valuation date within 6 months after the decedent's date of death if the value of the estate, as well as the estate tax, is reduced between the date of death and the alternate date [1].

In Filing Year 2003, estates of 525 nonresident alien decedents filed Forms 706NA, the Federal estate tax return for nonresident aliens. This number

increased significantly in the successive years, to 606 in Filing Year 2004 and 734 in Filing Year 2005. The growth in the number of these forms filed is due in part to the constant filing threshold noted above, in contrast with the increasing filing threshold for U.S. citizen and resident alien estates.

Within the total number of returns filed, there are two types: treaty status returns and nontreaty status returns (see Figure A). Treaty status returns were filed for nonresident aliens who held assets in the United States worth \$60,000 or more at the time of death and were domiciled in countries with which the U.S. had an applicable estate tax treaty. Different tax options, including a higher unified credit or special deductions, were offered to these estates. Treaty status returns were often filed without dollar amounts or with less information than regular returns, due in part to varying reporting practices among treaty countries. Nontreaty status returns were filed for nonresident aliens who held assets in the United States worth \$60,000 or more at the time of death but were domiciled in countries without an applicable estate tax treaty.

Treaty Status Returns

The United States holds estate tax treaties with 17 countries: Australia, Austria, Canada, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Japan, the Netherlands, Norway, the Republic of South Africa, Sweden, Switzerland, and the United Kingdom. The treaties differ among countries, but the basic provisions include mutual administrative assistance between the U.S. and each country and the avoidance of double taxation. This does not mean that treaty status estates are not required to pay U.S. estate tax, but that they are given more tools to reduce the U.S. tax burden and, in some situations, reduce it to zero. Estate tax treaties in some cases also modify the reporting requirements under U.S. domestic law. Accordingly, data for treaty status returns and nontreaty status returns are presented separately.

Between Filing Years 2003 and 2005, the number of treaty status returns filed each year increased significantly, as did the combined total amounts of U.S. total gross estate and net estate tax liability (see Figure B). In Filing Year 2003, there were 398 treaty status returns filed, with nearly half, 183, for

Brian G. Raub is an economist with the Special Studies Branch Special Projects Section. This data release was prepared under the direction of Barry W. Johnson, Chief.

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Figure A

Form 706NA Returns Filed in 2003, 2004, and 2005, by Type of Return

Type of return	2003		2004		2005	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total ¹	525	100.0	606	100.0	734	100.0
Treaty status returns.....	398	75.8	459	75.7	567	77.2
Nontreaty status returns.....	127	24.2	147	24.3	167	22.8

¹ Excludes 4 incomplete returns for 2003 and 4 incomplete returns for 2004. These returns had combined taxable estates of at least \$1 million for 2003 and \$250,000 for 2004.

NOTE: Detail may not add to 100 percent due to rounding.

Figure B

Form 706NA Treaty Status Returns Filed in 2003, 2004, and 2005: Number of Returns, U.S. Total Gross Estate, and Net Estate Tax, by Selected Domicile at Death

Domicile at death	2003			2004			2005		
	Number of returns	U.S. total gross estate ¹	Net estate tax	Number of returns	U.S. total gross estate ¹	Net estate tax	Number of returns	U.S. total gross estate ¹	Net estate tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All countries	398	125,467,292	13,285,826	459	176,931,380	20,826,378	567	292,435,144	28,607,762
Canada.....	183	53,117,023	3,897,567	184	50,548,096	7,066,544	224	165,956,141	13,994,955
Germany.....	82	19,539,242	2,242,217	133	28,853,969	4,067,588	146	42,421,538	2,832,703
United Kingdom.....	49	12,115,085	2,854,987	72	70,462,346	4,660,410	82	27,289,328	1,776,293
Japan.....	27	13,177,823	2,254,850	19	8,818,810	2,138,057	27	16,800,016	3,034,962
Switzerland.....	11	10,618,734	206,989	18	6,434,588	596,062	14	12,638,493	4,058,420
France.....	11	2,862,994	196,508	6	327,078	45,363	21	11,331,633	1,202,431
Italy.....	9	6,632,773	423,141	7	4,627,193	1,243,742	12	3,760,093	216,367
Australia.....	6	4,511,148	896,188	7	3,199,623	783,183	8	2,266,120	135,953
Other treaty countries..	20	2,892,470	313,379	13	3,659,677	225,429	33	9,971,782	1,355,678

¹ Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date of death or within 6 months thereafter (i.e., alternate valuation).

NOTE: Detail may not add to 100 percent due to rounding.

decedents domiciled in Canada. Germany and the United Kingdom had the second and third most decedents who owned U.S. assets at the time of death and met the filing requirements, 82 and 49, respectively.

In Filing Year 2004, the number of treaty status returns filed increased to 459. As in the prior year, Canada had the most decedents with U.S. assets at the time of death, 184, followed by Germany and the United Kingdom, with 133 and 72, respectively. The number of treaty status returns filed in Filing Year 2005 increased to 567, with most of the decedents last domiciled in the same three countries.

Treaty status returns reported a combined \$125.5 million in U.S. assets in Filing Year 2003. In Filing Year 2004, this amount increased significantly to \$176.9 million and in Filing Year 2005 reached \$292.4

million. Similarly, the combined net estate tax liability of treaty status returns increased from \$13.3 million in Filing Year 2003 to \$20.8 million in Filing Year 2004 and \$28.6 million in Filing Year 2005.

Nontreaty Status Returns

In Filing Year 2003, there were 127 returns filed for decedents who were domiciled in non-treaty countries at the time of death (see Figure C). These nontreaty status returns reported a combined \$48.4 million in U.S. total gross estate. The six returns with U.S. total gross estate of \$1.0 million or more combined for \$17.3 million, over a third of the total. In contrast, returns with U.S. total gross estate below \$250,000 combined for less than 20.0 percent of the total, despite constituting more than half of the population.

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Figure C

Form 706NA Nontreaty Status Returns Filed in 2003, 2004, and 2005: Number of Returns and U.S. Total Gross Estate, by Size of Gross Estate

Size of U.S. total gross estate	U.S. Total Gross Estate, Tax Purposes ¹								
	2003			2004			2005		
	Number of returns	Percentage of total	U.S. total gross estate	Number of returns	Percentage of total	U.S. total gross estate	Number of returns	Percentage of total	U.S. total gross estate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	127	100.0	48,380,380	147	100.0	71,606,279	167	100.0	109,977,332
Less than \$60,000 ²	**	**	**	--	--	--	--	--	--
\$60,000 under \$100,000.....	** 22	** 17.3	** 1,616,601	30	20.4	2,239,328	39	23.4	3,073,423
\$100,000 under \$250,000.....	48	37.8	7,665,380	51	34.7	7,740,783	61	36.5	9,882,205
\$250,000 under \$500,000.....	40	31.5	14,294,609	32	21.8	11,619,180	34	20.4	12,003,288
\$500,000 under \$1 million.....	11	8.7	7,473,029	23	15.6	16,243,149	19	11.4	13,699,610
\$1 million and over.....	6	4.7	17,330,761	11	7.5	33,763,839	14	8.4	71,318,806

** Data combined to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

¹ Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of date of death or within 6 months thereafter (i.e., alternate valuation).

² Due to alternate valuation, some estates fall below the filing threshold of \$60,000.

NOTE: Detail may not add to 100 percent due to rounding.

Data for Filing Years 2004 and 2005 show a similar concentration of U.S. total gross estate at the top of the wealth distribution. In 2004, only 11 of the 147 nontreaty status returns reported a U.S. estate worth \$1.0 million or more. Yet these returns from elite estates combined for nearly \$33.8 million in U.S. total gross estate, nearly half of the \$71.6 million reported by all estates combined. In 2005, the 14 returns with \$1.0 million or more in U.S. estate combined for more than \$71.3 million in U.S. estate, nearly 64.9 percent of the total. Returns with a U.S.

estate below \$250,000 comprised the majority in both years--76.9 percent in 2004 and 80.2 percent in 2005.

Figure D shows the asset composition of nontreaty status, nonresident alien U.S. estates for Filing Years 2003, 2004, and 2005. For each filing year, stocks and real estate accounted for most of the U.S. total gross estate. Stocks comprised 46.2 percent of U.S. estate in 2003, 43.8 percent in 2004, and 42.0 percent in 2005, while real estate made up 36.5 percent, 34.8 percent, and 34.3 percent, respectively. Cash and money market accounts made up 5.7

Figure D

Form 706NA Nontreaty Status Returns Filed in 2003, 2004, and 2005: Composition of U.S. Total Gross Estate, by Asset Type

Asset type	2003		2004		2005	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	48,380,380	100.0	71,606,279	100.0	109,977,332	100.0
Stocks ¹	22,368,211	46.2	31,389,723	43.8	46,149,878	42.0
Real estate ²	17,638,605	36.5	24,895,765	34.8	37,728,296	34.3
Cash and money market accounts ³	2,738,546	5.7	8,251,429	11.5	4,273,313	3.9
Bonds ⁴	1,253,494	2.6	1,631,137	2.3	10,084,601	9.2
All other assets.....	4,381,524	9.1	5,438,225	7.6	11,741,244	10.7

¹ Stocks category contains the value of publicly traded stock and stock in closely held corporations. The value of mutual funds that are comprised mainly of stock is also included.

² Real estate category includes the value of all real estate and the value of real estate partnerships and real estate investment trusts (REITs).

³ Money market accounts category contains cash management accounts, ready asset accounts, and other banking or checking type accounts held in brokerage accounts.

⁴ Bonds category contains the value of corporate, Federal, State, and local government bonds. The value of mutual funds that are comprised mainly of these bonds is also included.

NOTE: Detail may not add to 100 percent due to rounding.

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percent of the U.S. estate in 2003, 11.5 percent in 2004, and 3.9 percent in 2005.

Data Sources and Limitations

Since 1995, SOI has conducted an annual study of Federal estate tax returns filed for nonresident aliens (Forms 706NA). The data for Filing Years 2003, 2004, and 2005 were extracted from Forms 706NA that are filed in the Philadelphia Submission Processing Center. For each year, nonresident alien estate tax returns were examined for the population of filers. Therefore, the amounts shown in this article are pre-audit population figures, not estimates.

Explanation of Selected Terms

Brief definitions of some of the terms used in the text and tables are provided below:

Adjusted taxable estate.--Adjusted taxable estate is equal to the sum of taxable estate and adjusted taxable gifts.

Adjusted taxable gifts.--Certain gifts of tangible or intangible property located in the United States and made during the life of an individual who died before 1982 were automatically included in gross estate. However, for the estate of an individual who died after 1981, these gifts were not generally included in the gross estate. Instead, they were added to the taxable estate, creating the "adjusted taxable estate" for the purposes of determining the "estate tax before credits."

Charitable deduction.--This was the deduction allowable for a decedent's contributions to qualifying charitable organizations.

Estate tax before credits.--This was the tax obtained by applying the graduated estate tax rates to the adjusted taxable estate reduced by the amount of Federal gift taxes previously paid.

Federal gift taxes previously paid.--Credit was allowed against the estate tax for the Federal gift tax paid on gifts made by a decedent before 1977. No credit, apart from the unified credit, was allowed for any gift tax paid on gifts made after 1976.

Marital deduction.--This is equal to the value of property interests passing from the decedent to the surviving spouse and was taken as a deduction from the "total gross estate." Unless an estate tax treaty allows otherwise, the marital deduction was allowed only if the surviving spouse was a U.S. citizen or if the property passed to a qualified domestic trust described in IRC section 2056A.

Net estate tax.--This was the estate's tax liability after credits for State death taxes, foreign death taxes, tax on prior transfers, and Federal gift taxes previously paid were subtracted from gross estate tax. In addition to these credits, a "unified credit," graduated according to the year of death and a "credit" for gift taxes paid on post-1976 gifts, are allowed (see also "unified credit").

Nonresident alien decedent.--A nonresident alien decedent is neither domiciled in, nor a citizen of, the United States at the time of death. According to IRS definition, a citizen of a U.S. possession is not a U.S. citizen.

Nontaxable returns.--Nontaxable returns were those with no estate tax liability after credits.

Other tax credits.--This was the sum of the tax credits for death taxes paid to foreign governments and Federal gift taxes previously paid. It also included a tax credit for Federal estate tax paid on property received by the decedent or the estate from a transferor who died within 10 years before, or 2 years after, the decedent. This credit was intended to lessen the burden of double taxation between successive estates whose owners had died within a short period of time. Depending on the time that elapsed between the deaths, a credit was allowed for all or part of the Federal estate tax paid by the transferor's estate with respect to the transfer.

Tax on prior transfers.--A tax credit was allowed for Federal estate tax paid on property received by the decedent or the estate from a transferor who died within 10 years before, or 2 years after, the decedent. The credit was intended to lessen the burden of double taxation between successive estates whose owners had died within a short period of time. Depending on the time that elapsed between the deaths, a credit was allowed for all or part of the Federal estate tax paid by the transferor's estate with respect to the transfer.

Taxable estate.--Taxable estate was the base to which the graduated Federal estate tax rates were applied in computing the estate tax before credits. Taxable estate is equal to the value of the "total gross estate" less deductions for the following: funeral and administrative expenses; casualty and theft losses; debts, mortgages, losses, and other claims against the estate, including pledges to charitable organizations; bequests to the surviving spouse; and the "employee stock ownership plan" (ESOP) deduction (included in the statistics for "other expenses and losses").

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Taxable returns.--Taxable returns were those with estate tax liability after credits.

Unified credit.--The unified credit, so called because it is used for both estate and gift tax purposes, is applied as a dollar-for-dollar reduction of the estate tax. (The unified credit represents the amount of tax on that part of gross estate that is below the filing requirement.) The credit must be used to offset

gift taxes on lifetime transfers made after 1976. However, to the extent it is so used, the amount of credit available at death is reduced.

Note

[1] See Internal Revenue Code section 2032 for a full explanation of alternate value.

Federal Estate Tax Returns Filed for Nonresident Aliens, 2003, 2004, and 2005

Table 1.--Nonresident Alien Estate Tax Returns with Nontreaty Status Filed in 2003: Gross Estate in the U.S., Outside the U.S., and Worldwide, and U.S. Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate

[Money amounts are in whole dollars]

Tax status, size of U.S. gross estate	Total gross estate, U.S. tax purposes ¹		Total gross estate, outside the U.S.		Total gross estate, worldwide		Real estate ²	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, taxable and nontaxable.....	127	48,380,380	127	365,549,288	127	413,929,672	84	17,638,605
Less than \$100,000.....	22	1,616,601	22	4,614,676	22	6,231,277	14	948,888
\$100,000 under \$500,000.....	88	21,959,989	88	350,646,401	88	372,606,394	61	12,334,630
\$500,000 or more.....	17	24,803,790	17	10,288,211	17	35,092,001	9	4,355,087
Taxable returns	102	37,701,447	102	151,436,551	102	189,138,002	69	14,132,979
Nontaxable returns.....	25	10,678,933	25	214,112,737	25	224,791,670	15	3,505,626

Tax status, size of U.S. gross estate	Stocks ³		Bonds ⁴		Mixed mutual funds ⁵		Cash and money market accounts ⁶	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, taxable and nontaxable.....	54	22,368,211	19	1,362,911	9	195,289	33	2,738,546
Less than \$100,000.....	7	439,933	**	**	**	**	4	43,234
\$100,000 under \$500,000.....	34	5,529,054	**13	**985,008	**5	**43,466	21	1,802,698
\$500,000 or more.....	13	16,399,224	6	377,903	4	151,823	8	892,614
Taxable returns	42	17,390,938	12	1,077,198	3	117,302	23	1,654,534
Nontaxable returns.....	12	4,977,273	7	285,713	6	77,987	10	1,084,012

Tax status, size of U.S. gross estate	All other assets		Funeral expenses		Attorneys' fees		Other expenses and losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, taxable and nontaxable.....	40	4,076,818	22	299,796	25	875,474	31	1,377,522
Less than \$100,000.....	**	**	**	**	5	46,000	3	7,677
\$100,000 under \$500,000.....	**32	**1,449,679	**16	**220,972	16	776,974	22	791,718
\$500,000 or more.....	8	2,627,139	6	78,824	4	52,500	6	578,127
Taxable returns	32	3,328,496	15	228,974	19	714,532	22	840,066
Nontaxable returns.....	8	748,322	7	70,822	6	160,942	9	537,456

Tax status, size of U.S. gross estate	Debts and mortgages		Marital and charitable deductions		Total allowable deductions		Taxable estate	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, taxable and nontaxable.....	22	2,432,163	16	10,197,784	63	12,817,627	122	36,758,124
Less than \$100,000.....	**	**	--	--	7	41,523	22	1,575,078
\$100,000 under \$500,000.....	**16	**1,699,101	9	3,010,058	46	4,641,749	85	18,118,759
\$500,000 or more.....	6	733,062	7	7,187,726	10	8,134,355	15	17,064,287
Taxable returns	15	1,810,216	3	579,692	42	2,571,524	102	35,129,805
Nontaxable returns.....	7	621,947	13	9,618,092	21	10,246,103	20	1,628,319

Footnotes at end of table.

Federal Estate Tax Returns Filed for Nonresident Aliens, 2003, 2004, and 2005

Table 1.--Nonresident Alien Estate Tax Returns with Nontreaty Status Filed in 2003: Gross Estate in the U.S., Outside the U.S., and Worldwide, and U.S. Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate--Continued

[Money amounts are in whole dollars]

Tax status, size of U.S. gross estate	Adjusted taxable estate		Estate tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
All returns, taxable and nontaxable.....	122	36,774,231	122	12,446,468	119	1,576,899
Less than \$100,000.....	22	1,575,078	22	354,248	**	**
\$100,000 under \$500,000.....	85	18,134,866	85	5,137,868	**105	**1,394,899
\$500,000 or more.....	15	17,064,287	15	6,954,352	14	182,000
Taxable returns	102	35,129,805	102	12,042,230	99	1,280,783
Nontaxable returns.....	20	1,628,319	20	404,238	20	296,116

Tax status, size of U.S. gross estate	State death tax credit		Net estate tax	
	Number	Amount	Number	Amount
	(39)	(40)	(41)	(42)
All returns, taxable and nontaxable.....	54	431,400	102	10,453,636
Less than \$100,000.....	**	**	17	88,922
\$100,000 under \$500,000.....	**49	**350,151	74	3,673,612
\$500,000 or more.....	5	81,249	11	6,691,102
Taxable returns.....	51	367,949	102	10,453,636
Nontaxable returns.....	3	63,451	--	--

** Data combined to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

¹ Gross estate is shown at the value used to determine estate tax liability. The value can be calculated at the date of death or within 6 months thereafter (i.e., alternate valuation method).

² Real estate category includes the value of all real estate and the value of real estate partnerships and real estate investment trusts (REITs).

³ Stocks category contains the value of corporate stock and stock in closely held corporations. The value of mutual funds that are comprised mainly of stock is also included.

⁴ Bonds category contains the value of Federal, State, and local government bonds. The value of mutual funds that are comprised mainly of these bonds is also included.

⁵ Mixed mutual funds category contains the value of funds that contain assets that are not identified. Therefore, this category may contain the value of stock, bonds, and other assets in mutual funds.

⁶ Money market accounts category contains cash management accounts, ready asset accounts, and other banking or checking type accounts held in brokerage accounts.

NOTE: Detail may not add to totals due to rounding.

Federal Estate Tax Returns Filed for Nonresident Aliens, 2003, 2004, and 2005

Table 2.--Nonresident Alien Estate Tax Returns with Nontreaty Status Filed in 2004: Gross Estate in the U.S., Outside the U.S., and Worldwide, and U.S. Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate

[Money amounts are in whole dollars]

Tax status, size of U.S. gross estate	Total gross estate, U.S. tax purposes ¹		Total gross estate, outside the U.S.		Total gross estate, worldwide		Real estate ²	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, taxable and nontaxable.....	147	71,606,279	147	106,118,030	147	177,724,309	96	24,895,765
Less than \$100,000.....	30	2,239,328	30	9,235,559	30	11,474,887	19	1,214,385
\$100,000 under \$500,000.....	83	19,359,963	83	40,093,039	83	59,453,002	58	12,425,549
\$500,000 or more.....	34	50,006,988	34	56,789,432	34	106,796,420	19	11,255,831
Taxable returns	126	57,613,142	126	89,847,725	126	147,460,867	86	21,942,772
Nontaxable returns.....	21	13,993,137	21	16,270,305	21	30,263,442	10	2,952,993

Tax status, size of U.S. gross estate	Stocks ³		Bonds ⁴		Mixed mutual funds ⁵		Cash and money market accounts ⁶	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, taxable and nontaxable.....	58	31,389,723	15	1,677,209	9	1,656,135	43	8,251,429
Less than \$100,000.....	13	700,006	**	**	**	**	6	159,603
\$100,000 under \$500,000.....	23	3,753,766	**10	**323,772	**6	**668,170	26	1,989,178
\$500,000 or more.....	22	26,935,951	5	1,353,437	3	987,965	11	6,102,648
Taxable returns	48	25,055,831	12	509,624	9	1,656,135	34	4,836,017
Nontaxable returns.....	10	6,333,892	3	1,167,585	--	--	9	3,415,412

Tax status, size of U.S. gross estate	All other assets		Funeral expenses		Attorneys' fees		Other expenses or losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, taxable and nontaxable.....	37	3,736,018	37	278,846	31	1,055,845	43	872,922
Less than \$100,000.....	6	165,334	6	41,460	4	36,550	10	95,755
\$100,000 under \$500,000.....	21	199,528	24	183,262	20	250,357	24	585,886
\$500,000 or more.....	10	3,371,156	7	54,124	7	768,938	9	191,281
Taxable returns	31	3,612,763	29	214,585	25	973,304	36	781,333
Nontaxable returns.....	6	123,255	8	64,261	6	82,541	7	91,589

Tax status, size of U.S. gross estate	Debts and mortgages		Marital and charitable deductions		Total allowable deductions		Taxable estate	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, taxable and nontaxable.....	29	3,186,655	17	11,875,126	88	23,935,223	139	50,072,969
Less than \$100,000.....	**	**	**	**	15	132,467	29	2,107,511
\$100,000 under \$500,000.....	**22	**2,050,168	**11	**4,245,059	50	6,253,303	79	15,507,869
\$500,000 or more.....	7	1,136,487	6	7,630,067	23	17,549,453	31	32,457,589
Taxable returns	22	2,601,036	6	3,174,596	68	9,255,248	126	48,355,999
Nontaxable returns.....	7	585,619	11	8,700,530	20	14,679,975	13	1,716,970

Footnotes at end of table.

Federal Estate Tax Returns Filed for Nonresident Aliens, 2003, 2004, and 2005

Table 2.--Nonresident Alien Estate Tax Returns with Nontreaty Status Filed in 2004: Gross Estate in the U.S., Outside the U.S., and Worldwide, and U.S. Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate--Continued

[Money amounts are in whole dollars]

Tax status, size of U.S. gross estate	Adjusted taxable estate		Estate tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
All returns, taxable and nontaxable.....	139	50,072,970	139	17,129,129	136	2,033,383
Less than \$100,000.....	29	2,107,511	29	474,012	**	**
\$100,000 under \$500,000.....	79	15,507,870	79	4,331,959	**105	**1,431,499
\$500,000 or more.....	31	32,457,589	31	12,323,158	31	601,884
Taxable returns	126	48,355,999	126	16,630,371	***	***
Nontaxable returns.....	13	1,716,970	13	498,758	***	***

Tax status, size of U.S. gross estate	State death tax credit		Net estate tax	
	Number	Amount	Number	Amount
	(39)	(40)	(41)	(42)
All returns, taxable and nontaxable.....	57	628,518	126	14,394,338
Less than \$100,000.....	**	**	26	124,411
\$100,000 under \$500,000.....	**40	**252,252	71	3,206,005
\$500,000 or more.....	17	376,266	29	11,063,922
Taxable returns.....	***	***	126	14,394,338
Nontaxable returns.....	***	***	--	--

** Data combined to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

*** Data deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

¹ Gross estate is shown at the value used to determine estate tax liability. The value can be calculated at the date of death or within 6 months thereafter (i.e., alternate valuation method).

² Real estate category includes the value of all real estate and the value of real estate partnerships and real estate investment trusts (REITS).

³ Stocks category contains the value of corporate stock and stock in closely held corporations. The value of mutual funds that are comprised mainly of stock is also included.

⁴ Bonds category contains the value of Federal, State, and local government bonds. The value of mutual funds that are comprised mainly of these bonds is also included.

⁵ Mixed mutual funds category contains the value of funds that contain assets that are not identified. Therefore, this category may contain the value of stock, bonds, and other assets in mutual funds.

⁶ Money market accounts category contains cash management accounts, ready asset accounts, and other banking or checking type accounts held in brokerage accounts.

NOTE: Detail may not add to totals due to rounding.

Federal Estate Tax Returns Filed for Nonresident Aliens, 2003, 2004, and 2005

Table 3.--Nonresident Alien Estate Tax Returns with Nontreaty Status Filed in 2005: Gross Estate in the U.S., Outside the U.S., and Worldwide, and U.S. Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate

[Money amounts are in whole dollars]

Tax status, size of U.S. gross estate	Total gross estate, U.S. tax purposes ¹		Total gross estate, outside the U.S.		Total gross estate, worldwide		Real estate ²	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, taxable and nontaxable.....	167	109,977,332	167	215,267,233	167	325,244,553	92	37,728,296
Less than \$100,000.....	39	3,073,423	39	60,083,620	39	63,157,043	14	1,060,383
\$100,000 under \$500,000.....	95	21,885,493	95	56,672,830	95	78,558,311	58	12,828,328
\$500,000 or more.....	33	85,018,416	33	98,510,783	33	183,529,199	20	23,839,585
Taxable returns	152	83,180,869	152	155,916,828	152	239,097,685	85	36,222,046
Nontaxable returns.....	15	26,796,463	15	59,350,405	15	86,146,868	7	1,506,250

Tax status, size of U.S. gross estate	Stocks ³		Bonds ⁴		Mixed mutual funds ⁵		Cash and money market accounts ⁶	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, taxable and nontaxable.....	63	46,149,878	15	10,084,601	11	2,221,281	43	4,273,313
Less than \$100,000.....	18	1,249,081	**	**	**	**	10	397,665
\$100,000 under \$500,000.....	32	5,521,072	**7	**482,729	**7	**597,114	20	1,524,451
\$500,000 or more.....	13	39,379,725	8	9,601,872	4	1,624,167	13	2,351,197
Taxable returns	59	26,801,145	***	***	***	***	39	2,585,075
Nontaxable returns.....	4	19,348,733	***	***	***	***	4	1,688,238

Tax status, size of U.S. gross estate	All other assets		Funeral expenses		Attorneys' fees		Other expenses or losses	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, taxable and nontaxable.....	41	9,519,963	47	781,341	36	1,249,861	54	4,727,370
Less than \$100,000.....	4	183,377	10	122,081	4	32,900	9	140,632
\$100,000 under \$500,000.....	24	1,114,716	24	228,863	18	330,794	28	3,092,037
\$500,000 or more.....	13	8,221,870	13	430,397	14	886,167	17	1,494,701
Taxable returns	34	5,386,545	41	665,285	32	1,127,307	48	3,413,688
Nontaxable returns.....	7	4,133,418	6	116,056	4	122,554	6	1,313,682

Tax status, size of U.S. gross estate	Debts and mortgages		Marital and charitable deductions		Total allowable deductions		Taxable estate	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, taxable and nontaxable.....	25	4,985,088	12	26,092,689	93	31,265,920	160	78,711,291
Less than \$100,000.....	**	**	**	**	23	296,681	38	2,776,628
\$100,000 under \$500,000.....	**16	**1,914,303	**8	**1,097,597	47	2,785,900	91	19,099,586
\$500,000 or more.....	9	3,070,785	4	24,995,092	23	28,183,339	31	56,835,077
Taxable returns	21	3,931,384	3	490,676	78	4,897,954	152	78,282,909
Nontaxable returns.....	4	1,053,704	9	25,602,013	15	26,367,966	8	428,382

Footnotes at end of table.

Federal Estate Tax Returns Filed for Nonresident Aliens, 2003, 2004, and 2005

Table 3.--Nonresident Alien Estate Tax Returns with Nontreaty Status Filed in 2005: Gross Estate in the U.S., Outside the U.S., and Worldwide, and U.S. Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Tax Status and Size of U.S. Gross Estate--Continued
 [Money amounts are in whole dollars]

Tax status, size of U.S. gross estate	Adjusted taxable estate		Estate tax before credits		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
All returns, taxable and nontaxable.....	160	78,790,611	160	29,511,158	152	2,112,629
Less than \$100,000.....	38	2,776,628	38	628,361	34	436,601
\$100,000 under \$500,000.....	91	19,099,596	91	5,357,701	87	1,098,639
\$500,000 or more.....	31	56,914,387	31	23,525,096	31	577,389
Taxable returns	152	78,362,228	152	29,418,356	***	***
Nontaxable returns.....	8	428,383	8	92,802	***	***

Tax status, size of U.S. gross estate	State death tax credit		Net estate tax	
	Number	Amount	Number	Amount
	(39)	(40)	(41)	(42)
All returns, taxable and nontaxable.....	60	1,155,916	152	26,349,775
Less than \$100,000.....	6	16,119	33	186,154
\$100,000 under \$500,000.....	38	324,557	89	4,004,012
\$500,000 or more.....	16	815,240	30	22,159,609
Taxable returns.....	***	***	152	26,349,775
Nontaxable returns.....	***	***	--	--

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*** Data deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

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² Real estate category includes the value of all real estate and the value of real estate partnerships and real estate investment trusts (REITS).

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NOTE: Detail may not add to totals due to rounding.