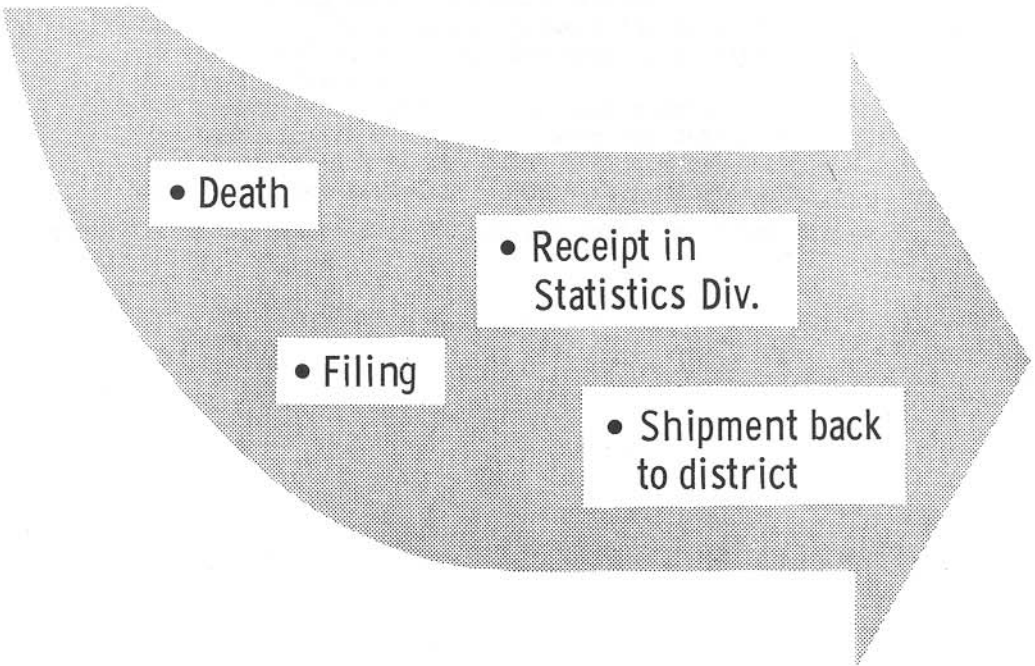


Estate Tax Returns for 1959

Time elapsed between selected events . . .



0-15 months 16-24 months 25-36 months 37 months and more

ESTATE TAX RETURNS STUDY

Scope of Study

The accompanying tables show the following data, including cross-classifications, on the estate tax returns which were numbered according to the 1959 numbering chart:

- (1) The number of months elapsed between date of death and date of filing in the district office;
- (2) The number of days elapsed between the date of filing in the district office and the date of receipt in the Statistics Division;
- (3) The number of returns filed in each month;
- (4) The number of days elapsed between the date of receipt in the Statistics Division and the date returned by the Statistics Division to the district office.

Charts are also presented to illustrate features of the tables.

TIME ELAPSED BETWEEN DEATH AND FILING (table 1)

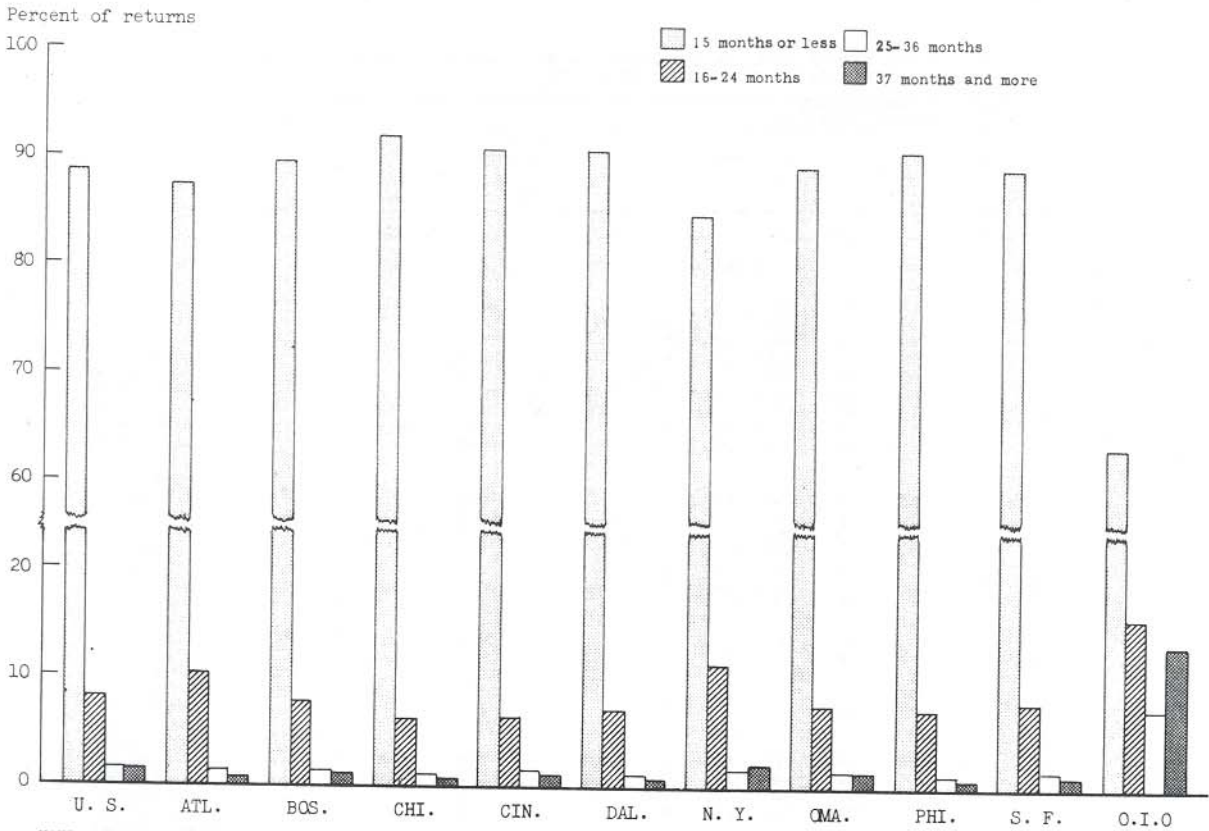
1

On a nationwide basis, 85.6 percent of the returns blocked in 1959 were filed within 15 months of date of death, the legal time limit. Of the returns filed within the legal time period, 53.2 percent were filed in the 11th, 14th, and 15th months. (Chart 1)

The legal filing time compliance rates in all of the regions closely approximated 90 percent, save one, New York, which was 84.9 percent. All of the districts in the New York Region were below the national rate, especially Brooklyn, where a large number of estate tax returns were filed.

The districts that experienced the highest and lowest legal filing time compliance rates were Denver, 95.3 percent, and Reno, 81.1 percent. Of 143 returns that were filed more than 10 years after date of death, the Office of International Operations had 103.

Chart 1.—ESTATE TAX RETURNS—MONTHS ELAPSED BETWEEN DEATH AND FILING OF RETURN, PERCENT OF RETURNS BY NUMBER OF MONTHS, U. S. TOTAL AND REGIONS



NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.

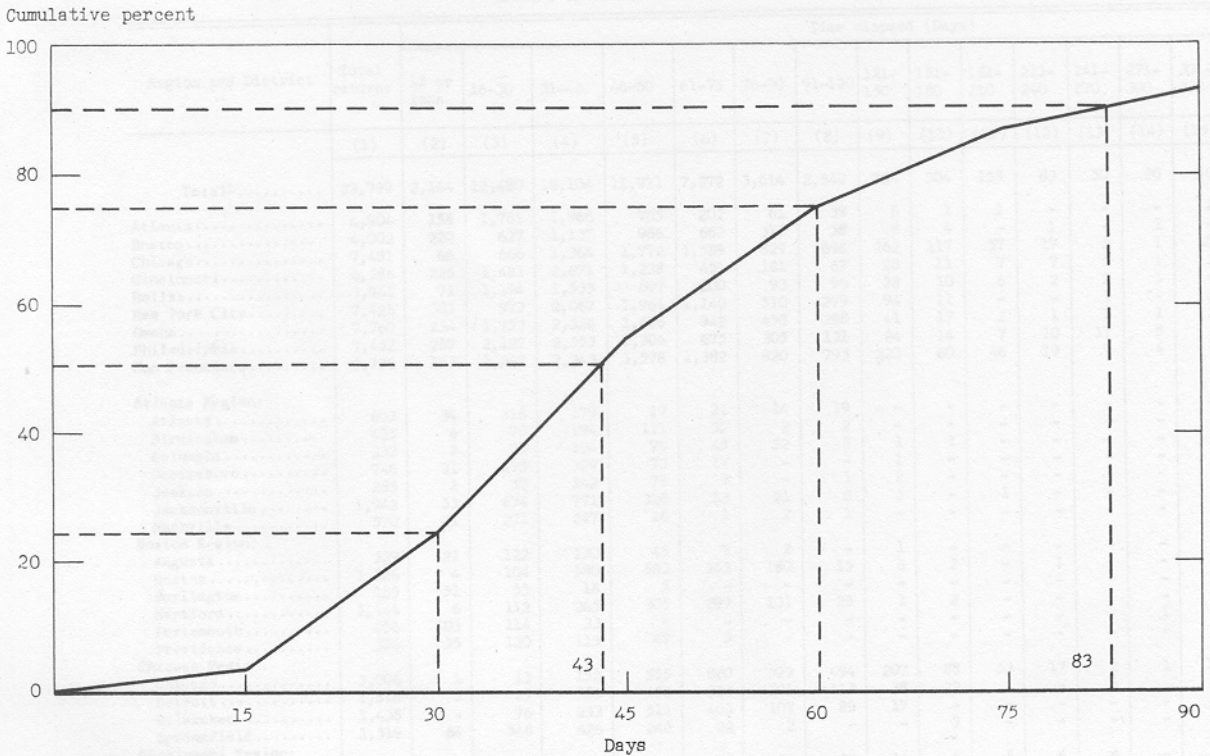
TIME ELAPSED BETWEEN DEATH AND FILING (table 1)

On a nationwide basis, 88.6 percent of the returns blocked in 1959 were filed within 15 months of date of death, the legal time limit. Of the returns filed within the legal time period, 53.2 percent were filed in the 13th, 14th, and 15th months. (Chart 1)

The legal filing time compliance rates in all of the regions closely approximated 90 percent, save one, New York, which was 84.9 percent. All of the districts in the New York Region were below the national rate, especially Brooklyn, where a large number of estate tax returns were filed.

The districts that experienced the highest and lowest legal filing time compliance rates were Denver, 95.3 percent, and Reno, 81.1 percent. Of 143 returns that were filed more than 10 years after date of death, the Office of International Operations had 103.

Chart 2.—ESTATE TAX RETURNS—CUMULATIVE PERCENT OF TOTAL NUMBER OF RETURNS BY NUMBER OF DAYS ELAPSED BETWEEN DATE OF FILING AND DATE OF RECEIPT IN STATISTICS DIVISION



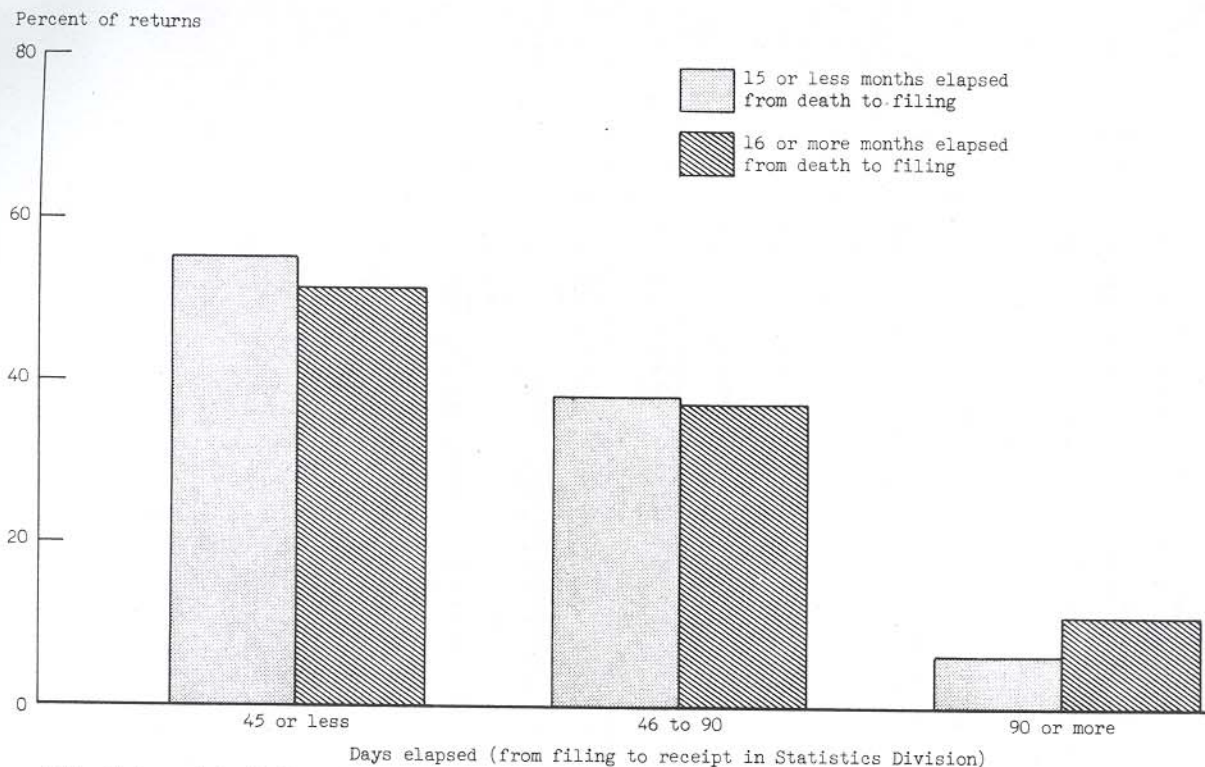
NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.

TIME ELAPSED BETWEEN FILING AND RECEIPT IN STATISTICS DIVISION (table 2)

Twenty-five percent of all the returns were received in the Statistics Division within 30 days of filing, 50 percent within 43 days, 75 percent within 60 days, and 90 percent within 83 days. (Chart 2) Slightly less than 1 percent (0.9 percent) were received later than 6 months after filing, some of these over a year later.

The rates at which the Statistics Division received returns from the respective districts within 45 days of filing varied very widely, from 4.9 percent for Portland to 97.7 percent for Portsmouth. Two-thirds of the districts sent more than 50 percent of their returns within 45 days of filing, and nearly half of the districts sent more than 70 percent. From the Chicago district, which had the second highest number of estate tax returns of all districts, only 5.5 percent were received in the Statistics Division within 45 days of filing. Out of 45 returns received from all districts from 301 to 360 days after the filing date, 30 came from the Chicago district.

Chart 3.—ESTATE TAX RETURNS—TIME ELAPSED FROM FILING TO RECEIPT IN STATISTICS DIVISION
BY TIME ELAPSED BETWEEN DEATH AND FILING



NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.

TIME ELAPSED BETWEEN FILING AND RECEIPT IN STATISTICS DIVISION IN RELATION TO TIME ELAPSED FROM DEATH TO FILING (table 3)

The number of months that elapsed between date of death and date of filing seems to have had relatively small effect on the time that the districts held returns before shipping them to the Statistics Division. Of the returns filed within 15 months after death, the Statistics Division received 55.2 percent within 45 days of filing, 38.3 percent from 46 to 90 days, and 6.5 percent later than 90 days. Of the returns filed later than 15 months after death, the Statistics Division received 51.3 percent within 45 days of filing, 37.4 percent from 46 to 90 days, and 11.3 percent later than 90 days. (Chart 3)

MONTH OF YEAR IN WHICH RETURNS WERE FILED AND TIME ELAPSED BETWEEN DEATH AND FILING (table 4)

While, in general, fewer returns were filed in the winter months than in other months, no month (or months) can be singled out as having an unusually high or low number of filings relative to the other months. The average number of returns filed monthly in 1959 was roughly 4,900, and while the total reported for December (3,712) varied substantially from the average, it is likely that there were actually more than this number filed in December, the additional number having been blocked in the next year by district offices.

There seems to be no significant relationship between the number of months elapsed from date of death to date of filing and the month of the year in which the returns were filed. Approximately the same percentage of returns were filed within 15 months of death in each month of the year.

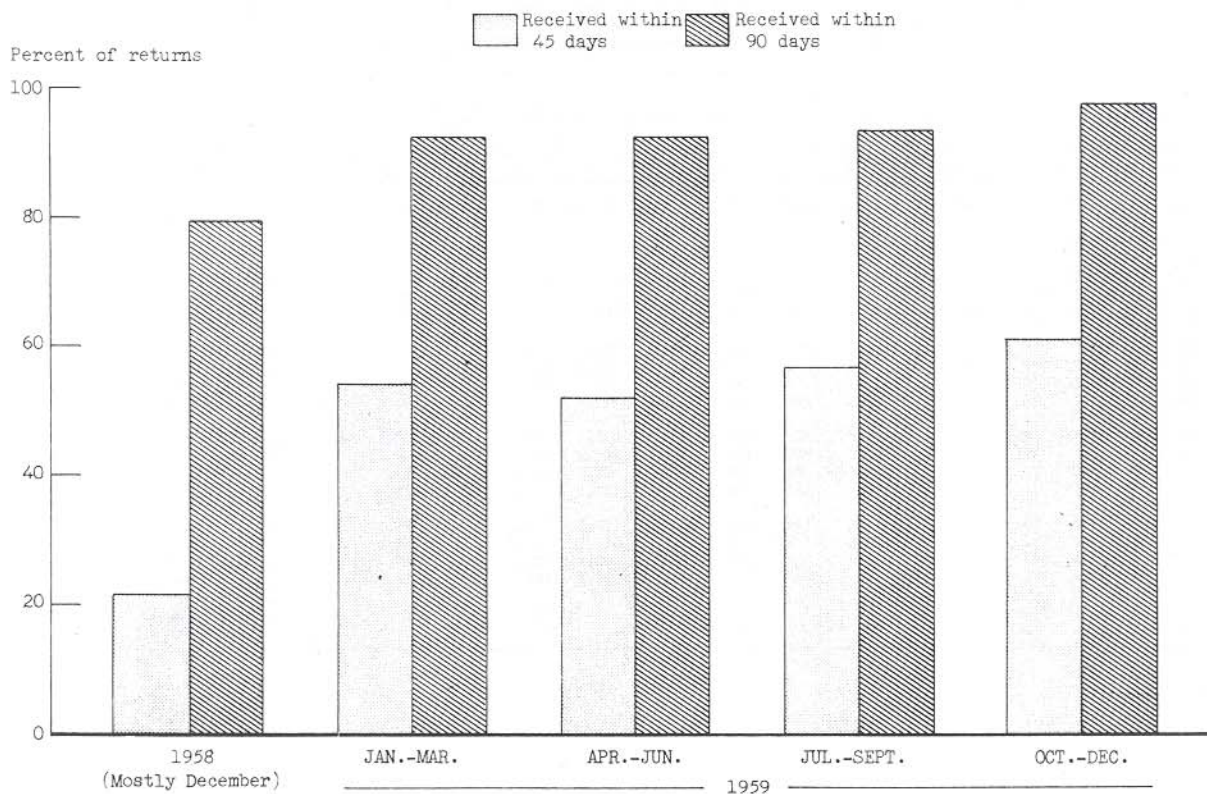
Table 3.—DISTRIBUTION OF ESTATE TAX RETURNS, FORM 706 (1959), BY TIME ELAPSED BETWEEN DATE OF DEATH AND DATE RETURN WAS RECEIVED IN DISTRICT OFFICE, AND BY TIME ELAPSED BETWEEN DATE OF RECEIPT IN DISTRICT OFFICE AND DATE OF RECEIPT IN STATISTICS DIVISION, FOR THE U.S. TOTAL

Time elapsed between date of death and date received in district office (Months)	Total returns	Time elapsed (Days) between date of receipt in district office and date of receipt in Statistics Division																Time not computable
		15 or less	16-30	31-45	46-60	61-75	76-90	91-120	121-150	151-180	181-210	211-240	241-270	271-300	301-330	331-360	361 and over	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Total.....	59,799	2,164	12,480	18,104	11,971	7,272	3,614	2,540	784	304	155	83	50	20	56	66	134	2
3 or less.....	2,256	99	532	693	384	205	112	105	39	18	11	6	3	6	3	10	39	
4-6.....	5,897	275	1,334	1,802	1,077	641	327	275	80	32	8	13	4	3	6	3	10	
7-9.....	8,131	322	1,741	2,433	1,597	952	504	363	136	38	15	9	1	1	4	7	8	
10-12.....	8,534	282	1,794	2,607	1,728	1,028	536	358	93	44	24	11	11	1	5	5	7	
13-15.....	28,177	870	5,767	8,721	5,869	3,673	1,667	1,035	298	115	61	24	11	5	19	16	26	
16-18.....	3,013	105	609	873	595	329	211	166	96	19	9	7	4	-	6	12	12	
19-21.....	1,398	50	254	385	289	172	97	86	33	10	6	2	3	4	-	2	5	
22-24.....	522	25	89	153	87	56	37	45	8	3	7	2	2	-	1	2	5	
25-30.....	607	34	116	142	123	73	40	44	12	3	3	4	3	-	2	3	5	
31-36.....	328	18	57	81	69	35	19	19	6	11	2	3	-	1	2	1	4	
37-42.....	229	11	53	67	33	16	20	6	11	2	2	3	1	-	1	1	2	
43-48.....	114	8	24	23	17	27	2	7	2	-	-	1	1	-	-	-	1	
49-54.....	93	6	10	28	21	13	7	3	2	1	2	-	-	-	-	-	-	
55-60.....	65	6	9	16	16	3	6	3	2	1	-	-	-	-	-	-	-	
61-66.....	67	2	18	13	10	11	6	3	1	2	-	-	-	-	-	-	-	
67-72.....	36	2	8	11	4	3	3	3	-	-	-	1	-	-	-	-	-	
73-78.....	42	2	5	12	8	8	2	2	-	-	1	-	-	-	-	-	-	
79-84.....	33	2	9	4	4	7	3	1	1	1	-	-	-	-	-	-	-	
85-90.....	21	-	5	4	6	4	-	2	-	-	-	-	-	-	-	-	-	
91-96.....	20	3	4	8	3	2	-	-	-	-	-	-	-	-	-	-	-	
97-102.....	17	1	4	4	3	-	-	-	3	1	-	-	-	-	-	-	-	
103-108.....	12	2	1	-	2	2	1	3	-	-	-	-	-	-	-	-	-	
109-114.....	14	1	2	3	4	2	1	-	-	-	-	-	-	-	1	-	-	
115-120.....	5	1	1	2	1	-	-	-	-	-	-	-	-	-	-	-	-	
121-126.....	6	-	2	2	-	-	1	-	-	-	-	-	-	-	-	1	-	
127-132.....	9	-	1	2	2	1	1	1	-	-	-	-	-	-	-	1	-	
133-138.....	6	1	2	1	1	1	-	-	-	-	-	-	-	-	-	-	-	
139 or more.....	122	36	27	12	10	6	5	7	1	3	3	1	2	2	1	2	4	
Not computable.....	25	-	2	2	8	2	6	3	-	-	-	-	-	-	-	-	-	

Table 4.—DISTRIBUTION OF ESTATE TAX RETURNS, FORM 706 (1959), BY MONTH RECEIVED IN THE DISTRICT OFFICE, BY TIME ELAPSED BETWEEN DATE OF DEATH AND DATE THE RETURN WAS RECEIVED IN THE DISTRICT OFFICE, FOR THE U.S. TOTAL

Month of receipt in district office	Total returns	Time elapsed (Months)															Time not computable
		15 months or less							16-18	19-21	22-24	25-30	31-36	37-60	61-120	121 or more	
		Total	3 or less	4-6	7-9	10-12	13-15										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Total.....	59,799	52,995	88.6	2,256	5,897	8,131	8,534	28,177	3,013	1,398	522	607	328	501	267	143	25
Before October 1958.....	38	32	84.2	24	4	2	1	1	-	1	2	-	-	-	-	-	
October 1958.....	19	15	78.9	5	-	3	1	6	1	1	-	-	-	-	-	-	
November 1958.....	65	57	87.7	7	10	8	7	25	2	2	1	2	-	-	-	1	
December 1958.....	1,194	1,025	85.8	46	111	175	176	517	72	32	14	13	10	19	7	2	
January 1959.....	4,669	4,222	90.4	134	396	578	676	2,438	195	106	37	35	19	23	21	11	
February 1959.....	4,466	3,979	89.1	170	377	522	628	2,282	221	90	38	49	28	32	20	8	
March 1959.....	5,092	4,531	89.0	153	467	635	697	2,579	250	108	45	49	32	48	15	14	
April 1959.....	5,084	4,533	89.2	178	477	628	698	2,552	245	101	53	53	31	35	21	12	
May 1959.....	5,248	4,655	88.7	197	627	704	751	2,376	261	114	39	59	26	51	27	14	
June 1959.....	5,400	4,777	88.5	234	563	741	778	2,461	297	117	44	55	24	42	22	18	
July 1959.....	5,420	4,761	87.8	209	538	802	801	2,411	338	114	43	49	28	44	22	14	
August 1959.....	4,815	4,226	87.8	175	518	769	668	2,096	224	136	49	51	30	45	33	12	
September 1959.....	4,707	4,170	88.6	192	460	719	674	2,125	249	132	32	41	22	32	6	-	
October 1959.....	5,139	4,537	88.3	190	529	694	770	2,354	239	147	44	59	26	50	22	15	
November 1959.....	4,700	4,135	88.0	212	477	646	691	2,109	243	115	42	50	33	50	23	9	
December 1959.....	3,712	3,313	89.3	130	342	502	514	1,825	173	81	39	41	19	30	20	6	
January 1960.....	23	21	91.3	-	1	1	3	16	1	1	-	-	-	-	-	-	
February 1960.....	8	6	75.0	-	-	2	-	4	2	-	-	-	-	-	-	-	

Chart 4.—ESTATE TAX RETURNS—PERCENT OF TOTAL RETURNS RECEIVED BY STATISTICS DIVISION WITHIN 45 DAYS AND WITHIN 90 DAYS OF FILING, BY TIME OF YEAR FILED



NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.

RETURNS FILED BY MONTH IN RELATION TO TIME ELAPSED BETWEEN FILING AND RECEIPT IN STATISTICS DIVISION (table 5)

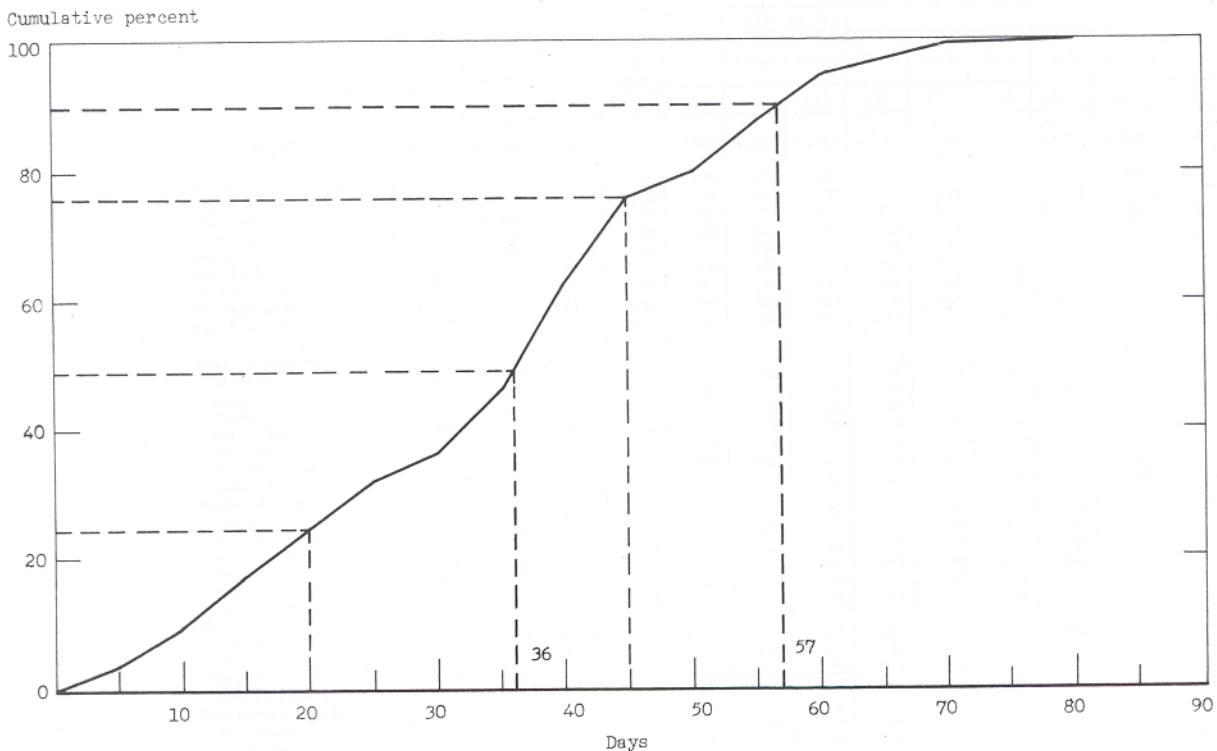
The month of the year in which the district offices received and blocked returns in 1959 appears to have played a relatively small role in the amount of time the district offices held them before shipping them to the Statistics Division. Of the returns filed during the first half of 1959, the Statistics Division received 52.7 percent within 45 days of filing. Of the returns filed during the second half of 1959, 58.4 percent were received within 45 days of filing. With regard to quarters of the year, a high of 60.7 percent of the returns filed and blocked in the last quarter of 1959 were received by the Statistics Division within 45 days, and a low of 51.8 percent for returns in the second quarter. (Chart 4) With regard to months in which the returns were filed and blocked, the Statistics Division received the lowest percentages within 45 days for returns filed during February, 47.3 percent, and April 49.9 percent. The percentages for the other months ranged between 53 and 59 percent, with the exception of December. Of the returns filed and blocked in December, the Statistics Division received 73.6 percent within 45 days—however, if one takes into consideration the likely substantial number of returns filed in December but not blocked until the next year (as was the case in December of 1958, as described below), then the percentage for December would fall into the range of most of the other months.

There were 1,316 returns blocked in 1959 that were actually filed in 1958, mostly in December. These returns showed a marked delay in reaching the Statistics Division; only 21.4 percent were received within 45 days of filing, and only 79 percent within 90 days. (Chart 4)

Table 5.—DISTRIBUTION OF ESTATE TAX RETURNS, FORM 706 (1959), BY MONTH RECEIVED IN THE DISTRICT OFFICE, BY TIME ELAPSED BETWEEN DATE RECEIVED IN THE DISTRICT OFFICE AND DATE RECEIVED IN THE STATISTICS DIVISION, FOR THE U.S. TOTAL

Month of receipt in district office	Total returns	Time elapsed (Days)																Time not computable
		15 or less	16-30	31-45	46-60	61-75	76-90	91-120	121-150	151-180	181-210	211-240	241-270	271-300	301-330	331-360	361 and over	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	59,799	2,164	12,480	18,104	11,971	7,272	3,614	2,540	784	304	155	83	50	20	56	66	134	2
Before October 1958....	38	-	-	-	-	-	-	-	1	-	1	-	2	1	-	-	31	2
October 1958.....	19	-	-	-	-	-	-	2	3	2	3	2	2	-	-	-	-	-
November 1958.....	65	-	-	-	-	7	8	16	19	1	5	1	-	-	-	2	6	-
December 1958.....	1,194	-	-	282	273	313	158	74	34	30	3	2	2	1	2	-	20	-
January 1959.....	4,669	71	860	1,697	1,098	400	178	188	85	22	7	7	4	3	5	5	39	-
February 1959.....	4,466	68	752	1,292	1,042	612	262	251	57	20	8	10	21	5	6	28	32	-
March 1959.....	5,092	226	1,250	1,434	881	581	371	179	46	23	20	22	5	1	24	29	-	-
April 1959.....	5,084	90	829	1,619	1,112	642	391	285	46	24	25	2	1	3	13	2	-	-
May 1959.....	5,248	125	1,089	1,573	917	892	326	146	78	45	29	19	-	3	6	-	-	-
June 1959.....	5,400	193	1,098	1,532	1,193	488	348	324	116	59	35	1	9	3	-	-	1	-
July 1959.....	5,420	217	1,191	1,549	829	820	387	247	120	47	-	9	4	-	-	-	-	-
August 1959.....	4,815	228	1,052	1,411	930	627	242	219	78	7	13	8	-	-	-	-	-	-
September 1959.....	4,707	213	1,120	1,431	909	433	281	254	44	16	6	-	-	-	-	-	-	-
October 1959.....	5,139	268	1,138	1,520	1,051	583	273	250	48	8	-	-	-	-	-	-	-	-
November 1959.....	4,700	274	1,086	1,209	1,041	695	302	84	9	-	-	-	-	-	-	-	-	-
December 1959.....	3,712	191	989	1,551	694	179	87	21	-	-	-	-	-	-	-	-	-	-
January 1960.....	23	-	18	4	1	-	-	-	-	-	-	-	-	-	-	-	-	-
February 1960.....	8	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Chart 5.—ESTATE TAX RETURNS—CUMULATIVE PERCENT OF TOTAL NUMBER OF RETURNS BY NUMBER OF DAYS RETURNS HELD IN STATISTICS DIVISION



NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.

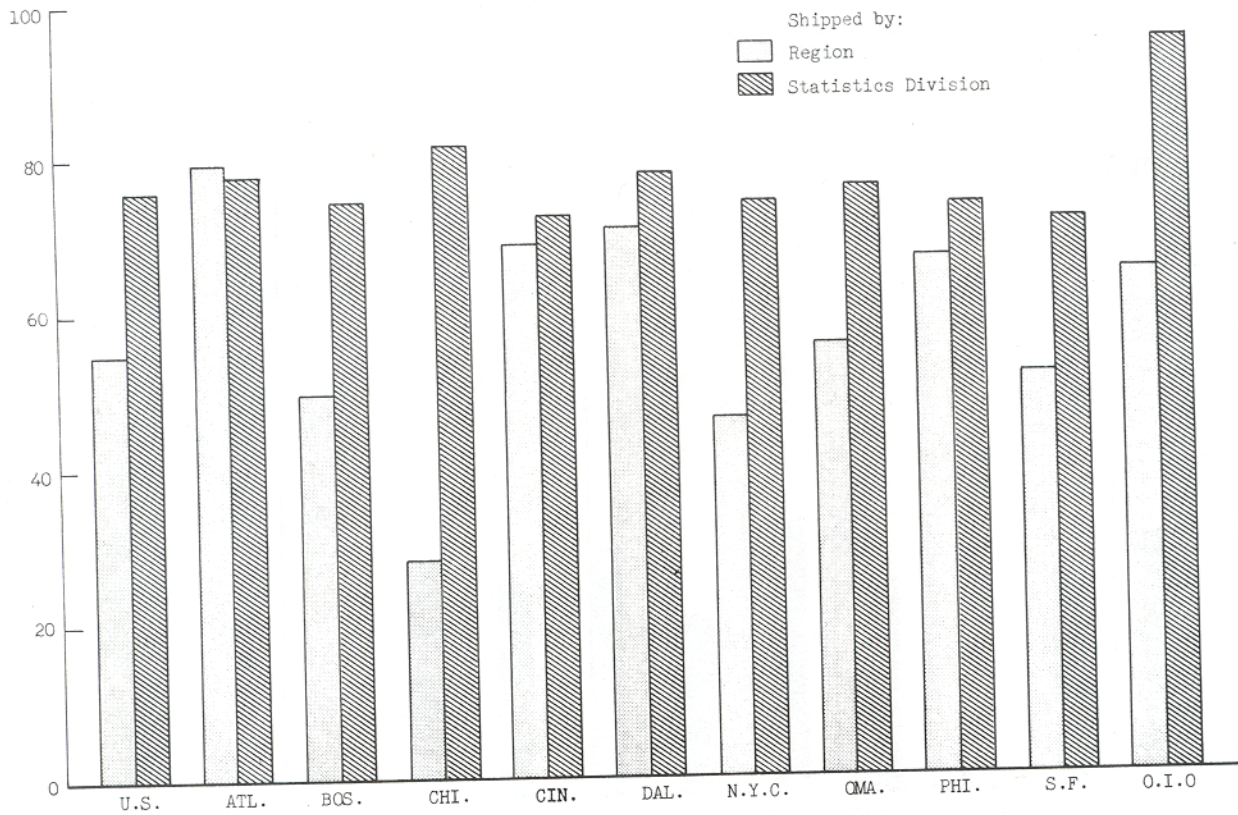
TIME ELAPSED BETWEEN RECEIPT IN STATISTICS DIVISION AND SHIPMENT BACK TO DISTRICT (table 6)

The Statistics Division shipped back to the district offices 25 percent of the returns within 20 days of receipt, 50 percent within 36 days, 75 percent within 45 days, and 90 percent within 57 days. (Chart 5) The Statistics Division retained only two returns longer than 90 days; they were retained between 111 and 120 days.*

*Not shown in table, which has only an open-end class for returns kept in Statistics Division more than 70 days.

Chart 6.—ESTATE TAX RETURNS—PERCENT OF TOTAL RETURNS SHIPPED WITHIN 45 DAYS
BY REGION AND BY STATISTICS DIVISION

Percent of returns

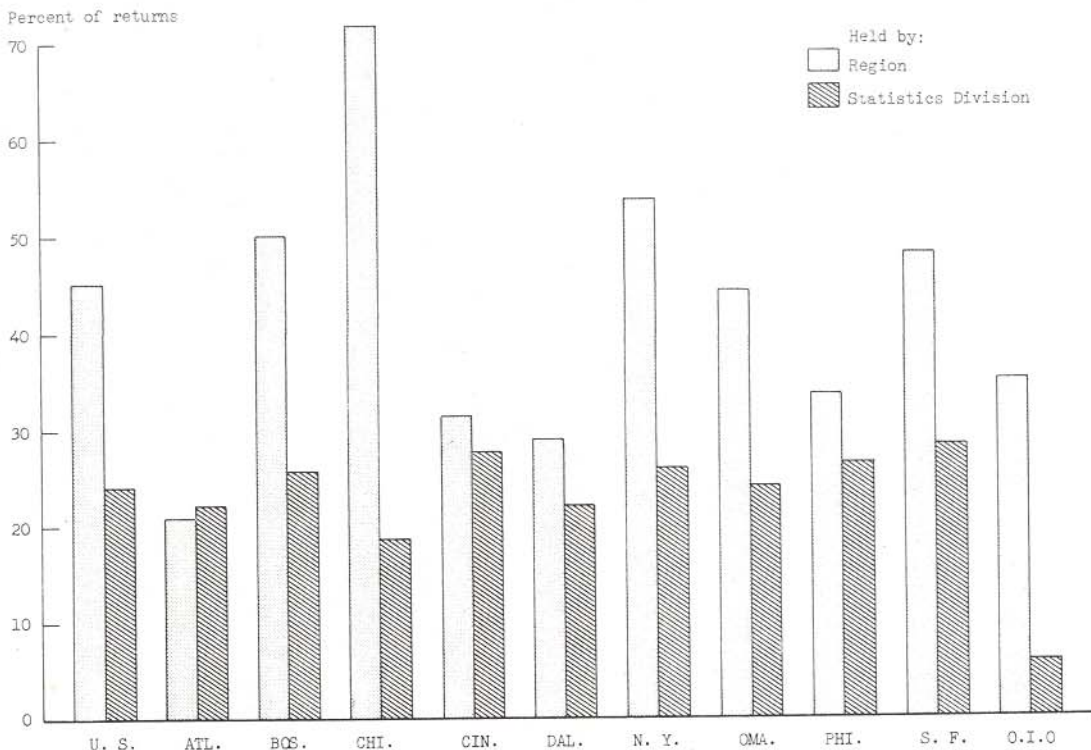


NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.

The time interval rates at which the Statistics Division received returns after filing varied widely from region to region. For example, 79.2 percent of the returns from the Atlanta Region were received within 45 days of filing while only 28 percent from the Chicago Region were received within 45 days, with the other regions falling in between these rates and the national rate amounting to 54.8 percent. (Chart 6)

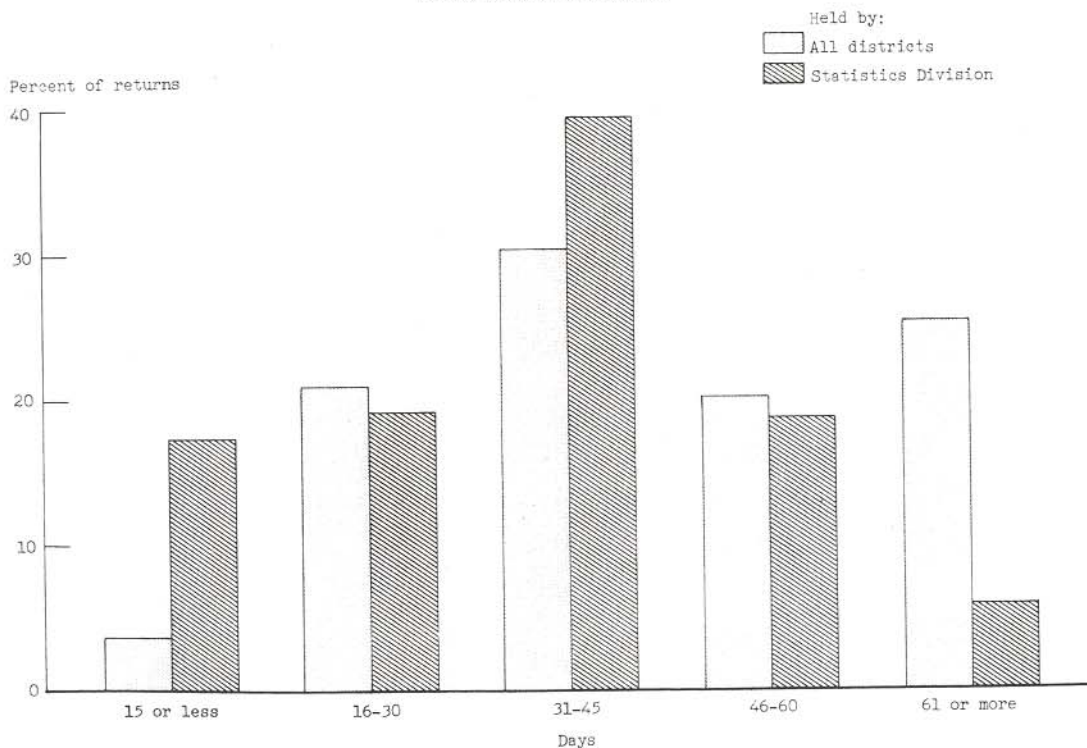
The rates at which the Statistics Division shipped back returns within 45 days of receipt to the regions varied from a low of 71.6 percent for San Francisco to a high of 81.3 percent for Chicago, with an average for all regions of 75.8 percent. (Chart 6) The rate to district offices varied from a low of 54.2 for Helena to a high of 100 percent for Chicago. The Statistics Division returned to three-fourths of the districts more than 70 percent of their returns within 45 days of receipt.

Chart 7.—ESTATE TAX RETURNS—PERCENT OF TOTAL RETURNS HELD MORE THAN 45 DAYS IN REGIONS AND IN STATISTICS DIVISION



NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.

Chart 8.—ESTATE TAX RETURNS—PERCENT OF RETURNS BY NUMBER OF DAYS RETURNS HELD IN DISTRICTS AND IN STATISTICS DIVISION



NOTE: Study consists of all estate tax returns numbered according to the 1959 numbering chart.