Reporting Characteristics

Form 706 Estate Tax Returns for 1972

Filed during 1973

Department of the Treasury
Internal Revenue Service

Office of Assistant Commissioner (Planning and Research)/Statistics Division

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Contents

Introduction

General

This report presents estimates derived from a sample of the Forms 706, United States Estate Tax Returns filed during the period January 1, 1973 through December 31, 1973. It was initiated to provide information to Internal Revenue Service officials on practices and procedures used by the estate tax return preparers in filling out the form and schedules, and to show how they responded to new regulations on filing due dates. The estimates in the tables in this report reflect taxpayer entries whether correctly or incorrectly reported. Selection of the Form 706 for this study was made because these forms have not been previously studied. Public Law 91-614 changed the filing requirements from 15 months after death to 9 months after death and liberalized the granting of extensions of time for payment of the tax under Section 6161(a)(1) of the Internal Revenue Code. The Code now states that an extension of time for payment of the tax may be granted, whenever there is reasonable cause, for up to twelve months instead of six months.

This is the twentieth report in a series of tax and information returns initiated in 1954. By providing information on how taxpayers fill out returns, these studies have assisted Treasury and IRS officials in planning revisions and redesign of tax forms. These studies have been scheduled to cover, over a period of years, as many different kinds of returns as possible. Usually the Tax Forms Coordinating Committee recommends the return in a particular year that is expected to be most helpful at that time. Consequently, a newly revised form may be selected for restudy rather than a form not previously studied for some time.

All studies in the reporting characteristics study series completed or scheduled to date are listed below:

Income Year or Calendar Quarter	Form
1954	1040
1955	1040A
1956	1120
1957	1065
1958	1040A
1958	1120S
1959	1040W
1960	1040 with Schedule C or F
1961	1040 with Schedules B and C
1962 (filed for 2nd Quarter)	941
1962	W-2
1963 (filed for 2nd Quarter)	720
1964 (filed for 4th Quarter)	942
1964	943
1965	1041
1966	1040 and Schedules B, C, D and F
1968	1120
1969	1040 and Schedules
1971 (filed for 2nd Quarter)	941/941E
1972	706
1973[1]	990/990PF

[1] Scheduled for release in 1975

Scope of the Study

The present study is limited to a sample of all Form 706 returns filed during the period January 1, 1973 through December 31, 1973. The estimates in these tables are therefore subject to sampling variability and estimates of less than 500 should be used with caution. (See Appendix Table B-Coefficient of Variation of Estimated Number of Returns). Returns filed on Form 706NA (Estate of nonresident not a citizen of the United States) and amended Forms 706 filed during that period were not selected for this study.

Filing Requirements

Forms 706 must be filed for the estate of every citizen or resident of the United States whose gross estate as defined by the Statute exceeded $60,000 in value at the date of death, and is due the day of the ninth calendar month after the decedent's death unless an extension of time to file the return is requested by the executor of the estate and granted by the Service Center Director servicing the State of domicile of the decedent at the time of his death. The extension of time for filing may be granted even though an application for the extension is made later than nine months from the date of death. However, unless the executor is abroad, the extended due date for filing the estate tax return may not be later than 15 months from the date of the decedent's death.

The tax on the estate is due when the return is filed unless deferred payment under Sections 6161(a)(1), 6161(a)(2), 6163(a), or 6163(b) of the Internal Revenue Code has been requested by the executor of the estate and granted by the Service Center Director servicing the State of domicile of the decedent at the time of death, unless the executor has properly elected under Section 6166 of the Internal Revenue Code to pay the tax by installment. These installment payments may not exceed more than 10 yearly payments.

Supportive documents must accompany the return when filed. These documents include, although not limited to, a copy of the will (if the decedent died testate), copies of real estate appraisals for property which is valued by appraisals, life insurance statements, or trusts and wills if the decedent possessed a general power of appointment created after October 1, 1942, or under which he possessed any power, beneficial interest, or trusteeship at the time of death. If the executor listed a credit for foreign death tax on the return, Forms 706CE (Certification of Payment of

Foreign Death Tax) must also accompany the return. The signature of at least one executor, administrator, or person in possession of the property, and the signature of the return preparer must always be shown on the return. Copies of all requests and/or approvals for extending the filing date of the return or paying the estate tax liability must also accompany the return when filed.

HIGHLIGHTS OF THE DATA

Payment Status and Size of Total Gross Estate

Of the 180,350 returns filed during 1973, sample estimates indicate that 157,210 had a total gross estate of less than $300,000 and 23,140 over $300,000 (See Table below). Of the total, nearly 60,000 returns were nontaxable and virtually all of these had a total gross estate of less than $300,000. Of the almost 120,900 taxable returns filed, about 91,000 remitted a full payment with the return; about 14,600 remitted a partial payment; and about 15,500 forwarded no payment at all.

Forms 706 Used and Preparer Status

About 172,200 or 96 percent of the returns were filed on current revisions (1971 or 1972). Returns prepared by Attorneys, Law Firms, Accountants, and CPA's were all filed on current revisions of the Form.

Size of Total Gross Estate (Line 1)	Total, U.S.	Taxable				Nontaxable[1]
		Total	Full Paid	Part Paid	No Payment	
All returns filed	180,350	120,890	90,850	14,570	15,470	59,460
Under $300,000	157,210	98,520	77,670	8,860	11,990	58,690
$300,000 & over	23,140	22,370	13,180	5,710	3,480	770

[1] See Table 6a for definition of nontaxable and payment status of taxable returns.

Timeliness of Filing

An estimated 140,650 or 78 percent of the returns filed were filed within 9 months after the decedent's death. Of the remaining 39,700 returns, 8,750 had previously requested an extension to file. In the under $300,000 category, only about 33,400 returns were filed late with about 6,400 requesting an extension of time to file the return. In the $300,000 and over category, about 4,600 of the returns were filed late of which 2,350 requested an extension to file.

Requests for Extension to Pay the Tax Liability

Only about 2,200 or 2 percent of the total returns filed had previously requested an extension to pay the tax liability. Of this number, about 1,060 of the requests were made under Section 6161 of the IRS Code; approximately 650 were under 6161(a)(1) and about 410 under 6161(a)(2). The elections under 6161 Sections were encountered more frequently in returns having a total gross estate of $300,000 or less.

Under Section 6166, approximately 450 extensions to pay the tax had been requested. Unlike the Section 6161 elections, Section 6166 requests occurred most often in the $300,000 and over total gross estate returns.

About 1,460 of the estates requesting extensions to pay had previously requested an extension to file the return. No attempt was made to tabulate data showing whether requests for extensions to pay had been granted; nor was an attempt made to determine reasons or Sections under which requests for extensions to file the returns had been made.

Decedents Dying Testate

About 145,800 or 81 percent of the returns filed indicated that the decedent died testate (under the provisions of a will). Only about 15,500 of the returns indicated the decedent died testate but failed to attach a copy of the will.

Marital Status of Decedent and Beneficiaries Listed on the Return

Approximately 98,100 of the returns filed had "married" checked for marital status of the decedent. About 83,500 returns had an entry on line 11 for the marital deduction compared with 82,700 that had an entry in the related Schedule M. Further, in the beneficiaries section (Page 2 of the return), about 94,300 returns showed an entry in the space for "surviving spouse"; some of these entries, however, were actually for divorced or legally separated persons, according to the marital status section of the return.

Approximately 173,300 of the returns filed had entries in the "beneficiaries" section of the return. Of this number, about 68,100 showed only one beneficiary and most often this one beneficiary was the surviving spouse. Approximately 114,700 of the returns filed with beneficiaries listed entered all the Social Security Numbers for the beneficiaries; about 28,100 entered some of the Social Security Numbers; and about 30,400 failed to enter any Social Security Number.

Charitable Contributions

Only about 22,700 of the returns filed showed an entry for charitable, public, and similar gifts, while approximately 20,800 of these had an entry in the related Schedule N (Charitable, Public, and Similar Gifts and Bequests).

Use of Schedules

The schedules that appeared to be most inadequate in terms of available space for the preparer to enter the itemized information were the Schedules E (Jointly Owned Property), B (Stocks and Bonds), and K (Debts of the Decedent).

Approximately 107,600 of the returns filed had an entry in the Schedule D (Insurance on Decedent's Life), of which nearly 35,100 or 33 percent of them failed to attach the supportive Form 712 (copy of life insurance policy).

It is estimated that only about 676 returns had an entry for Credit for Foreign Death Taxes (Page 1, Line 10), compared with about 642 returns with an entry in the related Schedule O. Of the 642 returns with an entry in the Schedule O, nearly 300 of the entries disagreed with the entry on Line 10. The Schedule O was found to be the least used Schedule.

The second least used Schedule was the Schedule P (Credit for Tax on Prior Transfers). About 8,290 of the returns had an entry on Page 1, Line 11, compared with 6,560 returns with an entry in the related Schedule P.

Nonsampling Aspects of the Quality of the Data

The data for this report are based on the entries as reported on the Forms 706. As in previous studies in this series, extensive consistency testing identified errors in abstracting and keypunching. These errors were corrected by reference to the original tax return. However, the tax return preparers often omitted lines that they considered unimportant. Also some return preparers misunderstood the instructions and omitted required schedules, such as the Schedule O (Credit for Foreign Death Tax), and the Schedule P (Credit for Tax on Prior Transfers). These situations have been reported as found. Other more obvious errors or omissions include such practices as showing an entry on Page 3, Line 11 (net amount deductible for bequests, etc. to surviving spouse), but failing to show an entry in the related Schedule M (Bequests, etc. to Surviving Spouse). These tax preparer reporting practices are reflected in the tabulated data and should be considered in the analysis and use of the data.

DESCRIPTION OF THE SAMPLE AND PROCESSING THE DATA

The Sample

Estimates in this study were derived from a systematic subsample taken from the Statistics of Income Estate Tax return sample. Returns processed in service centers during 1973 were manually sorted into two strata. Returns with gross estate less than $300,000 were selected for SOI at a rate of 1 in 5 and later subsampled for this characteristic study, again at a rate of 1 in 5. All returns with gross estate $300,000 or more were initially selected for SOI with certainty, later subsampled at a rate of 1 in 5 for this study.

Frequencies in the tables of this report are estimated population totals formed by adding together weighted sample counts from the two strata. The weight for a sample return was derived by dividing the stratum population by the number of returns in the characteristics study sample. Appendix table A shows population and sample counts, along with the weighting factors used for the study.

Each estimate in this study is based on sample data and can be expected to differ more or less from the corresponding value that would be obtained from aggregating a characteristic from the entire population. Measures of this difference, expressed as "upper limits" of the coefficient of variation for various estimate levels, are shown in Table B. The coefficient of variation when added to and subtracted from 100 percent provides the computed upper and lower percentage limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. These limits may also be applied to the corresponding percent estimates.

Processing the Data

Sampling was performed at each of the 10 service centers. Abstracting to checksheets (see facsimile in Appendix) and keypunching were performed at the IRS Data Center. The checksheets were sent to the Statistics Division after keypunching had been completed for its use during error resolution. Acceptable codes and consistency test specifications were prepared in the Statistics Division and implemented at the Data Center. Computer listings of the test outcomes were sent to the Statistics Division for comparison with the related checksheets, and correction of abstracting and keypunch errors. Discrepancies not resolved at this level were referred to the appropriate service center for comparison with the tax return and correction of the errors. Remaining discrepancies originating in the return itself (tax preparer omissions) were noted and retained in the data tabulated at the Data Center.

Notes to the tables

(*) Less than 0.05 percent.

(1) Estimates not shown due to excessive sampling variability. However, the estimates are shown in the totals.

Details in each table may not add to totals due to rounding.

Table 1.--RETURNS FILED BY TYPE OF PREPARER BY REVISION DATE OF FORM USED

(All figures are estimates based on samples)

Type of Preparer	Total, U.S.	Revision Date of Form Used				Revised Prior to 1963
		September 1972	July 1971	January 1966	September 1963	
	(1)	(2)	(3)	(4)	(5)	(6)
	Numbers					
All returns filed	180,350	107,985	64,241	7,705	284	(1)
Law firm or Attorney	64,816	55,140	9,676	-	-	-
Accountant (including CPA)	13,627	9,028	4,599	-	-	-
Bank or Trust Company	1,040	553	461	(1)	-	-
Executor/Administrator	1,242	456	786	-	-	-
Others or not identifiable	92,038	42,778	48,651	584	-	(1)
No entry on Signature of Preparer line	7,586	(1)	(1)	7,095	284	(1)
	Percent					
All returns filed	100.0	100.0	100.0	100.0	100.0	100.0
Law firm or Attorney	35.9	51.1	15.1	-	-	-
Accountant (including CPA)	7.6	8.4	7.2	-	-	-
Bank or Trust Company	0.6	0.5	0.7	0.3	-	-
Executor/Administrator	0.7	0.4	1.2	-	-	-
Others or not identifiable	51.0	39.4	75.7	7.6	-	19.2
No entry on Signature of Preparer line	4.2	(*)	0.1	92.1	100.0	80.8

Table 2.--RETURNS FILED BY NUMBER OF MONTHS RETURN FILED AFTER DEATH BY REQUESTS FOR EXTENSIONS TO FILE THE RETURN

(All figures are estimates based on samples)

Number of Months Between Date of Death and Date of Filing the Return	Total, U.S.	No Request for Extension to file the return	Request for Extensions to file the return*
	(1)	(2)	(3)
	Numbers		
All returns filed	180,350	170,860	9,489
Total Gross Estate under $300,000, Total	157,211	150,337	6,873
9 months or less	122,249	121,836	413
More than 9 months	33,385	26,951	6,434
Number of months indeterminable	1,577	1,550	(1)
Total Gross Estate $300,000 and over, Total	23,138	20,521	2,616
9 months or less	18,396	18,139	257
More than 9 months	4,586	2,238	2,349
Number of months indeterminable	(1)	(1)	(1)
	Percent		
All returns filed	100.0	100.0	100.0
Total Gross Estate under $300,000, Total	87.2	88.0	72.4
9 months or less	67.8	71.3	4.4
More than 9 months	18.5	15.8	67.8
Number of months indeterminable	0.9	0.9	0.2
Total Gross Estate $300,000 and over, Total	12.8	12.0	27.6
9 months or less	10.2	10.6	2.7
More than 9 months	2.5	1.3	24.8
Number of months indeterminable	0.1	0.1	0.1

*9,489 returns were filed with some form of indication that a request for an extension to file this return was previously requested (or granted).

1972 FORM 706 RETURNS FILED DURING 1973

Table 3.--RETURNS FILED BY SECTION OF THE IRS CODE UNDER WHICH REQUESTS FOR EXTENSIONS TO PAY THE TAX LIABILITY WERE MADE BY REQUESTS FOR EXTENSIONS TO PAY THE TAX LIABILITY

(All figures are estimates based on samples)

Section of the IRS Code under which requests were made	Total, U.S.	Request for Extension to Pay the tax liability: No request for Extension to file the return	Request for Extension to Pay the tax liability: Request for Extension to file the return	No request for Extension to pay the tax liability
	(1)	(2)	(3)	(4)
	Numbers			
All returns filed..........	180,350	740	1,457	178,154
Request for extension, Total....	2,198	740	1,457	-
6161(a)(1)..................	653	(1)	490	-
6161(a)(2)..................	409	(1)	221	-
6163........................	(1)	(1)	(1)	-
6166........................	448	263	(1)	-
Section not identified.......	673	(1)	550	-
No requests for extension to pay the tax liability............	178,154	-	-	178,154

Table 4.--RETURNS FILED BY NUMBER OF LINES USED FOR TYPE OF DESIGNATION UNDER EXECUTORS, ADMINISTRATORS (INCLUDING ANCILLARY EXECUTORS AND ADMINISTRATORS), OR PERSONS IN POSSESSION OF PROPERTY

(All figures are estimates based on samples)

Designation Under Names Listed	Total, U.S.	Number of Returns by Type of Designation Under Executors, Administrators (Including Ancillary Executors and Administrators), or persons in possession of property							Signed but No designation shown
		Total	Executors/ Executrix	Administrator/ Administratrix	Ancillary Executors and/or Administrators	Persons in Possession of Property	A Combination of Columns (3) to (6)	Designation shown but none of Columns (3) to (7)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Numbers								
All returns filed	180,350	172,438	125,081	22,297	216	3,977	452	20,415	7,911
All returns with "designation" shown, Total	178,552	172,438	125,081	22,297	216	3,977	452	20,415	6,113
One line used	150,799	144,850	102,574	20,181	(1)	3,694	(1)	18,165	5,948
Two lines used	24,338	24,225	19,822	1,978	(1)	243	272	1,823	(1)
Three or more lines used	3,414	3,363	2,685	(1)	-	(1)	(1)	426	(1)
All returns without "designation" shown, Total	1,797	-	-	-	-	-	-	-	1,797
	Percent								
All returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
All returns with "designation" shown, Total	99.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	77.3
One line used	83.6	84.0	82.0	90.5	59.5	92.9	24.0	89.0	75.2
Two lines used	13.5	14.0	15.8	8.9	40.5	6.1	60.1	8.9	1.4
Three or more lines used	1.9	2.0	2.2	0.6	-	1.0	15.9	2.1	0.7
All returns without "designation" shown, Total	1.0	-	-	-	-	-	-	-	22.7

Table 5.--COMPARISON OF SIGNATURES OF ATTORNEY AS PREPARER AND SIGNATURES OF PREPARER LINES
(All figures are estimates based on samples)

Name(s) Shown on "Signature of Attorney" line and "Signature of Preparer" line	Signature Lines	
	Numbers	Percent
All returns filed	180,350	100.0
All returns filed on Forms 706 Revised Prior to 1971*	8,124	4.5
All returns filed on Forms 706 Revised in 1971 or 1972	172,226	95.5
Entry on "Signature of Attorney" line, Total	108,305	60.1
Same as entry on "Signature of Preparer" line	44,355	24.6
Different from entry on "Signature of Preparer" line	7,781	4.3
Entry on "Signature of Attorney" line only	56,169	31.1
No entry on "Signature of Attorney" line, Total	63,236	35.1
Entry on "Signature of Preparer" line only	495	0.3
No entry on either "Signature of Attorney" or "Signature of Preparer" line	(1)	0.1

* Forms 706 revised prior to 1971 did not separately request signatures of attorneys and signatures of preparers, but showed a line on the back page of the booklet that was to be used by either.

Table 6.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE, BY TESTATE STATUS ITEMS

(All figures are estimates based on samples)

Total Gross Estate (Line 1)	Total, U.S.	Testate Box Checked			Testate Box Not Checked		
		Total	Will Attached	Will Not Attached	Total	Executor/trix Name in designation	Executor/trix name not in designation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Numbers						
All returns filed..................	180,350	130,867	115,328	15,539	49,483	17,030	32,454
$ 1 Under $ 60,000.............	6,153	3,844	3,167	677	2,309	526	1,783
60,000 " 100,000	64,438	43,311	37,854	5,457	21,126	6,336	14,791
100,000 " 150,000	45,659	33,396	29,184	4,212	12,263	4,264	8,000
150,000 " 200,000	20,723	14,956	13,323	1,633	5,767	2,176	3,592
200,000 " 300,000	19,193	15,281	13,524	1,757	3,912	1,530	2,382
300,000 " 500,000	11,829	9,768	8,870	897	2,061	1,144	917
500,000 " 1,000,000	6,885	5,967	5,499	469	917	554	363
1,000,000 " 5,000,000	3,730	3,357	3,095	262	373	222	(1)
5,000,000 & over	433	403	363	(1)	(1)	(1)	(1)
No entry on line 1	1,307	584	449	(1)	724	258	465
	Percent						
All returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0
$ 1 Under $ 60,000	3.4	2.9	2.7	4.4	4.7	3.1	5.5
60,000 " 100,000	35.7	33.1	32.8	35.1	42.7	37.2	45.6
100,000 " 150,000	25.3	25.5	25.3	27.1	24.8	25.0	24.7
150,000 " 200,000	11.5	11.4	11.5	10.5	11.7	12.8	11.1
200,000 " 300,000	10.6	11.7	11.7	11.3	7.9	9.0	7.3
300,000 " 500,000	6.6	7.5	7.7	5.8	4.2	6.7	2.8
500,000 " 1,000,000	3.8	4.6	4.8	3.0	1.9	3.3	1.1
1,000,000 5,000,000	2.1	2.6	2.7	1.7	0.8	1.3	0.5
5,000,000 & over	0.2	0.3	0.3	0.3	0.1	0.1	(*)
No entry on line 1	0.7	0.4	0.4	0.9	1.5	1.5	1.4

1972 FORM 706 RETURNS FILED DURING 1973

Table 6a.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE, BY PAYMENT STATUS

(All figures are estimates based on samples)

Size of Total Gross Estate (Line 1)	Total, U.S.	Payment Status				Nontaxable[2]
		Total Taxable[1]	Full Paid	Part Paid[3]	No Payment	
	(1)	(2)	(3)	(4)	(5)	(6)
	Numbers					
All returns filed.....	180,350	120,888	90,852	14,566	15,471	59,462
No entry on Line 1, Total..	1,307	(1)	(1)	-	(1)	1,245
$ 1 Under $ 60,000...	6,153	721	335	(1)	242	5,432
60,000 " 100,000...	64,438	30,897	25,482	2,051	3,364	33,541
100,000 " 150,000...	45,659	29,731	24,093	2,408	3,230	15,928
150,000 " 200,000...	20,723	18,806	14,563	1,659	2,584	1,917
200,000 " 300,000...	19,193	18,322	13,173	2,599	2,542	879
300,000 " 500,000...	11,829	11,552	7,575	2,354	1,623	277
500,000 " 1,000,000...	6,885	6,738	3,825	1,905	1,008	(1)
1,000,000 " 5,000,000...	3,730	3,654	1,578	1,285	791	(1)
5,000,000 & over..........	433	413	200	(1)	(1)	(1)

[1]Taxable returns: All returns with an entry on Line 13 (if Line 13 was blank, the Line 8 entry was used if Lines 9 through 12 were also blank).

[2]Nontaxable returns: All returns without a Line 13 or Line 8 entry.

[3]Part paid returns: All taxable returns with a partial payment with return, including those returns with installment payments and all taxable returns filed more than 9 months after decedent's death and with a remittance with return when filed, without regard to the size of the remittance.

Table 7.--RETURNS FILED BY AGE AND MARITAL STATUS OF DECEDENT, BY TESTATE STATUS ITEMS

(All figures are estimates based on samples)

Age and Marital Status of decedent	Total, U.S.	Testate Box Checked			Testate Box Not Checked		
		Total	Will Attached	Will Not Attached	Total	Executor/trix name in designation	Executor/trix name not in designation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Numbers						
All returns filed	180,350	130,867	115,328	15,539	49,483	17,030	32,454
Under 40, Total	2,595	1,226	1,118	(1)	1,368	248	1,121
Married	2,100	1,088	1,036	(1)	1,012	222	790
Widow or Widower	(1)	(1)	(1)	-	(1)	-	(1)
Single	258	(1)	(1)	(1)	(1)	(1)	(1)
Legally Separated	-	-	-	-	-	-	-
Divorced	(1)	(1)	(1)	-	-	-	(1)
Marital Status not shown	-	-	-	-	-	-	-
40-49, Total	6,524	3,609	3,016	593	2,915	493	2,421
Married	5,040	2,734	2,311	423	,306	365	1,942
Widow or Widower	406	309	231	(1)	(1)	(1)	(1)
Single	510	227	(1)	(1)	284	(1)	253
Legally Separated	(1)	-	-	-	(1)	(1)	-
Divorced	417	278	263	(1)	(1)	(1)	(1)
Marital Status not shown	(1)	(1)	(1)	-	(1)	(1)	(1)
50-59, Total	18,558	12,118	10,375	1,743	6,440	1,618	4,823
Married	15,280	9,918	8,603	1,315	5,362	1,381	3,981
Widow or Widower	1,434	1,073	913	(1)	362	(1)	233
Single	1,103	654	484	(1)	449	(1)	403
Legally Separated	-	-	-	-	-	-	-
Divorced	705	468	371	(1)	237	(1)	200
Marital Status not shown	(1)	(1)	(1)	-	(1)	(1)	(1)
60-69, Total	38,328	27,499	23,739	3,761	10,830	3,283	7,548
Married	27,519	19,666	16,885	2,781	7,853	2,344	5,509
Widow or Widower	6,649	5,132	4,451	681	1,517	588	929
Single	2,523	1,449	1,305	(1)	1,074	243	831
Legally Separated	(1)	(1)	(1)	-	(1)	-	(1)
Divorced	1,422	1,066	938	(1)	356	(1)	253
Marital Status not shown	(1)	(1)	(1)	(1)	(1)	(1)	-
70 & over, Total	107,426	82,061	73,345	8,716	25,365	10,274	15,090
Married	45,419	33,366	29,859	3,507	12,053	4,203	7,850
Widow or Widower	49,763	39,866	35,491	4,374	9,898	4,824	5,073
Single	9,546	7,003	6,328	675	2,543	959	1,584
Legally Separated	(1)	(1)	(1)	-	(1)	(1)	-
Divorced	2,145	1,532	1,450	(1)	613	200	443
Marital Status not shown	480	227	(1)	(1)	253	(1)	(1)
Age Not Shown, Total	6,919	4,354	3,735	618	2,565	1,114	1,451
Married	2,747	1,834	1,576	258	913	325	589
Widow or Widower	2,392	1,588	1,340	248	805	386	418
Single	686	448	433	(1)	238	(1)	212
Legally Separated	-	-	-	-	-	-	-
Divorced	278	(1)	(1)	(1)	(1)	(1)	(1)
Marital Status not shown	815	314	242	(1)	501	320	200

Table 8.--RETURNS FILED BY PRESENCE OR ABSENCE OF CHECK IN BOX FOR QUESTION "HAS A PRIOR ESTATE TAX RETURN BEEN FILED, HAVE ANY ESTATE TAX PAYMENTS BEEN MADE, ETC." BY TYPE OF EXPLANATION ATTACHED

(All figures are estimates based on samples)

Presence or Absence of Check in Box and Explanation	Total, U.S.	Type of Explanation: No Explanation	Treasury Bonds, Redeemed	Prior Estate Tax Payment was made	Prior Estate Tax Return was filed	A Combination of Columns (3) - (5)	Explanation Other than Columns (3) - (6)	Form Used Rev. Prior to 1972
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Numbers							
All returns filed	180,350	104,275	2,995	354	(1)	(1)	210	72,365
Question Not in Form Used, Total	72,365	-	-	-	-	-	-	72,365
Form Used Revised in 1972, Total*	107,985	104,275	2,995	354	(1)	(1)	210	-
"Yes" Box checked, Explanation Attached	3,261	-	2,689	328	(1)	(1)	(1)	-
"Yes" Box checked, No Explanation Attached	3,897	3,897	-	-	-	-	-	-
Neither Box checked, No Explanation Attached	12,236	12,236	-	-	-	-	-	-
Neither Box checked, Explanation Attached	(1)	-	(1)	-	-	-	(1)	-
"No" Box checked, No Explanation Attached	88,142	88,142	-	-	-	-	-	-
"No" Box checked, Explanation Attached	354	-	220	(1)	-	(1)	(1)	-
	Percent							
All returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Question Not in Form Used, Total	40.0	-	-	-	-	-	-	100.00
Form Used Revised in 1972, Total*	60.0	100.0	100.0	100.0	100.0	100.0	100.0	-
"Yes" Box checked, Explanation Attached	3.0	-	89.8	92.7	100.0	93.0	46.2	-
"Yes" Box Checked, No Explanation Attached	3.6	3.7	-	-	-	-	-	-
Neither Box checked, No Explanation Attached	11.3	11.7	-	-	-	-	-	-
Neither Box checked, Explanation Attached	0.1	-	2.9	-	-	-	4.8	-
"No" Box checked, No Explanation Attached	81.6	84.5	-	-	-	-	-	-
"No" Box checked, Explanation Attached	0.3	-	7.4	7.3	-	7.0	49.1	-

*Illustrative Question in Form Revised in 1972

Has a prior estate tax return been filed, have any prior estate tax payments been made, or have certain marketable United States Treasury bonds been redeemed as explained in General Instruction E in the separate instructions? . . ☐ Yes ☐ No
If "Yes," attach explanation.

Table 9.--RETURNS FILED WITH MARKETABLE U.S. TREASURY BOND NOTATION

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed....................	180,350	100.0
All returns filed on 1972 Form, Total.....	107,985	59.9
Returns filed with Marketable U.S. Treasury Bond Notation, Total*........	2,995	1.7
Returns filed without Marketable U.S. Treasury Bond Notation, Total.........	104,919	58.2
Returns filed with a combination of Notation, Total......................	(1)	(*)
All returns filed on Forms Revised Prior to 1972, Total.........................	72,365	40.1

*See illustrative question in Table 8.

Table 10.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE BY AGE OF DECEDENT

(All figures are estimates based on samples)

Size of Total Gross Estate (Line 1)	Total, U.S.	Age of Decedent								
		Under 40	40-49	50-59	60-69	70-79	80-89	90-99	100 and over	Age not shown
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Numbers									
All returns filed..................	180,350	2,595	6,524	18,558	38,328	52,523	43,738	10,861	303	6,919
$ 1 Under $ 60,000..............	6,153	(1)	248	682	1,514	1,989	1,070	315	-	207
60,000 " 100,000..............	64,438	853	2,351	5,902	13,457	18,842	16,159	3,876	(1)	2,894
100,000 " 150,000..............	45,659	853	1,757	5,116	9,933	13,499	10,160	2,558	(1)	1,680
150,000 " 200,000..............	20,723	233	698	2,791	4,273	5,716	5,199	1,111	(1)	677
200,000 " 300,000..............	19,193	341	749	1,809	4,269	5,493	4,682	1,323	-	527
300,000 " 500,000..............	11,829	(1)	438	1,114	2,555	3,216	3,150	796	(1)	418
500,000 " 1,000,000..............	6,885	(1)	217	559	1,326	2,202	1,824	559	-	(1)
1,000,000 " 5,000,000..............	3,730	(1)	(1)	328	751	1,104	1,053	297	(1)	(1)
5,000,000 & over	433	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)
No entry on line 1......................	1,307	-	-	233	(1)	341	263	(1)	-	284
	Percent									
All returns filed..................	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
$ 1 Under $ 60,000..............	3.4	5.0	3.8	3.7	4.0	3.8	2.4	2.9	-	3.0
60,000 " 100,000..............	35.7	32.9	36.0	31.8	35.1	35.9	36.9	35.7	34.1	41.8
100,000 " 150,000..............	25.3	32.9	26.9	27.6	25.9	25.7	23.2	23.6	34.1	24.3
150,000 " 200,000..............	11.5	9.0	10.7	15.0	11.2	10.9	11.9	10.2	8.5	9.8
200,000 " 300,000..............	10.6	13.1	11.5	9.7	11.1	10.5	10.7	12.2	-	7.6
300,000 " 500,000..............	6.6	3.9	6.7	6.0	6.7	6.1	7.2	7.3	13.3	6.0
500,000 " 1,000,000..............	3.8	2.3	3.3	3.0	3.5	4.2	4.2	5.2	-	2.0
1,000,000 " 5,000,000..............	2.1	0.8	0.9	1.8	2.0	2.1	2.4	2.7	10.0	1.2
5,000,000 & over	0.2	0.2	0.1	0.1	0.2	0.2	0.4	0.2	-	0.1
No entry on line 1......................	0.7	-	-	1.3	0.5	0.6	0.6	(1)	-	4.1

Table 11.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE BY SIZE OF TAXABLE ESTATE

(All figures are estimates based on samples)

Size of Total Gross Estate (Line 1)	Total, U.S.	Taxable Estate (Line 5): $1 Under $60,000	$ 60,000 under $100,000	$100,000 under $150,000	$150,000 under $200,000	$200,000 under $300,000	$300,000 under $500,000	500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 and over	No entry on Line 5
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Numbers										
All returns filed	180,350	70,800	17,630	10,377	6,741	6,181	4,796	3,422	2,021	200	58,183
$ 1 Under $ 60,000	6,153	722	-	-	-	-	-	-	-	-	5,431
60,000 " 100,000	64,438	30,739	805	-	-	-	-	-	-	-	32,894
100,000 " 150,000	45,659	23,349	6,253	491	-	-	-	-	-	-	15,566
150,000 " 200,000	20,723	9,597	5,685	3,592	(1)	-	-	-	-	-	1,762
200,000 " 300,000	19,193	5,711	3,163	3,679	4,677	1,162	-	-	-	-	801
300,000 " 500,000	11,829	479	1,618	2,434	1,240	3,568	2,228	-	-	-	262
500,000 " 1,000,000	6,885	(1)	(1)	(1)	696	1,391	2,192	2,137	-	-	(1)
1,000,000 " 5,000,000	3,730	(1)	(1)	(1)	(1)	(1)	366	1,255	1,860	-	(1)
5,000,000 & over	433	-	-	-	(1)	(1)	(1)	(1)	(1)	200	(1)
No entry on line 1	1,307	(1)	(1)	-	-	-	(1)	-	-	-	1,245
	Percent										
All returns filed	100.0	39.3	9.8	5.6	3.7	3.4	2.7	1.9	1.1	0.1	32.3
$ 1 Under $ 60,000	100.0	11.7	-	-	-	-	-	-	-	-	88.3
60,000 " 100,000	100.0	47.7	1.3	-	-	-	-	-	-	-	51.1
100,000 " 150,000	100.0	51.1	13.7	1.1	-	-	-	-	-	-	34.1
150,000 " 200,000	100.0	46.3	27.4	17.3	0.4	-	-	-	-	-	8.5
200,000 " 300,000	100.0	29.8	16.5	19.2	24.4	6.1	-	-	-	-	4.2
300,000 " 500,000	100.0	4.1	13.7	20.6	10.5	30.2	18.8	-	-	-	2.2
500,000 " 1,000,000	100.0	1.5	1.2	2.2	10.1	20.2	31.8	31.0	-	-	2.0
1,000,000 " 5,000,000	100.0	1.3	0.5	0.8	0.8	1.3	9.8	33.7	49.9	-	1.8
5,000,000 & over	100.0	-	-	-	2.3	2.3	1.2	6.9	37.2	45.5	4.6
No entry on line 1	100.0	4.0	0.4	-	-	-	0.4	-	-	-	95.3

Table 12.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE BY SIZE OF GROSS ESTATE TAX LESS STATE DEATH TAX CREDITS

(All figures are estimates based on samples)

Size of Total Gross Estate (Line 1)	Total, U.S.	Gross Estate Tax Less State Death Tax Credits (Line 8)									
		Under $20,000	$20,000 under $40,000	$40,000 under $60,000	$60,000 under $80,000	$ 80,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$ 500,000 under $1,000,000	$1,000,000 and over	No entry on Line 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Numbers										
All returns filed........................	180,350	80,568	13,816	6,634	3,720	2,068	4,472	2,258	740	413	65,660
$ 1 Under $ 60,000..................	6,153	521	-	-	-	-	-	-	-	-	5,632
60,000 " 100,000..................	64,438	27,250	(1)	(1)	-	-	-	-	-	-	36,951
100,000 " 150,000..................	45,659	27,638	258	(1)	207	-	-	-	-	-	17,478
150,000 " 200,000..................	20,723	14,300	3,876	(1)	-	-	(1)	-	-	-	2,512
200,000 " 300,000..................	19,193	8,615	6,031	3,313	(1)	-	(1)	-	-	-	1,163
300,000 " 500,000..................	11,829	1,961	3,210	1,789	2,626	1,421	439	(1)	-	-	373
500,000 " 1,000,000..................	6,885	(1)	272	1,260	837	596	3,074	489	(1)	-	200
1,000,000 " 5,000,000..................	3,730	(1)	(1)	(1)	(1)	(1)	882	1,709	680	(1)	(1)
5,000,000 & over..............................	433	-	(1)	(1)	(1)	-	(1)	(1)	(1)	272	(1)
No entry on line 1..............................	1,307	(1)	-	-	-	(1)	-	-	-	-	1,245
	Percent										
All returns filed........................	100.0	44.7	7.7	3.7	2.1	1.2	2.5	1.3	0.4	0.2	36.4
$ 1 Under $ 60,000..................	100.0	8.5	-	-	-	-	-	-	-	-	91.5
60,000 " 100,000..................	100.0	42.3	0.2	0.2	-	-	-	-	-	-	57.3
100,000 " 150,000..................	100.0	60.5	0.6	0.2	0.5	-	-	-	-	-	38.3
150,000 " 200,000..................	100.0	69.0	18.7	0.2	-	-	(1)	-	-	-	12.1
200,000 " 300,000..................	100.0	44.9	31.4	17.3	0.1	-	0.3	-	-	-	6.1
300,000 " 500,000..................	100.0	16.6	27.1	15.1	22.2	12.0	3.7	0.1	-	-	3.2
500,000 " 1,000,000..................	100.0	2.4	4.0	18.3	12.2	8.7	44.7	7.1	0.1	-	2.7
1,000,000 " 5,000,000..................	100.0	1.6	0.8	1.3	0.8	1.2	23.7	45.8	18.2	3.8	2.7
5,000,000 & over..............................	100.0	-	1.2	2.3	1.2	-	3.5	11.6	12.7	62.8	4.6
No entry on line 1..............................	100.0	4.4	-	-	-	0.4	-	-	-	-	95.3

Table 13.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE BY SIZE OF NET ESTATE TAX PAYABLE

(All figures are estimates based on samples)

Size of Total Gross Estate (Line 1)	Total, U.S.	Net Estate Tax Payable (Line 13): Under $20,000	$20,000 under $40,000	$40,000 under $60,000	$60,000 under $80,000	$80,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 and over	No entry on Line 13
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Numbers										
All returns filed	180,350	86,116	14,092	6,608	3,515	1,985	4,314	2,121	831	267	60,500
$ 1 Under $ 60,000	6,153	691	-	-	-	-	-	-	-	-	5,462
60,000 " 100,000	64,438	30,325	314	-	-	-	-	-	-	-	33,799
100,000 " 150,000	45,659	29,008	200	(1)	(1)	-	-	-	-	-	16,289
150,000 " 200,000	20,723	14,842	3,721	(1)	(1)	-	-	-	-	-	2,124
200,000 " 300,000	19,193	8,818	6,170	3,209	(1)	(1)	-	-	-	-	956
300,000 " 500,000	11,829	2,097	3,296	1,940	2,520	1,255	393	-	-	-	328
500,000 " 1,000,000	6,885	202	358	1,270	862	640	2,969	408	-	-	200
1,000,000 " 5,000,000	3,730	(1)	(1)	(1)	(1)	(1)	942	1,663	776	-	(1)
5,000,000 & over	433	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	267	(1)
No entry on line 1	1,307	(1)	-	-	-	(1)	-	-	-	-	1,245
	Percent										
All returns filed	100.0	47.7	7.8	3.7	1.9	1.1	2.4	1.2	0.5	0.2	33.6
$ 1 Under $ 60,000	100.0	11.2	-	-	-	-	-	-	-	-	88.8
60,000 " 100,000	100.0	47.1	0.5	-	-	-	-	-	-	-	52.4
100,000 " 150,000	100.0	63.5	0.4	0.2	0.2	-	-	-	-	-	35.7
150,000 " 200,000	100.0	71.6	18.0	0.2	(1)	-	-	-	-	-	10.3
200,000 " 300,000	100.0	45.9	32.2	16.7	0.1	0.2	-	-	-	-	5.0
300,000 " 500,000	100.0	17.7	27.9	16.4	21.3	10.6	3.3	-	-	-	2.8
500,000 " 1,000,000	100.0	2.9	5.2	18.5	12.5	9.3	43.1	5.9	-	-	2.6
1,000,000 " 5,000,000	100.0	1.9	1.3	1.3	0.8	1.3	25.3	44.6	20.8	-	2.7
5,000,000 & over	100.0	1.2	1.2	1.2	2.3	1.2	2.3	11.6	12.7	61.7	4.6
No entry on line 1	100.0	4.4	-	-	-	0.4	-	-	-	-	95.3

Table 14.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE, BY MARITAL STATUS, BY SIZE OF NET OR GROSS ESTATE TAX PAYABLE

(All tables are estimates based on samples)

Size of Total Gross Estate (Line 1)	Total, U.S.	Net or Gross Estate Tax Payable (Line 13 or Line 8)[1]									
		Under $20,000	$20,000 under $40,000	$40,000 under $60,000	$60,000 under $80,000	$80,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 and over	No entry on Line 13 or Line 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Numbers										
All returns filed......................	180,350	86,911	14,080	6,604	3,530	2,033	4,448	2,152	711	418	59,463
All returns filed with "Married" Checked, Total....................................	98,104	37,256	5,816	2,483	1,376	757	1,674	928	267	(1)	47,390
$ 1 Under $ 60,000..................	4,226	247	-	-	-	-	-	-	-	-	3,979
60,000 " 100,000..................	31,461	5,457	(1)	-	-	-	-	-	-	-	25,855
100,000 " 150,000..................	26,527	11,530	(1)	(1)	-	-	-	-	-	-	14,842
150,000 " 200,000..................	11,907	9,674	775	(1)	(1)	-	-	-	-	-	1,421
200,000 " 300,000..................	10,516	8,196	1,457	491	(1)	(1)	-	-	-	-	336
300,000 " 500,000..................	6,638	1,950	3,024	690	585	200	(1)	-	-	-	(1)
500,000 " 1,000,000..................	3,684	(1)	277	1,205	751	479	746	(1)	-	-	(1)
1,000,000 " 5,000,000..................	2,107	(1)	(1)	(1)	(1)	(1)	827	832	237	(1)	(1)
5,000,000 & over..........................	227	(1)	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No entry on line 1.........................	811	(1)	-	-	-	(1)	-	-	-	-	775
All returns filed without "Married" Checked, Total..................	82,245	49,655	8,264	4,121	2,154	1,276	2,774	1,224	444	262	12,073
	Percent										
All returns filed......................	100.0	48.2	7.8	3.7	2.0	1.1	2.5	1.2	0.4	0.2	32.9
All returns filed with "Married" Checked, Total..................	100.0	38.0	5.9	2.5	1.4	0.8	1.7	1.0	0.3	0.2	48.3
$ 1 Under $ 60,000..................	100.0	5.8	-	-	-	-	-	-	-	-	94.2
60,000 " 100,000..................	100.0	17.4	0.5	-	-	-	-	-	-	-	82.2
100,000 " 150,000..................	100.0	43.5	0.5	0.1	-	-	-	-	-	-	56.0
150,000 " 200,000..................	100.0	81.3	6.5	0.3	(1)	-	-	-	-	-	11.9
200,000 " 300,000..................	100.0	77.9	13.9	4.7	0.1	0.3	-	-	-	-	3.2
300,000 " 500,000..................	100.0	29.4	45.6	10.4	8.8	3.0	1.4	-	-	-	1.5
500,000 " 1,000,000..................	100.0	3.4	7.5	32.7	20.4	13.0	20.3	2.1	-	-	0.7
1,000,000 " 5,000,000..................	100.0	1.9	0.2	1.4	1.0	2.1	39.3	39.5	11.3	1.7	1.7
5,000,000 & over..........................	100.0	2.2	-	4.4	2.2	2.2	4.4	8.8	13.2	53.3	8.8
No entry on line 1.........................	100.0	3.8	-	-	-	0.6	-	-	-	-	95.6
All returns filed without "Married" Checked, Total..................	100.0	60.4	10.1	5.0	2.6	1.6	3.4	1.5	0.5	0.3	14.6

[1]Line 8 entry was used only when Lines 9 through 13 were blank.

Table 14a.--NONTAXABLE RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE WITH MARITAL AND CHARITABLE DEDUCTIONS

(All figures are estimates based on samples)

Size of Total Gross Estate (Line 1) and no entries in either Line 8 or Line 13 for estate tax	Total, U.S.	Marital Deduction (Line 11)		Entry for both Marital and Charitable Deductions	Charitable Deduction (Line 12)	
		Entry	No entry		Entry	No entry
	(1)	(2)	(3)	(4)	(5)	(6)
	Numbers					
All returns filed..................	180,350	83,463	96,886	4,884	22,718	157,632
All nontaxable returns filed............	59,463	43,215	16,248	1,500	5,726	53,736
$ 1 Under $ 60,000............	5,432	2,326	3,107	(1)	263	5,169
60,000 " 100,000............	33,541	24,098	9,443	594	2,589	30,952
100,000 " 150,000............	15,928	14,558	1,370	620	1,370	14,558
150,000 " 200,000............	1,917	1,240	677	(1)	574	1,343
200,000 " 300,000............	879	284	595	-	491	388
300,000 " 500,000............	277	(1)	200	(1)	200	(1)
500,000 " 1,000,000............	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000 " 5,000,000 .	(1)	(1)	(1)	(1)	(1)	(1)
5,000,000 & over........................	(1)	(1)	(1)	(1)	(1)	(1)
No entry on lines 1, 8, or 13...........	1,245	568	677	-	(1)	1,163
All taxable returns filed...............	120,887	40,248	80,638	3,384	16,992	103,896

The line 8 entry was used only when line 13 was blank; (and lines 9 through 12 were also blank)

Table 15.--RETURNS FILED BY SIZE OF ESTATE TAX PAYMENT BY MARITAL DEDUCTION

(All figures are estimates based on samples)

Estate Tax Payable (Line 13 or Line 8)	Recapitulation (Line 11)[1] Page 3					
	Number of returns			Percent		
	Total	Entry	No Entry	Total	Entry	No Entry
	(1)	(2)	(3)	(4)	(5)	(6)
All returns filed	180,350	83,463	96,886	100.0	46.3	53.7
Total Gross Estate under $300,000	157,211	71,861	85,350	100.0	45.7	54.3
Estate Tax Reported (line 13 or line 8)	98,278	28,715	69,563	100.0	29.2	70.8
$ 1 Under $ 20,000	84,426	27,215	57,211	100.0	32.3	67.7
20,000 " 40,000	10,310	1,189	9,122	100.0	11.5	88.5
40,000 " 60,000	3,308	(1)	3,127	100.0	5.5	94.5
60,000 " 80,000	(1)	(1)	-	100.0	100.0	-
80,000 " 100,000	(1)	(1)	(1)	100.0	33.3	66.7
100,000 " 200,000	(1)	(1)	(1)	100.0	50.0	50.0
200,000 & over	-	-	-	-	-	-
No entry on line 13 or line 8	58,933	43,146	15,787	100.0	73.3	26.7
Total Gross Estate $300,000 & over	23,139	11,602	11,537	100.0	50.1	49.9
Estate Tax Reported (line 13 or line 8)	22,609	11,435	11,174	100.0	50.6	49.4
$ 1 Under $ 20,000	2,485	2,127	358	100.0	85.6	14.4
20,000 " 40,000	3,770	3,266	504	100.0	86.6	13.4
40,000 " 60,000	3,296	1,799	1,497	100.0	54.6	45.4
60,000 " 80,000	3,478	1,108	2,368	100.0	31.9	68.1
80,000 " 100,000	1,955	559	1,396	100.0	28.6	71.4
100,000 " 200,000	4,344	1,406	2,938	100.0	32.4	67.6
200,000 " 500,000	2,152	786	1,366	100.0	36.5	63.5
500,000 " 1,000,000	711	246	464	100.0	34.6	65.3
1,000,000 & over	418	(1)	282	100.0	32.5	67.5
No entry on line 13 or line 8	530	(1)	363	100.0	31.5	68.5

[1]No attempt was made to break out Community Property.

Table 15a.--RETURNS FILED BY SIZE OF ESTATE TAX PAYMENT BY CHARITABLE DEDUCTION REPORTED IN RECAPITULATION SECTION

(All figures are estimates based on samples)

Estate Tax Payable (Line 13 or Line 8)	Charitable Deduction (Line 12, Page 3)					
	Number of returns			Percent		
	Total	Entry	No Entry	Total	Entry	No Entry
	(1)	(2)	(3)	(4)	(5)	(6)
All returns filed..............	180,350	22,719	157,631	100.0	12.6	87.4
Total Gross Estate under $300,000....	157,211	17,028	140,182	100.0	10.8	89.2
Estate Tax Reported (line 13 or line 8)..............................	98,278	11,654	86,624	100.0	11.9	88.1
$ 1 Under $ 20,000.........						
20,000 " 40,000.........	84,426	9,457	74,969	100.0	11.2	88.8
40,000 " 60,000.........	10,310	1,576	8,734	100.0	15.3	84.7
60,000 " 80,000.........	3,308	543	2,765	100.0	16.4	83.6
80,000 " 100,000.........	(1)	(1)	(1)	100.0	50.0	50.0
100,000 " 200,000.........	(1)	-	(1)	100.0	-	100.0
200,000 & over	(1)	(1)	(1)	100.0	50.0	50.0
	-	-	-	-	-	-
No entry on line 13 or line 8........	58,933	5,374	53,558	100.0	9.1	90.9
Total Gross Estate $300,000 & over.	23,139	5,690	17,448	100.0	24.6	75.4
Estate Tax Reported (line 13 or line 8)..............................						
$ 1 Under $ 20,000.........	22,609	5,307	17,302	100.0	23.5	76.5
20,000 " 40,000.........	2,485	504	1,981	100.0	20.3	79.7
40,000 " 60,000.........	3,770	524	3,246	100.0	13.9	86.1
60,000 " 80,000.........	3,296	781	2,515	100.0	23.7	76.3
80,000 " 100,000.........	3,478	786	2,691	100.0	22.6	77.4
100,000 " 200,000.........	1,955	433	1,522	100.0	22.2	77.8
200,000 " 500,000.........	4,344	1,109	3,236	100.0	25.5	74.5
500,000 " 1,000,000.........	2,152	660	1,492	100.0	30.7	69.3
1,000,000 & over	711	282	428	100.0	39.7	60.2
	418	227	(1)	100.0	54.3	45.9
No entry on line 13 or line 8........	530	383	(1)	100.0	72.3	27.7

Table 16.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE AND NUMBER OF BENEFICIARIES LISTED ON RETURN BY TYPE OF BENEFICIARY LISTED

(All figures are estimates based on samples)

Size of Total Gross Estate and Number of Beneficiaries Listed on Return	Total, U.S.	Beneficiaries										
		Surviving Spouse	Sons	Daughters	Grand-children	Parents	Sisters/ Brothers	Nieces/ Nephews	Aunts/ Uncles	Banks, Trust Funds, etc.	Others*	None Listed
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Numbers											
All returns filed	180,350	94,277	57,319	58,139	16,382	2,360	23,148	20,487	740	3,943	24,410	7,054
Under $300,000, Total	150,983	81,964	48,011	48,553	12,920	2,093	19,716	16,874	568	2,326	18,579	-
One	63,696	50,233	4,109	3,798	233	646	2,584	956	(1)	284	1,525	-
Two	23,540	9,406	10,284	10,233	1,034	491	2,739	1,731	(1)	1,137	2,558	-
Three	20,956	9,535	12,352	12,326	1,731	284	2,894	2,171	(1)	310	2,791	-
Four	13,178	5,530	7,726	7,804	2,041	258	2,429	1,938	(1)	(1)	2,610	-
Five or more	29,613	7,261	13,540	14,393	7,881	413	9,070	10,078	284	517	9,096	-
$300,000 & over, Total	22,312	12,313	9,309	9,586	3,462	267	3,432	3,614	(1)	1,618	5,831	-
One	4,435	3,241	328	403	(1)	(1)	(1)	(1)	(1)	(1)	217	-
Two	3,452	1,789	1,326	1,401	(1)	(1)	227	200	(1)	499	514	-
Three	3,820	2,389	2,268	2,233	353	(1)	363	297	(1)	200	615	-
Four	2,792	1,769	1,809	1,759	423	(1)	343	262	(1)	212	600	-
Five or more	7,812	3,125	3,578	3,790	2,520	(1)	2,339	2,767	(1)	595	3,886	-
All returns without beneficiaries listed	7,054	-	-	-	-	-	-	-	-	-	-	7,054
	Percent											
All returns filed	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $300,000, Total	83.7	86.5	83.5	83.5	78.7	87.9	85.2	82.2	73.7	58.4	75.7	-
One	35.3	53.0	7.1	6.5	1.4	27.1	11.2	4.7	16.8	7.1	6.2	-
Two	13.1	9.9	17.9	17.6	6.3	20.6	11.8	8.4	3.4	28.6	10.4	-
Three	11.6	10.1	21.5	21.2	10.5	11.9	12.5	10.6	6.7	7.8	11.4	-
Four	7.3	5.8	13.4	13.4	12.4	10.9	10.5	9.4	10.1	1.9	10.6	-
Five or more	16.4	7.7	23.6	24.7	48.0	17.4	39.2	49.1	36.9	13.0	37.0	-
$300,000 & over, Total	12.4	13.0	16.2	16.5	21.1	11.2	14.8	17.6	22.2	40.7	23.7	-
One	2.5	3.4	0.6	0.7	0.2	0.4	0.7	0.4	1.3	2.9	0.9	-
Two	1.9	1.9	2.3	2.4	0.8	1.9	1.0	1.0	2.0	12.5	2.1	-
Three	2.1	2.5	3.9	3.8	2.1	1.9	1.6	1.4	0.6	4.9	2.5	-
Four	1.5	1.9	3.1	3.2	2.6	1.5	1.5	1.3	2.0	5.3	2.4	-
Five or more	4.3	3.3	6.2	6.5	15.3	5.5	10.1	13.5	16.3	14.9	15.8	-
All returns without beneficiaries listed	3.7	-	-	-	-	-	-	-	-	-	-	100.0

*Includes other relatives (in-laws), pets, and friends. Charitable organizations are not shown on Page 2 of the return, and thus are not included in "Others". The numbers in the stub indicates the number of beneficiaries listed on the return, one or more of which is shown in the columns (e.g., 94,277 returns listed the surviving spouse as beneficiary; 53,474 (50,233 + 3,241) had only one beneficiary listed--the surviving spouse). There were 2,360 returns with "parents" listed as beneficiary; 413 of these returns had five or more other beneficiaries listed.

1972 FORM 706 RETURNS FILED DURING 1973

Table 17.--RETURNS FILED WITH ENTRIES IN SCHEDULE O (FOREIGN DEATH TAXES), AND FORMS 706CE STATUS

(All figures are estimates based on samples)

Item	Numbers	Percent	
All returns filed	180,350		100.0
Computation of the Credit Section, Schedule O:	180,350		100.0
No entry	179,708		99.6
Entry	642		0.4
Agree with the Line 10 entry	348		54.2
Disagree with the Line 10 entry	294	100.0	45.8
Because of Revenue processing*	237	80.6	
Other reasons**	(1)	19.4	
Returns with an entry on Page 1, line 10, Total	676	100.0	
Form 706CE attached in support of line 10 entry	(1)	9.9	
Form 706CE not attached in support of line 10 entry	609	90.1	

*In Revenue processing, the Line 10 entry is compared with the Schedule O entry and computations, and if errors are found, the Line 10 entry is flagged.
**Obsolete Forms 706 may have contributed to some of these changes.

Table 18.--RETURNS FILED WITH ENTRIES ON LINES 2, 4, 6, 7, 9, 10, 11, and 12, OF PAGE 1

(All figures are estimates based on samples)

Item	Numbers	Percent of all returns with indicated entry
All returns filed	180,350	100.0
Total Allowable Deductions, Line 2, Total	177,417	98.4
Total Deductions plus Exemptions, Line 4, Total	176,533	97.9
Gross Estate Tax, Line 6, Total	120,183	66.6
Credit for State Death Taxes, Line 7, Total	65,906	36.5
Credit for Federal Gift Taxes, Line 9, Total	1,244	0.7
Computations Attached	502	0.3
Computations Not Attached	742	0.4
Credit for Foreign Death Taxes, Line 10, Total	676	0.4
Schedule O Used	642	0.3
Schedule O Not Used	(1)	(*)
Credit for Tax on Prior Transfers, Line 11, Total	8,294	4.6
Schedule P Used	6,563	3.6
Schedule P Not Used	1,731	1.0
Total of Credits Under Part III, Line 12, Total	9,653	5.4

1972 FORM 706 RETURNS FILED DURING 1973

Table 19.--RETURNS FILED BY SIZE OF TOTAL GROSS ESTATE AND AGE OF DECEDENT BY STATES IN WHICH DECEDENT WAS BORN AND DOMICILED AT TIME OF DEATH

(All figures are estimates based on samples)

Size of Total Gross Estate and Age of Decedent at Time of Death	Total, U.S.	State in Which Decedent was Born and State in Which Decedent was Domiciled at Time of Death		
		Where both States are Shown		No Entry for one or both
		Same	Different	
	(1)	(2)	(3)	(4)
		Numbers		
All returns filed	180,350	89,410	77,098	13,841
Under $300,000, Total	157,211	78,554	66,383	12,274
Under 40 Years	2,403	1,395	879	(1)
40 under 50 Years	5,788	3,359	2,016	413
50 " 60 Years	16,512	9,457	6,124	930
60 " 70 Years	33,566	17,468	14,005	2,093
70 " 80 Years	45,814	22,300	20,905	2,610
80 " 90 Years	37,468	17,959	16,770	2,739
90 " 100 Years	9,173	4,341	4,367	465
100 Years and over	233	(1)	(1)	-
Age Not Shown	6,253	2,093	1,266	2,894
$300,000 and over, Total	23,139	10,856	10,715	1,567
Under 40 Years	200	(1)	(1)	(1)
40 under 50 Years	736	353	348	(1)
50 " 60 Years	2,046	1,169	781	(1)
60 " 70 Years	4,763	2,313	2,152	297
70 " 80 Years	6,708	3,090	3,251	368
80 " 90 Years	6,270	2,807	3,110	353
90 " 100 Years	1,688	791	822	(1)
100 Years and over	(1)	(1)	(1)	(1)
Age Not Shown	665	232	(1)	312
		Percent		
All returns filed	100.0	49.6	42.7	7.7
Under $300,000, Total	100.0	50.0	42.2	7.8
Under 40 Years	100.0	58.1	36.6	5.4
40 under 50 Years	100.0	58.0	34.8	7.1
50 " 60 Years	100.0	57.3	37.1	5.6
60 " 70 Years	100.0	52.0	41.7	6.2
70 " 80 Years	100.0	48.7	45.6	5.7
80 " 90 Years	100.0	47.9	44.8	7.3
90 " 100 Years	100.0	47.3	47.6	5.1
100 Years and over	100.0	77.8	22.2	-
Age Not Shown	100.0	33.5	20.2	46.3
$300,000 and over, Total	100.0	46.9	46.3	6.8
Under 40 Years	100.0	50.0	39.5	10.5
40 under 50 Years	100.0	47.9	47.3	4.8
50 " 60 Years	100.0	57.1	38.2	4.7
60 " 70 Years	100.0	48.6	45.2	6.2
70 " 80 Years	100.0	46.1	48.5	5.5
80 " 90 Years	100.0	44.8	49.6	5.6
90 " 100 Years	100.0	46.9	48.7	4.5
100 Years and over	100.0	7.1	78.6	14.3
Age Not Shown	100.0	34.8	18.2	47.0

Table 20.--RETURNS FILED BY NUMBER OF BENEFICIARIES LISTED (ITEM 10) BY PRESENCE OR ABSENCE OF SOCIAL SECURITY NUMBERS FOR THE BENEFICIARIES LISTED ON THE RETURN

(All figures are estimates based on samples)

Number of Beneficiaries listed on Return	Total, U.S.	Beneficiaries listed on Return: All Social Security Numbers entered	Beneficiaries listed on Return: Some Social Security Numbers entered	Beneficiaries listed on Return: No Social Security Numbers entered
	(1)	(2)	(3)	(4)
	Numbers			
All returns filed	180,350	114,748	28,104	30,444
All returns with Beneficiaries listed on the Return	173,295	114,748	28,104	30,444
One	68,131	59,199	371	8,562
Two	26,993	17,379	4,964	4,649
Three	24,777	14,248	6,319	4,210
Four	15,971	8,506	4,513	2,951
Five or more	37,425	15,416	11,937	10,072
All returns without Beneficiaries listed on the Return	7,054	-	-	-
	Percent			
All returns filed	100.0	63.6	15.6	16.9
All returns with Beneficiaries listed on the Return	96.1	100.0	100.0	100.0
One	37.8	51.6	1.3	28.1
Two	15.0	15.1	17.7	15.3
Three	13.7	12.4	22.5	13.8
Four	8.9	7.4	16.1	9.7
Five or more	20.8	13.4	42.5	33.1
All returns without Beneficiaries listed on the Return	3.9	-	-	-

1972 FORM 706 RETURNS FILED DURING 1973

Table 21.--RETURNS FILED WITH AND WITHOUT ALTERNATE VALUATION BOX CHECKED (PAGE 2, ITEM 11), METHOD OF VALUATION ON RECAPITULATION (PAGE 3), AND DEDUCTIONS SECTION OF THE RECAPITULATION, ETC. (LINES 8, 11 AND 12)

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed....................	180,350	100.0
Alternate Valuation Box (Item 11, Page 2):		
Box Checked............................	23,387	13.0
Box Not Checked........................	156,962	87.0
Method of Valuation on Recapitulation Column (Page 3):		
Alternate Value........................	23,665	13.1
Value at Date of Death.................	156,684	86.9
Deductions Section of the Recapitulation: Allowable Amount of Deductions less Net Losses and Expenses Incurred in Administering Property, line 8:		
Entry..................................	175,733	97.4
No Entry...............................	4,616	2.6
Net Amount Deductible for Bequests, etc. to Surviving Spouse, line 11:		
Entry..................................	83,463	46.3
No Entry...............................	96,886	53.7
Charitable, Public, and Similar Gifts and Bequests, line 12:		
Entry..................................	22,719	12.6
No Entry...............................	157,630	87.4

1972 FORM 706 RETURNS FILED DURING 1973

Table 22.--RETURNS FILED WITH SCHEDULES BY ADEQUACY OF SPACE AND USE OF CONTINUATION SHEETS

(All figures are estimates based on samples)

Schedules	Total, U.S.	Schedules Used			Continuation Sheets		No Entry on Schedule
		Total	Space Adequate	Space Not Adequate	Attached	Not Attached	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Numbers						
Schedules:							
A. Real Estate.......	180,350	93,854	83,489	10,364	10,612	83,241	86,496
B. Stocks & Bonds....	180,350	118,759	92,696	26,063	26,506	92,253	61,590
C. Mortgages, Notes, & Cash...........	180,350	135,324	125,108	10,216	10,534	124,790	45,025
D. Insurance on Decedent's Life..	180,350	107,638	102,871	4,767	5,107	102,531	72,711
E. Jointly Owned Property.........	180,350	116,422	83,757	32,665	32,944	83,478	63,927
F. Other Misc. Property.........	180,350	145,568	130,732	14,836	15,495	130,073	34,781
G. Transfers During Decedent's Life..	180,350	31,062	24,101	6,961	7,073	23,989	149,287
H. Powers of Appointment.............	180,350	6,029	4,491	1,538	1,553	4,476	174,321
I. Annuities.........	180,350	17,564	15,760	1,805	1,846	15,719	162,786
J. Funeral Expenses and Expenses Incurred in Administering Property.........	180,350	176,379	171,382	4,997	5,286	171,093	3,971
K. Debts of Decedent and Mortgages and Liens............	180,350	141,864	118,186	23,678	23,940	117,924	38,486
L. (a) Net Losses....	180,350	895	818	(1)	(1)	816	179,455
(b) Expenses Incurred.......	180,350	5,234	4,438	796	805	4,429	175,116
M. Bequests, etc. to Surviving Spouse.	180,350	82,682	78,374	4,308	4,493	78,189	97,668
N. Charitable, Public, & Similar Gifts....	180,350	20,819	19,490	1,330	1,376	19,444	159,531
O. Credit for Foreign Death Tax........	180,350	642	627	(1)	(1)	625	179,708
P. Credit for Tax on Prior Transfers...	180,350	6,563	4,570	1,793	1,807	4,756	173,787

1972 FORM 706 RETURNS FILED DURING 1973

Table 22.--RETURNS FILED WITH SCHEDULES BY ADEQUACY OF SPACE AND USE OF CONTINUATION SHEETS--Continued

(All percents are estimates based on sample figures)

Schedules	Total, U.S.	Schedules Used: Total	Schedules Used: Space Adequate	Schedules Used: Space Not Adequate	Continuation Sheets: Attached	Continuation Sheets: Not Attached	No Entry on Schedule
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Percent						
Schedules:							
A. Real Estate.......	100.0	52.0	46.3	5.7	5.9	46.2	48.0
B. Stocks & Bonds....	100.0	65.8	51.4	14.5	14.7	51.2	34.2
C. Mortgages, Notes, & Cash...........	100.0	75.0	69.4	5.7	5.8	69.2	25.0
D. Insurance on Decedent's Life..	100.0	59.7	57.0	2.6	2.8	56.9	40.3
E. Jointly Owned Property.........	100.0	64.6	46.4	18.1	18.3	46.3	35.4
F. Other Misc. Property.........	100.0	80.7	72.5	8.2	8.6	72.1	19.3
G. Transfers During Decedent's Life..	100.0	17.2	13.4	3.9	3.9	13.3	82.8
H. Powers of Appointment.............	100.0	3.3	2.5	0.9	0.9	2.5	96.7
I. Annuities.........	100.0	9.7	8.7	1.0	1.0	8.7	90.3
J. Funeral Expenses and Expenses Incurred in Administering Property.........	100.0	97.8	95.0	2.8	2.9	94.9	2.2
K. Debts of Decedent and Mortgages and Liens........	100.0	78.7	65.5	13.1	13.3	65.4	21.3
L. (a) Net Losses....	100.0	0.5	0.5	(*)	(*)	0.5	99.5
(b) Expenses Incurred.....	100.0	2.9	2.5	0.4	0.4	2.5	97.1
M. Bequests, etc. to Surviving Spouse.	100.0	45.8	43.4	2.4	2.5	43.4	54.2
N. Charitable, Public, & Similar Gifts....	100.0	11.5	10.8	0.7	0.8	10.8	88.5
O. Credit for Foreign Death Tax........	100.0	0.4	0.3	(*)	(*)	0.4	99.6
P. Credit for Tax on Prior Transfers..	100.0	3.6	2.5	1.0	1.0	2.6	96.4

1972 FORM 706 RETURNS FILED DURING 1973

Table 22a.--RETURNS FILED WITH SCHEDULES BY SIZE OF TOTAL GROSS ESTATE UNDER AND OVER $300,000

(All figures are estimates based on samples)

Schedules Used	Total, U.S.	Size of Total Gross Estate (Line 1)	
		Under $300,000	$300,000 and over
	(1)	(2)	(3)
	Numbers		
All returns filed	180,350	157,211	23,139
Schedules:			
A. Real Estate	93,854	79,716	14,137
B. Stocks & Bonds	118,759	98,347	20,412
C. Mortgages, Notes, and Cash	135,324	114,781	20,543
D. Insurance on Decedent's Life	107,638	93,980	13,658
E. Jointly Owned Property	116,422	103,102	13,321
F. Other Miscellaneous Property	145,568	124,032	21,536
G. Transfers During Decedent's Life	31,062	23,230	7,832
H. Powers of Appointment	6,029	3,695	2,334
I. Annuities	17,564	14,858	2,706
J. Funeral Expenses, Etc.	176,379	153,412	22,967
K. Debts of Decedent, Etc.	141,864	120,389	21,475
L. (a) Net Losses, Etc.	895	724	(1)
(b) Expenses Incurred	5,234	4,367	867
M. Bequests, Etc. to Surviving Spouse	82,682	71,034	11,647
N. Charitable, Public, Etc. Gifts	20,819	15,426	5,393
O. Credit for Foreign Death Taxes	642	362	280
P. Credit for Tax on Prior Transfers	6,563	3,152	3,411
	Percent		
All returns filed	100.0	100.0	100.0
Schedules:			
A. Real Estate	52.0	50.7	61.1
B. Stocks & Bonds	65.8	62.6	88.2
C. Mortgages, Notes, and Cash	75.0	73.0	88.8
D. Insurance on Decedent's Life	59.7	59.8	59.0
E. Jointly Owned Property	64.6	65.6	57.6
F. Other Miscellaneous Property	80.7	78.9	93.1
G. Transfers During Decedent's Life	17.2	14.8	33.8
H. Powers of Appointment	3.3	2.4	10.1
I. Annuities	9.7	9.5	11.7
J. Funeral Expenses, Etc.	97.8	97.6	99.3
K. Debts of Decedent, Etc.	78.7	76.6	92.8
L. (a) Net Losses, Etc.	0.5	0.5	0.7
(b) Expenses Incurred	2.9	2.8	3.7
M. Bequests, Etc. to Surviving Spouse	45.8	45.2	50.3
N. Charitable, Public, Etc. Gifts	11.5	9.8	23.3
O. Credit for Foreign Death Taxes	0.4	0.2	1.2
P. Credit for Tax on Prior Transfers	3.6	2.0	14.7

1972 FORM 706 RETURNS FILED DURING 1973

Table 23.--RETURNS FILED WITH TYPES OF ENTRIES ON SCHEDULE A - REAL ESTATE

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed..................	180,350	100.0
All returns filed with Schedule A Entries, Total..................................	94,091	52.2
Bases for the Valuation of Real Estate:		
Recent Sales only.....................	7,811	4.3
Appraisals only, Total................	32,574	18.1
All Appraisals Attached............	22,605	12.5
Some Appraisals Attached...........	1,930	1.1
No Appraisals Attached.............	8,039	4.5
Other Methods of Valuation only.......	7,758	4.3
Some Combination of the Three Methods.	3,332	1.9
No Method of Valuation Shown.........	42,614	23.6
All returns filed without Schedule A Entries, Total..........................	86,259	47.8

Table 24.--RETURNS FILED WITH ENTRIES ON SCHEDULE D - INSURANCE ON DECEDENT'S LIFE

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed..................	180,350	100.0
All returns filed with Schedule D Entries, Total..................................	107,638	59.7
No Forms 712 Attached..................	35,140	19.5
Some, but not all, Forms 712 Attached...	11,502	6.4
Forms 712 Attached for each Insurance Policy listed..........................	60,996	33.8
All returns filed without Schedule D Entries, Total............................	72,712	40.3

1972 FORM 706 RETURNS FILED DURING 1973

Table 25.--RETURNS FILED WITH ENTRIES ON SCHEDULE E - JOINTLY OWNED PROPERTY, QUESTION 1

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed	180,350	100.0
All returns filed with Schedule E Entries, Total	116,422	64.6
"Did the Decedent Own Any Property as a Joint Tenant or as a Tenant by the Entirety, with Rights of Survivorship" (Question 1), Total	116,422	64.6
"No" Box Checked	52,418	29.1
"Yes" Box Checked	49,741	27.6
Neither Box Checked	14,263	7.9
Number of Joint Tenants listed, Number of Returns Reporting, Total	116,422	64.6
None	(1)	(*)
One	89,835	49.8
Two	14,221	7.9
Three or more	9,495	5.3
"Yes" Box Not Checked, None Listed	2,746	1.5
All returns filed without Schedule E Entries, Total	63,928	35.4

Table 26.--RETURNS FILED WITH ENTRIES ON THE SCHEDULE F - OTHER MISCELLANEOUS PROPERTY, QUESTIONS 3, 4, AND 5

(All figures are estimates based on samples)

Item	Questions 3, 4, and 5, Schedule F	
	Numbers	Percent
All returns filed	180,350	100.0
All returns filed with Schedule F Entries, Total	145,568	80.7
Question 3 -"Was there any insurance which the decedent owned on the life of another which is not included in the "Gross Estate" of this return"?		
"Yes" Box Checked	2,170	1.5
"No" Box Checked	137,623	94.5
Neither Box Checked	5,775	4.0
Question 4 -"Has the decedent's estate, his spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or his death"?		
"Yes" Box Checked	7,108	4.9
"No" Box Checked	132,242	90.9
Neither Box Checked	6,218	4.2
Question 5 -"Did the decedent at the time of his death have a safe deposit box"?		
"Yes" Box Checked	90,022	61.8
"No" Box Checked	39,141	26.9
Neither box checked on current Form	8,281	5.7
Form Used Revised Prior to 1971	8,124	5.6
Number of Safe Deposit Boxes Shown:	90,022	100.0
One	83,045	92.3
Two	3,361	3.7
Three	362	0.4
Four or more	(1)	0.1
"Yes" Box Checked, but Number Not Shown	3,177	3.5
All returns filed without Schedule F Entries, Total	34,782	19.3

Table 27.--RETURNS FILED WITH ENTRIES ON THE SCHEDULE G - TRANSFERS DURING DECEDENT'S LIFE, QUESTION 4

(All figures are estimates based on samples)

Item	Numbers	Percent	
All returns filed	180,350		100.0
All returns filed with Schedule G Entries, Total	31,062	100.0	17.2
Question 4- "Were there in Existence at the time of the Decedent's Death any trusts created by him During his Lifetime"?			
"Yes" Box Checked	15,807	50.9	
"No" Box Checked	11,724	37.7	
Neither Box Checked	3,531	11.4	
If "Yes", how many trust or transfer instruments accompanied the return? Total	15,807	100.0	
None, and no indication that required documents were previously submitted	6,635	42.0	
None, but there is an indication that required documents were previously submitted	234	1.5	
One or more trust or transfer instruments attached	8,938	56.5	
All returns filed without Schedule G Entries, Total	149,288		82.8

Table 28.--RETURNS FILED WITH ENTRIES ON THE SCHEDULE H - POWERS OF APPOINTMENT, QUESTIONS 1a, 2a, AND 3

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed	180,350	100.0
All returns filed with Schedule H Entries, Total	6,029	3.3
Question 1a - "Did the Decedent, at the time of death, possess a General Power of Appointment Created after October 21,1942"?	6,029	100.0
"Yes" Box Checked	1,538	25.5
"No" Box Checked	4,331	71.8
Neither Box Checked	(1)	2.6
Question 2a - "Did the Decedent, at any time, by Will or otherwise, Exercise or Release (to any extent) a General Power of Appointment Created after October 21, 1942"?	6,029	100.0
"Yes" Box Checked	614	10.2
"No" Box Checked	5,163	85.6
Neither Box Checked	251	4.2
Question 3 - "Were there in Existence at the time of the Decedent's Death any Trust Not Created by him Under Which he Possessed any Power, Beneficial Interest, or Trusteeship"	6,029	100.0
Neither Box Checked	298	4.9
"No" Box Checked	2,395	39.7
"Yes" Box Checked, Total	3,335	55.3
No documents attached	1,609	26.7
Documents Attached, Total	1,726	28.6
One	1,289	21.4
Two	229	3.8
Three or more	208	3.5
Type of Document, Total	1,726	28.6
Trusts	1,329	22.0
Wills	(1)	1.4
Both Trusts and Wills	310	5.1
All returns filed without Schedule H Entries, Total	174,321	96.7

1972 FORM 706 RETURNS FILED DURING 1973

Table 29.--RETURNS FILED WITH ENTRIES ON THE SCHEDULE J - EXECUTORS' COMMISSIONS AND ATTORNEYS' FEES

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed	180,350	100.0
All returns filed with Schedule J Entries, Total	176,379	97.8
All returns filed with an Entry in Part B, Item 1 (Executors' Commission), Which word was not struck out? Total	65,869	36.5
Amount Estimated	28,993	16.1
Agreed Upon	12,436	6.9
Paid	3,725	2.1
None of the above	18,305	10.2
Two of the three sets of words not struck out	2,410	1.3
No Amount entered for Executors' Commission	110,510	61.3
All returns filed with an Entry in Part B, Item 2 (Attorneys' Fees), Which word was not struck out? Total	145,577	80.7
Amount Estimated	53,774	29.8
Agreed Upon	31,152	17.3
Paid	9,617	5.3
None of the above	45,864	25.4
Two of the three sets of words not struck out	5,170	2.9
No amount entered for Attorneys' Fees	30,802	17.1
All returns filed without Schedule J Entries, Total	3,971	2.2

Table 30.--RETURNS FILED WITH ENTRIES ON THE SCHEDULE L - NET LOSSES DURING ADMINISTRATION AND EXPENSES INCURRED IN ADMINISTERING PROPERTY NOT SUBJECT TO CLAIMS

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed	180,350	100.0
With Schedule L entries, Total	6,129	3.4
With entries in the "Net Losses During Administration" portion of the Schedule L	895	0.5
Number of Continuation Sheets:		
None	818	0.5
One	(1)	(*)
Two or more	(1)	(*)
With entries in the "Expenses Incurred in Administering Property not subject to Claims" portion of the Schedule L	5,234	2.9
Number of Continuation Sheets:		
None	4,438	2.5
One	693	0.4
Two	(1)	(*)
Three or more	(1)	(*)
No entries in the Schedule L	174,221	96.6

Table 31.--RETURNS FILED WITH ENTRIES ON THE SCHEDULE M - BEQUESTS, ETC, TO SURVIVING SPOUSE, QUESTION 1a

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed	180,350	100.0
All returns filed with Schedule M Entries, Total	82,682	45.9
Question 1a - "Has any Action been Instituted to Contest the Will or any Provision thereof affecting any property Interest listed in this Schedule for Construction of the Will or any such Provision"?		
"Yes" Box Checked	1,152	0.6
"No" Box Checked	27,340	15.2
Neither Box Checked	54,190	30.1
All returns filed without Schedule M Entries, Total	97,668	54.2

1972 FORM 706 RETURNS FILED DURING 1973

Table 32.--RETURNS FILED WITH ENTRIES ON THE SCHEDULE O - CREDIT FOR FOREIGN DEATH TAXES; SCHEDULE P - CREDIT FOR TAX ON PRIOR TRANSFERS

(All figures are estimates based on samples)

Item	Numbers	Percent
All returns filed	180,350	100.0
All returns filed with entries in the Schedule O, Total	642	0.4
Lines 1, 5, & 6, Total	642	100.0
Amount from Line 1 entered on Line 6	396	61.7
Amount from Line 5 entered on Line 6	200	31.2
No Entry on Line 6	(1)	7.1
Number of Continuation Sheets of the Schedule O:	642	100.0
None	627	97.7
One	(1)	1.6
Two or more	(1)	0.8
All returns filed without entries in the Schedule O, Total	179,708	99.6
All returns filed with entries in the Schedule P, Total	6,563	3.6
Number of Continuation Sheets of the Schedule P:	6,563	100.0
None	4,770	72.7
One	1,110	16.9
Two or more	683	10.4
All returns filed without Entries in the Schedule P, Total	173,781	96.4

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Appendix

1972 FORM 706 RETURNS FILED DURING 1973

Table A.--NUMBER OF FORMS 706 IN THE POPULATION AND SAMPLE, AND WEIGHTING FACTORS

Stratum	Population	Sample Count	Weighting Factor
All returns	180,350	10,675	
Gross Estate:			
Under $300,000	157,211	6,084	25.84
$300,000 and over	23,139	4,591	5.04

Table B.--COEFFICIENT OF VARIATION[1] OF ESTIMATED NUMBER OF RETURNS

Estimated number of returns	Coefficient of Variation (%)
200	35.2
500	22.3
1,000	15.8
5,000	7.0
10,000	5.0
50,000	2.2
100,000	1.6

[1]See Sample Description for explanation of the coefficient of variation.

Form **706** (Rev. Sept. 1972) Department of the Treasury Internal Revenue Service

United States Estate Tax Return

Estate of citizen or resident of the United States

IRS use only
Date received

Decedent's first name and middle initial	Decedent's last name	Date of death
Residence (domicile) at time of death	Year domicile established	Decedent's social security number

Executors, administrators (including ancillary executors and administrators), or persons in possession of property

Name	Designation	Address (Number and street, city, State, and ZIP code)

Attorneys representing the estate, if any

Name	Address (Number and street, city, State, and ZIP code)	Telephone number

Declaration under 26 C.F.R. 601.502(c)(3)(ii) if return prepared by an attorney

I declare that I am (the/one of the) attorney(s) listed above representing the estate, and that I am currently qualified to practice in the State of ....

(Signature of attorney if he prepared the return) (Date)

Name and location of court where will was probated or estate administered	Case number

If decedent died testate check here ☐ and attach a certified copy of the will.

Computation of Tax

Has a prior estate tax return been filed, have any prior estate tax payments been made, or have certain marketable United States Treasury bonds been redeemed as explained in General Instruction E in the separate instructions? ☐ Yes ☐ No
If "Yes," attach explanation.

Part I	1 Total gross estate (from Recapitulation, page 3)		
	2 Total allowable deductions (from Recapitulation, page 3)		
	3 Exemption	60,000.00	
	4 Total deductions plus exemption		
	5 Taxable estate (item 1 minus item 4)		
Part II	6 Gross estate tax (use Table A in separate instructions)		
	7 Credit for State death taxes (use Table B in separate instructions and furnish credit evidence)		
	8 Gross estate tax less credit for State death taxes (item 6 minus item 7). This is the net amount payable unless credit for Federal gift taxes, foreign death taxes, or tax on prior transfers is claimed in Part III		
Part III	9 Credit for Federal gift taxes (Attach computation.)		
	10 Credit for foreign death taxes (from Schedule O) (Form 706CE is required.)		
	11 Credit for tax on prior transfers (from Schedule P)		
	12 Total of credits under Part III (total of items 9, 10, and 11)		
	13 Net estate tax payable (item 8 minus item 12)		

Please attach the necessary supplemental documents; see General Instruction F in the separate instructions.

Under penalties of perjury, I declare that this return, including accompanying statements, has been examined by me, and is, to the best of my knowledge and belief, true, correct, and complete. If prepared by a person other than the executor, administrator, or person in possession of property, his declaration is based on all information of which he has any knowledge.

(Signature of executor, administrator, or person in possession of property) (Date)

(Signature of preparer (individual or firm) other than executor, administrator, or person in possession of property) (Address) (Date)

Estate of:

General Information

1 Address of decedent at time of death (Number and street, city, State, and ZIP code)

2 Place of death, if different than decedent's address (e.g., name of hospital)

3 Cause of death

4 Length of last illness

5 Decedent's physicians

Name	Address (Number and street, city, State, and ZIP code)

6 Date and place of birth

7 Decedent's business or occupation. If retired check here ☐ and state decedent's former business or occupation.

8 Marital status of decedent at time of death

☐ Married—Date of marriage to surviving spouse

—Domicile at time of marriage

☐ Widow or widower—Name and date of death of deceased spouse

☐ Single

☐ Legally separated—Name of legally separated spouse

☐ Divorced—Date divorce decree became final

9 Did the executor, administrator, or person in possession of property who is required to file the return make a diligent and careful search for property of every kind left by the decedent for whose estate this return is filed? . . ☐ Yes ☐ No

10 Individuals who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule N or any heir receiving less than $1,000)

Name.—Enter the name of each individual who receives benefits from the estate directly as an heir, next-of-kin, devisee, or legatee or indirectly (for example, as beneficiary of a trust, annuity or insurance policy, shareholder of a corporation or partner of a partnership which is an heir, etc.).

Social Security Number.—If the individual has not been located or has no social security number, etc., enter such explanation.

Age.—On the date of the decedent's death.

Relationship.—Include relationships by blood, marriage, or adoption or indicate NONE.

Amount.—Value all interests on the date of death or the alternate valuation date, whichever is used, for estate tax purposes. The interest of each beneficiary should be valued in the same manner as it would be valued for estate or gift tax purposes. Where precise values cannot readily be determined (certain future interests, for example), a reasonable approximation should be entered. The sum of the values of the interests of all unborn or otherwise unascertainable beneficiaries should be shown on the last line (all unascertainable beneficiaries). Values should be stated without reduction for any estate or inheritance taxes.

Name	Social security number	Age	Relationship to decedent	Amount
Surviving spouse			x x x x x x x	
Others				
All unascertainable beneficiaries x x x x x x x x x x	x x x x x x x x x x	x x x x	x x x x x x x x x x	

Alternate Valuation

(These instructions apply if alternate valuation is elected. For further information on this subject, see the separate instructions.)

11 An election to have the gross estate of the decedent valued as of the alternate date or dates is made by entering a checkmark in the box set forth below.

☐ The executor elects to have the gross estate of this decedent valued in accordance with values as of a date or dates subsequent to the decedent's death as authorized by section 2032 of the Code.

Estate of:

Recapitulation

Schedule	Gross estate	Alternate value	Value at date of death
A	Real Estate		
B	Stocks and Bonds		
C	Mortgages, Notes, and Cash		
D	Insurance on Decedent's Life		
E	Jointly Owned Property		
F	Other Miscellaneous Property		
G	Transfers During Decedent's Life		
H	Powers of Appointment		
I	Annuities		
	Total gross estate		

Schedule	Deductions	Amount	
J	1 Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims		
K	2 Debts of Decedent		
K	3 Mortgages and Liens		
	4 Total of items 1 through 3		
	5 Allowable amount of deductions from item 4 (see note[1])		
L	6 Net Losses During Administration		
L	7 Expenses Incurred in Administering Property Not Subject to Claims		
	8 Total of items 5 through 7		
M	9 Bequests, etc., to Surviving Spouse		
	10 Adjusted gross estate (see note[2])		
	11 Net amount deductible for bequests, etc., to surviving spouse (item 9 or one-half of item 10, whichever is smaller)		
N	12 Charitable, Public, and Similar Gifts and Bequests		
	Total allowable deductions, except exemption (total of lines 8, 11, and 12)		

[1] Note.—See paragraph 1 of the Instructions for the Recapitulation in the separate instructions.

[2] Note.—Enter at item 10 the excess of "Total gross estate" over item 8, if the decedent and his surviving spouse at no time held property as community property. If property was ever held as community property, compute the "Adjusted gross estate" (item 10) in accordance with the separate Instructions for the Recapitulation and attach an additional sheet showing such computation.

Estate of:

SCHEDULE A—Real Estate

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
TOTAL (Also enter under the Recapitulation, page 3.)				

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE B—Stocks and Bonds

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description (including face amount of bonds or number of shares and par value where needed for identification)	Unit value	Alternate valuation date	Alternate value	Value at date of death
1					
TOTAL (Also enter under the Recapitulation, page 3.)					

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
TOTAL (Also enter under the Recapitulation, page 3.)				

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE D—Insurance on Decedent's Life

Was there any insurance on the decedent's life which is not included in the return as a part of the gross estate? ☐ Yes ☐ No
If "Yes," full details must be submitted under this schedule.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE E—Jointly Owned Property

1 Did the decedent, at the time of his death, own any property as a joint tenant or as a tenant by the entirety, with right of survivorship? . . . . ☐ Yes ☐ No
If "Yes," state the name and address of each surviving co-tenant.

	Name	Address (Number and street, city, State, and ZIP code)
A.		
B.		
C.		

2 If the answer to question 1 is "Yes," has the full value of the property been included in the gross estate? . . . . ☐ Yes ☐ No
If "No," see the separate instructions for this schedule and submit the necessary proof.

Item number	Enter letter for co-tenant	Description	Alternate valuation date	Alternate value	Value at date of death
1					
	TOTAL (Also enter under the Recapitulation, page 3.)				

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE F—Other Miscellaneous Property

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

	Yes	No
1 Did the decedent, at the time of his death, own any interest in a partnership or unincorporated business? . . . . *If "Yes," state business name and address.*		
2 Did the decedent, at the time of his death, own any articles or collections having either artistic or intrinsic value, such as jewelry, furs, paintings, antiques, rare books, coins or stamps? . . . . *If "Yes," full details must be submitted under this schedule.*		
3 Was there any insurance which the decedent owned on the life of another which is not included in the return as a part of the gross estate? . . . . *If "Yes," full details must be submitted under this schedule.*		
4 Has the decedent's estate, his spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or his death? . . . . *If "Yes," full details must be submitted under this schedule.*		
5 Did the decedent at the time of his death have a safe deposit box? . . . . *If "Yes," state location, and if held in joint names of himself and another, state name and relationship of joint depositor.* If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		
6 Did the decedent, at the time of his death, own any other miscellaneous property not reportable under any other schedule? .		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE G—Transfers During Decedent's Life

		Yes	No
1	Did the decedent make any transfer described in the first paragraph (including the six subparagraphs) of the separate instructions for this schedule?		
2a	Did the decedent, at any time, make a transfer (other than an outright transfer not in trust) of an amount of $5,000 or more without an adequate and full consideration in money or money's worth, but not believed to be includible in the gross estate as indicated in the first paragraph (including the six subparagraphs) of the separate instructions for this schedule? *If "Yes," furnish the following information:*		
2b	Date — 2c Amount or value — 2d Character of transfer		
3a	Did the decedent, within 3 years immediately preceding his death, make any transfer of his property without an adequate and full consideration in money or money's worth? . . . . *If "Yes," and the transfer was of an amount of $1,000 or more, furnish the following information:*		
3b	Date — 3c Amount or value — 3d Character of transfer		
3e	Motive which actuated decedent in making the transfer		
3f	Name and address of hospitals in which decedent was confined within 3 years of his death		
4	Were there in existence at the time of the decedent's death any trusts created by him during his lifetime?		
5a	Have Federal gift tax returns ever been filed? . . . . *If "Yes," furnish the following information:*		
5b	Period(s) covered — 5c Internal Revenue office(s) where filed		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

 (If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE H—Powers of Appointment

		Yes	No
1a	Did the decedent, at the time of death, possess a general power of appointment created after October 21, 1942?		
1b	On or before such date?		
2a	Did the decedent, at any time, by will or otherwise, exercise or release (to any extent) a general power of appointment created after October 21, 1942?		
2b	On or before such date?		
3	Were there in existence at the time of the decedent's death any trusts not created by him under which he possessed any power, beneficial interest, or trusteeship?		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

SCHEDULE I—Annuities

		Yes	No
1a	Was the decedent, immediately before his death, receiving an annuity as described in paragraph 1 of the separate instructions for this schedule?		
1b	If "Yes," was that annuity paid pursuant to an approved plan as described in paragraph 4 of the separate instructions for this schedule?		
1c	If the answer to "1b" is "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity.		
2a	If the decedent was employed at the time of his death, did an annuity or other payment as described in paragraph 3(d) of the separate instructions for this schedule become payable to any beneficiary by reason of the beneficiary's having survived the decedent?		
2b	If "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity.		

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	TOTAL (Also enter under the Recapitulation, page 3.)			

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note.—Do not list on this schedule expenses of administering property not subject to claims. In connection with such expenses, see the separate Instructions for Schedule L.

If executors' commissions, attorneys' fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Federal income tax purposes.

Item number	Description		Amount
	A. Funeral expenses:		
1			
	Total	X X X X X	
	B. Administration expenses:		
1	Executors' commissions—amount estimated/agreed upon/paid. (Strike out words not applicable)	X X X X X	
2	Attorneys' fees—amount estimated/agreed upon/paid. (Strike out words not applicable) .	X X X X X	
3	Miscellaneous expenses:		
	Total miscellaneous expenses	X X X X X	
	TOTAL (Also enter under the Recapitulation, page 3.)		

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE K—Debts of Decedent and Mortgages and Liens

Item number	Debts of Decedent—Creditor and nature of claim, and allowable death taxes	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

Item number	Mortgages and Liens—Description	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Item number	Net losses during administration (Note: Do not deduct losses claimed in a Federal income tax return.)	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

Item number	Expenses incurred in administering property not subject to claims (Indicate whether estimated, agreed upon, or paid.)	Amount
1		
	TOTAL (Also enter under the Recapitulation, page 3.)	

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE M—Bequests, etc., to Surviving Spouse (Marital Deduction)

If the decedent died testate, the person or persons filing return must answer the following questions. Only question 1c need be answered if the decedent died intestate. If the answer to any question is "Yes," full details must be submitted under this schedule.	Yes	No
1a Has any action been instituted to contest the will or any provision thereof affecting any property interest listed on this schedule or for construction of the will or any such provision?		
1b According to the information and belief of the person or persons filing the return, is any such action designed or contemplated?		
1c According to the information and belief of such person or persons, has any person other than the surviving spouse asserted (or is any such assertion contemplated) a right to any property interest listed on this schedule, other than as indicated under question 1a or 1b?		
2a Had the surviving spouse the right to declare an election between (i) the provisions made in his or her favor by the will and (ii) dower, curtesy, or a statutory interest?		
2b If the answer to question 2a is "Yes," has the surviving spouse renounced the will and elected to take dower, curtesy, or a statutory interest?		
2c Elected to take under the will?		
2d Does the surviving spouse contemplate renouncing the will and electing to take dower, curtesy, or a statutory interest?		

Item number	Description of property interests passing to surviving spouse	Value
1		

Total		
Less: (a) Federal estate tax payable out of above-listed property interests		
(b) Other death taxes payable out of above-listed property interests		
Total of items (a) and (b)		
Net value of above-listed property interests (Also enter under the Recapitulation, page 3.)		

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE N—Charitable, Public, and Similar Gifts and Bequests

If the transfer was made by will—	Yes	No
(a) Has any action been instituted to have interpreted or to contest the will or any provision thereof affecting the charitable deductions claimed in this schedule? . . . . If "Yes," full details must be submitted under this schedule.		
(b) According to the information and belief of the person or persons filing the return, is any such action designed or contemplated? . . . . If "Yes," full details must be submitted under this schedule.		

Item number	Name and address of beneficiary	Character of institution	Amount
1			

Total		
Less: (a) Federal estate tax payable out of above-listed property interests		
(b) Other death taxes payable out of above-listed property interests		
Total of items (a) and (b)		
Net value of above-listed property interests (Also enter under the Recapitulation, page 3.)		

(If more space is needed, insert additional sheets of same size.)

Estate of:

SCHEDULE O—Credit for Foreign Death Taxes

List all foreign countries to which death taxes have been paid and for which credit is claimed on this return.

If credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule O for each of the other countries.

The credit computed on this sheet is for .... (Name of death tax or taxes)

.... imposed in .... (Name of country)

Credit is computed under the .... (Insert "treaty" or "statute")

Citizenship (Nationality) of decedent at time of death ....

Computation of the Credit

(All amounts and values shown hereunder must be entered in United States money)

1 Amount of estate, inheritance, legacy and succession taxes imposed in the above country attributable to property situated in that country, and subjected to such taxes, and included in the gross estate (as defined by statute)	
2 Value of the gross estate (adjusted, if necessary, in accordance with the separate instructions for item 2)	
3 Value of property situated in that country, and subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, in accordance with the separate instructions for item 3)	
4 Actual Federal estate tax before allowance of credit for foreign death taxes	
5 Amount of Federal estate tax attributable to property specified at item 3 (proportion of item 4 that item 3 bears to item 2)	
6 Credit for death taxes imposed in the above country (item 1 or item 5, whichever is the smaller)	

SCHEDULE P—Credit for Tax on Prior Transfers

Name of transferor	Date of transferor's death
Transferor's residence at time of death	

Computation of the Credit

PART I—Transferor's Tax on Prior Transfers

1 Net value of transfers	
2 Value of transferor's estate (adjusted in accordance with the separate instructions for item 2)	
3 Tax on transferor's estate (adjusted in accordance with the separate instructions for item 3)	
4 Transferor's tax on prior transfers (proportion of item 3 which item 1 bears to item 2)	

PART II—Transferee's Tax on Prior Transfers

5 Transferee's actual tax before allowance of credit for prior transfer tax	
6 Transferee's reduced gross estate	
7 Transferee's deductions (adjusted in accordance with the separate instructions for item 7)	
8 Transferee's reduced taxable estate (item 6 minus item 7)	
9 Tax on reduced taxable estate	
10 Transferee's tax on prior transfers (item 5 minus item 9)	

PART III—Credit Allowable

11 Maximum amount before application of percentage requirement (item 4 or item 10, whichever is smaller)	
12 Percent allowable is	
13 Credit allowable (item 12 x item 11)	

☆U.S. GOVERNMENT PRINTING OFFICE : 1972—O-458-432

Revised July, 1971

Form **706**
(Rev. July 1971)
Department of the Treasury
Internal Revenue Service

United States Estate Tax Return

Estate of citizen or resident of the United States

IRS use only
Date received

Estate of:

Date of death

Address of decedent at time of death (Number and street, city, State, and ZIP code)

Decedent's social security number

Estate employer identification number

Executors and administrators (including ancillary executors and administrators)

Name	Designation	Address (Number and street, city, State, and ZIP code)

Attorneys representing the estate

Name	Address (Number and street, city, State, and ZIP code)	Telephone number

Name and location of court where will probated or estate administered

Case number

If decedent died testate, check here ☐, and attach a copy of the will

Computation of Tax

If prior to filing this return any payments have been made or certain marketable United States Treasury bonds redeemed, see Instructions For Computation of Tax on page 35.

Part I

1	Total gross estate (from Recapitulation, page 3)		$
2	Total allowable deductions (from Recapitulation, page 3)	$	
3	Exemption	60,000.00	
4	Total deductions plus exemption		
5	Taxable estate (item 1 minus item 4)		$

Part II

6	Gross estate tax (use Table A on page 35)		$
7	Credit for State death taxes (use Table B on page 35)		
8	Gross estate tax less credit for State death taxes (item 6 minus item 7). This is the net amount payable unless credit for Federal gift taxes, tax on prior transfers, or foreign death taxes is claimed in Part III		$

Part III

9	Credit for Federal gift taxes	$	
10	Credit for tax on prior transfers (from Schedule O)		
11	Credit for foreign death taxes (from Schedule P)		
12	Total of credits under Part III (total of items 9, 10, and 11)		
13	Net estate tax payable (item 8 minus item 12)		$

Under penalties of perjury, I declare that I have made diligent and careful search for property of every kind left by the decedent, and that this return, including accompanying statements, has been examined by me, and is, to the best of my knowledge and belief, true, correct, and complete. If prepared by a person other than the executor or administrator, his declaration is based on all information of which he has any knowledge.

(Signature of executor or administrator) (Date)

(Signature of preparer (individual or firm) other than executor, administrator, or attorney signing below) (Address) (Date)

Declaration By Attorney—

I declare that I am (the/one of the) attorney(s) listed above representing the estate, and that I am currently qualified to practice in the State of ....

(Signature of attorney who prepared the return) (Date)

Revised Jan. 1966

FORM **706** (Rev. Jan. 1966) U. S. TREASURY DEPARTMENT Internal Revenue Service	**UNITED STATES** **ESTATE TAX RETURN** **Estates of nonresidents not citizens of the United States may generally file on Form 706NA instead of this form. For details see page 39.**	**DO NOT WRITE IN SPACE BELOW** Date received

Decedent's first name and middle initial	Decedent's last name
Decedent's social security number	Employer identification number for estate
Date of death	Citizenship (nationality) at time of death
Residence (domicile) at time of death	

Did the decedent die testate? ☐ Yes ☐ No	Were letters testamentary or of administration granted for this estate? ☐ Yes ☐ No	Date granted
Case No.	Name of court	Location of court

To whom granted? (Designate whether executor, executrix, administrator, or administratrix. Explain if different from the person or persons filing return)

NAME	DESIGNATION	ADDRESS (Number, street, city, State, and Postal ZIP code)

COMPUTATION OF TAX

(See instructions on page 38)

Taxable estate (Item 5, Schedule P, or Item 9, Schedule Q, whichever is applicable) .... $

PART I

1. Gross estate tax (use table A, page 40) .... $
2. Credit for State death taxes (use Table B, page 40) ....
3. Gross estate tax less credit for State death taxes (item 1 minus item 2). This is the net amount payable unless credit for Federal gift taxes, tax on prior transfers, or foreign death taxes is claimed in Part II .... $

PART II

4. Credit for Federal gift taxes .... $
5. Credit for tax on prior transfers ....
6. Credit for foreign death taxes ....
7. Total of credits under Part II (total of items 4, 5, and 6) ....
8. Net estate tax payable (item 3 minus item 7) .... $

(SPACE FOR USE OF INTERNAL REVENUE SERVICE)

Assessments						Payments	
Type of assessment (tax, interest, etc.)	Amount	List	Page	Line	Date	Principal	Interest
	$					$	$

DETERMINATION BY INTERNAL REVENUE SERVICE

Page 1

Revised Sept. 1963

FORM **706** (Rev. Sept. 1963)
U. S. TREASURY DEPARTMENT
Internal Revenue Service

UNITED STATES

ESTATE TAX RETURN

Estates of nonresidents not citizens of the United States may generally file on Form 706NA instead of this form. For details see page 39.

DO NOT WRITE IN SPACE BELOW

Date received

Decedent's name	Date of death
	Social Security Number
Residence (domicile) at time of death	Employer Identification No., if any
	Citizenship (nationality) at time of death

Did the decedent die testate? ☐ Yes ☐ No	Were letters testamentary or of administration granted for this estate? ☐ Yes ☐ No	Date granted
Case No.	Name of court	Location of court

To whom granted? (Designate whether executor, executrix, administrator, or administratrix. Explain if different from the person or persons filing return)

NAME	DESIGNATION	ADDRESS (Number, street, city, State, and Postal ZIP code)

COMPUTATION OF TAX
(See instructions on page 38)

Taxable estate (Item 5, Schedule P, or Item 9, Schedule Q, whichever is applicable) .... $

PART I

1. Gross estate tax (use table A, page 40) .... $

2. Credit for State death taxes (use Table B, page 40) ....

3. Gross estate tax less credit for State death taxes (item 1 minus item 2). This is the net amount payable unless credit for Federal gift taxes, tax on prior transfers, or foreign death taxes is claimed in Part II .... $

PART II

4. Credit for Federal gift taxes .... $

5. Credit for tax on prior transfers ....

6. Credit for foreign death taxes ....

7. Total of credits under Part II (total of items 4, 5, and 6) ....

8. Net estate tax payable (item 3 minus item 7) .... $

(SPACE FOR USE OF INTERNAL REVENUE SERVICE)

Assessments					Payments		
Type of assessment (tax, interest, etc.)	Amount	List	Page	Line	Date	Principal	Interest
	$					$	$

DETERMINATION BY INTERNAL REVENUE SERVICE

CHECKSHEET - REPORTING CHARACTERISTICS OF FORM 706, TAX YEAR 1972, PROJECT NO. 73-747

Document Locator Number - (Information Item)

District Code	Tax Class and Document Code	Control Date	Block Control	Serial Number

Form 706		Card 1 Column
1. Serial number	№ 33	1-5
2. Card number	1 ☑	6
3. Revision date of return (upper left corner, Page 1)		
a. September 1972	0 ☐	7
b. July 1971	1 ☐	
c. January 1966	2 ☐	
d. September 1963	3 ☐	
e. Revised prior to 1963	4 ☐	
4. Sample size - Total Gross Estate (page 1, Part I, line 1)		
a. Under $300,000 and over	0 ☐	8
b. $300,000 and over	1 ☐	
5. Is an overlay for the "Computation of Tax" section attached to Page 1 of the return?		
a. 1971 or 1972 revision of form used	0 ☐	9
b. Form used revised prior to 1971,		
(1) No	1 ☐	
(2) Yes	2 ☐	
6. Number of months return filed after death.		
a. Not determinable	0 ☐	10
b. 9 months or less	1 ☐	
c. More than 9 months	2 ☐	
7. Is there an indication that a request was made for an extension of time to file the return?		
a. No	0 ☐	11
b. Yes	1 ☐	
8. Is there an indication that a request was made for an extension of time to pay the tax?		
a. No	0 ☐	12
b. Yes	1 ☐	

Form 706--Cont.		Card 1 Column
9. Under which section of the Internal Revenue Code was an extension of time to pay the Estate Tax requested?		
a. No indication of a request for an extension of time to pay the tax	0 ☐	13
b. Sec. 6161(a)(1)	1 ☐	
c. Sec. 6161(a)(2)	2 ☐	
d. Sec. 6163(a)	3 ☐	
e. Sec. 6163(b)	4 ☐	
f. Sec. 6166 - closely held business,		
(1) Proprietorship (c)(1)	5 ☐	
(2) Partnership (c)(2)	6 ☐	
(3) Corporate stock (c)(3)	7 ☐	
(4) Type of business unidentifiable	8 ☐	
g. Other sections	9 ☐	

Note: Refer all problems to the statistician. Do not make judgment decisions when it is difficult to determine under which section the request was made.

10A. How many names are listed under "Executors, Administrators (including Ancillary Executors and Administrators) or Persons in Possession of Property"?		
a. None	0 ☐	14
b. One	1 ☐	
c. Two	2 ☐	
d. Three or more	3 ☐	
10B. What is the designation of the names listed in Question 10A?		
a. Executor/Executrix, Co-executor/Co-executrix	0 ☐	15
b. Administrator/Administratrix, Co-administrator/Co-administratrix	1 ☐	
c. Ancillary Executor and/or Administrator	2 ☐	
d. Person in Possession of Property	3 ☐	
e. A combination of a-d	4 ☐	
f. Designations shown but none of the above	5 ☐	
g. No designations shown	6 ☐	

Form **M-0855** (1-73) Department of the Treasury - Internal Revenue Service

Form 706—Cont.	Card 1 Column
11A. Is a name shown on the "Signature of Attorney" line?	
1972 Rev.-Page 1, titled "Declaration Under 26 C.F.R., etc."	
1971 Rev.-Page 1, titled "Declaration by Attorney"	
1966 Rev.-Not applicable; 1963 Rev.-Not applicable } Check Box "0"	
a. Form used revised prior to 1971.......................... 0 ☐	16
b. 1971 or 1972 revision used,	16
(1) No, signature line not used...................... 1 ☐	16
(2) Yes, but only the name of an individual is shown.... 2 ☐	16
(3) Yes, but only the name of a law firm is shown....... 3 ☐	16
(4) Yes, name of individual and name of law firm shown.... 4 ☐	16
11B. Is the name shown on the "Signature of Attorney" line referred to in Question 11A. the same as the name that is shown on the "Signature of Preparer" line?	
"Signature of Preparer" / "Signature of Attorney"	
1972 Rev.-Page 1 / Page 1, titled "Declaration under 26 C.F.R., etc."	
1971 Rev.-Page 1 / Page 1, titled "Declaration by Attorney"	
1966 Rev.-Not applicable / Not applicable; 1963 Rev.-Not applicable / Not applicable } Check Box "0"	
a. Form used revised prior to 1971.......................... 0 ☐	17
b. 1971 or 1972 revision used,	17
(1) No name shown on either "Signature of Attorney" line or on "Signature of Preparer" line............ 1 ☐	17
(2) Name shown on "Signature of Attorney" line only..... 2 ☐	17
(3) Name shown on "Signature of Preparer" line only..... 3 ☐	17
(4) No, names are not the same on the two lines...... 4 ☐	17
(5) Yes, same names are shown on both lines............. 5 ☐	17
11C. Whose name is shown on the "Signature of Preparer" line?	
1972 Rev.-Page 1	
1971 Rev.-Page 1	
1966 Rev.-Not applicable; 1963 Rev.-Not applicable } Check Box "0"	

Form 706--Cont.	Card 1 Column
a. Form used revised prior to 1971.......................... 0 ☐	18
b. 1971 or 1972 revision used,	18
(1) Law firm.................. 1 ☐	18
(2) CPA representing law firm 2 ☐	18
(3) CPA....................... 3 ☐	18
(4) Trust department of a bank. 4 ☐	18
(5) Attorney.................. 5 ☐	18
(6) Attorney and law firm...... 6 ☐	18
(7) Executor/administrator..... 7 ☐	18
(8) Name shown but unidentifiable as any of the above. 8 ☐	18
(9) No name shown............. 9 ☐	18
12. Has the box been checked on Page 1 indicating that the decedent died testate?	
a. 1971 or 1972 revision used, box checked........................ 0 ☐	19
b. 1971 or 1972 revision used, box not checked.................... 1 ☐	19
c. Form used revised prior to 1971,	19
(1) "Yes" box checked........... 2 ☐	19
(2) "No" box checked............ 3 ☐	19
(3) Neither box checked......... 4 ☐	19
13. Is a certified copy of the will attached to the return?	
a. No, copy of will not attached........................ 0 ☐	20
b. Yes, copy of will attached...... 1 ☐	20
14A. "Has a prior estate tax return been filed, have any prior estate tax payments been made or have certain marketable U.S. Treasury bonds been redeemed?" Is an explanation attached in answer to this question?	
1972 Rev. only - "Computation of Tax" section, page 1	
a. Form used revised prior to 1972.......................... 0 ☐	21
b. 1972 revision used,	21
(1) Neither box checked, no explanation attached....... 1 ☐	21
(2) Neither box checked, explanation attached....... 2 ☐	21
(3) "No" box checked, no explanation attached......... 3 ☐	21
(4) "No" box checked, explanation attached............. 4 ☐	21
(5) "Yes" box checked, no explanation attached....... 5 ☐	21
(6) "Yes" box checked, explanation attached....... 6 ☐	21

Serial Number ______ (Do Not Punch)

Form 706--Cont.		Card 1 Column
14B. What is the explanation given in answer to the question asked in Question 14A.?		
a. Form used revised prior to 1972	0 ☐	22
b. 1972 revision used,		
(1) No explanation attached	1 ☐	
(2) A prior estate tax return was filed	2 ☐	
(3) A prior estate tax payment other than U.S. Treasury bonds was made	3 ☐	
(4) Certain marketable U.S. Treasury bonds were redeemed	4 ☐	
(5) A combination of 2-4	5 ☐	
(6) Answer other than 2-4	6 ☐	
14C. At what value does the explanation referred to in Questions 14A and 14B indicate that the marketable U.S. Treasury bonds were redeemed?		
a. Return used revised prior to 1972	0 ☐	23
b. 1972 revision used,		
(1) No explanation attached	1 ☐	
(2) U.S. Treasury bonds not involved in explanation	2 ☐	
(3) No indication of value at which bonds were redeemed	3 ☐	
(4) Bonds redeemed at value at date of death	4 ☐	
(5) Alternate value	5 ☐	
(6) Face value plus interest in payment of tax	6 ☐	
15A. Is the return taxable? (Page 1, Part II, line 8 or Page 1, Part III, line 13)		
a. Non-taxable	0 ☐	24
b. Taxable	1 ☐	
15B. Does a blue 'rocker' appear under the tax liability line? (Page 1, Part III, line 13 or Page 1, Part II, line 8)		
a. Non-taxable return	0 ☐	25
b. Taxable return,		
(1) No	1 ☐	
(2) Yes	2 ☐	
15C. Is there an amount posted to the left of the tax liability line? (Page 1, Part III, line 13 or Page 1, Part II, line 8)		
a. Non-taxable return	0 ☐	26
b. Taxable return,		
(1) No	1 ☐	
(2) Yes	2 ☐	

Form 706--Cont.		Card 1 Column
15D. Is there an amount posted in the top margin of Page 1 of the return?		
a. Non-taxable return	0 ☐	27
b. Taxable return,		
(1) No	1 ☐	
(2) Yes	2 ☐	
16. Total gross estate (Page 1, Part I, line 1)		
a. Zero or no entry	0 ☐	28
b. $1 under $60,000	1 ☐	
c. $60,000 under $100,000	2 ☐	
d. $100,000 under $150,000	3 ☐	
e. $150,000 under $200,000	4 ☐	
f. $200,000 under $300,000	5 ☐	
g. $300,000 under $500,000	6 ☐	
h. $500,000 under $1,000,000	7 ☐	
i. $1,000,000 under $5,000,000	8 ☐	
j. $5,000,000 and over	9 ☐	
17. Is there an entry for "Total Allowable Deductions"? (Page 1, Part I, line 2)		
a. Zero or no entry	0 ☐	29
b. Entry	1 ☐	
18. Is there an entry for "Total Deductions plus Exemption"? (Page 1, Part I, line 4)		
a. None or no entry	0 ☐	30
b. Entry	1 ☐	
19. Taxable estate (Page 1, Part I, line 5)		
a. Zero or no entry	0 ☐	31
b. $1 under $60,000	1 ☐	
c. $60,000 under $100,000	2 ☐	
d. $100,000 under $150,000	3 ☐	
e. $150,000 under $200,000	4 ☐	
f. $200,000 under $300,000	5 ☐	
g. $300,000 under $500,000	6 ☐	
h. $500,000 under $1,000,000	7 ☐	
i. $1,000,000 under $5,000,000	8 ☐	
j. $5,000,000 and over	9 ☐	
20. Is there an entry for "Gross Estate Tax"? (Page 1, Part II, line 6)		
a. Zero or no entry	0 ☐	32
b. Entry	1 ☐	
21. Is there an entry for "Credit for State Death Taxes"? (Page 1, Part II, line 7)		
a. Zero or no entry	0 ☐	33
b. Entry	1 ☐	

Serial Number ____________ (Do Not Punch)

Form 706--Cont.	Code	Card 1 Column
22. Gross Estate Tax Less Credit for State Death Taxes (Page 1, Part II, line 8)		
a. Zero or no entry...............	0 ☐	34
b. $1 under $20,000...............	1 ☐	
c. $20,000 under $40,000..........	2 ☐	
d. $40,000 under $60,000..........	3 ☐	
e. $60,000 under $80,000..........	4 ☐	
f. $80,000 under $100,000.........	5 ☐	
g. $100,000 under $200,000........	6 ☐	
h. $200,000 under $500,000........	7 ☐	
i. $500,000 under $1,000,000......	8 ☐	
j. $1,000,000 and over............	9 ☐	
23. If there is an entry on Page 1, Part III, line 9 for "Credit for Federal Gift Taxes", are the computations attached		
a. Zero or no entry...............	0 ☐	35
b. Entry, no computations attached......................	1 ☐	
c. Entry, computations attached...	2 ☐	
24. If there is an entry on Page 1, Part III for "Credit for Foreign Death Taxes", is there also an entry on line 6 of the "Computation of the Credit" section on: 1972 Rev.-Schedule O 1971 Rev.-Schedule P 1966 Rev.-Schedule S 1963 Rev.-Schedule S		
a. Zero or no entry on Page 1, Part III......................	0 ☐	36
b. Entry on Page 1, Part III, no entries on "Computation of the Credit" section...........	1 ☐	
c. Entry on Page 1, Part III, and entries on "Computation of the Credit" section...............	2 ☐	
25. Is there an amount circled for "Credit for Foreign Death Taxes" in brown opposite the entry on Page 1, Part III?		
a. Zero or no entry...............	0 ☐	37
b. Entry		
(1) No, there is <u>not</u> an amount circled in brown...........	1 ☐	
(2) Yes, there is an amount circled in brown...........	2 ☐	
26. If there is an entry on Page 1, Part III for, "Credit for Foreign Death Taxes," is a Form 706 CE attached?		
a. Zero or no entry...............	0 ☐	38
b. Entry,		
(1) Form 706 CE not attached...	1 ☐	
(2) Form 706 CE attached.......	2 ☐	
27. Is there an entry for "Credit for Tax on prior Transfers"? (Page 1, Part III)		
a. Zero or no entry...............	0 ☐	39
b. Entry..........................	1 ☐	
28. Is there an entry for "Total of Credits under Part III"? (Page 1, Part III, line 12)		
a. Zero or no entry...............	0 ☐	40
b. Entry..........................	1 ☐	
29. Net estate tax payable (Page 1, Part III, line 13)		
a. Zero or no entry...............	0 ☐	41
b. $1 under $20,000...............	1 ☐	
c. $20,000 under $40,000..........	2 ☐	
d. $40,000 under $60,000..........	3 ☐	
e. $60,000 under $80,000..........	4 ☐	
f. $80,000 under $100,000.........	5 ☐	
g. $100,000 under $200,000........	6 ☐	
h. $200,000 under $500,000........	7 ☐	
i. $500,000 under $1,000,000......	8 ☐	
j. $1,000,000 and over............	9 ☐	

General Information

30. Is the State in which the decedent was domiciled at the time of death the same as the State in which the decedent was born?

Domicile at time of Death	Place of Birth of Decedent
1972 Rev.-Page 1, Residence (Domicile) at Time of Death	1972 Rev.-Page 2, Item 6
1971 Rev.-Page 5, Item 1	1971 Rev.-Page 5, Item 7
1966 Rev.-Page 3, Item 2	1966 Rev.-Page 3, Item 9b
1963 Rev.-Page 3, Item 2a	1963 Rev.-Page 3, Item 9b

Form 706--Cont.	Code	Card 1 Column
a. No entry for either the State in which the decedent was domiciled at the time of his death or the place in which the decedent was born or both..........	0 ☐	42
b. Entries for both items,		
(1) Same.......................	1 ☐	
(2) Different..................	2 ☐	

General Information--Cont.	Card 1 Column
31. Age of decedent at death	
Date of Birth: 1972 Rev.-Page 2, Item 6; 1971 Rev.-Page 5, Item 7; 1966 Rev.-Page 3, Item 9a; 1963 Rev.-Page 3, Item 9a	
Date of Death: Page 1 on all revisions	
a. Not shown........................ 0 ☐	43
b. Under 40........................ 1 ☐	
c. 40-49........................ 2 ☐	
d. 50-59........................ 3 ☐	
e. 60-69........................ 4 ☐	
f. 70-79........................ 5 ☐	
g. 80-89........................ 6 ☐	
h. 90-99........................ 7 ☐	
i. 100 and over................... 8 ☐	
32. Marital status of decedent at time of death	
1972 Rev.-Page 2, Item 8	
1971 Rev.-Page 5, Item 9	
1966 Rev.-Page 3, Item 11	
1963 Rev.-Page 3, Item 12	
a. No entry........................ 0 ☐	44
b. Married........................ 1 ☐	
c. Widow or widower............... 2 ☐	
d. Single........................ 3 ☐	
e. Legally separated.............. 4 ☐	
f. Divorced........................ 5 ☐	
33A. How many beneficiaries are listed on the return (or on an equivalent form)?	
1972 Rev.-Page 2, Item 10	
1971 Rev.-Page 5, Item 10	
1966 Rev.-Page 3, Item 14	
1963 Rev.-Page 3, Item 14	
a. None........................ 0 ☐	45
b. One........................ 1 ☐	
c. Two........................ 2 ☐	
d. Three........................ 3 ☐	
e. Four........................ 4 ☐	
f. Five or more.................. 5 ☐	
33B. Are the following people listed as beneficiaries on the return (or on an equivalent form)? If yes, enter the amount or the percentage of the estate that is to be received by that beneficiary on the space pro-	

General Information--Cont.	Card 1 Column
33B.--Continued	
vided and enter the total gross estate from page 1, line 1 in the space provided. These amounts are information figures only and are not to be punched.	
1972 Rev.-Page 2, Item 10	
1971 Rev.-Page 5, Item 10	
1966 Rev.-Page 3, Item 14	
1963 Rev.-Page 3, Item 14	
Amounts and/or Percentage to Beneficiaries (Information Item)	
1. Surviving spouse	
a. Yes........ ______ 0 ☐	46
b. No........................ 1 ☐	
2. Sons	
a. Yes........ ______ 0 ☐	47
b. No........................ 1 ☐	
3. Daughters	
a. Yes........ ______ 0 ☐	48
b. No........................ 1 ☐	
4. Parents	
a. Yes........ ______ 0 ☐	49
b. No........................ 1 ☐	
5. Sisters and brothers	
a. Yes........ ______ 0 ☐	50
b. No........................ 1 ☐	
6. Nieces and nephews	
a. Yes........ ______ 0 ☐	51
b. No........................ 1 ☐	
7. Aunts and Uncles	
a. Yes........ ______ 0 ☐	52
b. No........................ 1 ☐	
8. Grandchildren	
a. Yes........ ______ 0 ☐	53
b. No........................ 1 ☐	
9. Banks, trust funds, etc.	
a. Yes........ ______ 0 ☐	54
b. No........................ 1 ☐	
10. Others	
a. Yes........ ______ 0 ☐	55
b. No........................ 1 ☐	
Total Gross Estate ______	

General Information--Cont.	Card 1 Column
33C. Is the Social Security number entered for each beneficiary listed on the return (or on equivalent form)?	
1972 Rev.-Page 2, Item 10	
1971 Rev.-Page 5, Item 10	
1966 Rev.-Page 3, Item 14	
1963 Rev.-Page 3, Item 14	
a. No beneficiaries listed........ 0 ☐	56
b. None entered for beneficiaries listed........................ 1 ☐	56
c. Some entered for beneficiaries listed........................ 2 ☐	56
d. All entered for beneficiaries listed........................ 3 ☐	56
34. Alternate Valuation	
1972 Rev.-Page 2, Item 11	
1971 Rev.-Page 5, Item 11	
1966 Rev.-Page 5, Item 21	
1963 Rev.-Page 5, Item 21	
a. Box not checked................ 0 ☐	57
b. Box checked.................... 1 ☐	57

Recapitulation

35. Method of Valuation on Recapitulation	
1972 Rev.-Page 3	
1971 Rev.-Page 3	
1966 Rev.-Schedule O, Page 33	
1963 Rev.-Schedule O, Page 33	
a. Alternate value................ 0 ☐	58
b. Value at date of death......... 1 ☐	58

Note: If both columns are filled out, the method of valuation can be determined by checking which of the two totals shown on the recapitulation page for "Total Gross Estate" is entered on Page 1, Part I, line 1 for "Total Gross Estate".

36. Is there an entry on line 8 on the deductions section of the recapitulation?	
1972 Rev.-Page 3	
1971 Rev.-Page 3	
1966 Rev.-Schedule O, Page 33	
1963 Rev.-Schedule O, Page 33	
a. Zero or no entry............... 0 ☐	59
b. Entry.......................... 1 ☐	59

Recapitulation--Cont.	Card 1 Column
37. Is there an entry on line 11 for "Net Amount Deductible for Bequests, etc. to Surviving Spouse" on the deductions section of the recapitulation?	
1972 Rev.-Page 3	
1971 Rev.-Page 3	
1966 Rev.-Schedule O, Page 33	
1963 Rev.-Schedule O, Page 33	
a. Zero or no entry............... 0 ☐	60
b. Entry.......................... 1 ☐	60
38. Is there an entry on line 12 for "Charitable, Public, and Similar Gifts and Bequests" on the deductions section of the recapitulation?	
1972 Rev.-Page 3	
1971 Rev.-Page 3	
1966 Rev.-Schedule O, Page 33	
1963 Rev.-Schedule O, Page 33	
a. Zero or no entry............... 0 ☐	61
b. Entry.......................... 1 ☐	61

Schedule A

39A. What is the basis for the valuation of the real estate listed on Schedule A (or equivalent schedule)?	
a. No entries on Schedule A (or equivalent schedule).......... 0 ☐	62
b. Entries on Schedule A (or equivalent schedule),	
(1) Appraisals................ 1 ☐	62
(2) Recent sales............. 2 ☐	62
(3) Other methods of valuation 3 ☐	62
(4) Combination of 1-3........ 4 ☐	62
(5) No method of valuation shown..................... 5 ☐	62
39B. Are copies of the appraisals attached for that property which is valued by appraisal?	
a. No entries on Schedule A (or equivalent schedule)....... 0 ☐	63
b. Entries on Schedule A (or equivalent schedule),	
(1) Valuation not based upon appraisal.................. 1 ☐	63
(2) No, appraisals not attached for property valued by appraisal.................. 2 ☐	63
(3) Some appraisals attached... 3 ☐	63
(4) Yes, all appraisals are attached................... 4 ☐	63

Schedule A--Cont.	Card 1 Column
40A. Is the space provided on the Schedule A on Form 706 adequate for the information supplied?	
a. No entries on Schedule A (or equivalent schedule).......... 0☐	64
b. Entries on Schedule A (or equivalent schedule),	
(1) No, the space was not adequate.................. 1☐	
(2) Yes, the space was adequate.................. 2☐	
40B. Are continuation sheets attached for the Schedule A information?	
a. No entries on Schedule A (or equivalent schedule).......... 0☐	65
b. Entries on Schedule A (or equivalent schedule),	
(1) No, continuation sheets are not attached.............. 1☐	
(2) Yes, continuation sheets are attached.............. 2☐	

Schedule B

41A. Is the space provided on the Schedule B on Form 706 adequate for the information supplied?	
a. No entries on Schedule B (or equivalent schedule).......... 0☐	66
b. Entries on Schedule B (or equivalent schedule),	
(1) No, the space was not adequate.................. 1☐	
(2) Yes, the space was adequate 2☐	
41B. Are continuation sheets attached for the Schedule B information?	
a. No entries on Schedule B (or equivalent schedule).......... 0☐	67
b. Entries on Schedule B (or equivalent schedule),	
(1) No, continuation sheets are not attached.............. 1☐	
(2) Yes, continuation sheets are attached.............. 2☐	

Schedule C

42A. Is the space provided on the Schedule C on Form 706 adequate for the information supplied?	
a. No entries on Schedule C (or equivalent schedule).......... 0☐	68
b. Entries on Schedule C (or equivalent schedule),	
(1) No, the space was not adequate.................. 1☐	
(2) Yes, the space was adequate 2☐	

Schedule C--Cont.	Card 1 Column
42B. Are continuation sheets attached for the Schedule C information?	
a. No entries on Schedule C (or equivalent schedule)......... 0☐	69
b. Entries on Schedule C (or equivalent schedule),	
(1) No, continuation sheets are not attached.......... 1☐	
(2) Yes, continuation sheets are attached............. 2☐	

Schedule D

43. Is the Form 712 attached for each insurance policy listed on Schedule D (or equivalent schedule)?	
a. No entries on Schedule D (or equivalent schedule).......... 0☐	70
b. Entries on Schedule D (or equivalent schedule),	
(1) No, Form 712 not attached.. 1☐	
(2) Some Form 712's are attached.................. 2☐	
(3) Yes, Form 712 attached for each insurance policy listed.................... 3☐	
44A. Is the space provided on the Schedule D adequate for the information supplied?	
a. No entries on Schedule D (or equivalent schedule....... 0☐	71
b. Entries on Schedule D (or equivalent schedule),	
(1) No, the space was not adequate................. 1☐	
(2) Yes, the space was adequate 2☐	
44B. Are continuation sheets attached for the Schedule D information?	
a. No entries on Schedule D (or equivalent schedule)...... 0☐	72
b. Entries on Schedule D (or equivalent schedule),	
(1) No, continuation sheets are not attached.......... 1☐	
(2) Yes, continuation sheets are attached............. 2☐	

Schedule E	Card 1 Column
45A. Schedule E, Quest' n 1 - "Did the decedent, at the time of his death, own any property as a joint tenant or as a tenant by the entirety, with right of survivorship?"	
a. Schedule E not filed........... 0☐	73
b. Schedule E filed,	
(1) "No" box checked........... 1☐	
(2) "Yes" box checked.......... 2☐	
(3) Neither box checked........ 3☐	
45B. How many joint or co-tenants are listed in answer to schedule E, Question 1?	
a. Schedule not filed............ 0☐	74
b. Schedule E filed,	
(1) "Yes" box not checked, none listed..................... 1☐	
(2) "Yes" box checked, none listed..................... 2☐	
(3) One........................ 3☐	
(4) Two........................ 4☐	
(5) Three or more.............. 5☐	
46A. Is the space provided on the Schedule E on Form 706 adequate for the information supplied?	
a. No entries on Schedule E (or equivalent schedule)....... 0☐	75
b. Entries on Schedule E (or equivalent schedule),	
(1) No, the space was not adequate.................. 1☐	
(2) Yes, the space was adequate.................. 2☐	
46B. Are continuation sheets attached for the Schedule E information?	
a. No entries on Schedule E (or equivalent schedule)........... 0☐	76
b. Entries on Schedule E (or equivalent schedule),	
(1) No, continuation sheets are not attached............... 1☐	
(2) Yes, continuation sheets are attached............... 2☐	

Schedule F	
47A. Schedule F, Question 3 - "Was there any insurance which the decedent owned on the life of another which is not included in the return as a part of the gross estate?"	
a. "No" box checked.............. 0☐	77
b. "Yes" box checked............. 1☐	
c. Neither box checked........... 2☐	

Schedule F--Cont.	Card 1 Column
47B. Schedule F, Question 4 - "Has the decedent's estate, his spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or his death?"	
a. "No" box checked.............. 0☐	78
b. "Yes" box checked............. 1☐	
c. Neither box checked........... 2☐	
47C. Schedule F, Question 5 - "Did the decedent at the time of his death have a safe deposit box?"	
Note: Not applicable for those returns filed on forms revised prior to 1971. 1971. Place a check in box "0".	
a. Return filed on form revised prior to 1971.................. 0☐	79
b. Form used revised in 1971 or 1972,	
(1) "No" box checked........... 1☐	
(2) "Yes" box checked.......... 2☐	
(3) Neither box checked........ 3☐	
47D. How many safe deposit boxes are listed in answer to Question 5 on Schedule F?	
Note: Not applicable for those returns filed on forms revised prior to 1971. Place a check in box "0".	
a. Return filed on form revised prior to 1971................. 0☐	80
b. Form used revised in 1971 or 1972,	
(1) "Yes" box not checked, none listed............... 1☐	
(2) "Yes" box checked, none listed.................... 2☐	
(3) One...................... 3☐	
(4) Two...................... 4☐	
(5) Three.................... 5☐	
(6) Four or more............. 6☐	

	Card 2 Column
Serial number - duplicate columns 1-5 from Card 1.	1-5
Card number.......................... 2☑	6
48A. Is the space provided on the Schedule F on Form 706 adequate for the information supplied?	
a. No entries on Schedule F (or equivalent schedule).......... 0☐	
b. Entries on Schedule F (or equivalent schedule),	
(1) No, the space was not adequate................. 1☐	
(2) Yes, the space was adequate................. 2☐	

Serial Number [ ] (Do Not Punch)

Schedule F--Cont.	Card 2 Column
48B. Are continuation sheets attached for the Schedule F information?	
a. No entries on Schedule F (or equivalent schedule)...... 0 ☐	8
b. Entries on Schedule F (or equivalent schedule),	
(1) No, continuation sheets are not attached.......... 1 ☐	
(2) Yes, continuation sheets are attached............. 2 ☐	

Schedule G	
49A. Schedule G, Question 4 - "Were there in existence at the time of the decedent's death any trusts created by him during his lifetime?"	
a. "No" box checked............. 0 ☐	9
b. "Yes" box checked............ 1 ☐	
c. Neither box checked.......... 2 ☐	
49B. How many trust or transfer instruments accompany the return?	
a. "Yes" box not checked, none submitted and no indication that documents were previously submitted..................... 0 ☐	10
b. "Yes" box checked, none submitted and no indication that required documents were previously submitted............ 1 ☐	
c. None, but there is an indication that required documents were previously submitted..... 2 ☐	
d. One or more.................. 3 ☐	
50A. Is the space provided on the Schedule G on Form 706 adequate for the information supplied?	
a. No entries on Schedule G (or equivalent schedule)...... 0 ☐	11
b. Entries on Schedule G (or equivalent schedule),	
(1) No, the space was not adequate.................. 1 ☐	
(2) Yes, the space was adequate.................. 2 ☐	
50B. Are continuation sheets attached for the Schedule G information?	
a. No entries on Schedule G (or equivalent schedule).......... 0 ☐	12
b. Entries on Schedule G (or equivalent schedule),	
(1) No, continuation sheets are not attached............. 1 ☐	
(2) Yes, continuation sheets are attached............. 2 ☐	

Schedule H	Card 2 Column
51A. Schedule H, Question 1a - "Did the decedent, at the time of death, possess a general power of appointment created after October 21, 1942?"	
a. "No" box checked.............. 0 ☐	13
b. "Yes" box checked............. 1 ☐	
c. Neither box checked........... 2 ☐	
51B. Schedule H, Question 2a - "Did the decedent, at any time, by will or otherwise, exercise or release (to any extent) a general power of appointment created after October 21, 1942?"	
a. "No" box checked.............. 0 ☐	14
b. "Yes" box checked............. 1 ☐	
c. Neither box checked........... 2 ☐	
51C. Schedule H, Question 3 - "Were there in existence at the time of the decedent's death any trusts not created by him under which he possessed any power, beneficial interest, or trusteeship?"	
a. "No" box checked.............. 0 ☐	15
b. "Yes" box checked............. 1 ☐	
c. Neither box checked........... 2 ☐	
51D. How many documents are attached in answer to Questions 1a, 2a, and 3 on Schedule H?	
a. "No" box checked in answer to questions 1a, 2a, and 3. No documents attached............ 0 ☐	16
b. "No" box not checked in answer to at least one on the three questions. No documents attached 1 ☐	
c. One.......................... 2 ☐	
d. Two.......................... 3 ☐	
e. Three or more................. 4 ☐	
51E. Is there a trust or will attached in answer to Questions 1a, 2a, and 3 on Schedule H?	
a. "No" box checked in answer to Questions 1a, 2a, and 3. No trusts or wills attached....... 0 ☐	17
b. "No" box not checked in answer to at least one of the three questions. No trusts or wills attached...................... 1 ☐	
c. Trust(s)...................... 2 ☐	
d. Will(s)....................... 3 ☐	
e. Both trust(s) and will(s)...... 4 ☐	

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Serial Number (Do Not Punch)

Schedule K

56A. Is the space provided on the Schedule K on Form 706 adequate for the information supplied?

a. No entries on Schedule K (or equivalent schedule)........... 0☐
b. Entries on Schedule K (or equivalent schedule),
(1) No, the space was not adequate.................. 1☐
(2) Yes, the space was adequate 2☐

26

56B. Are continuation sheets attached for the Schedule K information?

a. No entries on Schedule K (or equivalent schedule)........... 0☐
b. Entries on Schedule K (or equivalent schedule),
(1) No, continuation sheets are not attached........... 1☐
(2) Yes, continuation sheets are attached............... 2☐

27

Schedule L

57A. Is the space provided on the Schedule L on Form 706 adequate for the information supplied?

a. No entries on Schedule L (or equivalent schedule)........... 0☐
b. Entries on Schedule L (or equivalent schedule),
(1) No, the space was not adequate.................. 1☐
(2) Yes, the space was adequate.................. 2☐

28

57B. How many continuation sheets are attached for the "Net Losses During Administration" portion of Schedule L?

a. No entries on Schedule L (or equivalent schedule)........... 0☐
b. Entries on Schedule L (or equivalent schedule),
(1) No entries on "Net Losses During Administration" portion of Schedule L, but entries on second part of schedule.................. 1☐
(2) Entries on "Net Losses During Administration" portion of Schedule L, no continuation sheets added.. 2☐

29

Schedule L--Cont.

Card 2 Column

57B.--Continued

(3) One........................ 3☐
(4) Two........................ 4☐
(5) Three...................... 5☐
(6) Four to six................ 6☐
(7) Seven to nine.............. 7☐
(8) Ten or more................ 8☐

57C. How many continuation sheets are attached for the "Expenses Incurred in Administering Property not Subject to Claims" portion of Schedule L?

a. No entries on Schedule L (or equivalent schedule)............ 0☐
b. Entries on Schedule L (or equivalent schedule),
(1) No entries on "Expenses Incurred, etc." portion of Schedule L, but entries on first part of schedule...... 1☐
(2) Entries on "Expenses Incurred, etc." portion of Schedule L, no continuation sheets added................ 2☐
(3) One........................ 3☐
(4) Two........................ 4☐
(5) Three...................... 5☐
(6) Four to six................ 6☐
(7) Seven to nine.............. 7☐
(8) Ten or more................ 8☐

30

Schedule M

58. "Has any action been instituted to contest the will or any provision thereof affecting any property interest listed on this schedule or for construction of the will or any such provision?"

1972 Rev. - Schedule M, Question 1a
1971 Rev. - Schedule M, Question 1a
1966 Rev. - Schedule M, Question 1
1963 Rev. - Schedule M, Question 1

a. Schedule M <u>not</u> filed............. 0☐
b. Schedule M filed,
(1) "No" box checked............. 1☐
(2) "Yes" box checked............ 2☐
(3) Neither box checked.......... 3☐

31

Serial Number ______ (Do Not Punch)

Schedule M--Cont.	Card 2 Column
59A. Is the space provided on the Schedule M on Form 706 adequate for the information supplied?	
a. No entries on Schedule M (or equivalent schedule)........... 0☐	32
b. Entries on Schedule M (or equivalent schedule),	
(1) No, the space was not adequate.................... 1☐	
(2) Yes, the space was adequate. 2☐	
59B. Are continuation sheets attached for the Schedule M information?	
a. No entries on Schedule M (or equivalent schedule)........... 0☐	33
b. Entries on Schedule M (or equivalent schedule),	
(1) No, continuation sheets are not attached........... 1☐	
(2) Yes, continuation sheets are attached............... 2☐	

Schedule N	Card 2 Column
60A. Is the space provided on the Schedule N on Form 706 adequate for the information supplied?	
a. No entries on Schedule N (or equivalent schedule)........... 0☐	34
b. Entries on Schedule N (or equivalent schedule),	
(1) No, the space was not adequate.................. 1☐	
(2) Yes, the space was adequate 2☐	
60B. Are continuation sheets attached for the Schedule N information?	
a. No entries on Schedule N (or equivalent schedule)........... 0☐	35
b. Entries on Schedule N (or equivalent schedule),	
(1) No, continuation sheets are not attached........... 1☐	
(2) Yes, continuation sheets are attached............... 2☐	

Credit for Foreign Death Taxes Schedule	Card 2 Column
61. Is the amount from Line 1 or from Line 5 entered on Line 6 on the Credit for Foreign Death Taxes Schedule?	
1972 Rev. - Schedule O	
1971 Rev. - Schedule P	
1966 Rev. - Schedule S	
1963 Rev. - Schedule S	

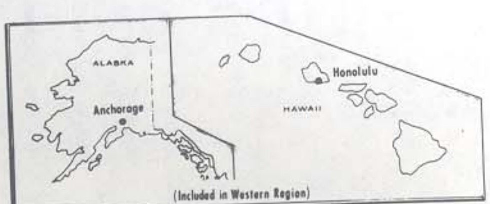
Credit for Foreign Death Taxes Schedule--Cont.	Card 2 Column
61.--Continued	
a. No entries on Schedule (or equivalent schedule............. 0☐	36
b. Entries on Schedule (or equivalent schedule),	
(1) Amount from Line 1 entered on Line 6.................. 1☐	
(2) Amount from Line 5 entered on Line 6.................. 2☐	
(3) No entry on Line 6.......... 3☐	
62. How many additional copies of the "Credit for Foreign Death Taxes" Schedule are attached to the return?	
1972 Rev. - Schedule O	
1971 Rev. - Schedule P	
1966 Rev. - Schedule S	
1963 Rev. - Schedule S	
a. No entries on the Schedule (or equivalent schedule)........... 0☐	37
b. Entries on the Schedule (or equivalent schedule),	
(1) None...................... 1☐	
(2) One........................ 2☐	
(3) Two or more................ 3☐	

Credit for Tax on Prior Transfers Schedule	Card 2 Column
63. How many additional copies of the "Credit for Tax on Prior Transfers" Schedule are attached to the return?	
1972 Rev. - Schedule P	
1971 Rev. - Schedule O	
1966 Rev. - Schedule R	
1963 Rev. - Schedule R	
a. No entries on the Schedule (or equivalent schedule).......... 0☐	38
b. Entries on the Schedule (or equivalent schedule),	
(1) None...................... 1☐	
(2) One....................... 2☐	
(3) Two or more.............. 3☐	

Internal Revenue Service Regions and Districts

Map of Internal Revenue Regions and Districts

(3–6–74)



LEGEND

- Regional Boundary
- District Boundary
- Commissioner of Internal Revenue Washington, D. C.
- ★ Regional Commissioner – District Director
- ● District Director
- ■ Service Center
- O National Computer Center Martinsburg, W. Va.
- ♦ IRS Data Center Detroit, Mich.