

Table 1

Lower Level Estimates

All dollar values are in millions of \$1998

Panel 1 1998-2017							
	Neg or Zero	\$1 to \$.9M	\$1M to \$4.9M	\$5M to \$9.9M	\$10M to \$19.9M	\$20M or more	Total
Number of Estates	1,262,390	22,722,962	1,555,521	160,121	68,774	57,807	25,827,575
Value of Estates	(\$13,143)	\$3,936,733	\$3,180,366	\$1,110,709	\$941,217	\$2,468,303	\$11,624,185
Estate Fees	\$358	\$148,014	\$128,913	\$49,124	\$43,133	\$86,086	\$455,628
Estate Taxes	\$0	\$38,837	\$683,920	\$429,723	\$405,119	\$841,901	\$2,399,500
Bequest to Charity	\$0	\$199,798	\$256,819	\$154,769	\$151,229	\$958,242	\$1,720,857
Bequest to Heirs	\$0	\$3,550,084	\$2,110,714	\$477,093	\$341,736	\$582,073	\$7,061,700
Panel 2 1998-2052							
	Neg or Zero	\$1 to \$.9M	\$1M to \$4.9M	\$5M to \$9.9M	\$10M to \$19.9M	\$20M or more	Total
Number of Estates	4,981,782	76,593,322	5,325,055	495,067	240,750	203,336	87,839,311
Value of Estates	(\$50,856)	\$13,933,317	\$11,361,859	\$3,338,664	\$3,334,276	\$8,687,635	\$40,604,894
Estate Fees	\$784	\$523,820	\$464,098	\$147,692	\$153,640	\$302,147	\$1,592,182
Estate Taxes	\$0	\$270,524	\$2,521,800	\$1,289,458	\$1,445,628	\$2,956,108	\$8,483,517
Bequest to Charity	\$0	\$717,542	\$924,960	\$463,626	\$526,158	\$3,389,897	\$6,022,182
Bequest to Heirs	\$0	\$12,421,430	\$7,451,001	\$1,437,888	\$1,208,851	\$2,039,483	\$24,558,653

Table 2
Middle Level Estimates

All Dollar values are in millions of \$1998

Panel 1							
1998-2017							
	Neg or Zero	\$1 to \$9M	\$1M to \$4.9M	\$5M to \$9.9M	\$10M to \$19.9M	\$20M or more	Total
Number of Estates	1,209,927	22,432,476	1,816,921	215,363	82,248	70,641	25,827,575
Value of Estates	(\$9,277)	\$4,679,776	\$3,791,344	\$1,479,134	\$1,099,309	\$3,131,068	\$14,171,354
Estate Fees	\$354	\$175,951	\$154,084	\$65,419	\$50,403	\$108,693	\$554,905
Estate Taxes	\$0	\$61,279	\$827,012	\$573,687	\$472,804	\$1,063,698	\$2,998,480
Bequest to Charity	\$0	\$237,209	\$308,204	\$206,960	\$174,870	\$1,225,839	\$2,153,081
Bequest to Heirs	\$0	\$4,205,338	\$2,502,043	\$633,069	\$401,232	\$732,837	\$8,474,519
Panel 2							
1998-2052							
	Neg or Zero	\$1 to \$9M	\$1M to \$4.9M	\$5M to \$9.9M	\$10M to \$19.9M	\$20M or more	Total
Number of Estates	4,285,314	70,088,376	11,371,889	1,265,072	487,547	341,112	87,839,311
Value of Estates	(\$29,331)	\$17,368,689	\$24,134,611	\$8,579,820	\$6,469,160	\$16,382,515	\$72,905,464
Estate Fees	\$562	\$652,983	\$999,668	\$379,661	\$298,331	\$568,447	\$2,899,652
Estate Taxes	\$0	\$672,308	\$5,664,772	\$3,343,414	\$2,804,654	\$5,563,335	\$18,048,483
Bequest to Charity	\$0	\$937,618	\$1,992,373	\$1,208,441	\$1,011,306	\$6,419,197	\$11,568,936
Bequest to Heirs	\$0	\$15,105,780	\$15,477,798	\$3,648,305	\$2,354,868	\$3,831,536	\$40,418,287

Table 3

Higher Level Estimates

All dollar values are in millions of \$1998

Panel 1 1998-2017							
	Neg or Zero	\$1 to \$.9M	\$1M to \$4.9M	\$5M to \$9.9M	\$10M to \$19.9M	\$20M or more	Total
Number of Estates	1,123,891	21,827,249	2,399,101	280,167	115,327	81,839	25,827,575
Value of Estates	(\$6,165)	\$5,333,615	\$4,848,943	\$1,914,202	\$1,553,817	\$3,891,988	\$17,536,399
Estate Fees	\$254	\$200,529	\$197,832	\$84,717	\$71,521	\$135,059	\$689,911
Estate Taxes	\$0	\$98,357	\$1,062,483	\$742,803	\$672,125	\$1,321,786	\$3,897,553
Bequest to Charity	\$0	\$271,014	\$391,668	\$267,623	\$244,789	\$1,524,749	\$2,699,842
Bequest to Heirs	\$0	\$4,763,715	\$3,196,961	\$819,060	\$565,383	\$910,395	\$10,255,513
Panel 2 1998-2052							
	Neg or Zero	\$1 to \$.9M	\$1M to \$4.9M	\$5M to \$9.9M	\$10M to \$19.9M	\$20M or more	Total
Number of Estates	3,746,158	58,915,725	20,448,961	2,794,077	1,191,398	742,991	87,839,311
Value of Estates	(\$19,348)	\$17,558,323	\$46,863,759	\$19,142,272	\$16,237,734	\$36,374,157	\$136,156,897
Estate Fees	\$428	\$664,087	\$2,000,275	\$848,144	\$747,373	\$1,262,818	\$5,523,125
Estate Taxes	\$0	\$1,018,428	\$12,687,522	\$7,510,733	\$7,040,021	\$12,358,105	\$40,614,810
Bequest to Charity	\$0	\$994,180	\$4,216,581	\$2,719,327	\$2,594,719	\$14,238,520	\$24,763,327
Bequest to Heirs	\$0	\$14,881,628	\$27,959,381	\$8,064,067	\$5,855,621	\$8,514,713	\$65,275,411