

1977

Statistics of California State Inheritance Tax, Fiscal Years 1975-76 and 1976-77

Office of State Controller

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STATISTICS OF CALIFORNIA STATE INHERITANCE TAX

1. Card No. _____

2. FIRST MIDDLE LAST DATE OF DEATH 28. SPECIAL Life or term estates (inc. life or a specific term)

3. COUNTY: ENTER COUNTY ON LINE ABOVE

4. MONTH DAY YEAR

5. (LEAVE BLANK) DISTRICT NUMBER

6. (DO NOT PUNCH) DISTRICT CASE NUMBER

7. EXAMINER NUMBER

8. MONTH DAY YEAR REPORT RECEIPT DATE

9. MONTH DAY YEAR REPORT APPROVAL DATE

10. TYPE OF REPORT (Check appropriate space)

11. 1. First taxable report approved in case
2. Amended report
3. Supplemental report
4. Amended supplemental report

12. If item 11, report type 2 or 3, enter Date First Taxable Report Approved in Case
If item 11, report type 4, enter Approval Date, Supp. Report Being Amended.

13. ATTORNEY ACTION (Check all applicable spaces)

1. Prior to audit
2. Referred during audit
3. Not applicable

14. SPECIAL TAX FEATURES (Check all applicable spaces)

1. Pickup tax
2. Compromise tax
3. Tax credits (if applicable)
4. Not applicable

15. FOR CENTRAL OFFICE USE ONLY. EXAMINERS LEAVE BLANK. REFEREE NUMBER

16. CONTROLLER'S DETERMINATION CODE: & DISTRICT 7. REFEREE

17. \$ AMOUNT OF TAX 2. Acctg. only

18. FILE CODE: 1. Stat only

19. (2) Card number

20. C/O File Number: (PUNCH ITEM 2 ABOVE)

21. Type of Report: (PUNCH ITEM 11 ABOVE) CLEAR MARKET VALUE

22. \$ STATE TAXABLE ESTATE

23. \$ TIME LAG 5. REPORT RECEIPT TO APPROVAL

24. ERROR OR OMISSION (Check if yes)

25. KENNETH CORY, STATE CONTROLLER INHERITANCE AND GIFT TAX DIVISION

29. TYPE OF PROPERTY (Check all applicable spaces)

1. Community
2. Quasi-community
3. Separate

30. GROSS ESTATE (Omit cents): \$

31. NATURE OF AUDIT (Check one)

1. Complete
2. Selective

AUDIT PROBLEMS (Check all applicable spaces)

1. Complete
2. Selective
3. of report needed

32. Other audit errors
None of the above (1.-6.)

33. (For future use) 1. YES 2. NO

34. Foundations Total transfers to charities \$

35. HEIRS:

(1) Widow (Enter a 1)
(2) Widower (Enter a 1)
(3) Class A minor (\$12,000 exempt)
(4) Other Class A (\$5,000 exempt)
(5) Class B
(6) Present low Class C (\$300 exempt)
(7) Exempt charities, government jurisdictions

37. NO INTEREST

ENTER NUMBER IN EACH CLASS

fiscal years
1975-76 and 1976-77



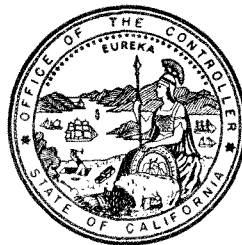
KFC
894.A1
S83
1975-77

KFC
894.A1
583
1975-77

STATISTICS OF CALIFORNIA STATE INHERITANCE TAX

FISCAL YEARS 1975-76 AND 1976-77

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KENNETH CORY
STATE CONTROLLER

INHERITANCE AND GIFT TAX DIVISION

SACRAMENTO

OCTOBER, 1979

BY

Paige V. Vorhies
Administrative Assistant

Under the Direction of
MYRON SIEDORF, Chief Inheritance Tax Attorney



KENNETH CORY

Controller of the State of California

SACRAMENTO, CALIFORNIA 95805

The accompanying report, Statistics of California State Inheritance Tax, Fiscal Years 1975-76 and 1976-77, is the sixth biennial statistical summary of inheritance tax cases to be published by the State Controller. Earlier biennial reports were issued in May 1965, February 1967, January 1970, March 1972, and September 1976.

The statistics presented in this report were derived from statistical summary sheets prepared by the Inheritance and Gift Tax Division for every inheritance tax report reviewed and approved in fiscal years 1975-76 and 1976-77. Information is provided on characteristics of taxable estates, the beneficiary structure of estates, and factors involved in the computation of tax. Hopefully this data will provide additional means for evaluating proposed legislation and projecting inheritance tax revenue. It should be noted that tax assessment and payment procedures are such that the amount of inheritance tax assessed, as reflected in this report, cannot be directly related to the amount of inheritance tax collected for the report period.


Kenneth Cory
State Controller

STATISTICS OF CALIFORNIA STATE INHERITANCE TAX

FISCAL YEARS 1975-76 AND 1976-77

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STATISTICS OF CALIFORNIA STATE INHERITANCE TAX
FISCAL YEARS 1975-76 AND 1976-77

Introduction

The California Inheritance Tax Law is set forth in Part 8 of Division 2 of the California Revenue and Taxation Code.^{1/} The intent of the law is to assess a tax on the transfer of property taking effect at the transferor's death. The types of property subject to inheritance tax include transfers by will or intestate succession, joint tenancy survivorships, and certain types of lifetime transfers. In general, all real and tangible personal property of the decedent located in California and all intangible personal property belonging to a California resident wherever located is taxable in California. The property transferred is valued as of the decedent's date of death, and the tax computed at the rates and exemptions in effect at the date of death.

Where the estate of a decedent is subject to probate administration, the tax, if any, is fixed by order of the Superior Court during the course of probate proceedings. In the event there are no assets requiring probate, the tax may be fixed by order of the Superior Court in special tax proceedings. The Court appoints an inheritance tax referee in each case from a panel established by the State Controller. The referee first appraises the assets, computes all allowable deductions and exemptions, then, acting as a referee of the Court, submits his report of the amount of tax due the State. If neither the State nor the taxpayer files objections to the referee's report, the Court makes its order fixing the tax in accordance therewith.

The State Controller, representing the State through the Inheritance and Gift Tax Division, is responsible for establishing that the proper amount of tax is fixed and collected. A staff of attorneys specializing in this field of law, and a staff of inheritance tax examiners, are employed to audit the referees' reports and supporting documents before the reports are filed with the Court. Most disputed issues are thus disclosed, thoroughly discussed with the taxpayer's representatives, and settled before the original reports are filed with the Court.

In 1971, legislation was enacted which established a procedure for determination of inheritance tax by the State Controller when no court proceeding is pending or likely to be filed. The "Controller's Determination" is the equivalent of a court order fixing tax, subject to the same provisions for amendment, modification, and setting aside. This tax determination procedure replaced the earlier procedure of informal inheritance tax determination without a court proceeding, known as the letter report method, which had several administrative defects.

1/

The California Probate Code contains provisions governing the administration of decedents' estates, which should be read in conjunction with the California Inheritance Tax Law.

If it is determined that a tax is payable to the State, it is paid to the local county treasurer, who in turn forwards his collections to the State Treasurer at specified intervals. When the county treasurers issue tax receipts, copies are sent to the Inheritance and Gift Tax Division for accounting purposes.

The estates described in this biennial report are taxable estates for which inheritance tax reports were audited by examiners of the Inheritance and Gift Tax Division in fiscal years 1975-76 and 1976-77. Data on amended and supplemental reports approved during these years were incorporated with original report data only if the first reports were also approved during those periods. Report data modifying cases first audited in prior fiscal years were eliminated in order to avoid duplicate presentation of estates in more than one statistical report.

It should be noted that not all decedent Californians or nonresidents dying in California had estates covered in this report. A number of deaths occurring in the State were among persons from other states or countries with no assets in California, or among California residents with assets outside the taxing jurisdiction of California. Deaths occurred also among those of young years who infrequently leave behind "estates." There are additional numbers of decedent Californians whose estates within California were entirely exempt from inheritance tax under the various exclusions and exemptions provided by law. The Inheritance and Gift Tax Division maintains records of these nontaxable estates where a "No Tax" Certificate has been filed or a Certificate of Release of Inheritance Tax Lien or a Consent to Transfer issued. As these estates were not subject to tax, they have not been included in this report, which deals with taxable estates only.

Inheritance Tax Trends

Historically the number of taxable estates and the amount of inheritance tax actually collected have taken upward trends. Table 2 presents a twenty-year time series of inheritance tax revenue, including the percent change in revenue from one fiscal year to another. As shown, the growth in revenue has been positive but not steady. Inheritance tax revenue is dependent not only on the number and size of taxable estates for which payments are made but also on the tax rates and exemptions in effect at the time. Legislative changes pertaining to tax discounts, the delinquency period for tax payments, and the interest rate for delinquent tax all have a bearing on inheritance tax payment patterns. Changes in the state of the economy affect taxable estate values and, as a result, the inheritance tax revenue. In addition, tax produced by a few large estates in any one year may unduly affect the overall figures.

Table 3 illustrates trends in taxable estates for which inheritance tax reports were approved from fiscal year 1967-68 through 1976-77. In general, the total number and value of taxable estates have tended to increase over the years in keeping with population growth and inflation. Of particular note is the effect of inflation upon real estate values. The rapid rise in property values has not only increased the gross estate value but has also

increased the average tax assessed per estate. In 1976-77, the number of taxable estates fell 1.8% while the gross estate value rose 6.8% and the total tax assessed rose 9.3%. Total tax assessed, however, also fluctuates in relation to the influence exerted by law changes and certain large estates.

The amount of inheritance tax assessed for each fiscal year in Table 3 is not comparable to the amount of inheritance tax revenue for the same period in Table 2. Tax may be paid in an estate before or after the first inheritance tax report in the case is completed. If an estate is sizable, it is likely that an estimated amount of tax will be paid prior to the first report's approval, in which case the amount of tax paid would become inheritance tax revenue perhaps years before the actual amount of inheritance tax is finally assessed.

Districts and Counties

California inheritance and gift tax is administered through three district offices -- Sacramento, San Francisco and Los Angeles. Each district office has jurisdiction over tax matters arising in the counties assigned to its district. Tables 4A and 4B sum up the estate values and inheritance tax assessed for all taxable estates, by district. Tables 5A and 5B present those estate values and inheritance tax assessed on a statewide basis in several categories of gross estate size. Tables 6A and 6B contain distributions of the estate values and tax assessed by the 58 California counties collecting inheritance tax.

As indicated in these tables, the Los Angeles district processed inheritance tax reports for over 50% of all taxable estates in both 1975-76 and 1976-77, while Los Angeles county alone was responsible for roughly one-third of the reports. The total estate values for this district were greater than for the San Francisco and Sacramento districts combined, though the Los Angeles district totals were higher in 1975-76 than in 1976-77 and the proportion of total inheritance tax assessed attributable to the Los Angeles district dropped from 58% in 1975-76 to 55% in 1976-77.

In terms of average values, San Francisco district estates ranked first with the highest average estate values and inheritance tax assessed in both fiscal years. In 1976-77 the average gross estate value per San Francisco district estate of \$171,900 far surpassed the Los Angeles and Sacramento averages of \$149,900 and \$120,500, respectively. At the same time, the \$7,394 average inheritance tax assessed per estate for the San Francisco district exceeded the \$5,731 Los Angeles district average value and the \$4,281 Sacramento district average value.

Date of Death

The decedent's date of death is a critical factor in the determination of inheritance tax. All property subject to tax is valued as of the date of death; the tax rates and exemptions applicable are those in effect as of

the date of death; interest incurred on unpaid inheritance tax is computed starting nine months from the date of death.

In Tables 7A and 7B all taxable estates are grouped by the decedent's date of death, in six-month time periods. The estate values and inheritance tax assessed are given for each group of estates. It can be seen from these tables that for both fiscal years 1975-76 and 1976-77 less than one-third of the decedents died in the same year tax reports on their estates were approved but approximately one-half died during the previous fiscal year.

The taxable estates in Tables 8A through 8D are also grouped by period of death but are further broken down by the size of their clear market value. Tables 9A through 9D provide detailed distributions of taxable estates within each district, by the time elapsed from the date of death to the date of the first report's approval and by the size of their clear market value. These tables demonstrate the direct relationship between estate size and the time interval from the date of death to the date of the first report's approval. In the larger and more complex estates a great deal of time may be spent resolving internal estate problems and settling legal matters before tax reports are prepared. Furthermore, the time spent by State inheritance tax attorneys and examiners reviewing these reports quite often exceeds that spent on reports for smaller, less complicated estates.

Beneficiaries

Inheritance tax is assessed on transfers to individual beneficiaries, whose relationships to the decedent determine the rates and exemptions used in computing the tax. Table 1B sets forth the rates and exemptions applicable to the various beneficiary classifications, effective as to decedents dying on or after January 1, 1976. Table 1A represents the time period July 29, 1967, through December 31, 1975.

Tables 10A-10D provide information on all estates grouped by size of clear market value that have beneficiaries in specified classes. The number of estates are accumulated in Tables 10A and 10C, and the number of beneficiaries, in Tables 10B and 10D. According to these tables, beneficiaries of "Class A, Other than Minor Child" were more common to taxable estates than those of any other class, receiving interests in about one-half of all estates. Over one-third of the total number of beneficiaries fell into this classification.

Tables 11A, 11B, 12A and 12B go into detail on charitable beneficiaries and transfers to them. Examination of Tables 11A and 11B reveals that as estates increased in value, the percentage of estates with charities and the average value of transfers to charities went up accordingly. In Tables 12A and 12B all taxable estates are sorted by their clear market value and further broken down by the total value of transfers made by the decedent to charities. As shown, only a small minority of the estates involved charitable transfers, nearly half of which amounted to under \$5,000 per estate.

Special Estate Features

Notable characteristics of taxable estates are detailed in Tables 13A and 13B through 16A and 16B.

Tables 13A and 13B provide statistics on the character of property, i.e., taxable estates composed of community, quasi-community, or separate property or some combination of these three property types. It can be observed in these tables that the relative proportion of estates comprising the various categories of property shifts markedly as estate size increases. In 1976-77, for example, 92% of all estates worth less than \$25,000 were made up of separate property; this rate gradually dropped to below 50% for estates worth \$300,000 to \$499,999 but turned up to about 52% for estates valued at \$1,000,000 and over.

The number and percent of estates with special estate-planning, property, and tax features are listed in Tables 14A and 14B. As might be predicted, the incidence of these special features was proportionately higher in the larger estates. Property held in joint tenancy, however, was common to over one-half of the estates in all clear market value size groups.

In Tables 15A and 15B data has been compiled only on estates involving election by the surviving spouse. The number and total clear market value of estates with this feature are shown for each district in several clear market value categories. It is evident from these tables that surviving spouse election estates were more prevalent in the Los Angeles district, where almost three-fourths of the cases occurred.

In Tables 16A and 16B all taxable estates are distributed by size of clear market value and the total amount of inheritance tax assessed is separated into normal inheritance tax and pickup tax. Of the \$228,922,271 in inheritance tax assessed in 1975-76 estates, \$3,245,072 was pickup tax. The 1976-77 total tax amount of \$250,257,772 included \$2,873,206 of pickup tax. Again the importance of a few large estates in the inheritance tax picture is stressed in these tables. In 1975-76, 54.2% of all pickup tax resulted from only 1.1% of the total estates and in 1976-77, 58.7% came from 1.2% of the total estates.

Estate Size and Tax Assessed

Tables 17A and 17B through 23A and 23B contain further detail on the size of estates and inheritance tax assessed. Estate values and inheritance tax assessed are summarized for estates of varying gross estate sizes in Tables 17A and 17B, of varying clear market value sizes in Tables 20A and 20B, and of varying state taxable estate sizes in Tables 22A and 22B. Inheritance tax assessed is presented as it relates to gross estate size in Tables 19A and 19B, to size of clear market value in Tables 21A and 21B, and to state taxable estate size in Tables 23A and 23B. Tables 18A and 18B, "State Taxable Estate Size by Gross Estate Size", compare the sizes of estates before and after deductions, contributions, and exclusions come into play.

These tables reveal the direct relationship between estate size and

inheritance tax assessed. As taxable estates rise in value, not only does the amount of tax per estate increase but also the proportion of tax per estate. In Table 17A, for instance, the amount of tax assessed on 1975-76 estates between \$10,000 and \$24,999 in gross estate size was 2.66% of their gross value; for taxable estates in the \$100,000-199,999 size bracket, this percentage was 3.26; for estates worth \$1,000,000-1,999,999, this percentage rose to 5.09%.

GLOSSARY

Charitable exclusion. This exclusion applies to transfers to private charities, the United States, the State of California, or public corporations of California.

Clear market value. Net value of estate remaining after subtraction of deductions, survivor's contribution, and \$50,000 insurance exclusion from gross estate value.

Community exclusion. For estates of decedents who died prior to January 1, 1976, this exclusion embraces all community property going to the surviving spouse except where the survivor is given a power of appointment over the decedent's community interest. If the spouse receives an interest in the property subject to a power over and above the power itself, that interest up to the value of a life estate is excluded from tax. Effective as to decedents dying on or after January 1, 1976, all of the decedent's share of the community property is subject to inheritance tax, whether or not it passes to the surviving spouse. The surviving spouse's one-half share is excluded from tax.

The community exclusion is applicable only to property transferred to the surviving spouse. The decedent's share of community property passing to other beneficiaries is subject to inheritance tax.

If life insurance premiums have been paid from community funds, the insurance proceeds are community property and qualify for the community exclusion when paid to the surviving spouse.

Joint tenancy property held between husband and wife derived from community funds is treated as community property for inheritance tax purposes and is covered by the community exclusion.

Community property. Generally, all property acquired by husband and wife during marriage while residents of California, except that acquired by gift, bequest, devise or descent.

Compromise tax. The amount of inheritance tax added to or subtracted from the total tax imposed against all transferees of a decedent by reason of a compromise of a contingency or a compromise as to the domicile of the decedent.

Deductions. Allowable deductions include debts of the decedent, expenses of last illness paid after death, funeral and burial expenses, attorneys' and executors' fees, taxes (other than estate and inheritance taxes) due at decedent's death, and costs of administration.

District. Each of the three district offices of the Inheritance and Gift Tax Division -- Sacramento, San Francisco, Los Angeles -- has jurisdiction of tax matters arising in the counties within its district, assigned as follows:

| <u>Sacramento</u> | | <u>San Francisco</u> | <u>Los Angeles</u> |
|-------------------|-------------|----------------------|--------------------|
| Alpine | Nevada | Alameda | Imperial |
| Amador | Placer | Contra Costa | Inyo |
| Butte | Plumas | Del Norte | Kern |
| Calaveras | Sacramento | Humboldt | Los Angeles |
| Colusa | San Joaquin | Marin | Mono |
| El Dorado | Shasta | Mendocino | Orange |
| Fresno | Sierra | Monterey | Riverside |
| Glenn | Siskiyou | San Benito | San Bernardino |
| Kings | Solano | San Francisco | San Diego |
| Lake | Stanislaus | San Luis Obispo | Santa Barbara |
| Lassen | Sutter | San Mateo | Ventura |
| Madera | Tehama | Santa Clara | |
| Mariposa | Trinity | Santa Cruz | |
| Merced | Tulare | Sonoma | |
| Modoc | Tuolumne | | |
| Napa | Yolo | | |
| | Yuba | | |

Election. Surviving spouse's election occurs when the decedent attempts to dispose of both the decedent's and the surviving spouse's shares of the community or quasi-community property, thereby forcing the surviving spouse to choose between taking under or against the decedent's will.

Exclusions. Exclusions act to entirely exclude from inheritance tax certain types of transfers that would have been taxed otherwise in the highest tax brackets. They represent reductions in the value of property subject to tax. The various types of exclusions provided by law are the community exclusion, quasi-community exclusion, Section 13560 exclusion, insurance exclusion, charitable exclusion, intangibles exemption, war risk insurance exemption, armed services exemption, and pension exemption.

Exempt insurance. Life or accident insurance proceeds payable to named beneficiaries exempt from tax under the community exclusion, quasi-community exclusion, or insurance exclusion; proceeds of federal war risk insurance policies payable to the estate, exempt under the war risk insurance exemption.

Exemptions. Exemptions enter into the actual computation of inheritance tax and have the effect of exhausting part of the lowest tax brackets. Tax is computed on the value of property in excess of exemptions at the same rate that would have been applicable had the exemptions not been allowed. The specific exemption and the marital exemption are the only true exemptions.

Gift tax credit. The credit allowed against the inheritance tax imposed on a taxable inter vivos gift on which a gift tax had been paid.

Gross estate value. Total gross value of all reported property of decedent subject to California inheritance tax before subtraction of deductions, survivor's contribution, and exclusions.

Types of transfers included in gross estate value:

- (1) Property passing by will or laws of succession subject to probate in California.
- (2) Joint tenancy property, including that between husband and wife derived from community funds. If the survivor's contribution is 100% of the joint tenancy property, the gross value of the property is still part of the gross estate value.
- (3) Inter vivos transfers subject to tax.
- (4) Life insurance payable to named beneficiaries if the aggregate amount exceeds \$50,000, unless entirely community property going to spouse. The total amount of insurance before application of the \$50,000 insurance exclusion is included. Insurance payable to the estate is part of the probate estate.
- (5) Other miscellaneous, uninventoried assets subject to tax.

Types of transfers not included in gross estate value:

- (1) Life insurance payable to named beneficiaries unless the aggregate amount exceeds the \$50,000 insurance exclusion and the community exclusion applicable to insurance payable to the spouse.
- (2) Proceeds of federal war risk insurance policies payable to the estate.
- (3) Proceeds of public employee retirement plans.

Inheritance tax assessed. The total amount of all normal inheritance tax and pickup tax payable in an estate. Includes compromise tax if any.

Insurance exclusion. This exclusion operates on up to \$50,000 of life or accident insurance proceeds payable to named beneficiaries. It is available only if the insurance is on the life of the present decedent, who retained incidents of ownership in the policy until death.

Inter vivos transfers. Transfers made during lifetime as opposed to testamentary transfers which are transfers effected by a will upon the death of a person.

Inter vivos transfers subject to tax. Transfers made during the decedent's lifetime without adequate and full consideration in money or money's worth subject to inheritance tax. Examples are trustee accounts, revocable trusts and transfers, gifts in which decedent reserved for himself a life interest, and gifts made by the decedent in contemplation of death.

Joint tenancy. An interest in property owned by two or more persons in equal shares, title to which was created by a single document which expressly declared the interest to be joint tenancy. The main characteristic of joint tenancy is the "right of survivorship" which means that at the death of a joint tenant his or her interest passes to the surviving joint tenant or tenants equally and is not subject to testamentary disposition.

Life estate. An interest or estate in property, the duration of which is measured by the life of one or more designated persons. A life estate may be created in real or personal property by either an inter vivos or testamentary transfer.

Marital exclusion. Effective as to decedents dying on or after January 1, 1976, the "marital exemption" was changed to a "marital exclusion", i.e., the nontaxable one-half of the separate property previously taken off at the lowest tax brackets is now excluded from the highest tax brackets.

Marital exemption. In cases where the date of death is prior to January 1, 1976, the exemption granted a surviving spouse in connection with separate property of the decedent. This exemption is limited to one-half the net separate property in the estate and cannot exceed the amount otherwise taxable received by the spouse.

Pickup tax. The Federal Estate Tax Law provides for a "maximum state death tax credit" to offset a theoretical amount of death taxes paid the State. The credit is a function of the federal estate tax and bears little or no relationship to the amount of California inheritance tax actually charged beneficiaries. If this federal tax credit exceeds the actual sum of inheritance tax payable by all beneficiaries to the State, an additional tax or "pickup tax" is assessed by the State against the estate as a whole in order to pick up the full amount of the credit allowable by the federal government. The amount of pickup tax imposed is equal to the difference between the maximum allowable State death tax credit and the inheritance tax. If no normal inheritance tax is due, the amount of pickup tax is equal to the amount of the maximum allowable State death tax credit.

Power of appointment. A power or authority given to a donee to dispose of property, or an interest therein, which is vested in a person other than the donee of the power.

Previously taxed property credit. The credit allowed against the inheritance tax imposed on a transfer of property to a Class A transferee, where that property had passed to the present decedent as a Class A transferee of a prior decedent no more than five years before the present decedent's death.

Quasi-community exclusion. This exclusion, known also as the 201.5 property exclusion, frees from tax quasi-community property taken by a nonacquiring spouse up to a value of one-half of the clear market value of all quasi-community property in the estate. The amount of the quasi-community property received by the nonacquiring spouse in excess of one-half of the net quasi-community property is subject to tax. All quasi-community property acquired by the surviving spouse is excluded from tax.

Quasi-community property going to persons other than the nonacquiring spouse is taxable.

Proceeds of life insurance on the life of the acquiring spouse attributable to premiums paid with quasi-community funds constitute quasi-community property. If paid to the surviving spouse, one-half of the proceeds are exempt under the quasi-community exclusion while the other half qualifies for the insurance exclusion.

Joint tenancy property of a husband and wife which had its source in quasi-community property is not considered quasi-community property for inheritance tax purposes. It is treated as a separate class of property with the presumption of equal contribution by the spouses. Upon the death of either spouse, the surviving spouse is not entitled to a quasi-community exclusion but is allowed a joint tenancy contribution of one-half the net value of such property, not subject to tax; the remaining one-half is taxable.

Quasi-community property. Property also referred to as 201.5 property, acquired by husband and wife during their marriage while residing outside California which would have been community property if acquired in California.

Section 13560 exclusion.^{1/} This exclusion excludes the surviving spouse's share of Section 13560 property from inheritance tax. The decedent's share is taxed as separate property.

Section 13560 property.^{1/} Property converted from separate to community, considered one-half the separate property of each spouse for inheritance tax purposes.

^{1/} Chapter 942, Statutes of 1975, effective as to decedents dying on or after January 1, 1976, repealed Section 13560 of the Revenue and Taxation Code, removing the distinction as to community property converted from separate property. The taxation effect is that upon the death of a spouse on or after January 1, 1976, property converted from separate to community must be taxed as true community property.

Separate property. Property belonging to one spouse acquired prior to marriage or acquired by gift or inheritance during marriage.

Specific exemption. The exemption to which each transferee is entitled with respect to all property received by him or her from the decedent. The specific exemption allowed is that in effect at the time of the decedent's death, depending on the transferee's relationship to the decedent. See Tables 1A and 1B, "California Inheritance and Gift Tax - Rates and Exemptions."

State taxable estate. Net taxable value of estate resulting from subtraction of community exclusion, quasi-community exclusion, Section 13560 exclusion, marital exclusion, and charitable exclusion from clear market value. State taxable estate is a statistical term only and has no legal definition.

Survivor's contribution. Amount of surviving joint tenant's contribution to joint tenancy property which is excluded from tax. The survivor's contribution is deducted from the gross value of the joint tenancy property in determining the net amount taxable to the survivor.

NOTE:

DUE TO ROUNDING, THE SUMS IN VARIOUS TABLES
DO NOT MATCH THE TOTALS EXACTLY.

TABLE 1A - CALIFORNIA INHERITANCE AND GIFT TAX - RATES AND EXEMPTIONS

Effective after 7:00 p.m., July 29, 1967, and before January 1, 1976

CALIFORNIA INHERITANCE AND GIFT TAX¹—RATES AND EXEMPTIONS

Effective as to $\left\{ \begin{array}{l} \text{decedents dying} \\ \text{gifts made} \end{array} \right\}$ after 7:00 p.m., July 29, 1967

| CLASSIFICATION | | EXEMPTION | Rate of tax on amount left after deducting exemption from \$25,000.00 | \$25,000 to \$50,000 | \$50,000 to \$100,000 | \$100,000 to \$200,000 | \$200,000 to \$300,000 | \$300,000 to \$400,000 | Over \$400,000 |
|---|---|--|---|----------------------|-----------------------|------------------------|------------------------|------------------------|----------------|
| Husband or Wife | Decedent's Separate and one-half of Quasi-community Property ² | One-half of Separate property ³ Plus \$5,000.00 | 3% | 4% | 6% | 8% | 10% | 12% | 14% |
| Minor Child (Includes Adopted) | 12,000.00 | | | | | | | | |
| Adult Child, Grandchild, Parent, Grandparent (Relationship may be by Blood or Adoption) Mutually Acknowledged Child Descendant of Mutually Acknowledged Child | 5,000.00 | | | | | | | | |
| Brother, Sister (Excludes Brothers- and Sisters-in-law) Descendant of Brother or Sister (Includes Descendant by Adoption or Acknowledgment) Wife or Widow of Son, Husband or Widower of Daughter | 2,000.00 | 6% | 10% | 12% | 14% | 16% | 18% | 20% | |
| Strangers in Blood and Relationships not Specified Above | 300.00 | 10% | 14% | 16% | 18% | 20% | 22% | 24% | |

¹ GIFT TAX ANNUAL EXEMPTION. Value of \$3,000.00 transferred to each donee in any calendar year is excluded from tax unless transfer is of a future interest.

² COMMUNITY PROPERTY passing or given to a spouse is exempt from inheritance and gift tax except that (effective Sept. 17, 1965): (1) decedent's half is subject to inheritance tax to the extent that a power of appointment therein is given to the surviving spouse, and (2) decedent's half resulting from separate property conversions is treated as separate property in computing inheritance and gift tax. One-half of quasi-community property is not taxable to a surviving spouse.

³ MARITAL EXEMPTION. One-half of separate property is exempt only in computing inheritance tax. After deducting exemptions the law provides that the tax is computed on the balance at the same rates that would have been applicable had the exemptions not been allowed. Example: For an estate of \$80,000 consisting entirely of separate property going to a spouse, the total exemptions are \$45,000 (\$40,000 marital exemption of one-half separate property plus \$5,000 personal exemption of a spouse). The balance of \$35,000 (\$80,000 less \$45,000) falls within the second and third tax brackets, \$5,000 being taxable at 4% in the second tax bracket (\$45,000 exemption to \$50,000) and \$30,000 being taxable at 6% in the third tax bracket (above \$50,000, but less than \$100,000). Thus, the rates applied are the same rates that would be applicable to this balance had the exemptions not been allowed. In effect, the lower rate brackets are used up by the exemptions.

TABLE 1B - CALIFORNIA INHERITANCE AND GIFT TAX - RATES AND EXEMPTIONS

Effective on or after January 1, 1976

CALIFORNIA INHERITANCE AND GIFT TAX¹—RATES AND EXEMPTIONS

Effective as to **decedents dying** **on or after January 1, 1976**
gifts made

| CLASSIFICATION | EXEMPTION | up to \$25,000.00 | \$25,000 to \$50,000 | \$50,000 to \$100,000 | \$100,000 to \$200,000 | \$200,000 to \$300,000 | \$300,000 to \$400,000 | Over \$400,000 |
|---|---------------|---|----------------------------|--|------------------------------|------------------------------|------------------------------|-------------------|
| Husband or Wife One-half of community property quasi-community property or decedent's separate property ² | 60,000 | _____ | _____ | Rate of tax on amount left after deducting exemption from \$100,000 6% | 8% | 10% | 12% | 14% |
| Minor Child (Includes Adopted) | 12,000 | Rate of tax on amount left after deducting exemption from \$25,000.00 3% | 4% | 6% | 8% | 10% | 12% | 14% |
| Adult Child, Grandchild, Parent, Grandparent (Relationship may be by Blood or Adoption) | 5,000 | | | | | | | |
| Mutually Acknowledged Child Descendant of Mutually Acknowledged Child | 5,000 | | | | | | | |
| Brother, Sister (Excludes Brothers- and Sisters-in-law) Descendant of Brother or Sister (Includes Descendant by Adoption) Wife or Widow of Son, Husband or Widower of Daughter | 2,000 | Rate of tax on amount left after deducting exemption from \$25,000.00 6% | 10% | 12% | 14% | 16% | 18% | 20% |
| Strangers in Blood and Relationships not Specified Above | 300 | Rate of tax on amount left after deducting exemption from \$25,000.00 10% | 14% | 16% | 18% | 20% | 22% | 24% |

¹ GIFT TAX ANNUAL EXEMPTION. Value of \$3,000.00 transferred to each donee in any calendar year is excluded from tax unless transfer is of a future interest.

² The one-half exclusion of decedent's separate property does not apply if it is the result of a division of community or quasi-community property between spouses.

TABLE 2 -- INHERITANCE TAX REVENUE^{a/}
FISCAL YEARS 1957-58 THROUGH 1976-77

| Fiscal year | Inheritance tax revenue | |
|-----------------------|-------------------------|----------------|
| | Value | Percent change |
| | (1) | (2) |
| 1957-58 | \$ 42,551,100 | + 18.2 |
| 1958-59 ^{b/} | 41,979,300 | - 1.3 |
| 1959-60 | 43,705,600 | + 4.1 |
| 1960-61 | 73,092,600 | + 67.2 |
| 1961-62 ^{b/} | 70,546,000 | - 3.5 |
| 1962-63 | 86,783,100 | + 23.0 |
| 1963-64 | 95,884,900 | + 10.5 |
| 1964-65 | 104,569,900 | + 9.1 |
| 1965-66 | 113,825,700 | + 8.9 |
| 1966-67 | 106,605,300 | - 6.3 |
| 1967-68 ^{b/} | 125,731,500 | + 17.9 |
| 1968-69 | 147,350,100 | + 17.2 |
| 1969-70 | 152,605,300 | + 3.6 |
| 1970-71 ^{c/} | 173,789,400 | + 13.9 |
| 1971-72 | 200,373,800 | + 15.3 |
| 1972-73 | 238,679,400 | + 19.1 |
| 1973-74 | 214,305,600 | - 10.2 |
| 1974-75 | 226,698,100 | + 5.8 |
| 1975-76 ^{d/} | 299,408,000 | + 32.1 |
| 1976-77 | 303,437,600 | + 1.3 |

a/ Source: Actual total inheritance tax revenue as reported in the "State of California, Annual Report of the State Controller."

b/ Substantial changes in the Inheritance Tax Law effective June 24, 1959, September 15, 1961, and July 29, 1967, affected the tax rates and exemptions.

c/ Effective December 8, 1971, new legislation accelerated the delinquency date for inheritance tax payments from two years after the date of death to nine months. In addition, the 5% discount provision for payment of inheritance tax within six months after the date of death was repealed.

d/ As of January 1, 1976, the interest rate for all delinquent inheritance taxes was increased from 6% to 12% per annum. This applied to prior delinquencies on which interest had been accruing at 6% as well as delinquencies occurring after that date. The extraordinarily large percentage increase in revenue from the prior year was due to accelerated payments resulting from the increase in the interest rate on delinquent tax.

TABLE 3 -- TRENDS IN INHERITANCE TAX ESTATES

Taxable Estates For Which Inheritance Tax Reports Approved, Fiscal Years 1967-68 Through 1976-77

| Fiscal Year | Number of taxable estates | Gross estate value | | Clear market value | | | State taxable estate (taxable value) | | | Inheritance tax assessed | | |
|-------------|---------------------------|--------------------|-----------|--------------------|-------------------------|-----------|--------------------------------------|-------------------------|----------|--------------------------|-------------------------|---------|
| | | Total (x 1000) | Average | Total (x 1000) | Percent of gross estate | Average | Total (x 1000) | Percent of gross estate | Average | Total (x 1000) | Percent of gross estate | Average |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 1967-68 | 27,018 | \$3,034,664 | \$112,300 | \$2,665,505 | 87.8 | \$ 98,700 | \$1,944,455 | 64.1 | \$72,000 | \$107,497 | 3.5 | \$3,979 |
| 1968-69 | 32,244 | 3,735,248 | 115,800 | 3,281,905 | 87.9 | 101,800 | 2,393,772 | 64.1 | 74,200 | 146,375 | 3.9 | 4,540 |
| 1969-70 | 33,629 | 4,343,932 | 129,200 | 3,793,131 | 87.3 | 112,800 | 2,717,879 | 62.6 | 80,800 | 179,716 | 4.1 | 5,344 |
| 1970-71 | 34,095 | 4,100,220 | 120,300 | 3,583,630 | 87.4 | 105,100 | 2,584,771 | 63.0 | 75,800 | 160,728 | 3.9 | 4,714 |
| 1971-72 | a | a | a | a | a | a | a | a | a | a | a | a |
| 1972-73 | a | a | a | a | a | a | a | a | a | a | a | a |
| 1973-74 | 40,048 | 5,411,254 | 135,100 | 4,704,162 | 86.9 | 117,500 | 3,404,946 | 62.9 | 85,000 | 224,112 | 4.1 | 5,596 |
| 1974-75 | 40,956 | 5,530,807 | 135,000 | 4,788,236 | 86.6 | 116,900 | 3,448,741 | 62.4 | 84,200 | 217,980 | 3.9 | 5,322 |
| 1975-76 | 42,284 | 5,920,062 | 140,000 | 5,116,533 | 86.4 | 121,000 | 3,590,712 | 60.6 | 84,900 | 228,922 | 3.9 | 5,414 |
| 1976-77 | 41,516 | 6,324,505 | 152,300 | 5,526,592 | 87.4 | 133,100 | 3,950,085 | 62.5 | 95,146 | 250,258 | 4.0 | 6,028 |

a/ Data not available for fiscal years 1971-72 and 1972-73.

TABLE 4A - ESTATE VALUES, DEDUCTIONS, EXCLUSIONS, INHERITANCE TAX ASSESSED BY DISTRICT
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| DISTRICT | NUMBER OF ESTATES | GROSS ESTATE VALUE | DEDUCTIONS AND SURVIVORS CONTRIBUTION ^{a/} | CLEAR MARKET VALUE | COMMUNITY AND CHARITABLE EXCLUSIONS ^{b/} | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|--------------------------|-------------------|--------------------|---|--------------------|---|--------------------------------------|--------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) ^{c/} |
| VALUE OF ESTATES | | | | | | | |
| TOTAL, ALL DISTRICTS | 42,284 | \$5,920,062,500 | \$803,529,900 | \$5,116,532,600 | \$1,525,821,000 | \$3,590,711,600 | \$228,922,271 |
| LOS ANGELES | 24,514 | 3,396,163,400 | 490,519,900 | 2,905,643,500 | 838,315,400 | 2,067,328,100 | 132,159,331 |
| SAN FRANCISCO | 12,578 | 1,940,125,500 | 241,960,900 | 1,698,164,600 | 528,454,500 | 1,169,710,100 | 77,541,728 |
| SACRAMENTO | 5,192 | 583,773,600 | 71,049,100 | 512,724,500 | 159,051,100 | 353,673,400 | 19,221,211 |
| PERCENT | | | | | | | |
| TOTAL, ALL DISTRICTS | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| LOS ANGELES | 57.97 | 57.37 | 61.05 | 56.79 | 54.95 | 57.57 | 57.73 |
| SAN FRANCISCO | 29.75 | 32.77 | 30.11 | 33.19 | 34.63 | 32.58 | 33.87 |
| SACRAMENTO | 12.28 | 9.86 | 8.84 | 10.02 | 10.42 | 9.85 | 8.40 |
| AVERAGE VALUE PER ESTATE | | | | | | | |
| TOTAL, ALL DISTRICTS | | \$140,000 | \$19,000 | \$121,000 | \$36,100 | \$84,900 | \$5,414 |
| LOS ANGELES | | 138,500 | 20,000 | 118,500 | 34,200 | 84,300 | 5,391 |
| SAN FRANCISCO | | 154,200 | 19,200 | 135,000 | 42,000 | 93,000 | 6,164 |
| SACRAMENTO | | 112,400 | 13,700 | 98,800 | 30,600 | 68,100 | 3,702 |

^{a/} Includes also the \$50,000 insurance exclusion.

^{b/} Includes also the quasi-community and Section 13560 exclusions.

TABLE 4B - ESTATE VALUES, DEDUCTIONS, EXCLUSIONS, INHERITANCE TAX ASSESSED BY DISTRICT
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| DISTRICT | NUMBER OF ESTATES | GROSS ESTATE VALUE | DEDUCTIONS AND SURVIVORS CONTRIBUTIONS ^{a/} | CLEAR MARKET VALUE | COMMUNITY AND CHARITABLE EXCLUSIONS ^{b/} | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|--------------------------|-------------------|--------------------|--|--------------------|---|--------------------------------------|--------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| VALUE OF ESTATES | | | | | | | |
| TOTAL, ALL DISTRICTS | 41,516 | \$6,324,505,300 | \$797,912,400 | \$5,526,592,900 | \$1,576,507,900 | \$3,950,085,000 | \$250,257,772 |
| LOS ANGELES | 22,903 | 3,433,085,300 | 458,151,100 | 2,974,934,200 | 880,756,900 | 2,094,177,300 | 131,266,813 |
| SAN FRANCISCO | 12,625 | 2,169,724,000 | 249,201,300 | 1,920,522,700 | 534,362,700 | 1,386,160,000 | 93,352,532 |
| SACRAMENTO | 5,988 | 721,696,000 | 90,560,000 | 631,136,000 | 161,388,300 | 469,747,700 | 25,638,426 |
| PERCENT | | | | | | | |
| TOTAL, ALL DISTRICTS | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| LOS ANGELES | 55.17 | 54.28 | 57.42 | 53.83 | 55.86 | 53.02 | 52.46 |
| SAN FRANCISCO | 30.41 | 34.31 | 31.23 | 34.75 | 33.90 | 35.09 | 37.30 |
| SACRAMENTO | 14.42 | 11.41 | 11.35 | 11.42 | 10.24 | 11.89 | 10.24 |
| AVERAGE VALUE PER ESTATE | | | | | | | |
| TOTAL, ALL DISTRICTS | — | \$152,300 | \$19,200 | \$133,100 | \$38,000 | \$95,100 | \$6,028 |
| LOS ANGELES | — | 149,900 | 20,000 | 129,900 | 38,500 | 91,400 | 5,731 |
| SAN FRANCISCO | — | 171,900 | 19,700 | 152,100 | 42,300 | 109,800 | 7,394 |
| SACRAMENTO | — | 120,500 | 15,100 | 105,400 | 27,000 | 78,400 | 4,281 |

a/ Includes also the \$50,000 insurance exclusion.

b/ Includes also the quasi-community and Section 13560 exclusions.

TABLE 5A - ESTATE VALUES, DEDUCTIONS, EXCLUSIONS, INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| GROSS ESTATE SIZE | NUMBER OF ESTATES | GROSS ESTATE VALUE | DEDUCTIONS AND SURVIVORS CONTRIBUTIONS ^{a/} | CLEAR MARKET VALUE | COMMUNITY AND CHARITABLE EXCLUSIONS ^{b/} | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|--------------------|-------------------|--------------------|--|--------------------|---|--------------------------------------|--------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| TOTAL, ALL ESTATES | 42,284 | \$5,920,062,500 | \$803,529,900 | \$5,116,532,600 | \$1,525,821,000 | \$3,590,711,600 | \$228,922,271 |
| UNDER \$25,000 | 9,067 | 136,168,100 | 24,478,100 | 111,690,000 | 1,974,900 | 109,715,100 | 3,732,065 |
| \$ 25,000 - 49,999 | 9,785 | 356,386,500 | 65,249,300 | 291,137,200 | 14,538,700 | 276,598,500 | 9,707,750 |
| 50,000 - 99,999 | 9,758 | 696,633,200 | 119,529,200 | 577,104,000 | 69,278,900 | 507,825,100 | 21,496,588 |
| 100,000 - 299,999 | 9,901 | 1,667,091,200 | 229,866,400 | 1,437,224,800 | 409,713,600 | 1,027,511,200 | 52,964,602 |
| 300,000 - 499,999 | 1,986 | 757,397,000 | 88,950,000 | 668,447,000 | 271,905,900 | 396,541,100 | 25,939,721 |
| 500,000 - 999,999 | 1,202 | 818,292,200 | 100,145,000 | 718,147,200 | 268,076,100 | 450,071,100 | 33,421,230 |
| 1,000,000 AND OVER | 585 | 1,488,094,300 | 175,311,900 | 1,312,782,400 | 490,332,900 | 822,449,500 | 81,660,312 |

^{a/} Includes also the \$50,000 insurance exclusion.

^{b/} Includes also the quasi-community and the Section 13560 exclusions.

TABLE 5B - ESTATE VALUES, DEDUCTIONS, EXCLUSIONS, INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| GROSS ESTATE SIZE | NUMBER OF ESTATES | GROSS ESTATE VALUE | DEDUCTIONS AND SURVIVORS CONTRIBUTIONS ^{a/} | CLEAR MARKET VALUE | COMMUNITY AND CHARITABLE EXCLUSIONS ^{b/} | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|--------------------|-------------------|--------------------|--|--------------------|---|--------------------------------------|--------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| TOTAL, ALL ESTATES | 41,516 | \$6,324,505,300 | \$797,912,400 | \$5,526,592,900 | \$1,576,507,900 | \$3,950,085,000 | \$250,257,772 |
| UNDER \$25,000 | 7,636 | 112,760,600 | 19,257,900 | 93,502,700 | 1,805,000 | 91,697,700 | 3,234,660 |
| \$ 25,000 - 49,999 | 8,713 | 318,955,700 | 51,389,400 | 267,566,300 | 9,301,900 | 258,264,400 | 9,328,350 |
| 50,000 - 99,999 | 9,181 | 654,839,200 | 98,077,900 | 556,761,300 | 42,784,300 | 513,977,000 | 22,184,041 |
| 100,000 - 299,999 | 11,897 | 2,069,983,900 | 257,567,100 | 1,812,416,800 | 491,273,700 | 1,321,143,100 | 63,276,699 |
| 300,000 - 499,999 | 2,307 | 873,068,200 | 109,851,100 | 763,217,100 | 259,140,700 | 504,076,400 | 32,352,891 |
| 500,000 - 999,999 | 1,184 | 796,740,000 | 94,906,100 | 701,833,900 | 252,648,600 | 449,185,300 | 36,901,632 |
| 1,000,000 AND OVER | 598 | 1,498,157,700 | 166,862,900 | 1,331,294,800 | 519,553,700 | 811,741,100 | 82,979,495 |

^{a/} Includes also the \$50,000 insurance exclusion.

^{b/} Includes also the quasi-community and the Section 13560 exclusions.

TABLE 6A - ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| COUNTY ^{a/} | NUMBER OF ESTATES | GROSS ESTATE VALUE | CLEAR MARKET VALUE | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|----------------------|-------------------|--------------------|--------------------|--------------------------------------|--------------------------|
| | (1) | (2) | (3) | (4) | (5) |
| TOTAL, ALL COUNTIES | 42,284 | \$5,920,062,500 | \$5,116,532,600 | \$3,590,711,600 | \$228,922,271 |
| ALAMEDA | 2,382 | 286,560,000 | 255,072,700 | 179,487,000 | 10,356,598 |
| ALPINE | 1 | 41,100 | 39,000 | 39,000 | 1,590 |
| AMADOR | 30 | 3,048,600 | 2,875,800 | 2,290,100 | 94,954 |
| BUTTE | 286 | 22,674,700 | 20,597,100 | 15,326,900 | 719,774 |
| CALAVERAS | 42 | 3,977,800 | 3,546,600 | 2,605,300 | 118,816 |
| COLUSA | 26 | 5,798,300 | 5,004,900 | 3,924,300 | 458,925 |
| CONTRA COSTA | 1,068 | 129,839,000 | 112,137,800 | 72,278,900 | 3,393,015 |
| DEL NORTE | 30 | 2,169,300 | 1,819,100 | 1,360,300 | 67,926 |
| EL DORADO | 87 | 8,492,500 | 7,538,500 | 5,096,900 | 261,411 |
| FRESNO | 686 | 91,565,100 | 81,659,500 | 50,533,700 | 3,061,609 |
| GLENN | 56 | 9,252,200 | 8,377,500 | 5,665,200 | 251,028 |
| HUMBOLDT | 227 | 23,782,100 | 20,453,400 | 14,245,000 | 771,093 |
| IMPERIAL | 67 | 10,649,300 | 9,212,800 | 5,578,000 | 268,180 |
| INYO | 36 | 4,006,600 | 3,590,000 | 2,429,600 | 85,185 |
| KERN | 406 | 39,391,300 | 34,007,000 | 22,772,200 | 1,144,894 |
| KINGS | 67 | 11,771,600 | 10,699,400 | 8,188,000 | 867,768 |
| LAKE | 83 | 5,671,100 | 4,639,300 | 3,550,300 | 196,492 |
| LASSEN | 21 | 1,184,500 | 1,095,700 | 1,029,900 | 38,612 |
| LOS ANGELES | 14,264 | 1,981,846,500 | 1,711,562,200 | 1,219,785,400 | 79,988,335 |
| MADERA | 82 | 12,914,400 | 10,202,700 | 4,861,100 | 242,728 |
| MARIN | 575 | 116,432,300 | 100,471,300 | 67,487,400 | 4,110,749 |
| MARIPOSA | 17 | 1,579,700 | 1,406,600 | 1,294,100 | 61,442 |
| MENDOCINO | 123 | 13,355,000 | 12,079,900 | 9,457,000 | 477,926 |
| MERCED | 130 | 15,837,500 | 13,461,900 | 9,116,500 | 454,570 |
| MODOC | 17 | 2,074,100 | 1,918,800 | 989,400 | 38,822 |
| MONO | 8 | 1,059,400 | 922,200 | 907,700 | 48,665 |
| MONTEREY | 595 | 112,309,600 | 99,585,500 | 74,502,400 | 5,146,956 |
| NAPA | 224 | 20,557,000 | 18,590,900 | 13,054,000 | 533,220 |
| NEVADA | 80 | 7,555,500 | 6,741,400 | 4,163,300 | 169,521 |
| ORANGE | 2,717 | 425,299,100 | 362,601,600 | 233,721,300 | 14,211,922 |

^{a/} Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

TABLE 6A - ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY

CONT

TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| COUNTY ^{a/} | NUMBER OF ESTATES | GROSS ESTATE VALUE | CLEAR MARKET VALUE | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|----------------------|-------------------|--------------------|--------------------|--------------------------------------|--------------------------|
| | (1) | (2) | (3) | (4) | (5) |
| PLACER | 160 | 16,365,400 | 14,545,100 | 10,290,400 | 602,252 |
| PLUMAS | 24 | 3,576,200 | 3,316,100 | 1,216,900 | 59,488 |
| RIVERSIDE | 1,179 | 145,504,000 | 124,905,000 | 92,358,400 | 5,506,136 |
| SACRAMENTO | 995 | 96,334,500 | 82,914,100 | 63,943,200 | 3,366,580 |
| SAN BENITO | 67 | 10,017,300 | 9,358,300 | 5,490,700 | 238,232 |
| SAN BERNARDINO | 1,178 | 135,587,500 | 110,334,400 | 82,461,600 | 6,011,433 |
| SAN DIEGO | 3,388 | 454,699,100 | 378,621,400 | 277,791,200 | 15,568,357 |
| SAN FRANCISCO | 2,783 | 505,446,300 | 441,983,500 | 314,369,300 | 23,579,354 |
| SAN JOAQUIN | 529 | 54,195,700 | 46,358,200 | 34,256,500 | 1,658,210 |
| SAN LUIS OBISPO | 317 | 32,887,000 | 28,938,100 | 22,107,300 | 1,050,608 |
| SAN MATEO | 1,344 | 294,064,500 | 257,495,400 | 163,291,400 | 11,985,631 |
| SANTA BARBARA | 759 | 125,443,100 | 110,300,200 | 84,776,000 | 6,015,965 |
| SANTA CLARA | 1,875 | 279,180,200 | 241,376,700 | 166,012,600 | 11,947,675 |
| SANTA CRUZ | 472 | 48,974,300 | 43,196,800 | 31,796,800 | 1,834,185 |
| SHASTA | 183 | 16,597,000 | 14,240,600 | 10,564,800 | 451,230 |
| SIERRA | 6 | 202,900 | 190,200 | 126,500 | 3,326 |
| SISKIYOU | 63 | 5,477,400 | 4,727,500 | 3,949,900 | 239,742 |
| SOLANO | 268 | 28,106,000 | 25,206,900 | 18,310,600 | 914,582 |
| SONOMA | 720 | 85,108,600 | 74,196,100 | 47,824,000 | 2,581,774 |
| STANISLAUS | 368 | 42,897,600 | 38,287,300 | 25,241,900 | 1,392,630 |
| SUTTER | 60 | 6,820,000 | 6,066,200 | 4,604,200 | 246,231 |
| TEHAMA | 50 | 4,764,600 | 4,259,500 | 3,329,100 | 163,878 |
| TRINITY | 10 | 730,500 | 650,600 | 283,100 | 24,921 |
| TULARE | 267 | 50,662,200 | 44,261,600 | 25,796,100 | 1,400,829 |
| TUOLUMNE | 59 | 6,419,200 | 5,678,200 | 3,569,300 | 185,943 |
| VENTURA | 512 | 72,677,500 | 59,586,700 | 44,746,700 | 3,310,255 |
| YOLO | 163 | 21,032,900 | 18,896,100 | 12,887,500 | 698,329 |
| YUBA | 52 | 5,595,800 | 4,730,700 | 3,575,400 | 241,743 |

^{a/} Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

TABLE 6B - ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| COUNTY ^{a/} | NUMBER OF ESTATES | GROSS ESTATE VALUE | CLEAR MARKET VALUE | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|----------------------|-------------------|--------------------|--------------------|--------------------------------------|--------------------------|
| | (1) | (2) | (3) | (4) | (5) |
| TOTAL, ALL COUNTIES | 41,516 | \$6,324,505,300 | \$5,526,592,900 | \$3,950,085,000 | \$250,257,772 |
| ALAMEDA | 2,417 | 322,645,300 | 287,537,700 | 216,041,800 | 13,189,069 |
| ALPINE | | | | | |
| AMADOR | 46 | 4,974,200 | 4,519,900 | 4,107,800 | 223,675 |
| BUTTE | 322 | 33,156,300 | 29,860,000 | 21,966,300 | 1,106,067 |
| CALAVERAS | 39 | 2,699,000 | 2,378,000 | 1,946,400 | 89,062 |
| CULUSA | 42 | 12,922,000 | 11,157,200 | 8,248,000 | 643,409 |
| CONTRA COSTA | 1,123 | 171,377,500 | 151,416,600 | 102,988,200 | 5,770,894 |
| DEL NORTE | 43 | 3,431,100 | 3,027,000 | 2,599,600 | 138,788 |
| EL DORADO | 97 | 11,757,100 | 9,997,100 | 6,041,700 | 271,767 |
| FRESNO | 752 | 87,458,200 | 74,726,600 | 58,352,100 | 3,083,127 |
| GLENN | 53 | 10,093,600 | 8,795,900 | 5,646,800 | 286,714 |
| HUMBOLDT | 224 | 25,630,900 | 22,078,400 | 16,163,500 | 838,173 |
| IMPERIAL | 74 | 14,194,700 | 11,930,900 | 6,446,200 | 381,352 |
| INYO | 39 | 3,619,600 | 2,997,700 | 1,620,100 | 64,872 |
| KERN | 335 | 42,207,300 | 35,537,100 | 24,588,200 | 1,191,840 |
| KINGS | 85 | 14,372,000 | 12,678,800 | 9,033,200 | 581,266 |
| LAKE | 106 | 9,143,800 | 7,913,300 | 5,626,300 | 211,589 |
| LASSEN | 38 | 2,843,100 | 2,291,100 | 1,837,700 | 93,041 |
| LOS ANGELES | 13,143 | 1,991,307,700 | 1,733,682,100 | 1,192,274,400 | 78,001,909 |
| MADERA | 91 | 8,300,600 | 7,386,400 | 5,019,200 | 217,634 |
| MARIN | 542 | 113,611,400 | 101,219,100 | 66,674,100 | 4,254,557 |
| MARIPOSA | 15 | 925,500 | 805,900 | 782,700 | 37,041 |
| MENDOCINO | 131 | 15,623,500 | 12,827,600 | 9,100,900 | 506,132 |
| MERCED | 141 | 26,790,900 | 22,488,200 | 15,027,400 | 785,428 |
| MODUC | 22 | 3,204,900 | 2,680,900 | 2,202,000 | 101,359 |
| MONO | 4 | 462,400 | 445,600 | 357,500 | 13,229 |
| MONTEREY | 599 | 123,161,700 | 109,483,600 | 81,562,000 | 5,906,091 |
| NAPA | 269 | 44,412,100 | 40,487,100 | 29,619,300 | 1,778,965 |
| NEVADA | 119 | 14,702,000 | 10,812,700 | 7,543,600 | 360,760 |
| ORANGE | 2,763 | 449,836,600 | 383,600,600 | 284,346,400 | 17,619,791 |

^{a/} Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

TABLE 6B - ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY

CONT

TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| COUNTY ^{a/} | NUMBER OF ESTATES | GROSS ESTATE VALUE | CLEAR MARKET VALUE | STATE TAXABLE ESTATE (TAXABLE VALUE) | INHERITANCE TAX ASSESSED |
|----------------------|----------------------|-----------------------|-----------------------|--|-----------------------------|
| | (1) | (2) | (3) | (4) | (5) |
| PLACER | 183 | 23,114,300 | 20,057,200 | 14,614,100 | 695,364 |
| PLUMAS | 22 | 1,850,100 | 1,578,400 | 1,403,500 | 48,399 |
| RIVERSIDE | 1,163 | 153,445,600 | 134,769,800 | 91,598,700 | 5,275,487 |
| SACRAMENTO | 1,119 | 115,701,700 | 100,586,000 | 78,424,600 | 4,052,924 |
| SAN BENITO | 56 | 21,043,800 | 18,755,800 | 7,177,000 | 489,106 |
| SAN BERNARDINO | 1,046 | 105,625,000 | 91,517,900 | 63,533,300 | 3,093,027 |
| SAN DIEGO | 3,098 | 448,789,800 | 387,109,400 | 278,899,400 | 15,594,698 |
| SAN FRANCISCO | 2,718 | 634,327,100 | 573,567,700 | 408,978,500 | 33,900,571 |
| SAN JUAQUIN | 633 | 75,843,900 | 67,188,300 | 54,169,100 | 3,410,229 |
| SAN LUIS OBISPO | 316 | 38,234,000 | 34,154,300 | 24,405,800 | 1,348,384 |
| SAN MATEO | 1,365 | 269,546,900 | 234,887,300 | 174,115,900 | 11,089,419 |
| SANTA BARBARA | 684 | 148,220,700 | 130,550,700 | 100,781,700 | 7,066,959 |
| SANTA CLARA | 1,845 | 272,379,700 | 233,428,000 | 168,422,900 | 9,252,987 |
| SANTA CRUZ | 495 | 66,600,000 | 57,947,000 | 44,442,200 | 2,971,681 |
| SHASTA | 183 | 17,800,700 | 15,947,600 | 10,125,900 | 456,971 |
| SIERRA | 7 | 832,000 | 780,900 | 780,900 | 57,490 |
| SISKIYOU | 66 | 6,829,200 | 5,925,200 | 4,627,700 | 252,719 |
| SOLANO | 310 | 34,455,900 | 30,326,000 | 22,885,800 | 1,245,422 |
| SONOMA | 751 | 92,111,100 | 80,192,600 | 63,487,600 | 3,696,674 |
| STANISLAUS | 431 | 49,681,400 | 44,265,700 | 31,994,500 | 1,871,775 |
| SUTTER | 93 | 14,902,600 | 13,812,900 | 7,937,000 | 335,115 |
| TEHAMA | 71 | 7,941,800 | 7,092,100 | 5,581,700 | 242,615 |
| TRINITY | 19 | 2,267,000 | 1,844,400 | 997,500 | 35,043 |
| TULARE | 309 | 45,510,000 | 39,608,500 | 28,259,700 | 1,640,607 |
| TUOLUMNE | 55 | 4,740,900 | 4,138,000 | 3,511,300 | 152,092 |
| VENTURA | 554 | 75,375,900 | 62,792,400 | 49,731,400 | 2,963,645 |
| YOLO | 179 | 21,427,000 | 18,482,400 | 14,990,200 | 824,253 |
| YUBA | 71 | 11,042,200 | 10,323,300 | 6,443,700 | 446,489 |

^{a/} Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

TABLE 7A - ESTATE VALUES, INHERITANCE TAX ASSESSED BY PERIOD OF DEATH
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| PERIOD OF DEATH | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | |
|--------------------|--------------------|---------|--------------------|---------|--------------------|---------|--------------------------------------|---------|--------------------------|---------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| TOTAL, ALL ESTATES | 42,284 | 100.00 | \$5,920,062,500 | 100.00 | \$5,116,532,600 | 100.00 | \$3,590,711,600 | 100.00 | \$228,922,271 | 100.00 |
| JANUARY-JUNE 1976 | 2,098 | 4.94 | 121,620,700 | 2.03 | 107,944,500 | 2.09 | 91,046,000 | 2.51 | 4,187,929 | 1.82 |
| JULY-DECEMBER 1975 | 10,811 | 25.57 | 874,232,900 | 14.77 | 754,521,500 | 14.75 | 590,276,500 | 16.44 | 31,257,061 | 13.65 |
| JANUARY-JUNE 1975 | 14,824 | 35.06 | 1,663,394,700 | 28.10 | 1,454,145,900 | 28.42 | 1,045,564,000 | 29.12 | 60,849,920 | 26.58 |
| JULY-DECEMBER 1974 | 7,700 | 18.21 | 1,265,432,900 | 21.38 | 1,096,742,000 | 21.44 | 741,488,700 | 20.65 | 45,294,207 | 19.79 |
| JANUARY-JUNE 1974 | 2,800 | 6.62 | 723,462,000 | 12.22 | 629,032,000 | 12.29 | 417,526,600 | 11.63 | 31,823,794 | 13.90 |
| JULY-DECEMBER 1973 | 1,318 | 3.12 | 342,729,400 | 5.79 | 295,955,800 | 5.78 | 194,537,100 | 5.42 | 13,406,258 | 5.86 |
| JANUARY-JUNE 1973 | 760 | 1.80 | 235,971,100 | 3.99 | 194,379,200 | 3.80 | 130,531,500 | 3.64 | 9,832,817 | 4.30 |
| JULY-DECEMBER 1972 | 508 | 1.20 | 216,453,800 | 3.66 | 183,956,700 | 3.60 | 129,500,300 | 3.61 | 8,417,163 | 3.68 |
| JANUARY-JUNE 1972 | 297 | .70 | 129,241,600 | 2.18 | 111,406,300 | 2.18 | 87,468,400 | 2.44 | 9,219,715 | 4.03 |
| JULY-DECEMBER 1971 | 231 | .55 | 171,493,600 | 2.90 | 149,710,600 | 2.93 | 75,995,000 | 2.12 | 8,671,166 | 3.79 |
| JANUARY-JUNE 1971 | 155 | .37 | 53,822,500 | .91 | 44,446,500 | .87 | 28,304,900 | .79 | 2,689,554 | 1.17 |
| JULY-DECEMBER 1970 | 129 | .31 | 29,704,900 | .50 | 22,382,200 | .44 | 15,394,600 | .43 | 892,787 | .39 |
| JANUARY-JUNE 1970 | 102 | .24 | 17,546,200 | .30 | 13,925,600 | .27 | 6,496,300 | .18 | 347,897 | .15 |
| JULY-DECEMBER 1969 | 92 | .22 | 20,735,100 | .35 | 15,759,900 | .31 | 11,367,700 | .32 | 724,502 | .32 |
| JANUARY-JUNE 1969 | 83 | .20 | 15,871,400 | .27 | 12,210,700 | .24 | 8,952,000 | .25 | 555,409 | .24 |
| JULY-DECEMBER 1968 | 58 | .14 | 10,193,200 | .17 | 7,601,600 | .15 | 4,028,400 | .11 | 251,059 | .11 |
| PRIOR TO JULY 1968 | 318 | .75 | 28,156,500 | .48 | 22,411,600 | .44 | 12,233,600 | .34 | 501,026 | .22 |

TABLE 7B - ESTATE VALUES, INHERITANCE TAX ASSESSED BY PERIOD OF DEATH
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| PERIOD OF DEATH | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | |
|--------------------|--------------------|---------|--------------------|---------|--------------------|---------|--------------------------------------|---------|--------------------------|---------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| TOTAL, ALL ESTATES | 41,516 | 100.00 | \$6,324,505,300 | 100.00 | \$5,526,592,900 | 100.00 | \$3,950,085,000 | 100.00 | \$250,257,772 | 100.00 |
| JANUARY-JUNE 1977 | 2,225 | 5.36 | 153,971,000 | 2.44 | 138,426,200 | 2.52 | 109,188,800 | 2.74 | 4,616,415 | 1.83 |
| JULY-DECEMBER 1976 | 10,298 | 24.80 | 1,071,460,400 | 16.94 | 949,079,500 | 17.17 | 745,203,000 | 18.87 | 40,145,111 | 16.04 |
| JANUARY-JUNE 1976 | 14,607 | 35.18 | 1,883,417,100 | 29.78 | 1,662,584,900 | 30.08 | 1,306,927,900 | 33.09 | 77,612,211 | 31.01 |
| JULY-DECEMBER 1975 | 7,605 | 18.32 | 1,270,892,000 | 20.09 | 1,108,782,200 | 20.06 | 760,034,500 | 19.24 | 50,113,032 | 20.02 |
| JANUARY-JUNE 1975 | 2,685 | 6.47 | 673,611,800 | 10.65 | 584,469,700 | 10.58 | 371,196,600 | 9.40 | 27,106,034 | 10.83 |
| JULY-DECEMBER 1974 | 1,331 | 3.21 | 359,918,800 | 5.69 | 304,395,100 | 5.51 | 198,959,600 | 5.04 | 15,529,028 | 6.21 |
| JANUARY-JUNE 1974 | 732 | 1.76 | 215,220,300 | 3.40 | 178,783,800 | 3.23 | 118,318,200 | 3.00 | 8,077,274 | 3.23 |
| JULY-DECEMBER 1973 | 491 | 1.18 | 175,747,400 | 2.78 | 146,412,300 | 2.65 | 99,898,900 | 2.53 | 7,429,653 | 2.97 |
| JANUARY-JUNE 1973 | 360 | .87 | 164,472,700 | 2.60 | 143,809,500 | 2.60 | 62,681,100 | 1.59 | 4,451,336 | 1.78 |
| JULY-DECEMBER 1972 | 231 | .56 | 112,333,500 | 1.78 | 100,753,000 | 1.82 | 68,589,400 | 1.74 | 5,894,219 | 2.36 |
| JANUARY-JUNE 1972 | 166 | .40 | 118,685,900 | 1.88 | 107,925,300 | 1.95 | 41,971,900 | 1.06 | 4,392,542 | 1.76 |
| JULY-DECEMBER 1971 | 130 | .31 | 21,546,200 | .34 | 17,495,000 | .32 | 12,296,300 | .31 | 875,556 | .35 |
| JANUARY-JUNE 1971 | 97 | .23 | 28,863,100 | .46 | 23,178,300 | .42 | 15,428,700 | .39 | 1,645,600 | .66 |
| JULY-DECEMBER 1970 | 79 | .19 | 15,478,200 | .24 | 13,365,000 | .24 | 7,425,300 | .19 | 553,466 | .22 |
| JANUARY-JUNE 1970 | 74 | .18 | 11,447,800 | .18 | 9,087,200 | .16 | 6,371,100 | .16 | 466,296 | .19 |
| JULY-DECEMBER 1969 | 58 | .14 | 7,846,000 | .12 | 6,729,700 | .12 | 4,832,300 | .12 | 278,864 | .11 |
| PRIOR TO JULY 1969 | 347 | .84 | 39,593,100 | .63 | 31,316,200 | .57 | 20,761,400 | .53 | 1,071,126 | .43 |

TABLE 8A - SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH - NUMBER OF ESTATES
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| PERIOD OF DEATH | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|--------------------|--------------------------|----------------------------|-------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$2,000 | \$2,000 -4,999 | \$5,000 -24,999 | \$25,000 -49,999 | \$50,000 -59,999 | \$60,000 -99,999 | \$100,000 -249,999 | \$250,000 -299,999 | \$300,000 -499,999 | \$500,000 -749,999 | \$750,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 42,284 | 335 | 725 | 11,372 | 9,545 | 2,470 | 6,267 | 7,473 | 902 | 1,710 | 733 | 278 | 474 |
| JANUARY-JUNE 1976 | 2,098 | 46 | 84 | 781 | 544 | 123 | 233 | 245 | 17 | 23 | | | 2 |
| JULY-DECEMBER 1975 | 10,811 | 95 | 199 | 3,208 | 2,834 | 724 | 1,698 | 1,652 | 133 | 188 | 48 | 14 | 18 |
| JANUARY-JUNE 1975 | 14,824 | 87 | 192 | 3,763 | 3,485 | 907 | 2,475 | 2,752 | 306 | 535 | 180 | 62 | 80 |
| JULY-DECEMBER 1974 | 7,700 | 43 | 101 | 1,658 | 1,469 | 450 | 1,178 | 1,667 | 241 | 505 | 214 | 78 | 96 |
| JANUARY-JUNE 1974 | 2,800 | 14 | 31 | 637 | 515 | 117 | 329 | 567 | 107 | 221 | 120 | 44 | 98 |
| JULY-DECEMBER 1973 | 1,318 | 13 | 27 | 349 | 239 | 51 | 132 | 208 | 44 | 99 | 71 | 28 | 57 |
| JANUARY-JUNE 1973 | 760 | 12 | 15 | 217 | 133 | 26 | 66 | 131 | 20 | 46 | 38 | 23 | 33 |
| JULY-DECEMBER 1972 | 508 | 5 | 12 | 154 | 84 | 22 | 50 | 71 | 17 | 29 | 22 | 11 | 31 |
| JANUARY-JUNE 1972 | 297 | 3 | 4 | 90 | 61 | 13 | 29 | 39 | 6 | 16 | 10 | 5 | 21 |
| JULY-DECEMBER 1971 | 231 | 1 | 7 | 82 | 34 | 10 | 19 | 34 | 4 | 12 | 13 | 2 | 13 |
| JANUARY-JUNE 1971 | 155 | 1 | 8 | 65 | 30 | 4 | 8 | 19 | 1 | 8 | 1 | 4 | 6 |
| JULY-DECEMBER 1970 | 129 | | 12 | 49 | 17 | 1 | 7 | 23 | 1 | 9 | 4 | 1 | 5 |
| JANUARY-JUNE 1970 | 102 | 3 | 4 | 49 | 16 | 4 | 4 | 9 | 1 | 3 | 4 | 1 | 4 |
| JULY-DECEMBER 1969 | 92 | | 3 | 41 | 11 | 3 | 9 | 11 | 2 | 4 | 3 | 2 | 3 |
| JANUARY-JUNE 1969 | 83 | 1 | 3 | 39 | 14 | 2 | 4 | 15 | | 2 | 1 | | 2 |
| JULY-DECEMBER 1968 | 58 | 1 | 3 | 24 | 15 | 1 | 4 | 5 | | 2 | 1 | | 2 |
| PRIOR TO JULY 1968 | 318 | 10 | 20 | 166 | 44 | 12 | 22 | 25 | 2 | 8 | 3 | 3 | 3 |

TABLE 8B - SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH - PERCENT OF ESTATES
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| PERIOD OF DEATH | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|--------------------|--------------------------|----------------------------|-------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$2,000 | \$2,000 -4,999 | \$5,000 -24,999 | \$25,000 -49,999 | \$50,000 -59,999 | \$60,000 -99,999 | \$100,000 -249,999 | \$250,000 -299,999 | \$300,000 -499,999 | \$500,000 -749,999 | \$750,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| JANUARY-JUNE 1976 | 4.94 | 13.71 | 11.59 | 6.88 | 5.69 | 4.99 | 3.74 | 3.28 | 1.89 | 1.33 | .02 | .01 | .43 |
| JULY-DECEMBER 1975 | 25.57 | 28.36 | 27.45 | 28.21 | 29.69 | 29.31 | 27.09 | 22.11 | 14.75 | 10.99 | 6.55 | 5.04 | 3.80 |
| JANUARY-JUNE 1975 | 35.06 | 25.97 | 26.48 | 33.09 | 36.51 | 36.72 | 39.49 | 36.83 | 33.92 | 31.29 | 24.56 | 22.30 | 16.88 |
| JULY-DECEMBER 1974 | 18.21 | 12.84 | 13.93 | 14.58 | 15.39 | 18.22 | 18.80 | 22.31 | 26.72 | 29.53 | 29.20 | 28.06 | 20.25 |
| JANUARY-JUNE 1974 | 6.62 | 4.18 | 4.28 | 5.60 | 5.40 | 4.74 | 5.25 | 7.59 | 11.86 | 12.92 | 16.37 | 15.83 | 20.68 |
| JULY-DECEMBER 1973 | 3.12 | 3.88 | 3.72 | 3.07 | 2.50 | 2.06 | 2.11 | 2.78 | 4.88 | 5.79 | 9.69 | 10.07 | 12.03 |
| JANUARY-JUNE 1973 | 1.80 | 3.58 | 2.07 | 1.91 | 1.39 | 1.05 | 1.05 | 1.75 | 2.22 | 2.69 | 5.18 | 8.27 | 6.96 |
| JULY-DECEMBER 1972 | 1.20 | 1.49 | 1.66 | 1.35 | .88 | .89 | .80 | .95 | 1.88 | 1.70 | 3.00 | 3.96 | 6.54 |
| JANUARY-JUNE 1972 | .70 | .90 | .55 | .79 | .64 | .53 | .46 | .52 | .67 | .94 | 1.36 | 1.80 | 4.43 |
| JULY-DECEMBER 1971 | .55 | .30 | .97 | .72 | .36 | .40 | .30 | .45 | .44 | .70 | 1.77 | .72 | 2.74 |
| JANUARY-JUNE 1971 | .37 | .30 | 1.10 | .57 | .31 | .16 | .13 | .25 | .11 | .47 | .14 | 1.44 | 1.27 |
| JULY-DECEMBER 1970 | .31 | | 1.66 | .43 | .18 | .04 | .11 | .31 | .11 | .53 | .55 | .36 | 1.05 |
| JANUARY-JUNE 1970 | .24 | .90 | .55 | .43 | .17 | .16 | .06 | .12 | .11 | .18 | .55 | .36 | .84 |
| JULY-DECEMBER 1969 | .22 | | .41 | .36 | .12 | .12 | .14 | .15 | .22 | .23 | .41 | .72 | .63 |
| JANUARY-JUNE 1969 | .20 | .30 | .41 | .34 | .15 | .08 | .06 | .20 | | .12 | .14 | | .42 |
| JULY-DECEMBER 1968 | .14 | .30 | .41 | .21 | .16 | .04 | .06 | .07 | | .12 | .14 | | .42 |
| PRIOR TO JULY 1968 | .75 | 2.99 | 2.76 | 1.46 | .46 | .49 | .35 | .33 | .22 | .47 | .41 | 1.08 | .63 |

TABLE 8C - SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH - NUMBER OF ESTATES
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| PERIOD OF DEATH | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|--------------------|--------------------------|----------------------------|-------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$2,000 | \$2,000 -4,999 | \$5,000 -24,999 | \$25,000 -49,999 | \$50,000 -59,999 | \$60,000 -99,999 | \$100,000 -249,999 | \$250,000 -299,999 | \$300,000 -499,999 | \$500,000 -749,999 | \$750,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 41,516 | 345 | 675 | 9,166 | 8,682 | 2,446 | 6,091 | 9,648 | 1,134 | 1,868 | 659 | 309 | 493 |
| JANUARY-JUNE 1977 | 2,225 | 46 | 73 | 667 | 545 | 144 | 278 | 448 | 14 | 7 | 2 | | 1 |
| JULY-DECEMBER 1976 | 10,298 | 108 | 198 | 2,346 | 2,337 | 685 | 1,532 | 2,484 | 227 | 271 | 58 | 30 | 22 |
| JANUARY-JUNE 1976 | 14,607 | 90 | 183 | 2,922 | 3,093 | 881 | 2,281 | 3,792 | 421 | 601 | 179 | 79 | 85 |
| JULY-DECEMBER 1975 | 7,605 | 34 | 90 | 1,406 | 1,480 | 434 | 1,221 | 1,821 | 268 | 482 | 194 | 80 | 95 |
| JANUARY-JUNE 1975 | 2,685 | 17 | 38 | 569 | 470 | 121 | 330 | 546 | 101 | 236 | 117 | 50 | 90 |
| JULY-DECEMBER 1974 | 1,331 | 7 | 20 | 322 | 251 | 61 | 171 | 229 | 43 | 106 | 42 | 25 | 54 |
| JANUARY-JUNE 1974 | 732 | 9 | 12 | 199 | 141 | 34 | 75 | 111 | 18 | 57 | 20 | 15 | 41 |
| JULY-DECEMBER 1973 | 491 | 5 | 13 | 138 | 87 | 21 | 60 | 57 | 10 | 39 | 15 | 9 | 37 |
| JANUARY-JUNE 1973 | 360 | 6 | 4 | 109 | 65 | 18 | 41 | 30 | 16 | 27 | 7 | 10 | 27 |
| JULY-DECEMBER 1972 | 231 | 5 | 2 | 82 | 36 | 11 | 22 | 35 | 4 | 8 | 10 | 6 | 10 |
| JANUARY-JUNE 1972 | 166 | | 6 | 59 | 32 | 5 | 18 | 21 | 2 | 8 | 3 | | 12 |
| JULY-DECEMBER 1971 | 130 | 4 | 4 | 45 | 27 | 3 | 13 | 15 | 5 | 6 | 4 | 2 | 2 |
| JANUARY-JUNE 1971 | 97 | 2 | 1 | 42 | 21 | 4 | 10 | 7 | 1 | 1 | 3 | | 5 |
| JULY-DECEMBER 1970 | 79 | 1 | 1 | 31 | 16 | 3 | 4 | 14 | | 4 | 2 | | 3 |
| JANUARY-JUNE 1970 | 74 | 1 | 6 | 38 | 10 | 6 | 4 | 5 | 1 | 1 | | 1 | 1 |
| JULY-DECEMBER 1969 | 58 | | 1 | 26 | 7 | 2 | 8 | 6 | 1 | 5 | | 1 | 1 |
| PRIOR TO JULY 1969 | 347 | 10 | 23 | 165 | 64 | 13 | 23 | 27 | 2 | 9 | 3 | 1 | 7 |

TABLE 8D - SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH - PERCENT OF ESTATES
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| PERIOD OF DEATH | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|--------------------|--------------------------|----------------------------|-------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$2,000 | \$2,000 -4,999 | \$5,000 -24,999 | \$25,000 -49,999 | \$50,000 -99,999 | \$60,000 -99,999 | \$100,000 -249,999 | \$250,000 -299,999 | \$300,000 -499,999 | \$500,000 -749,999 | \$750,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| JANUARY-JUNE 1977 | 5.36 | 13.32 | 10.81 | 7.29 | 6.28 | 5.90 | 4.55 | 4.65 | 1.22 | .39 | .30 | .01 | .20 |
| JULY-DECEMBER 1976 | 24.80 | 31.30 | 29.33 | 25.59 | 26.92 | 28.00 | 25.15 | 25.75 | 20.02 | 14.51 | 8.80 | 9.71 | 4.46 |
| JANUARY-JUNE 1976 | 35.18 | 26.09 | 27.11 | 31.88 | 35.63 | 36.02 | 37.45 | 39.30 | 37.13 | 32.17 | 27.16 | 25.57 | 17.24 |
| JULY-DECEMBER 1975 | 18.32 | 9.86 | 13.33 | 15.34 | 17.05 | 17.74 | 20.05 | 18.87 | 23.63 | 25.80 | 29.44 | 25.89 | 19.27 |
| JANUARY-JUNE 1975 | 6.47 | 4.93 | 5.63 | 6.21 | 5.41 | 4.95 | 5.42 | 5.66 | 8.91 | 12.63 | 17.75 | 16.18 | 18.26 |
| JULY-DECEMBER 1974 | 3.21 | 2.03 | 2.96 | 3.51 | 2.89 | 2.49 | 2.81 | 2.37 | 3.79 | 5.67 | 6.37 | 8.09 | 10.95 |
| JANUARY-JUNE 1974 | 1.76 | 2.61 | 1.78 | 2.17 | 1.62 | 1.39 | 1.23 | 1.15 | 1.59 | 3.05 | 3.03 | 4.85 | 8.32 |
| JULY-DECEMBER 1973 | 1.18 | 1.45 | 1.93 | 1.51 | 1.00 | .86 | .99 | .59 | .88 | 2.09 | 2.28 | 2.91 | 7.51 |
| JANUARY-JUNE 1973 | .87 | 1.74 | .59 | 1.19 | .75 | .74 | .67 | .31 | 1.41 | 1.45 | 1.06 | 3.24 | 5.48 |
| JULY-DECEMBER 1972 | .56 | 1.45 | .30 | .89 | .41 | .45 | .36 | .36 | .35 | .43 | 1.52 | 1.94 | 2.03 |
| JANUARY-JUNE 1972 | .40 | | .89 | .64 | .37 | .20 | .30 | .22 | .18 | .43 | .46 | | 2.43 |
| JULY-DECEMBER 1971 | .31 | 1.16 | .59 | .49 | .31 | .12 | .21 | .16 | .44 | .32 | .61 | .65 | .41 |
| JANUARY-JUNE 1971 | .23 | .58 | .15 | .46 | .24 | .16 | .16 | .07 | .09 | .05 | .46 | | 1.01 |
| JULY-DECEMBER 1970 | .19 | .29 | .15 | .34 | .18 | .12 | .07 | .15 | | .21 | .30 | | .61 |
| JANUARY-JUNE 1970 | .18 | .29 | .89 | .41 | .12 | .25 | .07 | .05 | .09 | .05 | | .32 | .20 |
| JULY-DECEMBER 1969 | .14 | | .15 | .28 | .08 | .08 | .13 | .06 | .09 | .27 | | .32 | .20 |
| PRIOR TO JULY 1969 | .84 | 2.90 | 3.41 | 1.80 | .74 | .53 | .38 | .28 | .18 | .48 | .46 | .32 | 1.42 |

TABLE 9A - TIME FROM DEATH TO FIRST REPORT APPROVAL BY DISTRICT, BY SIZE OF CLEAR MARKET VALUE - NUMBER OF ESTATES
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | |
|---|--------------------------|----------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$25,000 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -299,999 | \$300,000 -499,999 | \$500,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL, ALL DISTRICTS | 42,283 | 12,432 | 9,545 | 8,737 | 8,375 | 1,710 | 1,011 | 473 |
| 3 MONTHS OR LESS | 3,287 | 1,761 | 881 | 443 | 194 | 8 | | |
| MORE THAN 3 TO 6 MONTHS | 9,056 | 2,985 | 2,613 | 2,058 | 1,278 | 95 | 18 | 9 |
| MORE THAN 6 TO 9 MONTHS | 10,048 | 2,643 | 2,445 | 2,513 | 2,083 | 253 | 94 | 17 |
| MORE THAN 9 TO 12 MONTHS | 7,466 | 1,618 | 1,412 | 1,692 | 2,076 | 420 | 195 | 53 |
| MORE THAN 12 TO 18 MONTHS | 6,124 | 1,392 | 1,084 | 1,186 | 1,542 | 502 | 288 | 130 |
| MORE THAN 18 TO 24 MONTHS | 2,394 | 597 | 439 | 361 | 552 | 195 | 182 | 68 |
| MORE THAN 24 TO 36 MONTHS | 1,955 | 581 | 353 | 264 | 369 | 143 | 138 | 107 |
| MORE THAN 36 MONTHS | 1,953 | 855 | 318 | 220 | 281 | 94 | 96 | 89 |
| LOS ANGELES DISTRICT | 24,513 | 7,685 | 5,703 | 4,854 | 4,489 | 912 | 576 | 294 |
| 3 MONTHS OR LESS | 1,876 | 1,096 | 473 | 217 | 87 | 3 | | |
| MORE THAN 3 TO 6 MONTHS | 5,042 | 1,740 | 1,520 | 1,087 | 630 | 51 | 8 | 6 |
| MORE THAN 6 TO 9 MONTHS | 5,713 | 1,611 | 1,479 | 1,399 | 1,052 | 122 | 41 | 9 |
| MORE THAN 9 TO 12 MONTHS | 4,386 | 1,051 | 872 | 966 | 1,139 | 219 | 107 | 32 |
| MORE THAN 12 TO 18 MONTHS | 3,687 | 904 | 675 | 685 | 910 | 268 | 171 | 74 |
| MORE THAN 18 TO 24 MONTHS | 1,440 | 364 | 265 | 225 | 300 | 124 | 117 | 45 |
| MORE THAN 24 TO 36 MONTHS | 1,216 | 376 | 225 | 154 | 229 | 73 | 81 | 78 |
| MORE THAN 36 MONTHS | 1,153 | 543 | 194 | 121 | 142 | 52 | 51 | 50 |
| SAN FRANCISCO DISTRICT | 12,578 | 3,006 | 2,747 | 2,856 | 2,892 | 601 | 326 | 150 |
| 3 MONTHS OR LESS | 936 | 428 | 278 | 152 | 74 | 4 | | |
| MORE THAN 3 TO 6 MONTHS | 2,710 | 747 | 756 | 701 | 458 | 36 | 9 | 3 |
| MORE THAN 6 TO 9 MONTHS | 3,072 | 642 | 685 | 837 | 762 | 99 | 39 | 8 |
| MORE THAN 9 TO 12 MONTHS | 2,265 | 382 | 393 | 536 | 715 | 155 | 66 | 18 |
| MORE THAN 12 TO 18 MONTHS | 1,790 | 322 | 316 | 372 | 479 | 166 | 89 | 46 |
| MORE THAN 18 TO 24 MONTHS | 712 | 154 | 128 | 109 | 198 | 55 | 50 | 18 |
| MORE THAN 24 TO 36 MONTHS | 522 | 140 | 93 | 73 | 102 | 53 | 38 | 23 |
| MORE THAN 36 MONTHS | 571 | 191 | 98 | 76 | 104 | 33 | 35 | 34 |
| SACRAMENTO DISTRICT | 5,192 | 1,741 | 1,095 | 1,027 | 994 | 197 | 109 | 29 |
| 3 MONTHS OR LESS | 475 | 237 | 130 | 74 | 33 | 1 | | |
| MORE THAN 3 TO 6 MONTHS | 1,304 | 498 | 337 | 270 | 190 | 8 | 1 | |
| MORE THAN 6 TO 9 MONTHS | 1,263 | 390 | 281 | 277 | 269 | 32 | 14 | |
| MORE THAN 9 TO 12 MONTHS | 815 | 185 | 147 | 190 | 222 | 46 | 22 | 3 |
| MORE THAN 12 TO 18 MONTHS | 647 | 166 | 93 | 129 | 153 | 68 | 28 | 10 |
| MORE THAN 18 TO 24 MONTHS | 242 | 79 | 46 | 27 | 54 | 16 | 15 | 5 |
| MORE THAN 24 TO 36 MONTHS | 217 | 65 | 35 | 37 | 38 | 17 | 19 | 6 |
| MORE THAN 36 MONTHS | 229 | 121 | 26 | 23 | 35 | 9 | 10 | 5 |

TABLE 9B - TIME FROM DEATH TO FIRST REPORT APPROVAL BY DISTRICT, BY SIZE OF CLEAR MARKET VALUE - PERCENT OF ESTATES
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | |
|---|--------------------------|----------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$25,000 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -299,999 | \$300,000 -499,999 | \$500,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL, ALL DISTRICTS | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 7.78 | 14.17 | 9.22 | 5.08 | 2.31 | .46 | .01 | |
| MORE THAN 3 TO 6 MONTHS | 21.42 | 24.01 | 27.38 | 23.55 | 15.26 | 5.56 | 1.78 | 1.90 |
| MORE THAN 6 TO 9 MONTHS | 23.76 | 21.26 | 25.62 | 28.76 | 24.87 | 14.80 | 9.30 | 3.59 |
| MORE THAN 9 TO 12 MONTHS | 17.66 | 13.01 | 14.79 | 19.37 | 24.79 | 24.56 | 19.29 | 11.21 |
| MORE THAN 12 TO 18 MONTHS | 14.48 | 11.20 | 11.36 | 13.57 | 18.41 | 29.36 | 28.49 | 27.48 |
| MORE THAN 18 TO 24 MONTHS | 5.66 | 4.80 | 4.60 | 4.13 | 6.59 | 11.40 | 18.00 | 14.38 |
| MORE THAN 24 TO 36 MONTHS | 4.62 | 4.67 | 3.70 | 3.02 | 4.41 | 8.36 | 13.65 | 22.62 |
| MORE THAN 36 MONTHS | 4.62 | 6.88 | 3.33 | 2.52 | 3.36 | 5.50 | 9.50 | 18.82 |
| LOS ANGELES DISTRICT | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 7.66 | 14.26 | 8.29 | 4.48 | 1.95 | .33 | | |
| MORE THAN 3 TO 6 MONTHS | 20.57 | 22.64 | 26.65 | 22.39 | 14.03 | 5.59 | 1.39 | 2.04 |
| MORE THAN 6 TO 9 MONTHS | 23.31 | 20.96 | 25.93 | 28.82 | 23.44 | 13.38 | 7.12 | 3.06 |
| MORE THAN 9 TO 12 MONTHS | 17.89 | 13.68 | 15.29 | 19.90 | 25.37 | 24.01 | 18.58 | 10.88 |
| MORE THAN 12 TO 18 MONTHS | 15.04 | 11.76 | 11.84 | 14.11 | 20.27 | 29.39 | 29.69 | 25.17 |
| MORE THAN 18 TO 24 MONTHS | 5.87 | 4.74 | 4.65 | 4.64 | 6.68 | 13.60 | 20.31 | 15.31 |
| MORE THAN 24 TO 36 MONTHS | 4.96 | 4.89 | 3.95 | 3.17 | 5.10 | 8.00 | 14.06 | 26.53 |
| MORE THAN 36 MONTHS | 4.70 | 7.07 | 3.40 | 2.49 | 3.16 | 5.70 | 8.85 | 17.01 |
| SAN FRANCISCO DISTRICT | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 7.44 | 14.24 | 10.11 | 5.31 | 2.55 | .67 | .01 | |
| MORE THAN 3 TO 6 MONTHS | 21.55 | 24.85 | 27.52 | 24.54 | 15.84 | 5.99 | 2.76 | 2.00 |
| MORE THAN 6 TO 9 MONTHS | 24.42 | 21.36 | 24.94 | 29.31 | 26.35 | 16.47 | 11.96 | 5.33 |
| MORE THAN 9 TO 12 MONTHS | 18.01 | 12.71 | 14.31 | 18.77 | 24.72 | 25.79 | 20.25 | 12.00 |
| MORE THAN 12 TO 18 MONTHS | 14.23 | 10.71 | 11.50 | 13.03 | 16.56 | 27.62 | 27.30 | 30.67 |
| MORE THAN 18 TO 24 MONTHS | 5.66 | 5.12 | 4.66 | 3.82 | 6.85 | 9.15 | 15.34 | 12.00 |
| MORE THAN 24 TO 36 MONTHS | 4.15 | 4.66 | 3.39 | 2.56 | 3.53 | 8.82 | 11.66 | 15.33 |
| MORE THAN 36 MONTHS | 4.54 | 6.35 | 3.57 | 2.66 | 3.60 | 5.49 | 10.74 | 22.67 |
| SACRAMENTO DISTRICT | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 9.14 | 13.62 | 11.88 | 7.21 | 3.34 | .51 | .01 | .01 |
| MORE THAN 3 TO 6 MONTHS | 25.12 | 28.60 | 30.78 | 26.29 | 19.11 | 4.06 | .92 | |
| MORE THAN 6 TO 9 MONTHS | 24.33 | 22.40 | 25.66 | 26.97 | 27.06 | 16.24 | 12.84 | |
| MORE THAN 9 TO 12 MONTHS | 15.70 | 10.63 | 13.42 | 18.50 | 22.33 | 23.35 | 20.18 | 10.34 |
| MORE THAN 12 TO 18 MONTHS | 12.46 | 9.53 | 8.49 | 12.56 | 15.39 | 34.52 | 25.69 | 34.48 |
| MORE THAN 18 TO 24 MONTHS | 4.66 | 4.54 | 4.20 | 2.63 | 5.43 | 8.12 | 13.76 | 17.24 |
| MORE THAN 24 TO 36 MONTHS | 4.18 | 3.73 | 3.20 | 3.60 | 3.82 | 8.63 | 17.43 | 20.69 |
| MORE THAN 36 MONTHS | 4.41 | 6.95 | 2.37 | 2.24 | 3.52 | 4.57 | 9.17 | 17.24 |

TABLE 9C - TIME FROM DEATH TO FIRST REPORT APPROVAL BY DISTRICT, BY SIZE OF CLEAR MARKET VALUE - NUMBER OF ESTATES
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | |
|---|--------------------------|----------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$25,000 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -299,999 | \$300,000 -499,999 | \$500,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL, ALL DISTRICTS | 41,508 | 10,186 | 8,682 | 8,535 | 10,779 | 1,866 | 967 | 493 |
| 3 MONTHS OR LESS | 3,267 | 1,531 | 823 | 449 | 453 | 9 | 2 | |
| MORE THAN 3 TO 6 MONTHS | 8,948 | 2,285 | 2,269 | 1,996 | 2,207 | 141 | 41 | 9 |
| MORE THAN 6 TO 9 MONTHS | 10,106 | 2,071 | 2,148 | 2,452 | 2,936 | 359 | 110 | 30 |
| MORE THAN 9 TO 12 MONTHS | 7,519 | 1,304 | 1,344 | 1,628 | 2,518 | 447 | 212 | 66 |
| MORE THAN 12 TO 18 MONTHS | 5,548 | 1,106 | 975 | 1,052 | 1,525 | 470 | 297 | 123 |
| MORE THAN 18 TO 24 MONTHS | 2,286 | 546 | 418 | 388 | 535 | 194 | 136 | 69 |
| MORE THAN 24 TO 36 MONTHS | 1,878 | 538 | 339 | 302 | 355 | 147 | 97 | 100 |
| MORE THAN 36 MONTHS | 1,956 | 805 | 366 | 268 | 250 | 99 | 72 | 96 |
| LOS ANGELES DISTRICT | 22,898 | 5,971 | 4,918 | 4,520 | 5,690 | 974 | 536 | 289 |
| 3 MONTHS OR LESS | 1,818 | 927 | 433 | 221 | 230 | 5 | 2 | |
| MORE THAN 3 TO 6 MONTHS | 4,517 | 1,208 | 1,175 | 967 | 1,078 | 61 | 23 | 5 |
| MORE THAN 6 TO 9 MONTHS | 5,403 | 1,200 | 1,230 | 1,248 | 1,481 | 177 | 47 | 20 |
| MORE THAN 9 TO 12 MONTHS | 4,242 | 768 | 803 | 926 | 1,355 | 227 | 121 | 42 |
| MORE THAN 12 TO 18 MONTHS | 3,258 | 687 | 597 | 604 | 884 | 256 | 165 | 65 |
| MORE THAN 18 TO 24 MONTHS | 1,356 | 349 | 257 | 232 | 302 | 106 | 73 | 37 |
| MORE THAN 24 TO 36 MONTHS | 1,186 | 361 | 215 | 179 | 217 | 88 | 62 | 64 |
| MORE THAN 36 MONTHS | 1,118 | 471 | 208 | 143 | 143 | 54 | 43 | 56 |
| SAN FRANCISCO DISTRICT | 12,622 | 2,478 | 2,504 | 2,848 | 3,666 | 649 | 312 | 165 |
| 3 MONTHS OR LESS | 981 | 391 | 254 | 164 | 169 | 3 | | |
| MORE THAN 3 TO 6 MONTHS | 2,895 | 568 | 715 | 713 | 811 | 68 | 16 | 4 |
| MORE THAN 6 TO 9 MONTHS | 3,211 | 506 | 600 | 867 | 1,037 | 141 | 51 | 9 |
| MORE THAN 9 TO 12 MONTHS | 2,273 | 319 | 360 | 513 | 829 | 161 | 69 | 22 |
| MORE THAN 12 TO 18 MONTHS | 1,605 | 261 | 261 | 321 | 482 | 149 | 91 | 40 |
| MORE THAN 18 TO 24 MONTHS | 621 | 118 | 110 | 110 | 164 | 55 | 39 | 25 |
| MORE THAN 24 TO 36 MONTHS | 456 | 104 | 87 | 77 | 92 | 40 | 28 | 28 |
| MORE THAN 36 MONTHS | 580 | 211 | 117 | 83 | 82 | 32 | 18 | 37 |
| SACRAMENTO DISTRICT | 5,988 | 1,737 | 1,260 | 1,167 | 1,423 | 243 | 119 | 39 |
| 3 MONTHS OR LESS | 468 | 213 | 136 | 64 | 54 | 1 | | |
| MORE THAN 3 TO 6 MONTHS | 1,536 | 509 | 379 | 316 | 318 | 12 | 2 | |
| MORE THAN 6 TO 9 MONTHS | 1,492 | 365 | 318 | 337 | 418 | 41 | 12 | 1 |
| MORE THAN 9 TO 12 MONTHS | 1,004 | 217 | 181 | 189 | 334 | 59 | 22 | 2 |
| MORE THAN 12 TO 18 MONTHS | 685 | 158 | 117 | 127 | 159 | 65 | 41 | 18 |
| MORE THAN 18 TO 24 MONTHS | 309 | 79 | 51 | 46 | 69 | 33 | 24 | 7 |
| MORE THAN 24 TO 36 MONTHS | 236 | 73 | 37 | 46 | 46 | 19 | 7 | 8 |
| MORE THAN 36 MONTHS | 258 | 123 | 41 | 42 | 25 | 13 | 11 | 3 |

TABLE 9D - TIME FROM DEATH TO FIRST REPORT APPROVAL BY DISTRICT, BY SIZE OF CLEAR MARKET VALUE - PERCENT OF ESTATES
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT | TOTAL, ALL ESTATES | SIZE OF CLEAR MARKET VALUE | | | | | | |
|---|--------------------------|----------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$25,000 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -299,999 | \$300,000 -499,999 | \$500,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL, ALL DISTRICTS | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 7.87 | 15.04 | 9.49 | 5.25 | 4.21 | .47 | .21 | .01 |
| MORE THAN 3 TO 6 MONTHS | 21.56 | 22.43 | 26.13 | 23.39 | 20.47 | 7.56 | 4.24 | 1.83 |
| MORE THAN 6 TO 9 MONTHS | 24.35 | 20.53 | 24.74 | 26.73 | 27.24 | 19.24 | 11.38 | 6.09 |
| MORE THAN 9 TO 12 MONTHS | 18.11 | 12.80 | 15.48 | 19.07 | 23.36 | 23.95 | 21.92 | 13.39 |
| MORE THAN 12 TO 18 MONTHS | 13.37 | 10.86 | 11.23 | 12.33 | 14.15 | 25.19 | 30.71 | 24.95 |
| MORE THAN 18 TO 24 MONTHS | 5.51 | 5.36 | 4.81 | 4.55 | 4.96 | 10.40 | 14.06 | 14.00 |
| MORE THAN 24 TO 36 MONTHS | 4.52 | 5.28 | 3.90 | 3.54 | 3.29 | 7.88 | 10.03 | 20.28 |
| MORE THAN 36 MONTHS | 4.71 | 7.90 | 4.22 | 3.14 | 2.32 | 5.31 | 7.45 | 19.47 |
| LOS ANGELES DISTRICT | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 7.93 | 15.52 | 8.80 | 4.90 | 4.04 | .53 | .38 | .01 |
| MORE THAN 3 TO 6 MONTHS | 19.73 | 20.23 | 23.89 | 21.39 | 18.95 | 6.26 | 4.29 | 1.73 |
| MORE THAN 6 TO 9 MONTHS | 23.60 | 20.10 | 25.01 | 27.61 | 26.03 | 18.17 | 8.77 | 6.92 |
| MORE THAN 9 TO 12 MONTHS | 18.53 | 12.86 | 16.33 | 20.49 | 23.81 | 23.31 | 22.57 | 14.53 |
| MORE THAN 12 TO 18 MONTHS | 14.23 | 11.51 | 12.14 | 13.36 | 15.54 | 26.28 | 30.78 | 22.49 |
| MORE THAN 18 TO 24 MONTHS | 5.92 | 5.84 | 5.23 | 5.13 | 5.31 | 10.88 | 13.62 | 12.80 |
| MORE THAN 24 TO 36 MONTHS | 5.18 | 6.05 | 4.37 | 3.96 | 3.81 | 9.03 | 11.57 | 22.15 |
| MORE THAN 36 MONTHS | 4.88 | 7.89 | 4.23 | 3.16 | 2.51 | 5.54 | 8.02 | 19.38 |
| SAN FRANCISCO DISTRICT | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 7.76 | 15.79 | 10.16 | 5.77 | 4.61 | .46 | .01 | .02 |
| MORE THAN 3 TO 6 MONTHS | 22.94 | 22.92 | 28.55 | 25.04 | 22.12 | 10.48 | 5.13 | 2.42 |
| MORE THAN 6 TO 9 MONTHS | 25.44 | 20.42 | 23.96 | 30.44 | 28.29 | 21.73 | 16.35 | 5.45 |
| MORE THAN 9 TO 12 MONTHS | 18.01 | 12.87 | 14.38 | 18.01 | 22.61 | 24.81 | 22.12 | 13.33 |
| MORE THAN 12 TO 18 MONTHS | 12.72 | 10.53 | 10.42 | 11.27 | 13.15 | 22.96 | 29.17 | 24.24 |
| MORE THAN 18 TO 24 MONTHS | 4.92 | 4.76 | 4.39 | 3.86 | 4.47 | 8.47 | 12.50 | 15.15 |
| MORE THAN 24 TO 36 MONTHS | 3.61 | 4.20 | 3.47 | 2.70 | 2.51 | 6.16 | 8.97 | 16.97 |
| MORE THAN 36 MONTHS | 4.60 | 8.51 | 4.67 | 2.91 | 2.24 | 4.93 | 5.77 | 22.42 |
| SACRAMENTO DISTRICT | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 3 MONTHS OR LESS | 7.81 | 12.27 | 10.78 | 5.48 | 3.80 | .41 | .01 | .01 |
| MORE THAN 3 TO 6 MONTHS | 25.65 | 29.30 | 30.08 | 27.08 | 22.35 | 4.94 | 1.68 | |
| MORE THAN 6 TO 9 MONTHS | 24.92 | 21.01 | 25.24 | 28.88 | 29.37 | 16.87 | 10.08 | 2.56 |
| MORE THAN 9 TO 12 MONTHS | 16.77 | 12.49 | 14.37 | 16.20 | 23.47 | 24.28 | 18.49 | 5.13 |
| MORE THAN 12 TO 18 MONTHS | 11.44 | 9.10 | 9.29 | 10.88 | 11.17 | 26.75 | 34.45 | 46.15 |
| MORE THAN 18 TO 24 MONTHS | 5.16 | 4.55 | 4.05 | 3.94 | 4.85 | 13.58 | 20.17 | 17.95 |
| MORE THAN 24 TO 36 MONTHS | 3.94 | 4.20 | 2.94 | 3.94 | 3.23 | 7.82 | 5.88 | 20.51 |
| MORE THAN 36 MONTHS | 4.31 | 7.08 | 3.25 | 3.60 | 1.76 | 5.35 | 9.24 | 7.69 |

TABLE 10A - BENEFICIARY CLASSIFICATION BY SIZE OF CLEAR MARKET VALUE- NUMBER AND PERCENT OF ESTATES
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| SIZE OF CLEAR MARKET VALUE | TOTAL, ALL ESTATES | | BENEFICIARY CLASSIFICATION | | | | | | | | | | | | | |
|-------------------------------|--------------------------|--------|----------------------------|--------|--------------------|--------|---------------------------|--------|--------------------------------------|--------|---|--------|-------------------------------------|--------|-----------------------------|--------|
| | | | CLASS A WIDOW | | CLASS A WIDOWER | | CLASS A MINOR CHILD | | CLASS A OTHER THAN MINOR CHILD | | CLASS B SISTER, NEPHEW SON-IN-LAW | | CLASS C STRANGERS, ALL OTHERS | | TAX- EXEMPT CHARITIES | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES | 42,284 | 100.00 | 9017 | 100.00 | 3461 | 100.00 | 571 | 100.00 | 21,984 | 100.00 | 12,320 | 100.00 | 10,305 | 100.00 | 2,978 | 100.00 |
| LESS THAN \$5,000 | 1,060 | 2.53 | 4 | .06 | 7 | .20 | 3 | .49 | 44 | .19 | 371 | 3.03 | 768 | 7.43 | 32 | 1.06 |
| \$ 5,000 - 9,999 | 2,498 | 5.91 | 179 | 1.99 | 75 | 2.17 | 7 | 1.23 | 969 | 4.41 | 934 | 7.58 | 752 | 7.30 | 54 | 1.81 |
| 10,000 - 24,999 | 8,874 | 20.99 | 1125 | 12.48 | 462 | 13.35 | 84 | 14.71 | 4,854 | 20.72 | 2,559 | 20.77 | 1,942 | 18.85 | 295 | 9.91 |
| 25,000 - 49,999 | 9,545 | 22.57 | 1477 | 16.38 | 632 | 18.26 | 155 | 27.15 | 5,326 | 24.23 | 2,694 | 21.87 | 2,010 | 19.51 | 474 | 15.92 |
| 50,000 - 59,999 | 2,470 | 5.84 | 459 | 5.09 | 195 | 5.63 | 31 | 5.43 | 1,380 | 6.28 | 700 | 5.68 | 538 | 5.22 | 165 | 5.54 |
| 60,000 - 99,999 | 6,267 | 14.82 | 1349 | 14.96 | 615 | 17.77 | 93 | 16.29 | 3,421 | 15.56 | 1,828 | 14.84 | 1,407 | 13.65 | 462 | 15.51 |
| 100,000 - 199,999 | 6,034 | 14.27 | 1826 | 20.25 | 743 | 21.47 | 87 | 15.24 | 3,282 | 14.93 | 1,699 | 13.79 | 1,410 | 13.68 | 654 | 21.96 |
| 200,000 - 299,999 | 2,341 | 5.54 | 1029 | 11.41 | 351 | 10.14 | 44 | 7.71 | 1,185 | 5.39 | 571 | 4.63 | 520 | 5.05 | 252 | 8.46 |
| 300,000 - 399,999 | 1,093 | 2.58 | 540 | 5.99 | 127 | 3.67 | 14 | 2.45 | 576 | 2.62 | 290 | 2.35 | 279 | 2.71 | 158 | 5.31 |
| 400,000 - 499,999 | 617 | 1.46 | 295 | 3.27 | 72 | 2.08 | 15 | 2.63 | 322 | 1.46 | 186 | 1.51 | 176 | 1.71 | 103 | 3.46 |
| 500,000 - 599,999 | 374 | .88 | 178 | 1.97 | 56 | 1.62 | 7 | 1.23 | 220 | 1.00 | 102 | .83 | 102 | .99 | 78 | 2.62 |
| 600,000 - 699,999 | 265 | .63 | 137 | 1.52 | 30 | .87 | 7 | 1.23 | 172 | .78 | 79 | .64 | 68 | .66 | 36 | 1.21 |
| 700,000 - 799,999 | 157 | .37 | 67 | .74 | 27 | .78 | 6 | 1.05 | 94 | .43 | 57 | .46 | 59 | .57 | 30 | 1.01 |
| 800,000 - 899,999 | 124 | .29 | 65 | .72 | 14 | .40 | 3 | .53 | 72 | .33 | 41 | .33 | 38 | .37 | 23 | .77 |
| 900,000 - 999,999 | 91 | .22 | 47 | .52 | 12 | .35 | 2 | .35 | 51 | .23 | 27 | .22 | 30 | .29 | 17 | .57 |
| 1,000,000-1,999,999 | 323 | .76 | 160 | 1.77 | 32 | .92 | 10 | 1.75 | 211 | .96 | 116 | .94 | 117 | 1.14 | 84 | 2.82 |
| 2,000,000-2,999,999 | 82 | .19 | 45 | .50 | 7 | .20 | 2 | .35 | 59 | .27 | 31 | .25 | 41 | .40 | 27 | .91 |
| 3,000,000-3,999,999 | 21 | .05 | 13 | .14 | 2 | .06 | 1 | .18 | 15 | .07 | 9 | .07 | 11 | .11 | 8 | .27 |
| 4,000,000-5,999,999 | 23 | .05 | 11 | .12 | 1 | .03 | | | 17 | .08 | 14 | .11 | 17 | .16 | 12 | .40 |
| 6,000,000-7,999,999 | 10 | .02 | 3 | .03 | 1 | .03 | | | 5 | .02 | 5 | .04 | 9 | .09 | 5 | .17 |
| 8,000,000-9,999,999 | 5 | .01 | 2 | .02 | | | | | 2 | .01 | 2 | .02 | 3 | .03 | 2 | .07 |
| 10,000,000 AND OVER | 10 | .02 | 6 | .07 | | | | | 7 | .03 | 5 | .04 | 8 | .08 | 7 | .24 |

TABLE 10B - BENEFICIARY CLASSIFICATION BY SIZE OF CLEAR MARKET VALUE - NUMBER AND PERCENT OF BENEFICIARIES
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| SIZE OF CLEAR MARKET VALUE | TOTAL, ALL BENEFICIARIES | | BENEFICIARY CLASSIFICATION | | | | | | | | | | | | | |
|----------------------------|--------------------------|--------|----------------------------|--------|-----------------|--------|---------------------|--------|--------------------------------|--------|-----------------------------------|--------|-------------------------------|--------|----------------------|--------|
| | | | CLASS A WIDOW | | CLASS A WIDOWER | | CLASS A MINOR CHILD | | CLASS A OTHER THAN MINOR CHILD | | CLASS B SISTER, NEPHEW SON-IN-LAW | | CLASS C STRANGERS, ALL OTHERS | | TAX-EXEMPT CHARITIES | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES | 144,693 | 100.00 | 9017 | 100.00 | 3461 | 100.00 | 906 | 100.00 | 54,755 | 100.00 | 36,533 | 100.00 | 32,704 | 100.00 | 7,317 | 100.00 |
| LESS THAN \$5,000 | 1,776 | 1.23 | 4 | .06 | 7 | .20 | 8 | .88 | 65 | .13 | 486 | 1.35 | 1,156 | 3.52 | 50 | .67 |
| \$ 5,000 - 9,999 | 4,661 | 3.22 | 179 | 1.99 | 75 | 2.17 | 9 | .99 | 1,196 | 2.18 | 1,620 | 4.43 | 1,493 | 4.57 | 89 | 1.22 |
| 10,000 - 24,999 | 21,533 | 14.88 | 1125 | 12.48 | 462 | 13.35 | 105 | 11.59 | 8,636 | 15.77 | 6,420 | 17.57 | 4,265 | 13.04 | 520 | 7.11 |
| 25,000 - 49,999 | 29,117 | 20.12 | 1477 | 16.38 | 632 | 18.26 | 242 | 26.71 | 12,694 | 23.18 | 7,655 | 20.95 | 5,490 | 16.79 | 927 | 12.67 |
| 50,000 - 59,999 | 8,517 | 5.89 | 459 | 5.09 | 195 | 5.63 | 50 | 5.52 | 3,493 | 6.38 | 2,093 | 5.73 | 1,844 | 5.64 | 383 | 5.23 |
| 60,000 - 99,999 | 23,322 | 16.12 | 1349 | 14.96 | 615 | 17.77 | 156 | 17.22 | 8,946 | 16.34 | 6,004 | 16.43 | 5,140 | 15.72 | 1,112 | 15.20 |
| 100,000 - 199,999 | 25,574 | 17.67 | 1826 | 20.25 | 743 | 21.47 | 149 | 16.45 | 9,333 | 17.05 | 6,302 | 17.25 | 5,649 | 17.27 | 1,572 | 21.48 |
| 200,000 - 299,999 | 10,386 | 7.18 | 1029 | 11.41 | 351 | 10.14 | 76 | 8.39 | 3,694 | 6.75 | 2,159 | 5.91 | 2,346 | 7.17 | 731 | 9.99 |
| 300,000 - 399,999 | 5,395 | 3.73 | 540 | 5.99 | 127 | 3.67 | 25 | 2.76 | 1,872 | 3.42 | 998 | 2.73 | 1,403 | 4.29 | 430 | 5.88 |
| 400,000 - 499,999 | 3,504 | 2.42 | 295 | 3.27 | 72 | 2.08 | 22 | 2.43 | 1,067 | 1.95 | 745 | 2.04 | 1,000 | 3.06 | 303 | 4.14 |
| 500,000 - 599,999 | 2,227 | 1.54 | 178 | 1.97 | 56 | 1.62 | 17 | 1.88 | 804 | 1.47 | 343 | .94 | 540 | 1.65 | 289 | 3.95 |
| 600,000 - 699,999 | 1,524 | 1.05 | 137 | 1.52 | 30 | .87 | 8 | .88 | 576 | 1.05 | 320 | .88 | 308 | .94 | 145 | 1.98 |
| 700,000 - 799,999 | 1,215 | .84 | 67 | .74 | 27 | .78 | 10 | 1.10 | 377 | .69 | 288 | .79 | 332 | 1.02 | 114 | 1.56 |
| 800,000 - 899,999 | 886 | .61 | 65 | .72 | 14 | .40 | 5 | .55 | 285 | .52 | 184 | .50 | 282 | .86 | 51 | .70 |
| 900,000 - 999,999 | 605 | .42 | 47 | .52 | 12 | .35 | 4 | .44 | 183 | .33 | 129 | .35 | 172 | .53 | 58 | .79 |
| 1,000,000-1,999,999 | 2,649 | 1.83 | 160 | 1.77 | 32 | .92 | 14 | 1.55 | 979 | 1.79 | 488 | 1.34 | 679 | 2.08 | 297 | 4.06 |
| 2,000,000-2,999,999 | 709 | .49 | 45 | .50 | 7 | .20 | 4 | .44 | 252 | .46 | 115 | .31 | 179 | .55 | 107 | 1.46 |
| 3,000,000-3,999,999 | 229 | .16 | 13 | .14 | 2 | .06 | 2 | .22 | 90 | .16 | 39 | .11 | 46 | .14 | 37 | .51 |
| 4,000,000-5,999,999 | 376 | .26 | 11 | .12 | 1 | .03 | | | 105 | .19 | 73 | .20 | 142 | .43 | 44 | .60 |
| 6,000,000-7,999,999 | 268 | .19 | 3 | .03 | 1 | .03 | | | 51 | .09 | 19 | .05 | 181 | .55 | 13 | .18 |
| 8,000,000-9,999,999 | 83 | .06 | 2 | .02 | | | | | 2 | | 15 | .04 | 29 | .09 | 35 | .48 |
| 10,000,000 AND OVER | 137 | .09 | 6 | .07 | | | | | 55 | .10 | 38 | .10 | 28 | .09 | 10 | .14 |

TABLE 10C - BENEFICIARY CLASSIFICATION BY SIZE OF CLEAR MARKET VALUE- NUMBER AND PERCENT OF ESTATES
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| SIZE OF CLEAR MARKET VALUE | BENEFICIARY CLASSIFICATION | | | | | | | | | | | | | | | |
|----------------------------|----------------------------|--------|---------------|--------|-----------------|--------|---------------------|--------|--------------------------------|--------|-----------------------------------|--------|-------------------------------|--------|----------------------|--------|
| | TOTAL, ALL ESTATES | | CLASS A WIDOW | | CLASS A WIDOWER | | CLASS A MINOR CHILD | | CLASS A OTHER THAN MINOR CHILD | | CLASS B SISTER, NEPHEW SON-IN-LAW | | CLASS C STRANGERS, ALL OTHERS | | TAX-EXEMPT CHARITIES | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES | 41,516 | 100.00 | 8165 | 100.00 | 5198 | 100.00 | 535 | 100.00 | 22,631 | 100.00 | 12,139 | 100.00 | 10,122 | 100.00 | 2,874 | 100.00 |
| LESS THAN \$5,000 | 1,020 | 2.46 | 6 | .08 | | .01 | 1 | .21 | 45 | .20 | 335 | 2.78 | 761 | 7.49 | 19 | .67 |
| \$ 5,000 - 9,999 | 1,937 | 4.67 | 59 | .72 | 28 | .88 | 3 | .56 | 818 | 3.61 | 742 | 6.11 | 614 | 6.07 | 59 | 2.05 |
| 10,000 - 24,999 | 7,229 | 17.41 | 378 | 4.63 | 175 | 5.47 | 90 | 16.82 | 4,231 | 18.70 | 2,253 | 18.56 | 1,705 | 16.84 | 245 | 8.52 |
| 25,000 - 49,999 | 8,682 | 20.91 | 711 | 8.71 | 342 | 10.69 | 139 | 25.98 | 5,513 | 24.36 | 2,595 | 21.38 | 1,922 | 18.99 | 412 | 14.34 |
| 50,000 - 59,999 | 2,446 | 5.89 | 252 | 3.09 | 131 | 4.10 | 39 | 7.29 | 1,568 | 6.93 | 748 | 6.16 | 570 | 5.63 | 162 | 5.64 |
| 60,000 - 99,999 | 6,091 | 14.67 | 980 | 12.00 | 473 | 14.79 | 87 | 16.26 | 3,705 | 16.37 | 1,916 | 15.78 | 1,496 | 14.78 | 478 | 16.63 |
| 100,000 - 199,999 | 7,757 | 18.68 | 2831 | 34.67 | 1140 | 35.65 | 70 | 13.08 | 3,562 | 15.74 | 1,841 | 15.17 | 1,531 | 15.13 | 617 | 21.47 |
| 200,000 - 299,999 | 3,025 | 7.29 | 1393 | 17.06 | 453 | 14.17 | 40 | 7.48 | 1,348 | 5.96 | 736 | 6.06 | 603 | 5.96 | 301 | 10.47 |
| 300,000 - 399,999 | 1,217 | 2.93 | 561 | 6.87 | 187 | 5.85 | 16 | 2.99 | 581 | 2.57 | 317 | 2.61 | 284 | 2.81 | 153 | 5.32 |
| 400,000 - 499,999 | 651 | 1.57 | 291 | 3.56 | 90 | 2.81 | 14 | 2.62 | 394 | 1.74 | 172 | 1.42 | 150 | 1.48 | 109 | 3.79 |
| 500,000 - 599,999 | 367 | .88 | 164 | 2.01 | 52 | 1.63 | 9 | 1.68 | 168 | .74 | 118 | .97 | 125 | 1.23 | 75 | 2.61 |
| 600,000 - 699,999 | 219 | .53 | 105 | 1.29 | 29 | .91 | 2 | .37 | 123 | .54 | 54 | .44 | 50 | .49 | 31 | 1.08 |
| 700,000 - 799,999 | 156 | .38 | 73 | .89 | 17 | .53 | 1 | .19 | 92 | .41 | 50 | .41 | 40 | .40 | 27 | .94 |
| 800,000 - 899,999 | 139 | .33 | 69 | .85 | 22 | .69 | 2 | .37 | 91 | .40 | 55 | .45 | 39 | .39 | 22 | .77 |
| 900,000 - 999,999 | 87 | .21 | 43 | .53 | 11 | .34 | 3 | .56 | 57 | .25 | 25 | .21 | 28 | .28 | 15 | .52 |
| 1,000,000-1,999,999 | 332 | .80 | 162 | 1.98 | 37 | 1.16 | 13 | 2.43 | 217 | .96 | 117 | .96 | 118 | 1.17 | 75 | 2.61 |
| 2,000,000-2,999,999 | 70 | .17 | 37 | .45 | 6 | .19 | 2 | .37 | 50 | .22 | 26 | .21 | 33 | .33 | 25 | .87 |
| 3,000,000-3,999,999 | 37 | .09 | 25 | .31 | 2 | .06 | 2 | .37 | 26 | .11 | 10 | .08 | 17 | .17 | 15 | .52 |
| 4,000,000-5,999,999 | 24 | .06 | 10 | .12 | 3 | .09 | 2 | .37 | 20 | .09 | 13 | .11 | 16 | .16 | 13 | .45 |
| 6,000,000-7,999,999 | 9 | .02 | 3 | .04 | | | | | 7 | .03 | 4 | .03 | 5 | .05 | 6 | .21 |
| 8,000,000-9,999,999 | 9 | .02 | 6 | .07 | | | | | 8 | .04 | 4 | .03 | 5 | .05 | 7 | .24 |
| 10,000,000 AND OVER | 12 | .03 | 6 | .07 | | | | | 7 | .03 | 8 | .07 | 10 | .10 | 8 | .28 |

TABLE 10D - BENEFICIARY CLASSIFICATION BY SIZE OF CLEAR MARKET VALUE - NUMBER AND PERCENT OF BENEFICIARIES
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| SIZE OF CLEAR MARKET VALUE | TOTAL, ALL BENEFICIARIES | | BENEFICIARY CLASSIFICATION | | | | | | | | | | | | | |
|----------------------------|--------------------------|--------|----------------------------|--------|-----------------|--------|---------------------|--------|--------------------------------|--------|-----------------------------------|--------|-------------------------------|--------|----------------------|--------|
| | | | CLASS A WIDOW | | CLASS A WIDOWER | | CLASS A MINOR CHILD | | CLASS A OTHER THAN MINOR CHILD | | CLASS B SISTER, NEPHEW SON-IN-LAW | | CLASS C STRANGERS, ALL OTHERS | | TAX-EXEMPT CHARITIES | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES | 144,025 | 100.00 | 8165 | 100.00 | 3198 | 100.00 | 798 | 100.00 | 57,109 | 100.00 | 36,286 | 100.00 | 31,370 | 100.00 | 7,099 | 100.00 |
| LESS THAN \$5,000 | 1,594 | 1.10 | 6 | .08 | | .01 | 1 | .11 | 76 | .13 | 433 | 1.20 | 1,051 | 3.36 | 27 | .41 |
| \$ 5,000 - 9,999 | 3,754 | 2.61 | 59 | .72 | 28 | .88 | 3 | .38 | 1,027 | 1.80 | 1,337 | 3.68 | 1,204 | 3.84 | 96 | 1.35 |
| 10,000 - 24,999 | 18,121 | 12.58 | 378 | 4.63 | 175 | 5.47 | 112 | 14.04 | 8,087 | 14.16 | 5,567 | 15.34 | 3,402 | 10.84 | 400 | 5.63 |
| 25,000 - 49,999 | 27,693 | 19.23 | 711 | 8.71 | 342 | 10.69 | 205 | 25.69 | 13,198 | 23.11 | 7,410 | 20.42 | 4,980 | 15.88 | 847 | 11.93 |
| 50,000 - 59,999 | 8,644 | 6.00 | 252 | 3.09 | 131 | 4.10 | 61 | 7.64 | 3,823 | 6.69 | 2,293 | 6.32 | 1,764 | 5.62 | 320 | 4.51 |
| 60,000 - 99,999 | 23,757 | 16.50 | 980 | 12.00 | 473 | 14.79 | 134 | 16.79 | 10,085 | 17.66 | 6,121 | 16.87 | 4,933 | 15.73 | 1,031 | 14.52 |
| 100,000 - 199,999 | 28,579 | 19.84 | 2831 | 34.67 | 1140 | 35.65 | 113 | 14.16 | 10,166 | 17.80 | 6,494 | 17.90 | 6,222 | 19.83 | 1,613 | 22.72 |
| 200,000 - 299,999 | 12,006 | 8.34 | 1393 | 17.06 | 453 | 14.17 | 63 | 7.89 | 4,007 | 7.02 | 2,660 | 7.33 | 2,573 | 8.20 | 857 | 12.07 |
| 300,000 - 399,999 | 5,633 | 3.91 | 561 | 6.87 | 187 | 5.85 | 30 | 3.76 | 1,916 | 3.35 | 1,246 | 3.43 | 1,267 | 4.04 | 426 | 6.00 |
| 400,000 - 499,999 | 3,464 | 2.41 | 291 | 3.56 | 90 | 2.81 | 22 | 2.76 | 1,283 | 2.25 | 652 | 1.80 | 792 | 2.52 | 334 | 4.70 |
| 500,000 - 599,999 | 2,502 | 1.74 | 164 | 2.01 | 52 | 1.63 | 13 | 1.63 | 592 | 1.04 | 558 | 1.54 | 880 | 2.81 | 243 | 3.42 |
| 600,000 - 699,999 | 1,113 | .77 | 105 | 1.29 | 29 | .91 | 4 | .50 | 384 | .67 | 222 | .61 | 279 | .89 | 90 | 1.27 |
| 700,000 - 799,999 | 909 | .63 | 73 | .89 | 17 | .53 | 1 | .13 | 343 | .60 | 170 | .47 | 232 | .74 | 73 | 1.03 |
| 800,000 - 899,999 | 895 | .62 | 69 | .85 | 22 | .69 | 2 | .25 | 337 | .59 | 197 | .54 | 195 | .62 | 73 | 1.03 |
| 900,000 - 999,999 | 559 | .39 | 43 | .53 | 11 | .34 | 5 | .63 | 199 | .35 | 93 | .26 | 163 | .52 | 45 | .63 |
| 1,000,000-1,999,999 | 2,590 | 1.80 | 162 | 1.98 | 37 | 1.16 | 20 | 2.51 | 915 | 1.60 | 548 | 1.51 | 614 | 1.96 | 294 | 4.14 |
| 2,000,000-2,999,999 | 760 | .53 | 37 | .45 | 6 | .19 | 2 | .25 | 290 | .51 | 86 | .24 | 244 | .78 | 95 | 1.34 |
| 3,000,000-3,999,999 | 510 | .35 | 25 | .31 | 2 | .06 | 3 | .38 | 108 | .19 | 65 | .18 | 204 | .65 | 103 | 1.45 |
| 4,000,000-5,999,999 | 304 | .21 | 10 | .12 | 3 | .09 | 4 | .50 | 111 | .19 | 44 | .12 | 92 | .29 | 40 | .56 |
| 6,000,000-7,999,999 | 135 | .09 | 3 | .04 | | | | | 60 | .11 | 4 | .01 | 38 | .12 | 30 | .42 |
| 8,000,000-9,999,999 | 162 | .11 | 6 | .07 | | | | | 70 | .12 | 8 | .02 | 45 | .14 | 33 | .46 |
| 10,000,000 AND OVER | 341 | .24 | 6 | .07 | | | | | 32 | .06 | 78 | .21 | 196 | .62 | 29 | .41 |

TABLE 11A - CHARITABLE BENEFICIARIES BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| CHARITABLE BENEFICIARIES | TOTAL | SIZE OF CLEAR MARKET VALUE | | | | | | |
|---|---------------|----------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$25,000 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -299,999 | \$300,000 -499,999 | \$500,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL NUMBER OF ESTATES | 42,284 | 12,432 | 9,545 | 8,737 | 8,375 | 1,710 | 1,011 | 474 |
| NUMBER OF ESTATES WITH CHARITABLE BENEFICIARIES | 2,978 | 381 | 474 | 627 | 906 | 261 | 184 | 145 |
| PERCENT OF ESTATES WITH CHARITABLE BENEFICIARIES | 7.04% | 3.06% | 4.97% | 7.18% | 10.82% | 15.26% | 18.20% | 30.59% |
| TOTAL NUMBER OF CHARITIES | 7,317 | 659 | 927 | 1,495 | 2,303 | 733 | 657 | 543 |
| AVERAGE NUMBER OF CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES | 2.5 | 1.7 | 2.0 | 2.4 | 2.5 | 2.8 | 3.6 | 3.7 |
| TOTAL VALUE OF TRANSFERS TO CHARITIES | \$257,317,747 | \$1,443,667 | \$4,482,800 | \$9,753,210 | \$33,841,426 | \$25,586,049 | \$29,612,975 | \$152,597,620 |
| AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES | \$86,406 | \$3,789 | \$9,457 | \$15,555 | \$37,353 | \$98,031 | \$160,940 | \$1,052,397 |
| AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER CHARITY | \$35,167 | \$2,191 | \$4,836 | \$6,524 | \$14,694 | \$34,906 | \$45,073 | \$281,027 |
| NUMBER OF ESTATES WITH FOUNDATION BENEFICIARIES | 198 | 12 | 18 | 28 | 58 | 25 | 21 | 36 |
| PERCENT OF ESTATES WITH FOUNDATION BENEFICIARIES | .47% | .10% | .19% | .32% | .69% | 1.46% | 2.08% | 7.59% |

TABLE 11B - CHARITABLE BENEFICIARIES BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| CHARITABLE BENEFICIARIES | TOTAL | SIZE OF CLEAR MARKET VALUE | | | | | | |
|---|---------------|----------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| | | LESS THAN \$25,000 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -299,999 | \$300,000 -499,999 | \$500,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL NUMBER OF ESTATES | 41,516 | 10,186 | 8,682 | 8,537 | 10,782 | 1,868 | 968 | 493 |
| NUMBER OF ESTATES WITH CHARITABLE BENEFICIARIES | 2,874 | 323 | 412 | 640 | 918 | 262 | 170 | 149 |
| PERCENT OF ESTATES WITH CHARITABLE BENEFICIARIES | 6.92% | 3.17% | 4.75% | 7.50% | 8.51% | 14.03% | 17.56% | 30.22% |
| TOTAL NUMBER OF CHARITIES | 7,099 | 523 | 847 | 1,351 | 2,470 | 760 | 524 | 624 |
| AVERAGE NUMBER OF CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES | 2.5 | 1.6 | 2.1 | 2.1 | 2.7 | 2.9 | 3.1 | 4.2 |
| TOTAL VALUE OF TRANSFERS TO CHARITIES | \$306,992,403 | \$1,365,686 | \$3,536,698 | \$10,301,199 | \$34,948,561 | \$19,678,943 | \$28,381,455 | \$208,779,861 |
| AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES | \$106,817 | \$4,228 | \$8,584 | \$16,096 | \$38,070 | \$75,110 | \$166,950 | \$1,401,207 |
| AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER CHARITY | \$43,244 | \$2,611 | \$4,176 | \$7,625 | \$14,149 | \$25,893 | \$54,163 | \$334,583 |
| NUMBER OF ESTATES WITH FOUNDATION BENEFICIARIES | 219 | 10 | 17 | 35 | 67 | 27 | 26 | 37 |
| PERCENT OF ESTATES WITH FOUNDATION BENEFICIARIES | .53% | .10% | .20% | .41% | .62% | 1.45% | 2.69% | 7.51% |

TABLE 12A - VALUE OF TRANSFERS TO CHARITIES BY SIZE OF CLEAR MARKET VALUE
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| VALUE OF TRANSFERS TO CHARITIES | TOTAL, ALL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | | | |
|------------------------------------|--------------------------|--------|----------------------------|--------|---------------------|--------|---------------------|--------|-----------------------|--------|-----------------------|--------|-----------------------|--------|-------------------------|--------|
| | | | LESS THAN \$25,000 | | \$25,000 -49,999 | | \$50,000 -99,999 | | \$100,000 -299,999 | | \$300,000 -499,999 | | \$500,000 -999,999 | | \$1,000,000 AND OVER | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES | 42,284 | 100.00 | 12,432 | 100.00 | 9,545 | 100.00 | 8,737 | 100.00 | 8,375 | 100.00 | 1,710 | 100.00 | 1,011 | 100.00 | 474 | 100.00 |
| \$ 0 | 39,306 | 92.95 | 12,051 | 96.93 | 9,071 | 95.04 | 8,110 | 92.82 | 7,469 | 89.19 | 1,449 | 84.72 | 827 | 81.79 | 329 | 69.43 |
| 1 - 4,999 | 1,364 | 3.23 | 282 | 2.27 | 252 | 2.64 | 330 | 3.78 | 376 | 4.49 | 72 | 4.21 | 39 | 3.86 | 13 | 2.74 |
| 5,000 - 9,999 | 336 | .79 | 52 | .42 | 67 | .70 | 68 | .78 | 94 | 1.12 | 23 | 1.35 | 20 | 1.98 | 12 | 2.53 |
| 10,000 - 24,999 | 405 | .96 | 47 | .38 | 92 | .96 | 76 | .87 | 114 | 1.36 | 28 | 1.64 | 29 | 2.87 | 19 | 4.01 |
| 25,000 - 49,999 | 286 | .68 | | | 63 | .66 | 92 | 1.05 | 85 | 1.01 | 22 | 1.29 | 10 | .99 | 14 | 2.95 |
| 50,000 - 99,999 | 212 | .50 | | | | | 61 | .70 | 105 | 1.25 | 23 | 1.35 | 10 | .99 | 13 | 2.74 |
| 100,000 - 199,999 | 180 | .43 | | | | | | | 111 | 1.33 | 36 | 2.11 | 24 | 2.37 | 9 | 1.90 |
| 200,000 - 299,999 | 65 | .15 | | | | | | | 21 | .25 | 30 | 1.75 | 8 | .79 | 6 | 1.27 |
| 300,000 - 399,999 | 38 | .09 | | | | | | | | | 22 | 1.29 | 13 | 1.29 | 3 | .63 |
| 400,000 - 499,999 | 19 | .04 | | | | | | | | | 5 | .29 | 11 | 1.09 | 3 | .63 |
| 500,000 - 599,999 | 9 | .02 | | | | | | | | | | | 9 | .89 | | |
| 600,000 - 699,999 | 8 | .02 | | | | | | | | | | | 6 | .59 | 2 | .42 |
| 700,000 - 799,999 | 7 | .02 | | | | | | | | | | | 3 | .30 | 4 | .84 |
| 800,000 - 899,999 | 4 | .01 | | | | | | | | | | | 2 | .20 | 2 | .42 |
| 900,000 - 999,999 | 4 | .01 | | | | | | | | | | | | | 4 | .84 |
| 1,000,000-1,999,999 | 18 | .04 | | | | | | | | | | | | | 18 | 3.80 |
| 2,000,000-2,999,999 | 8 | .02 | | | | | | | | | | | | | 8 | 1.69 |
| 3,000,000 AND OVER | 15 | .04 | | | | | | | | | | | | | 15 | 3.16 |

TABLE 12B - VALUE OF TRANSFERS TO CHARITIES BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| VALUE OF TRANSFERS TO CHARITIES | TOTAL, ALL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | | | |
|------------------------------------|--------------------------|--------|----------------------------|--------|---------------------|--------|---------------------|--------|-----------------------|--------|-----------------------|--------|-----------------------|--------|-------------------------|--------|
| | | | LESS THAN \$25,000 | | \$25,000 -49,999 | | \$50,000 -99,999 | | \$100,000 -299,999 | | \$300,000 -499,999 | | \$500,000 -999,999 | | \$1,000,000 AND OVER | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES | 41,516 | 100.00 | 10,186 | 100.00 | 8,682 | 100.00 | 8,537 | 100.00 | 10,782 | 100.00 | 1,868 | 100.00 | 968 | 100.00 | 493 | 100.00 |
| \$ 0 | 38,642 | 93.09 | 9,863 | 96.83 | 8,270 | 95.26 | 7,897 | 92.50 | 9,864 | 91.49 | 1,606 | 85.98 | 798 | 82.44 | 344 | 69.77 |
| 1 - 4,999 | 1,290 | 3.11 | 221 | 2.17 | 243 | 2.80 | 332 | 3.89 | 357 | 3.31 | 84 | 4.50 | 31 | 3.20 | 22 | 4.46 |
| 5,000 - 9,999 | 323 | .78 | 58 | .57 | 47 | .54 | 64 | .75 | 95 | .88 | 26 | 1.39 | 21 | 2.17 | 12 | 2.43 |
| 10,000 - 24,999 | 397 | .96 | 44 | .43 | 68 | .78 | 78 | .91 | 141 | 1.31 | 31 | 1.66 | 21 | 2.17 | 14 | 2.84 |
| 25,000 - 49,999 | 279 | .67 | | | 54 | .62 | | | 93 | 1.09 | 26 | 1.39 | 13 | 1.34 | 10 | 2.03 |
| 50,000 - 99,999 | 241 | .58 | | | | | 73 | .86 | 107 | .99 | 33 | 1.77 | 15 | 1.55 | 13 | 2.64 |
| 100,000 - 199,999 | 155 | .37 | | | | | | | 106 | .98 | 24 | 1.28 | 16 | 1.65 | 9 | 1.83 |
| 200,000 - 299,999 | 64 | .15 | | | | | | | 29 | .27 | 17 | .91 | 12 | 1.24 | 6 | 1.22 |
| 300,000 - 399,999 | 30 | .07 | | | | | | | | | 15 | .80 | 9 | .93 | 6 | 1.22 |
| 400,000 - 499,999 | 20 | .05 | | | | | | | | | 6 | .32 | 11 | 1.14 | 3 | .61 |
| 500,000 - 599,999 | 14 | .03 | | | | | | | | | | | 10 | 1.03 | 4 | .81 |
| 600,000 - 699,999 | 7 | .02 | | | | | | | | | | | 6 | .62 | 1 | .20 |
| 700,000 - 799,999 | 8 | .02 | | | | | | | | | | | 2 | .21 | 6 | 1.22 |
| 800,000 - 899,999 | 5 | .01 | | | | | | | | | | | 2 | .21 | 3 | .61 |
| 900,000 - 999,999 | 6 | .01 | | | | | | | | | | | 1 | .10 | 5 | 1.01 |
| 1,000,000-1,999,999 | 17 | .04 | | | | | | | | | | | | | 17 | 3.45 |
| 2,000,000-2,999,999 | 5 | .01 | | | | | | | | | | | | | 5 | 1.01 |
| 3,000,000 AND OVER | 13 | .03 | | | | | | | | | | | | | 13 | 2.64 |

TABLE 13A - CHARACTER OF PROPERTY BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| CHARACTER OF PROPERTY | TOTAL, ALL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | | | |
|--|--------------------------|--------|----------------------------|--------|----------------------|--------|----------------------|--------|------------------------|--------|------------------------|--------|------------------------|--------|-------------------------|--------|
| | | | LESS THAN \$25,000 | | \$25,000 - 49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL PROPERTY | 42284 | 100.00 | 12432 | 100.00 | 9545 | 100.00 | 8737 | 100.00 | 8375 | 100.00 | 1710 | 100.00 | 1011 | 100.00 | 474 | 100.00 |
| COMMUNITY ONLY | 2674 | 6.32 | 91 | .72 | 127 | 1.33 | 264 | 3.02 | 1332 | 15.91 | 483 | 28.25 | 271 | 26.79 | 106 | 22.36 |
| COMMUNITY & QUASI-COMMUNITY | 733 | 1.73 | 84 | .68 | 198 | 2.07 | 229 | 2.62 | 171 | 2.04 | 31 | 1.81 | 12 | 1.19 | 8 | 1.69 |
| COMMUNITY AND SEPARATE | 3945 | 9.33 | 166 | 1.34 | 524 | 5.49 | 1077 | 12.33 | 1507 | 17.99 | 335 | 19.59 | 222 | 21.96 | 114 | 24.05 |
| COMMUNITY, QUASI-COMMUNITY AND SEPARATE | 273 | .65 | 10 | .08 | 55 | .58 | 67 | .77 | 112 | 1.34 | 15 | .88 | 12 | 1.19 | 2 | .42 |
| QUASI-COMMUNITY ONLY | 1641 | 3.88 | 786 | 6.32 | 426 | 4.46 | 257 | 2.94 | 138 | 1.65 | 24 | 1.40 | 9 | .89 | 1 | .21 |
| QUASI-COMMUNITY & SEPARATE | 491 | 1.16 | 88 | .71 | 147 | 1.54 | 110 | 1.26 | 109 | 1.30 | 19 | 1.11 | 12 | 1.19 | 6 | 1.27 |
| SEPARATE ONLY | 32527 | 76.93 | 11207 | 90.15 | 8068 | 84.53 | 6733 | 77.06 | 5006 | 59.77 | 803 | 46.96 | 473 | 46.79 | 237 | 50.00 |

TABLE 13B - CHARACTER OF PROPERTY BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| CHARACTER OF PROPERTY | TOTAL, ALL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | | | |
|--|--------------------------|--------|----------------------------|--------|----------------------|--------|----------------------|--------|------------------------|--------|------------------------|--------|------------------------|--------|-------------------------|--------|
| | | | LESS THAN \$25,000 | | \$25,000 - 49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL PROPERTY | 41516 | 100.00 | 10186 | 100.00 | 8682 | 100.00 | 8537 | 100.00 | 10782 | 100.00 | 1868 | 100.00 | 968 | 100.00 | 493 | 100.00 |
| COMMUNITY ONLY | 4676 | 11.27 | 69 | .67 | 144 | 1.66 | 474 | 5.55 | 3043 | 28.23 | 562 | 30.08 | 275 | 28.40 | 109 | 22.11 |
| COMMUNITY & QUASI-COMMUNITY | 313 | .75 | 25 | .25 | 52 | .60 | 73 | .86 | 130 | 1.21 | 20 | 1.07 | 13 | 1.34 | | |
| COMMUNITY AND SEPARATE | 3285 | 7.91 | 75 | .74 | 293 | 3.37 | 603 | 7.06 | 1623 | 15.05 | 378 | 20.24 | 199 | 20.56 | 114 | 23.12 |
| COMMUNITY, QUASI-COMMUNITY AND SEPARATE | 157 | .38 | | | 15 | .17 | 29 | .34 | 79 | .73 | 19 | 1.02 | 9 | .93 | 6 | 1.22 |
| QUASI-COMMUNITY ONLY | 627 | 1.51 | 196 | 1.92 | 129 | 1.49 | 126 | 1.48 | 149 | 1.38 | 14 | .75 | 8 | .83 | 5 | 1.01 |
| QUASI-COMMUNITY & SEPARATE | 195 | .47 | 27 | .27 | 27 | .31 | 37 | .43 | 76 | .70 | 14 | .75 | 11 | 1.14 | 3 | .61 |
| SEPARATE ONLY | 32263 | 77.71 | 9794 | 96.15 | 8022 | 92.40 | 7195 | 84.28 | 5682 | 52.70 | 861 | 46.09 | 453 | 46.80 | 256 | 51.93 |

TABLE 14A - SPECIAL ESTATE FEATURES BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| SPECIAL ESTATE FEATURES | TOTAL, ALL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | | | |
|---|--------------------------|--------|----------------------------|--------|----------------------|--------|----------------------|--------|------------------------|--------|------------------------|--------|------------------------|--------|-------------------------|--------|
| | | | LESS THAN \$25,000 | | \$25,000 - 49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES ^{a/} | 42284 | 100.00 | 12432 | 100.00 | 9545 | 100.00 | 8737 | 100.00 | 8375 | 100.00 | 1710 | 100.00 | 1011 | 100.00 | 474 | 100.00 |
| LIFE OR TERM ESTATES | 3347 | 7.92 | 108 | .87 | 180 | 1.89 | 447 | 5.12 | 1404 | 16.76 | 520 | 30.41 | 431 | 42.63 | 257 | 54.22 |
| POWERS OF APPOINTMENT ^{b/} | 958 | 2.27 | 6 | .05 | 28 | .29 | 102 | 1.17 | 410 | 4.90 | 162 | 9.47 | 156 | 15.43 | 94 | 19.83 |
| ELECTION | 237 | .56 | 2 | .02 | 3 | .03 | 16 | .18 | 87 | 1.04 | 43 | 2.51 | 43 | 4.25 | 43 | 9.07 |
| I/V TRANSFERS SUBJECT TO TAXES ^{c/} | 10972 | 25.95 | 1985 | 15.97 | 2247 | 23.54 | 2573 | 29.45 | 2894 | 34.56 | 621 | 36.32 | 409 | 40.45 | 243 | 51.27 |
| GIFTS NOT SUBJECT TO INHERITANCE TAX | 2758 | 6.52 | 229 | 1.84 | 289 | 3.03 | 475 | 5.44 | 936 | 11.10 | 348 | 20.35 | 281 | 27.79 | 200 | 42.19 |
| JOINT TENANCIES | 24323 | 57.52 | 6378 | 51.30 | 5552 | 58.17 | 5312 | 60.80 | 5217 | 62.29 | 1050 | 61.40 | 597 | 59.05 | 217 | 45.78 |
| EXEMPT INSURANCE | 15860 | 37.51 | 4100 | 32.98 | 3609 | 37.81 | 3357 | 38.42 | 3378 | 40.33 | 739 | 43.22 | 456 | 45.10 | 221 | 46.62 |
| PICKUP TAX | 1313 | 3.11 | 11 | .09 | 9 | .09 | 20 | .23 | 667 | 7.96 | 368 | 21.52 | 181 | 17.90 | 57 | 12.03 |
| COMPROMISE TAX | 226 | .53 | 1 | .01 | 10 | .10 | 20 | .23 | 76 | .91 | 41 | 2.40 | 40 | 3.96 | 38 | 8.02 |
| TAX CREDITS ^{d/} | 1182 | 2.80 | 70 | .56 | 168 | 1.76 | 284 | 3.25 | 422 | 5.04 | 106 | 6.20 | 79 | 7.81 | 53 | 11.18 |

^{a/} Columns do not total due to presence of multiple special estate features in individual estates.

^{b/} Creation or exercise of powers of appointment by the decedent.

^{c/} Inter vivos transfers subject to inheritance tax.

^{d/} Gift tax credits and previously taxed property credits.

TABLE 14B - SPECIAL ESTATE FEATURES BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| SPECIAL ESTATE FEATURES | TOTAL, ALL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | | | |
|---|--------------------------|--------|----------------------------|--------|----------------------|--------|----------------------|--------|------------------------|--------|------------------------|--------|------------------------|--------|-------------------------|--------|
| | | | LESS THAN \$25,000 | | \$25,000 - 49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. | NO. | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| TOTAL, ALL ESTATES ^{a/} | 41516 | 100.00 | 10186 | 100.00 | 8682 | 100.00 | 8537 | 100.00 | 10782 | 100.00 | 1868 | 100.00 | 968 | 100.00 | 493 | 100.00 |
| LIFE OR TERM ESTATES | 3187 | 7.68 | 87 | .85 | 170 | 1.96 | 400 | 4.69 | 1389 | 12.88 | 545 | 29.18 | 358 | 36.98 | 238 | 48.28 |
| POWERS OF APPOINTMENT ^{b/} | 830 | 2.00 | 3 | .03 | 16 | .18 | 50 | .59 | 359 | 3.33 | 180 | 9.64 | 138 | 14.26 | 84 | 17.04 |
| ELECTION | 155 | .37 | | | 2 | .02 | 11 | .13 | 65 | .60 | 35 | 1.87 | 23 | 2.38 | 19 | 3.85 |
| I/V TRANSFERS SUBJECT TO TAX ^{c/} | 11854 | 28.55 | 1747 | 17.15 | 2021 | 23.28 | 2745 | 32.15 | 3907 | 36.24 | 765 | 40.95 | 420 | 43.39 | 249 | 50.51 |
| GIFTS NOT SUBJECT TO INHERITANCE TAX | 2670 | 6.43 | 168 | 1.65 | 238 | 2.74 | 470 | 5.51 | 999 | 9.27 | 356 | 19.06 | 251 | 25.93 | 188 | 38.13 |
| JOINT TENANCIES | 23341 | 56.22 | 4844 | 47.56 | 4524 | 52.11 | 4838 | 56.67 | 7190 | 66.69 | 1146 | 61.35 | 550 | 56.82 | 249 | 50.51 |
| EXEMPT INSURANCE | 15182 | 36.57 | 2974 | 29.20 | 3010 | 34.67 | 3138 | 36.76 | 4641 | 43.04 | 796 | 42.61 | 406 | 41.94 | 217 | 44.02 |
| PICKUP TAX | 758 | 1.83 | 4 | .04 | 8 | .09 | 26 | .30 | 341 | 3.16 | 217 | 11.62 | 114 | 11.78 | 48 | 9.74 |
| COMPROMISE TAX | 140 | .34 | 3 | .03 | 4 | .05 | 9 | .11 | 29 | .27 | 24 | 1.28 | 30 | 3.10 | 41 | 8.32 |
| TAX CREDITS ^{d/} | 1338 | 3.22 | 49 | .48 | 173 | 1.99 | 323 | 3.78 | 541 | 5.02 | 129 | 6.91 | 73 | 7.54 | 50 | 10.14 |

^{a/} Columns do not total due to presence of multiple special estate features in individual estates.

^{b/} Creation or exercise of powers of appointment by the decedent.

^{c/} Inter vivos transfers subject to inheritance tax.

^{d/} Gift tax credits and previously taxed property credits.

TABLE 15A - SURVIVING SPOUSE ELECTION ESTATES BY DISTRICT, BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| SURVIVING SPOUSE ELECTION ESTATES BY DISTRICT | TOTAL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|---|---------------|--------|----------------------------|--------|-------------------|--------|---------------------|--------|---------------------|--------|---------------------|--------|----------------------|--------|
| | | | LESS THAN \$49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| TOTAL, ALL DISTRICTS | 237 | 100.00 | 5 | 100.00 | 16 | 100.00 | 87 | 100.00 | 43 | 100.00 | 43 | 100.00 | 43 | 100.00 |
| LOS ANGELES | 187 | 78.90 | 2 | 40.00 | 9 | 56.25 | 68 | 78.16 | 35 | 81.40 | 36 | 83.72 | 37 | 86.05 |
| SAN FRANCISCO | 34 | 14.35 | 2 | 40.00 | 4 | 25.00 | 12 | 13.79 | 6 | 13.95 | 6 | 13.95 | 4 | 9.30 |
| SACRAMENTO | 16 | 6.75 | 1 | 20.00 | 3 | 18.75 | 7 | 8.05 | 2 | 4.65 | 1 | 2.33 | 2 | 4.65 |

| SURVIVING SPOUSE ELECTION ESTATES BY DISTRICT | TOTAL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|---|-----------------|--------|----------------------------|--------|-------------------|--------|---------------------|--------|---------------------|--------|---------------------|--------|----------------------|--------|
| | | | LESS THAN \$49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| TOTAL, ALL DISTRICTS | 1,726,374 | 100.00 | 1,183 | 100.00 | 11,251 | 100.00 | 172,723 | 100.00 | 166,588 | 100.00 | 288,452 | 100.00 | 1,086,177 | 100.00 |
| LOS ANGELES | 1,437,212 | 83.25 | 304 | 25.69 | 7,060 | 62.75 | 135,049 | 78.19 | 133,820 | 80.33 | 234,557 | 81.32 | 926,422 | 85.29 |
| SAN FRANCISCO | 220,264 | 12.76 | 703 | 59.43 | 2,324 | 20.66 | 22,287 | 12.90 | 24,465 | 14.69 | 45,554 | 15.79 | 124,931 | 11.50 |
| SACRAMENTO | 68,898 | 3.99 | 176 | 14.88 | 1,867 | 16.59 | 15,387 | 8.91 | 8,303 | 4.98 | 8,341 | 2.89 | 34,824 | 3.21 |

TABLE 15B - SURVIVING SPOUSE ELECTION ESTATES BY DISTRICT, BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| SURVIVING SPOUSE ELECTION ESTATES BY DISTRICT | TOTAL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|---|---------------|--------|----------------------------|--------|-------------------|--------|---------------------|--------|---------------------|--------|---------------------|--------|----------------------|--------|
| | | | LESS THAN \$49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. | NUMBER | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| TOTAL, ALL DISTRICTS | 155 | 100.00 | 2 | 100.00 | 11 | 100.00 | 65 | 100.00 | 35 | 100.00 | 23 | 100.00 | 19 | 100.00 |
| LOS ANGELES | 123 | 79.36 | 2 | 100.00 | 8 | 72.73 | 45 | 69.24 | 32 | 91.43 | 18 | 78.26 | 18 | 94.74 |
| SAN FRANCISCO | 20 | 12.90 | | | 2 | 18.18 | 10 | 15.38 | 3 | 8.57 | 4 | 17.39 | 1 | 5.26 |
| SACRAMENTO | 12 | 7.74 | | | 1 | 9.09 | 10 | 15.38 | | | 1 | 4.35 | | |

| SURVIVING SPOUSE ELECTION ESTATES BY DISTRICT | TOTAL ESTATES | | SIZE OF CLEAR MARKET VALUE | | | | | | | | | | | |
|---|-----------------|--------|----------------------------|--------|-------------------|--------|---------------------|--------|---------------------|--------|---------------------|--------|----------------------|--------|
| | | | LESS THAN \$49,999 | | \$50,000 - 99,999 | | \$100,000 - 299,999 | | \$300,000 - 499,999 | | \$500,000 - 999,999 | | \$1,000,000 AND OVER | |
| | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. | VALUE (X \$100) | PCT. |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| TOTAL, ALL DISTRICTS | 935,673 | 100.00 | 854 | 100.00 | 7,694 | 100.00 | 129,326 | 100.00 | 137,307 | 100.00 | 172,799 | 100.00 | 487,693 | 100.00 |
| LOS ANGELES | 820,737 | 87.72 | 854 | 100.00 | 5,635 | 73.24 | 89,420 | 69.14 | 125,404 | 91.33 | 132,430 | 76.64 | 466,994 | 95.76 |
| SAN FRANCISCO | 85,055 | 9.09 | | | 1,467 | 19.07 | 19,173 | 14.83 | 11,903 | 8.67 | 31,813 | 18.41 | 20,699 | 4.24 |
| SACRAMENTO | 29,881 | 3.19 | | | 592 | 7.69 | 20,733 | 16.03 | | | 8,556 | 4.95 | | |

TABLE 16A - PICKUP TAX AND NORMAL INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| SIZE OF CLEAR MARKET VALUE | TOTAL, ALL ESTATES | | TOTAL INHERITANCE TAX ASSESSED | | PICKUP TAX ASSESSED | | NORMAL INHERITANCE TAX ASSESSED | |
|-------------------------------|-----------------------|---------|-----------------------------------|---------|------------------------|---------|------------------------------------|---------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL, ALL ESTATES | 42,284 | 100.00 | \$228,922,271 | 100.00 | \$3,245,072 | 100.00 | \$225,677,198 | 100.00 |
| LESS THAN \$5,000 | 1,060 | 2.53 | 161,404 | .09 | | | 161,404 | .08 |
| \$ 5,000 - 9,999 | 2,498 | 5.91 | 684,106 | .30 | 51 | | 684,055 | .30 |
| 10,000 - 24,999 | 8,874 | 20.99 | 4,715,889 | 2.06 | 7,847 | .24 | 4,708,042 | 2.09 |
| 25,000 - 49,999 | 9,545 | 22.57 | 11,576,718 | 5.06 | 2,332 | .07 | 11,574,386 | 5.13 |
| 50,000 - 59,999 | 2,470 | 5.84 | 4,887,205 | 2.13 | 2,266 | .07 | 4,884,939 | 2.16 |
| 60,000 - 99,999 | 6,267 | 14.82 | 18,483,740 | 8.07 | 7,210 | .22 | 18,476,530 | 8.19 |
| 100,000 - 199,999 | 6,034 | 14.27 | 32,485,857 | 14.19 | 71,261 | 2.20 | 32,414,595 | 14.36 |
| 200,000 - 299,999 | 2,341 | 5.54 | 19,693,104 | 8.60 | 189,504 | 5.84 | 19,503,599 | 8.64 |
| 300,000 - 399,999 | 1,093 | 2.58 | 14,570,439 | 6.36 | 211,916 | 6.53 | 14,358,523 | 6.36 |
| 400,000 - 499,999 | 617 | 1.46 | 11,504,424 | 5.03 | 254,914 | 7.86 | 11,249,509 | 4.98 |
| 500,000 - 599,999 | 374 | .88 | 8,830,673 | 3.86 | 202,073 | 6.23 | 8,628,599 | 3.82 |
| 600,000 - 699,999 | 265 | .63 | 7,806,871 | 3.41 | 149,505 | 4.61 | 7,657,366 | 3.39 |
| 700,000 - 799,999 | 157 | .37 | 6,191,576 | 2.70 | 105,621 | 3.25 | 6,085,955 | 2.70 |
| 800,000 - 899,999 | 124 | .29 | 5,088,354 | 2.22 | 153,127 | 4.72 | 4,935,226 | 2.19 |
| 900,000 - 999,999 | 91 | .22 | 4,306,261 | 1.88 | 127,378 | 3.93 | 4,178,882 | 1.85 |
| 1,000,000-1,999,999 | 323 | .76 | 26,355,487 | 11.51 | 680,839 | 20.98 | 25,674,648 | 11.38 |
| 2,000,000-2,999,999 | 82 | .19 | 11,687,157 | 5.11 | 116,623 | 3.59 | 11,570,533 | 5.13 |
| 3,000,000-3,999,999 | 21 | .05 | 3,991,045 | 1.74 | 281,575 | 8.68 | 3,709,469 | 1.64 |
| 4,000,000-5,999,999 | 23 | .05 | 7,657,830 | 3.35 | 54,237 | 1.67 | 7,603,592 | 3.37 |
| 6,000,000-7,999,999 | 10 | .02 | 4,312,824 | 1.88 | 166,221 | 5.12 | 4,146,603 | 1.84 |
| 8,000,000-9,999,999 | 5 | .01 | 3,732,218 | 1.63 | 91,221 | 2.81 | 3,640,997 | 1.61 |
| 10,000,000 AND OVER | 10 | .02 | 20,199,079 | 8.82 | 369,342 | 11.38 | 19,829,736 | 8.79 |

TABLE 16B - PICKUP TAX AND NORMAL INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE

TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| SIZE OF CLEAR MARKET VALUE | TOTAL, ALL ESTATES | | TOTAL INHERITANCE TAX ASSESSED | | PICKUP TAX ASSESSED | | NORMAL INHERITANCE TAX ASSESSED | |
|-------------------------------|-----------------------|---------|-----------------------------------|---------|------------------------|---------|------------------------------------|---------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL, ALL ESTATES | 41,516 | 100.00 | \$250,257,772 | 100.00 | \$2,873,206 | 100.00 | \$247,384,565 | 100.00 |
| LESS THAN \$5,000 | 1,020 | 2.46 | 156,757 | .06 | 20 | | 156,736 | .07 |
| \$ 5,000 - 9,999 | 1,937 | 4.67 | 540,195 | .22 | 75 | | 540,120 | .22 |
| 10,000 - 24,999 | 7,229 | 17.41 | 4,097,186 | 1.64 | | | 4,097,186 | 1.66 |
| 25,000 - 49,999 | 8,682 | 20.91 | 11,161,041 | 4.46 | 5,139 | .18 | 11,155,901 | 4.51 |
| 50,000 - 59,999 | 2,446 | 5.89 | 5,096,683 | 2.04 | 45 | | 5,096,637 | 2.06 |
| 60,000 - 99,999 | 6,091 | 14.67 | 18,987,363 | 7.59 | 14,881 | .52 | 18,972,481 | 7.67 |
| 100,000 - 199,999 | 7,757 | 18.68 | 37,121,778 | 14.83 | 53,357 | 1.86 | 37,068,420 | 14.98 |
| 200,000 - 299,999 | 3,025 | 7.29 | 27,457,178 | 10.97 | 115,045 | 4.00 | 27,342,132 | 11.05 |
| 300,000 - 399,999 | 1,217 | 2.93 | 17,550,780 | 7.01 | 152,864 | 5.32 | 17,397,915 | 7.03 |
| 400,000 - 499,999 | 651 | 1.57 | 13,303,826 | 5.32 | 190,335 | 6.62 | 13,113,491 | 5.30 |
| 500,000 - 599,999 | 367 | .88 | 11,118,332 | 4.44 | 100,261 | 3.49 | 11,018,070 | 4.45 |
| 600,000 - 699,999 | 219 | .53 | 7,047,115 | 2.82 | 154,733 | 5.39 | 6,892,381 | 2.79 |
| 700,000 - 799,999 | 156 | .38 | 6,965,176 | 2.78 | 134,397 | 4.68 | 6,830,778 | 2.76 |
| 800,000 - 899,999 | 139 | .33 | 6,403,028 | 2.56 | 139,149 | 4.84 | 6,263,878 | 2.53 |
| 900,000 - 999,999 | 87 | .21 | 4,644,858 | 1.86 | 125,289 | 4.36 | 4,519,568 | 1.83 |
| 1,000,000-1,999,999 | 332 | .80 | 28,349,452 | 11.33 | 413,927 | 14.41 | 27,935,524 | 11.29 |
| 2,000,000-2,999,999 | 70 | .17 | 10,397,289 | 4.15 | 361,388 | 12.58 | 10,035,900 | 4.06 |
| 3,000,000-3,999,999 | 37 | .09 | 7,307,087 | 2.92 | 157,928 | 5.50 | 7,149,159 | 2.89 |
| 4,000,000-5,999,999 | 24 | .06 | 9,545,725 | 3.81 | 191,648 | 6.67 | 9,354,076 | 3.78 |
| 6,000,000-7,999,999 | 9 | .02 | 4,680,900 | 1.87 | | | 4,680,900 | 1.89 |
| 8,000,000-9,999,999 | 9 | .02 | 4,878,156 | 1.95 | | | 4,878,156 | 1.97 |
| 10,000,000 AND OVER | 12 | .03 | 13,447,859 | 5.37 | 562,716 | 19.58 | 12,885,142 | 5.21 |

TABLE 17A - ESTATE VALUES, INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| GROSS ESTATE SIZE | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | | TAX AS % OF GROSS ESTATE |
|---------------------|--------------------|---------|--------------------|---------|--------------------|---------|--------------------------------------|---------|--------------------------|---------|--------------------------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| TOTAL, ALL ESTATES | 42,284 | 100.00 | \$5,920,062,500 | 100.00 | \$5,116,532,600 | 100.00 | \$3,590,711,600 | 100.00 | \$228,922,271 | 100.00 | 3.87 |
| LESS THAN \$5,000 | 634 | 1.50 | 1,777,200 | .02 | 1,349,100 | .03 | 1,340,200 | .01 | 80,864 | .03 | 4.55 |
| \$ 5,000 - 9,999 | 1,466 | 3.47 | 11,268,900 | .19 | 9,121,700 | .18 | 9,049,200 | .25 | 374,159 | .16 | 3.32 |
| 10,000 - 24,999 | 6,967 | 16.48 | 123,122,000 | 2.08 | 101,219,200 | 1.98 | 99,325,700 | 2.77 | 3,277,041 | 1.43 | 2.66 |
| 25,000 - 49,999 | 9,785 | 23.14 | 356,386,500 | 6.02 | 291,137,200 | 5.69 | 276,598,500 | 7.70 | 9,707,750 | 4.24 | 2.72 |
| 50,000 - 59,999 | 2,687 | 6.35 | 147,147,100 | 2.49 | 120,804,700 | 2.36 | 110,434,000 | 3.08 | 4,285,754 | 1.87 | 2.91 |
| 60,000 - 99,999 | 7,071 | 16.72 | 549,486,100 | 9.28 | 456,299,300 | 8.92 | 397,391,100 | 11.07 | 17,210,834 | 7.52 | 3.13 |
| 100,000 - 199,999 | 7,199 | 17.03 | 1,009,124,300 | 17.05 | 858,459,000 | 16.78 | 668,480,900 | 18.62 | 32,876,709 | 14.36 | 3.26 |
| 200,000 - 299,999 | 2,702 | 6.39 | 657,966,900 | 11.11 | 578,765,800 | 11.31 | 359,030,300 | 10.00 | 20,087,892 | 8.77 | 3.05 |
| 300,000 - 399,999 | 1,269 | 3.00 | 438,343,500 | 7.40 | 387,489,100 | 7.57 | 228,298,300 | 6.36 | 14,641,312 | 6.40 | 3.34 |
| 400,000 - 499,999 | 717 | 1.70 | 319,053,500 | 5.39 | 280,957,900 | 5.49 | 168,242,800 | 4.69 | 11,298,409 | 4.94 | 3.54 |
| 500,000 - 599,999 | 438 | 1.04 | 239,692,100 | 4.05 | 209,402,500 | 4.09 | 130,339,700 | 3.63 | 9,144,242 | 3.99 | 3.61 |
| 600,000 - 699,999 | 303 | .72 | 196,097,600 | 3.31 | 173,954,100 | 3.40 | 105,169,700 | 2.93 | 7,787,269 | 3.40 | 3.97 |
| 700,000 - 799,999 | 193 | .46 | 143,782,800 | 2.43 | 127,134,300 | 2.48 | 80,990,400 | 2.26 | 5,944,703 | 2.60 | 4.13 |
| 800,000 - 899,999 | 156 | .37 | 132,372,700 | 2.24 | 116,527,800 | 2.28 | 75,792,000 | 2.11 | 5,667,777 | 2.48 | 4.28 |
| 900,000 - 999,999 | 112 | .26 | 106,347,000 | 1.80 | 91,128,500 | 1.78 | 57,779,300 | 1.61 | 4,877,237 | 2.13 | 4.59 |
| 1,000,000-1,999,999 | 402 | .95 | 534,290,700 | 9.03 | 470,518,500 | 9.20 | 299,822,500 | 8.35 | 27,212,298 | 11.89 | 5.09 |
| 2,000,000-2,999,999 | 103 | .24 | 251,662,100 | 4.25 | 219,209,900 | 4.28 | 140,780,600 | 3.92 | 12,989,746 | 5.67 | 5.16 |
| 3,000,000-3,999,999 | 23 | .05 | 79,709,700 | 1.35 | 70,953,100 | 1.39 | 46,564,600 | 1.30 | 3,836,497 | 1.68 | 4.81 |
| 4,000,000-5,999,999 | 22 | .05 | 107,684,500 | 1.82 | 95,182,000 | 1.86 | 59,968,800 | 1.67 | 5,467,574 | 2.39 | 5.08 |
| 6,000,000-7,999,999 | 19 | .04 | 130,042,700 | 2.20 | 113,773,200 | 2.22 | 66,049,200 | 1.84 | 7,467,805 | 3.26 | 5.74 |
| 8,000,000-9,999,999 | 4 | .01 | 35,763,000 | .60 | 34,239,800 | .67 | 16,774,800 | .47 | 1,734,825 | .76 | 4.85 |
| 10,000,000 AND OVER | 12 | .03 | 348,941,600 | 5.89 | 308,905,900 | 6.04 | 192,489,000 | 5.36 | 22,951,565 | 10.03 | 6.58 |

TABLE 17B - ESTATE VALUES, INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| GROSS ESTATE SIZE | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | | TAX AS % OF GROSS ESTATE |
|---------------------|--------------------|---------|--------------------|---------|--------------------|---------|--------------------------------------|---------|--------------------------|---------|--------------------------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| TOTAL, ALL ESTATES | 41,516 | 100.00 | \$6,324,505,300 | 100.00 | \$5,526,592,900 | 100.00 | \$3,950,085,000 | 100.00 | \$250,257,772 | 100.00 | 3.96 |
| LESS THAN \$5,000 | 665 | 1.62 | 1,781,700 | .03 | 1,391,000 | .06 | 1,375,800 | .02 | 81,742 | .02 | 4.59 |
| \$ 5,000 - 9,999 | 1,178 | 2.84 | 8,954,600 | .14 | 7,297,800 | .13 | 7,209,700 | .18 | 298,245 | .12 | 3.33 |
| 10,000 - 24,999 | 5,793 | 13.95 | 102,024,300 | 1.61 | 84,813,900 | 1.53 | 83,112,200 | 2.10 | 2,854,672 | 1.14 | 2.80 |
| 25,000 - 49,999 | 8,713 | 20.99 | 318,955,700 | 5.04 | 267,566,300 | 4.84 | 258,264,400 | 6.54 | 9,328,350 | 3.73 | 2.92 |
| 50,000 - 59,999 | 2,588 | 6.23 | 141,957,500 | 2.24 | 119,487,900 | 2.16 | 113,274,000 | 2.87 | 4,446,266 | 1.78 | 3.13 |
| 60,000 - 99,999 | 6,593 | 15.88 | 512,881,700 | 8.11 | 437,273,400 | 7.91 | 400,703,000 | 10.14 | 17,737,774 | 7.09 | 3.46 |
| 100,000 - 199,999 | 8,330 | 20.06 | 1,204,743,600 | 19.05 | 1,054,461,800 | 19.08 | 807,634,300 | 20.45 | 35,844,706 | 14.32 | 2.98 |
| 200,000 - 299,999 | 3,567 | 8.59 | 865,240,300 | 13.68 | 757,955,000 | 13.71 | 513,508,800 | 13.00 | 27,431,993 | 10.96 | 3.17 |
| 300,000 - 399,999 | 1,508 | 3.63 | 517,876,000 | 8.19 | 451,802,900 | 8.18 | 295,961,900 | 7.49 | 18,033,643 | 7.21 | 3.48 |
| 400,000 - 499,999 | 799 | 1.92 | 355,192,200 | 5.62 | 311,414,200 | 5.63 | 208,114,500 | 5.27 | 14,319,248 | 5.72 | 4.03 |
| 500,000 - 599,999 | 469 | 1.13 | 256,164,300 | 4.05 | 226,008,000 | 4.09 | 144,861,000 | 3.67 | 11,165,963 | 4.46 | 4.36 |
| 600,000 - 699,999 | 292 | .70 | 188,824,100 | 2.99 | 161,622,900 | 2.92 | 101,524,500 | 2.57 | 8,036,508 | 3.21 | 4.26 |
| 700,000 - 799,999 | 175 | .42 | 131,104,600 | 2.07 | 115,533,500 | 2.09 | 76,134,200 | 1.93 | 6,776,884 | 2.71 | 5.17 |
| 800,000 - 899,999 | 144 | .35 | 122,253,400 | 1.93 | 110,103,700 | 1.99 | 68,223,400 | 1.73 | 5,936,090 | 2.37 | 4.86 |
| 900,000 - 999,999 | 104 | .25 | 98,393,600 | 1.56 | 88,565,800 | 1.60 | 58,442,200 | 1.48 | 4,986,185 | 1.99 | 5.07 |
| 1,000,000-1,999,999 | 407 | .98 | 550,357,300 | 8.70 | 485,962,500 | 8.79 | 326,566,700 | 8.27 | 30,260,921 | 12.09 | 5.50 |
| 2,000,000-2,999,999 | 80 | .19 | 194,715,800 | 3.08 | 164,040,300 | 2.97 | 98,953,300 | 2.51 | 9,825,039 | 3.93 | 5.05 |
| 3,000,000-3,999,999 | 44 | .11 | 152,550,400 | 2.41 | 132,725,900 | 2.40 | 81,539,900 | 2.06 | 7,953,227 | 3.18 | 5.21 |
| 4,000,000-5,999,999 | 35 | .08 | 172,383,400 | 2.73 | 149,281,400 | 2.70 | 97,558,100 | 2.47 | 11,607,372 | 4.64 | 6.73 |
| 6,000,000-7,999,999 | 9 | .02 | 64,019,800 | 1.01 | 55,268,700 | 1.00 | 38,545,600 | .98 | 3,818,578 | 1.53 | 5.96 |
| 8,000,000-9,999,999 | 8 | .02 | 70,528,300 | 1.12 | 66,995,400 | 1.21 | 49,459,300 | 1.25 | 4,633,557 | 1.85 | 6.57 |
| 10,000,000 AND OVER | 15 | .04 | 293,602,700 | 4.64 | 277,020,600 | 5.01 | 119,118,200 | 3.02 | 14,880,797 | 5.95 | 5.07 |

TABLE 18A - STATE TAXABLE ESTATE SIZE BY GROSS ESTATE SIZE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| GROSS ESTATE SIZE | NUMBER OF ESTATES | STATE TAXABLE ESTATE SIZE (TAXABLE VALUE) | | | | | | | | | | | |
|---------------------|-------------------|---|----------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| | | LESS THAN \$2,000 ^a | \$2,000 -4,999 | \$ 5,000 -24,999 | \$25,000 -49,999 | \$50,000 -59,999 | \$60,000 -99,999 | \$100,000 -249,999 | \$250,000 -299,999 | \$300,000 -499,999 | \$500,000 -749,999 | \$750,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 42,284 | 1,317 | 867 | 13,653 | 10,258 | 2,400 | 5,833 | 5,648 | 503 | 961 | 418 | 154 | 272 |
| LESS THAN \$2,500 | 257 | 235 | 22 | | | | | | | | | | |
| \$ 2,500 - 4,999 | 377 | 65 | 312 | | | | | | | | | | |
| 5,000 - 7,499 | 598 | 14 | 253 | 331 | | | | | | | | | |
| 7,500 - 9,999 | 868 | 11 | 61 | 796 | | | | | | | | | |
| 10,000 - 24,999 | 6,967 | 24 | 100 | 6,843 | | | | | | | | | |
| 25,000 - 49,999 | 9,785 | 26 | 45 | 3,385 | 6,329 | | | | | | | | |
| 50,000 - 99,999 | 9,758 | 20 | 29 | 1,375 | 2,730 | 1,953 | 3,651 | | | | | | |
| 100,000 - 149,999 | 4,634 | 58 | 8 | 435 | 612 | 243 | 1,323 | 1,955 | | | | | |
| 150,000 - 199,999 | 2,565 | 74 | 8 | 223 | 256 | 94 | 389 | 1,521 | | | | | |
| 200,000 - 249,999 | 1,612 | 204 | 5 | 102 | 116 | 53 | 160 | 972 | | | | | |
| 250,000 - 299,999 | 1,090 | 156 | 9 | 59 | 70 | 15 | 107 | 435 | 239 | | | | |
| 300,000 - 349,999 | 727 | 102 | 3 | 27 | 49 | 13 | 60 | 203 | 130 | 140 | | | |
| 350,000 - 399,999 | 542 | 86 | 4 | 13 | 26 | 4 | 36 | 142 | 28 | 203 | | | |
| 400,000 - 449,999 | 406 | 53 | 1 | 17 | 16 | 7 | 25 | 94 | 22 | 171 | | | |
| 450,000 - 499,999 | 311 | 37 | 1 | 10 | 16 | 3 | 22 | 72 | 9 | 141 | | | |
| 500,000 - 599,999 | 438 | 50 | 2 | 10 | 10 | 8 | 20 | 97 | 24 | 124 | 93 | | |
| 600,000 - 699,999 | 303 | 32 | 1 | 9 | 9 | 1 | 13 | 61 | 14 | 44 | 119 | | |
| 700,000 - 799,999 | 193 | 18 | | 7 | 3 | | 3 | 34 | 10 | 23 | 92 | 3 | |
| 800,000 - 899,999 | 156 | 11 | | 5 | 5 | 1 | 5 | 18 | 7 | 22 | 37 | 45 | |
| 900,000 - 999,999 | 112 | 9 | | 1 | 2 | 1 | 7 | 10 | 4 | 23 | 12 | 43 | |
| 1,000,000-1,999,999 | 402 | 26 | 3 | 4 | 8 | 4 | 9 | 24 | 15 | 59 | 58 | 50 | 142 |
| 2,000,000-2,999,999 | 103 | 3 | | | | | 3 | 7 | | 8 | 3 | 11 | 68 |
| 3,000,000-3,999,999 | 23 | 1 | | | 1 | | | 1 | | | 2 | | 18 |
| 4,000,000-5,999,999 | 22 | | | 1 | | | | | 1 | 1 | | 1 | 18 |
| 6,000,000-7,999,999 | 19 | 1 | | | | | | | | 1 | 2 | 1 | 14 |
| 8,000,000-9,999,999 | 4 | | | | | | | 1 | | | | | 3 |
| 10,000,000 AND OVER | 12 | 1 | | | | | | | 1 | 1 | | | 9 |

^a/ The majority of estates in this category were pickup tax cases.

TABLE 18B - STATE TAXABLE ESTATE SIZE BY GROSS ESTATE SIZE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| GROSS ESTATE SIZE | NUMBER OF ESTATES | STATE TAXABLE ESTATE SIZE (TAXABLE VALUE) | | | | | | | | | | | |
|---------------------|-------------------|---|----------------|------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| | | LESS THAN \$2,000 ^a | \$2,000 -4,999 | \$ 5,000 -24,999 | \$25,000 -49,999 | \$50,000 -59,999 | \$60,000 -99,999 | \$100,000 -249,999 | \$250,000 -299,999 | \$300,000 -499,999 | \$500,000 -749,999 | \$750,000 -999,999 | \$1,000,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 41,516 | 879 | 837 | 10,457 | 9,136 | 2,453 | 7,969 | 7,201 | 666 | 1,071 | 382 | 178 | 287 |
| LESS THAN \$2,500 | 290 | 268 | 22 | | | | | | | | | | |
| \$ 2,500 - 4,999 | 375 | 58 | 317 | | | | | | | | | | |
| 5,000 - 7,499 | 507 | 10 | 215 | 282 | | | | | | | | | |
| 7,500 - 9,999 | 671 | 7 | 50 | 614 | | | | | | | | | |
| 10,000 - 24,999 | 5,793 | 28 | 83 | 5,681 | 1 | | | | | | | | |
| 25,000 - 49,999 | 8,713 | 11 | 48 | 2,535 | 6,119 | | | | | | | | |
| 50,000 - 99,999 | 9,181 | 20 | 50 | 797 | 2,282 | 2,104 | 3,928 | | | | | | |
| 100,000 - 149,999 | 4,806 | 41 | 25 | 255 | 355 | 202 | 1,830 | 2,098 | | | | | |
| 150,000 - 199,999 | 3,524 | 49 | 9 | 119 | 141 | 48 | 1,453 | 1,705 | | | | | |
| 200,000 - 249,999 | 2,197 | 84 | 7 | 64 | 85 | 33 | 424 | 1,500 | | | | | |
| 250,000 - 299,999 | 1,370 | 74 | 2 | 34 | 44 | 18 | 136 | 770 | 292 | | | | |
| 300,000 - 349,999 | 905 | 51 | 1 | 24 | 28 | 17 | 74 | 367 | 173 | 170 | | | |
| 350,000 - 399,999 | 603 | 42 | 3 | 14 | 24 | 8 | 29 | 238 | 42 | 203 | | | |
| 400,000 - 449,999 | 460 | 24 | 2 | 2 | 13 | 6 | 26 | 165 | 17 | 205 | | | |
| 450,000 - 499,999 | 339 | 28 | | 16 | 8 | 3 | 20 | 92 | 17 | 155 | | | |
| 500,000 - 599,999 | 469 | 14 | | 8 | 18 | 3 | 17 | 131 | 71 | 112 | 95 | | |
| 600,000 - 699,999 | 292 | 23 | 2 | 7 | 5 | 5 | 11 | 50 | 20 | 62 | 107 | | |
| 700,000 - 799,999 | 175 | 10 | | 2 | 2 | 4 | 7 | 28 | 10 | 30 | 71 | 11 | |
| 800,000 - 899,999 | 144 | 11 | | | 2 | | 4 | 24 | 1 | 43 | 13 | 46 | |
| 900,000 - 999,999 | 104 | 5 | | | 2 | 1 | 2 | 4 | 6 | 29 | 18 | 37 | |
| 1,000,000-1,999,999 | 407 | 16 | 1 | 3 | 5 | 1 | 7 | 24 | 12 | 54 | 63 | 69 | 152 |
| 2,000,000-2,999,999 | 80 | 5 | | | 1 | | | 4 | 2 | 5 | 9 | 8 | 46 |
| 3,000,000-3,999,999 | 44 | | | | 1 | | 1 | 1 | 1 | 2 | 2 | 3 | 33 |
| 4,000,000-5,999,999 | 35 | | | | | | | | 2 | 1 | 4 | 1 | 27 |
| 6,000,000-7,999,999 | 9 | | | | | | | | | | | 1 | 8 |
| 8,000,000-9,999,999 | 8 | | | | | | | | | | | 1 | 7 |
| 10,000,000 AND OVER | 15 | | | | | | | | | | | 1 | 14 |

^a/ The majority of estates in this category were pickup tax cases.

TABLE 19A - INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| GROSS ESTATE SIZE | NUMBER OF ESTATES | INHERITANCE TAX ASSESSED | | | | | | | | | | | |
|---------------------|-------------------|--------------------------|------------|------------|------------|----------------|----------------|----------------|------------------|------------------|------------------|--------------------|--------------------|
| | | LESS THAN \$100 | \$100 -249 | \$250 -499 | \$500 -999 | \$1,000 -2,499 | \$2,500 -4,999 | \$5,000 -9,999 | \$10,000 -24,999 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -499,999 | \$500,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 42,284 | 3,133 | 4,704 | 5,615 | 6,895 | 8,987 | 5,407 | 3,685 | 2,431 | 833 | 361 | 215 | 18 |
| LESS THAN \$2,500 | 257 | 190 | 67 | | | | | | | | | | |
| \$ 2,500 - 4,999 | 377 | 133 | 152 | 92 | | | | | | | | | |
| 5,000 - 7,499 | 598 | 161 | 220 | 157 | 60 | | | | | | | | |
| 7,500 - 9,999 | 868 | 309 | 177 | 214 | 168 | | | | | | | | |
| 10,000 - 24,999 | 6,967 | 1,108 | 1,805 | 1,840 | 1,284 | 930 | | | | | | | |
| 25,000 - 49,999 | 9,785 | 515 | 1,081 | 1,873 | 2,921 | 2,588 | 788 | 19 | | | | | |
| 50,000 - 99,999 | 9,758 | 325 | 584 | 747 | 1,456 | 3,628 | 2,007 | 952 | 59 | | | | |
| 100,000 - 149,999 | 4,634 | 153 | 235 | 280 | 434 | 872 | 1,343 | 975 | 342 | | | | |
| 150,000 - 199,999 | 2,565 | 79 | 122 | 140 | 226 | 348 | 494 | 677 | 468 | 11 | | | |
| 200,000 - 249,999 | 1,612 | 117 | 127 | 69 | 107 | 192 | 217 | 359 | 377 | 47 | | | |
| 250,000 - 299,999 | 1,090 | 24 | 93 | 98 | 56 | 114 | 145 | 198 | 304 | 58 | | | |
| 300,000 - 349,999 | 727 | 5 | 13 | 59 | 79 | 73 | 104 | 103 | 204 | 82 | 5 | | |
| 350,000 - 399,999 | 542 | 7 | 10 | 20 | 54 | 65 | 67 | 87 | 142 | 79 | 11 | | |
| 400,000 - 449,999 | 406 | 3 | 3 | 10 | 23 | 60 | 46 | 66 | 105 | 74 | 16 | | |
| 450,000 - 499,999 | 311 | 1 | 3 | 5 | 12 | 51 | 31 | 47 | 81 | 67 | 13 | | |
| 500,000 - 599,999 | 438 | 2 | 6 | 4 | 5 | 34 | 67 | 69 | 93 | 121 | 36 | 1 | |
| 600,000 - 699,999 | 303 | | 1 | 1 | 5 | 17 | 50 | 41 | 71 | 66 | 47 | 4 | |
| 700,000 - 799,999 | 193 | | 3 | 2 | 2 | 5 | 16 | 27 | 49 | 50 | 37 | 2 | |
| 800,000 - 899,999 | 156 | 1 | | 1 | | 5 | 15 | 19 | 30 | 37 | 39 | 9 | |
| 900,000 - 999,999 | 112 | | | | 1 | 2 | 9 | 15 | 17 | 26 | 30 | 12 | |
| 1,000,000-1,999,999 | 402 | | 2 | 2 | 2 | 3 | 6 | 28 | 76 | 103 | 80 | 100 | |
| 2,000,000-2,999,999 | 103 | | | 1 | | | 2 | 3 | 6 | 10 | 38 | 43 | |
| 3,000,000-3,999,999 | 23 | | | | | | | | 3 | 1 | 4 | 15 | |
| 4,000,000-5,999,999 | 22 | | | | | | | | 1 | | 3 | 16 | 2 |
| 6,000,000-7,999,999 | 19 | | | | | | | | 1 | 1 | 2 | 10 | 5 |
| 8,000,000-9,999,999 | 4 | | | | | | | | | | | 2 | 2 |
| 10,000,000 AND OVER | 12 | | | | | | | | 2 | | | 1 | 9 |

TABLE 19B - INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| GROSS ESTATE SIZE | NUMBER OF ESTATES | INHERITANCE TAX ASSESSED | | | | | | | | | | | |
|---------------------|-------------------|--------------------------|------------|------------|------------|----------------|----------------|----------------|------------------|------------------|------------------|--------------------|--------------------|
| | | LESS THAN \$100 | \$100 -249 | \$250 -499 | \$500 -999 | \$1,000 -2,499 | \$2,500 -4,999 | \$5,000 -9,999 | \$10,000 -24,999 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -499,999 | \$500,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 41,516 | 2,445 | 3,468 | 4,742 | 6,469 | 9,743 | 6,021 | 4,153 | 2,832 | 940 | 422 | 251 | 30 |
| LESS THAN \$2,500 | 290 | 231 | 59 | | | | | | | | | | |
| \$ 2,500 - 4,999 | 375 | 145 | 137 | 93 | | | | | | | | | |
| 5,000 - 7,499 | 507 | 156 | 155 | 145 | 51 | | | | | | | | |
| 7,500 - 9,999 | 671 | 254 | 125 | 172 | 120 | | | | | | | | |
| 10,000 - 24,999 | 5,793 | 776 | 1,423 | 1,635 | 1,157 | 802 | | | | | | | |
| 25,000 - 49,999 | 8,713 | 331 | 703 | 1,453 | 2,923 | 2,488 | 790 | 25 | | | | | |
| 50,000 - 99,999 | 9,181 | 231 | 346 | 537 | 1,063 | 3,825 | 2,122 | 996 | 61 | | | | |
| 100,000 - 149,999 | 4,806 | 185 | 289 | 419 | 420 | 739 | 1,337 | 999 | 418 | | | | |
| 150,000 - 199,999 | 3,524 | 62 | 88 | 151 | 466 | 1,010 | 455 | 786 | 499 | 7 | | | |
| 200,000 - 249,999 | 2,197 | 45 | 51 | 47 | 113 | 461 | 577 | 378 | 454 | 71 | | | |
| 250,000 - 299,999 | 1,370 | 13 | 55 | 45 | 49 | 153 | 321 | 256 | 365 | 113 | | | |
| 300,000 - 349,999 | 905 | 8 | 12 | 28 | 44 | 85 | 129 | 221 | 274 | 102 | 2 | | |
| 350,000 - 399,999 | 603 | 2 | 12 | 7 | 30 | 52 | 83 | 166 | 155 | 85 | 11 | | |
| 400,000 - 449,999 | 460 | 2 | 6 | 2 | 13 | 32 | 52 | 87 | 147 | 107 | 12 | | |
| 450,000 - 499,999 | 339 | 4 | 2 | 4 | 7 | 45 | 29 | 53 | 86 | 88 | 21 | | |
| 500,000 - 599,999 | 469 | | 3 | | 7 | 23 | 62 | 74 | 138 | 101 | 58 | 3 | |
| 600,000 - 699,999 | 292 | | 2 | 4 | 4 | 13 | 39 | 42 | 62 | 76 | 47 | 3 | |
| 700,000 - 799,999 | 175 | | | | 2 | 5 | 11 | 26 | 39 | 30 | 52 | 10 | |
| 800,000 - 899,999 | 144 | | | | | 3 | 6 | 17 | 40 | 29 | 41 | 8 | |
| 900,000 - 999,999 | 104 | | | | | 1 | | 6 | 26 | 29 | 30 | 12 | |
| 1,000,000-1,999,999 | 407 | | | | | 6 | 5 | 19 | 63 | 82 | 120 | 112 | |
| 2,000,000-2,999,999 | 80 | | | | | | 2 | 2 | 3 | 16 | 14 | 43 | |
| 3,000,000-3,999,999 | 44 | | | | | | 1 | | 1 | 2 | 9 | 30 | 1 |
| 4,000,000-5,999,999 | 35 | | | | | | | | 1 | 2 | 4 | 20 | 8 |
| 6,000,000-7,999,999 | 9 | | | | | | | | | | | 5 | 4 |
| 8,000,000-9,999,999 | 8 | | | | | | | | | | 1 | 3 | 4 |
| 10,000,000 AND OVER | 15 | | | | | | | | | | | 2 | 13 |

TABLE 20A - ESTATE VALUES, INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| SIZE OF CLEAR MARKET VALUE | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | | TAX AS % OF CMV |
|----------------------------|--------------------|---------|--------------------|---------|--------------------|---------|--------------------------------------|---------|--------------------------|---------|-----------------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| TOTAL, ALL ESTATES | 42,284 | 100.00 | \$5,920,062,500 | 100.00 | \$5,116,532,600 | 100.00 | \$3,590,711,600 | 100.00 | \$228,922,271 | 100.00 | 4.47 |
| LESS THAN \$5,000 | 1,060 | 2.53 | 5,927,100 | .10 | 2,925,300 | .05 | 2,895,600 | .07 | 161,404 | .09 | 5.52 |
| \$ 5,000 - 9,999 | 2,498 | 5.91 | 33,419,700 | .56 | 19,011,400 | .37 | 18,858,400 | .53 | 684,106 | .30 | 3.60 |
| 10,000 - 24,999 | 8,874 | 20.99 | 224,908,100 | 3.80 | 152,936,200 | 2.99 | 148,713,400 | 4.14 | 4,715,889 | 2.06 | 3.08 |
| 25,000 - 49,999 | 9,545 | 22.57 | 444,708,600 | 7.51 | 344,444,800 | 6.73 | 321,132,100 | 8.94 | 11,576,718 | 5.06 | 3.36 |
| 50,000 - 59,999 | 2,470 | 5.84 | 166,323,100 | 2.81 | 135,272,000 | 2.64 | 121,173,600 | 3.37 | 4,887,205 | 2.13 | 3.61 |
| 60,000 - 99,999 | 6,267 | 14.82 | 582,405,500 | 9.84 | 487,042,200 | 9.52 | 415,515,800 | 11.57 | 18,483,740 | 8.07 | 3.80 |
| 100,000 - 199,999 | 6,034 | 14.27 | 977,487,900 | 16.51 | 846,750,800 | 16.55 | 636,686,200 | 17.73 | 32,485,857 | 14.19 | 3.84 |
| 200,000 - 299,999 | 2,341 | 5.54 | 638,635,200 | 10.79 | 566,491,400 | 11.07 | 340,144,300 | 9.47 | 19,693,104 | 8.60 | 3.48 |
| 300,000 - 399,999 | 1,093 | 2.58 | 419,703,100 | 7.09 | 376,833,600 | 7.37 | 223,236,600 | 6.22 | 14,570,439 | 6.36 | 3.87 |
| 400,000 - 499,999 | 617 | 1.46 | 305,007,300 | 5.15 | 275,206,400 | 5.38 | 163,026,800 | 4.54 | 11,504,424 | 5.03 | 4.18 |
| 500,000 - 599,999 | 374 | .88 | 230,859,300 | 3.90 | 204,529,400 | 4.00 | 121,916,500 | 3.40 | 8,830,673 | 3.86 | 4.32 |
| 600,000 - 699,999 | 265 | .63 | 191,619,600 | 3.24 | 171,629,800 | 3.35 | 107,006,100 | 2.98 | 7,806,871 | 3.41 | 4.55 |
| 700,000 - 799,999 | 157 | .37 | 130,056,100 | 2.20 | 117,009,600 | 2.29 | 80,973,400 | 2.26 | 6,191,576 | 2.70 | 5.29 |
| 800,000 - 899,999 | 124 | .29 | 116,295,800 | 1.96 | 105,027,000 | 2.05 | 65,244,400 | 1.82 | 5,088,354 | 2.22 | 4.84 |
| 900,000 - 999,999 | 91 | .22 | 98,973,200 | 1.67 | 86,370,000 | 1.69 | 50,853,500 | 1.42 | 4,306,261 | 1.88 | 4.99 |
| 1,000,000-1,999,999 | 323 | .76 | 475,669,200 | 8.03 | 433,940,400 | 8.48 | 283,683,200 | 7.90 | 26,355,487 | 11.51 | 6.07 |
| 2,000,000-2,999,999 | 82 | .19 | 217,424,000 | 3.67 | 195,747,700 | 3.83 | 126,221,300 | 3.52 | 11,687,157 | 5.11 | 5.97 |
| 3,000,000-3,999,999 | 21 | .05 | 80,869,100 | 1.37 | 72,714,800 | 1.42 | 42,902,000 | 1.19 | 3,991,045 | 1.74 | 5.49 |
| 4,000,000-5,999,999 | 23 | .05 | 131,347,900 | 2.22 | 117,716,000 | 2.30 | 77,077,600 | 2.15 | 7,657,830 | 3.35 | 6.51 |
| 6,000,000-7,999,999 | 10 | .02 | 72,017,400 | 1.22 | 69,689,800 | 1.36 | 42,088,700 | 1.17 | 4,312,824 | 1.88 | 6.19 |
| 8,000,000-9,999,999 | 5 | .01 | 48,645,400 | .82 | 44,361,700 | .87 | 26,896,700 | .75 | 3,732,218 | 1.63 | 8.41 |
| 10,000,000 AND OVER | 10 | .02 | 327,759,900 | 5.54 | 290,882,300 | 5.69 | 174,465,400 | 4.86 | 20,199,079 | 8.82 | 6.94 |

TABLE 20B - ESTATE VALUES, INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| SIZE OF CLEAR MARKET VALUE | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | | TAX AS % OF CMV |
|----------------------------|--------------------|---------|--------------------|---------|--------------------|---------|--------------------------------------|---------|--------------------------|---------|-----------------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| TOTAL, ALL ESTATES | 41,516 | 100.00 | \$6,324,505,300 | 100.00 | \$5,526,592,900 | 100.00 | \$3,950,085,000 | 100.00 | \$250,257,772 | 100.00 | 4.53 |
| LESS THAN \$5,000 | 1,020 | 2.46 | 5,852,500 | .10 | 2,701,400 | .06 | 2,673,100 | .07 | 156,757 | .06 | 5.80 |
| \$ 5,000 - 9,999 | 1,937 | 4.67 | 24,372,000 | .39 | 14,723,300 | .27 | 14,555,000 | .37 | 540,195 | .22 | 3.67 |
| 10,000 - 24,999 | 7,229 | 17.41 | 175,568,700 | 2.78 | 125,454,100 | 2.27 | 122,601,600 | 3.10 | 4,097,186 | 1.64 | 3.27 |
| 25,000 - 49,999 | 8,682 | 20.91 | 394,136,100 | 6.23 | 315,421,400 | 5.71 | 300,993,500 | 7.62 | 11,161,041 | 4.46 | 3.54 |
| 50,000 - 59,999 | 2,446 | 5.89 | 161,325,200 | 2.55 | 133,974,600 | 2.42 | 124,016,000 | 3.14 | 5,096,683 | 2.04 | 3.80 |
| 60,000 - 99,999 | 6,091 | 14.67 | 572,953,900 | 9.06 | 474,039,200 | 8.58 | 427,129,900 | 10.81 | 18,987,363 | 7.59 | 4.01 |
| 100,000 - 199,999 | 7,757 | 18.68 | 1,278,236,700 | 20.21 | 1,114,917,400 | 20.17 | 825,317,300 | 20.89 | 37,121,778 | 14.83 | 3.33 |
| 200,000 - 299,999 | 3,025 | 7.29 | 825,567,700 | 13.05 | 732,296,500 | 13.25 | 490,866,600 | 12.43 | 27,457,178 | 10.97 | 3.75 |
| 300,000 - 399,999 | 1,217 | 2.93 | 466,469,700 | 7.38 | 418,535,600 | 7.57 | 270,458,300 | 6.85 | 17,550,780 | 7.01 | 4.19 |
| 400,000 - 499,999 | 651 | 1.57 | 319,823,800 | 5.06 | 288,582,600 | 5.22 | 190,822,100 | 4.83 | 13,303,826 | 5.32 | 4.61 |
| 500,000 - 599,999 | 367 | .88 | 221,557,000 | 3.50 | 200,423,700 | 3.63 | 130,385,100 | 3.30 | 11,118,332 | 4.44 | 5.55 |
| 600,000 - 699,999 | 219 | .53 | 155,638,900 | 2.46 | 141,070,000 | 2.55 | 84,502,400 | 2.14 | 7,047,115 | 2.82 | 5.00 |
| 700,000 - 799,999 | 156 | .38 | 129,362,000 | 2.05 | 117,171,500 | 2.12 | 78,301,500 | 1.98 | 6,965,176 | 2.78 | 5.94 |
| 800,000 - 899,999 | 139 | .33 | 133,503,800 | 2.11 | 117,930,400 | 2.13 | 75,118,500 | 1.90 | 6,403,028 | 2.56 | 5.43 |
| 900,000 - 999,999 | 87 | .21 | 94,521,800 | 1.49 | 82,587,600 | 1.49 | 53,705,000 | 1.36 | 4,644,858 | 1.86 | 5.62 |
| 1,000,000-1,999,999 | 332 | .80 | 489,555,300 | 7.74 | 444,226,500 | 8.04 | 299,376,200 | 7.58 | 28,349,452 | 11.33 | 6.38 |
| 2,000,000-2,999,999 | 70 | .17 | 194,219,300 | 3.07 | 169,856,100 | 3.07 | 101,913,400 | 2.58 | 10,397,289 | 4.15 | 6.12 |
| 3,000,000-3,999,999 | 37 | .09 | 143,849,300 | 2.27 | 127,757,200 | 2.31 | 75,329,400 | 1.91 | 7,307,087 | 2.92 | 5.72 |
| 4,000,000-5,999,999 | 24 | .06 | 122,992,800 | 1.94 | 113,096,100 | 2.05 | 78,154,300 | 1.98 | 9,545,725 | 3.81 | 8.44 |
| 6,000,000-7,999,999 | 9 | .02 | 67,409,600 | 1.07 | 62,633,900 | 1.13 | 46,638,700 | 1.18 | 4,680,900 | 1.87 | 7.47 |
| 8,000,000-9,999,999 | 9 | .02 | 84,952,800 | 1.34 | 78,232,300 | 1.42 | 50,417,100 | 1.28 | 4,878,156 | 1.95 | 6.24 |
| 10,000,000 AND OVER | 12 | .03 | 262,636,400 | 4.15 | 250,961,500 | 4.54 | 106,810,000 | 2.70 | 13,447,859 | 5.37 | 5.36 |

TABLE 21A - INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| SIZE OF CLEAR MARKET VALUE | NUMBER OF ESTATES | INHERITANCE TAX ASSESSED | | | | | | | | | | | |
|----------------------------|-------------------|--------------------------|------------|------------|------------|----------------|----------------|----------------|------------------|------------------|------------------|--------------------|--------------------|
| | | LESS THAN \$100 | \$100 -249 | \$250 -499 | \$500 -999 | \$1,000 -2,499 | \$2,500 -4,999 | \$5,000 -9,999 | \$10,000 -24,999 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -499,999 | \$500,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 42,284 | 3,133 | 4,704 | 5,615 | 6,895 | 8,987 | 5,407 | 3,685 | 2,431 | 833 | 361 | 215 | 18 |
| LESS THAN \$2,500 | 443 | 278 | 164 | 1 | | | | | | | | | |
| \$ 2,500 - 4,999 | 617 | 175 | 217 | 224 | 1 | | | | | | | | |
| 5,000 - 7,499 | 1,157 | 495 | 225 | 229 | 206 | 2 | | | | | | | |
| 7,500 - 9,999 | 1,341 | 287 | 474 | 328 | 252 | | | | | | | | |
| 10,000 - 24,999 | 8,874 | 1,030 | 2,108 | 2,521 | 1,731 | 1,483 | | | 1 | | | | |
| 25,000 - 49,999 | 9,545 | 321 | 607 | 1,318 | 3,106 | 2,998 | 1,136 | 59 | | | | | |
| 50,000 - 99,999 | 8,737 | 230 | 413 | 457 | 860 | 3,299 | 2,215 | 1,168 | 95 | | | | |
| 100,000 - 149,999 | 3,876 | 122 | 191 | 228 | 309 | 471 | 1,123 | 973 | 459 | | | | |
| 150,000 - 199,999 | 2,158 | 81 | 92 | 91 | 164 | 261 | 331 | 658 | 461 | 19 | | | |
| 200,000 - 249,999 | 1,439 | 93 | 126 | 64 | 92 | 143 | 164 | 294 | 399 | 64 | | | |
| 250,000 - 299,999 | 902 | 14 | 65 | 92 | 50 | 86 | 114 | 131 | 277 | 73 | | | |
| 300,000 - 349,999 | 631 | 6 | 7 | 44 | 70 | 63 | 76 | 81 | 189 | 86 | 9 | | |
| 350,000 - 399,999 | 462 | | 6 | 14 | 43 | 50 | 56 | 74 | 120 | 85 | 14 | | |
| 400,000 - 449,999 | 344 | | 1 | 2 | 4 | 64 | 37 | 53 | 91 | 69 | 23 | | |
| 450,000 - 499,999 | 273 | | 1 | | 2 | 41 | 35 | 32 | 61 | 89 | 12 | | |
| 500,000 - 599,999 | 374 | 1 | 4 | 1 | 3 | 18 | 67 | 62 | 71 | 97 | 49 | 1 | |
| 600,000 - 699,999 | 265 | | 1 | 1 | 1 | 3 | 37 | 38 | 59 | 72 | 48 | 5 | |
| 700,000 - 799,999 | 157 | | | | | 4 | 8 | 16 | 40 | 43 | 38 | 8 | |
| 800,000 - 899,999 | 124 | | | | 1 | | 4 | 19 | 26 | 26 | 40 | 8 | |
| 900,000 - 999,999 | 91 | | | | | | 1 | 15 | 21 | 20 | 21 | 13 | |
| 1,000,000-1,999,999 | 323 | | 2 | | | 1 | 3 | 10 | 52 | 82 | 72 | 101 | |
| 2,000,000-2,999,999 | 82 | | | | | | | 1 | 4 | 8 | 29 | 40 | |
| 3,000,000-3,999,999 | 21 | | | | | | | | 2 | | 3 | 15 | 1 |
| 4,000,000-5,999,999 | 23 | | | | | | | | 1 | | 1 | 17 | 4 |
| 6,000,000-7,999,999 | 10 | | | | | | | | 1 | | 2 | 4 | 3 |
| 8,000,000-9,999,999 | 5 | | | | | | | | | | | 2 | 3 |
| 10,000,000 AND OVER | 10 | | | | | | | | 2 | | | 1 | 7 |

TABLE 21B - INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| SIZE OF CLEAR MARKET VALUE | NUMBER OF ESTATES | INHERITANCE TAX ASSESSED | | | | | | | | | | | |
|----------------------------|-------------------|--------------------------|------------|------------|------------|----------------|----------------|----------------|------------------|------------------|------------------|--------------------|--------------------|
| | | LESS THAN \$100 | \$100 -249 | \$250 -499 | \$500 -999 | \$1,000 -2,499 | \$2,500 -4,999 | \$5,000 -9,999 | \$10,000 -24,999 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -499,999 | \$500,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 41,516 | 2,445 | 3,468 | 4,742 | 6,469 | 9,743 | 6,021 | 4,153 | 2,832 | 940 | 422 | 251 | 30 |
| LESS THAN \$2,500 | 430 | 300 | 130 | | | | | | | | | | |
| \$ 2,500 - 4,999 | 590 | 168 | 197 | 225 | | | | | | | | | |
| 5,000 - 7,499 | 890 | 377 | 160 | 194 | 159 | | | | | | | | |
| 7,500 - 9,999 | 1,047 | 230 | 359 | 252 | 206 | | | | | | | | |
| 10,000 - 24,999 | 7,229 | 730 | 1,501 | 2,147 | 1,527 | 1,324 | | | | | | | |
| 25,000 - 49,999 | 8,682 | 203 | 430 | 986 | 3,006 | 2,864 | 1,116 | 77 | | | | | |
| 50,000 - 99,999 | 8,537 | 185 | 267 | 379 | 617 | 3,501 | 2,286 | 1,187 | 115 | | | | |
| 100,000 - 149,999 | 4,637 | 176 | 283 | 417 | 519 | 486 | 1,195 | 1,052 | 509 | | | | |
| 150,000 - 199,999 | 3,120 | 31 | 35 | 55 | 268 | 1,098 | 341 | 743 | 530 | 19 | | | |
| 200,000 - 249,999 | 1,891 | 30 | 59 | 28 | 63 | 238 | 593 | 299 | 483 | 98 | | | |
| 250,000 - 299,999 | 1,134 | 9 | 29 | 35 | 31 | 74 | 228 | 241 | 366 | 121 | | | |
| 300,000 - 349,999 | 712 | 2 | 7 | 15 | 33 | 43 | 75 | 220 | 204 | 108 | 5 | | |
| 350,000 - 399,999 | 505 | 2 | 4 | 5 | 23 | 39 | 55 | 119 | 145 | 97 | 16 | | |
| 400,000 - 449,999 | 387 | 1 | 3 | 1 | 5 | 30 | 37 | 65 | 118 | 115 | 12 | | |
| 450,000 - 499,999 | 264 | 1 | 1 | 1 | 3 | 24 | 22 | 41 | 73 | 71 | 27 | | |
| 500,000 - 599,999 | 367 | | 2 | 1 | 6 | 13 | 37 | 37 | 107 | 87 | 73 | 4 | |
| 600,000 - 699,999 | 219 | | 1 | 1 | 2 | 5 | 27 | 28 | 49 | 55 | 45 | 6 | |
| 700,000 - 799,999 | 156 | | | | 1 | | 3 | 20 | 35 | 33 | 53 | 11 | |
| 800,000 - 899,999 | 139 | | | | | 1 | 3 | 12 | 36 | 33 | 43 | 11 | |
| 900,000 - 999,999 | 87 | | | | | 1 | 1 | 5 | 14 | 29 | 24 | 13 | |
| 1,000,000-1,999,999 | 332 | | | | | | 2 | 1 | 7 | 45 | 63 | 102 | 112 |
| 2,000,000-2,999,999 | 70 | | | | | | | 1 | | 2 | 9 | 13 | 45 |
| 3,000,000-3,999,999 | 37 | | | | | | | | | | 2 | 7 | 27 |
| 4,000,000-5,999,999 | 24 | | | | | | | | 1 | | | 1 | 14 |
| 6,000,000-7,999,999 | 9 | | | | | | | | | | | | 4 |
| 8,000,000-9,999,999 | 9 | | | | | | | | | | | 1 | 3 |
| 10,000,000 AND OVER | 12 | | | | | | | | | | | | 1 |
| | | | | | | | | | | | | | 11 |

TABLE 22A - ESTATE VALUES, INHERITANCE TAX ASSESSED BY STATE TAXABLE ESTATE SIZE
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| STATE TAXABLE ESTATE SIZE (TAXABLE VALUE) | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | | TAX AS % OF STE |
|---|-----------------------|---------|-----------------------|---------|-----------------------|---------|---|---------|-----------------------------|---------|-----------------------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| TOTAL, ALL ESTATES | 42,284 | 100.00 | \$5,920,062,500 | 100.00 | \$5,116,532,600 | 100.00 | \$3,590,711,600 | 100.00 | \$228,922,271 | 100.00 | 6.38 |
| \$ 0 - 999 | 910 | 2.13 | 346,428,700 | 5.86 | 307,071,700 | 6.00 | | .01 | 1,690,343 | .73 | |
| 100 - 4,999 | 1,274 | 3.01 | 34,870,400 | .59 | 27,401,300 | .54 | 3,480,500 | .10 | 259,169 | .11 | 7.45 |
| 5,000 - 9,999 | 3,011 | 7.12 | 82,111,500 | 1.39 | 57,626,400 | 1.13 | 22,856,700 | .64 | 843,892 | .37 | 3.69 |
| 10,000 - 24,999 | 10,642 | 25.17 | 442,436,100 | 7.47 | 335,313,000 | 6.55 | 182,319,600 | 5.08 | 5,812,135 | 2.54 | 3.19 |
| 25,000 - 49,999 | 10,258 | 24.26 | 656,081,500 | 11.08 | 530,069,600 | 10.36 | 367,652,800 | 10.24 | 13,005,842 | 5.68 | 3.54 |
| 50,000 - 59,999 | 2,400 | 5.68 | 204,756,900 | 3.46 | 171,387,600 | 3.35 | 131,345,800 | 3.66 | 5,296,289 | 2.31 | 4.03 |
| 60,000 - 99,999 | 5,833 | 13.79 | 686,369,300 | 11.59 | 579,833,200 | 11.33 | 450,817,800 | 12.56 | 20,279,919 | 8.86 | 4.50 |
| 100,000 - 199,999 | 4,776 | 11.30 | 968,789,200 | 16.36 | 854,252,800 | 16.70 | 661,423,100 | 18.42 | 34,972,720 | 15.28 | 5.29 |
| 200,000 - 299,999 | 1,375 | 3.25 | 480,258,400 | 8.11 | 428,308,000 | 8.37 | 330,954,100 | 9.22 | 20,348,535 | 8.89 | 6.15 |
| 300,000 - 399,999 | 612 | 1.45 | 313,969,000 | 5.30 | 280,198,600 | 5.48 | 210,884,200 | 5.87 | 14,644,072 | 6.40 | 6.94 |
| 400,000 - 499,999 | 349 | .83 | 222,905,600 | 3.77 | 203,165,800 | 3.97 | 155,994,400 | 4.34 | 11,412,655 | 4.99 | 7.32 |
| 500,000 - 599,999 | 207 | .49 | 155,391,700 | 2.62 | 142,949,200 | 2.79 | 113,476,400 | 3.16 | 8,452,926 | 3.69 | 7.45 |
| 600,000 - 699,999 | 146 | .35 | 126,479,300 | 2.14 | 116,404,300 | 2.28 | 94,906,600 | 2.64 | 7,190,436 | 3.14 | 7.58 |
| 700,000 - 799,999 | 100 | .24 | 97,990,900 | 1.66 | 88,215,100 | 1.72 | 74,190,000 | 2.07 | 5,874,943 | 2.57 | 7.92 |
| 800,000 - 899,999 | 73 | .17 | 89,382,800 | 1.51 | 80,248,400 | 1.57 | 61,736,200 | 1.72 | 4,931,982 | 2.15 | 7.99 |
| 900,000 - 999,999 | 46 | .11 | 58,150,800 | .98 | 50,333,200 | .98 | 43,401,300 | 1.21 | 3,982,410 | 1.74 | 9.18 |
| 1,000,000-1,999,999 | 193 | .46 | 359,676,900 | 6.08 | 332,832,200 | 6.51 | 259,869,400 | 7.24 | 25,247,611 | 11.03 | 9.72 |
| 2,000,000-2,999,999 | 41 | .10 | 119,207,600 | 2.01 | 108,188,500 | 2.11 | 96,275,500 | 2.68 | 9,476,172 | 4.14 | 9.84 |
| 3,000,000-3,999,999 | 12 | .03 | 55,720,200 | .94 | 48,761,600 | .95 | 40,789,300 | 1.14 | 3,541,289 | 1.55 | 8.68 |
| 4,000,000-5,999,999 | 11 | .03 | 64,441,100 | 1.09 | 56,589,600 | 1.11 | 53,863,600 | 1.50 | 4,675,194 | 2.04 | 8.68 |
| 6,000,000-7,999,999 | 6 | .01 | 46,081,300 | .78 | 43,911,600 | .86 | 42,483,300 | 1.18 | 4,440,558 | 1.94 | 10.45 |
| 8,000,000-9,999,999 | 2 | | 21,181,700 | .36 | 18,023,600 | .35 | 18,023,600 | .50 | 2,752,485 | 1.20 | 15.27 |
| 10,000,000 AND OVER | 7 | .02 | 287,381,600 | 4.85 | 255,447,300 | 4.99 | 173,967,400 | 4.84 | 19,790,681 | 8.65 | 11.38 |

a/ The majority of estates in this category were pickup tax cases.

TABLE 22B - ESTATE VALUES, INHERITANCE TAX ASSESSED BY STATE TAXABLE ESTATE SIZE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| STATE TAXABLE ESTATE SIZE (TAXABLE VALUE) | TOTAL, ALL ESTATES | | GROSS ESTATE VALUE | | CLEAR MARKET VALUE | | STATE TAXABLE ESTATE (TAXABLE VALUE) | | INHERITANCE TAX ASSESSED | | TAX AS % OF STE |
|---|-----------------------|---------|-----------------------|---------|-----------------------|---------|---|---------|-----------------------------|---------|-----------------------|
| | NUMBER | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | VALUE | PERCENT | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| TOTAL, ALL ESTATES | 41,516 | 100.00 | \$6,324,505,300 | 100.00 | \$5,526,592,900 | 100.00 | \$3,950,085,000 | 100.00 | \$250,257,772 | 100.00 | 6.34 |
| \$ 0 - 999 | 460 | 1.10 | 181,101,300 | 2.87 | 165,203,300 | 2.97 | | | 1,157,463 | .47 | |
| 100 - 4,999 | 1,256 | 3.03 | 30,169,800 | .48 | 22,851,700 | .41 | 3,318,300 | .08 | 239,878 | .10 | 7.23 |
| 5,000 - 9,999 | 2,260 | 5.44 | 56,278,200 | .89 | 40,879,200 | .74 | 17,106,900 | .43 | 651,849 | .26 | 3.81 |
| 10,000 - 24,999 | 8,197 | 19.74 | 297,936,900 | 4.71 | 223,960,500 | 4.05 | 141,260,800 | 3.58 | 4,704,221 | 1.88 | 3.33 |
| 25,000 - 49,999 | 9,136 | 22.01 | 534,267,600 | 8.45 | 433,848,500 | 7.85 | 330,975,000 | 8.38 | 12,346,203 | 4.93 | 3.73 |
| 50,000 - 59,999 | 2,453 | 5.91 | 198,223,500 | 3.13 | 167,071,900 | 3.02 | 134,325,400 | 3.40 | 5,491,523 | 2.19 | 4.09 |
| 60,000 - 99,999 | 7,969 | 19.20 | 1,017,603,200 | 16.09 | 875,890,200 | 15.85 | 617,330,700 | 15.63 | 22,716,488 | 9.08 | 3.68 |
| 100,000 - 199,999 | 6,149 | 14.81 | 1,290,149,700 | 20.40 | 1,136,574,300 | 20.57 | 844,873,300 | 21.39 | 42,754,021 | 17.08 | 5.06 |
| 200,000 - 299,999 | 1,718 | 4.14 | 597,690,000 | 9.45 | 527,727,700 | 9.55 | 416,949,500 | 10.56 | 26,485,164 | 10.58 | 6.35 |
| 300,000 - 399,999 | 684 | 1.65 | 332,336,200 | 5.25 | 298,264,200 | 5.40 | 236,306,700 | 5.98 | 16,593,830 | 6.63 | 7.02 |
| 400,000 - 499,999 | 387 | .93 | 239,822,300 | 3.79 | 216,779,900 | 3.92 | 171,044,700 | 4.33 | 13,161,185 | 5.26 | 7.69 |
| 500,000 - 599,999 | 211 | .51 | 164,301,300 | 2.60 | 149,008,000 | 2.70 | 115,971,300 | 2.94 | 10,817,305 | 4.32 | 9.33 |
| 600,000 - 699,999 | 122 | .29 | 115,186,300 | 1.82 | 101,547,400 | 1.84 | 78,569,400 | 1.99 | 6,974,427 | 2.79 | 8.88 |
| 700,000 - 799,999 | 101 | .24 | 121,157,800 | 1.92 | 110,078,000 | 1.99 | 75,761,100 | 1.92 | 7,156,054 | 2.86 | 9.45 |
| 800,000 - 899,999 | 77 | .19 | 88,308,900 | 1.40 | 79,615,200 | 1.44 | 65,714,700 | 1.66 | 5,838,942 | 2.33 | 8.89 |
| 900,000 - 999,999 | 49 | .12 | 84,392,100 | 1.33 | 75,129,100 | 1.36 | 47,054,500 | 1.19 | 4,132,056 | 1.65 | 8.78 |
| 1,000,000-1,999,999 | 202 | .49 | 371,368,000 | 5.87 | 336,392,100 | 6.09 | 271,043,100 | 6.86 | 26,999,276 | 10.79 | 9.96 |
| 2,000,000-2,999,999 | 35 | .08 | 128,484,200 | 2.03 | 116,403,300 | 2.11 | 86,556,700 | 2.19 | 8,514,735 | 3.40 | 9.84 |
| 3,000,000-3,999,999 | 17 | .04 | 166,493,200 | 2.63 | 161,805,700 | 2.93 | 58,937,900 | 1.49 | 6,826,285 | 2.73 | 11.58 |
| 4,000,000-5,999,999 | 15 | .04 | 91,312,600 | 1.44 | 85,425,100 | 1.55 | 69,564,900 | 1.76 | 8,749,155 | 3.50 | 12.58 |
| 6,000,000-7,999,999 | 10 | .02 | 104,099,600 | 1.65 | 95,751,700 | 1.73 | 69,888,600 | 1.77 | 7,598,039 | 3.04 | 10.87 |
| 8,000,000-9,999,999 | 3 | .01 | 27,613,700 | .44 | 26,963,300 | .49 | 26,727,800 | .68 | 2,532,084 | 1.01 | 9.47 |
| 10,000,000 AND OVER | 5 | .01 | 86,208,900 | 1.36 | 79,422,600 | 1.44 | 70,803,700 | 1.79 | 7,817,576 | 3.12 | 11.04 |

a/ The majority of estates in this category were pickup tax cases.

TABLE 23A - INHERITANCE TAX ASSESSED BY STATE TAXABLE ESTATE SIZE
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1975-76

| STATE TAXABLE ESTATE SIZE (TAXABLE VALUE) | NUMBER OF ESTATES | INHERITANCE TAX ASSESSED | | | | | | | | | | | |
|---|-------------------------|--------------------------|---------------|---------------|---------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| | | LESS THAN \$100 | \$100 -249 | \$250 -499 | \$500 -999 | \$1,000 -2,499 | \$2,500 -4,999 | \$5,000 -9,999 | \$10,000 -24,999 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -499,999 | \$500,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 42,284 | 3,133 | 4,704 | 5,615 | 6,895 | 8,987 | 5,407 | 3,685 | 2,431 | 833 | 361 | 215 | 18 |
| LESS THAN \$2,500 ^{a/} | 1,454 | 480 | 399 | 180 | 140 | 130 | 66 | 36 | 16 | 5 | 1 | 1 | |
| \$ 2,500 - 4,999 | 730 | 203 | 251 | 266 | 4 | 5 | | | 1 | | | | |
| 5,000 - 7,499 | 1,409 | 658 | 245 | 259 | 236 | 7 | 4 | | | | | | |
| 7,500 - 9,999 | 1,602 | 360 | 604 | 347 | 286 | | 2 | | 1 | | | | |
| 10,000 - 24,999 | 10,642 | 1,302 | 2,751 | 3,002 | 1,897 | 1,669 | 8 | 6 | 6 | | | | 1 |
| 25,000 - 49,999 | 10,258 | 108 | 390 | 1,456 | 3,723 | 3,234 | 1,267 | 75 | 4 | 1 | | | |
| 50,000 - 99,999 | 8,233 | 13 | 48 | 90 | 564 | 3,661 | 2,449 | 1,296 | 112 | | | | |
| 100,000 - 149,999 | 3,180 | 6 | 11 | 8 | 28 | 226 | 1,332 | 1,060 | 509 | | | | |
| 150,000 - 199,999 | 1,596 | 2 | 2 | 5 | 13 | 32 | 220 | 786 | 513 | 22 | | | 1 |
| 200,000 - 249,999 | 872 | 1 | 3 | 2 | 2 | 13 | 38 | 283 | 452 | 77 | | | 1 |
| 250,000 - 299,999 | 503 | | | | | 6 | 13 | 79 | 317 | 88 | | | |
| 300,000 - 349,999 | 356 | | | | 2 | 2 | 4 | 25 | 221 | 92 | 9 | | 1 |
| 350,000 - 399,999 | 256 | | | | | 1 | 2 | 24 | 117 | 96 | 16 | | |
| 400,000 - 449,999 | 189 | | | | | | 1 | 4 | 69 | 86 | 28 | | |
| 450,000 - 499,999 | 160 | | | | | | | 4 | 38 | 104 | 14 | | |
| 500,000 - 599,999 | 207 | | | | | | | | 2 | 38 | 114 | 52 | 1 |
| 600,000 - 699,999 | 146 | | | | | | 1 | | 2 | 9 | 76 | 52 | 6 |
| 700,000 - 799,999 | 100 | | | | | | | | 1 | 6 | 40 | 45 | 8 |
| 800,000 - 899,999 | 73 | | | | | | | | 1 | 16 | 46 | 46 | 10 |
| 900,000 - 999,999 | 46 | | | | | | | | | 7 | 25 | 25 | 14 |
| 1,000,000-1,999,999 | 193 | | | | | | | | | | 8 | 67 | 118 |
| 2,000,000-2,999,999 | 41 | | | | | | | | | | 1 | 6 | 33 |
| 3,000,000-3,999,999 | 12 | | | | | | | | | 1 | | | 10 |
| 4,000,000-5,999,999 | 11 | | | | | | | | | | | | 8 |
| 6,000,000-7,999,999 | 6 | | | | | | | | | | | | 2 |
| 8,000,000-9,999,999 | 2 | | | | | | | | | | | | |
| 10,000,000 AND OVER | 7 | | | | | | | | | | | | |

^{a/} The majority of estates in this category were pickup tax cases.

TABLE 23B - INHERITANCE TAX ASSESSED BY STATE TAXABLE ESTATE SIZE
TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1976-77

| STATE TAXABLE ESTATE SIZE (TAXABLE VALUE) | NUMBER OF ESTATES | INHERITANCE TAX ASSESSED | | | | | | | | | | | |
|---|-------------------------|--------------------------|---------------|---------------|---------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|
| | | LESS THAN \$100 | \$100 -249 | \$250 -499 | \$500 -999 | \$1,000 -2,499 | \$2,500 -4,999 | \$5,000 -9,999 | \$10,000 -24,999 | \$25,000 -49,999 | \$50,000 -99,999 | \$100,000 -499,999 | \$500,000 AND OVER |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| TOTAL, ALL ESTATES | 41,516 | 2,445 | 3,468 | 4,742 | 6,469 | 9,743 | 6,021 | 4,153 | 2,832 | 940 | 422 | 251 | 30 |
| LESS THAN \$2,500 ^{a/} | 1,008 | 426 | 275 | 69 | 85 | 75 | 32 | 21 | 15 | 8 | 1 | 1 | |
| \$ 2,500 - 4,999 | 708 | 186 | 245 | 271 | 1 | 1 | 2 | | 2 | | | | |
| 5,000 - 7,499 | 1,066 | 456 | 173 | 242 | 192 | 2 | | 1 | | | | | |
| 7,500 - 9,999 | 1,194 | 258 | 418 | 278 | 236 | 3 | | 1 | | | | | |
| 10,000 - 24,999 | 8,197 | 836 | 1,784 | 2,393 | 1,664 | 1,501 | 14 | 3 | 2 | | | | |
| 25,000 - 49,999 | 9,136 | 123 | 298 | 1,030 | 3,257 | 3,091 | 1,244 | 87 | 3 | 2 | 1 | | |
| 50,000 - 99,999 | 10,422 | 150 | 263 | 441 | 984 | 4,653 | 2,475 | 1,317 | 137 | 1 | 1 | | |
| 100,000 - 149,999 | 4,184 | 7 | 10 | 16 | 43 | 347 | 1,934 | 1,251 | 572 | 1 | 2 | 1 | |
| 150,000 - 199,999 | 1,965 | 3 | 1 | 1 | 5 | 55 | 249 | 1,043 | 581 | 26 | | 1 | |
| 200,000 - 249,999 | 1,052 | | 1 | 1 | 1 | 9 | 44 | 311 | 575 | 110 | | | |
| 250,000 - 299,999 | 666 | | | | 1 | 4 | 14 | 80 | 432 | 134 | 1 | | |
| 300,000 - 349,999 | 394 | | | | | 1 | 8 | 22 | 237 | 119 | 7 | | |
| 350,000 - 399,999 | 290 | | | | | | 2 | 9 | 146 | 116 | 16 | | |
| 400,000 - 449,999 | 238 | | | | | | 2 | 4 | 85 | 128 | 19 | | |
| 450,000 - 499,999 | 149 | | | | | | | 3 | 23 | 92 | 31 | | |
| 500,000 - 599,999 | 211 | | | | | | | | 14 | 105 | 88 | 4 | |
| 600,000 - 699,999 | 122 | | | | | | 1 | | 7 | 48 | 59 | 7 | |
| 700,000 - 799,999 | 101 | | | | | | | | 1 | 20 | 67 | 13 | |
| 800,000 - 899,999 | 77 | | | | | | | | | 12 | 52 | 13 | |
| 900,000 - 999,999 | 49 | | | | | | | | | 9 | 25 | 15 | |
| 1,000,000-1,999,999 | 202 | | | | | | | | | 9 | 52 | 141 | |
| 2,000,000-2,999,999 | 35 | | | | | | | | | | | 35 | |
| 3,000,000-3,999,999 | 17 | | | | | | | | | | | 13 | 4 |
| 4,000,000-5,999,999 | 15 | | | | | | | | | | | 5 | 10 |
| 6,000,000-7,999,999 | 10 | | | | | | | | | | | 1 | 9 |
| 8,000,000-9,999,999 | 3 | | | | | | | | | | | 1 | 2 |
| 10,000,000 AND OVER | 5 | | | | | | | | | | | | 5 |

^{a/} The majority of estates in this category were pickup tax cases.