

1975

# Statistics of California State Inheritance Tax, Fiscal Years 1973-74 and 1974-75

Office of State Controller

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# STATISTICS OF CALIFORNIA STATE INHERITANCE TAX

Fiscal Years  
1973-74 and 1974-75



KENNETH CORY, STATE CONTROLLER  
INHERITANCE AND GIFT TAX DIVISION

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STATISTICS OF CALIFORNIA STATE INHERITANCE TAX

FISCAL YEARS 1973-74 AND 1974-75



KENNETH CORY  
STATE CONTROLLER

Inheritance and Gift Tax Division

Sacramento

September, 1976

FRAGILE

BY

Victoria Lee Matsunami  
Associate Governmental Program Analyst

Under the Direction of  
MYRON SIEDORF, Chief Inheritance Tax Attorney

124-11-18



KENNETH CORY

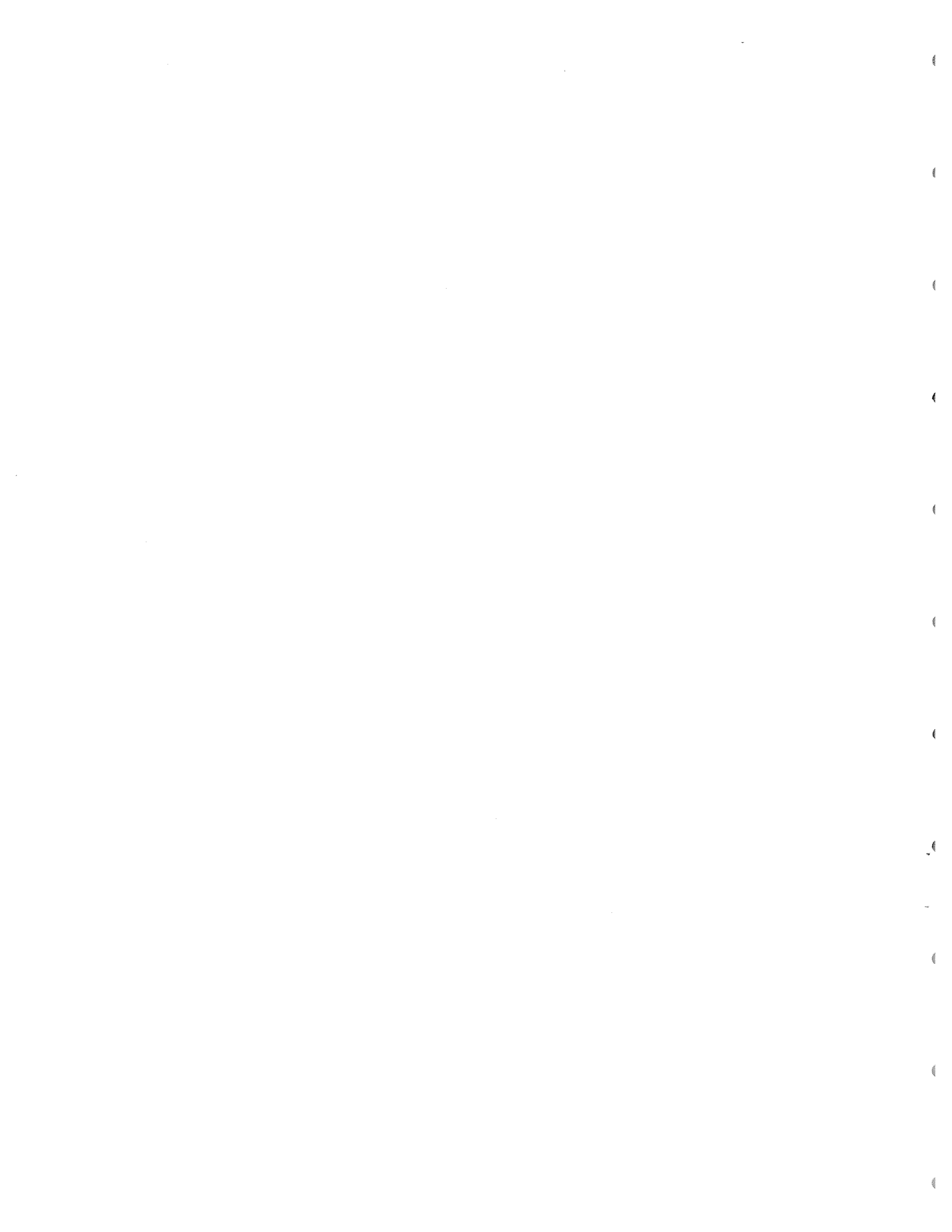
Controller of the State of California

SACRAMENTO, CALIFORNIA 95805

The accompanying report, Statistics of California State Inheritance Tax, Fiscal Years 1973-74 and 1974-75, is the fifth, 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, and March 1972.

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 1973-74 and 1974-75. 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*  
Kenneth Cory  
State Controller



STATISTICS OF CALIFORNIA STATE INHERITANCE TAX

FISCAL YEARS 1973-74 AND 1974-75

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STATISTICS OF CALIFORNIA STATE INHERITANCE TAX  
FISCAL YEARS 1973-74 AND 1974-75

Introduction

The California Inheritance Tax Law is set forth in Part 8 of Division 2 of the California Revenue and Taxation Code.<sup>1/</sup> 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.

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<sup>1/</sup> 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 1973-74 and 1974-75. 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 1964-65 through 1974-75. In general, the total number and value of taxable estates have tended to increase over the years in keeping with population growth and inflation. Total inheritance tax assessed, however, has fluctuated somewhat in relation to the number of estates, reflecting the influence exerted by law changes, economic trends, 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.

In fiscal year 1973-74 California inheritance tax was determined in 40,048 taxable estates, which totalled \$5,411,254,000 in gross estate value. In the following fiscal year 1974-75, the total number of taxable estates rose to 40,956 with a correspondingly larger gross estate value of \$5,530,806,900. The average gross estate value per taxable estate was \$135,100 in 1973-74, compared to \$135,000 in 1974-75.

Clear market value, resulting from the reduction of gross estate value by deductions, the survivor's contribution, and the \$50,000 insurance exclusion, similarly increased from \$4,704,162,200 for all 1973-74 taxable estates to \$4,788,236,400 for the next year. The average clear market value per estate, however, dropped from \$117,500 in 1973-74 to \$116,900 in 1974-75.

State taxable estate value, remaining after the community, quasi-community, Section 13560, and charitable exclusions are subtracted from clear market value, gives the value of all taxable transfers to beneficiaries not otherwise excluded from tax. The total state taxable estate value of \$3,404,946,200 for 1973-74 estates was lower than the \$3,448,740,700 level for 1974-75 estates, but the 1973-74 average state taxable estate value of \$85,000 exceeded the 1974-75 average of \$84,200.

Total inheritance tax assessed reached \$224,112,432 in 1973-74 and decreased by 2.7% to \$217,979,772 in 1974-75. The average inheritance tax assessed per estate likewise dropped from \$5596 in 1973-74 to \$5322 in the next year. Although more taxable estates were reported in 1974-75 than in 1973-74, there were fewer large estates and more small estates in 1974-75. Consequently, the average value and tax assessed per estate was less in 1974-75 than in 1973-74.

#### 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 almost 60% of all taxable estates in both 1973-74 and 1974-75,

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 1973-74 than in 1974-75 and the proportion of total inheritance tax assessed attributable to the Los Angeles district dropped from 62% in 1973-74 to 56% in 1974-75.

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 1974-75 the average gross estate value per San Francisco district estate of \$149,500 far surpassed the Los Angeles and Sacramento averages of \$132,200 and \$115,200, respectively. At the same time the \$6,260 average inheritance tax assessed per estate for the San Francisco district exceeded the \$5,183 Los Angeles district average value and the \$3,821 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 1973-74 and 1974-75 less than one-third of the decedents died in the same year tax reports on their estates were approved but over 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 1, effective as to decedents dying after 7:00 p.m., July 29, 1967 and before January 1, 1976, sets forth the rates and exemptions applicable to the various beneficiary classifications.



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 both 1973-74 and 1974-75, for example, 89% 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 54% 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 \$224,112,432 in inheritance tax assessed in 1973-74 estates, \$2,506,176 was pickup tax and \$221,606,256 was normal inheritance tax. The 1974-75 total tax amount of

\$217,979,772 was composed of \$4,828,355 in pickup tax and \$213,151,416 in normal inheritance tax. Again the importance of a few large estates in the inheritance tax picture is stressed in these tables. In 1974-75 over \$2,000,000, or 41% of all pickup tax assessed, was attributable to no more than .02% of the taxable estates. In both 1973-74 and 1974-75 about 4% of all taxable estates, those with a clear market value of \$500,000 or more, accounted for nearly half of the total inheritance tax assessed.

#### 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 1973-74 estates between \$10,000 and \$24,999 in gross estate size was 2.54% of their gross value; for taxable estates in the \$100,000-199,999 size bracket, this percentage was 3.37%; for estates worth \$1,000,000-1,999,999, this percentage rose to 5.36%.

## 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.<sup>1/</sup> 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.

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.

<sup>1/</sup>Chapter 942, Statutes of 1975, effective as to decedents dying on or after January 1, 1976, amended the Revenue and Taxation Code to subject all of the decedent's share of the community property to inheritance tax, whether or not it passes to the surviving spouse, and to exclude from tax only the surviving spouse's one-half of the community.

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 <sup>2/</sup>
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		
Mono <sup>1/</sup>	Yolo		
Napa	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.

<sup>1/</sup> Effective prior to July 1, 1974.

<sup>2/</sup> Effective on and after July 1, 1974.

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. Ordinarily the probate estate includes all community property in the case of a decedent husband but only one-half the community property in the case of a decedent wife.<sup>1/</sup>
- (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.

<sup>1/</sup> Legislation enacted in 1974 and 1975 substantially changed the provisions for administration of community property, applicable to the estates of persons dying on or after July 1, 1975. When community property passes to the surviving spouse, either by terms of the decedent's will or by intestate succession, the property may, at the election of the survivor, be set aside without probate administration. In addition, the survivor may elect to have either the decedent's interest only or both the decedent's and survivor's interests in community property administered in probate. This report includes estates with a date of death prior to July 1, 1975; therefore this amendment does not apply to any estates included in this biennial report.

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 exemption.<sup>1/</sup> 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.

<sup>1/</sup>Chapter 942, Statutes of 1975, effective as to decedents dying on or after January 1, 1976, changed the "marital exemption" to the "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.

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.<sup>1/</sup> 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.<sup>1/</sup> Property converted from separate to community, considered one-half the separate property of each spouse for inheritance tax purposes.

<sup>1/</sup> 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 Table 1, "California Inheritance and Gift Tax - Rates and Exemptions, Effective after 7:00 p.m., July 29, 1967 and before January 1, 1976."

State taxable estate. Net taxable value of estate resulting from subtraction of community exclusion, quasi-community exclusion, Section 13560 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.



TABLE 1 -- 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 TAX - RATES AND EXEMPTIONS**  
 Effective as to { decedents dying } after 7:00 p.m., July 29, 1967  
 { gifts made }

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

<sup>1</sup> 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.  
<sup>2</sup> COMMUNITY PROPERTY. Value of \$3,000.00 transferred to each donee in any calendar year is excluded from tax except that (effective Sept. 17, 1965): (1) decedent's half is subject to inheritance tax to the extent that a spouse is exempt from inheritance and gift tax, 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.  
<sup>3</sup> 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 \$30,000) 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 2 -- INHERITANCE TAX REVENUE  
FISCAL YEARS 1954-55 THROUGH 1974-75

Fiscal year	Inheritance tax revenue <sup>a/</sup>	
	Value	Percent change
	(1)	(2)
1954-55	\$ 28,429,100	+ 26.9
1955-56	34,172,900	+ 20.2
1956-57	35,993,700	+ 5.3
1957-58	42,551,100	+ 18.2
1958-59 <sup>b/</sup>	41,979,300	- 1.3
1959-60	43,705,600	+ 4.1
1960-61	73,092,600	+ 67.2
1961-62 <sup>b/</sup>	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 <sup>b/</sup>	125,731,500	+ 17.9
1968-69	147,350,100	+ 17.2
1969-70	152,605,300	+ 3.6
1970-71	173,789,400	+ 13.9
1971-72 <sup>c/</sup>	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

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

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

<sup>c/</sup> 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.

TABLE 3 -- TRENDS IN INHERITANCE TAX ESTATES  
 Taxable Estates For Which Inheritance Tax Reports Approved, Fiscal Years 1964-65 Through 1974-75

Fiscal Year	Number of taxable estates (1)	Gross estate value		Clear market value		State taxable estate (taxable value)		Inheritance tax assessed			
		Total (x \$1000) (2)	Average (3)	Total (x \$1000) (4)	Percent of gross estate (5)	Total (x \$1000) (7)	Percent of gross estate (8)	Total (x \$1000) (9)	Percent of gross estate (10)	Average (11)	
1964-65	26,763	\$2,876,252	\$107,500	\$2,521,140	87.7	\$1,880,833	65.4	\$70,300	\$103,467	3.6	\$3,866
1965-66	29,021	3,259,900	112,300	2,905,840	89.1	2,140,712	65.7	73,800	122,012	3.7	4,204
1966-67	30,317	3,358,478	110,800	2,969,086	88.4	2,189,533	65.2	72,200	120,612	3.6	3,978
1967-68	27,018	3,034,664	112,300	2,665,505	87.8	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	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	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	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
1972-73	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	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	3,448,741	62.4	84,200	217,980	3.9	5,322

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



TABLE 4B-- ESTATE VALUES, DEDUCTIONS, EXCLUSIONS, INHERITANCE TAX ASSESSED BY DISTRICT  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

DISTRICT	(1) NUMBER OF ESTATES	(2) GROSS ESTATE VALUE	(3) DEDUCTIONS AND SURVIVORS CONTRIBUTION <sup>a/</sup>	(4) CLEAR MARKET VALUE	(5) COMMUNITY AND CHARITABLE <sup>b/</sup> EXCLUSIONS	(6) STATE TAXABLE ESTATE (TAXABLE VALUE)	(7) INHERITANCE TAX ASSESSED
TOTAL, ALL DISTRICTS	40,956	\$5,530,806,900	\$742,570,500	\$4,788,236,400	\$1,339,495,700	\$3,448,740,700	\$217,979,772
LOS ANGELES	23,751	3,139,290,900	443,688,100	2,695,602,800	753,318,600	1,942,284,200	123,103,702
SAN FRANCISCO	11,943	1,785,553,400	219,971,000	1,565,582,400	414,462,900	1,151,119,500	74,766,882
SACRAMENTO	5,262	605,962,600	78,911,400	527,051,200	171,714,200	355,337,000	20,109,188
TOTAL, ALL DISTRICTS	100.00	100.00	100.00	100.00	100.00	100.00	100.00
LOS ANGELES	57.99	56.76	59.75	56.29	56.24	56.32	56.47
SAN FRANCISCO	29.16	32.28	29.62	32.70	30.94	33.38	34.30
SACRAMENTO	12.85	10.96	10.63	11.01	12.82	10.30	9.23
				PERCENT			
TOTAL, ALL DISTRICTS	-	\$135,000	\$18,100	\$116,900	\$32,700	\$84,200	\$5,322
LOS ANGELES	-	132,200	18,700	113,500	31,700	81,800	5,183
SAN FRANCISCO	-	149,500	18,400	131,100	34,700	96,400	6,260
SACRAMENTO	-	115,200	15,000	100,200	32,600	67,500	3,821
				AVERAGE VALUE PER ESTATE			

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

<sup>b/</sup> 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 1973-74

GROSS ESTATE SIZE	(1) NUMBER OF ESTATES	(2) GROSS ESTATE VALUE	(3) DEDUCTIONS AND SURVIVORS CONTRIBUTION <sup>a/</sup>	(4) CLEAR MARKET VALUE	(5) COMMUNITY AND CHARITABLE <sup>b/</sup> EXCLUSIONS	(6) STATE TAXABLE ESTATE (TAXABLE VALUE)	(7) INHERITANCE TAX ASSESSED
TOTAL, ALL ESTATES	40,048	\$5,411,254,000	\$707,091,800	\$4,704,162,200	\$1,299,216,000	\$3,404,946,200	\$224,112,432
UNDER \$25,000	10,003	150,449,600	28,615,600	121,834,000	2,481,400	119,352,600	3,932,271
\$ 25,000 - 49,999	9,614	346,968,600	64,329,600	282,639,000	16,873,500	265,765,500	9,077,087
50,000 - 99,999	8,705	617,543,600	103,331,700	514,211,900	67,051,900	447,160,000	18,080,013
100,000 - 299,999	8,158	1,381,413,500	177,591,200	1,203,822,300	336,397,800	867,424,500	46,017,600
300,000 - 499,999	1,841	700,965,700	78,380,000	622,585,700	230,127,800	392,457,900	25,059,972
500,000 - 999,999	1,132	777,535,700	85,432,600	692,103,100	242,110,300	449,992,800	34,083,339
1,000,000 AND OVER	595	1,436,377,300	169,411,100	1,266,966,200	404,173,300	862,792,900	87,862,150

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

<sup>b/</sup> Includes also the quasi-community and 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 1974-75

GROSS ESTATE SIZE	(1) NUMBER OF ESTATES	(2) GROSS ESTATE VALUE	(3) DEDUCTIONS AND SURVIVORS CONTRIBUTION <sup>a/</sup>	(4) CLEAR MARKET VALUE	(5) COMMUNITY AND CHARITABLE <sup>b/</sup> EXCLUSIONS	(6) STATE TAXABLE ESTATE (TAXABLE VALUE)	(7) INHERITANCE TAX ASSESSED
TOTAL, ALL ESTATES	40,956	\$5,530,806,900	\$742,570,500	\$4,788,236,400	\$1,339,495,700	\$3,448,740,700	\$217,979,772
UNDER \$25,000	9,609	144,205,300	26,707,300	117,498,000	2,357,100	115,140,900	3,873,685
\$ 25,000 - 49,999	9,799	354,794,800	66,093,400	288,701,400	15,928,300	272,773,100	9,522,410
50,000 - 99,999	9,501	672,468,600	114,607,700	557,860,900	69,029,400	488,831,500	20,571,550
100,000 - 299,999	8,531	1,443,687,700	190,632,100	1,253,055,600	355,794,300	897,261,300	46,731,773
300,000 - 499,999	1,837	697,643,600	81,677,300	615,966,300	247,653,700	368,312,600	23,464,984
500,000 - 999,999	1,093	743,986,600	83,732,400	660,254,200	253,857,800	406,396,400	31,002,449
1,000,000 AND OVER	586	1,474,020,300	179,120,300	1,294,900,000	394,875,100	900,024,900	82,812,921

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

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

TABLE 6A-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

COUNTY <sup>a/</sup>	NUMBER OF ESTATES	GROSS ESTATE VALUE	CLEAR MARKET VALUE	STATE TAXABLE ESTATE (TAXABLE VALUE)	INHERITANCE TAX ASSESSED <sup>b/</sup>
	(1)	(2)	(3)	(4)	(5)
TOTAL, ALL COUNTIES	40,048	\$5,411,254,000	\$4,704,162,200	\$3,404,946,200	\$224,112,432
ALAMEDA	2,363	283,922,900	254,652,500	190,798,100	11,782,659
ALPINE	41	5,424,600	4,451,000	4,111,100	319,177
AMADOR	221	17,400,600	14,807,600	9,474,300	447,195
BUTTE	38	3,330,100	2,660,700	2,346,900	137,233
CALAVERAS					
COLUSA	36	9,479,900	8,874,100	4,452,700	250,584
CONTRA COSTA	900	113,065,100	98,600,400	64,193,400	3,903,320
DEL NORTE	23	1,669,800	1,577,600	846,600	48,576
EL DORADO	89	6,506,400	5,537,500	4,490,500	211,274
FRESNO	598	74,195,100	65,162,700	44,541,800	2,177,212
GLENN	41	9,152,300	6,637,100	4,084,200	317,161
HUMBOLDT	139	20,848,400	19,425,700	10,653,900	655,199
IMPERIAL	92	16,053,600	14,000,100	7,824,400	392,719
INYO	38	3,542,900	3,022,000	2,536,800	140,062
KERN	438	51,619,200	46,295,900	31,024,600	1,934,383
KINGS	61	12,558,300	11,046,700	7,103,700	456,673
LAKE	78	4,774,600	4,264,500	3,588,500	173,478
LASSEN	27	5,550,900	5,062,700	4,489,400	278,143
LOS ANGELES	14,144	1,938,312,900	1,684,902,100	1,233,104,200	89,690,588
MADERA	81	10,629,100	8,981,200	6,361,200	325,702
MARIN	522	96,103,800	84,091,900	62,447,100	4,971,282
MARIPOSA	15	1,409,600	1,318,200	720,700	25,379
MENDOCINO	130	18,629,000	15,662,800	12,058,400	589,356
MERCED	137	22,717,500	20,851,300	10,306,100	423,618
MODOC	18	1,806,300	1,713,700	838,400	32,680
MONO	6	1,920,900	1,816,700	1,539,500	227,854
MONTEREY	542	96,137,800	86,509,000	68,569,400	3,890,343
NAPA	223	24,074,100	22,121,400	17,494,000	1,233,406
NEVADA	93	14,763,200	13,686,700	6,569,900	359,161
ORANGE	2,493	360,243,300	306,328,100	227,261,700	13,564,043
PLACER	162	12,018,600	10,024,600	7,643,700	345,850
PLUMAS	16	1,468,400	1,199,500	807,200	31,123
RIVERSIDE	1,111	139,689,600	117,087,200	81,605,500	4,656,230
SACRAMENTO	898	90,815,000	78,477,000	58,228,700	3,311,726
SAN BENITO	50	7,232,200	6,769,600	3,944,800	189,885

<sup>a/</sup>Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

<sup>b/</sup>The sum of tax assessed in all counties does not match the total exactly due to rounding.



CONT

TABLE 6A-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

COUNTY <sup>a/</sup>	NUMBER OF ESTATES (1)	GROSS ESTATE VALUE (2)	CLEAR MARKET VALUE (3)	STATE TAXABLE ESTATE (TAXABLE VALUE) (4)	INHERITANCE TAX ASSESSED <sup>b/</sup> (5)
SAN BERNARDINO	1,053	90,682,600	78,560,500	58,313,500	3,605,902
SAN DIEGO	3,200	404,498,000	345,049,900	254,575,700	15,449,313
SAN FRANCISCO	2,583	416,150,300	363,019,100	269,237,500	18,917,584
SAN JOAQUIN	530	60,301,000	52,724,300	41,004,700	2,661,937
SAN LUIS OBISPO	241	26,693,000	23,683,100	14,905,600	744,587
SAN MATEO	1,245	250,139,100	219,395,300	141,594,900	9,894,314
SANTA BARBARA	687	134,033,900	116,138,700	91,201,300	6,166,843
SANTA CLARA	1,615	218,173,200	185,581,800	130,106,100	7,259,463
SANTA CRUZ	463	48,964,300	42,180,300	27,928,500	1,654,566
SHASTA	128	11,860,900	10,099,300	7,673,100	536,309
SIERRA	5	870,700	764,500	657,000	29,126
SISKIYOU	67	7,370,600	6,512,800	3,962,100	220,283
SOLANO	234	21,484,800	19,276,100	13,721,400	660,685
SONOMA	619	68,485,700	61,415,600	43,301,200	2,446,249
STANISLAUS	366	32,821,800	29,656,600	20,991,700	940,575
SUTTER	67	9,454,500	8,173,900	5,337,900	232,601
TEHAMA	62	6,803,600	5,968,000	3,940,000	186,904
TRINITY	11	958,600	810,700	791,400	85,994
TULARE	268	35,204,700	31,252,400	20,370,100	932,221
TUOLUMNE	55	5,490,000	4,427,200	3,535,900	172,390
VENTURA	508	66,563,300	56,562,400	45,368,100	3,306,662
YOLO	130	12,145,600	10,675,800	7,931,100	408,784
YUBA	47	5,037,800	4,614,100	2,436,000	105,840

<sup>a/</sup> Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

<sup>b/</sup> The sum of tax assessed in all counties does not match the total exactly due to rounding.

TABLE 6B-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

COUNTY <sup>a/</sup>	NUMBER OF ESTATES	GROSS ESTATE VALUE	CLEAR MARKET VALUE	STATE TAXABLE ESTATE (TAXABLE VALUE)	INHERITANCE TAX ASSESSED <sup>b/</sup>
	(1)	(2)	(3)	(4)	(5)
TOTAL, ALL COUNTIES	40,956	\$5,530,806,900	\$4,788,236,400	\$3,448,740,700	\$217,979,772
ALAMEDA	2,440	330,190,200	293,570,200	217,146,900	13,739,073
ALPINE	1	70,400	64,700	64,700	4,236
AMADOR	34	2,314,700	1,785,900	1,147,100	49,214
BUTTE	249	24,583,500	21,737,000	16,032,000	843,488
CALAVERAS	38	5,243,300	4,624,500	3,699,000	193,726
COLUSA	30	4,068,500	3,717,400	1,798,000	67,385
CONTRA COSTA	931	121,567,000	105,179,300	72,142,500	3,508,087
DEL NORTE	17	939,000	835,300	832,800	37,689
EL DORADO	99	12,063,700	10,456,400	6,438,700	405,342
FRESNO	714	110,503,400	94,817,800	57,093,600	3,449,837
GLENN	47	7,935,400	7,040,500	4,482,400	253,637
HUMBOLDT	226	26,057,400	23,501,200	15,436,900	1,032,316
IMPERIAL	78	14,445,900	11,605,700	6,560,800	328,590
INYO	29	2,311,300	1,746,900	1,236,500	54,846
KERN	397	54,620,600	41,813,200	26,636,200	1,621,587
KINGS	76	7,448,300	6,760,500	4,469,800	192,184
LAKE	82	8,531,300	7,593,300	5,745,100	271,207
LASSEN	30	1,747,100	1,579,500	1,447,200	77,980
LOS ANGELES	13,647	1,771,141,200	1,539,619,400	1,096,514,300	72,725,486
MADERA	72	6,829,400	5,922,300	4,005,300	203,568
MARIN	502	80,234,200	69,918,100	48,371,500	2,941,532
MARIPOSA	18	1,410,100	1,189,000	969,600	56,325
MENDOCINO	138	15,026,400	13,804,100	9,365,700	451,564
MERCED	110	13,395,700	11,779,800	9,103,600	410,820
MODOC	29	3,346,400	2,765,800	2,498,300	136,932
MONO	3	1,021,000	837,700	488,000	36,226
MONTEREY	691	124,046,800	110,289,900	79,575,500	5,967,995
NAPA	235	27,202,600	23,386,100	19,667,500	1,049,590
NEVADA	114	11,538,200	10,463,200	6,256,300	315,973
ORANGE	2,561	352,114,100	300,851,500	214,206,200	13,091,695
PLACER	157	15,251,300	13,360,300	11,258,700	721,124
PLUMAS	18	1,519,300	1,335,800	1,279,000	106,944
RIVERSIDE	1,208	154,684,400	132,527,600	96,210,500	5,863,291
SACRAMENTO	936	92,354,400	80,823,100	57,093,700	2,919,198
SAN BENITO	42	4,001,100	3,570,600	2,894,900	156,615

<sup>a/</sup> Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

<sup>b/</sup> The sum of tax assessed in all counties does not match the total exactly due to rounding.

TABLE 6B-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY COUNTY  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

COUNTY <sup>a/</sup>	NUMBER OF ESTATES (1)	GROSS ESTATE VALUE (2)	CLEAR MARKET VALUE (3)	STATE TAXABLE ESTATE (TAXABLE VALUE) (4)	INHERITANCE TAX ASSESSED <sup>b/</sup> (5)
SAN BERNARDINO	1,046	79,706,900	68,049,900	49,516,200	2,438,095
SAN DIEGO	3,473	417,439,300	350,995,300	254,917,000	13,749,519
SAN FRANCISCO	2,618	472,125,300	416,567,800	323,500,700	25,289,295
SAN JOAQUIN	549	61,866,500	53,688,300	34,880,700	1,862,278
SAN LUIS OBISPO	307	34,364,900	29,539,900	21,631,200	1,339,843
SAN MATEO	1,241	213,825,000	187,107,600	137,877,400	7,468,853
SANTA BARBARA	772	215,855,800	183,962,400	144,675,500	10,298,423
SANTA CLARA	1,723	247,458,300	208,416,200	147,698,300	8,629,541
SANTA CRUZ	471	52,066,200	45,696,400	35,034,400	2,000,956
SHASTA	136	12,406,100	10,973,900	7,463,200	344,145
SIERRA	3	87,700	80,900	51,300	1,842
SISKIYOU	82	7,074,300	6,363,700	4,704,900	275,883
SOLANO	260	22,878,900	19,810,100	15,072,800	793,274
SONOMA	596	63,765,300	57,696,100	39,721,100	2,205,077
STANISLAUS	416	46,553,100	41,022,400	22,643,300	1,097,136
SUTTER	73	12,526,500	11,119,700	6,924,000	441,071
TEHAMA	72	8,179,500	7,295,600	4,664,700	338,197
TRINITY	16	654,400	584,600	423,600	13,082
TULARE	311	43,042,600	37,884,400	23,468,500	1,268,614
TUOLUMNE	54	4,544,900	4,042,600	2,987,100	194,072
VENTURA	537	75,836,700	63,482,900	51,212,700	2,894,379
YOLO	153	23,394,700	18,520,600	14,574,500	1,625,309
YUBA	48	5,396,400	4,461,500	2,928,800	125,557

<sup>a/</sup> Refers to the county where inheritance tax is to be collected, which is usually the county of the decedent's residence.

<sup>b/</sup> The sum of tax assessed in all counties does not match the total exactly due to rounding.

TABLE 7A-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY PERIOD OF DEATH  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

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
TOTAL, ALL ESTATES	40,048	100.00	\$5,411,254,000	100.00	\$4,704,162,200	100.00	\$3,404,946,200	100.00	\$224,112,432	100.00
JANUARY-JUNE 1974	2,231	5.59	97,166,100	1.80	82,555,400	1.77	71,031,200	2.09	2,963,553	1.31
JULY-DECEMBER 1973	10,435	26.06	777,368,500	14.37	672,290,700	14.29	546,550,400	16.05	28,973,390	12.93
JANUARY-JUNE 1973	14,050	35.08	1,564,000,300	28.90	1,376,438,200	29.26	1,027,816,400	30.19	63,048,411	28.13
JULY-DECEMBER 1972	6,862	17.13	1,209,921,200	22.36	1,075,066,000	22.85	748,472,100	21.98	50,198,572	22.40
JANUARY-JUNE 1972	2,520	6.29	596,455,300	11.02	520,254,100	11.06	350,448,700	10.29	25,466,609	11.36
JULY-DECEMBER 1971	1,303	3.25	398,122,700	7.36	343,047,600	7.29	229,821,000	6.75	20,171,403	9.00
JANUARY-JUNE 1971	739	1.85	219,306,300	4.05	187,574,100	3.99	125,796,800	3.69	9,482,270	4.23
JULY-DECEMBER 1970	478	1.19	160,029,500	2.96	132,962,400	2.83	92,171,300	2.71	6,674,891	2.98
JANUARY-JUNE 1970	346	.86	79,020,800	1.46	65,017,100	1.38	40,716,900	1.20	2,796,372	1.25
JULY-DECEMBER 1969	240	.60	59,714,300	1.10	49,140,100	1.04	35,595,000	1.05	2,260,260	1.01
JANUARY-JUNE 1969	160	.40	73,120,400	1.35	57,149,500	1.21	42,673,700	1.25	4,304,599	1.92
JULY-DECEMBER 1968	149	.37	64,431,600	1.19	49,543,300	1.05	28,957,100	.85	3,187,002	1.42
JANUARY-JUNE 1968	91	.23	47,201,200	.87	40,449,700	.86	31,283,400	.92	2,926,169	1.31
JULY-DECEMBER 1967 <sup>a/</sup>	65	.16	6,492,700	.12	5,027,600	.11	4,236,900	.12	168,924	.08
JANUARY-JUNE 1967	61	.15	6,794,000	.13	5,371,200	.11	3,693,700	.11	174,347	.08
JULY-DECEMBER 1966	54	.13	9,965,500	.18	8,352,500	.18	6,526,500	.19	308,339	.14
PRIOR TO JULY 1966	264	.66	42,143,600	.78	33,922,700	.72	19,155,100	.56	1,007,321	.45

<sup>a/</sup> Substantial changes in the inheritance tax law effective July 29, 1967 affected the tax rates and exemptions.

TABLE 7B-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY PERIOD OF DEATH  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

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
TOTAL, ALL ESTATES	40,956	100.00	\$5,530,806,900	100.00	\$4,788,236,400	100.00	\$3,448,740,700	100.00	\$217,979,772	100.00
JANUARY-JUNE 1975	2,437	5.94	119,773,600	2.16	103,247,100	2.17	88,951,000	2.57	4,031,945	1.85
JULY-DECEMBER 1974	10,672	26.06	784,390,400	14.18	680,761,500	14.22	541,056,400	15.69	28,246,586	12.96
JANUARY-JUNE 1974	14,068	34.35	1,489,475,500	26.93	1,296,348,900	27.07	966,520,200	28.03	56,998,459	26.15
JULY-DECEMBER 1973	7,252	17.71	1,270,013,900	22.96	1,114,530,600	23.28	759,033,900	22.01	49,188,112	22.57
JANUARY-JUNE 1973	2,621	6.40	655,196,200	11.85	563,011,000	11.76	380,028,000	11.02	26,064,497	11.96
JULY-DECEMBER 1972	1,285	3.14	378,152,800	6.84	335,763,300	7.01	227,044,500	6.58	19,097,087	8.76
JANUARY-JUNE 1972	760	1.86	241,167,800	4.36	198,962,400	4.16	138,123,800	4.01	11,098,481	5.09
JULY-DECEMBER 1971	471	1.15	179,482,700	3.25	146,226,600	3.05	108,268,700	3.14	7,313,857	3.36
JANUARY-JUNE 1971	327	.80	135,022,800	2.44	116,114,200	2.42	87,122,200	2.53	5,696,010	2.61
JULY-DECEMBER 1970	231	.56	60,940,700	1.10	49,310,300	1.03	32,908,500	.95	2,340,675	1.07
JANUARY-JUNE 1970	165	.40	33,866,800	.61	24,384,000	.51	17,301,300	.50	1,040,994	.48
JULY-DECEMBER 1969	144	.35	49,951,400	.90	43,247,500	.90	32,965,500	.96	2,159,753	.99
JANUARY-JUNE 1969	93	.23	35,879,300	.65	29,281,800	.61	23,573,800	.68	1,452,838	.67
JULY-DECEMBER 1968	64	.16	8,676,700	.16	7,276,500	.15	4,708,700	.14	223,897	.10
JANUARY-JUNE 1968	63	.15	42,421,700	.77	39,391,900	.82	9,031,400	.26	1,008,218	.46
JULY-DECEMBER 1967 <sup>B/</sup>	38	.09	2,651,400	.05	1,921,200	.04	969,700	.03	26,811	.01
PRIOR TO JULY 1967	265	.65	43,743,200	.79	38,457,600	.80	31,093,100	.90	1,991,552	.91

<sup>B/</sup> Substantial changes in the inheritance tax law effective July 29, 1967 affected the tax rates and exemptions.

TABLE 8A -- SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH - NUMBER OF ESTATES  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

PERIOD OF DEATH	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE												
		(1) LESS THAN \$2,000	(2) \$2,000 -4,999	(3) \$5,000 -24,999	(4) \$25,000 -49,999	(5) \$50,000 -99,999	(6) \$100,000 -249,999	(7) \$250,000 -499,999	(8) \$500,000 -999,999	(9) \$1,000,000 -2,499,999	(10) \$250,000 -499,999	(11) \$300,000 -499,999	(12) \$500,000 -749,999	(13) \$750,000 -999,999 AND OVER
TOTAL, ALL ESTATES	40,048	396	799	12,246	8,958	2,123	5,415	6,229	825	1,594	662	293	508	
JANUARY-JUNE 1974	2,231	44	84	1,025	586	134	220	125	9	4				
JULY-DECEMBER 1973	10,435	101	184	3,516	2,768	616	1,535	1,349	118	168	50	11	19	
JANUARY-JUNE 1973	14,050	92	234	4,148	3,208	786	2,095	2,346	291	515	187	75	73	
JULY-DECEMBER 1972	6,862	59	104	1,612	1,305	361	933	1,411	229	466	177	80	125	
JANUARY-JUNE 1972	2,520	23	56	661	433	105	282	459	74	197	91	44	95	
JULY-DECEMBER 1971	1,303	23	43	334	218	40	131	205	47	104	58	33	67	
JANUARY-JUNE 1971	739	13	21	236	114	28	64	104	17	48	39	17	38	
JULY-DECEMBER 1970	478	8	14	147	78	15	40	61	11	36	28	13	27	
JANUARY-JUNE 1970	346	9	9	130	53	7	29	43	6	23	13	7	17	
JULY-DECEMBER 1969	240	12	7	85	48	4	21	26	7	8	6	5	11	
JANUARY-JUNE 1969	160	1	7	51	26	5	11	24	2	10	8	3	12	
JULY-DECEMBER 1968	149	1	8	62	23	6	11	16	5	4	2	3	8	
JANUARY-JUNE 1968	91	1	1	28	19	2	11	17	4	1	1	1	5	
JULY-DECEMBER 1967	65	1	3	32	13	2	3	6	2	1	1	1	1	
JANUARY-JUNE 1967	61	1	4	27	9	4	4	5	2	3	1		1	
JULY-DECEMBER 1966	54	3	3	21	5	3	5	7	1	2	1		3	
PRIOR TO JULY 1966	264	4	17	131	52	5	20	25		4			6	

TABLE 8B -- SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH -- PERCENT OF ESTATES  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

PERIOD OF DEATH	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		LESS THAN \$2,000	\$2,000 -4,999	\$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	\$150,000 -99,999	\$1,000,000 AND OVER
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	100.00
JANUARY-JUNE 1974	5.59	11.12	10.48	8.37	6.54	6.31	4.06	2.00	1.10	.26				
JULY-DECEMBER 1973	26.06	25.51	23.03	28.71	30.90	29.02	28.35	21.66	14.30	10.54	7.55	3.76	3.74	
JANUARY-JUNE 1973	35.08	23.23	29.29	33.87	35.81	37.02	38.69	37.66	35.27	32.31	28.25	25.60	14.37	
JULY-DECEMBER 1972	17.13	14.90	13.02	13.16	14.57	17.00	17.23	22.65	27.76	29.23	26.74	27.30	24.61	
JANUARY-JUNE 1972	6.29	5.81	7.01	5.40	4.83	4.95	5.21	7.37	8.97	12.36	13.75	15.02	18.70	
JULY-DECEMBER 1971	3.25	5.81	5.38	2.73	2.43	1.88	2.42	3.29	5.70	6.52	8.76	11.26	13.19	
JANUARY-JUNE 1971	1.85	3.28	2.63	1.93	1.27	1.32	1.18	1.67	2.06	3.01	5.89	5.80	7.48	
JULY-DECEMBER 1970	1.19	2.02	1.75	1.20	.87	.71	.74	.98	1.33	2.26	4.23	4.44	5.31	
JANUARY-JUNE 1970	.86	2.27	1.13	1.06	.59	.33	.54	.69	.73	1.44	1.96	2.39	3.35	
JULY-DECEMBER 1969	.60	3.03	.88	.69	.54	.19	.39	.42	.85	.50	.91	1.71	2.17	
JANUARY-JUNE 1969	.40	.25	.88	.42	.29	.24	.20	.39	.24	.63	1.21	1.02	2.36	
JULY-DECEMBER 1968	.37	.25	1.00	.51	.26	.28	.20	.26	.61	.25	.30	1.02	1.57	
JANUARY-JUNE 1968	.23	.25	.13	.23	.21	.09	.20	.27	.48	.06	.15	.34	.98	
JULY-DECEMBER 1967	.16	.25	.38	.26	.15	.09	.06	.10	.24	.06	.15	.34	.20	
JANUARY-JUNE 1967	.15	.25	.50	.22	.10	.19	.07	.08	.24	.19	.15		.20	
JULY-DECEMBER 1966	.13	.76	.38	.17	.06	.14	.09	.11	.12	.13	.15		.59	
PRIOR TO JULY 1966	.66	1.01	2.13	1.07	.58	.24	.37	.40	.25	.25			1.18	

TABLE 8C -- SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH - NUMBER OF ESTATES  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

PERIOD OF DEATH	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		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	
TOTAL, ALL ESTATES	40,956	345	845	11,894	9,350	2,495	5,627	6,604	830	1,545	657	280	484	
JANUARY-JUNE 1975	2,437	43	84	1,038	629	146	286	193	11	5	1		1	
JULY-DECEMBER 1974	10,672	106	239	3,478	2,837	726	1,569	1,407	112	133	31	15	19	
JANUARY-JUNE 1974	14,068	76	236	3,881	3,362	937	2,084	2,446	263	478	173	59	73	
JULY-DECEMBER 1973	7,252	47	122	1,590	1,409	408	1,001	1,543	245	490	193	79	125	
JANUARY-JUNE 1973	2,621	24	45	644	451	118	290	498	96	208	113	54	80	
JULY-DECEMBER 1972	1,285	12	32	360	218	55	142	201	42	91	58	19	55	
JANUARY-JUNE 1972	760	8	17	236	120	28	81	107	19	50	32	22	40	
JULY-DECEMBER 1971	471	5	11	146	81	17	46	66	18	30	17	11	23	
JANUARY-JUNE 1971	327	4	6	104	53	16	34	39	8	18	14	5	26	
JULY-DECEMBER 1970	231	4	4	80	43	4	25	29	6	12	9	5	10	
JANUARY-JUNE 1970	165	3	11	46	49	10	16	14	2	4	2	2	6	
JULY-DECEMBER 1969	144	1	6	58	14	9	11	16	5	9	5	2	8	
JANUARY-JUNE 1969	93	4	2	26	11	4	13	12	1	7	2	2	9	
JULY-DECEMBER 1968	64	1	2	26	14	6	2	5	1	2	2	2	1	
JANUARY-JUNE 1968	63		1	24	12	2	9	6		3	1	3	2	
JULY-DECEMBER 1967	38		3	17	7	4	3	3			1			
PRIOR TO JULY 1967	265	7	24	140	40	5	15	19	1	5	3		6	



TABLE 8D -- SIZE OF CLEAR MARKET VALUE BY PERIOD OF DEATH - PERCENT OF ESTATES  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

PERIOD OF DEATH	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE												
		(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	100.00
JANUARY-JUNE 1975	5.94	12.46	9.93	8.73	6.73	5.86	5.09	2.92	1.33	.32	.16	.21		
JULY-DECEMBER 1974	26.06	30.72	28.28	29.24	30.34	29.10	27.88	21.31	13.49	8.61	4.72	5.36	3.93	
JANUARY-JUNE 1974	34.35	22.03	27.93	32.63	35.96	37.56	37.04	37.04	31.69	30.94	26.33	21.07	15.08	
JULY-DECEMBER 1973	17.71	13.62	14.44	13.37	15.07	16.35	17.79	23.36	29.52	31.72	29.38	28.21	25.83	
JANUARY-JUNE 1973	6.40	6.96	5.33	5.41	4.82	4.73	5.15	7.54	11.57	13.46	17.20	19.29	16.53	
JULY-DECEMBER 1972	3.14	3.48	3.79	3.03	2.33	2.20	2.52	3.04	5.06	5.89	8.83	6.79	11.36	
JANUARY-JUNE 1972	1.86	2.32	2.01	1.98	1.28	1.12	1.44	1.62	2.29	3.24	4.87	7.86	8.26	
JULY-DECEMBER 1971	1.15	1.45	1.30	1.23	.87	.68	.82	1.00	2.17	1.94	2.59	3.93	4.75	
JANUARY-JUNE 1971	.80	1.16	.71	.87	.57	.64	.60	.59	.96	1.17	2.13	1.79	5.37	
JULY-DECEMBER 1970	.56	1.16	.47	.67	.46	.16	.44	.44	.72	.78	1.37	1.79	2.07	
JANUARY-JUNE 1970	.40	.87	1.30	.39	.52	.40	.28	.21	.24	.26	.30	.71	1.24	
JULY-DECEMBER 1969	.35	.29	.71	.49	.15	.36	.20	.24	.60	.58	.76	.71	1.65	
JANUARY-JUNE 1969	.23	1.16	.24	.22	.12	.16	.23	.18	.12	.45	.30	.71	1.86	
JULY-DECEMBER 1968	.16	.29	.24	.22	.15	.24	.04	.08	.12	.13	.30	.71	.21	
JANUARY-JUNE 1968	.15	.12	.12	.20	.13	.08	.16	.09	.09	.19	.15	1.07	.41	
JULY-DECEMBER 1967	.09	.36	.36	.14	.07	.16	.05	.05	.05	.15	.15			
PRIOR TO JULY 1967	.65	2.03	2.84	1.18	.43	.20	.27	.29	.12	.32	.46	1.24		

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 1973-74

TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	
TOTAL, ALL DISTRICTS	40,048	13,441	8,958	7,538	7,054	1,594	955	508	
3 MONTHS OR LESS	3,442	1,955	897	434	150	5	1	4	
MORE THAN 3 TO 6 MONTHS	9,171	3,468	2,659	1,887	1,042	87	24	22	
MORE THAN 6 TO 9 MONTHS	9,533	2,933	2,234	2,168	1,800	286	90	67	
MORE THAN 9 TO 12 MONTHS	6,633	1,578	1,248	1,395	1,730	406	209	140	
MORE THAN 12 TO 18 MONTHS	5,417	1,437	935	896	1,301	425	283	83	
MORE THAN 18 TO 24 MONTHS	2,141	649	354	314	448	159	134	105	
MORE THAN 24 TO 36 MONTHS	1,860	605	315	245	320	144	126	87	
MORE THAN 36 MONTHS	1,851	816	316	199	263	82	88		
LOS ANGELES DISTRICT	23,764	8,574	5,401	4,236	3,798	873	563	319	
3 MONTHS OR LESS	2,011	1,235	492	224	59		1	4	
MORE THAN 3 TO 6 MONTHS	5,251	2,109	1,591	970	528	37	12	14	
MORE THAN 6 TO 9 MONTHS	5,510	1,840	1,286	1,250	913	153	54	36	
MORE THAN 9 TO 12 MONTHS	3,936	1,007	785	801	961	226	120	84	
MORE THAN 12 TO 18 MONTHS	3,317	941	614	542	729	242	165	58	
MORE THAN 18 TO 24 MONTHS	1,369	447	227	189	279	86	83	64	
MORE THAN 24 TO 36 MONTHS	1,176	420	210	147	179	83	73	59	
MORE THAN 36 MONTHS	1,194	575	196	113	150	46	55		
SAN FRANCISCO DISTRICT	11,435	3,176	2,515	2,378	2,379	539	293	155	
3 MONTHS OR LESS	960	479	273	140	65	3	10	7	
MORE THAN 3 TO 6 MONTHS	2,612	837	732	646	350	37	32	24	
MORE THAN 6 TO 9 MONTHS	2,823	703	682	659	650	90	63	46	
MORE THAN 9 TO 12 MONTHS	1,980	385	333	451	580	144	88	19	
MORE THAN 12 TO 18 MONTHS	1,529	338	233	274	416	134	33	35	
MORE THAN 18 TO 24 MONTHS	567	147	100	84	129	55	41	24	
MORE THAN 24 TO 36 MONTHS	501	127	75	70	105	48	41		
MORE THAN 36 MONTHS	463	160	87	54	84	28	26		
SACRAMENTO DISTRICT	4,849	1,691	1,042	924	877	182	99	34	
3 MONTHS OR LESS	471	241	132	70	26	2	2	1	
MORE THAN 3 TO 6 MONTHS	1,308	522	336	271	164	13	4	7	
MORE THAN 6 TO 9 MONTHS	1,200	390	266	259	237	43	26	10	
MORE THAN 9 TO 12 MONTHS	717	186	130	143	189	36	30	6	
MORE THAN 12 TO 18 MONTHS	571	158	88	80	156	49	18	6	
MORE THAN 18 TO 24 MONTHS	205	55	27	41	40	18	12	6	
MORE THAN 24 TO 36 MONTHS	183	58	30	28	36	13	12	4	
MORE THAN 36 MONTHS	194	81	33	32	29	8	7		

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 1973-74

TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE								(\$1,000,000 AND OVER)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		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		
TOTAL, ALL DISTRICTS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
3 MONTHS OR LESS	8.60	14.55	10.01	5.75	2.12	.33	.13			
MORE THAN 3 TO 6 MONTHS	22.90	25.80	29.68	25.03	14.77	5.46	2.51	.79		
MORE THAN 6 TO 9 MONTHS	23.80	21.82	24.94	28.76	24.53	17.94	9.42	4.33		
MORE THAN 9 TO 12 MONTHS	16.56	11.74	13.93	18.51	24.53	25.47	21.88	13.19		
MORE THAN 12 TO 18 MONTHS	13.53	10.69	10.44	11.89	18.44	26.66	29.63	27.56		
MORE THAN 18 TO 24 MONTHS	5.35	4.83	3.95	4.17	6.35	9.97	14.03	16.34		
MORE THAN 24 TO 36 MONTHS	4.64	4.50	3.52	3.25	4.54	9.03	13.19	20.67		
MORE THAN 36 MONTHS	4.62	6.07	3.53	2.64	3.73	5.14	9.21	17.12		
LOS ANGELES DISTRICT	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
3 MONTHS OR LESS	8.46	14.40	9.11	5.28	1.56		.18			
MORE THAN 3 TO 6 MONTHS	22.10	24.60	29.46	22.90	13.90	4.24	2.13	1.25		
MORE THAN 6 TO 9 MONTHS	23.19	21.46	23.81	29.51	24.04	17.52	9.59	4.39		
MORE THAN 9 TO 12 MONTHS	16.56	11.74	14.53	18.91	25.30	25.89	21.31	11.29		
MORE THAN 12 TO 18 MONTHS	13.96	10.98	11.37	12.80	19.19	27.72	29.31	26.33		
MORE THAN 18 TO 24 MONTHS	5.76	5.21	4.20	4.46	7.35	9.85	14.74	18.18		
MORE THAN 24 TO 36 MONTHS	4.95	4.90	3.89	3.47	4.71	9.51	12.97	20.06		
MORE THAN 36 MONTHS	5.02	6.71	3.63	2.67	3.95	5.27	9.77	18.50		
SAN FRANCISCO DISTRICT	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
3 MONTHS OR LESS	8.39	15.09	10.85	5.89	2.74	.56	3.41			
MORE THAN 3 TO 6 MONTHS	22.84	26.35	29.11	27.17	14.71	6.86	10.92	4.52		
MORE THAN 6 TO 9 MONTHS	24.69	22.13	27.12	27.71	27.32	16.70	21.50	15.48		
MORE THAN 9 TO 12 MONTHS	17.32	12.12	13.24	18.97	24.38	26.72	30.04	29.68		
MORE THAN 12 TO 18 MONTHS	13.37	10.64	9.26	11.52	17.49	24.86	29.68	22.26		
MORE THAN 18 TO 24 MONTHS	4.96	4.63	3.98	3.53	5.42	10.20	11.26	13.99		
MORE THAN 24 TO 36 MONTHS	4.38	4.00	2.98	2.94	4.41	8.91	13.99	22.58		
MORE THAN 36 MONTHS	4.05	5.04	3.46	2.27	3.53	5.19	8.88	15.48		
SACRAMENTO DISTRICT	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
3 MONTHS OR LESS	9.71	14.26	12.65	7.57	2.97	1.10	2.02	2.94		
MORE THAN 3 TO 6 MONTHS	26.97	30.87	32.25	29.33	18.70	7.14	4.04	20.59		
MORE THAN 6 TO 9 MONTHS	24.75	23.06	25.53	28.03	27.02	23.63	26.26	20.59		
MORE THAN 9 TO 12 MONTHS	14.79	11.00	12.48	15.48	21.55	19.78	30.31	29.41		
MORE THAN 12 TO 18 MONTHS	11.78	9.34	8.45	8.66	17.79	26.92	18.18	17.65		
MORE THAN 18 TO 24 MONTHS	4.23	3.25	2.59	4.44	4.56	9.89	12.12	17.65		
MORE THAN 24 TO 36 MONTHS	3.77	3.43	2.88	3.03	4.10	7.14	7.07	11.76		
MORE THAN 36 MONTHS	4.00	4.79	3.17	3.46	3.31	4.40				

TABLE 9 C -- 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 1974-75

TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	
TOTAL, ALL DISTRICTS	40,956	13,084	9,350	8,122	7,434	1,545	937	484	
3 MONTHS OR LESS	3,679	2,031	939	539	165	5	13	3	
MORE THAN 3 TO 6 MONTHS	9,591	3,477	2,745	2,109	1,172	72	103	32	
MORE THAN 6 TO 9 MONTHS	9,631	2,707	2,386	2,289	1,888	226	180	76	
MORE THAN 9 TO 12 MONTHS	6,735	1,543	1,254	1,426	1,835	421	314	115	
MORE THAN 12 TO 18 MONTHS	5,504	1,370	1,024	923	1,318	440	141	86	
MORE THAN 18 TO 24 MONTHS	2,213	606	402	328	479	171	97	85	
MORE THAN 24 TO 36 MONTHS	1,778	581	293	258	337	127	89	87	
MORE THAN 36 MONTHS	1,825	769	307	250	240	83			
LOS ANGELES DISTRICT	23,751	8,177	5,484	4,510	3,984	827	491	278	
3 MONTHS OR LESS	2,091	1,261	517	249	61	3	6	1	
MORE THAN 3 TO 6 MONTHS	5,346	2,112	1,537	1,085	570	35	47	19	
MORE THAN 6 TO 9 MONTHS	5,499	1,680	1,416	1,253	981	103	100	45	
MORE THAN 9 TO 12 MONTHS	4,001	969	790	869	999	229	166	66	
MORE THAN 12 TO 18 MONTHS	3,300	902	607	548	765	246	77	57	
MORE THAN 18 TO 24 MONTHS	1,340	390	240	198	280	98	50	41	
MORE THAN 24 TO 36 MONTHS	1,085	369	188	157	201	79			
MORE THAN 36 MONTHS	1,089	494	189	151	127	34	45	49	
SAN FRANCISCO DISTRICT	11,943	3,131	2,678	2,615	2,505	517	331	166	
3 MONTHS OR LESS	1,122	533	295	213	79	2	7	2	
MORE THAN 3 TO 6 MONTHS	2,812	813	807	726	426	31	50	11	
MORE THAN 6 TO 9 MONTHS	2,904	635	688	754	669	97	58	26	
MORE THAN 9 TO 12 MONTHS	1,932	368	319	414	607	140	104	38	
MORE THAN 12 TO 18 MONTHS	1,567	318	311	264	408	124	47	23	
MORE THAN 18 TO 24 MONTHS	622	151	109	104	133	55	34	34	
MORE THAN 24 TO 36 MONTHS	466	132	68	68	97	33	31	32	
MORE THAN 36 MONTHS	518	181	81	72	86	35			
SACRAMENTO DISTRICT	5,262	1,776	1,188	997	945	201	115	40	
3 MONTHS OR LESS	466	237	127	77	25	6	6	2	
MORE THAN 3 TO 6 MONTHS	1,433	552	401	298	176	26	22	5	
MORE THAN 6 TO 9 MONTHS	1,228	392	282	282	238	52	44	11	
MORE THAN 9 TO 12 MONTHS	802	206	145	143	229	70	17	6	
MORE THAN 12 TO 18 MONTHS	637	150	106	111	145	18	13	10	
MORE THAN 18 TO 24 MONTHS	251	65	53	26	66	15	13	6	
MORE THAN 24 TO 36 MONTHS	227	80	37	33	39	15	13	10	
MORE THAN 36 MONTHS	218	94	37	27	27	14	13	6	

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 1974-75

TIME FROM DEATH TO FIRST REPORT APPROVAL, BY DISTRICT	TOTAL, ALL ESTATES	SIZE OF CLEAR MARKET VALUE							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	
TOTAL, ALL DISTRICTS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3 MONTHS OR LESS	8.98	15.53	10.05	6.63	2.22	.32	1.39	.62	
MORE THAN 3 TO 6 MONTHS	23.42	26.57	29.36	25.97	15.77	4.66	10.99	6.61	
MORE THAN 6 TO 9 MONTHS	23.52	20.69	25.52	28.18	25.40	14.63	10.99	15.70	
MORE THAN 9 TO 12 MONTHS	16.44	11.79	13.41	17.56	24.68	27.25	33.51	23.76	
MORE THAN 12 TO 18 MONTHS	13.44	10.47	10.95	11.36	17.73	28.48	15.05	17.77	
MORE THAN 18 TO 24 MONTHS	5.40	4.63	4.30	4.04	6.44	11.07	10.35	17.56	
MORE THAN 24 TO 36 MONTHS	4.34	4.44	3.13	3.18	4.53	8.22	9.50	17.98	
MORE THAN 36 MONTHS	4.46	5.88	3.28	3.08	3.23	5.37			
TOTAL, ALL DISTRICTS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
LOS ANGELES DISTRICT	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3 MONTHS OR LESS	8.80	15.42	9.41	5.52	1.52	.37	1.22	.36	
MORE THAN 3 TO 6 MONTHS	22.51	25.83	28.03	24.06	14.31	4.23	9.57	6.83	
MORE THAN 6 TO 9 MONTHS	23.15	20.55	25.82	27.78	24.62	12.45	20.37	16.19	
MORE THAN 9 TO 12 MONTHS	16.85	11.85	14.41	19.27	25.08	27.69	33.81	23.74	
MORE THAN 12 TO 18 MONTHS	13.89	11.03	11.07	12.15	19.20	29.57	15.68	20.50	
MORE THAN 18 TO 24 MONTHS	5.64	4.77	4.38	4.39	7.03	11.85	10.18	14.75	
MORE THAN 24 TO 36 MONTHS	4.57	4.51	3.43	3.48	5.05	9.55	9.17	17.63	
MORE THAN 36 MONTHS	4.59	6.04	3.45	3.35	3.19	4.11			
TOTAL, ALL DISTRICTS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
SAN FRANCISCO DISTRICT	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3 MONTHS OR LESS	9.38	17.02	11.03	8.15	3.15	.39	2.11	1.20	
MORE THAN 3 TO 6 MONTHS	23.55	25.97	30.13	27.76	17.01	6.00	15.11	6.63	
MORE THAN 6 TO 9 MONTHS	24.32	20.28	25.69	28.83	26.71	18.76	17.52	15.66	
MORE THAN 9 TO 12 MONTHS	16.18	11.75	11.91	15.83	24.23	27.08	31.42	22.89	
MORE THAN 12 TO 18 MONTHS	13.12	10.16	11.61	10.10	16.29	23.98	14.20	13.86	
MORE THAN 18 TO 24 MONTHS	5.21	4.82	4.07	3.98	5.31	10.64	10.27	20.48	
MORE THAN 24 TO 36 MONTHS	3.90	4.22	2.54	2.60	3.87	6.38	9.37	19.28	
MORE THAN 36 MONTHS	4.34	5.78	3.02	2.75	3.43	6.77			
TOTAL, ALL DISTRICTS	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
SACRAMENTO DISTRICT	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
3 MONTHS OR LESS	8.86	13.35	10.70	7.73	2.65	2.98	5.22	5.00	
MORE THAN 3 TO 6 MONTHS	27.23	31.08	33.75	29.89	18.62	12.94	19.13	12.50	
MORE THAN 6 TO 9 MONTHS	23.34	22.07	23.74	28.28	25.19	25.87	38.26	27.50	
MORE THAN 9 TO 12 MONTHS	15.24	11.60	12.21	14.34	24.23	34.83	14.79	15.00	
MORE THAN 12 TO 18 MONTHS	12.11	8.45	8.92	11.13	15.34	8.96	11.30	25.00	
MORE THAN 18 TO 24 MONTHS	4.77	3.66	4.46	2.61	6.98	7.46	11.30	15.00	
MORE THAN 24 TO 36 MONTHS	4.31	4.50	3.11	3.31	4.13	7.46	11.30	25.00	
MORE THAN 36 MONTHS	4.14	5.29	3.11	2.71	2.86	6.96	11.30	15.00	

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 1973-74

SIZE OF CLEAR MARKET VALUE	BENEFICIARY CLASSIFICATION															
	TOTAL, ALL ESTATES <sup>a/</sup>		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	
	NU.	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	40,048	100.00	8777	100.00	3167	100.00	567	100.00	20,406	100.00	11,984	100.00	9,831	100.00	2,861	100.00
LESS THAN \$5,000	1,195	3.01	14	.16	2	.07			48	.23	402	3.37	884	8.98	36	1.25
\$ 5,000 - 9,999	2,837	7.08	289	3.29	120	3.79	6	1.06	1,114	5.46	969	8.09	808	8.22	84	2.94
10,000 - 24,999	9,409	23.49	1242	14.15	505	15.95	88	15.52	4,845	23.74	2,677	22.34	1,988	20.22	325	11.36
25,000 - 49,999	8,958	22.37	1614	18.39	626	19.77	113	19.93	4,793	23.49	2,583	21.55	1,857	18.89	462	16.15
50,000 - 59,999	2,123	5.30	437	4.94	159	5.02	38	6.70	1,153	5.65	641	5.35	455	4.63	144	5.03
60,000 - 99,999	5,415	13.52	1296	14.77	501	15.82	78	13.75	2,892	14.17	1,653	13.79	1,210	12.31	445	15.55
100,000 - 199,999	4,963	12.39	1544	17.59	607	19.17	89	15.70	2,663	13.05	1,520	12.68	1,183	12.03	513	17.93
200,000 - 299,999	2,091	5.22	882	10.05	276	8.71	50	8.82	1,070	5.24	561	4.68	507	5.16	272	9.51
300,000 - 399,999	1,005	2.51	436	4.97	149	4.70	24	4.23	553	2.71	271	2.26	228	2.32	139	4.86
400,000 - 499,999	589	1.47	286	3.26	74	2.34	13	2.29	353	1.73	177	1.48	155	1.58	94	3.29
500,000 - 599,999	328	.82	142	1.62	47	1.48	14	2.47	201	.99	97	.81	96	.98	52	1.82
600,000 - 699,999	240	.60	115	1.31	26	.82	11	1.94	148	.73	79	.66	84	.85	41	1.43
700,000 - 799,999	173	.43	93	1.06	9	.28	2	.35	97	.48	64	.53	62	.63	40	1.40
800,000 - 899,999	136	.34	72	.82	13	.41	6	1.06	89	.44	45	.38	43	.44	28	.98
900,000 - 999,999	78	.19	45	.51	11	.35	1	.18	53	.26	29	.24	31	.32	20	.70
1,000,000-1,999,999	350	.87	195	2.22	26	.82	24	4.23	232	1.14	139	1.16	146	1.49	104	3.64
2,000,000-2,999,999	72	.18	44	.50	7	.22	4	.71	50	.25	29	.24	32	.33	17	.59
3,000,000-3,999,999	29	.07	11	.13	2	.06	2	.35	19	.09	17	.14	18	.18	13	.45
4,000,000-5,999,999	25	.06	10	.11	4	.13	2	.35	13	.06	13	.11	19	.19	14	.49
6,000,000-7,999,999	16	.04	5	.06	2	.06	1	.18	9	.04	10	.08	13	.13	8	.28
8,000,000-9,999,999	5	.01	2	.02					4	.02	4	.03	4	.04	4	.14
10,000,000 AND OVER	11	.03	3	.03	1	.03	1	.18	7	.03	4	.03	8	.08	6	.21

<sup>a/</sup> The number of estates in each row do not total across as most estates had beneficiaries in more than one classification.

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 1973-74

SIZE OF CLEAR MARKET VALUE	BENEFICIARY CLASSIFICATION															
	TOTAL, ALL BENEFICIARIES		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	139,763	100.00	8777	100.00	3167	100.00	960	100.00	50,716	100.00	36,702	100.00	32,111	100.00	7,330	100.00
LESS THAN \$5,000	2,047	1.48	14	.16	2	.07			85	.17	541	1.49	1,349	4.22	56	.75
\$ 5,000 - 9,999	5,388	3.86	289	3.29	120	3.79	13	1.35	1,386	2.73	1,796	4.89	1,645	5.12	139	1.90
10,000 - 24,999	23,577	16.87	1242	14.15	505	15.95	111	11.56	9,246	18.23	7,002	19.08	4,810	14.98	661	9.02
25,000 - 49,999	28,027	20.05	1614	18.39	626	19.77	176	18.33	11,493	22.66	7,857	21.41	5,389	16.78	872	11.90
50,000 - 59,999	7,293	5.22	437	4.98	159	5.02	60	6.25	2,915	5.75	2,016	5.49	1,394	4.34	312	4.26
60,000 - 99,999	21,061	15.07	1296	14.77	501	15.82	139	14.48	7,817	15.41	5,780	15.75	4,451	13.86	1,077	14.69
100,000 - 199,999	22,326	15.97	1544	17.59	607	19.17	163	16.98	7,693	15.17	5,590	15.23	5,301	16.51	1,428	19.48
200,000 - 299,999	9,846	7.04	882	10.05	276	8.71	95	9.90	3,292	6.49	2,013	5.48	2,486	7.74	802	10.94
300,000 - 399,999	4,957	3.55	436	4.97	149	4.70	44	4.58	1,787	3.52	1,025	2.79	1,098	3.42	418	5.70
400,000 - 499,999	3,471	2.48	286	3.26	74	2.34	28	2.92	1,339	2.64	682	1.86	791	2.46	271	3.70
500,000 - 599,999	1,970	1.41	142	1.62	47	1.48	31	3.23	660	1.30	418	1.14	470	1.46	202	2.76
600,000 - 699,999	1,444	1.03	115	1.31	26	.82	18	1.87	480	.95	295	.80	393	1.22	117	1.60
700,000 - 799,999	1,291	.92	93	1.06	9	.28	2	.21	396	.78	329	.90	330	1.03	132	1.80
800,000 - 899,999	1,053	.75	72	.82	13	.41	7	.73	364	.72	192	.52	258	.80	147	2.01
900,000 - 999,999	672	.48	45	.51	11	.35	3	.31	184	.36	161	.44	200	.62	68	.93
1,000,000-1,999,999	3,123	2.23	195	2.22	26	.82	50	5.21	987	1.95	563	1.53	944	2.94	358	4.88
2,000,000-2,999,999	815	.58	44	.50	7	.22	6	.63	305	.60	107	.29	266	.83	80	1.09
3,000,000-3,999,999	445	.32	11	.13	2	.06	6	.63	90	.18	59	.16	225	.70	52	.71
4,000,000-5,999,999	426	.30	10	.11	4	.13	6	.63	67	.13	171	.47	111	.35	57	.78
6,000,000-7,999,999	307	.22	5	.06	2	.06	1	.10	75	.15	53	.14	129	.40	42	.57
8,000,000-9,999,999	77	.06	2	.02					18	.04	16	.04	30	.09	11	.15
10,000,000 AND OVER	147	.11	3	.03	1	.03	1	.10	37	.07	36	.10	41	.13	28	.38

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 1974-75

SIZE OF CLEAR MARKET VALUE	BENEFICIARY CLASSIFICATION															
	TOTAL, ALL ESTATES <sup>a/</sup>		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	40,956	100.00	8796	100.00	3130	100.00	517	100.00	20,988	100.00	12,182	100.00	10,208	100.00	2,932	100.00
LESS THAN \$5,000	1,190	2.91	11	.13	2	.08	5	.97	51	.25	434	3.56	873	8.54	36	1.23
\$ 5,000 - 9,999	2,649	6.47	229	2.60	99	3.16	7	1.35	1,018	4.85	984	8.08	792	7.76	64	2.18
10,000 - 24,999	9,245	22.57	1212	13.78	456	14.57	87	16.83	4,807	22.90	2,649	21.75	1,937	18.98	302	10.30
25,000 - 49,999	9,350	22.83	1569	17.84	623	19.90	117	22.63	5,083	24.22	2,654	21.79	2,023	19.82	522	17.80
50,000 - 59,999	2,495	6.09	480	5.46	205	6.55	22	4.26	1,346	6.41	727	5.97	566	5.54	181	6.17
60,000 - 99,999	5,627	13.74	1230	13.98	497	15.88	61	11.80	3,009	14.34	1,726	14.17	1,329	13.02	475	16.20
100,000 - 199,999	5,301	12.94	1627	18.50	605	19.33	84	16.25	2,889	13.77	1,532	12.58	1,273	12.47	557	19.00
200,000 - 299,999	2,133	5.21	948	10.78	298	9.52	35	6.77	1,076	5.13	563	4.62	485	4.75	241	8.22
300,000 - 399,999	1,000	2.44	501	5.70	132	4.22	26	5.03	532	2.53	273	2.24	245	2.40	145	4.95
400,000 - 499,999	545	1.33	266	3.02	67	2.14	13	2.51	289	1.38	161	1.32	162	1.59	83	2.83
500,000 - 599,999	336	.82	172	1.96	43	1.37	13	2.51	198	.94	90	.74	97	.95	55	1.88
600,000 - 699,999	232	.57	126	1.43	17	.54	8	1.55	139	.66	78	.64	73	.72	46	1.57
700,000 - 799,999	167	.41	75	.85	17	.51	7	1.35	113	.54	58	.48	58	.57	31	1.06
800,000 - 899,999	116	.28	61	.69	16	.51	5	.97	73	.35	33	.27	37	.36	23	.78
900,000 - 999,999	86	.21	46	.52	9	.29	2	.39	49	.23	32	.26	33	.32	22	.75
1,000,000-1,999,999	313	.76	164	1.86	25	.80	17	3.29	201	.96	115	.94	134	1.31	80	2.73
2,000,000-2,999,999	79	.19	35	.40	11	.35	6	1.16	51	.24	32	.26	39	.38	24	.82
3,000,000-3,999,999	39	.10	21	.24	2	.06	1	.19	24	.11	15	.12	12	.12	13	.44
4,000,000-5,999,999	28	.07	14	.16	1	.03	1	.19	16	.08	11	.09	20	.20	15	.51
6,000,000-7,999,999	13	.03	2	.02	3	.10	3	.03	12	.06	10	.08	10	.10	9	.31
8,000,000-9,999,999	3	.01	2	.02	1	.03	1	.03	3	.01	2	.02	3	.03	2	.07
10,000,000 AND OVER	9	.02	5	.06	1	.03	1	.19	9	.04	3	.02	7	.07	6	.21

<sup>a/</sup>The number of estates in each row do not total across as most estates had beneficiaries in more than one classification.



TABLE 10 D -- BENEFICIARY CLASSIFICATION BY SIZE OF CLEAR MARKET VALUE - NUMBER AND PERCENT OF BENEFICIARIES  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

SIZE OF CLEAR MARKET VALUE	BENEFICIARY CLASSIFICATION															
	TOTAL, ALL BENEFICIARIES		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	140,807	100.00	8796	100.00	3130	100.00	855	100.00	52,411	100.00	36,333	100.00	31,830	100.00	7,452	100.00
LESS THAN \$5,000	2,134	1.51	11	.13	2	.00	0	.92	84	.14	637	1.76	1,328	4.17	64	.87
\$ 5,000 - 9,999	5,107	3.63	229	2.60	99	3.16	14	1.64	1,324	2.53	1,795	4.94	1,543	4.85	103	1.38
10,000 - 24,999	22,779	16.18	1212	13.78	456	14.57	104	12.16	9,196	17.55	6,642	18.28	4,603	14.46	566	7.60
25,000 - 49,999	29,205	20.74	1569	17.84	623	19.90	180	21.05	12,415	23.69	7,822	21.53	5,500	17.28	1,096	14.71
50,000 - 59,999	8,500	6.04	480	5.46	205	6.55	37	4.33	3,242	6.19	2,307	6.35	1,851	5.82	378	5.07
60,000 - 99,999	21,586	15.33	1230	13.98	497	15.88	99	11.58	8,035	15.33	5,814	16.00	4,813	15.12	1,098	14.73
100,000 - 199,999	22,928	16.28	1627	18.50	605	19.33	149	17.43	8,377	15.98	5,672	15.61	5,043	15.84	1,455	19.52
200,000 - 299,999	9,682	6.88	948	10.78	298	9.52	76	8.89	3,311	6.32	2,138	5.88	2,152	6.76	759	10.19
300,000 - 399,999	4,999	3.55	501	5.70	132	4.22	47	5.50	1,693	3.23	919	2.53	1,268	3.98	439	5.89
400,000 - 499,999	3,038	2.16	266	3.02	67	2.14	21	2.46	1,006	1.92	607	1.67	813	2.55	258	3.46
500,000 - 599,999	2,013	1.43	172	1.96	43	1.37	26	3.04	682	1.30	342	.94	566	1.78	182	2.44
600,000 - 699,999	1,545	1.10	126	1.43	17	.54	13	1.52	513	.98	310	.85	405	1.27	161	2.16
700,000 - 799,999	1,144	.81	75	.85	17	.54	20	2.34	391	.75	228	.63	280	.88	133	1.78
800,000 - 899,999	684	.49	61	.69	16	.51	13	1.52	276	.53	118	.32	133	.42	67	.90
900,000 - 999,999	604	.43	46	.52	9	.29	4	.47	235	.45	122	.34	123	.39	65	.87
1,000,000-1,999,999	2,809	1.99	164	1.86	25	.80	32	3.74	921	1.76	518	1.43	762	2.39	387	5.19
2,000,000-2,999,999	734	.52	35	.40	11	.35	8	.94	238	.45	163	.45	214	.67	65	.87
3,000,000-3,999,999	298	.21	21	.24	2	.06	1	.12	107	.20	51	.14	73	.23	44	.59
4,000,000-5,999,999	351	.25	14	.16	1	.03	1	.12	108	.21	42	.12	126	.40	59	.79
6,000,000-7,999,999	326	.23	2	.02	3	.10	1	.12	138	.26	48	.13	104	.33	31	.42
8,000,000-9,999,999	69	.05	2	.02	1	.03	1	.12	26	.05	4	.01	19	.06	17	.23
10,000,000 AND OVER	272	.19	5	.06	1	.03	3	.35	93	.18	34	.09	111	.35	25	.34

TABLE 11A-- CHARITABLE BENEFICIARIES BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

CHARITABLE BENEFICIARIES	TOTAL	SIZE OF CLEAR MARKET VALUE						(\$1,000,000 AND OVER)
		(1)	(2)	(3)	(4)	(5)	(6)	
		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
TOTAL NUMBER OF ESTATES	40,048	13,441	8,958	7,536	7,054	1,594	955	508
NUMBER OF ESTATES WITH CHARITABLE BENEFICIARIES	2,861	445	462	589	785	233	181	166
PERCENT OF ESTATES WITH CHARITABLE BENEFICIARIES	7.14%	3.31%	5.16%	7.81%	11.13%	14.62%	18.95%	32.68%
TOTAL NUMBER OF CHARITIES	7,330	856	872	1,389	2,230	689	666	628
AVERAGE NUMBER OF CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES	2.6	1.9	1.9	2.4	2.8	3.0	3.7	3.8
TOTAL VALUE OF TRANSFERS TO CHARITIES	\$210,122,416	\$1,809,653	\$3,743,635	\$9,309,852	\$31,782,155	\$15,559,457	\$28,119,428	\$119,798,236
AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES	\$73,444	\$4,067	\$8,103	\$15,806	\$40,487	\$66,779	\$155,356	\$721,676
AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER CHARITY	\$28,666	\$2,114	\$4,293	\$6,703	\$14,252	\$22,583	\$42,221	\$190,762
NUMBER OF ESTATES WITH FOUNDATION BENEFICIARIES	195	14	16	31	49	34	20	31
PERCENT OF ESTATES WITH FOUNDATION BENEFICIARIES	.49%	.10%	.18%	.41%	.69%	2.13%	2.09%	6.10%

TABLE 11B-- CHARITABLE BENEFICIARIES BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

CHARITABLE BENEFICIARIES	TOTAL	SIZE OF CLEAR MARKET VALUE							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		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	
TOTAL NUMBER OF ESTATES	40,956	13,084	9,350	8,122	7,434	1,545	937	484	
NUMBER OF ESTATES WITH CHARITABLE BENEFICIARIES	2,932	402	522	656	798	228	177	149	
PERCENT OF ESTATES WITH CHARITABLE BENEFICIARIES	7.16%	3.07%	5.58%	8.08%	10.73%	14.76%	18.89%	30.79%	
TOTAL NUMBER OF CHARITIES	7,452	733	1,096	1,476	2,214	697	608	628	
AVERAGE NUMBER OF CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES	2.5	1.8	2.1	2.3	2.8	3.1	3.4	4.2	
TOTAL VALUE OF TRANSFERS TO CHARITIES	\$258,706,688	\$1,543,068	\$4,645,264	\$11,408,295	\$31,402,151	\$22,540,358	\$29,877,498	\$157,290,054	
AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER ESTATE WITH CHARITABLE BENEFICIARIES	\$88,236	\$3,838	\$8,899	\$17,391	\$39,351	\$98,861	\$168,799	\$1,055,638	
AVERAGE VALUE OF TRANSFERS TO CHARITIES, PER CHARITY	\$34,716	\$2,105	\$4,238	\$7,729	\$14,183	\$32,339	\$49,141	\$250,462	
NUMBER OF ESTATES WITH FOUNDATION BENEFICIARIES	144	9	12	17	42	24	18	22	
PERCENT OF ESTATES WITH FOUNDATION BENEFICIARIES	.35%	.07%	.13%	.21%	.56%	1.55%	1.92%	4.55%	

TABLE 12A-- VALUE OF TRANSFERS TO CHARITIES BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

VALUE OF TRANSFERS TO CHARITIES	SIZE OF CLEAR MARKET VALUE															
	TOTAL, ALL ESTATES		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	40,048	100.00	13,441	100.00	8,958	100.00	7,538	100.00	7,054	100.00	1,594	100.00	955	100.00	508	100.00
\$ 0	37,187	92.86	12,996	96.68	8,496	94.85	6,949	92.18	6,269	88.87	1,361	85.38	774	81.07	342	67.32
1 - 4,999	1,315	3.28	310	2.31	280	3.13	296	3.93	293	4.15	76	4.77	35	3.66	25	4.92
5,000 - 9,999	334	.83	80	.60	46	.51	73	.97	79	1.12	26	1.63	18	1.88	12	2.36
10,000 - 24,999	419	1.05	55	.41	89	.99	84	1.11	114	1.62	39	2.45	24	2.51	14	2.76
25,000 - 49,999	253	.63			47	.52	69	.92	83	1.18	24	1.51	13	1.36	17	3.35
50,000 - 99,999	210	.52					67	.89	93	1.32	20	1.25	20	2.09	10	1.97
100,000 - 199,999	155	.39							107	1.52	18	1.13	17	1.78	13	2.56
200,000 - 299,999	54	.13							16	.22	12	.75	16	1.68	10	1.97
300,000 - 399,999	31	.08									15	.94	9	.94	7	1.38
400,000 - 499,999	24	.06									3	.19	12	1.26	9	1.77
500,000 - 599,999	10	.03											8	.84	2	.39
600,000 - 699,999	7	.02											3	.31	4	.79
700,000 - 799,999	9	.02											5	.52	4	.79
800,000 - 899,999	3	.01											1	.10	2	.39
900,000 - 999,999	3	.01													3	.59
1,000,000-1,999,999	19	.05													19	3.74
2,000,000-2,999,999	5	.01													5	.98
3,000,000 AND OVER	10	.02													10	1.97

TABLE 12B-- VALUE OF TRANSFERS TO CHARITIES BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

VALUE OF TRANSFERS TO CHARITIES	SIZE OF CLEAR MARKET VALUE															
	TOTAL, ALL ESTATES		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	40,956	100.00	13,084	100.00	9,350	100.00	8,122	100.00	7,434	100.00	1,545	100.00	937	100.00	484	100.00
\$ 0	38,024	92.86	12,682	96.93	8,828	94.42	7,466	91.93	6,636	89.27	1,317	85.24	760	81.11	335	69.20
1 - 4,999	1,340	3.27	288	2.20	317	3.39	319	3.93	308	4.14	49	3.17	42	4.48	17	3.51
5,000 - 9,999	328	.80	69	.53	42	.45	75	.92	88	1.18	29	1.88	20	2.13	5	1.03
10,000 - 24,999	399	.97	45	.34	85	.91	91	1.12	109	1.47	30	1.94	20	2.13	19	3.93
25,000 - 49,999	275	.67			78	.83	92	1.13	62	.83	16	1.04	16	1.71	11	2.27
50,000 - 99,999	228	.56					79	.97	102	1.37	26	1.68	7	.75	14	2.89
100,000 - 199,999	173	.42							115	1.55	25	1.62	17	1.81	16	3.31
200,000 - 299,999	60	.15						14	.19		30	1.94	10	1.07	6	1.24
300,000 - 399,999	32	.08							15	.97	13	1.39	4	.83	4	.83
400,000 - 499,999	22	.05							8	.52	10	1.07	9	.96	3	.62
500,000 - 599,999	12	.03									6	.64	6	.64	4	.83
600,000 - 699,999	10	.02									5	.53	5	.53	8	1.65
700,000 - 799,999	13	.03									1	.11	1	.11	7	1.45
800,000 - 899,999	8	.02									1	.11	1	.11	4	.83
900,000 - 999,999	5	.01														
1,000,000-1,999,999	10	.02													10	2.07
2,000,000-2,999,999	2	.01													2	.41
3,000,000 AND OVER	15	.04													15	3.10

TABLE 13A-- CHARACTER OF PROPERTY BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

CHARACTER OF PROPERTY	SIZE OF CLEAR MARKET VALUE															
	TOTAL, ALL ESTATES		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	40048	100.00	13441	100.00	8958	100.00	7538	100.00	7054	100.00	1594	100.00	955	100.00	508	100.00
COMMUNITY ONLY	2462	6.15	83	.62	140	1.57	283	3.75	1127	15.97	475	29.79	258	27.01	96	18.90
COMMUNITY & QUASI-COMMUNITY	733	1.83	126	.94	198	2.21	213	2.83	145	2.06	28	1.76	16	1.68	7	1.38
COMMUNITY AND SEPARATE	3567	8.91	198	1.47	640	7.14	948	12.58	1220	17.30	268	16.81	174	18.22	119	23.43
COMMUNITY, QUASI-COMMUNITY AND SEPARATE	221	.55	10	.07	39	.44	71	.94	77	1.09	17	1.07	4	.42	3	.59
QUASI-COMMUNITY ONLY	1791	4.47	958	7.13	430	4.80	224	2.97	132	1.87	23	1.44	15	1.57	9	1.77
QUASI-COMMUNITY & SEPARATE	449	1.12	95	.71	124	1.38	113	1.50	87	1.23	17	1.07	11	1.15	2	.39
SEPARATE ONLY	30825	76.97	11971	89.06	7387	82.46	5686	75.43	4266	60.48	766	48.06	477	49.95	272	53.54

TABLE 13B-- CHARACTER OF PROPERTY BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

CHARACTER OF PROPERTY	SIZE OF CLEAR MARKET VALUE															
	TOTAL, ALL ESTATES		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	40956	100.00	13084	100.00	9350	100.00	8122	100.00	7434	100.00	1545	100.00	937	100.00	484	100.00
COMMUNITY ONLY	2481	6.05	60	.45	128	1.38	227	2.79	1213	16.31	474	30.68	276	29.45	103	21.28
COMMUNITY & QUASI-COMMUNITY	715	1.75	100	.76	207	2.21	184	2.27	183	2.46	30	1.94	10	1.07	1	.21
COMMUNITY AND SEPARATE	3617	8.83	184	1.41	609	6.51	1010	12.44	1237	16.64	287	18.58	187	19.96	103	21.28
COMMUNITY, QUASI-COMMUNITY AND SEPARATE	226	.55	18	.14	44	.47	67	.82	70	.94	13	.84	10	1.07	4	.83
QUASI-COMMUNITY ONLY	1683	4.11	914	6.99	390	4.17	210	2.59	138	1.86	18	1.17	8	.85	5	1.03
QUASI-COMMUNITY & SEPARATE	462	1.13	99	.76	136	1.45	97	1.19	100	1.35	20	1.29	7	.75	3	.62
SEPARATE ONLY	31772	77.58	11709	89.49	7836	83.81	6327	77.90	4493	60.44	703	45.50	439	46.85	265	54.75

TABLE 14A-- SPECIAL ESTATE FEATURES BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

SPECIAL ESTATE FEATURES	SIZE OF CLEAR MARKET VALUE															
	TOTAL, ALL ESTATES		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 <sup>a/</sup>	40048	100.00	13441	100.00	8958	100.00	7538	100.00	7054	100.00	1594	100.00	955	100.00	508	100.00
LIFE OR TERM ESTATES	3330	8.32	119	.89	215	2.40	455	6.04	1290	18.29	546	34.25	429	44.92	276	54.33
POWERS OF APPOINTMENT <sup>b/</sup>	930	2.32	10	.07	32	.36	91	1.21	358	5.08	180	11.29	144	15.08	115	22.64
ELECTION	300	.75	2	.01	7	.08	27	.36	114	1.62	62	3.89	52	5.45	36	7.09
I/V TRANSFERS SUBJECT TO TAX <sup>c/</sup>	9115	22.76	1863	13.86	1868	20.85	2012	26.69	2193	31.09	573	35.95	379	39.69	227	44.69
GIFTS NOT SUBJECT TO INHERITANCE TAX	2413	6.03	236	1.76	241	2.69	373	4.95	756	10.72	311	19.51	265	27.75	231	45.47
JOINT TENANCIES	22845	57.04	6835	50.85	5335	59.56	4569	60.61	4345	61.60	976	61.23	530	55.50	255	50.20
EXEMPT INSURANCE	15334	38.29	4553	33.87	3500	39.07	2948	39.11	2930	41.54	727	45.61	431	45.13	245	48.23
PICKUP TAX	1049	2.62	6	.04	9	.10	19	.25	548	7.77	293	18.38	125	13.09	49	9.65
COMPROMISE TAX	349	.87	9	.07	14	.16	25	.33	102	1.45	63	3.95	67	7.02	69	13.58
TAX CREDITS <sup>d/</sup>	1108	2.77	96	.71	174	1.94	250	3.32	364	5.16	97	6.09	72	7.54	55	10.83

<sup>a/</sup> Columns do not total due to presence of multiple special estate features in individual estates.

<sup>b/</sup> Creation or exercise of powers of appointment by the decedent.

<sup>c/</sup> Inter vivos transfers subject to inheritance tax.

<sup>d/</sup> 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 1974-75

SPECIAL ESTATE FEATURES	SIZE OF CLEAR MARKET VALUE															
	TOTAL, ALL ESTATES		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 <sup>a/</sup>	40956	100.00	13084	100.00	9350	100.00	8122	100.00	7434	100.00	1545	100.00	937	100.00	484	100.00
LIFE OR TERM ESTATES	3264	7.97	112	.86	197	2.11	421	5.18	1328	17.86	529	34.24	411	43.86	266	54.96
POWERS OF APPOINTMENT <sup>b/</sup>	887	2.17	4	.03	25	.27	75	.92	372	5.00	185	11.97	128	13.66	98	20.25
ELECTION	228	.56	1	.01	2	.02	11	.14	116	1.56	40	2.59	28	2.99	30	6.20
I/V TRANSFERS SUBJECT TO TAX <sup>c/</sup>	9838	24.02	1862	14.23	2037	21.79	2292	28.22	2518	33.87	556	35.99	354	37.78	219	45.25
GIFTS NOT SUBJECT TO INHERITANCE TAX	2483	6.06	188	1.44	231	2.47	422	5.20	880	11.84	305	19.74	273	29.14	184	38.02
JOINT TENANCIES	23581	57.58	6848	52.34	5539	59.24	4890	60.21	4595	61.81	953	61.68	510	54.43	246	50.83
EXEMPT INSURANCE	15616	38.13	4383	33.50	3664	39.19	3163	38.94	3017	40.58	731	47.31	442	47.17	216	44.63
PICKUP TAX	1206	2.94	11	.08	8	.09	30	.37	601	8.08	324	20.97	172	18.36	60	12.40
COMPROMISE TAX	873	2.13	24	.18	49	.52	82	1.01	313	4.21	181	11.72	128	13.66	96	19.83
TAX CREDITS <sup>d/</sup>	1186	2.90	88	.67	182	1.95	269	3.31	435	5.85	111	7.18	58	6.19	43	8.88

<sup>a/</sup> Columns do not total due to presence of multiple special estate features in individual estates.  
<sup>b/</sup> Creation or exercise of powers of appointment by the decedent.  
<sup>c/</sup> Inter vivos transfers subject to inheritance tax.  
<sup>d/</sup> 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 1973-74

SURVIVING SPOUSE ELECTION ESTATES, BY DISTRICT	SIZE OF CLEAR MARKET VALUE													
	TOTAL ESTATES		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	300	100.00	9	100.00	27	100.00	114	100.00	62	100.00	52	100.00	36	100.00
LOS ANGELES	226	75.34	3	33.33	21	77.78	86	75.43	51	82.26	37	71.15	28	77.78
SAN FRANCISCO	58	19.33	6	66.67	4	14.81	23	20.18	4	6.45	13	25.00	8	22.22
SACRAMENTO	16	5.33			2	7.41	5	4.39	7	11.29	2	3.85		

SURVIVING SPOUSE ELECTION ESTATES, BY DISTRICT	SIZE OF CLEAR MARKET VALUE													
	TOTAL ESTATES		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	1,725,806	100.00	3,228	100.00	21,672	100.00	216,120	100.00	247,307	100.00	351,115	100.00	886,364	100.00
LOS ANGELES	1,212,691	70.27	1,344	41.64	17,413	80.34	165,373	76.52	203,689	82.37	251,824	71.72	573,048	64.65
SAN FRANCISCO	465,806	26.99	1,884	58.36	2,955	13.64	43,892	20.31	16,575	6.70	87,184	24.83	313,316	35.35
SACRAMENTO	47,309	2.74			1,304	6.02	6,855	3.17	27,043	10.93	12,107	3.45		

TABLE 15B-- SURVIVING SPOUSE ELECTION ESTATES BY DISTRICT, BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

SURVIVING SPOUSE ELECTION ESTATES, BY DISTRICT	SIZE OF CLEAR MARKET VALUE													
	TOTAL ESTATES		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	228	100.00	3	100.00	11	100.00	116	100.00	40	100.00	28	100.00	30	100.00
LOS ANGELES	164	71.93	2	66.67	7	63.64	81	69.83	33	82.50	19	67.86	22	73.33
SAN FRANCISCO	44	19.30	1	33.33	4	36.36	23	19.83	5	12.50	8	28.57	3	10.00
SACRAMENTO	20	8.77					12	10.34	2	5.00	1	3.57	5	16.67

SURVIVING SPOUSE ELECTION ESTATES, BY DISTRICT	SIZE OF CLEAR MARKET VALUE													
	TOTAL ESTATES		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	1,128,294	100.00	909	100.00	8,218	100.00	222,277	100.00	153,884	100.00	201,126	100.00	541,880	100.00
LOS ANGELES	859,558	76.19	710	78.11	5,574	67.83	156,239	70.29	127,158	82.64	141,228	70.22	428,649	79.11
SAN FRANCISCO	155,305	13.76	199	21.89	2,644	32.17	40,595	18.26	19,474	12.65	54,393	27.04	38,000	7.01
SACRAMENTO	113,431	10.05					25,443	11.45	7,252	4.71	5,505	2.74	75,231	13.88

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 1973-74

SIZE OF CLEAR MARKET VALUE	TOTAL, ALL ESTATES		TOTAL INHERITANCE TAX ASSESSED		PICKUP TAX ASSESSED		NORMAL INHERITANCE TAX ASSESSED	
	NUMBER	PERCENT	VALUE	PERCENT	VALUE <sup>B/</sup>	PERCENT	VALUE <sup>B/</sup>	PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL, ALL ESTATES	40,048	100.00	\$224,112,432	100.00	\$2,506,176	100.00	\$221,606,256	100.00
LESS THAN \$5,000	1,195	3.01	184,390	.10	1,636	.05	182,754	.08
\$ 5,000 - 9,999	2,837	7.08	701,995	.31	20	.00	701,974	.32
10,000 - 24,999	9,609	23.49	4,849,318	2.16	1,977	.08	4,847,340	2.19
25,000 - 49,999	8,958	22.37	10,463,479	4.67	2,223	.09	10,461,255	4.72
50,000 - 59,999	2,123	5.30	4,033,958	1.80	612	.03	4,033,145	1.82
60,000 - 99,999	5,415	13.52	15,404,066	6.87	10,805	.43	15,393,260	6.95
100,000 - 199,999	4,963	12.39	27,132,925	12.11	94,930	3.79	27,037,995	12.20
200,000 - 299,999	2,091	5.22	18,767,268	8.37	124,580	4.97	18,642,687	8.41
300,000 - 399,999	1,005	2.51	13,875,730	6.19	183,695	7.33	13,692,035	6.18
400,000 - 499,999	589	1.47	11,307,891	5.05	182,023	7.26	11,125,867	5.02
500,000 - 599,999	328	.82	8,909,142	3.98	117,702	4.70	8,791,439	3.97
600,000 - 699,999	240	.60	8,480,586	3.78	93,105	3.72	8,387,481	3.78
700,000 - 799,999	173	.43	6,588,282	2.94	146,988	5.87	6,441,294	2.91
800,000 - 899,999	136	.34	5,290,793	2.36	89,854	3.59	5,200,938	2.35
900,000 - 999,999	78	.19	3,768,695	1.68	80,561	3.21	3,688,133	1.66
1,000,000-1,999,999	350	.87	28,540,536	12.73	346,351	13.82	28,194,184	12.72
2,000,000-2,999,999	72	.18	10,747,584	4.80	125,493	5.01	10,622,090	4.79
3,000,000-3,999,999	29	.07	9,040,424	4.03	529,832	21.14	8,510,591	3.84
4,000,000-5,999,999	25	.06	10,230,224	4.56	80,973	3.23	10,149,250	4.58
6,000,000-7,999,999	16	.04	9,919,280	4.43	238,293	9.51	9,680,986	4.37
8,000,000-9,999,999	5	.01	3,742,531	1.67	54,314	2.17	3,688,216	1.66
10,000,000 AND OVER	11	.03	12,133,335	5.41	12,133,335	5.41	12,133,335	5.41

<sup>B/</sup>The sums of pickup tax assessed and normal inheritance tax assessed in all ranges of clear market value do not match the totals exactly due to rounding.

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 1974-75

SIZE OF CLEAR MARKET VALUE	TOTAL, ALL ESTATES		TOTAL INHERITANCE TAX ASSESSED		PICKUP TAX ASSESSED		NORMAL INHERITANCE TAX ASSESSED	
	NUMBER	PERCENT	VALUE	PERCENT	VALUE <sup>a/</sup>	PERCENT	VALUE <sup>a/</sup>	PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL, ALL ESTATES	40,956	100.00	\$217,979,772	100.00	\$4,828,355	100.00	\$213,151,416	100.00
LESS THAN \$5,000	1,190	2.91	186,532	.08	363	.01	186,169	.09
\$ 5,000 - 9,999	2,649	6.47	697,698	.32	2,253	.05	695,445	.33
10,000 - 24,999	9,245	22.57	4,835,638	2.22	1,438	.03	4,834,199	2.27
25,000 - 49,999	9,350	22.83	11,161,035	5.12	1,992	.04	11,159,043	5.24
50,000 - 59,999	2,495	6.09	4,903,892	2.25	497	.01	4,903,394	2.30
60,000 - 99,999	5,627	13.74	16,759,062	7.69	28,465	.59	16,730,597	7.85
100,000 - 199,999	5,301	12.94	28,690,440	13.16	48,592	1.01	28,641,847	13.44
200,000 - 299,999	2,133	5.21	18,246,095	8.37	145,815	3.02	18,100,280	8.49
300,000 - 399,999	1,000	2.44	12,661,083	5.81	224,525	4.65	12,436,558	5.83
400,000 - 499,999	545	1.33	10,485,397	4.81	204,155	4.23	10,281,241	4.82
500,000 - 599,999	336	.82	7,990,472	3.67	276,078	5.72	7,714,394	3.62
600,000 - 699,999	232	.57	7,233,615	3.32	165,702	3.43	7,067,912	3.32
700,000 - 799,999	167	.41	6,532,967	3.00	80,519	1.67	6,452,448	3.03
800,000 - 899,999	116	.28	4,592,140	2.11	110,237	2.28	4,481,902	2.10
900,000 - 999,999	86	.21	4,320,821	1.98	91,858	1.90	4,228,963	1.98
1,000,000-1,999,999	313	.76	24,992,591	11.47	379,566	7.86	24,613,024	11.55
2,000,000-2,999,999	79	.19	13,786,388	6.32	184,724	3.83	13,601,663	6.38
3,000,000-3,999,999	39	.10	11,289,609	5.18	148,341	3.07	11,141,268	5.23
4,000,000-5,999,999	28	.07	9,535,886	4.37	85,435	1.77	9,450,451	4.43
6,000,000-7,999,999	13	.03	6,250,877	2.87	647,214	13.40	5,603,663	2.63
8,000,000-9,999,999	3	.01	968,875	.44			968,875	.45
10,000,000 AND OVER	9	.02	11,858,659	5.44	2,000,583	41.43	9,858,075	4.62

<sup>a/</sup>The sums of pickup tax assessed and normal inheritance tax assessed in all ranges of clear market value do not match the totals exactly due to rounding.

TABLE 17A-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

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	
TOTAL, ALL ESTATES	40,048	100.00	\$5,411,254,000	100.00	\$4,704,162,200	100.00	\$3,404,946,200	100.00	\$224,112,432	100.00	4.14
LESS THAN \$5,000	711	1.80	2,026,700	.06	1,497,500	.04	1,484,900	.05	87,259	.04	4.31
\$ 5,000 - 9,999	1,584	3.96	12,144,600	.22	9,751,400	.21	9,581,400	.28	387,265	.17	3.19
10,000 - 24,999	7,708	19.25	136,278,300	2.52	110,585,100	2.35	108,286,300	3.18	3,457,747	1.54	2.54
25,000 - 49,999	9,614	24.01	346,968,600	6.41	282,639,000	6.01	265,765,500	7.81	9,077,087	4.05	2.62
50,000 - 59,999	2,517	6.28	137,474,600	2.54	112,884,600	2.40	101,405,100	2.98	3,784,094	1.69	2.75
60,000 - 99,999	6,188	15.45	480,069,000	8.87	401,327,300	8.53	345,754,900	10.15	14,295,919	6.38	2.98
100,000 - 199,999	5,814	14.52	810,001,200	14.97	695,577,100	14.79	542,604,200	15.94	27,288,202	12.18	3.37
200,000 - 299,999	2,344	5.85	571,412,300	10.56	508,245,200	10.80	324,820,300	9.54	18,729,398	8.36	3.28
300,000 - 399,999	1,163	2.90	399,043,800	7.37	356,551,400	7.58	221,948,400	6.52	13,819,378	6.17	3.46
400,000 - 499,999	678	1.69	301,921,900	5.58	266,034,300	5.66	170,509,500	5.01	11,240,594	5.02	3.72
500,000 - 599,999	394	.98	215,451,900	3.98	191,971,400	4.08	123,947,900	3.64	9,100,898	4.06	4.22
600,000 - 699,999	266	.66	171,477,200	3.17	153,407,400	3.26	105,109,600	3.09	8,001,877	3.57	4.67
700,000 - 799,999	212	.53	158,265,600	2.92	140,756,800	2.99	91,421,000	2.68	7,132,427	3.18	4.51
800,000 - 899,999	142	.35	120,386,800	2.22	107,794,200	2.29	65,488,200	1.92	5,251,560	2.34	4.36
900,000 - 999,999	118	.29	111,954,200	2.07	98,173,300	2.09	64,026,100	1.88	4,596,557	2.05	4.11
1,000,000-1,999,999	400	1.00	552,121,100	10.20	492,157,000	10.46	340,657,500	10.00	29,569,538	13.19	5.36
2,000,000-2,999,999	92	.23	220,270,900	4.07	190,409,700	4.05	123,738,700	3.63	10,562,148	4.71	4.80
3,000,000-3,999,999	32	.08	110,873,100	2.05	96,055,100	2.04	66,050,500	1.94	7,533,982	3.36	6.80
4,000,000-5,999,999	29	.07	139,847,200	2.58	123,841,300	2.63	90,709,000	2.66	10,256,967	4.58	7.33
6,000,000-7,999,999	20	.05	138,655,600	2.56	119,245,700	2.53	96,597,000	2.84	12,107,667	5.40	8.73
8,000,000-9,999,999	10	.02	91,184,800	1.69	74,841,100	1.59	47,342,800	1.39	5,435,235	2.43	5.96
10,000,000 AND OVER	12	.03	183,424,600	3.39	170,416,300	3.62	97,697,400	2.87	12,396,613	5.53	6.76

TABLE 17B-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

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	
TOTAL, ALL ESTATES	40,956	100.00	\$5,530,806,900	100.00	\$4,788,236,400	100.00	\$3,448,740,700	100.00	\$217,979,772	100.00	3.94
LESS THAN \$5,000	719	1.77	2,098,200	.05	1,612,200	.01	1,592,900	.05	91,891	.06	4.38
\$ 5,000 - 9,999	1,508	3.68	11,570,200	.21	9,343,200	.20	9,236,000	.27	380,735	.17	3.29
10,000 - 24,999	7,382	18.02	130,536,900	2.36	106,542,600	2.23	104,312,000	3.02	3,401,059	1.56	2.61
25,000 - 49,999	9,799	23.93	354,794,800	6.41	288,701,400	6.03	272,773,100	7.91	9,522,410	4.37	2.68
50,000 - 59,999	2,801	6.84	153,385,000	2.77	126,855,600	2.65	115,624,400	3.35	4,428,406	2.03	2.89
60,000 - 99,999	6,700	16.36	519,083,600	9.39	431,005,300	9.40	373,207,100	10.82	16,143,144	7.41	3.11
100,000 - 199,999	6,128	14.96	858,035,900	15.51	734,629,800	15.34	573,388,200	16.63	28,528,469	13.09	3.32
200,000 - 299,999	2,403	5.87	585,651,800	10.59	518,425,800	10.83	323,873,100	9.39	18,203,304	8.35	3.11
300,000 - 399,999	1,193	2.91	410,878,300	7.43	360,967,400	7.54	217,512,500	6.31	13,240,111	6.07	3.22
400,000 - 499,999	644	1.57	286,765,300	5.18	254,998,900	5.33	150,800,100	4.37	10,224,873	4.69	3.57
500,000 - 599,999	395	.96	215,473,300	3.90	191,129,500	3.99	113,247,200	3.28	8,598,507	3.94	3.99
600,000 - 699,999	271	.66	176,256,600	3.19	156,745,000	3.27	95,700,700	2.77	6,914,506	3.17	3.92
700,000 - 799,999	181	.44	135,572,000	2.45	119,869,400	2.50	70,865,600	2.05	5,741,641	2.63	4.24
800,000 - 899,999	160	.39	135,184,200	2.44	120,800,400	2.52	82,427,500	2.39	6,299,976	2.89	4.66
900,000 - 999,999	86	.21	81,500,500	1.47	71,709,900	1.50	44,155,400	1.28	3,447,819	1.58	4.23
1,000,000-1,999,999	382	.93	516,108,700	9.33	457,874,400	9.56	302,294,100	8.77	26,075,262	11.96	5.05
2,000,000-2,999,999	92	.22	225,475,100	4.08	199,947,700	4.18	141,310,100	4.10	13,560,766	6.22	6.01
3,000,000-3,999,999	44	.11	152,636,900	2.76	131,981,400	2.76	102,686,200	2.98	11,092,126	5.09	7.27
4,000,000-5,999,999	37	.09	178,785,200	3.23	154,657,400	3.23	104,636,300	3.03	9,953,279	4.57	5.57
6,000,000-7,999,999	15	.04	102,797,500	1.86	86,906,600	1.82	68,172,600	1.98	7,715,810	3.54	7.51
8,000,000-9,999,999	7	.02	62,457,500	1.13	51,042,800	1.07	36,875,200	1.07	2,557,019	1.17	4.09
10,000,000 AND OVER	9	.02	235,759,400	4.26	212,489,700	4.44	144,050,400	4.18	11,858,659	5.44	5.03

TABLE 18A-- STATE TAXABLE ESTATE SIZE BY GROSS ESTATE SIZE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

GROSS ESTATE SIZE	NUMBER OF ESTATES	STATE TAXABLE ESTATE SIZE (TAXABLE VALUE)												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
TOTAL, ALL ESTATES	40,048	1,215	932	14,367	9,313	2,105	4,944	4,774	536	971	402	182	307	
LESS THAN \$2,500	276	260	16											
\$ 2,500 - 4,999	435	98	337											
5,000 - 7,499	666	19	288	359										
7,500 - 9,999	918	13	61	844										
10,000 - 24,999	7,708	32	112	7,564										
25,000 - 49,999	9,614	36	54	3,587	5,937									
50,000 - 99,999	8,705	20	31	1,282	2,491	1,684	3,197							
100,000 - 149,999	3,812	52	8	362	476	232	1,041	1,641						
150,000 - 199,999	2,002	57	8	152	163	86	307	1,229						
200,000 - 249,999	1,402	168	7	75	104	37	165	846						
250,000 - 299,999	942	126	1	54	45	26	79	369	242					
300,000 - 349,999	693	101	2	25	30	14	47	168	138	168				
350,000 - 399,999	470	57	3	15	21	7	34	113	35	185				
400,000 - 449,999	383	44	1	14	10	5	30	100	13	166				
450,000 - 499,999	295	28	1	6	7	2	9	78	18	146				
500,000 - 599,999	394	31	1	10	10	5	18	90	26	107	96			
600,000 - 699,999	266	14	1	7	7	2	3	48	18	41	125			
700,000 - 799,999	212	16		6	5		2	34	20	29	88	12		
800,000 - 899,999	142	15				1	4	20	7	34	18	43		
900,000 - 999,999	118	5			2	1	2	10	9	29	15	45		
1,000,000-1,999,999	400	15		5	4	3	5	19	9	55	56	63	166	
2,000,000-2,999,999	92	5			1		1	5	1	7	4	16	52	
3,000,000-3,999,999	32	1						2		3		3	25	
4,000,000-5,999,999	29	1						1					26	
6,000,000-7,999,999	20	1						1					18	
8,000,000-9,999,999	10							1					9	
10,000,000 AND OVER	12							1					11	

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 1974-75

GROSS ESTATE SIZE	NUMBER OF ESTATES	STATE TAXABLE ESTATE SIZE (TAXABLE VALUE)												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		LESS THAN \$2,000	\$2,000 - \$4,999	\$5,000 - \$24,999	\$25,000 - \$49,999	\$50,000 - \$99,999	\$100,000 - \$249,999	\$250,000 - \$499,999	\$300,000 - \$499,999	\$500,000 - \$749,999	\$750,000 - \$999,999	\$1,000,000 AND OVER		
TOTAL, ALL ESTATES	40,956	1,247	978	14,108	9,750	2,424	5,244	5,008	501	870	365	162	299	
LESS THAN \$2,500	262	243	19											
\$ 2,500 - 4,999	457	70	387											
5,000 - 7,499	634	26	263	345										
7,500 - 9,999	874	7	61	806										
10,000 - 24,999	7,382	34	112	7,236										
25,000 - 49,999	9,799	23	61	3,587	6,128									
50,000 - 99,999	9,501	29	30	1,366	2,685	1,972	3,419							
100,000 - 149,999	4,006	61	10	360	488	256	1,042	1,789						
150,000 - 199,999	2,122	64	11	161	212	84	327	1,263						
200,000 - 249,999	1,445	178	7	84	94	46	184	852						
250,000 - 299,999	958	138	3	56	45	23	86	378	229					
300,000 - 349,999	694	89	3	34	35	13	61	184	135	140				
350,000 - 399,999	499	73	2	21	13	5	42	129	29	185				
400,000 - 449,999	362	47	4	7	17	4	13	106	14	150				
450,000 - 499,999	282	34		8	16	5	10	80	11	118				
500,000 - 599,999	395	53		16	4	4	19	93	27	93	86			
600,000 - 699,999	271	27	2	9	4	3	10	45	20	45	106			
700,000 - 799,999	181	15		6	2	8		34	10	32	65	9		
800,000 - 899,999	160	12	1		2	2	6	17	9	21	31	59		
900,000 - 999,999	86	6		1	1	5		5	7	18	17	26		
1,000,000 - 1,999,999	382	16	1	4	3	6	11	25	7	59	51	59	140	
2,000,000 - 2,999,999	92	2		1		1		5	1	6	5	6	65	
3,000,000 - 3,999,999	44		1						1	2	2	1	37	
4,000,000 - 5,999,999	37				1			2	1	1	2	1	29	
6,000,000 - 7,999,999	15												13	
8,000,000 - 9,999,999	7												7	
10,000,000 AND OVER	9											1	8	

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 1973-74

GROSS ESTATE SIZE	NUMBER OF ESTATES	INHERITANCE TAX ASSESSED														
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
		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 -199,999	\$250,000 -499,999	\$500,000 -999,999	\$1,000,000 -499,999	\$500,000 AND OVER
TOTAL, ALL ESTATES	40,048	3,553	4,947	5,581	6,444	8,150	4,620	3,004	2,288	791	397	238	35			
LESS THAN \$2,500	276	214	62													
\$ 2,500 - 4,999	435	166	177	92												
5,000 - 7,499	666	229	213	168	56											
7,500 - 9,999	918	341	182	210	185											
10,000 - 24,999	7,708	1,337	2,064	1,979	1,384	944										
25,000 - 49,999	9,614	588	1,186	1,949	2,788	2,377	705	21								
50,000 - 99,999	8,705	358	550	654	1,369	3,230	1,766	748	30							
100,000 - 149,999	3,812	124	201	207	283	798	1,114	772	313							
150,000 - 199,999	2,002	74	72	95	132	277	411	526	404	11						
200,000 - 249,999	1,402	89	108	61	70	183	182	311	348	50						
250,000 - 299,999	942	14	93	69	42	85	119	170	277	73						
300,000 - 349,999	693	8	22	60	56	65	87	95	204	93	3					
350,000 - 399,999	470	3	5	19	46	54	55	69	143	67	9					
400,000 - 449,999	383	2	6	9	14	57	46	60	107	58	24					
450,000 - 499,999	295	1	2	3	8	33	28	45	86	72	17					
500,000 - 599,999	394	1		3	4	32	47	68	93	93	53					
600,000 - 699,999	266		2		1	8	30	31	67	75	46					6
700,000 - 799,999	212	1	1	1	4	5	14	30	52	47	51					6
800,000 - 899,999	142	2		1		1	3	28	42	21	36					8
900,000 - 999,999	118						3	17	37	28	22					11
1,000,000-1,999,999	400	1		1	1	1	9	10	76	83	104					114
2,000,000-2,999,999	92		1		1		1	3	7	14	25					40
3,000,000-3,999,999	32								1	3	3					22
4,000,000-5,999,999	29									1	2					19
6,000,000-7,999,999	20								1		1					6
8,000,000-9,999,999	10									1						3
10,000,000 AND OVER	12									1	1					7

TABLE 19B-- INHERITANCE TAX ASSESSED BY GROSS ESTATE SIZE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

GROSS ESTATE SIZE	NUMBER OF ESTATES	INHERITANCE TAX ASSESSED												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		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 -199,999	\$200,000 -499,999	\$500,000 AND OVER
TOTAL, ALL ESTATES	40,956	3,298	4,924	5,588	6,706	8,518	5,027	3,336	2,244	692	357	238	28	
LESS THAN \$2,500	262	184	78											
\$ 2,500 - 4,999	457	189	167	101										
5,000 - 7,499	634	199	211	169	55									
7,500 - 9,999	874	286	201	218	169									
10,000 - 24,999	7,382	1,188	1,987	1,900	1,373	934								
25,000 - 49,999	9,799	557	1,166	1,937	2,878	2,476	765	20						
50,000 - 99,999	9,501	360	594	718	1,430	3,487	1,971	870	71					
100,000 - 149,999	4,006	127	199	196	338	768	1,212	843	323					
150,000 - 199,999	2,122	69	92	106	162	318	388	581	399	7				
200,000 - 249,999	1,445	96	103	65	92	176	195	343	343	32				
250,000 - 299,999	958	29	74	76	40	100	129	171	267	72				
300,000 - 349,999	694	2	26	64	64	52	84	129	201	69	3			
350,000 - 399,999	499	6	12	18	52	43	70	86	139	70	3			
400,000 - 449,999	362		3	9	20	61	42	61	86	70	10			
450,000 - 499,999	282	1	4	1	11	41	35	49	69	50	21			
500,000 - 599,999	395	3	6	6	13	38	47	60	84	82	56			
600,000 - 699,999	271			2	4	13	45	35	73	54	42	3		
700,000 - 799,999	181	1			3	2	22	29	47	39	29	9		
800,000 - 899,999	160	1	1	1		2	6	23	33	39	46	8		
900,000 - 999,999	86				1	2	2	12	22	24	16	7		
1,000,000-1,999,999	382			1	1	4	11	22	78	68	101	96		
2,000,000-2,999,999	92					1	1	2	6	10	19	53		
3,000,000-3,999,999	44									2	8	29	5	
4,000,000-5,999,999	37						2		1	3	2	24	5	
6,000,000-7,999,999	15											6	7	
8,000,000-9,999,999	7								2	1		3	3	
10,000,000 AND OVER	9										1		8	

TABLE 20A-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
TOTAL, ALL ESTATES	40,048	100.00	\$5,411,254,000	100.00	\$4,704,162,200	100.00	\$3,404,946,200	100.00	\$224,112,432	100.00	4.76
LESS THAN \$5,000	1,195	3.01	7,186,600	.13	3,260,900	.05	3,206,800	.13	184,390	.10	5.65
\$ 5,000 - 9,999	2,837	7.08	39,163,200	.72	21,499,600	.46	21,223,600	.62	701,995	.31	3.27
10,000 - 24,999	9,409	23.49	230,729,900	4.26	161,476,200	3.43	156,383,300	4.59	4,849,318	2.16	3.00
25,000 - 49,999	8,958	22.37	405,491,400	7.49	322,523,800	6.86	297,362,400	8.73	10,463,479	4.67	3.24
50,000 - 59,999	2,123	5.30	141,400,500	2.61	116,092,900	2.47	102,959,800	3.02	4,033,958	1.80	3.47
60,000 - 99,999	5,415	13.52	495,408,500	9.16	419,494,900	8.92	354,354,600	10.41	15,404,066	6.87	3.67
100,000 - 199,999	4,963	12.39	796,907,300	14.73	694,523,800	14.76	527,428,500	15.49	27,132,925	12.11	3.91
200,000 - 299,999	2,091	5.22	569,297,700	10.52	508,599,100	10.81	316,087,600	9.28	18,767,268	8.37	3.69
300,000 - 399,999	1,005	2.51	385,762,600	7.13	344,235,500	7.32	216,362,500	6.35	13,875,730	6.19	4.03
400,000 - 499,999	589	1.47	288,901,800	5.34	261,955,100	5.57	164,622,500	4.83	11,307,891	5.05	4.32
500,000 - 599,999	328	.82	199,055,600	3.68	180,210,500	3.83	119,258,000	3.50	8,909,142	3.98	4.94
600,000 - 699,999	240	.60	172,275,500	3.18	154,597,200	3.29	108,324,000	3.18	8,480,586	3.78	5.49
700,000 - 799,999	173	.43	141,940,200	2.62	129,397,500	2.75	82,594,000	2.43	6,588,282	2.94	5.09
800,000 - 899,999	136	.34	131,996,500	2.44	115,150,000	2.45	71,738,100	2.11	5,290,793	2.36	4.59
900,000 - 999,999	78	.19	81,764,800	1.51	73,726,000	1.57	47,807,500	1.40	3,768,695	1.68	5.11
1,000,000-1,999,999	350	.87	529,373,000	9.78	480,137,400	10.21	326,975,300	9.60	28,540,536	12.73	5.94
2,000,000-2,999,999	72	.18	196,909,600	3.64	174,442,800	3.71	120,746,300	3.55	10,747,584	4.80	6.16
3,000,000-3,999,999	29	.07	114,632,200	2.12	101,318,500	2.15	71,600,300	2.10	9,040,424	4.03	8.92
4,000,000-5,999,999	25	.06	144,213,400	2.67	123,490,500	2.63	90,047,900	2.64	10,230,224	4.56	8.28
6,000,000-7,999,999	16	.04	120,013,300	2.22	109,168,100	2.32	82,201,900	2.41	9,919,280	4.43	9.09
8,000,000-9,999,999	5	.01	46,369,300	.86	45,029,100	.96	28,298,500	.83	3,742,531	1.67	8.31
10,000,000 AND OVER	11	.03	172,461,100	3.19	163,832,800	3.48	95,262,800	2.80	12,133,335	5.41	7.41

TABLE 20B-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

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	
TOTAL, ALL ESTATES	40,956	100.00	\$5,530,806,900	100.00	\$4,788,236,400	100.00	\$3,448,740,700	100.00	\$217,979,772	100.00	4.55
LESS THAN \$5,000	1,190	2.91	7,559,400	.12	3,362,500	.06	3,305,000	.12	186,532	.08	5.55
\$ 5,000 - 9,999	2,649	6.47	35,753,600	.65	20,103,900	.42	19,908,100	.58	697,698	.32	3.47
10,000 - 24,999	9,245	22.57	231,307,800	4.18	159,335,700	3.33	155,025,900	4.50	4,835,638	2.22	3.03
25,000 - 49,999	9,350	22.83	429,030,100	7.76	336,768,700	7.03	311,451,400	9.03	11,161,035	5.12	3.31
50,000 - 59,999	2,495	6.09	165,906,900	3.00	136,733,200	2.86	121,428,700	3.52	4,903,892	2.25	3.59
60,000 - 99,999	5,627	13.74	513,262,100	9.28	433,794,100	9.06	371,316,700	10.77	16,759,062	7.69	3.86
100,000 - 199,999	5,301	12.94	850,524,300	15.38	740,818,800	15.47	560,478,300	16.25	28,690,440	13.16	3.87
200,000 - 299,999	2,133	5.21	588,935,800	10.65	518,485,000	10.83	314,831,000	9.13	18,246,095	8.37	3.52
300,000 - 399,999	1,000	2.44	390,499,200	7.06	344,344,400	7.19	202,143,900	5.86	12,661,083	5.81	3.68
400,000 - 499,999	545	1.33	265,872,300	4.81	243,087,900	5.08	142,331,700	4.13	10,485,397	4.81	4.31
500,000 - 599,999	336	.82	205,490,700	3.72	183,754,200	3.84	107,752,800	3.12	7,990,472	3.67	4.35
600,000 - 699,999	232	.57	168,314,600	3.04	150,464,500	3.14	92,864,400	2.69	7,233,615	3.32	4.81
700,000 - 799,999	167	.41	137,517,000	2.49	124,860,400	2.61	84,211,200	2.44	6,532,967	3.00	5.23
800,000 - 899,999	116	.28	107,677,400	1.95	97,767,700	2.04	62,588,600	1.81	4,592,140	2.11	4.70
900,000 - 999,999	86	.21	89,209,000	1.61	81,365,600	1.70	49,131,600	1.42	4,320,821	1.98	5.31
1,000,000-1,999,999	313	.76	474,691,800	8.58	426,647,800	8.91	284,688,400	8.25	24,992,591	11.47	5.86
2,000,000-2,999,999	79	.19	213,804,900	3.87	192,034,100	4.01	141,910,600	4.11	13,786,388	6.32	7.18
3,000,000-3,999,999	39	.10	153,077,500	2.77	134,305,300	2.80	100,687,700	2.92	11,289,609	5.18	8.41
4,000,000-5,999,999	28	.07	144,536,400	2.61	134,367,800	2.81	94,224,900	2.73	9,535,886	4.37	7.10
6,000,000-7,999,999	13	.03	93,378,700	1.69	86,585,000	1.81	66,306,200	1.92	6,250,877	2.87	7.22
8,000,000-9,999,999	3	.01	28,698,000	.52	26,760,100	.56	18,103,200	.52	968,875	.44	3.62
10,000,000 AND OVER	9	.02	235,759,400	4.26	212,489,700	4.44	144,050,400	4.18	11,858,659	5.44	5.58

TABLE 21A-- INHERITANCE TAX ASSESSED BY SIZE OF CLFAK MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

SIZE OF CLEAR MARKET VALUE	INHERITANCE TAX ASSESSED													
	NUMBER OF ESTATES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		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 -999,999	\$1,000,000 AND OVER
TOTAL, ALL ESTATES	40,048	3,553	4,947	5,581	6,444	8,150	4,620	3,004	2,288	791	397	238	35	
LESS THAN \$2,500	517	318	196	1	2									
\$ 2,500 - 4,999	678	191	242	245										
5,000 - 7,499	1,314	647	219	240	208									
7,500 - 9,999	1,523	361	578	345	238	1								
10,000 - 24,999	9,409	1,176	2,270	2,689	1,809	1,464	1							
25,000 - 49,999	8,958	345	688	1,246	2,972	2,643	1,001	63						
50,000 - 99,999	7,538	249	343	402	728	2,946	1,877	917	76					
100,000 - 149,999	3,215	100	148	163	197	475	975	767	390					
150,000 - 199,999	1,748	72	73	61	97	220	277	520	409	19				
200,000 - 249,999	1,266	79	123	52	59	147	130	245	356	75				
250,000 - 299,999	825	9	50	84	28	77	103	123	273	77	1			
300,000 - 349,999	612	1	13	35	60	42	82	78	191	105	5			
350,000 - 399,999	393	2	1	11	32	47	37	57	132	58	16			
400,000 - 449,999	339	1	2	3	9	44	38	61	85	71	25			
450,000 - 499,999	250			2	3	25	25	39	60	73	23			
500,000 - 599,999	328			2	2	12	37	52	76	89	58			
600,000 - 699,999	240					1	20	25	70	59	56	9		
700,000 - 799,999	173	1				3	7	23	48	39	44	8		
800,000 - 899,999	136	1					3	21	42	27	33	9		
900,000 - 999,999	78						2	9	17	19	20	11		
1,000,000-1,999,999	350		1	1		1	4	4	60	67	99	113		
2,000,000-2,999,999	72				1		1		1	9	12	48		
3,000,000-3,999,999	29								1	1	3	18	6	
4,000,000-5,999,999	25									2	1	14	8	
6,000,000-7,999,999	16								1			5	10	
8,000,000-9,999,999	5											1	4	
10,000,000 AND OVER	11									1	1	2	7	

TABLE 21B-- INHERITANCE TAX ASSESSED BY SIZE OF CLEAR MARKET VALUE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1974-75

SIZE OF CLEAR MARKET VALUE	NUMBER OF ESTATES	INHERITANCE TAX ASSESSED												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		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	
TOTAL, ALL ESTATES	40,956	3,298	4,924	5,588	6,706	8,518	5,027	3,336	2,244	692	357	238	28	
LESS THAN \$2,500	446	278	167	1										
\$ 2,500 - 4,999	744	221	267	256										
5,000 - 7,499	1,229	555	224	245	204	1								
7,500 - 9,999	1,420	316	517	332	254	1								
10,000 - 24,999	9,245	1,057	2,272	2,636	1,798	1,481	1							
25,000 - 49,999	9,350	358	661	1,283	3,095	2,811	1,084	58						
50,000 - 99,999	8,122	240	396	394	747	3,095	2,091	1,056	103					
100,000 - 149,999	3,498	106	159	158	235	494	1,077	852	417					
150,000 - 199,999	1,803	62	71	84	137	227	226	564	413	19				
200,000 - 249,999	1,303	86	109	57	82	136	144	291	347	51				
250,000 - 299,999	830	14	54	78	32	71	111	127	264	79				
300,000 - 349,999	574	2	19	47	44	41	77	81	182	79	4			
350,000 - 399,999	426		3	7	53	53	52	76	103	69	8			
400,000 - 449,999	305			5	10	46	45	55	65	60	19			
450,000 - 499,999	240		2		6	31	24	32	59	56	30			
500,000 - 599,999	336	2	2	4	5	23	46	47	81	72	53	1		
600,000 - 699,999	232			1	1	5	30	34	55	61	37	8		
700,000 - 799,999	167	1			2		6	24	45	32	50	7		
800,000 - 899,999	116		1				4	19	25	34	24	9		
900,000 - 999,999	86				1		2	10	26	14	21	12		
1,000,000-1,999,999	313					1	4	8	55	59	88	98		
2,000,000-2,999,999	79					1	1	2	2	4	15	54		
3,000,000-3,999,999	39						1	1		1	5	26	6	
4,000,000-5,999,999	28						1	1	1	1	2	17	6	
6,000,000-7,999,999	13								1		5	7	1	
8,000,000-9,999,999	3									1	1	1		
10,000,000 AND OVER	9										1	8		

TABLE 22A-- ESTATE VALUES, INHERITANCE TAX ASSESSED BY STATE TAXABLE ESTATE SIZE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

STATE TAXABLE ESTATE SIZE (TAXABLE VALUE)	TOTAL, ALL ESTATES		GRASS 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	
TOTAL, ALL ESTATES	40,048	100.00	\$5,411,254,000	100.00	\$4,704,162,200	100.00	\$3,404,946,200	100.00	\$224,112,432	100.00	6.58
\$ 0 - 99 <sup>a/</sup>	728	1.82	267,611,900	4.93	246,690,600	5.24	3,800,000	.11	1,495,102	.68	6.49
100 - 4,999	1,419	3.54	29,112,200	.54	22,924,000	.49	25,670,300	.75	246,487	.11	3.26
5,000 - 9,999	3,389	8.46	82,791,600	1.53	58,757,300	1.19	186,539,400	5.48	837,077	.37	2.95
10,000 - 24,999	10,978	27.41	412,051,400	7.61	314,806,200	6.69	332,815,400	9.78	5,498,856	2.45	2.95
25,000 - 49,999	9,313	23.25	556,694,500	10.29	455,365,600	9.68	115,8125,700	3.38	11,659,420	5.20	3.50
50,000 - 99,999	2,105	5.26	184,405,800	3.41	155,928,800	3.31	380,408,600	11.17	4,496,141	2.01	3.91
100,000 - 199,999	4,944	12.35	560,733,300	10.36	484,980,700	10.31	553,019,300	16.24	16,883,051	7.53	4.44
200,000 - 299,999	3,989	9.96	823,020,300	15.21	719,638,600	15.30	320,753,500	9.42	29,280,471	13.07	5.29
300,000 - 399,999	1,321	3.30	465,522,200	8.60	418,934,100	8.91	212,929,500	6.25	19,876,664	8.87	6.20
400,000 - 499,999	619	1.55	306,637,500	5.67	270,871,300	5.76	156,826,900	4.61	14,268,940	6.37	6.70
500,000 - 599,999	352	.88	232,284,400	4.29	212,323,100	4.51	111,656,300	3.28	11,556,074	5.16	7.37
600,000 - 699,999	203	.51	144,508,700	2.67	132,067,600	2.81	99,947,000	2.94	8,717,119	3.89	7.81
700,000 - 799,999	155	.39	129,651,000	2.40	117,423,600	2.50	71,471,200	2.10	8,279,251	3.69	8.28
800,000 - 899,999	95	.24	96,820,200	1.79	88,181,100	1.87	69,856,100	2.05	5,964,786	2.66	8.35
900,000 - 999,999	82	.20	95,644,900	1.77	85,704,300	1.82	46,517,200	1.37	5,604,674	2.50	8.02
1,000,000-1,999,999	49	.12	67,413,000	1.25	60,512,000	1.29	279,754,000	8.22	3,613,660	1.61	7.77
2,000,000-2,999,999	204	.51	359,540,900	6.64	319,961,900	6.80	94,545,100	2.78	25,647,135	11.44	9.17
3,000,000-3,999,999	40	.10	130,504,600	2.41	113,055,700	2.40	82,489,600	2.42	8,571,840	3.82	9.07
4,000,000-4,999,999	24	.06	133,410,000	2.47	119,943,800	2.55	92,404,900	2.71	10,001,368	4.46	12.12
5,000,000-5,999,999	19	.05	128,061,200	2.37	117,254,200	2.49	89,263,700	2.62	9,941,790	4.44	10.76
6,000,000-6,999,999	13	.03	110,135,300	2.04	102,748,100	2.18	8,256,500	.24	10,183,434	4.54	11.41
7,000,000-7,999,999	1	.01	8,603,900	.16	8,362,500	.18	70,896,000	2.08	1,054,778	.47	12.78
8,000,000-8,999,999	6	.01	86,095,200	1.59	80,726,900	1.72	10,434,314	2.08	10,434,314	4.66	14.72

<sup>a/</sup>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 1974-75

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	
\$ 0 - 99	797	1.94	278,515,500	5.03	254,818,100	5.32	3,898,900	.11	903,872	.40	8.73
100 - 4,999	1,428	3.49	39,022,700	.71	29,726,200	.62	3,898,900	.11	340,205	.16	3.59
5,000 - 9,999	3,191	7.79	85,316,900	1.54	60,587,000	1.27	24,180,000	.70	866,854	.40	3.00
10,000 - 24,999	10,917	26.66	423,541,800	7.66	323,298,100	6.75	186,458,200	5.41	5,594,096	2.57	3.54
25,000 - 49,999	9,750	23.81	584,641,700	10.57	477,833,700	9.98	348,433,600	10.10	12,319,171	5.65	4.11
50,000 - 99,999	2,424	5.92	212,798,900	3.85	176,852,000	3.69	132,719,000	3.85	5,455,936	2.50	4.59
100,000 - 199,999	5,244	12.80	617,468,300	11.16	522,451,200	10.91	403,642,000	11.70	18,528,532	8.50	5.26
200,000 - 299,999	4,229	10.33	863,298,700	15.61	758,678,100	15.84	595,042,300	16.96	30,799,298	14.13	6.03
300,000 - 399,999	1,280	3.13	446,443,900	8.07	395,397,600	8.26	310,291,000	9.00	18,721,534	8.59	6.82
400,000 - 499,999	568	1.39	286,540,600	5.18	259,515,800	5.42	194,905,000	5.65	13,302,202	6.10	7.72
500,000 - 599,999	302	.74	184,609,600	3.34	170,217,500	3.55	134,038,000	3.89	10,347,504	4.75	7.85
600,000 - 699,999	181	.44	132,244,900	2.39	120,934,100	2.53	98,477,200	2.85	7,728,487	3.55	8.19
700,000 - 799,999	132	.32	119,104,800	2.15	101,478,800	2.12	84,911,200	2.46	6,957,679	3.19	8.15
800,000 - 899,999	104	.25	104,902,600	1.90	95,168,700	1.99	77,997,000	2.26	6,358,178	2.92	8.55
900,000 - 999,999	59	.14	62,527,400	1.13	58,345,100	1.22	50,005,400	1.45	4,276,965	1.96	9.02
1,000,000 - 1,999,999	51	.12	79,442,100	1.44	72,380,100	1.51	48,191,800	1.40	4,348,703	2.00	9.08
2,000,000 - 2,999,999	182	.44	340,443,900	6.16	299,604,600	6.26	250,062,800	7.25	22,718,143	10.42	9.81
3,000,000 - 3,999,999	56	.14	167,510,100	3.03	152,596,900	3.19	134,833,500	3.91	13,223,605	6.07	10.76
4,000,000 - 4,999,999	28	.07	144,878,500	2.62	135,811,700	2.84	96,416,100	2.80	10,369,987	4.76	9.76
5,000,000 - 5,999,999	18	.04	106,874,800	1.93	98,584,800	2.06	88,619,800	2.57	8,651,472	3.97	9.59
6,000,000 - 6,999,999	7	.02	52,034,100	.94	48,026,900	1.00	47,117,500	1.37	4,519,175	2.07	4.67
7,000,000 - 7,999,999	1	.01	9,641,900	.17	8,599,700	.18	8,585,700	.25	401,170	.18	8.04
8,000,000 - 8,999,999	7	.02	189,003,200	3.42	167,330,500	3.49	139,914,700	4.06	11,247,004	5.16	6.32
9,000,000 - 9,999,999	40,956	100.00	\$5,530,806,900	100.00	\$4,788,236,400	100.00	\$3,448,740,700	100.00	\$217,979,772	100.00	6.32

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

b/ In 1974-75 the taxable value of the estate in this category was considerably reduced due to the allowance of a sizeable marital exemption and numerous specific exemptions, resulting in a tax noticeably smaller than for the estate in the same category for 1973-74 (shown in Table 22A).

c/ Although the estates in this category for 1974-75 had much higher estate values than those in the same category for 1973-74 (shown in Table 22A), the amounts of inheritance tax assessed during the two years were relatively close due to the differences in estate distributions. Larger portions of estates passed to the surviving spouse tax-free under the marital exemption and a greater number of estate beneficiaries, who were entitled to a greater number of specific exemptions, received more tax-exempt property in 1974-75 than in 1973-74.

TABLE 23A-- INHERITANCE TAX ASSESSED BY STATE TAXABLE ESTATE SIZE  
 TAXABLE ESTATES FOR WHICH INHERITANCE TAX REPORTS APPROVED, FISCAL YEAR 1973-74

STATE TAXABLE ESTATE SIZE (TAXABLE VALUE)	INHERITANCE TAX ASSESSED												
	NUMBER OF ESTATES	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	40,048	3,553	4,947	5,581	6,444	8,150	4,620	3,004	2,288	791	397	238	35
LESS THAN \$2,500 <sup>a/</sup>	1,367	523	406	136	119	91	44	27	14	4	1	2	
\$ 2,500 - 4,999	780	202	285	286	2	1	4						
5,000 - 7,499	1,572	802	240	286	239	3	1		1				
7,500 - 9,999	1,817	435	726	382	271	3							
10,000 - 24,999	10,978	1,441	2,913	3,065	1,943	8	7	2	2				
25,000 - 49,999	9,313	107	337	1,338	3,429	2,894	1,131	75	2				
50,000 - 99,999	7,049	34	28	78	415	3,299	2,083	1,019	92	1			
100,000 - 149,999	2,660	4	6	5	17	210	1,119	851	446	1			
150,000 - 199,999	1,329	3	2	3	6	35	173	642	442	1			
200,000 - 249,999	785	2	2	1	1	7	35	256	397	84			
250,000 - 299,999	536		1	1	1	4	13	77	348	91	1		
300,000 - 349,999	363		1	1	1	2	4	23	210	114	7		
350,000 - 399,999	256					1	2	14	156	63	20		
400,000 - 449,999	196					1	1	6	76	83	29		
450,000 - 499,999	156					1	1	5	34	90	26		
500,000 - 599,999	203						1		35	101	66		
600,000 - 699,999	155							1	18	65	58	13	
700,000 - 799,999	95								8	29	49	9	
800,000 - 899,999	82							1	5	20	40	16	
900,000 - 999,999	49								2	10	29	8	
1,000,000-1,999,999	204									13	66	125	
2,000,000-2,999,999	40										2	38	7
3,000,000-3,999,999	24											17	10
4,000,000-5,999,999	19									1		8	11
6,000,000-7,999,999	13											2	1
8,000,000-9,999,999	1												1
10,000,000 AND OVER	6												6

<sup>a/</sup>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 1974-75

STATE TAXABLE ESTATE SIZE (TAXABLE VALUE)	INHERITANCE TAX ASSESSED												
	NUMBER OF ESTATES	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	40,956	3,298	4,924	5,588	6,706	8,518	5,027	3,336	2,244	692	357	238	28
LESS THAN \$2,500 <sup>a/</sup>	1,381	499	398	163	125	92	63	29	11	1			
\$ 2,500 - 4,999	844	242	299	299	1	2	1						
5,000 - 7,499	1,490	717	239	285	236	7	5	1					
7,500 - 9,999	1,701	397	641	346	305	8	4						
10,000 - 24,999	10,917	1,338	2,919	3,026	1,966	1,651	10	3	4				
25,000 - 49,999	9,750	92	391	1,395	3,568	3,023	1,213	63	5				
50,000 - 99,999	7,668	11	29	61	471	3,483	2,302	1,189	120	1			
100,000 - 149,999	2,868	2	5	7	19	208	1,219	950	458				
150,000 - 199,999	1,361		1	4	9	28	149	684	464	22			
200,000 - 249,999	779		2		2	7	35	278	397	58			
250,000 - 299,999	501			1	2	7	15	85	299	92			
300,000 - 349,999	339			1	1	1	3	28	213	88			
350,000 - 399,999	229				1	1	5	18	118	73			
400,000 - 449,999	178						2	6	67	26			
450,000 - 499,999	124								35	30			
500,000 - 599,999	181						1	1	31	60			
600,000 - 699,999	132								13	43			
700,000 - 799,999	104							1	5	57			
800,000 - 899,999	59								18	28			
900,000 - 999,999	51								2	27			
1,000,000-1,999,999	182								2	9			
2,000,000-2,999,999	56									1			
3,000,000-3,999,999	28									6			
4,000,000-5,999,999	18									1			
6,000,000-7,999,999	7												
8,000,000-9,999,999	1												
10,000,000 AND OVER	7												

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