

Reporting Characteristics

**Form 706
Estate Tax Returns
for 1972**

Filed during 1973

Department of the Treasury
Internal Revenue Service

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

February 1975

Contents

		Page
Introduction		3
General		3
Scope of the Study		3
Filing Requirements		3
Highlights of the Data		4
Description of the Sample and Processing of the Data		5
Table	Line	
1		Returns Filed by Type of Preparer, by Revision Date of Form Used 6
2		Returns Filed by Months Return Filed after Death by Requests for Extensions to file the Return 7
3		Returns Filed by Section of the IRS Code under which Requests for Extensions to pay the Tax Liability were made, by Requests for Extensions to pay the Tax Liability 8
4		Returns Filed by Number of Lines used for Type of Designation under Executors, Administrators (including Ancillary Executors and Administrators), or Persons in Possession of Property 9
5		Comparison of Signatures of Attorney as Preparer and Signatures of Preparer Lines 10
6	1	Returns Filed by Size of Total Gross Estate, by Testate Status Items 11
6a	1	Returns Filed by Size of Total Gross Estate, by Payment Status 12
7		Returns Filed by Age and Marital Status of Decedent, by Testate Status Items. 13
8		Returns Filed by Presence or Absence of Check in Box for Question "Has a Prior Estate Tax Return been Filed, Have any Estate Tax Payments been Made, Etc." by Type of Explanation Attached 14
9		Returns Filed with Marketable U.S. Treasury Bond Notation 15
10	1	Returns Filed by Size of Total Gross Estate, by Age of Decedent 16
11	1, 5	Returns Filed by Size of Total Gross Estate, by Size of Taxable Estate 17
12	1, 8	Returns Filed by Size of Total Gross Estate, by Size of Gross Estate Tax Less State Death Tax Credits 18
13	1, 13	Returns Filed by Size of Total Gross Estate, by Size of Net Estate Tax Payable 19
14	1, 8, 13	Returns Filed by Size of Total Gross Estate, by Marital Status, by Size of Net or Gross Estate Tax Payable 20
14a	1	Nontaxable Returns Filed by Size of Total Gross Estate with Marital and Charitable Deductions 21
15	8, 13	Returns Filed by Size of Estate Tax Payment by Marital Deduction 22
15a	8, 13	Returns Filed by Size of Estate Tax Payment, by Charitable Deduction Reported in Recapitulation Section 23
16	1	Returns Filed by Size of Total Gross Estate and Number of Beneficiaries Listed on Return by Type of Beneficiary Listed 24
17		Returns Filed with Entries in Schedule O (Credit for Foreign Death Taxes), and Forms 706CE Status 25
18		Returns Filed with Entries on Lines 2, 4, 6, 7, 9, 11, 12, and 13, of Page 1 25
19	1	Returns Filed by Size of Total Gross Estate and Age of Decedent by States in Which Decedent was Born 26
20		Returns Filed by Number of Beneficiaries Listed (Item 10) by Presence or Absence of Social Security Numbers for the Beneficiaries Listed on the Return 27
21		Returns Filed with and without Alternate Valuation Box Checked (Page 2, Item 11), Method of Valuation on Recapitulation (Page 3) and Deductions Section of the Recapitulation, Etc. (Lines 8, 11 and 12) 28

Table	Line		Page
22		Returns Filed with Schedules by Adequacy of Space and Use of Continuation Sheets	29, 30
22a	1	Returns Filed with Schedules by Size of Total Gross Estate Under and Over \$300,000	31
23		Returns Filed with Types of Entries on Schedule A — Real Estate	32
24		Returns Filed with Entries on Schedule D — Insurance on Decedent's Life	32
25		Returns Filed with Entries on Schedule E — Jointly Owned Property, Question 1	33
26		Returns Filed with Entries on the Schedule F — Other Miscellaneous Property, Questions 3, 4, and 5	34
27		Returns Filed with Entries on the Schedule G — Transfers During Decedent's Life, Question 4	35
28		Returns Filed with Entries on the Schedule H — Powers of Appointment, Questions 1a, 2a, and 3	36
29		Returns Filed with Entries on the Schedule J — Executors' Commissions and Attorneys' Fees	37
30		Returns Filed with Entries on the Schedule L — Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims	38
31		Returns Filed with Entries on the Schedule M — Bequests, Etc., to Surviving Spouse, Question 1a	38
32		Returns Filed with Entries on the Schedule O — Credit for Foreign Death Taxes; Schedule P — Credit for Tax on Prior Transfers	39
Appendix A, B		Number of Forms 706 in the Population and Sample, and Weighting Factors	40
		Copies of the Forms 706 (1972 Complete Set, and Page 1 of 1971, 1966 and 1963 Revisions of the Form 706)	41-59
		Copy of the Checksheet.	60-71
		Map of Internal Revenue Regions and Districts	72

Introduction

General

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

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

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

<u>Income Year or Calendar Quarter</u>	<u>Form</u>
1954	1040
1955	1040A
1956	1120
1957	1065
1958	1040A
1958	1120S
1959	1040W
1960	1040
.....	with Schedule C or F
1961	1040
.....	with Schedules B and C
1962 (filed for 2nd Quarter)	941
1962	W-2
1963 (filed for 2nd Quarter)	720
1964 (filed for 4th Quarter)	942
1964	943
1965	1041
1966	1040
.....	and Schedules B, C, D and F
1968	1120

<u>Income year or calendar quarter—continued</u>	<u>Form</u>
1969	1040
.....	and Schedules
1971 (filed for 2nd Quarter)	941/941E
1972	706
1973 ¹	990/990Pr

¹ Scheduled for release in 1975

Scope of the Study

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

Filing Requirements

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

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

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

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

HIGHLIGHTS OF THE DATA

Payment Status and Size of Total Gross Estate

Of the 180,350 returns filed during 1973, sample estimates indicate that 157,210 had a total gross estate of

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

Forms 706 Used and Preparer Status

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

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

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

Timeliness of Filing

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

Requests for Extension to Pay the Tax Liability

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

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

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

under which requests for extensions to file the returns had been made.

Decedents Dying Testate

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

Marital Status of Decedent and Beneficiaries Listed on the Return

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

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

Charitable Contributions

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

Use of Schedules

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

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

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

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

Nonsampling Aspects of the Quality of the Data

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

DESCRIPTION OF THE SAMPLE AND PROCESSING THE DATA

The Sample

Estimates in this study were derived from a systematic subsample taken from the Statistics of Income

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

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

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

Processing the Data

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

Notes to the tables

(*) Less than 0.05 percent.

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

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

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

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

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

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

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

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

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

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

(All figures are estimates based on samples)

Age and Marital Status of decedent	Total, U.S.	Testate Box Checked			Testate Box Not Checked		
		Total	Will Attached	Will Not Attached	Total	Executor/trix name in designation	Executor/trix name not in designation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Numbers							
All returns filed.....	180,350	130,867	115,325	15,539	49,483	17,030	32,454
Under 40, Total.....	2,595	1,226	1,118	(1)	1,368	248	1,121
Married.....	2,100	1,088	1,036	(1)	1,012	222	790
Widow or Widower.....	(1)	(1)	(1)	(1)	(1)	-	(1)
Single.....	258	(1)	(1)	(1)	(1)	(1)	(1)
Legally Separated.....	-	-	-	-	-	-	-
Divorced.....	(1)	(1)	(1)	-	-	-	(1)
Marital Status not shown.....	-	-	-	-	-	-	-
40-49, Total.....	6,524	3,609	3,016	593	2,915	493	2,421
Married.....	5,040	2,734	2,311	423	3,06	363	1,942
Widow or Widower.....	406	309	231	(1)	(1)	(1)	(1)
Single.....	510	227	(1)	(1)	284	(1)	253
Legally Separated.....	(1)	-	-	-	(1)	(1)	-
Divorced.....	417	278	263	(1)	(1)	(1)	(1)
Marital Status not shown.....	(1)	(1)	(1)	-	(1)	(1)	(1)
50-59, Total.....	18,558	12,118	10,375	1,743	6,440	1,618	4,823
Married.....	15,280	9,918	8,603	1,315	5,362	1,381	3,981
Widow or Widower.....	1,434	1,073	913	(1)	362	(1)	233
Single.....	1,103	654	484	(1)	449	(1)	403
Legally Separated.....	-	-	-	-	-	-	-
Divorced.....	705	468	371	(1)	237	(1)	200
Marital Status not shown.....	(1)	(1)	(1)	-	(1)	(1)	(1)
60-69, Total.....	38,328	27,499	23,739	3,761	10,830	3,283	7,548
Married.....	27,519	19,666	16,885	2,781	7,853	2,344	5,509
Widow or Widower.....	6,649	5,132	4,451	681	1,517	538	929
Single.....	2,523	1,449	1,305	(1)	1,074	243	831
Legally Separated.....	(1)	(1)	(1)	-	(1)	-	(1)
Divorced.....	1,422	1,066	938	(1)	356	(1)	253
Marital Status not shown.....	(1)	(1)	(1)	(1)	(1)	(1)	-
70 & over, Total.....	107,426	82,061	73,345	8,716	25,365	10,274	15,090
Married.....	45,419	33,366	29,859	3,507	12,053	4,203	7,850
Widow or Widower.....	49,763	39,866	35,491	4,374	9,898	4,824	5,073
Single.....	9,546	7,003	6,328	675	2,543	959	1,584
Legally Separated.....	(1)	(1)	(1)	-	(1)	(1)	-
Divorced.....	2,145	1,532	1,450	(1)	613	200	443
Marital Status not shown.....	480	227	(1)	(1)	253	(1)	(1)
Age Not Shown, Total.....	6,919	4,354	3,735	618	2,565	1,114	1,451
Married.....	2,747	1,834	1,576	258	913	325	589
Widow or Widower.....	2,392	1,588	1,340	248	805	386	418
Single.....	686	448	433	(1)	238	(1)	212
Legally Separated.....	-	-	-	-	-	-	-
Divorced.....	278	(1)	(1)	(1)	(1)	(1)	(1)
Marital Status not shown.....	815	314	242	(1)	501	320	200

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

*Illustrative Question in Form Revised in 1972

Has a prior estate tax return been filed, have any prior estate tax payments been made, or have certain marketable United States Treasury bonds been redeemed as explained in General Instruction E in the separate instructions? . . . If "Yes," attach explanation.

☐ Yes ☐ No

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

*See illustrative question in Table 8.

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

(All figures are estimates based on samples)

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

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

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

(All figures are estimates based on samples)

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

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

(All tables are estimates based on samples)

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

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

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

(All figures are estimates based on samples)

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

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

¹No attempt was made to break out Community Property.

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

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

(All figures are estimates based on samples)

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

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

*In Revenue processing, the Line 10 entry is compared with the Schedule O entry and computations, and if errors are found, the Line 10 entry is flagged.

**Obsolete Forms 706 may have contributed to some of these changes.

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All percents are estimates based on sample figures)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

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

(All figures are estimates based on samples)

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

1972 FORM 706 RETURNS FILED DURING 1973

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

(All figures are estimates based on samples)

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

THIS PAGE IS INTENTIONALLY BLANK.

Appendix

1972 FORM 706 RETURNS FILED DURING 1973

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

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

Table B.--COEFFICIENT OF VARIATION¹ OF ESTIMATED NUMBER OF RETURNS

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

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

United States Estate Tax Return

Estate of citizen or resident of the United States

IRS use only
Date received

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

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

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

Attorneys representing the estate, if any		Telephone number
Name	Address (Number and street, city, State, and ZIP code)	

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

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

(Signature of attorney if he prepared the return)

(Date)

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

Case number

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

Computation of Tax

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

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

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

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

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

(Date)

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

(Address)

(Date)

Estate of:

General Information

- | | |
|--|--|
| 1 Address of decedent at time of death (Number and street, city, State, and ZIP code) | |
| 2 Place of death, if different than decedent's address (e.g., name of hospital) | |
| 3 Cause of death | 4 Length of last illness |
| 5 Decedent's physicians | |
| Name | Address (Number and street, city, State, and ZIP code) |
| | |
| 6 Date and place of birth | |
| 7 Decedent's business or occupation. If retired check here ☐ and state decedent's former business or occupation. | |
| 8 Marital status of decedent at time of death | |
| ☐ Married—Date of marriage to surviving spouse _____
—Domicile at time of marriage _____ | |
| ☐ Widow or widower—Name and date of death of deceased spouse _____ | |
| ☐ Single | |
| ☐ Legally separated—Name of legally separated spouse _____ | |
| ☐ Divorced—Date divorce decree became final _____ | |

- 9 Did the executor, administrator, or person in possession of property who is required to file the return make a diligent and careful search for property of every kind left by the decedent for whose estate this return is filed? ☐ Yes ☐ No
- 10 Individuals who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule N or any heir receiving less than \$1,000)

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

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

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

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

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

Name	Social security number	Age	Relationship to decedent	Amount
Surviving spouse			X X X X X X X	
Others				

[illegible]

Alternate Valuation

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

- 11 An election to have the gross estate of the decedent valued as of the alternate date or dates is made by entering a checkmark in the box set forth below.
- ☐ The executor elects to have the gross estate of this decedent valued in accordance with values as of a date or dates subsequent to the decedent's death as authorized by section 2032 of the Code.

Estate of:

Recapitulation

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

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

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

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

Estate of:

SCHEDULE A—Real Estate*(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)*

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

Schedule A—Page 4

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

Estate of: _____

SCHEDULE C—Mortgages, Notes, and Cash

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

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

Schedule C—Page 6

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

Estate of:

SCHEDULE E—Jointly Owned Property

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

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

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

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

Schedule E—Page 8

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

Estate of:

SCHEDULE H—Powers of Appointment

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

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

SCHEDULE I—Annuities

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

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

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

Schedules H and I—Page 11

Estate of:

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

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

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

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

Schedule J—Page 12

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

Estate of:

SCHEDULE K—Debts of Decedent and Mortgages and Liens

Item number	Debts of Decedent—Creditor and nature of claim, and allowable death taxes	Amount
1		

TOTAL (Also enter under the Recapitulation, page 3.)

Item number	Mortgages and Liens—Description	Amount
1		

TOTAL (Also enter under the Recapitulation, page 3.)

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

Item number	Net losses during administration (Note: Do not deduct losses claimed in a Federal income tax return.)	Amount
1		

TOTAL (Also enter under the Recapitulation, page 3.)

Item number	Expenses incurred in administering property not subject to claims (Indicate whether estimated, agreed upon, or paid.)	Amount
1		

TOTAL (Also enter under the Recapitulation, page 3.)

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

Schedules K and L—Page 13

Estate of:

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

If the decedent died testate, the person or persons filing return must answer the following questions. Only question 1c need be answered if the decedent died intestate. If the answer to any question is "Yes," full details must be submitted under this schedule.

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

Item number	Description of property interests passing to surviving spouse	Value
1		
Total		
Less: (a) Federal estate tax payable out of above-listed property interests		
(b) Other death taxes payable out of above-listed property interests		
Total of items (a) and (b)		
Net value of above-listed property interests (Also enter under the Recapitulation, page 3.)		

Schedule M—Page 14

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

Estate of: _____

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

If the transfer was made by will—

(a) Has any action been instituted to have interpreted or to contest the will or any provision thereof affecting the charitable deductions claimed in this schedule?

If "Yes," full details must be submitted under this schedule.

Yes No

(b) According to the information and belief of the person or persons filing the return, is any such action designed or contemplated?

If "Yes," full details must be submitted under this schedule.

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

Total

Less: (a) Federal estate tax payable out of above-listed property interests

(b) Other death taxes payable out of above-listed property interests

Total of items (a) and (b)

Net value of above-listed property interests (Also enter under the Recapitulation, page 3.)

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

Schedule N—Page 15

Estate of:

SCHEDULE O—Credit for Foreign Death Taxes

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

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

The credit computed on this sheet is for

(Name of death tax or taxes)

imposed in

(Name of country)

Credit is computed under the

(Insert "treaty" or "statute")

Citizenship (Nationality) of decedent at time of death

Computation of the Credit

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

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

SCHEDULE P—Credit for Tax on Prior Transfers

Name of transferor

Date of transferor's death

Transferor's residence at time of death

Computation of the Credit**PART I—Transferor's Tax on Prior Transfers**

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

PART II—Transferee's Tax on Prior Transfers

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

PART III—Credit Allowable

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

Schedules O and P—Page 16

U.S. GOVERNMENT PRINTING OFFICE: 1972—O-458-532

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

United States Estate Tax Return

Estate of citizen or resident of the United States

 IRS use only
Date received

Estate of:

Date of death

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

Decedent's social security number

Executors and administrators (including ancillary executors and administrators)

Estate employer identification number

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

Attorneys representing the estate

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

Name and location of court where will probated or estate administered

Case number

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

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

Part I

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

Part II

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

Part III

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

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

(Signature of executor or administrator)

(Date)

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

(Address)

(Date)

Declaration By Attorney—

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

(Signature of attorney who prepared the return)

(Date)

FORM **706**
(Rev. Jan. 1966)
U. S. TREASURY
DEPARTMENT
Internal Revenue
Service

UNITED STATES**ESTATE TAX RETURN**

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

**DO NOT WRITE IN
SPACE BELOW**

Date received

Decedent's first name and middle initial		Decedent's last name	
Decedent's social security number		Employer identification number for estate	
Date of death		Citizenship (nationality) at time of death	
Residence (domicile) at time of death			
Did the decedent die testate? ☐ Yes ☐ No		Were letters testamentary or of administration granted for this estate? ☐ Yes ☐ No	
		Date granted	
Case No.	Name of court		Location of court
To whom granted? (Designate whether executor, executrix, administrator, or administratrix. Explain if different from the person or persons filing return)			

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

COMPUTATION OF TAX
(See instructions on page 38)

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

PART I

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

PART II

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

(SPACE FOR USE OF INTERNAL REVENUE SERVICE)

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

DETERMINATION BY INTERNAL REVENUE SERVICE

↓ FORM 706 (Rev. Sept. 1963) U. S. TREASURY DEPARTMENT Internal Revenue Service	UNITED STATES ESTATE TAX RETURN Estates of nonresidents not citizens of the United States may generally file on Form 706NA instead of this form. For details see page 39.	DO NOT WRITE IN SPACE BELOW Date received _____
Decedent's name _____	Date of death _____	
	Social Security Number _____	
Residence (domicile) at time of death _____	Employer Identification No., if any _____	
	Citizenship (nationality) at time of death _____	
Did the decedent die testate? ☐ Yes ☐ No	Were letters testamentary or of administration granted for this estate? ☐ Yes ☐ No	Date granted _____
Case No. _____	Name of court _____	Location of court _____
To whom granted? (Designate whether executor, executrix, administrator, or administratrix. Explain if different from the person or persons filing return) _____		
NAME	DESIGNATION	ADDRESS (Number, street, city, State, and Postal ZIP code)

COMPUTATION OF TAX
(See instructions on page 38)

Taxable estate (Item 5, Schedule P, or Item 9, Schedule Q, whichever is applicable)	\$
PART I	
1. Gross estate tax (use table A, page 40)	\$
2. Credit for State death taxes (use Table B, page 40)	\$
3. Gross estate tax less credit for State death taxes (item 1 minus item 2). This is the net amount payable unless credit for Federal gift taxes, tax on prior transfers, or foreign death taxes is claimed in Part II.	\$
PART II	
4. Credit for Federal gift taxes	\$
5. Credit for tax on prior transfers	\$
6. Credit for foreign death taxes	\$
7. Total of credits under Part II (total of items 4, 5, and 6)	\$
8. Net estate tax payable (item 3 minus item 7)	\$

(SPACE FOR USE OF INTERNAL REVENUE SERVICE)

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

DETERMINATION BY INTERNAL REVENUE SERVICE

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

Document Locator Number - (Information Item)					Form 706--Cont.	Card 1 Column
District Code	Tax Class and Document Code	Control Date	Block Control	Serial Number		
Form 706						Card 1 Column
1. Serial number	No 33			1-5		
2. Card number.....	1 ☒			6		
3. Revision date of return (upper left corner, Page 1)						
a. September 1972.....	0 ☐					
b. July 1971.....	1 ☐					
c. January 1966.....	2 ☐			7		
d. September 1963.....	3 ☐					
e. Revised prior to 1963.....	4 ☐					
4. Sample size - Total Gross Estate (page 1, Part I, line 1)						
a. Under \$300,000 and over.....	0 ☐			8		
b. \$300,000 and over.....	1 ☐					
5. Is an overlay for the "Computation of Tax" section attached to Page 1 of the return?						
a. 1971 or 1972 revision of form used.....	0 ☐					
b. Form used revised prior to 1971,				9		
(1) No.....	1 ☐					
(2) Yes.....	2 ☐					
6. Number of months return filed after death.						
a. Not determinable.....	0 ☐					
b. 9 months or less.....	1 ☐			10		
c. More than 9 months.....	2 ☐					
7. Is there an indication that a request was made for an extension of time to file the return?						
a. No.....	0 ☐			11		
b. Yes.....	1 ☐					
8. Is there an indication that a request was made for an extension of time to pay the tax?						
a. No.....	0 ☐			12		
b. Yes.....	1 ☐					
					9. Under which section of the Internal Revenue Code was an extension of time to pay the Estate Tax requested?	
					a. No indication of a request for an extension of time to pay the tax.....	0 ☐
					b. Sec. 6161(a)(1).....	1 ☐
					c. Sec. 6161(a)(2).....	2 ☐
					d. Sec. 6163(a).....	3 ☐
					e. Sec. 6163(b).....	4 ☐
					f. Sec. 6166 - closely held business,	
					(1) Proprietorship (c)(1).....	5 ☐
					(2) Partnership (c)(2).....	6 ☐
					(3) Corporate stock (c)(3).....	7 ☐
					(4) Type of business unidentifiable.....	8 ☐
					g. Other sections.....	9 ☐
					Note: Refer all problems to the statistician. Do not make judgment decisions when it is difficult to determine under which section the request was made.	
					10A. How many names are listed under "Executors, Administrators (including Ancillary Executors and Administrators) or Persons in Possession of Property"?	
					a. None.....	0 ☐
					b. One.....	1 ☐
					c. Two.....	2 ☐
					d. Three or more.....	3 ☐
					10B. What is the designation of the names listed in Question 10A?	
					a. Executor/Executrix, Co-executor/Co-executrix.....	0 ☐
					b. Administrator/Administratrix, Co-administrator/Co-administratrix.....	1 ☐
					c. Ancillary Executor and/or Administrator.....	2 ☐
					d. Person in Possession of Property.....	3 ☐
					e. A combination of a-d.....	4 ☐
					f. Designations shown but none of the above.....	5 ☐
					g. No designations shown.....	6 ☐

Form 706--Cont.	Card 1 Column	Form 706--Cont.	Card 1 Column
11A. Is a name shown on the "Signature of Attorney" line? 1972 Rev.-Page 1, titled "Declaration Under 26 C.F.R., etc." 1971 Rev.-Page 1, titled "Declaration by Attorney" 1966 Rev.-Not applicable } Check Box "0" 1963 Rev.-Not applicable } a. Form used revised prior to 1971..... 0 ☐ b. 1971 or 1972 revision used, (1) No, signature line not used..... 1 ☐ (2) Yes, but only the name of an individual is shown.... 2 ☐ (3) Yes, but only the name of a law firm is shown..... 3 ☐ (4) Yes, name of individual and name of law firm shown.... 4 ☐	16	a. Form used revised prior to 1971..... 0 ☐ b. 1971 or 1972 revision used, (1) Law firm..... 1 ☐ (2) CPA representing law firm 2 ☐ (3) CPA..... 3 ☐ (4) Trust department of a bank. 4 ☐ (5) Attorney..... 5 ☐ (6) Attorney and law firm..... 6 ☐ (7) Executor/administrator..... 7 ☐ (8) Name shown but unidentified as any of the above. 8 ☐ (9) No name shown..... 9 ☐	18
11B. Is the name shown on the "Signature of Attorney" line referred to in Question 11A. the same as the name that is shown on the "Signature of Preparer" line? "Signature of Preparer" "Signature of Attorney" 1972 Rev.-Page 1 Page 1, titled "Declaration under 26 C.F.R., etc." 1971 Rev.-Page 1 Page 1, titled "Declaration by Attorney" 1966 Rev.-Not applicable Not applicable } Check Box "0" 1963 Rev.-Not applicable Not applicable } a. Form used revised prior to 1971..... 0 ☐ b. 1971 or 1972 revision used, (1) No name shown on either "Signature of Attorney" line or on "Signature of Preparer" line..... 1 ☐ (2) Name shown on "Signature of Attorney" line only..... 2 ☐ (3) Name shown on "Signature of Preparer" line only..... 3 ☐ (4) No, names are not the same on the two lines..... 4 ☐ (5) Yes, same names are shown on both lines..... 5 ☐	17	12. Has the box been checked on Page 1 indicating that the decedent died testate? a. 1971 or 1972 revision used, box checked..... 0 ☐ b. 1971 or 1972 revision used, box not checked..... 1 ☐ c. Form used revised prior to 1971, (1) "Yes" box checked..... 2 ☐ (2) "No" box checked..... 3 ☐ (3) Neither box checked..... 4 ☐	19
		13. Is a certified copy of the will attached to the return? a. No, copy of will not attached..... 0 ☐ b. Yes, copy of will attached..... 1 ☐	20
		14A. "Has a prior estate tax return been filed, have any prior estate tax payments been made or have certain marketable U.S. Treasury bonds been redeemed?" Is an explanation attached in answer to this question? 1972 Rev. only - "Computation of Tax" section, page 1 a. Form used revised prior to 1972..... 0 ☐ b. 1972 revision used, (1) Neither box checked, no explanation attached..... 1 ☐ (2) Neither box checked, explanation attached..... 2 ☐ (3) "No" box checked, no explanation attached..... 3 ☐ (4) "No" box checked, explanation attached..... 4 ☐ (5) "Yes" box checked, no explanation attached..... 5 ☐ (6) "Yes" box checked, explanation attached..... 6 ☐	21
11C. Whose name is shown on the "Signature of Preparer" line? 1972 Rev.-Page 1 1971 Rev.-Page 1 1966 Rev.-Not applicable } Check Box "0" 1963 Rev.-Not applicable }			

(Do Not Punch)

Form 706--Cont.	Card 1 Column	Form 706--Cont.	Card 1 Column
14B. What is the explanation given in answer to the question asked in Question 14A.?		15D. Is there an amount posted in the top margin of Page 1 of the return?	
a. Form used revised prior to 1972.....	0 ☐	a. Non-taxable return.....	0 ☐
b. 1972 revision used,		b. Taxable return,	
(1) No explanation attached....	1 ☐	(1) No.....	1 ☐
(2) A prior estate tax return was filed.....	2 ☐	(2) Yes.....	2 ☐
(3) A prior estate tax payment other than U.S. Treasury bonds was made.....	3 ☐		
(4) Certain marketable U.S. Treasury bonds were redeemed.....	4 ☐	16. Total gross estate (Page 1, Part I, line 1)	
(5) A combination of 2-4.....	5 ☐	a. Zero or no entry.....	0 ☐
(6) Answer other than 2-4.....	6 ☐	b. \$1 under \$60,000.....	1 ☐
		c. \$60,000 under \$100,000.....	2 ☐
		d. \$100,000 under \$150,000.....	3 ☐
		e. \$150,000 under \$200,000.....	4 ☐
		f. \$200,000 under \$300,000.....	5 ☐
		g. \$300,000 under \$500,000.....	6 ☐
		h. \$500,000 under \$1,000,000.....	7 ☐
		i. \$1,000,000 under \$5,000,000....	8 ☐
		j. \$5,000,000 and over.....	9 ☐
14C. At what value does the explanation referred to in Questions 14A and 14B indicate that the marketable U.S. Treasury bonds were redeemed?		17. Is there an entry for "Total Allowable Deductions"? (Page 1, Part I, line 2)	
a. Return used revised prior to 1972.....	0 ☐	a. Zero or no entry.....	0 ☐
b. 1972 revision used,		b. Entry.....	1 ☐
(1) No explanation attached...	1 ☐		
(2) U.S. Treasury bonds not involved in explanation...	2 ☐	18. Is there an entry for "Total Deductions plus Exemption"? (Page 1, Part I, line 4)	
(3) No indication of value at which bonds were redeemed.	3 ☐	a. None or no entry.....	0 ☐
(4) Bonds redeemed at value at date of death.....	4 ☐	b. Entry.....	1 ☐
(5) Alternate value.....	5 ☐		
(6) Face value plus interest in payment of tax.....	6 ☐	19. Taxable estate (Page 1, Part I, line 5)	
		a. Zero or no entry.....	0 ☐
15A. Is the return taxable? (Page 1, Part II, line 8 or Page 1, Part III, line 13)		b. \$1 under \$60,000.....	1 ☐
a. Non-taxable.....	0 ☐	c. \$60,000 under \$100,000.....	2 ☐
b. Taxable.....	1 ☐	d. \$100,000 under \$150,000.....	3 ☐
		e. \$150,000 under \$200,000.....	4 ☐
15B. Does a blue 'rocker' appear under the tax liability line? (Page 1, Part III, line 13 or Page 1, Part II, line 8)		f. \$200,000 under \$300,000.....	5 ☐
a. Non-taxable return.....	0 ☐	g. \$300,000 under \$500,000.....	6 ☐
b. Taxable return,		h. \$500,000 under \$1,000,000.....	7 ☐
(1) No.....	1 ☐	i. \$1,000,000 under \$5,000,000....	8 ☐
(2) Yes.....	2 ☐	j. \$5,000,000 and over.....	9 ☐
		20. Is there an entry for "Gross Estate Tax"? (Page 1, Part II, line 6)	
15C. Is there an amount posted to the left of the tax liability line? (Page 1, Part III, line 13 or Page 1, Part II, line 8)		a. Zero or no entry.....	0 ☐
a. Non-taxable return.....	0 ☐	b. Entry.....	1 ☐
b. Taxable return,			
(1) No.....	1 ☐	21. Is there an entry for "Credit for State Death Taxes"? (Page 1, Part II, line 7)	
(2) Yes.....	2 ☐	a. Zero or no entry.....	0 ☐
		b. Entry.....	1 ☐

(Do Not Punch)

Form 706--Cont.	Card 1 Column	Form 706--Cont.	Card 1 Column
22. Gross Estate Tax Less Credit for State Death Taxes (Page 1, Part II, line 8)		Death Taxes," is a Form 706 GE attached?	
a. Zero or no entry..... 0 ☐	34	a. Zero or no entry..... 0 ☐	38
b. \$1 under \$20,000..... 1 ☐		b. Entry,	
c. \$20,000 under \$40,000..... 2 ☐		(1) Form 706 GE not attached... 1 ☐	
d. \$40,000 under \$60,000..... 3 ☐		(2) Form 706 GE attached..... 2 ☐	
e. \$60,000 under \$80,000..... 4 ☐		27. Is there an entry for "Credit for Tax on prior Transfers"? (Page 1, Part III)	
f. \$80,000 under \$100,000..... 5 ☐		a. Zero or no entry..... 0 ☐	39
g. \$100,000 under \$200,000..... 6 ☐		b. Entry..... 1 ☐	
h. \$200,000 under \$500,000..... 7 ☐		28. Is there an entry for "Total of Credits under Part III"? (Page 1, Part III, line 12)	
i. \$500,000 under \$1,000,000..... 8 ☐	a. Zero or no entry..... 0 ☐	40	
j. \$1,000,000 and over..... 9 ☐	b. Entry..... 1 ☐		
23. If there is an entry on Page 1, Part III, line 9 for "Credit for Federal Gift Taxes", are the computations attached		29. Net estate tax payable (Page 1, Part III, line 13)	
a. Zero or no entry..... 0 ☐	35	a. Zero or no entry..... 0 ☐	41
b. Entry, no computations attached..... 1 ☐		b. \$1 under \$20,000..... 1 ☐	
c. Entry, computations attached... 2 ☐		c. \$20,000 under \$40,000..... 2 ☐	
24. If there is an entry on Page 1, Part III for "Credit for Foreign Death Taxes", is there also an entry on line 6 of the "Computation of the Credit" section on:		d. \$40,000 under \$60,000..... 3 ☐	
1972 Rev.-Schedule O		e. \$60,000 under \$80,000..... 4 ☐	
1971 Rev.-Schedule P		f. \$80,000 under \$100,000..... 5 ☐	
1966 Rev.-Schedule S		g. \$100,000 under \$200,000..... 6 ☐	
1963 Rev.-Schedule S		h. \$200,000 under \$500,000..... 7 ☐	
a. Zero or no entry on Page 1, Part III..... 0 ☐	36	i. \$500,000 under \$1,000,000..... 8 ☐	
b. Entry on Page 1, Part III, no entries on "Computation of the Credit" section..... 1 ☐		j. \$1,000,000 and over..... 9 ☐	
c. Entry on Page 1, Part III, and entries on "Computation of the Credit" section..... 2 ☐			
25. Is there an amount circled for "Credit for Foreign Death Taxes" in brown opposite the entry on Page 1, Part III?		General Information	
a. Zero or no entry..... 0 ☐	37	30. Is the State in which the decedent was domiciled at the time of death the same as the State in which the decedent was born?	
b. Entry		Domicile at time of Death	Place of Birth of Decedent
(1) No, there is not an amount circled in brown..... 1 ☐		1972 Rev.-Page 1, Residence (Domicile) at Time of Death	1972 Rev.-Page 2, Item 6
(2) Yes, there is an amount circled in brown..... 2 ☐		1971 Rev.-Page 5, Item 1	1971 Rev.-Page 5, Item 7
26. If there is an entry on Page 1, Part III for, "Credit for Foreign		1966 Rev.-Page 3, Item 2	1966 Rev.-Page 3, Item 9b
		1963 Rev.-Page 3, Item 2a	1963 Rev.-Page 3, Item 9b
		a. No entry for either the State in which the decedent was domiciled at the time of his death or the place in which the decedent was born or both..... 0 ☐	42
		b. Entries for both items,	
		(1) Same..... 1 ☐	
		(2) Different..... 2 ☐	

(Do Not Punch)

General Information--Cont.	Card 1 Column	General Information--Cont.	Card 1 Column
31. Age of decedent at death		33B.--Continued	
Date of Birth Date of Death		vided and enter the total gross estate from page 1, line 1 in the space provided. These amounts are information figures only and are <u>not</u> to be punched.	
1972 Rev.-Page 2, Item 6	Page 1 on all revisions	1972 Rev.-Page 2, Item 10	
1971 Rev.-Page 5, Item 7		1971 Rev.-Page 5, Item 10	
1966 Rev.-Page 3, Item 9a		1966 Rev.-Page 3, Item 14	
1963 Rev.-Page 3, Item 9a		1963 Rev.-Page 3, Item 14	
a. Not shown..... 0 ☐		Amounts and/or Percentage to Beneficiaries (Information Item)	
b. Under 40..... 1 ☐		1. Surviving spouse	
c. 40-49..... 2 ☐		a. Yes..... 0 ☐	
d. 50-59..... 3 ☐		b. No..... 1 ☐	46
e. 60-69..... 4 ☐	43	2. Sons	
f. 70-79..... 5 ☐		a. Yes..... 0 ☐	
g. 80-89..... 6 ☐		b. No..... 1 ☐	47
h. 90-99..... 7 ☐		3. Daughters	
i. 100 and over..... 8 ☐		a. Yes..... 0 ☐	
		b. No..... 1 ☐	48
32. Marital status of decedent at time of death		4. Parents	
1972 Rev.-Page 2, Item 8		a. Yes..... 0 ☐	
1971 Rev.-Page 5, Item 9		b. No..... 1 ☐	49
1966 Rev.-Page 3, Item 11		5. Sisters and brothers	
1963 Rev.-Page 3, Item 12		a. Yes..... 0 ☐	
a. No entry..... 0 ☐		b. No..... 1 ☐	50
b. Married..... 1 ☐		6. Nieces and nephews	
c. Widow or widower..... 2 ☐	44	a. Yes..... 0 ☐	
d. Single..... 3 ☐		b. No..... 1 ☐	51
e. Legally separated..... 4 ☐		7. Aunts and Uncles	
f. Divorced..... 5 ☐		a. Yes..... 0 ☐	
		b. No..... 1 ☐	52
33A. How many beneficiaries are listed on the return (or on an equivalent form)?		8. Grandchildren	
1972 Rev.-Page 2, Item 10		a. Yes..... 0 ☐	
1971 Rev.-Page 5, Item 10		b. No..... 1 ☐	53
1966 Rev.-Page 3, Item 14		9. Banks, trust funds, etc.	
1963 Rev.-Page 3, Item 14		a. Yes..... 0 ☐	
a. None..... 0 ☐		b. No..... 1 ☐	54
b. One..... 1 ☐		10. Others	
c. Two..... 2 ☐		a. Yes..... 0 ☐	
d. Three..... 3 ☐	45	b. No..... 1 ☐	55
e. Four..... 4 ☐			
f. Five or more..... 5 ☐		Total Gross Estate _____	
33B. Are the following people listed as beneficiaries on the return (or on an equivalent form)? If yes, enter the amount or the percentage of the estate that is to be received by that beneficiary on the space pro-			

(Do Not Punch)

General Information--Cont.	Card 1 Column	Recapitulation--Cont.	Card 1 Column	
33C. Is the Social Security number entered for each beneficiary listed on the return (or on equivalent form)?		37. Is there an entry on line 11 for "Net Amount Deductible for Bequests, etc. to Surviving Spouse" on the deductions section of the recapitulation?		
1972 Rev.-Page 2, Item 10		1972 Rev.-Page 3		
1971 Rev.-Page 5, Item 10		1971 Rev.-Page 3		
1966 Rev.-Page 3, Item 14		1966 Rev.-Schedule O, Page 33		
1963 Rev.-Page 3, Item 14		1963 Rev.-Schedule O, Page 33		
a. No beneficiaries listed..... 0 ☐	} 56	a. Zero or no entry..... 0 ☐	} 60	
b. None entered for beneficiaries listed..... 1 ☐		b. Entry..... 1 ☐		
c. Some entered for beneficiaries listed..... 2 ☐		38. Is there an entry on line 12 for "Charitable, Public, and Similar Gifts and Bequests" on the deductions section of the recapitulation?		
d. All entered for beneficiaries listed..... 3 ☐		1972 Rev.-Page 3		
34. Alternate Valuation		1971 Rev.-Page 3		
1972 Rev.-Page 2, Item 11		1966 Rev.-Schedule O, Page 33		
1971 Rev.-Page 5, Item 11		1963 Rev.-Schedule O, Page 33		
1966 Rev.-Page 5, Item 21		a. Zero or no entry..... 0 ☐	} 61	
1963 Rev.-Page 5, Item 21		b. Entry..... 1 ☐		
a. Box not checked..... 0 ☐	} 57	Schedule A		
b. Box checked..... 1 ☐		39A. What is the basis for the valuation of the real estate listed on Schedule A (or equivalent schedule)?		
		a. No entries on Schedule A (or equivalent schedule)..... 0 ☐	} 62	
		b. Entries on Schedule A (or equivalent schedule),		
		(1) Appraisals..... 1 ☐		
		(2) Recent sales..... 2 ☐		
		(3) Other methods of valuation 3 ☐		
		(4) Combination of 1-3..... 4 ☐		
		(5) No method of valuation shown..... 5 ☐		
		39B. Are copies of the appraisals attached for that property which is valued by appraisal?		
		a. No entries on Schedule A (or equivalent schedule)..... 0 ☐	} 63	
		b. Entries on Schedule A (or equivalent schedule),		
		(1) Valuation not based upon appraisal..... 1 ☐		
		(2) No, appraisals not attached for property valued by appraisal..... 2 ☐		
		(3) Some appraisals attached... 3 ☐		
		(4) Yes, all appraisals are attached..... 4 ☐		
Recapitulation				
35. Method of Valuation on Recapitulation				
1972 Rev.-Page 3				
1971 Rev.-Page 3				
1966 Rev.-Schedule O, Page 33				
1963 Rev.-Schedule O, Page 33				
a. Alternate value..... 0 ☐	} 58			
b. Value at date of death..... 1 ☐				
Note: If both columns are filled out, the method of valuation can be determined by checking which of the two totals shown on the recapitulation page for "Total Gross Estate" is entered on Page 1, Part I, line 1 for "Total Gross Estate".				
36. Is there an entry on line 8 on the deductions section of the recapitulation?				
1972 Rev.-Page 3				
1971 Rev.-Page 3				
1966 Rev.-Schedule O, Page 33				
1963 Rev.-Schedule O, Page 33				
a. Zero or no entry..... 0 ☐	} 59			
b. Entry..... 1 ☐				

(Do Not Punch)

Schedule A--Cont.	Card 1 Column	Schedule C--Cont.	Card 1 Column
40A. Is the space provided on the Schedule A on Form 706 adequate for the information supplied?		42B. Are continuation sheets attached for the Schedule C information?	
a. No entries on Schedule A (or equivalent schedule).....	0 ☐	a. No entries on Schedule C (or equivalent schedule).....	0 ☐
b. Entries on Schedule A (or equivalent schedule),		b. Entries on Schedule C (or equivalent schedule),	
(1) No, the space was not adequate.....	1 ☐	(1) No, continuation sheets are not attached.....	1 ☐
(2) Yes, the space was adequate.....	2 ☐	(2) Yes, continuation sheets are attached.....	2 ☐
40B. Are continuation sheets attached for the Schedule A information?			
a. No entries on Schedule A (or equivalent schedule).....	0 ☐		
b. Entries on Schedule A (or equivalent schedule),			
(1) No, continuation sheets are not attached.....	1 ☐		
(2) Yes, continuation sheets are attached.....	2 ☐		
Schedule B		Schedule D	
41A. Is the space provided on the Schedule B on Form 706 adequate for the information supplied?		43. Is the Form 712 attached for each insurance policy listed on Schedule D (or equivalent schedule)?	
a. No entries on Schedule B (or equivalent schedule).....	0 ☐	a. No entries on Schedule D (or equivalent schedule).....	0 ☐
b. Entries on Schedule B (or equivalent schedule),		b. Entries on Schedule D (or equivalent schedule),	
(1) No, the space was not adequate.....	1 ☐	(1) No, Form 712 not attached..	1 ☐
(2) Yes, the space was adequate	2 ☐	(2) Some Form 712's are attached.....	2 ☐
		(3) Yes, Form 712 attached for each insurance policy listed.....	3 ☐
41B. Are continuation sheets attached for the Schedule B information?		44A. Is the space provided on the Schedule D adequate for the information supplied?	
a. No entries on Schedule B (or equivalent schedule).....	0 ☐	a. No entries on Schedule D (or equivalent schedule).....	0 ☐
b. Entries on Schedule B (or equivalent schedule),		b. Entries on Schedule D (or equivalent schedule),	
(1) No, continuation sheets are not attached.....	1 ☐	(1) No, the space was not adequate.....	1 ☐
(2) Yes, continuation sheets are attached.....	2 ☐	(2) Yes, the space was adequate	2 ☐
		44B. Are continuation sheets attached for the Schedule D information?	
		a. No entries on Schedule D (or equivalent schedule).....	0 ☐
		b. Entries on Schedule D (or equivalent schedule),	
		(1) No, continuation sheets are not attached.....	1 ☐
		(2) Yes, continuation sheets are attached.....	2 ☐
Schedule C			
42A. Is the space provided on the Schedule C on Form 706 adequate for the information supplied?			
a. No entries on Schedule C (or equivalent schedule).....	0 ☐		
b. Entries on Schedule C (or equivalent schedule),			
(1) No, the space was not adequate.....	1 ☐		
(2) Yes, the space was adequate	2 ☐		

(Do Not Punch)

Schedule E	Card 1 Column	Schedule F--Cont.	Card 1 Column
45A. Schedule E, Question 1 - "Did the decedent, at the time of his death, own any property as a joint tenant or as a tenant by the entirety, with right of survivorship?"		47B. Schedule F, Question 4 - "Has the decedent's estate, his spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or his death?"	
a. Schedule E <u>not</u> filed.....	0 ☐	a. "No" box checked.....	0 ☐
b. Schedule E filed,		b. "Yes" box checked.....	1 ☐
(1) "No" box checked.....	1 ☐	c. Neither box checked.....	2 ☐
(2) "Yes" box checked.....	2 ☐		
(3) Neither box checked.....	3 ☐		
	73	47C. Schedule F, Question 5 - "Did the decedent at the time of his death have a safe deposit box?"	
45B. How many joint or co-tenants are listed in answer to schedule E, Question 1?		Note: Not applicable for those returns filed on forms revised prior to 1971. 1971. Place a check in box "0".	
a. Schedule <u>not</u> filed.....	0 ☐	a. Return filed on form revised prior to 1971.....	0 ☐
b. Schedule E filed,		b. Form used revised in 1971 or 1972,	
(1) "Yes" box <u>not</u> checked, none listed.....	1 ☐	(1) "No" box checked.....	1 ☐
(2) "Yes" box checked, none listed.....	2 ☐	(2) "Yes" box checked.....	2 ☐
(3) One.....	3 ☐	(3) Neither box checked.....	3 ☐
(4) Two.....	4 ☐		
(5) Three or more.....	5 ☐		
	74	47D. How many safe deposit boxes are listed in answer to Question 5 on Schedule F?	
46A. Is the space provided on the Schedule E on Form 706 adequate for the information supplied?		Note: Not applicable for those returns filed on forms revised prior to 1971. Place a check in box "0".	
a. No entries on Schedule E (or equivalent schedule).....	0 ☐	a. Return filed on form revised prior to 1971.....	0 ☐
b. Entries on Schedule E (or equivalent schedule),		b. Form used revised in 1971 or 1972,	
(1) No, the space was not adequate.....	1 ☐	(1) "Yes" box <u>not</u> checked, none listed.....	1 ☐
(2) Yes, the space was adequate.....	2 ☐	(2) "Yes" box checked, none listed.....	2 ☐
	75	(3) One.....	3 ☐
46B. Are continuation sheets attached for the Schedule E information?		(4) Two.....	4 ☐
a. No entries on Schedule E (or equivalent schedule).....	0 ☐	(5) Three.....	5 ☐
b. Entries on Schedule E (or equivalent schedule),		(6) Four or more.....	6 ☐
(1) No, continuation sheets are not attached.....	1 ☐		
(2) Yes, continuation sheets are attached.....	2 ☐		
	76		
Schedule F			
47A. Schedule F, Question 3 - "Was there any insurance which the decedent owned on the life of another which is not included in the return as a part of the gross estate?"		Serial number - duplicate columns 1-5 from Card 1.	1-5
a. "No" box checked.....	0 ☐	Card number.....	6
b. "Yes" box checked.....	1 ☐		
c. Neither box checked.....	2 ☐		
	77	48A. Is the space provided on the Schedule F on Form 706 adequate for the information supplied?	
		a. No entries on Schedule F (or equivalent schedule).....	0 ☐
		b. Entries on Schedule F (or equivalent schedule),	
		(1) No, the space was not adequate.....	1 ☐
		(2) Yes, the space was adequate.....	2 ☐

(Do Not Punch)

Schedule F--Cont.	Card 2 Column	Schedule H	Card 2 Column
48B. Are continuation sheets attached for the Schedule F information?		51A. Schedule H, Question 1a - "Did the decedent, at the time of death, possess a general power of appointment created after October 21, 1942?"	
a. No entries on Schedule F (or equivalent schedule).....	0 ☐	a. "No" box checked.....	0 ☐
b. Entries on Schedule F (or equivalent schedule),		b. "Yes" box checked.....	1 ☐
(1) No, continuation sheets are not attached.....	1 ☐	c. Neither box checked.....	2 ☐
(2) Yes, continuation sheets are attached.....	2 ☐		
	8	51B. Schedule H, Question 2a - "Did the decedent, at any time, by will or otherwise, exercise or release (to any extent) a general power of appointment created after October 21, 1942?"	
		a. "No" box checked.....	0 ☐
		b. "Yes" box checked.....	1 ☐
		c. Neither box checked.....	2 ☐
			13
Schedule G		51C. Schedule H, Question 3 - "Were there in existence at the time of the decedent's death any trusts not created by him under which he possessed any power, beneficial interest, or trusteeship?"	
49A. Schedule G, Question 4 - "Were there in existence at the time of the decedent's death any trusts created by him during his lifetime?"		a. "No" box checked.....	0 ☐
a. "No" box checked.....	0 ☐	b. "Yes" box checked.....	1 ☐
b. "Yes" box checked.....	1 ☐	c. Neither box checked.....	2 ☐
c. Neither box checked.....	2 ☐		
	9	51D. How many documents are attached in answer to Questions 1a, 2a, and 3 on Schedule H?	
49B. How many trust or transfer instruments accompany the return?		a. "No" box checked.....	0 ☐
a. "Yes" box not checked, none submitted and no indication that documents were previously submitted.....	0 ☐	b. "Yes" box checked.....	1 ☐
b. "Yes" box checked, none submitted and no indication that required documents were previously submitted.....	1 ☐	c. Neither box checked.....	2 ☐
c. None, but there is an indication that required documents were previously submitted.....	2 ☐		
d. One or more.....	3 ☐		
	10	a. "No" box checked in answer to questions 1a, 2a, and 3. No documents attached.....	0 ☐
		b. "No" box not checked in answer to at least one on the three questions. No documents attached	1 ☐
		c. One.....	2 ☐
		d. Two.....	3 ☐
		e. Three or more.....	4 ☐
			16
50A. Is the space provided on the Schedule G on Form 706 adequate for the information supplied?		51E. Is there a trust or will attached in answer to Questions 1a, 2a, and 3 on Schedule H?	
a. No entries on Schedule G (or equivalent schedule).....	0 ☐	a. "No" box checked in answer to Questions 1a, 2a, and 3. No trusts or wills attached.....	0 ☐
b. Entries on Schedule G (or equivalent schedule),		b. "No" box not checked in answer to at least one of the three questions. No trusts or wills attached.....	1 ☐
(1) No, the space was not adequate.....	1 ☐	c. Trust(s).....	2 ☐
(2) Yes, the space was adequate.....	2 ☐	d. Will(s).....	3 ☐
	11	e. Both trust(s) and will(s).....	4 ☐
			17
50B. Are continuation sheets attached for the Schedule G information?			
a. No entries on Schedule G (or equivalent schedule).....	0 ☐		
b. Entries on Schedule G (or equivalent schedule),			
(1) No, continuation sheets are not attached.....	1 ☐		
(2) Yes, continuation sheets are attached.....	2 ☐		
	12		

THIS PAGE IS INTENTIONALLY BLANK.

72

Schedule M--Cont.	Card 2 Column	Credit for Foreign Death Taxes Schedule--Cont.	Card 2 Column
59A. Is the space provided on the Schedule M on Form 706 adequate for the information supplied?		61.--Continued	
a. No entries on Schedule M (or equivalent schedule).....	0 ☐	a. No entries on Schedule (or equivalent schedule).....	0 ☐
b. Entries on Schedule M (or equivalent schedule),		b. Entries on Schedule (or equivalent schedule),	
(1) No, the space was not adequate.....	1 ☐	(1) Amount from Line 1 entered on Line 6.....	1 ☐
(2) Yes, the space was adequate.	2 ☐	(2) Amount from Line 5 entered on Line 6.....	2 ☐
	32	(3) No entry on Line 6.....	3 ☐
59B. Are continuation sheets attached for the Schedule M information?		62. How many additional copies of the "Credit for Foreign Death Taxes" Schedule are attached to the return?	
a. No entries on Schedule M (or equivalent schedule).....	0 ☐	1972 Rev. - Schedule O	
b. Entries on Schedule M (or equivalent schedule),		1971 Rev. - Schedule P	
(1) No, continuation sheets are not attached.....	1 ☐	1966 Rev. - Schedule S	
(2) Yes, continuation sheets are attached.....	2 ☐	1963 Rev. - Schedule S	
	33	a. No entries on the Schedule (or equivalent schedule).....	0 ☐
		b. Entries on the Schedule (or equivalent schedule),	
		(1) None.....	1 ☐
		(2) One.....	2 ☐
		(3) Two or more.....	3 ☐
			37
Schedule N		Credit for Tax on Prior Transfers Schedule	
60A. Is the space provided on the Schedule N on Form 706 adequate for the information supplied?		63. How many additional copies of the "Credit for Tax on Prior Transfers" Schedule are attached to the return?	
a. No entries on Schedule N (or equivalent schedule).....	0 ☐	1972 Rev. - Schedule P	
b. Entries on Schedule N (or equivalent schedule),		1971 Rev. - Schedule O	
(1) No, the space was not adequate.....	1 ☐	1966 Rev. - Schedule R	
(2) Yes, the space was adequate	2 ☐	1963 Rev. - Schedule R	
	34	a. No entries on the Schedule (or equivalent schedule).....	0 ☐
60B. Are continuation sheets attached for the Schedule N information?		b. Entries on the Schedule (or equivalent schedule),	
a. No entries on Schedule N (or equivalent schedule).....	0 ☐	(1) None.....	1 ☐
b. Entries on Schedule N (or equivalent schedule),		(2) One.....	2 ☐
(1) No, continuation sheets are not attached.....	1 ☐	(3) Two or more.....	3 ☐
(2) Yes, continuation sheets are attached.....	2 ☐		38
	35		
Credit for Foreign Death Taxes Schedule			
61. Is the amount from Line 1 or from Line 5 entered on Line 6 on the Credit for Foreign Death Taxes Schedule?			
1972 Rev. - Schedule O			
1971 Rev. - Schedule P			
1966 Rev. - Schedule S			
1963 Rev. - Schedule S			

Internal Revenue Service Regions and Districts

Map of Internal Revenue Regions and Districts

(3-6-74)

