THE DISTRIBUTION AND DIVISION OF BEQUESTS: EVIDENCE FROM THE COLLATION STUDY

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Abstract

This paper describes the pattern of the distribution and division of bequests in the US. Employing a national sample of federal estate tax records for decedents in 1982 with gross estates in excess of $300,000, along with the matched income tax records of the heirs, it provides a snapshot of the composition of terminal wealth, its disposition, and the characteristics of the heirs.

The results show that (1) charitable bequests, estate taxes, and other expenses account for 22 percent of net worth, or 34.6 percent of net worth less spousal transfers, (2) spousal transfers account for one-half the distributable estate (net worth less charitable bequests, taxes, and other expenses), and transfers to children for 24 percent, (3) children receive equal inheritances in 63 percent of the estates, (4) the average inheritance is about 3 times the income of the child heir, and (5) that wealthy parents are more likely to have children with high income. About 35 percent of the children of the wealthiest decedents reported income in excess of $200,000 compared to less than 0.8 percent of those of the least wealthy.

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I. Introduction

The pattern of intergenerational transfers and its motivation have attracted considerable attention in recent years. Much of this is due to the recognition of the potential effects of the flow of bequests on the transmission of inequality in the distribution of income and wealth as well as its impact on wealth accumulation and savings.[1] With over one hundred billion dollars in annual transfers, these flows may have significant implications for public policies related to income and wealth redistribution, national savings, and the role of transfer taxes.

Despite several studies in recent years,[2] little is known about the pattern of bequests in the U.S. The purpose of this paper is to provide estimates on the distribution of terminal wealth and the division of bequests for top wealth holders in the U.S. To accomplish this, the paper uses data prepared by the Statistics of Income Division (SOI) of the Internal Revenue Service for the Collation Study (CS). The data consist of a national sample of estate tax records of decedents in 1982 along with their income tax returns for the years 1980 through 1982. The data also contain income tax records for the heirs for the years 1980 through 1982, as well as for 1985.

The paper is organized as follows. Section II describes the samples of estate and income tax records in the collation study (CS). It provides summary statistics on the asset holdings, estate expenses, age and marital status for some 8,500 decedents. It also notes the number of income tax returns filed for decedents (about 8,000) and non-spouse heirs (16,500) disaggregated by the size of the decedent's gross estate.

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[1] See Gale and Scholz (1992), and Kotlikoff and Summers (1981).

[2] See Menchik (1980, 1988) and Tomes (1988).

Section III describes the population of estate tax decedents. It provides information similar to that reported in Section II but weighted to the decedent population. The results show that death taxes represent about 13 percent of net worth. When measured relative to intergenerational transfers, however, the effective tax rate is about 24 percent, and ranges from 6 percent for the least wealthy to about 57 percent for estates in excess of $10 million. Overall, estate taxes, charitable bequests, and other expenses represent about 22 percent of net worth.

Section IV provides statistics on the size of bequests by type of relationship between the heir and the decedent. The section reports the number of heirs and the amount of inheritance for each of eleven categories of beneficiaries. The results show that spousal bequests account for 38 percent of wealth (net worth), children for 18.7 percent, trusts for 9 percent, siblings for 3 percent, nieces and nephews for 3.2 percent, 2.5 percent for grandchildren, with the remaining 3.6 percent distributed to parents, aunts and uncles, among others.

Section V provides statistics on the relative frequency of unequal division of bequests to children. The number of estates and the amount of bequests, are reported by the size of the coefficient of variation on bequests and by the size of gross estate of the parent. Overall, the results for multi-child families show that about 63 percent of the estates divide bequests equally.[3] The section also reports mixed results on the division of bequests when the number of children vary. About 67 percent of the estates with two-children report equal divisions, 63 percent for three children, 56 percent for four children, and 65 percent for five children.

Section VI provides statistics on the pre-inheritance income of children and inheritance received. The results show that the average inheritance is about three times as large as the income of the child recipient. This multiple of income ranges from 21 for heirs with positive income under $10,000, to 0.75 for those with income of at least

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[3] Equal division is defined as having a CV of under 0.001 percent.

$200,000. The results also show that wealthy parents are more likely to have children with high income. About 35 percent of the children of the wealthiest decedents reported income in excess of $200,000 compared to less than 0.8 percent of those of the least wealthy. A concluding comment is provided in section VII.

II. The Collation Data

The data in the collation study (CS) is drawn from the Internal Revenue Service estate tax records for decedents in 1982. Decedents whose estates are required to file estate tax returns represent about 3 percent of all decedents in 1982. Nevertheless, using the estate multiplier technique, the net worth of these decedents is representative of individuals who control about one third of the total U.S. net worth.[4] As such, although the collation data consists of only a small percentage of individuals, it provides information representative of a large percentage of wealth holdings.

The CS data set is based on a 1% random sample of estate tax returns filed during 1982 and 1983 for decedents in 1982. Returns with total assets over $1 million were selected at a sampling rate of 100 percent. Tables 1A and 1B provide a detailed profile of the wealth holdings of individuals in the sample. The tables show the number of individuals and the amounts held in each of 13 asset categories by size of gross estate. The sample consists of some 8,500 estates with assets of $300,000 or more.[5] The mean age of the decedents is 75 years. In total, their estates hold $21.28 billion in assets, have a net worth of $19.87 billion, and are subject to estate taxes of $3.5 billion ($2.97 federal). Charitable bequests account for $1.96 billion and spousal bequests account for $7.76 billion.

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[4] See Schwartz (1988).

[5] The filing threshold was $225,000 in 1982. The $300,000 limit is the sampling threshold used by SOI.

In addition to estate tax records, the CS data also contain income tax records for decedents as well as heirs. Table 1C reports the number of income tax returns successfully matched against the estate tax returns of decedents. The number of matched returns are 7,871, 8,015, and 7,651 for the years 1980 through 1982, respectively. Unsuccessful matches resulted in an average loss of about 8 percent of the original sample. This can be attributable to late filing of income tax returns as well as the ever-present technical difficulties of matching a sample of this size against the records of over 100 million individuals.

As for heirs, the number of matched income tax returns is 16,534, 16,585, and 16,063 for each of the years 1980 through 1982, respectively, and 15,444 for 1985, the post-inheritance year.[6] These matches are far less than the 35,128 heirs reported in the sample of estate tax returns (see Section III). The gap can be attributed to several factors in addition to those noted for the decedents' returns. First, many estates did not provide social security numbers for some or all of the heirs. Some heirs are minors or aliens and did not have social security numbers. Some tax preparers provided partial listing of social security numbers or none at all. Second, beneficiaries reported on estate tax records represent individuals and not family units. A married couple filing a joint tax return, for instance, may show-up as two heirs on the estate tax return.

III. The Population of Estate Tax Decedents:

Tables 2A and 2B provide information similar to that in tables 1A and 1B but weighted to the population of estate tax filers. Table 2A shows that about 32,500 decedents have gross estates between $300,000 and $500,000 and 218 decedents have gross estates over $10 million. Cash is held by over 82 percent, followed by real estate

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[6] Several hundred returns, filed late, are also available for the years 1978, 1979, 1983, and 1984.

(70 percent) and corporate stock (66 percent). Fewer than 60 percent of the decedents held life insurance policies. The average decedent was 74 years old, with the wealthiest group slightly older with a mean age of 76. About half of the decedents (29,822) were married. Twenty percent (9,334) of the returns reported charitable bequests, with about half of the wealthiest compared to 13 percent of the least wealthy giving.

Table 2B shows that estate tax decedents in 1982 had total gross estates of $48.6 billion and net worth of $45.9 billion. The largest asset holding is corporate stock ($11.9 billion) followed closely by real estate ($10.5 billion). Estate expenses, such as those for funeral, attorney, and others, are about $1.5 billion. They account for 3.3 percent of net worth, and range from 3.7 percent for the least wealthy to 2.7 percent for the wealthiest. Total charitable bequests were $2.7 billion, 5.9 percent of net worth, with the wealthiest giving about 21.9 percent of their wealth and the least wealthy 2 percent.

The federal and state estate or inheritance tax liability was $5.9 billion.[7] Taxes represent about 12.9 percent of net worth, and range from 5.7 percent for the least wealthy to a high of 16.4 percent. The tax liability as percent of net worth less estate expenses, charitable and spousal bequests, essentially the effective tax rate on intergenerational transfers, is about 23.6 percent and ranges from a low of 9.4 percent to 56.8 percent for the wealthiest estates.[8] Differences in these effective tax rates

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[7] The federal estate tax liability was $5.1 billion. An additional $0.8 billion in taxes were paid to the states which were fully offset by a federal tax credit.

[8] The marginal tax rates are:

Net Worth ($000)	Tax Rate (return-weighted)
300- 500	29.2
500- 1,000	37.9
1,000- 2,500	42.4
2,500-10,000	56.1
10,000 or over	62.2

reflect the tax treatment of spousal transfers. Such transfers are accorded an unlimited deduction but become fully taxable in the estate of the surviving spouse.

Charitable bequests, taxes, and estate expenses accounted for about 22 percent of net worth. These expenses range from a low of 11.6 percent for those with gross estates between $300,000 and $500,000 to a high of 41 percent for those with gross estates over $10 million. Such expenses account for 34.6 percent of terminal wealth net of spousal transfers, and range from 17.3 percent for the least wealthy to 76 percent for the wealthiest estates.

IV. Division of Bequest by Type of Relationship:

For each heir, the amount of inheritance and the relationship to the decedent is reported on the estate tax return (Form 706, page 3). The CS data classifies heirs along eleven categories of relationships. These are: (1) spouse, (2) son, (3) daughter, (4) grandchild, (5) sibling, (6) niece or nephew, (7) aunt or uncle, (8) parent, (9) other, (10) estate or trust, and (11) not ascertainable. Category 9 includes sons-and daughters-in-law, great grandchildren, cousins, as well as unrelated individuals. Estates or trusts (category 10) includes bequests not immediately distributed to heirs. Spousal trusts are classified under spousal bequests regardless of the relationship of the remainderman to the decedent.

Tables 3A and 3B provide a breakdown of bequests and number of heirs by type of relationship to and size of the estate of the decedent. The number of beneficiaries reported on the estate tax returns in the sample is 44,230, or 35,128 if spouses and trust beneficiaries are excluded. These include 9,481 children (4,674 sons and 4,807

These tax rates are computed for widowed and single decedents only. The estates of married decedents are excluded as their assets will pass through the estates of their surviving spouses (widows and widowers).

daughters), 5,547 grandchildren, 1,794 siblings, 5,428 nieces and nephews, 137 parents, aunts, and uncles, and 12,741 others. Interestingly, children represent less than 30 percent of the 35,128 beneficiaries in the sample.

When weighed to the estate tax filing population, and as shown in Tables 3C and 3D, the total number of beneficiaries is estimated to be 237,064, with $34.2 billion in total bequests.[9] The results for the estate tax filing population show that, after payment of estate taxes and charitable bequests,[10] about one-half of the distributable estate, or $16.7 billion, is bequeathed to surviving spouses, 24 percent to children, 11.5 percent to trusts, 3.8 percent to siblings, 4.1 percent to nieces and nephews, 3.2 percent to grandchildren, with the remaining 4.6 percent distributed to parents, aunts and uncles, among others.[11]

Table 3E shows that, on average, a child received an average inheritance equal to 22 percent of that received by the surviving spouse, or about $122,000 ($113,910 for sons and $130,242 for daughters). There are 33,010 sons and 34,020 daughters with total inheritances of $3.76 billion and $4.43 billion respectively. Grandchildren, 32,478 of them with $1.08 billion in inheritances, received much smaller inheritances or about 25% of the average child inheritance.

Siblings, with 14,012 heirs, inherited $1.28 billion, with an average inheritance of $91,649 or about 75% of the average child. Nieces and nephews, with 29,576

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[9] Bequests are about $35.7 billion when constructed from estate tax information. The difference is in part due to differences in asset valuation.

[10] Estate taxes, charitable bequests, and other expenses are $5.9 billion ($5.1 federal), $2.7 billion, and $1.5 billion, respectively. Combined, they account for about 22 percent of terminal wealth.

[11] As a share of terminal wealth, spousal bequests account for 38.1 percent of wealth, children 18.7 percent, trusts 9.0 percent, siblings 3.0 percent, nieces and nephews 3.2 percent, grandchildren 2.5 percent, and parents, aunts, among others, account for the remaining 3.6 percent.

beneficiaries, inherited $1.4 billion or an average of $46,982. Bequests to the older generation seldom occurred. Only 42 aunts and uncles were reported with an average inheritance of $62,138. Parents, with 885 beneficiaries, inherited much more. The average inheritance is $127,581 slightly higher than that of the average child.

Other relations include 41,500 individuals with $1.3 billion inheritance or an average of $31,290. These include great grandchildren, in-laws, and friends, among others. Bequests to trusts and estates -- 16,499 of them -- are about $3.49 billion for an average transfer of $239,242. Note that these transfers exclude the surviving spouse's share. As stated earlier, spousal trusts are reported as bequests to spouse.

V. The Bequest division among children:

Evidence on the bequest division is reported on Tables 4A through 10B. As was stated earlier, the estate tax return provides information on the heirs and the size of inheritance. As such, information on disinherited children are not reported on estate tax records. Given that "disinherited" children are not captured in the CS data, one can measure the degree of unequal division of bequests for the heirs only. Consequently, measures of unequal division measured from the CS data should be viewed as providing an upper (lower) bound on the frequency of equal (unequal) division of bequests.[12]

Of the 60,000 estate tax returns filed for the 1982 decedents, some 20,000 reported multi-child heirs. Tables 4A and 4B summarize the extent of equal division among children. The table divides estates into 9 classes of within family coefficients of variation (CVs), ranging from equal division to cases with CV's over 50 percent. These tables shows the number of estates, total and average bequests broken down by size of estate and CV.

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[12] One estate, for instance, reported a single heir to the entire estate. The will, however, showed that the decedent had 6 children with a single heir.

The top panel of Table 4A shows that of a total of 20,178 estates, 12,614, or 63 percent of the total as shown in the top panel of Table 4B, reported equal bequest divisions.[13] In contrast, 21 percent reported CV's in excess of 20 percent. With the exception of estates under $500,000, the relative frequency of equal division declines with the size of the estate.

It is a possible that the above reported results could be misleading to the extent that some children have a portion, if not all, of their inheritances held in trust, rather than received a direct transfers. Since transfers to trusts are reported as such and the relationship to the heir is not reported, the findings on the division of bequests can be misleading. To evaluate the extent of bias that the presence of trusts introduces, Tables 4A-B were re-estimated by excluding all estates reporting any trust transfers and the results reported in Tables 5A and 5B. Comparing the division of bequest in tables 4A-B and 5A-B suggests that the presence of trusts does not necessarily yield biased aggregate estimates for the division of bequests. The results show that less than two-thirds of estates divide equally. Of course, we still remain ignorant of the true division of bequests when trusts are present.

In addition to trusts, a second concern involves estates with spousal transfers. Surviving spouses receive the bulk of the terminal wealth for some estates. Consequently, it is possible that equal division of the estate may have to be postponed until the death of the surviving parent. To test for this potential bias, estates with spousal transfers, in addition to those with trusts, were excluded. Tables 6A and 6B provides information on the bequest division for the estates of widowed decedents with no trust beneficiaries. Again, the results are consistent with those in Tables 4A-B and 5A-B. About 63 percent of the estates provide for equal divisions of bequests.

Tables 4A-B through 6A-B show the probability of unequal division to rise with the size of gross estate. Estates with assets under $500,000 are the exception.

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[13] Note that equal division is defined as having CV's under 0.001 percent.

However, if equal division were to be defined as having a CV of under 1 percent, then the size of the estate would seem to have a lesser effect on the pattern of bequest division. In addition, if one were interested in the distributions of bequests (dollars) than the relative frequency of estates by CV, than a slightly different picture emerges with the disparities becoming much smaller.

Another interesting question is whether the bequest division varies with the number of children. Tables 7A-B replicate Tables 4A-B for two-child parents.[14] Tables 8A-B through 10A-B also provide similar statistics for three to five child estates. The results, reported in tables 8A through 10B, show that 67 percent of the two-child estates divide equally, 63 percent for the three child, 56 for the four-child, and, interestingly, 65 percent for five-child estate.

The above results are subject to several caveats. First, and as noted earlier, they do not account for disinherited children. Second, the estate division may not necessarily reflect the parent's will as much as the heirs' choice. One will, for instance, provided for equal division but deferred to the children on alternative ways of dividing personal property which they did. This is likely to lead to an overstatement of the frequency of unequal division, especially among the less wealthy. Third, the inheritances of the son-and-daughter-in-laws, as well as grandchildren, are not added to the children's inheritances.

VI. Heir's Income and the Size of Inheritance:

Using the matched beneficiary income tax records and parents estate tax returns, this section provides estimates of the distribution of inheritance received by size of the pre-inheritance income of the children. Tables 11A through 11D provide summary

[14] Recall that these do not include disinherited children.

statistics on the adjusted gross income (AGI) in 1981 of the children along with the inheritance received.

Tables 11A and 11B provide sample summary statistics. The top panel of Table 11A shows the number of children by the size of their AGI and the parents gross estate. The number of matched returns in the sample is 7,830 although 8,499 heirs are reported on the estate tax return. The difference, as discussed earlier, can be attributed to the fact that many heirs need not file an income tax return, as well as other factors. The 7,830 individuals have combined AGI of about $672 million, and inheritances of about $1.94 billion.

Tables 11C and 11D provide summary statistics weighted to the estate tax filing population.[15] The results in Table 11C show that 54,000 children received inheritances from estate tax decedents in 1982. Their total AGI in 1981 was about $2.57 billion and the inheritance received is $8.29 billion, or three times their income. The top panel shows that wealthy parents are more likely to have high income children. Less than one percent (0.0077) of the children of the least wealthy, or 220 out of 28483 individuals, have incomes in excess of $200,000. In contrast, 34.9 percent of the children of the wealthiest parents, or 84 out of 241 observations, have incomes in excess of $200,000. The reverse pattern is observed for children with positive income under $10,000. About 12 percent (3,409 out of 28,483) of the children of the least wealthy compared to 5 percent of those of the wealthiest fall in this income group.

The top two panels of Table 11D report mean values for AGI and inheritance received. The average AGI is $47,433, and ranges from a positive AGI mean of $5,376 to a high of $352,427. In addition, the average income of children rises with the wealth of the parent. The average income of children of the least wealthy group is $34,960 compared to $271,254 for the wealthiest group. This pattern is probably

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[15] To account for attrition, the matched sample was post-stratified and new weights were computed.

due to greater human capital transfers to children of the wealthiest group, with little should be attributed to inter-vivos gift.[16]

In contrast to AGI, the mean inheritance seems to be invariant to the size of income of the heirs. The average inheritance ranges from about $115,000 in the lowest positive AGI class to $265,000 in the top AGI class, and from $131,000 for the heirs of the least wealthy to about $630,000 for the heirs of the wealthiest. On average, the inheritance received is about three fold the average income. This multiple ranges from a high of 21 in the lowest positive AGI class to a low of 0.75 times the average income in the top bracket, partially reflecting income mobility.[17]

Since the pattern of bequests, as well as the size of terminal wealth, is likely to vary by the marital status of the decedent (married or surviving spouse), Tables 11C-D are replicated in Tables 11E-F for widowed or widowered decedents and Tables 11G-H for married decedents. The top panel of Table 11F for widowed (and widowered) decedents shows that the average child AGI is $48,410, slightly higher than the average of $47,433 for all children reported in Table 11D. In contrast, the average inheritance of $173,985, shown in the middle panel of Table 11F, is considerable higher than the average of $152,909 reported in Table 11D. The average inheritance is about 3.6 times the average income of a child, where the multiple ranges from a high of 29.2 fold for the lowest income heirs to 0.88 for the highest income heirs.

In contrast to the results in Table 11F, the top panel of Table 11H for the children of married decedents shows an average AGI of $46,570, slightly lower than the average of $47,433 for all children reported in Table 11D. In addition, the average inheritance of $133,747 shown in the middle panel of Table 11H, is considerable lower

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[16] Tables 2A and 2B show $294 million in post-1977 cumulative taxable gifts compared to terminal net worth of $45.9 billion in 1982.

[17] Note these statistics do not account for age differences nor do they control for between/within group (siblings) variations.

than the average of $152,909 reported in Table 11D. The average inheritance is 2.87 times the average income is 2.87, and this multiple ranges from a high of 13.9 to 0.63.

VII. Conclusion:

Using the 1982 Collation Study data, this paper provided detailed evidence on the pattern of distribution and division of bequests for top wealth holders in the U.S. The CS data is unique in that it contains information from estate tax returns for decedents, along with their income tax returns and the returns of the heirs.

The paper described the composition of terminal wealth and its disposition. The data show that estate taxes, charitable bequests, and other death expenses represent about 22 percent of net worth. Second, it provided information on the relative size of inheritance for eleven categories of beneficiaries. After payment of estate taxes, charitable bequests, and other death expenses, about one-half of the distributable estate, or $16.7 billion, is bequeathed to surviving spouses, 24 percent to children, 11.5 percent to trusts, 3.8 percent to siblings, 4.1 percent to nieces and nephews, 3.2 percent to grandchildren, with the remaining 4.6 percent distributed to parents, aunts and uncles, among others.

Third, it provided evidence on the relative frequency of equal division of bequest for multi-child estates. The evidence shows that 63 percent of the estates divide bequests equally. Fourth, it compared inheritance received to the pre-inheritance income of the children. The results show that the average inheritance is about three times the size of the average AGI. The results also show that wealthy parents are more likely to have children with high income. About 35 percent of the children of the wealthiest decedents reported income in excess of $200,000 compared to less than 0.8 percent of those of the least wealthy.

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TABLE 1A

NUMBER OF ESTATES BY SIZE OF ESTATE -- SAMPLE

GROSS ESTATE	REAL---- ESTATE--	STATE--- LOCAL--- BONDS---	FEDERAL- SAVINGS- BONDS---	OTHER--- FEDERAL- BONDS---	CORPORAT BONDS---	CORPORAT STOCKS--	CASH----	NOTES--- MORTGAGE	LIFE---- INSURANC	POLICY-- LOANS---
300000. -$ 500000.	170.	40.	40.	39.	35.	153.	211.	73.	166.	14.
500000. -$1000000.	129.	51.	36.	31.	31.	129.	147.	57.	93.	13.
1000000. -$2500000.	5151.	2644.	940.	1642.	1731.	5291.	6064.	2822.	3493.	697.
2500000. -$10000000	1436.	866.	202.	496.	487.	1469.	1646.	871.	943.	241.
10000000 -$********	164.	114.	24.	65.	62.	176.	187.	116.	100.	17.
TOTAL	7050.	3715.	1242.	2273.	2346.	7218.	8255.	3939.	4795.	982.

GROSS ESTATE	NONCORPO ASSETS--	ANNUITIE PENSIONS	OTHER--- ASSETS--	LIFETIME GIFTS---	GROSS--- ESTATE--	FUNERAL- EXPENSES	EXECUTOR COMMISSI	ATTORNEY FEES----	OTHER--- EXPENSES	DEBTS---
300000. -$ 500000.	51.	19.	188.	25.	298.	271.	73.	156.	175.	238.
500000. -$1000000.	39.	21.	143.	23.	155.	144.	54.	99.	110.	137.
1000000. -$2500000.	2161.	903.	5810.	1468.	6194.	5890.	2587.	3918.	4583.	5661.
2500000. -$10000000	700.	234.	1607.	538.	1671.	1598.	818.	1125.	1289.	1570.
10000000 -$********	99.	26.	184.	81.	191.	181.	107.	134.	154.	181.
TOTAL	3050.	1203.	7932.	2135.	8509.	8084.	3639.	5432.	6311.	7787.

GROSS ESTATE	CHARITAB BEQUESTS	SPOUSAL- BEQUEST-	ESTATE-- TAX----- FEDERAL	OTHER--- TAXES---	NOT INC- INSURANC	JOINTLY- HELD---- ASSETS--	COMMUNIT PROPERTY	NET----- WORTH---	TAXABLE- GIFTS---	--------
300000. -$ 500000.	36.	145.	157.	156.	11.	168.	23.	298.	8.	0.
500000. -$1000000.	25.	76.	105.	108.	12.	74.	22.	155.	13.	0.
1000000. -$2500000.	1519.	3395.	4230.	4490.	1011.	3244.	678.	6194.	676.	0.
2500000. -$10000000	570.	956.	1263.	1315.	362.	799.	213.	1671.	364.	0.
10000000 -$********	96.	114.	168.	169.	51.	86.	26.	191.	76.	0.
TOTAL	2246.	4686.	5923.	6238.	1447.	4371.	962.	8509.	1137.	0.

TABLE 1B

SAMPLE MEANS FOR WEALTH VARIABLES BY SIZE OF ESTATE

GROSS ESTATE	REAL---- ESTATE--	STATE--- LOCAL--- BONDS---	FEDERAL- SAVINGS- BONDS---	OTHER--- FEDERAL- BONDS---	CORPORAT BONDS---	CORPORAT STOCKS--	CASH----	NOTES--- MORTGAGE	LIFE---- INSURANC	POLICY-- LOANS---
300000. -$ 500000.	155716.	35249.	29094.	70806.	22318.	84729.	85723.	61253.	30383.	12473.
500000. -$1000000.	211507.	97356.	37734.	119671.	21505.	176302.	123637.	69668.	55502.	19339.
1000000. -$2500000.	415154.	187482.	49919.	190761.	48302.	491424.	150878.	133911.	93823.	27593.
2500000. -$10000000	895341.	569676.	94226.	483604.	97955.	1564324.	270926.	285954.	136723.	48282.
10000000 -$********	3046377.	3232344.	169048.	2648385.	439124.	11458691.	1168214.	1037907.	233750.	85415.
TOTAL	564189.	367134.	58403.	321916.	68196.	962947.	195710.	191877.	102239.	33347.

GROSS ESTATE	NONCORPO ASSETS--	ANNUITIE PENSIONS	OTHER--- ASSETS--	LIFETIME GIFTS---	GROSS--- ESTATE--	FUNERAL- EXPENSES	EXECUTOR COMMISSI	ATTORNEY FEES----	OTHER--- EXPENSES	DEBTS---
300000. -$ 500000.	43095.	51353.	12740.	210582.	380399.	5979.	9043.	7663.	3321.	22281.
500000. -$1000000.	92535.	61198.	26873.	397507.	681697.	4010.	17084.	13006.	4272.	36401.
1000000. -$2500000.	159970.	93974.	65153.	710729.	1474295.	4664.	33432.	26257.	12051.	104143.
2500000. -$10000000	483188.	159902.	223216.	1870791.	4151279.	5794.	89709.	65333.	41899.	348999.
10000000 -$********	3010794.	91928.	2943847.	8627056.	26125366.	8103.	482635.	270481.	261951.	1414864.
TOTAL	323870.	105508.	162021.	1294161.	2500592.	4997.	58559.	39599.	23868.	180283.

GROSS ESTATE	CHARITAB BEQUESTS	SPOUSAL- BEQUEST-	ESTATE-- TAX----- FEDERAL-	OTHER--- TAXES---	NOT INC- INSURANC	JOINTLY- HELD---- ASSETS--	COMMUNIT PROPERTY	NET----- WORTH---	TAXABLE- GIFTS---	DECEDENT AGE-----
300000. -$ 500000.	64744.	245724.	34644.	4936.	84463.	123931.	632427.	362603.	48586.	74.
500000. -$1000000.	85190.	447516.	94017.	11677.	128831.	143086.	1049387.	649523.	72600.	74.
1000000. -$2500000.	264737.	905999.	278584.	38058.	169217.	180644.	2108027.	1379181.	77526.	75.
2500000. -$10000000	908227.	2521954.	909738.	153877.	337970.	230191.	5118727.	3823373.	136532.	75.
10000000 -$********	10805171.	19299988.	3743062.	868710.	686538.	642013.	18996178.	24784586.	288982.	76.
TOTAL	873367.	1655292.	501698.	83692.	228689.	195963.	3171584.	2335655.	110290.	75.

TABLE 1C

NUMBER OF INCOME TAX RETURNS BY SIZE OF ESTATE -- SAMPLE

GROSS ESTATE	DECEDENT 1980----	DECEDENT 1981----	DECEDENT 1982----
300000. -$ 500000.	276.	274.	245.
500000. -$1000000.	146.	145.	136.
1000000. -$2500000.	5716.	5831.	5566.
2500000. -$10000000	1552.	1582.	1526.
10000000 -$********	181.	183.	178.
TOTAL	7871.	8015.	7651.

GROSS ESTATE	BENEFIC- 1980----	BENEFIC- 1981----	BENEFIC- 1982----	BENEFIC- 1985----
300000. -$ 500000.	442.	443.	442.	429.
500000. -$1000000.	223.	225.	215.	214.
1000000. -$2500000.	11542.	11561.	11219.	10724.
2500000. -$10000000	3713.	3740.	3596.	3537.
10000000 -$********	614.	616.	591.	540.
TOTAL	16534.	16585.	16063.	15444.

TABLE 2A

NUMBER OF ESTATES BY SIZE OF ESTATE -- WEIGHTED

GROSS ESTATE	REAL---- ESTATE--	STATE--- LOCAL--- BONDS---	FEDERAL- SAVINGS- BONDS---	OTHER--- FEDERAL- BONDS---	CORPORAT BONDS---	CORPORAT STOCKS--	CASH---	NOTES &- MORTGAGE	LIFE---- INSURANC	POLICY-- LOANS---
300000. -$ 500000	18562.	4368.	4368.	4258.	3822.	16706.	23039.	7971.	18125.	1529.
500000. -$1000000	15318.	6056.	4275.	3681.	3681.	15318.	17455.	6768.	11043.	1544.
1000000. -$2500000	5686.	2918.	1038.	1812.	1911.	5840.	6694.	3115.	3856.	769.
2500000. -$10000000	1634.	985.	230.	564.	554.	1671.	1873.	991.	1073.	274.
10000000 -$********	187.	130.	27.	74.	71.	201.	213.	132.	114.	19.
TOTAL	41386.	14457.	9937.	10390.	10038.	39736.	49273.	18977.	34211.	4135.

GROSS ESTATE	NONCORPO ASSETS--	ANNUITIE PENSIONS	OTHER--- ASSETS--	LIFETIME TRANSFER	GROSS--- ESTATE--	FUNERAL- EXPENSES	EXECUTOR COMMISSI	ATTORNEY FEES----	OTHER--- EXPENSES	DEBTS---
300000. - $500000.	5569.	2075.	20527.	2730.	32538.	29590.	7971.	17033.	19108.	25987.
500000. -$1000000.	4631.	2494.	16980.	2731.	18405.	17099.	6412.	11755.	13062.	16268.
1000000. -$2500000.	2385.	997.	6413.	1620.	6837.	6501.	2856.	4325.	5059.	6249.
2500000. -$10000000	796.	266.	1828.	612.	1901.	1818.	931.	1280.	1466.	1786.
10000000 -$********	113.	30.	210.	92.	218.	207.	122.	153.	176.	207.
TOTAL	13494.	5861.	45959.	7786.	59899.	55215.	18291.	34546.	38870.	50496.

GROSS ESTATE	CHARITAB BEQUESTS	SPOUSAL- BEQUEST-	ESTATE-- TAX----- FEDERAL-	OTHER--- TAXES---	NOT INC- INSURANC	JOINTLY- HELD---- ASSETS--	COMMUNIT PROPERTY	NET----- WORTH---	TAXABLE- GIFTS---	--------
300000. - $500000.	3931.	15832.	17143.	17033.	1201.	18344.	2511.	32538.	874.	0.
500000. -$1000000.	2969.	9024.	12468.	12824.	1425.	8787.	2612.	18405.	1544.	0.
1000000. -$2500000.	1677.	3747.	4669.	4957.	1116.	3581.	748.	6837.	746.	0.
2500000. -$10000000	648.	1088.	1437.	1496.	412.	909.	242.	1901.	414.	0.
10000000 -$********	110.	130.	192.	193.	58.	98.	30.	218.	87.	0.
TOTAL	9334	29822.	35908.	36504.	4212.	31718.	6144.	59899.	3664.	0.

TABLE 2B

TOTALS FOR WEALTH VARIABLES BY SIZE ESTATE (in $millions except for age) -- WEIGHTED

GROSS ESTATE	REAL---- ESTATE--	STATE--- LOCAL--- BONDS---	FEDERAL- SAVINGS- BONDS---	OTHER--- FEDERAL- BONDS---	CORPORAT BONDS---	CORPORAT STOCKS--	CASH----	NOTES &- MORTGAGE	LIFE---- INSURANC	POLICY-- LOANS---
300000. - $500000.	2890.	154.	127.	302.	85.	1415.	1975.	488.	551.	19.
500000. -$1000000.	3240.	590.	161.	441.	79.	2701.	2158.	472.	613.	30.
1000000. -$2500000.	2360.	547.	52.	346.	92.	2870.	1010.	417.	362.	21.
2500000. -$10000000	1463.	561.	22.	273.	54.	2614.	507.	283.	147.	13.
10000000 -$********	570.	421.	5.	196.	31.	2302.	249.	137.	27.	2.
TOTAL	10524.	2273.	366.	1557.	342.	11902.	5900.	1798.	1699.	85.

GROSS ESTATE	NONCORPO ASSETS--	ANNUITIE PENSIONS	OTHER--- ASSETS--	LIFETIME TRANSFER	GROSS--- ESTATE--	FUNERAL EXPENSES	EXECUTOR COMMISSI	ATTORNEY FEES----	OTHER--- EXPENSES	DEBTS---
300000. - $500000.	240.	107.	262.	575.	12377.	177.	72.	131.	63.	579.
500000. -$1000000.	429.	153.	456.	1086.	12547.	69.	110.	153.	56.	592.
1000000. -$2500000.	382.	94.	418.	1152.	10080.	30.	95.	114.	61.	651.
2500000. -$10000000	385.	43.	408.	1145.	7892.	11.	83.	84.	61.	623.
10000000 -$********	340.	3.	618.	798.	5695.	2.	59.	41.	46.	292.
TOTAL	1775.	398.	2162.	4755.	48591.	288.	420.	522.	288.	2738.

GROSS ESTATE	CHARITAB BEQUESTS	SPOUSAL- BEQUEST-	ESTATE-- TAX----- FEDERAL	OTHER--- TAXES---	NOT INC- INSURANC	JOINTLY- HELD---- ASSETS--	COMMUNIT PROPERTY	NET----- WORTH---	TAXABLE- GIFTS---	DECEDENT AGE-----
300000. - $500000.	254.	3890.	594.	84.	101.	2273.	1588.	11798.	42.	74.
500000. -$1000000.	253.	4039.	1172.	150.	184.	1257.	2741.	11954.	112.	74.
1000000. -$2500000.	444.	3395.	1301.	189.	189.	647.	1578.	9429.	58.	75.
2500000. -$10000000	589.	2743.	1307.	230.	139.	209.	1240.	7268.	57.	75.
10000000 -$********	1184.	2511.	718.	168.	40.	63.	564.	5403.	25.	76.
TOTAL	2724.	16578.	5092.	820.	653.	4450.	7711.	45854.	294.	74.

TABLE 3A

NUMBER OF HEIRS BY TYPE OF RELATION AND SIZE OF ESTATE -- SAMPLE

GROSS ESTATE	BEQUEST SPOUSE- COUNT--	BEQUEST SON---- COUNT--	BEQUEST DAUGHTE COUNT--	BEQUEST GRANDCH COUNT--	BEQUEST SIBLING COUNT--	BEQUEST NIECE&N COUNT--	BEQUEST AUNT&UN COUNT--	BEQUEST PARENT- COUNT--	BEQUEST OTHER-- COUNT--	BEQUEST TRUST&E COUNT--
300000. -$ 500000.	146.	167.	163.	116.	72.	171.	0.	5.	154.	43.
500000. -$1000000.	77.	83.	94.	117.	36.	43.	0.	2.	99.	59.
1000000. -$2500000.	3405.	3346.	3423.	3750.	1257.	3934.	29.	79.	7775.	2858.
2500000. -$10000000	956.	952.	1009.	1347.	400.	1145.	8.	10.	3117.	1235.
10000000 -$********	114.	126.	118.	217.	29.	135.	1.	3.	702.	209.
TOTAL	4698.	4674.	4807.	5547.	1794.	5428.	38.	99.	11847.	4404.

GROSS ESTATE	BEQUEST NA----- COUNT--	BEQUEST TOTAL-- COUNT--
300000. -$ 500000.	26.	1063.
500000. -$1000000.	10.	620.
1000000. -$2500000.	650.	30506.
2500000. -$10000000	155.	10334.
10000000 -$********	53.	1707.
TOTAL	894.	44230.

TABLE 3B

AVERAGE INHERITANCE BY TYPE OF RELATION AND SIZE OF ESTATE -- SAMPLE

GROSS ESTATE	BEQUEST SPOUSE- AMOUNT-	BEQUEST SON--- AMOUNT-	BEQUEST DAUGHTE AMOUNT-	BEQUEST GRANDCH AMOUNT-	BEQUEST SIBLING AMOUNT-	BEQUEST NIECE&N AMOUNT-	BEQUEST AUNT&UN AMOUNT-	BEQUEST PARENT- AMOUNT-	BEQUEST OTHER-- AMOUNT-	BEQUEST TRUST&E AMOUNT-
300000. -$ 500000.	246281.	83861.	97487.	25523.	74964.	31751.	0.	58006.	21437.	165667.
500000. -$1000000.	450623.	101003.	130943.	25497.	109528.	69158.	0.	324521.	35571.	184618.
1000000. -$2500000.	906096.	200951.	202023.	48551.	113688.	67395.	74738.	146331.	35523.	302735.
2500000. -$10000000	2524250.	363965.	334979.	101588.	139675.	108377.	19342.	368505.	43300.	488242.
10000000 -$********	19299988.	690073.	641803.	204910.	161279.	63436.	50000.	552699.	76757.	985343.
TOTAL	1653745.	241380.	235791.	66579.	118614.	74832.	62425.	180226.	39830.	384230.

GROSS ESTATE	BEQUEST NA----- AMOUNT-	BEQUEST TOTAL-- AMOUNT-
300000. -$ 500000.	32468.	85794.
500000. -$1000000.	18334.	129897.
1000000. -$2500000.	41556.	203940.
2500000. -$10000000	49803.	402939.
10000000 -$********	30385.	1572188.
TOTAL	41799.	299363.

TABLE 3C

NUMBER OF HEIRS BY TYPE OF RELATION AND SIZE OF ESTATE -- WEIGHTED

GROSS ESTATE	BEQUEST SPOUSE- COUNT--	BEQUEST SON---- COUNT--	BEQUEST DAUGHTE COUNT--	BEQUEST GRANDCH COUNT--	BEQUEST SIBLING COUNT--	BEQUEST NIECE&N COUNT--	BEQUEST AUNT&UN COUNT--	BEQUEST PARENT- COUNT--	BEQUEST OTHER-- COUNT--	BEQUEST TRUST&E COUNT--
300000. -$ 500000.	15941.	18234.	17798.	12666.	7862.	18671.	0.	546.	16815.	4695.
500000. -$1000000.	9143.	9856.	11162.	13893.	4275.	5106.	0.	237.	11755.	7006.
1000000. -$2500000.	3758.	3693.	3778.	4139.	1387.	4342.	32.	87.	8582.	3155.
2500000. -$10000000	1088.	1083.	1148.	1532.	455.	1303.	9.	11.	3546.	1405.
10000000 -$********	130.	144.	135.	248.	33.	154.	1.	3.	801.	239.
TOTAL	30061.	33010.	34020.	32478.	14012.	29576.	42.	885.	41500.	16499.

GROSS ESTATE	BEQUEST NA----- COUNT--	BEQUEST TOTAL-- COUNT--
300000. -$ 500000.	2839.	116067.
500000. -$1000000.	1187.	73620.
1000000. -$2500000.	717.	33673.
2500000. -$10000000	176.	11756.
10000000 -$********	60.	1948.
TOTAL	4981.	237064.

TABLE 3D

AMOUNT OF INHERITANCE BY TYPE OF RELATION AND SIZE OF ESTATE -- WEIGHTED

GROSS ESTATE	BEQUEST SPOUSE- ($000)-	BEQUEST SON--- ($000)-	BEQUEST DAUGHTE ($000)-	BEQUEST GRANDCH ($000)-	BEQUEST SIBLING ($000)-	BEQUEST NIECE&N ($000)-	BEQUEST AUNT&UN ($000)-	BEQUEST PARENT- ($000)-	BEQUEST OTHER-- ($000)-	BEQUEST TRUST&E ($000)-
300000. -$ 500000.	3926071.	1529153.	1735046.	323263.	589332.	592828.	0.	31668.	360467.	777818.
500000. -$1000000.	4120104.	995438.	1461548.	354223.	468199.	353115.	0.	77069.	418150.	1293393.
1000000. -$2500000.	3405539.	742180.	763310.	200969.	157741.	292655.	2392.	12760.	304867.	955033.
2500000. -$10000000	2745338.	394187.	384516.	155674.	63560.	141172.	176.	4192.	153543.	685974.
10000000 -$********	2511222.	99240.	86438.	50751.	5338.	9774.	57.	1892.	61501.	235048.
TOTAL	16708274.	3760200.	4430857.	1084880.	1284169.	1389544.	2625.	127581.	1298527.	3947266.

GROSS ESTATE	BEQUEST NA----- ($000)-	BEQUEST TOTAL-- ($000)-
300000. -$ 500000.	92173.	9957835.
500000. -$1000000.	21770.	9563011.
1000000. -$2500000.	29815.	6867253.
2500000. -$10000000	8782.	4737113.
10000000 -$********	1838.	3063100.
TOTAL	154379.	34188313.

TABLE 3E

AVERAGE INHERITANCE BY TYPE OF RELATION AND SIZE OF ESTATE - WEIGHTED

GROSS ESTATE	BEQUEST SPOUSE- AMOUNT-	BEQUEST SON--- AMOUNT-	BEQUEST DAUGHTE AMOUNT-	BEQUEST GRANDCH AMOUNT-	BEQUEST SIBLING AMOUNT-	BEQUEST NIECE&N AMOUNT-	BEQUEST AUNT&UN AMOUNT-	BEQUEST PARENT- AMOUNT-	BEQUEST OTHER-- AMOUNT-	BEQUEST TRUST&E AMOUNT-
300000. -$ 500000.	246281.	83861.	97487.	25523.	74964.	31751.	0.	58006.	21437.	165667.
500000. -$1000000.	450623.	101003.	130943.	25497.	109528.	69158.	0.	324521.	35571.	184618.
1000000. -$2500000.	906096.	200951.	202022.	48551.	113688.	67395.	74738.	146331.	35523.	302734.
2500000. -$10000000	2524249.	363965.	334979.	101588.	139675.	108377.	19342.	368505.	43300.	488242.
10000000 -$********	19299988.	690073.	641803.	204910.	161279.	63436.	50000.	552699.	76757.	985342.
TOTAL	555817.	113910.	130242.	33404.	91649.	46982.	62138.	144090.	31290.	239242.

GROSS ESTATE	BEQUEST NA----- AMOUNT-	BEQUEST TOTAL-- AMOUNT-
300000. -$ 500000.	32468.	85794.
500000. -$1000000.	18334.	129897.
1000000. -$2500000.	41556.	203940.
2500000. -$10000000	49803.	402939.
10000000 -$********	30385.	1572188.
TOTAL	30996.	144215.

TABLE 4A

NUMBER OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED

GROSS ESTATE	- ZERO- COUNT--	- 0-1%- COUNT--	- 1-2%- COUNT--	- 2-3%- COUNT--	- 3-5%- COUNT--	- 5-10% COUNT--	-10-20% COUNT--	-20-50% COUNT--	- 50%-- COUNT--	- ALL-- COUNT
300000. -$ 500000.	6333.	437.	218.	109.	218.	218.	437.	1310.	1529.	10810.
500000. -$1000000.	4275.	712.	0.	119.	119.	237.	0.	475.	356.	6293.
1000000. -$2500000.	1535.	211.	30.	18.	35.	62.	78.	148.	184.	2301.
2500000. -$10000000	431.	59.	13.	7.	13.	17.	36.	44.	73.	693.
10000000 -$********	40.	16.	1.	0.	0.	1.	7.	8.	8.	81.
TOTAL	12614.	1435.	262.	252.	385.	536.	558.	1985.	2150.	20178.

AMOUNT OF BEQUEST BY C.V. AND SIZE OF ESTATE -- WEIGHTED

GROSS ESTATE	- ZERO- ($000)-	- 0-1%- ($000)-	- 1-2%- ($000)-	- 2-3%- ($000)-	- 3-5%- ($000)-	- 5-10% ($000)-	-10-20% ($000)-	-20-50% ($000)-	- 50%-- ($000)-	- ALL-- ($000)-
300000. -$ 500000.	1489534.	118088.	32456.	30947.	67582.	78327.	85197.	255043.	248676.	2405849.
500000. -$1000000.	1201863.	212516.	0.	22460.	34130.	75174.	0.	195469.	136852.	1878464.
1000000. -$2500000.	746177.	108787.	18036.	9153.	14809.	32622.	43608.	69390.	74298.	1116881.
2500000. -$10000000	359829.	53080.	11087.	8287.	15979.	17694.	33262.	34118.	63416.	596754.
10000000 -$********	80994.	28728.	348.	0.	0.	318.	15044.	12480.	8303.	146215.
TOTAL	3878397.	521199.	61927.	70847.	132500.	204135.	177112.	566500.	531546.	6144163.

TABLE 4B

PERCENT OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	59.	4.	2.	1.	2.	2.	4.	12.	14.	100.
500000. -$1000000.	68.	11.	0.	2.	2.	4.	0.	8.	6.	100.
1000000. -$2500000.	67.	9.	1.	1.	2.	3.	3.	6.	8.	100.
2500000. -$10000000	62.	9.	2.	1.	2.	2.	5.	6.	11.	100.
10000000 -$********	49.	20.	1.	0.	0.	1.	8.	10.	10.	100.
TOTAL	63.	7.	1.	1.	2.	3.	3.	10.	11.	100.

PERCENT OF BEQUESTS BY C.V. AND SIZE OF ESTATE -- WEIGHTED

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	62.	5.	1.	1.	3.	3.	4.	11.	10.	100.
500000. -$1000000.	64.	11.	0.	1.	2.	4.	0.	10.	7.	100.
1000000. -$2500000.	67.	10.	2.	1.	1.	3.	4.	6.	7.	100.
2500000. -$10000000	60.	9.	2.	1.	3.	3.	6.	6.	11.	100.
10000000 -$********	55.	20.	0.	0.	0.	0.	10.	9.	6.	100.
TOTAL	63.	8.	1.	1.	2.	3.	3.	9.	9.	100.

TABLE 5A

NUMBER OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust beneficiaries)

GROSS ESTATE	- ZERO- COUNT--	- 0-1%- COUNT--	- 1-2%- COUNT--	- 2-3%- COUNT--	- 3-5%- COUNT--	- 5-10% COUNT--	-10-20% COUNT--	-20-50% COUNT--	- 50%-- COUNT--	- ALL-- COUNT
300000. -$ 500000.	6005.	437.	109.	109.	218.	218.	328.	1092.	1419.	9936.
500000. -$1000000.	3562.	712.	0.	119.	119.	237.	0.	356.	237.	5343.
1000000. -$2500000.	1231.	180.	23.	13.	31.	52.	63.	118.	116.	1827.
2500000. -$10000000	306.	42.	10.	6.	11.	11.	24.	25.	43.	479.
10000000 -$********	27.	13.	0.	0.	0.	0.	5.	3.	2.	50.
TOTAL	11132.	1384.	143.	247.	379.	519.	419.	1595.	1818.	17635.

AMOUNT OF BEQUEST BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust beneficiaries)

GROSS ESTATE	- ZERO- ($000)-	- 0-1%- ($000)-	- 1-2%- ($000)-	- 2-3%- ($000)-	- 3-5%- ($000)-	- 5-10% ($000)-	-10-20% ($000)-	-20-50% ($000)-	- 50%-- ($000)-	- ALL-- ($000)-
300000. -$ 500000.	1428855.	118088.	26887.	30947.	67582.	78327.	83450.	225342.	223728.	2283205.
500000. -$1000000.	995134.	212516.	0.	22460.	34130.	75174.	0.	168771.	105148.	1613333.
1000000. -$2500000.	672120.	103144.	15671.	7902.	13277.	31900.	39007.	60854.	56482.	1000357.
2500000. -$10000000	288447.	40325.	7552.	8160.	14558.	16798.	26742.	24615.	48093.	475291.
10000000 -$********	72922.	26693.	0.	0.	0.	0.	13339.	10349.	1072.	124376.
TOTAL	3457479.	500766.	50110.	69469.	129547.	202199.	162538.	489932.	434523.	5496562.

TABLE 5B

PERCENT OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust beneficiaries)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	60.	4.	1.	1.	2.	2.	3.	11.	14.	100.
500000. -$1000000.	67.	13.	0.	2.	2.	4.	0.	7.	4.	100.
1000000. -$2500000.	67.	10.	1.	1.	2.	3.	3.	6.	6.	100.
2500000. -$10000000	64.	9.	2.	1.	2.	2.	5.	5.	9.	100.
10000000 -$********	55.	25.	0.	0.	0.	0.	9.	7.	5.	100.
TOTAL	63.	8.	1.	1.	2.	3.	2.	9.	10.	100.

PERCENT OF BEQUESTS BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust beneficiaries)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	63.	5.	1.	1.	3.	3.	4.	10.	10.	100.
500000. -$1000000.	62.	13.	0.	1.	2.	5.	0.	10.	7.	100.
1000000. -$2500000.	67.	10.	2.	1.	1.	3.	4.	6.	6.	100.
2500000. -$10000000	61.	8.	2.	2.	3.	4.	6.	5.	10.	100.
10000000 -$********	59.	21.	0.	0.	0.	0.	11.	8.	1.	100.
TOTAL	63.	9.	1.	1.	2.	4.	3.	9.	8.	100.

TABLE 6A

NUMBER OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust or Spouse Beneficiaries)

GROSS ESTATE	- ZERO- COUNT--	- 0-1%- COUNT--	- 1-2%- COUNT--	- 2-3%- COUNT--	- 3-5%- COUNT--	- 5-10% COUNT--	-10-20% COUNT--	-20-50% COUNT--	- 50%-- COUNT--	- ALL-- COUNT
300000. -$ 500000.	3494.	218.	109.	109.	109.	218.	109.	655.	546.	5569.
500000. -$1000000.	1662.	119.	0.	0.	0.	119.	0.	356.	237.	2494.
1000000. -$2500000.	527.	75.	12.	8.	11.	29.	36.	66.	61.	825.
2500000. -$10000000	101.	13.	3.	1.	5.	7.	8.	16.	23.	176.
10000000 -$********	8.	2.	0.	0.	0.	0.	2.	2.	1.	16.
TOTAL	5792.	427.	125.	118.	125.	373.	156.	1096.	868.	9079.

AMOUNT OF BEQUEST BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust or Spouse Beneficiaries)

GROSS ESTATE	- ZERO- ($000)-	- 0-1%- ($000)-	- 1-2%- ($000)-	- 2-3%- ($000)-	- 3-5%- ($000)-	- 5-10% ($000)-	-10-20% ($000)-	-20-50% ($000)-	- 50%-- ($000)-	- ALL-- ($000)-
300000. -$ 500000.	1039776.	64086.	26887.	30947.	40499.	78327.	36437.	168350.	117134.	1602442.
500000. -$1000000.	636336.	54930.	0.	0.	0.	42615.	0.	168771.	105148.	1007800.
1000000. -$2500000.	416138.	60071.	10223.	5727.	6721.	22252.	28394.	46390.	37427.	633344.
2500000. -$10000000	157669.	21103.	4788.	1794.	7052.	11111.	12834.	20769.	30537.	267657.
10000000 -$********	39950.	6154.	0.	0.	0.	0.	9723.	7391.	63.	63281.
TOTAL	2289869.	206344.	41898.	38468.	54271.	154306.	87388.	411672.	290308.	3574524.

TABLE 6B

PERCENT OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust or Spouse Beneficiaries)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	63.	4.	2.	2.	2.	4.	2.	12.	10.	100.
500000. -$1000000.	67.	5.	0.	0.	0.	5.	0.	14.	10.	100.
1000000. -$2500000.	64.	9.	1.	1.	1.	3.	4.	8.	7.	100.
2500000. -$10000000	57.	7.	2.	1.	3.	4.	5.	9.	13.	100.
10000000 -$********	50.	14.	0.	0.	0.	0.	14.	14.	7.	100.
TOTAL	64.	5.	1.	1.	1.	4.	2.	12.	10.	100.

PERCENT OF BEQUESTS BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Excludes Estates with Trust or Spouse Beneficiaries)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	65.	4.	2.	2.	3.	5.	2.	11.	7.	100.
500000. -$1000000.	63.	5.	0.	0.	0.	4.	0.	17.	10.	100.
1000000. -$2500000.	66.	9.	2.	1.	1.	4.	4.	7.	6.	100.
2500000. -$10000000	59.	8.	2.	1.	3.	4.	5.	8.	11.	100.
10000000 -$********	63.	10.	0.	0.	0.	0.	15.	12.	0.	100.
TOTAL	64.	6.	1.	1.	2.	4.	2.	12.	8.	100.

Table 7A

NUMBER OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Two-Child Estates only)

GROSS ESTATE	- ZERO- COUNT--	- 0-1%- COUNT--	- 1-2%- COUNT--	- 2-3%- COUNT--	- 3-5%- COUNT--	- 5-10% COUNT--	-10-20% COUNT--	-20-50% COUNT--	- 50%-- COUNT--	- ALL-- COUNT
300000. -$ 500000.	3822.	0.	218.	109.	109.	218.	0.	983.	764.	6224.
500000. -$1000000.	2375.	237.	0.	0.	0.	237.	0.	119.	237.	3206.
1000000. -$2500000.	894.	45.	20.	9.	20.	34.	39.	76.	94.	1231.
2500000. -$10000000	253.	10.	5.	1.	5.	10.	14.	23.	30.	349.
10000000 -$********	17.	5.	0.	0.	0.	1.	3.	2.	5.	33.
TOTAL	7360.	298.	243.	119.	134.	501.	56.	1203.	1130.	11043.

AMOUNT OF BEQUEST BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Two-Child Estates only)

GROSS ESTATE	- ZERO- ($000)-	- 0-1%- ($000)-	- 1-2%- ($000)-	- 2-3%- ($000)-	- 3-5%- ($000)-	- 5-10% ($000)-	-10-20% ($000)-	-20-50% ($000)-	- 50%-- ($000)-	- ALL-- ($000)-
300000. -$ 500000.	906638.	0.	32456.	30947.	40499.	78327.	0.	178457.	149673.	1416996.
500000. -$1000000.	711960.	68989.	0.	0.	0.	75174.	0.	26698.	80894.	963716.
1000000. -$2500000.	438778.	24011.	9659.	3264.	9234.	17818.	22561.	32410.	32216.	589951.
2500000. -$10000000	205485.	10039.	2189.	256.	5598.	9746.	10219.	14304.	24098.	281934.
10000000 -$********	22538.	7469.	0.	0.	0.	318.	8752.	6647.	4808.	50532.
TOTAL	2285399.	110508.	44304.	34467.	55331.	181383.	41532.	258516.	291688.	3303128.

Table 7B

PERCENT OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Two-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	61.	0.	4.	2.	2.	4.	0.	16.	12.	100.
500000. -$1000000.	74.	7.	0.	0.	0.	7.	0.	4.	7.	100.
1000000. -$2500000.	73.	4.	2.	1.	2.	3.	3.	6.	8.	100.
2500000. -$10000000	72.	3.	1.	0.	1.	3.	4.	7.	8.	100.
10000000 -$********	52.	14.	0.	0.	0.	3.	10.	7.	14.	100.
TOTAL	67.	3.	2.	1.	1.	5.	1.	11.	10.	100.

PERCENT OF BEQUESTS BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Two-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	64.	0.	2.	2.	3.	6.	0.	13.	11.	100.
500000. -$1000000.	74.	7.	0.	0.	0.	8.	0.	3.	8.	100.
1000000. -$2500000.	74.	4.	2.	1.	2.	3.	4.	5.	5.	100.
2500000. -$10000000	73.	4.	1.	0.	2.	3.	4.	5.	9.	100.
10000000 -$********	45.	15.	0.	0.	0.	1.	17.	13.	10.	100.
TOTAL	69.	3.	1.	1.	2.	5.	1.	8.	9.	100.

Table 8A

NUMBER OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Three-Child Estates only)

GROSS ESTATE	- ZERO- COUNT--	- 0-1%- COUNT--	- 1-2%- COUNT--	- 2-3%- COUNT--	- 3-5%- COUNT--	- 5-10% COUNT--	-10-20% COUNT--	-20-50% COUNT--	- 50%-- COUNT--	- ALL-- COUNT
300000. -$ 500000.	1310.	218.	0.	0.	0.	0.	109.	109.	328.	2075.
500000. -$1000000.	1069.	356.	0.	0.	0.	0.	0.	119.	119.	1662.
1000000. -$2500000.	385.	103.	6.	6.	8.	13.	25.	34.	47.	627.
2500000. -$10000000	107.	30.	5.	6.	5.	3.	8.	7.	22.	191.
10000000 -$********	14.	7.	1.	0.	0.	0.	1.	1.	2.	26.
TOTAL	2885.	714.	11.	11.	12.	17.	144.	270.	518.	4581.

AMOUNT OF BEQUEST BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Three-Child Estates only)

GROSS ESTATE	- ZERO- ($000)-	- 0-1%- ($000)-	- 1-2%- ($000)-	- 2-3%- ($000)-	- 3-5%- ($000)-	- 5-10% ($000)-	-10-20% ($000)-	-20-50% ($000)-	- 50%-- ($000)-	- ALL-- ($000)-
300000. -$ 500000.	303664.	64174.	0.	0.	0.	0.	13730.	18059.	55939.	455567.
500000. -$1000000.	286163.	88597.	0.	0.	0.	0.	0.	53258.	55958.	483976.
1000000. -$2500000.	185291.	52072.	3778.	3061.	2497.	7743.	12209.	18066.	20558.	305275.
2500000. -$10000000	96852.	28003.	5574.	8031.	4521.	1691.	7182.	5096.	17370.	174319.
10000000 -$********	38173.	11896.	348.	0.	0.	0.	4587.	2354.	1864.	59222.
TOTAL	910142.	244743.	9699.	11092.	7018.	9435.	37709.	96833.	151688.	1478359.

Table 8B

PERCENT OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Three-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	63.	11.	0.	0.	0.	0.	5.	5.	16.	100.
500000. -$1000000.	64.	21.	0.	0.	0.	0.	0.	7.	7.	100.
1000000. -$2500000.	61.	16.	1.	1.	1.	2.	4.	5.	8.	100.
2500000. -$10000000	56.	15.	2.	3.	2.	2.	4.	4.	11.	100.
10000000 -$********	52.	26.	4.	0.	0.	0.	4.	4.	9.	100.
TOTAL	63.	16.	0.	0.	0.	0.	3.	6.	11.	100.

PERCENT OF BEQUESTS BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Three-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	67.	14.	0.	0.	0.	0.	3.	4.	12.	100.
500000. -$1000000.	59.	18.	0.	0.	0.	0.	0.	11.	12.	100.
1000000. -$2500000.	61.	17.	1.	1.	1.	3.	4.	6.	7.	100.
2500000. -$10000000	56.	16.	3.	5.	3.	1.	4.	3.	10.	100.
10000000 -$********	64.	20.	1.	0.	0.	0.	8.	4.	3.	100.
TOTAL	62.	17.	1.	1.	0.	1.	3.	7.	10.	100.

Table 9A

NUMBER OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Four-Child Estates only)

GROSS ESTATE	- ZERO- COUNT--	- 0-1%- COUNT--	- 1-2%- COUNT--	- 2-3%- COUNT--	- 3-5%- COUNT--	- 5-10% COUNT--	-10-20% COUNT--	-20-50% COUNT--	- 50%-- COUNT--	- ALL-- COUNT
300000. -$ 500000.	764.	0.	0.	0.	0.	0.	218.	218.	218.	1419.
500000. -$1000000.	356.	0.	0.	0.	119.	0.	0.	119.	0.	594.
1000000. -$2500000.	171.	24.	3.	2.	6.	8.	9.	18.	30.	270.
2500000. -$10000000	56.	15.	3.	0.	2.	2.	10.	9.	11.	109.
10000000 -$********	5.	0.	0.	0.	0.	0.	2.	3.	1.	11.
TOTAL	1352.	39.	7.	2.	127.	10.	240.	367.	261.	2404.

AMOUNT OF BEQUEST BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Four-Child Estates only)

GROSS ESTATE	- ZERO- ($000)-	- 0-1%- ($000)-	- 1-2%- ($000)-	- 2-3%- ($000)-	- 3-5%- ($000)-	- 5-10% ($000)-	-10-20% ($000)-	-20-50% ($000)-	- 50%-- ($000)-	- ALL-- ($000)-
300000. -$ 500000.	188798.	0.	0.	0.	0.	0.	69719.	58526.	19044.	336087.
500000. -$1000000.	83471.	0.	0.	0.	34130.	0.	0.	60684.	0.	178285.
1000000. -$2500000.	78245.	12633.	3519.	2249.	1642.	4211.	5023.	7249.	14521.	129293.
2500000. -$10000000	44590.	12696.	3324.	0.	3597.	4096.	11058.	8328.	10026.	97715.
10000000 -$********	9844.	0.	0.	0.	0.	0.	1705.	3369.	1631.	16549.
TOTAL	404947.	25329.	6843.	2249.	39369.	8307.	87506.	138156.	45222.	757929.

Table 9B

PERCENT OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Four-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	54.	0.	0.	0.	0.	0.	15.	15.	15.	100.
500000. -$1000000.	60.	0.	0.	0.	20.	0.	0.	20.	0.	100.
1000000. -$2500000.	63.	9.	1.	1.	2.	3.	3.	7.	11.	100.
2500000. -$10000000	51.	14.	3.	0.	2.	2.	9.	8.	10.	100.
10000000 -$********	40.	0.	0.	0.	0.	0.	20.	30.	10.	100.
TOTAL	56.	2.	0.	0.	5.	0.	10.	15.	11.	100.

PERCENT OF BEQUESTS BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Four-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	56.	0.	0.	0.	0.	0.	21.	17.	6.	100.
500000. -$1000000.	47.	0.	0.	0.	19.	0.	0.	34.	0.	100.
1000000. -$2500000.	61.	10.	3.	2.	1.	3.	4.	6.	11.	100.
2500000. -$10000000	46.	13.	3.	0.	4.	4.	11.	9.	10.	100.
10000000 -$********	59.	0.	0.	0.	0.	0.	10.	20.	10.	100.
TOTAL	53.	3.	1.	0.	5.	1.	12.	18.	6.	100.

Table 10A

NUMBER OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Five-Child Estates only)

GROSS ESTATE	- ZERO- COUNT--	- 0-1%- COUNT--	- 1-2%- COUNT--	- 2-3%- COUNT--	- 3-5%- COUNT--	- 5-10% COUNT--	-10-20% COUNT--	-20-50% COUNT--	- 50%-- COUNT--	- ALL-- COUNT
300000. -$ 500000.	218.	0.	0.	0.	0.	0.	109.	0.	0.	328.
500000. -$1000000.	237.	119.	0.	0.	0.	0.	0.	0.	0.	356.
1000000. -$2500000.	54.	21.	1.	1.	1.	2.	3.	6.	6.	95.
2500000. -$10000000	13.	3.	0.	0.	0.	0.	2.	1.	6.	25.
10000000 -$********	2.	3.	0.	0.	0.	0.	0.	1.	0.	7.
TOTAL	525.	147.	1.	1.	1.	2.	115.	8.	11.	811.

AMOUNT OF BEQUEST BY C.V. SIZE OF ESTATE -- WEIGHTED
(Five-Child Estates only)

GROSS ESTATE	- ZERO- ($000)-	- 0-1%- ($000)-	- 1-2%- ($000)-	- 2-3%- ($000)-	- 3-5%- ($000)-	- 5-10% ($000)-	-10-20% ($000)-	-20-50% ($000)-	- 50%-- ($000)-	- ALL-- ($000)-
300000. -$ 500000.	22247.	0.	0.	0.	0.	0.	1747.	0.	0.	23994.
500000. -$1000000.	63184.	54930.	0.	0.	0.	0.	0.	0.	0.	118114.
1000000. -$2500000.	29384.	11350.	1080.	579.	723.	1271.	2119.	3937.	2620.	53064.
2500000. -$10000000	11325.	956.	0.	0.	0.	0.	3156.	998.	5526.	21961.
10000000 -$********	7763.	6025.	0.	0.	0.	0.	0.	109.	0.	13898.
TOTAL	133904.	73262.	1080.	579.	723.	1271.	7022.	5044.	8145.	231030.

Table 10B

PERCENT OF ESTATES BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Five-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	67.	0.	0.	0.	0.	0.	33.	0.	0.	100.
500000. -$1000000.	67.	33.	0.	0.	0.	0.	0.	0.	0.	100.
1000000. -$2500000.	57.	22.	1.	1.	1.	2.	3.	6.	6.	100.
2500000. -$10000000	50.	14.	0.	0.	0.	0.	9.	5.	23.	100.
10000000 -$********	33.	50.	0.	0.	0.	0.	0.	17.	0.	100.
TOTAL	65.	18.	0.	0.	0.	0.	14.	1.	1.	100.

PERCENT OF BEQUESTS BY C.V. AND SIZE OF ESTATE -- WEIGHTED
(Five-Child Estates only)

GROSS ESTATE	- ZERO- PERCENT	- 0-1%- PERCENT	- 1-2%- PERCENT	- 2-3%- PERCENT	- 3-5%- PERCENT	- 5-10% PERCENT	-10-20% PERCENT	-20-50% PERCENT	- 50%-- PERCENT	- ALL-- PERCENT
300000. -$ 500000.	93.	0.	0.	0.	0.	0.	7.	0.	0.	100.
500000. -$1000000.	53.	47.	0.	0.	0.	0.	0.	0.	0.	100.
1000000. -$2500000.	55.	21.	2.	1.	1.	2.	4.	7.	5.	100.
2500000. -$10000000	52.	4.	0.	0.	0.	0.	14.	5.	25.	100.
10000000 -$********	56.	43.	0.	0.	0.	0.	0.	1.	0.	100.
TOTAL	58.	32.	0.	0.	0.	1.	3.	2.	4.	100.

Table 11A

NUMBER OF CHILDREN BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- SAMPLE

GROSS ESTATE	--NO--- --AGI-- ------- COUNT--	--$1--- UNDER-- $10000- COUNT--	$10000- UNDER-- $20000- COUNT--	$20000- UNDER-- $30000- COUNT--	$30000- UNDER-- $50000- COUNT--	$50000- UNDER-- $75000- COUNT--	$75000- UNDER-- $100000 COUNT--	$100000 UNDER-- $200000 COUNT--	$200000 UNDER-- ******* COUNT--	TOTAL-- ------- ------- COUNT--
300000. -$ 500000.	10.	31.	43.	61.	54.	34.	10.	14.	2.	259.
500000. -$1000000.	2.	12.	17.	25.	41.	13.	9.	14.	2.	135.
1000000. -$2500000.	161.	519.	617.	689.	1067.	788.	511.	866.	364.	5582.
2500000. -$10000000	52.	108.	140.	154.	256.	196.	166.	307.	283.	1662.
10000000 -$********	6.	10.	11.	9.	18.	15.	21.	35.	67.	192.
TOTAL	231.	680.	828.	938.	1436.	1046.	717.	1236.	718.	7830.

CHILDREN'S 1981 AGI BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- SAMPLE

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	-456.	175.	664.	1493.	2060.	2073.	850.	1762.	435.	9055.
500000. -$1000000.	-57.	57.	241.	624.	1543.	791.	789.	1832.	528.	6348.
1000000. -$2500000.	-11271.	2807.	9273.	17415.	41736.	48226.	44268.	118480.	128505.	399440.
2500000. -$10000000	-4560.	587.	2080.	3826.	10140.	12062.	14583.	44302.	122160.	205180.
10000000 -$********	-391.	60.	158.	222.	691.	886.	1823.	4985.	43646.	52081.
TOTAL	-16735.	3687.	12416.	23580.	56169.	64037.	62313.	171361.	295275.	672103.

INHERITANCE BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- SAMPLE

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	1117.	3342.	3832.	6723.	10818.	4610.	939.	2361.	118.	33862.
500000. -$1000000.	530.	1154.	1502.	3587.	5253.	3013.	1085.	2097.	380.	18601.
1000000. -$2500000.	32517.	83983.	116215.	120471.	219841.	193132.	119770.	214256.	91454.	1191642.
2500000. -$10000000	13013.	27881.	41988.	42024.	85121.	72012.	64751.	116709.	106812.	570311.
10000000 -$********	1917.	3910.	6561.	3746.	8954.	9859.	14116.	28157.	43688.	120909.
TOTAL	49094.	120270.	170098.	176551.	329988.	282625.	200661.	363581.	242452.	1935324.

TABLE 11B

AVERAGE CHILD AGI IN 1981 BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- SAMPLE

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	-45637.	5650.	15436.	24470.	38146.	60956.	85015.	125825.	217729.	34960.
500000. -$1000000.	-28689.	4731.	14203.	24948.	37623.	60849.	87677.	130890.	263966.	47019.
1000000. -$2500000.	-70005.	5409.	15029.	25276.	39115.	61200.	86630.	136813.	353037.	71559.
2500000. -$10000000	-87686.	5438.	14856.	24847.	39608.	61539.	87848.	144306.	431661.	123454.
10000000 -$********	-65111.	6042.	14347.	24657.	38374.	59088.	86827.	142431.	651429.	271254.
TOTAL	-72445.	5422.	14995.	25139.	39115.	61221.	86908.	138641.	411246.	85837.

AVERAGE INHERITANCE BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- SAMPLE

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	111699.	107809.	89126.	110213.	200340.	135600.	93892.	168651.	59161.	130740.
500000. -$1000000.	265069.	96157.	88381.	143471.	128132.	231743.	120558.	149785.	189965.	137787.
1000000. -$2500000.	201971.	161817.	188355.	174849.	206037.	245091.	234384.	247409.	251247.	213479.
2500000. -$10000000	250241.	258156.	299913.	272883.	332505.	367407.	390066.	380160.	377427.	343147.
10000000 -$********	319576.	391045.	596416.	416220.	497441.	657237.	672188.	804496.	652065.	629732.
TOTAL	212530.	176868.	205433.	188221.	229797.	270196.	279862.	294159.	337677.	247168.

AVERAGE INHERITANCE AS PERCENT OF AVERAGE AGI BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	-245.	1908.	577.	450.	525.	222.	110.	134.	27.	374.
500000. -$1000000.	-924.	2033.	622.	575.	341.	381.	138.	114.	72.	293.
1000000. -$2500000.	-289.	2992.	1253.	692.	527.	400.	271.	181.	71.	298.
2500000. -$10000000	-285.	4747.	2019.	1098.	839.	597.	444.	263.	87.	278.
10000000 -$********	-491.	6472.	4157.	1688.	1296.	1112.	774.	565.	100.	232.
TOTAL	-293.	3262.	1370.	749.	587.	441.	322.	212.	82.	288.

TABLE 11C

NUMBER OF CHILDREN BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

GROSS ESTATE	--NO--- --AGI-- ------- COUNT--	--$1--- UNDER-- $10000- COUNT--	$10000- UNDER-- $20000- COUNT--	$20000- UNDER-- $30000- COUNT--	$30000- UNDER-- $50000- COUNT--	$50000- UNDER-- $75000- COUNT--	$75000- UNDER-- $100000 COUNT--	$100000 UNDER-- $200000 COUNT--	$200000 UNDER-- ******* COUNT--	TOTAL-- ------- ------- COUNT--
300000. -$ 500000.	1100.	3409.	4729.	6708.	5938.	3739.	1100.	1540.	220.	28483.
500000. -$1000000.	251.	1506.	2134.	3138.	5147.	1632.	1130.	1757.	251.	16946.
1000000. -$2500000.	191.	614.	731.	816.	1263.	933.	605.	1025.	431.	6609.
2500000. -$10000000	61.	127.	165.	181.	302.	231.	196.	362.	333.	1958.
10000000 -$********	8.	13.	14.	11.	23.	19.	26.	44.	84.	241.
TOTAL	1610.	5670.	7772.	10855.	12673.	6554.	3056.	4728.	1320.	54237.

CHILDREN'S 1981 AGI BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	-50187.	19260.	72992.	164152.	226528.	227916.	93492.	193720.	47888.	995760.
500000. -$1000000.	-7203.	7126.	30310.	78292.	193633.	99298.	99054.	230026.	66270.	796806.
1000000. -$2500000.	-13345.	3324.	10979.	20620.	49415.	57099.	52413.	140279.	152150.	472933.
2500000. -$10000000	-5372.	692.	2450.	4508.	11946.	14211.	17181.	52196.	143926.	241739.
10000000 -$********	-491.	76.	198.	279.	867.	1113.	2289.	6259.	54800.	65390.
TOTAL	-76597.	30478.	116929.	267850.	482389.	399636.	264430.	622479.	465034.	2572628.

INHERITANCE BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	122837.	367531.	421454.	739337.	1189707.	507011.	103254.	259654.	13012.	3723794.
500000. -$1000000.	66547.	144845.	188604.	450243.	659454.	378175.	136201.	263232.	47692.	2334993.
1000000. -$2500000.	38500.	99436.	137598.	142637.	260291.	228667.	141807.	253678.	108281.	1410889.
2500000. -$10000000	15331.	32849.	49469.	49512.	100288.	84843.	76288.	137504.	125844.	671929.
10000000 -$********	2407.	4910.	8237.	4703.	11242.	12378.	17723.	35353.	54853.	151807.
TOTAL	245623.	649571.	805362.	1386432.	2220983.	1211074.	475274.	949421.	349682.	8293413.

TABLE 11D

AVERAGE CHILD AGI IN 1981 BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	5650.	15436.	24470.	38146.	60956.	85015.	125825.	217729.	34960.
500000. -$1000000.	0.	4731.	14203.	24948.	37623.	60849.	87677.	130890.	263966.	47019.
1000000. -$2500000.	0.	5409.	15029.	25276.	39115.	61199.	86629.	136811.	353038.	71555.
2500000. -$10000000	0.	5438.	14856.	24847.	39608.	61539.	87848.	144305.	431660.	123452.
10000000 -$********	0.	6042.	14347.	24657.	38374.	59088.	86827.	142431.	651429.	271254.
TOTAL	0.	5376.	15045.	24675.	38065.	60979.	86516.	131658.	352427.	47433.

AVERAGE INHERITANCE BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	107809.	89126.	110213.	200340.	135600.	93892.	168651.	59161.	130740.
500000. -$1000000.	0.	96157.	88381.	143471.	128132.	231743.	120558.	149785.	189965.	137787.
1000000. -$2500000.	0.	161817.	188354.	174848.	206037.	245089.	234384.	247406.	251247.	213468.
2500000. -$10000000	0.	258155.	299913.	272883.	332504.	367407.	390066.	380159.	377426.	343142.
10000000 -$********	0.	391045.	596416.	416221.	497441.	657237.	672188.	804497.	652065.	629733.
TOTAL	0.	114568.	103623.	127723.	175258.	184794.	155499.	200809.	265007.	152909.

AVERAGE INHERITANCE AS PERCENT OF AVERAGE AGI BY PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

GROSS ESTATE	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	1908.	577.	450.	525.	222.	110.	134.	27.	374.
500000. -$1000000.	0.	2033.	622.	575.	341.	381.	138.	114.	72.	293.
1000000. -$2500000.	0.	2992.	1253.	692.	527.	400.	271.	181.	71.	298.
2500000. -$10000000	0.	4747.	2019.	1098.	839.	597.	444.	263.	87.	278.
10000000 -$********	0.	6472.	4157.	1688.	1296.	1112.	774.	565.	100.	232.
TOTAL	0.	2131.	689.	518.	460.	303.	180.	153.	75.	322.

TABLE 11E

NUMBER OF CHILDREN BY (WIDOWED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

--AGI--	--NO--- COUNT--	--$1--- UNDER-- $10000- COUNT--	$10000- UNDER-- $20000- COUNT--	$20000- UNDER-- $30000- COUNT--	$30000- UNDER-- $50000- COUNT--	$50000- UNDER-- $75000- COUNT--	$75000- UNDER-- $100000 COUNT--	$100000 UNDER-- $200000 COUNT--	$200000 UNDER-- ******* COUNT--	TOTAL-- ------- COUNT--
300000. -$ 500000.	330.	1320.	2199.	3849.	3079.	1540.	440.	1100.	110.	13966.
500000. -$1000000.	251.	879.	1130.	1632.	2385.	502.	377.	879.	251.	8285.
1000000. -$2500000.	76.	231.	311.	322.	571.	442.	243.	407.	167.	2769.
2500000. -$10000000	14.	28.	49.	55.	111.	100.	94.	156.	125.	733.
10000000 -$********	3.	4.	0.	1.	4.	8.	5.	14.	38.	75.
TOTAL	673.	2461.	3690.	5860.	6149.	2591.	1158.	2555.	691.	25829.

CHILDREN'S 1981 AGI BY (WIDOWED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

--AGI--	--NO--- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- AMOUNT-
300000. -$ 500000.	-11459.	8251.	32902.	92986.	118084.	97214.	37723.	139400.	22123.	537224.
500000. -$1000000.	-7203.	5148.	16091.	38879.	89049.	27624.	31375.	125389.	66270.	392623.
1000000. -$2500000.	-3622.	1219.	4690.	8157.	22242.	27100.	20936.	55237.	58405.	194363.
2500000. -$10000000	-2219.	143.	734.	1371.	4367.	6215.	8312.	22201.	52557.	93680.
10000000 -$********	-214.	30.	0.	26.	149.	445.	426.	1972.	29663.	32495.
TOTAL	-24717.	14792.	54417.	141419.	233890.	158597.	98771.	344198.	229018.	1250386.

INHERITANCE BY (WIDOWED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

--AGI--	--NO--- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- AMOUNT-
300000. -$ 500000.	19707.	233784.	201598.	503288.	438889.	225455.	51337.	197758.	9590.	1881405.
500000. -$1000000.	66547.	125767.	124664.	323565.	335157.	92074.	84738.	170426.	47692.	1370630.
1000000. -$2500000.	23311.	57000.	87350.	78802.	158886.	135286.	76656.	126349.	49420.	793058.
2500000. -$10000000	6685.	13917.	26023.	25507.	60455.	56122.	50102.	80323.	62363.	381497.
10000000 -$********	578.	1026.	0.	63.	4427.	9997.	4523.	14810.	31818.	67242.
TOTAL	116829.	431495.	439634.	931225.	997814.	518935.	267354.	589665.	200882.	4493832.

TABLE 11F

AVERAGE CHILD AGI IN 1981 BY (WIDOWED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	6253.	14959.	24159.	38349.	63142.	85756.	126760.	201170.	38466.
500000. -$1000000.	0.	5859.	14243.	23825.	37336.	55016.	83314.	142698.	263966.	47390.
1000000. -$2500000.	0.	5280.	15062.	25328.	38973.	61363.	86255.	135619.	349850.	70183.
2500000. -$10000000	0.	5072.	14828.	24753.	39433.	62057.	88187.	142753.	420832.	127834.
10000000 -$********	0.	7944.	0.	20931.	39444.	59038.	84736.	142758.	787514.	431354.
TOTAL	0.	6010.	14747.	24135.	38034.	61210.	85260.	134713.	331658.	48410.

AVERAGE INHERITANCE BY (WIDOWED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	177156.	91660.	130758.	142534.	146438.	116705.	179827.	87200.	134710.
500000. -$1000000.	0.	143129.	110346.	198279.	140525.	183372.	225016.	193952.	189965.	165437.
1000000. -$2500000.	0.	246884.	280516.	244691.	278413.	306333.	315821.	310215.	296026.	286365.
2500000. -$10000000	0.	492181.	525883.	460633.	545869.	560407.	531556.	516481.	499357.	520582.
10000000 -$********	0.	272362.	0.	50000.	1175190.	1327099.	900499.	1072348.	844719.	892590.
TOTAL	0.	175313.	119140.	158925.	162261.	200282.	230783.	230785.	290912.	173985.

AVERAGE INHERITANCE AS PERCENT OF AVERAGE AGI BY (WIDOWED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	2833.	613.	541.	372.	232.	136.	142.	43.	350.
500000. -$1000000.	0.	2443.	775.	832.	376.	333.	270.	136.	72.	349.
1000000. -$2500000.	0.	4675.	1862.	966.	714.	499.	366.	229.	85.	408.
2500000. -$10000000	0.	9703.	3546.	1861.	1384.	903.	603.	362.	119.	407.
10000000 -$********	0.	3429.	0.	239.	2979.	2248.	1063.	751.	107.	207.
TOTAL	0.	2917.	808.	658.	427.	327.	271.	171.	88.	359.

TABLE 11G

NUMBER OF CHILDREN BY (MARRIED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

--AGI--	--NO--- COUNT--	--$1--- UNDER-- $10000- COUNT--	$10000- UNDER-- $20000- COUNT--	$20000- UNDER-- $30000- COUNT--	$30000- UNDER-- $50000- COUNT--	$50000- UNDER-- $75000- COUNT--	$75000- UNDER-- $100000 COUNT--	$100000 UNDER-- $200000 COUNT--	$200000 UNDER-- ******* COUNT--	TOTAL-- ------- COUNT--
300000. -$ 500000.	770.	2089.	2529.	2859.	2859.	2199.	660.	440.	110.	14516.
500000. -$1000000.	0.	628.	1004.	1506.	2762.	1130.	753.	879.	0.	8661.
1000000. -$2500000.	115.	384.	419.	494.	693.	491.	362.	618.	264.	3840.
2500000. -$10000000	47.	99.	115.	126.	191.	131.	101.	206.	209.	1225.
10000000 -$********	5.	9.	14.	10.	19.	11.	21.	30.	48.	167.
TOTAL	937.	3208.	4082.	4995.	6523.	3963.	1898.	2173.	630.	28410.

CHILDREN'S 1981 AGI BY (MARRIED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

--AGI--	--NO--- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- AMOUNT-
300000. -$ 500000.	-38728.	11009.	40090.	71166.	108444.	130702.	55770.	54320.	25765.	458536.
500000. -$1000000.	0.	1978.	14219.	39413.	104584.	71674.	67679.	104637.	0.	404184.
1000000. -$2500000.	-9723.	2104.	6289.	12463.	27173.	29999.	31477.	85043.	93745.	278570.
2500000. -$10000000	-3153.	549.	1717.	3138.	7579.	7996.	8869.	29995.	91370.	148059.
10000000 -$********	-276.	46.	198.	252.	719.	668.	1864.	4287.	25943.	33701.
TOTAL	-51880.	15686.	62512.	126431.	248499.	241039.	165659.	278282.	236822.	1323049.

INHERITANCE BY (MARRIED) PARENT'S BY GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

--AGI--	--NO--- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- AMOUNT-
300000. -$ 500000.	103130.	133747.	219856.	236049.	750818.	281555.	51917.	61896.	3423.	1842391.
500000. -$1000000.	0.	19078.	63940.	126677.	324297.	286101.	51463.	92806.	0.	964364.
1000000. -$2500000.	15190.	42435.	50248.	63835.	101405.	93381.	65152.	127329.	58861.	617835.
2500000. -$10000000	8646.	18932.	23447.	24005.	39834.	28721.	26187.	57181.	63480.	290432.
10000000 -$********	1829.	3884.	8237.	4641.	6816.	2380.	13201.	20543.	23173.	84704.
TOTAL	128795.	218076.	365728.	455207.	1223169.	692139.	207919.	359756.	148937.	3799725.

TABLE 11H

AVERAGE CHILD AGI IN 1981 BY (MARRIED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	5269.	15850.	24890.	37927.	59426.	84522.	123487.	234288.	31588.
500000. -$1000000.	0.	3152.	14159.	26165.	37870.	63442.	89859.	119082.	0.	46665.
1000000. -$2500000.	0.	5486.	15004.	25242.	39232.	61053.	86880.	137599.	355053.	72548.
2500000. -$10000000	0.	5543.	14868.	24888.	39710.	61142.	87532.	145476.	438145.	120834.
10000000 -$********	0.	5227.	14347.	25123.	38160.	59122.	87319.	142281.	543744.	201816.
TOTAL	0.	4889.	15314.	25309.	38095.	60828.	87282.	128066.	375759.	46570.

AVERAGE INHERITANCE BY (MARRIED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	64011.	86922.	82556.	262592.	128013.	78682.	140710.	31122.	126919.
500000. -$1000000.	0.	30396.	63671.	84096.	117430.	253241.	68329.	105618.	0.	111339.
1000000. -$2500000.	0.	110620.	119886.	129294.	146404.	190048.	179827.	206019.	222933.	160903.
2500000. -$10000000	0.	191291.	203069.	190413.	208700.	219613.	258446.	277335.	304406.	237027.
10000000 -$********	0.	441909.	596416.	461998.	361891.	210662.	618468.	681731.	485703.	507242.
TOTAL	0.	67969.	89596.	91125.	187510.	174667.	109548.	165562.	236314.	133747.

AVERAGE INHERITANCE AS PERCENT OF AVERAGE AGI BY (MARRIED) PARENT'S GROSS ESTATE AND CHILD'S AGI -- WEIGHTED

	--NO--- --AGI-- ------- AMOUNT-	--$1--- UNDER-- $10000- AMOUNT-	$10000- UNDER-- $20000- AMOUNT-	$20000- UNDER-- $30000- AMOUNT-	$30000- UNDER-- $50000- AMOUNT-	$50000- UNDER-- $75000- AMOUNT-	$75000- UNDER-- $100000 AMOUNT-	$100000 UNDER-- $200000 AMOUNT-	$200000 UNDER-- ******* AMOUNT-	TOTAL-- ------- ------- AMOUNT-
300000. -$ 500000.	0.	1215.	548.	332.	692.	215.	93.	114.	13.	402.
500000. -$1000000.	0.	964.	450.	321.	310.	399.	76.	89.	0.	239.
1000000. -$2500000.	0.	2016.	799.	512.	373.	311.	207.	150.	63.	222.
2500000. -$10000000	0.	3451.	1366.	765.	526.	359.	295.	191.	69.	196.
10000000 -$********	0.	8454.	4157.	1839.	948.	356.	708.	479.	89.	251.
TOTAL	0.	1390.	585.	360.	492.	287.	126.	129.	63.	287.