

Fewer and Fewer Americans Owed Estate Tax in 2005: State-by-State Data

The previous Congress failed in its efforts to enact permanent repeal of the federal estate tax, a move that would cost nearly \$1 trillion over the first full decade. New data from the Internal Revenue Service, detailing estate tax payments in each state for 2005, show that more than ever, the estate tax is virtually irrelevant to most Americans.

A summary table for 2005 estate tax payments follows. Overall, the percentage of people owing estate taxes dropped by 39% between 2004 and 2005. This is largely because the estate tax exemption was increased to \$1.5 million, compared to \$1 million in the previous year. The exemption is scheduled to increase further in later years until 2010, when the estate tax is scheduled to be repealed. In 2011, however, the estate tax will be resurrected with the \$1 million exemption and rates that applied under pre-Bush law.

Who Paid the Federal Estate Tax in 2005? State by State Data from IRS

State of residence	# of taxable estates	Total deaths in 2004	% with estate tax	State of residence	# of taxable estates	Total deaths in 2004	% with estate tax
Alabama	171	46,111	0.4%	Montana	49	8,097	0.6%
Alaska	4	3,049	0.1%	Nebraska	153	14,648	1.0%
Arizona	242	43,172	0.6%	Nevada	160	17,864	0.9%
Arkansas	94	27,539	0.3%	New Hampshire	114	10,110	1.1%
California	3,694	232,855	1.6%	New Jersey	733	71,683	1.0%
Colorado	215	28,310	0.8%	New Mexico	90	14,292	0.6%
Connecticut	348	29,289	1.2%	New York	1,548	152,665	1.0%
Delaware	121	7,153	1.7%	North Carolina	355	72,383	0.5%
Dist. of Columbia	61	5,432	1.1%	North Dakota	34	5,603	0.6%
Florida	1,716	168,952	1.0%	Ohio	474	106,350	0.4%
Georgia	340	65,859	0.5%	Oklahoma	165	34,477	0.5%
Hawaii	78	9,038	0.9%	Oregon	156	30,332	0.5%
Idaho	34	10,044	0.3%	Pennsylvania	638	127,630	0.5%
Illinois	1,001	102,458	1.0%	Rhode Island	74	9,767	0.8%
Indiana	277	54,260	0.5%	South Carolina	150	37,289	0.4%
Iowa	174	26,884	0.6%	South Dakota	31	6,839	0.5%
Kansas	206	23,816	0.9%	Tennessee	177	55,835	0.3%
Kentucky	173	38,668	0.4%	Texas	827	153,031	0.5%
Louisiana	141	42,304	0.3%	Utah	53	13,327	0.4%
Maine	88	12,405	0.7%	Vermont	33	4,995	0.7%
Maryland	512	43,224	1.2%	Virginia	470	56,549	0.8%
Massachusetts	631	54,546	1.2%	Washington	272	44,820	0.6%
Michigan	358	85,160	0.4%	West Virginia	69	20,795	0.3%
Minnesota	191	37,074	0.5%	Wisconsin	267	45,607	0.6%
Mississippi	85	27,870	0.3%	Wyoming	32	3,950	0.8%
Missouri	294	53,933	0.5%	US Total	18,431	2,429,024	0.8%

Who Pays the Estate Tax in Alabama: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
258	530	487	278	171	0.6%	1.2%	1.1%	0.6%	0.4%

Who Pays the Estate Tax in Alaska: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
5	56	37	19	4	0.2%	2.1%	1.2%	0.6%	0.1%

Who Pays the Estate Tax in Arizona: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
754	858	430	619	242	2.0%	2.1%	1.0%	1.4%	0.6%

Who Pays the Estate Tax in Arkansas: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
325	229	196	168	94	1.2%	0.8%	0.7%	0.6%	0.3%

Who Pays the Estate Tax in California: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
6,945	8,365	7,280	5,651	3,694	3.1%	3.6%	3.1%	2.4%	1.6%

Who Pays the Estate Tax in Colorado: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
743	689	645	251	215	2.9%	2.5%	2.3%	0.9%	0.8%

Who Pays the Estate Tax in Connecticut: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
812	1,063	823	640	348	2.8%	3.6%	2.8%	2.2%	1.2%

Who Pays the Estate Tax in Delaware: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
176	261	117	174	121	2.7%	3.9%	1.6%	2.5%	1.7%

Who Pays the Estate Tax in District of Columbia: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
171	241	172	131	61	2.8%	4.0%	2.9%	2.4%	1.1%

Who Pays the Estate Tax in Florida: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
4,144	4,424	4,242	2,912	1,716	2.7%	2.7%	2.5%	1.7%	1.0%

Who Pays the Estate Tax in Georgia: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
841	668	804	615	340	1.4%	1.1%	1.2%	0.9%	0.5%

Who Pays the Estate Tax in Hawaii: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
196	357	208	58	78	2.5%	4.3%	2.5%	0.6%	0.9%

Who Pays the Estate Tax in Idaho: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
147	73	112	93	34	1.6%	0.8%	1.1%	0.9%	0.3%

Who Pays the Estate Tax in Illinois: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
2,877	2,702	2,582	1,395	1,001	2.8%	2.5%	2.4%	1.3%	1.0%

Who Pays the Estate Tax in Indiana: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
774	1,079	547	414	277	1.5%	2.0%	1.0%	0.7%	0.5%

Who Pays the Estate Tax in Iowa: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
752	572	614	263	174	2.7%	2.0%	2.2%	0.9%	0.6%

Who Pays the Estate Tax in Kansas: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
480	672	225	183	206	2.0%	2.7%	0.9%	0.7%	0.9%

Who Pays the Estate Tax in Kentucky: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
456	591	478	231	173	1.2%	1.5%	1.2%	0.6%	0.4%

Who Pays the Estate Tax in Louisiana: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
598	548	424	91	141	1.5%	1.3%	1.0%	0.2%	0.3%

Who Pays the Estate Tax in Maine: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
180	162	288	124	88	1.5%	1.3%	2.3%	1.0%	0.7%

Who Pays the Estate Tax in Maryland: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
945	1,001	817	653	512	2.3%	2.3%	1.9%	1.5%	1.2%

Who Pays the Estate Tax in Massachusetts: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
1,573	1,375	1,299	985	631	2.9%	2.5%	2.3%	1.7%	1.2%

Who Pays the Estate Tax in Michigan: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
1,346	1,527	1,173	834	358	1.6%	1.8%	1.4%	1.0%	0.4%

Who Pays the Estate Tax in Minnesota: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
813	672	740	466	191	2.2%	1.7%	2.0%	1.2%	0.5%

Who Pays the Estate Tax in Mississippi: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
352	231	139	119	85	1.3%	0.8%	0.5%	0.4%	0.3%

Who Pays the Estate Tax in Missouri: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
1,069	1,191	830	484	294	2.0%	2.1%	1.5%	0.9%	0.5%

Who Pays the Estate Tax in Montana: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
272	180	90	60	49	3.5%	2.2%	1.1%	0.7%	0.6%

Who Pays the Estate Tax in Nebraska: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
422	605	303	200	153	2.8%	3.9%	2.0%	1.3%	1.0%

Who Pays the Estate Tax in Nevada: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
218	118	171	242	160	1.6%	0.8%	1.1%	1.4%	0.9%

Who Pays the Estate Tax in New Hampshire: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
277	138	204	168	114	2.9%	1.4%	2.1%	1.7%	1.1%

Who Pays the Estate Tax in New Jersey: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
1,623	2,349	2,039	1,112	733	2.2%	3.2%	2.7%	1.5%	1.0%

Who Pays the Estate Tax in New Mexico: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
166	182	275	100	90	1.3%	1.3%	1.9%	0.7%	0.6%

Who Pays the Estate Tax in New York: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
3,559	3,963	3,438	2,535	1,548	2.2%	2.5%	2.2%	1.6%	1.0%

Who Pays the Estate Tax in North Carolina: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
1,040	1,025	781	850	355	1.6%	1.5%	1.1%	1.2%	0.5%

Who Pays the Estate Tax in North Dakota: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
175	80	124	31	34	3.0%	1.3%	2.1%	0.5%	0.6%

Who Pays the Estate Tax in Ohio: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
1,835	1,706	1,508	931	474	1.7%	1.6%	1.4%	0.9%	0.4%

Who Pays the Estate Tax in Oklahoma: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
327	709	420	252	165	1.0%	2.0%	1.2%	0.7%	0.5%

Who Pays the Estate Tax in Oregon: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
317	384	488	408	156	1.1%	1.3%	1.6%	1.3%	0.5%

Who Pays the Estate Tax in Pennsylvania: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
2,004	2,418	1,984	1,218	638	1.6%	1.9%	1.5%	0.9%	0.5%

Who Pays the Estate Tax in Rhode Island: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
187	177	194	101	74	1.9%	1.8%	1.9%	1.0%	0.8%

Who Pays the Estate Tax in South Carolina: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
449	400	498	263	150	1.3%	1.1%	1.4%	0.7%	0.4%

Who Pays the Estate Tax in South Dakota: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
183	111	73	60	31	2.7%	1.6%	1.1%	0.8%	0.5%

Who Pays the Estate Tax in Tennessee: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
748	662	660	315	177	1.4%	1.2%	1.2%	0.5%	0.3%

Who Pays the Estate Tax in Texas: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
2,552	2,577	2,014	1,427	827	1.8%	1.8%	1.3%	0.9%	0.5%

Who Pays the Estate Tax in Utah: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
118	191	166	64	53	1.0%	1.6%	1.3%	0.5%	0.4%

Who Pays the Estate Tax in Vermont: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
98	185	62	10	33	1.9%	3.7%	1.2%	0.2%	0.7%

Who Pays the Estate Tax in Virginia: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
1,106	1,268	1,381	717	470	2.1%	2.3%	2.5%	1.2%	0.8%

Who Pays the Estate Tax in Washington: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
897	1,133	920	493	272	2.2%	2.6%	2.1%	1.1%	0.6%

Who Pays the Estate Tax in West Virginia: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
183	250	163	103	69	0.9%	1.2%	0.8%	0.5%	0.3%

Who Pays the Estate Tax in Wisconsin: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
828	803	647	602	267	1.8%	1.7%	1.4%	1.3%	0.6%

Who Pays the Estate Tax in Wyoming: 1998-2005

# of Estates Owing Tax					% of Estates Owing Tax				
1998	2000	2002	2004	2005	1998	2000	2002	2004	2005
40	103	58	62	32	1.1%	2.5%	1.4%	1.5%	0.8%

