

# Fewer and Fewer Americans Owed Estate Tax in 2004: State-by-State Data

Republican Senate leaders are pushing to enact permanent repeal of the federal estate tax, a move that would cost nearly \$1 trillion over the first full decade. Meanwhile, other Senators are seeking a “compromise” that would cost nearly as much as full repeal. But new data from the Internal Revenue Service, describing estate tax payments in each state for 2004, show that more than ever, the estate tax is virtually irrelevant for most Americans—raising the question of why Congress is so intent on repealing a tax that affects so few estates.

A summary table for 2004 estate tax payments follows. Detailed state-by-state data are appended; state-specific fact sheets are at <http://www.ctj.org/estate.htm>.

## Who Paid the Federal Estate Tax in 2004? State by State Data from IRS

State of residence	# of taxable estates	Total deaths in 2003	% with estate tax	State of residence	# of taxable estates	Total deaths in 2003	% with estate tax
Alabama	278	46,716	0.6%	Montana	60	8,467	0.7%
Alaska	19	3,180	0.6%	Nebraska	200	15,465	1.3%
Arizona	619	43,392	1.4%	Nevada	242	17,858	1.4%
Arkansas	168	27,918	0.6%	New Hampshire	168	9,708	1.7%
California	5,651	239,371	2.4%	New Jersey	1,112	73,689	1.5%
Colorado	251	29,506	0.9%	New Mexico	100	14,805	0.7%
Connecticut	640	29,627	2.2%	New York	2,535	155,877	1.6%
Delaware	174	7,070	2.5%	North Carolina	850	73,459	1.2%
Dist. of Columbia	131	5,573	2.4%	North Dakota	31	6,090	0.5%
Florida	2,912	168,657	1.7%	Ohio	931	109,110	0.9%
Georgia	615	66,478	0.9%	Oklahoma	252	35,721	0.7%
Hawaii	58	8,978	0.6%	Oregon	408	30,912	1.3%
Idaho	93	10,380	0.9%	Pennsylvania	1,218	129,769	0.9%
Illinois	1,395	105,325	1.3%	Rhode Island	101	10,039	1.0%
Indiana	414	55,968	0.7%	South Carolina	263	38,112	0.7%
Iowa	263	28,062	0.9%	South Dakota	60	7,132	0.8%
Kansas	183	24,593	0.7%	Tennessee	315	57,313	0.5%
Kentucky	231	40,241	0.6%	Texas	1,427	154,870	0.9%
Louisiana	91	42,719	0.2%	Utah	64	13,412	0.5%
Maine	124	12,540	1.0%	Vermont	10	5,120	0.2%
Maryland	653	44,499	1.5%	Virginia	717	58,282	1.2%
Massachusetts	985	56,291	1.7%	Washington	493	45,920	1.1%
Michigan	834	86,728	1.0%	West Virginia	103	21,306	0.5%
Minnesota	466	37,620	1.2%	Wisconsin	602	46,177	1.3%
Mississippi	119	28,489	0.4%	Wyoming	62	4,172	1.5%
Missouri	484	55,582	0.9%	<b>US Total</b>	<b>30,276</b>	<b>2,448,288</b>	<b>1.2%</b>

### Who Pays the Federal Estate Tax in Alabama: 1998-2004

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

### Who Pays the Estate Tax in Alaska: 1998-2004

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

### Who Pays the Estate Tax in Arizona: 1998-2004

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

### Who Pays the Estate Tax in Arkansas: 1998-2004

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

### Who Pays the Estate Tax in California: 1998-2004

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

### Who Pays the Estate Tax in Colorado: 1998-2004

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

### Who Pays the Estate Tax in Connecticut: 1998-2004

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

### Who Pays the Estate Tax in Delaware: 1998-2004

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

### Who Pays the Estate Tax in District of Columbia: 1998-2004

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

### Who Pays the Estate Tax in Florida: 1998-2004

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

### Who Pays the Estate Tax in Georgia: 1998-2004

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

### Who Pays the Estate Tax in Hawaii: 1998-2004

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

### Who Pays the Estate Tax in Idaho: 1998-2004

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

### Who Pays the Estate Tax in Illinois: 1998-2004

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

### Who Pays the Estate Tax in Indiana: 1998-2004

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

### Who Pays the Estate Tax in Iowa: 1998-2004

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

### Who Pays the Estate Tax in Kansas: 1998-2004

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

### Who Pays the Estate Tax in Kentucky: 1998-2004

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

### Who Pays the Estate Tax in Louisiana: 1998-2004

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

### Who Pays the Estate Tax in Maine: 1998-2004

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

### Who Pays the Estate Tax in Maryland: 1998-2004

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

### Who Pays the Estate Tax in Massachusetts: 1998-2004

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

### Who Pays the Estate Tax in Michigan: 1998-2004

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

### Who Pays the Estate Tax in Minnesota: 1998-2004

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

### Who Pays the Estate Tax in Mississippi: 1998-2004

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

### Who Pays the Estate Tax in Missouri: 1998-2004

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

### Who Pays the Estate Tax in Montana: 1998-2004

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

### Who Pays the Estate Tax in Nebraska: 1998-2004

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

### Who Pays the Estate Tax in Nevada: 1998-2004

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

### Who Pays the Estate Tax in New Hampshire: 1998-2004

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

### Who Pays the Estate Tax in New Jersey: 1998-2004

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

### Who Pays the Estate Tax in New Mexico: 1998-2004

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

### Who Pays the Estate Tax in New York: 1998-2004

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

### Who Pays the Estate Tax in North Carolina: 1998-2004

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

### Who Pays the Estate Tax in North Dakota: 1998-2004

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

### Who Pays the Estate Tax in Ohio: 1998-2004

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

### Who Pays the Estate Tax in Oklahoma: 1998-2004

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

### Who Pays the Estate Tax in Oregon: 1998-2004

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

### Who Pays the Estate Tax in Pennsylvania: 1998-2004

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

### Who Pays the Estate Tax in Rhode Island: 1998-2004

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

### Who Pays the Estate Tax in South Carolina: 1998-2004

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

### Who Pays the Estate Tax in South Dakota: 1998-2004

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

### Who Pays the Estate Tax in Tennessee: 1998-2004

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

### Who Pays the Estate Tax in Texas: 1998-2004

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

### Who Pays the Estate Tax in Utah: 1998-2004

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

### Who Pays the Estate Tax in Vermont: 1998-2004

# of Estates Owning Tax				% of Estates Owning Tax			
1998	2000	2002	2004	1998	2000	2002	2004
98	185	62	10	1.9%	3.7%	1.2%	0.2%

### Who Pays the Estate Tax in Virginia: 1998-2004

# of Estates Owning Tax				% of Estates Owning Tax			
1998	2000	2002	2004	1998	2000	2002	2004
1,106	1,268	1,381	717	2.1%	2.3%	2.5%	1.2%

### Who Pays the Estate Tax in Washington: 1998-2004

# of Estates Owning Tax				% of Estates Owning Tax			
1998	2000	2002	2004	1998	2000	2002	2004
897	1,133	920	493	2.2%	2.6%	2.1%	1.1%

### Who Pays the Estate Tax in West Virginia: 1998-2004

# of Estates Owning Tax				% of Estates Owning Tax			
1998	2000	2002	2004	1998	2000	2002	2004
183	250	163	103	0.9%	1.2%	0.8%	0.5%

### Who Pays the Estate Tax in Wisconsin: 1998-2004

# of Estates Owning Tax				% of Estates Owning Tax			
1998	2000	2002	2004	1998	2000	2002	2004
828	803	647	602	1.8%	1.7%	1.4%	1.3%

### Who Pays the Estate Tax in Wyoming: 1998-2004

# of Estates Owning Tax				% of Estates Owning Tax			
1998	2000	2002	2004	1998	2000	2002	2004
40	103	58	62	1.1%	2.5%	1.4%	1.5%