



Fewer Than One Percent of Estates Are Taxed

Latest State-by-State Data on the Estate Tax

The federal estate tax continues to have no effect on the vast majority of Americans. The most recent figures released from the IRS, combined with data on deaths in each state from the Center for Disease Control, show that less than one percent of deaths result in estate tax liability under the tax rules currently in effect.

Under the Bush tax cuts, those rules are scheduled to change to allow even more estates to escape the tax. In 2004 and 2005 estates worth up to \$1.5 million (or \$3 million for estates owned by a married couple) were exempt from the estate tax. (Most of the estates listed below were subject to that exemption.) Since then, the exemption has increased to \$2 million (\$4 million for married couples) and in 2009 the exemption will increase to \$3.5 million (\$7 million for married couples). In 2010 the estate tax will disappear entirely. After 2010 all the Bush tax breaks expire, including this generous treatment of estates. Some lawmakers want to make permanent the complete repeal of the estate tax, which would cost over a trillion dollars over a decade and clearly benefit only the very wealthiest families in America.

Number of estates owing federal estate taxes in 2005 and 2006 by state

Table with 10 columns: # of Estates Owing Tax (2005, 2006), % of Estates Owing Tax (2005, 2006), and state names. Rows include Total United States and 50 states.

* No estate tax figures are provided by IRS for 2006 for these states.

Who Pays the Estate Tax in Alabama: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
530	487	278	198	219	1.2%	1.1%	0.6%	0.4%	0.5%

Who Pays the Estate Tax in Alaska: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
56	37	19	4	*	2.1%	1.2%	0.6%	0.1%	*

Who Pays the Estate Tax in Arizona: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
858	430	619	261	371	2.1%	1.0%	1.4%	0.6%	0.8%

Who Pays the Estate Tax in Arkansas: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
229	196	168	95	142	0.8%	0.7%	0.6%	0.3%	0.5%

Who Pays the Estate Tax in California: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
8,365	7,280	5,651	4,044	4492	3.6%	3.1%	2.4%	1.7%	1.9%

Who Pays the Estate Tax in Colorado: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
689	645	251	240	210	2.5%	2.3%	0.9%	0.8%	0.7%

Who Pays the Estate Tax in Connecticut: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,063	823	640	352	399	3.6%	2.8%	2.2%	1.2%	1.4%

Who Pays the Estate Tax in Delaware: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
261	117	174	121	83	3.9%	1.6%	2.5%	1.7%	1.1%

Who Pays the Estate Tax in District of Columbia: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
241	172	131	85	44	4.0%	2.9%	2.4%	1.6%	0.8%

Who Pays the Estate Tax in Florida: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
4,424	4,242	2,912	1,801	2482	2.7%	2.5%	1.7%	1.1%	1.5%

Who Pays the Estate Tax in Georgia: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
668	804	615	352	429	1.1%	1.2%	0.9%	0.5%	0.6%

Who Pays the Estate Tax in Hawaii: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
357	208	58	118	131	4.3%	2.5%	0.6%	1.3%	1.4%

Who Pays the Estate Tax in Idaho: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
73	112	93	34	48	0.8%	1.1%	0.9%	0.3%	0.5%

Who Pays the Estate Tax in Illinois: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
2,702	2,582	1,395	1,122	1120	2.5%	2.4%	1.3%	1.1%	1.1%

Who Pays the Estate Tax in Indiana: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,079	547	414	294	270	2.0%	1.0%	0.7%	0.5%	0.5%

Who Pays the Estate Tax in Iowa: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
572	614	263	174	237	2.0%	2.2%	0.9%	0.6%	0.9%

Who Pays the Estate Tax in Kansas: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
672	225	183	207	191	2.7%	0.9%	0.7%	0.9%	0.8%

Who Pays the Estate Tax in Kentucky: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
591	478	231	186	160	1.5%	1.2%	0.6%	0.5%	0.4%

Who Pays the Estate Tax in Louisiana: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
548	424	91	141	198	1.3%	1.0%	0.2%	0.3%	0.4%

Who Pays the Estate Tax in Maine: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
162	288	124	88	116	1.3%	2.3%	1.0%	0.7%	0.9%

Who Pays the Estate Tax in Maryland: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,001	817	653	548	542	2.3%	1.9%	1.5%	1.3%	1.2%

Who Pays the Estate Tax in Massachusetts: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,375	1,299	985	706	606	2.5%	2.3%	1.7%	1.3%	1.1%

Who Pays the Estate Tax in Michigan: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,527	1,173	834	401	551	1.8%	1.4%	1.0%	0.5%	0.6%

Who Pays the Estate Tax in Minnesota: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
672	740	466	203	230	1.7%	2.0%	1.2%	0.5%	0.6%

Who Pays the Estate Tax in Mississippi: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
231	139	119	89	106	0.8%	0.5%	0.4%	0.3%	0.4%

Who Pays the Estate Tax in Missouri: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,191	830	484	336	371	2.1%	1.5%	0.9%	0.6%	0.7%

Who Pays the Estate Tax in Montana: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
180	90	60	61	92	2.2%	1.1%	0.7%	0.8%	1.1%

Who Pays the Estate Tax in Nebraska: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
605	303	200	153	62	3.9%	2.0%	1.3%	1.0%	0.4%

Who Pays the Estate Tax in Nevada: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
118	171	242	191	144	0.8%	1.1%	1.4%	1.1%	0.8%

Who Pays the Estate Tax in New Hampshire: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
138	204	168	114	131	1.4%	2.1%	1.7%	1.1%	1.3%

Who Pays the Estate Tax in New Jersey: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
2,349	2,039	1,112	780	739	3.2%	2.7%	1.5%	1.1%	1.0%

Who Pays the Estate Tax in New Mexico: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
182	275	100	128	75	1.3%	1.9%	0.7%	0.9%	0.5%

Who Pays the Estate Tax in New York: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
3,963	3,438	2,535	1,720	1750	2.5%	2.2%	1.6%	1.1%	1.1%

Who Pays the Estate Tax in North Carolina: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,025	781	850	355	523	1.5%	1.1%	1.2%	0.5%	0.7%

Who Pays the Estate Tax in North Dakota: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
80	124	31	35	*	1.3%	2.1%	0.5%	0.6%	*

Who Pays the Estate Tax in Ohio: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,706	1,508	931	497	790	1.6%	1.4%	0.9%	0.5%	0.7%

Who Pays the Estate Tax in Oklahoma: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
709	420	252	173	196	2.0%	1.2%	0.7%	0.5%	0.5%

Who Pays the Estate Tax in Oregon: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
384	488	408	192	290	1.3%	1.6%	1.3%	0.6%	0.9%

Who Pays the Estate Tax in Pennsylvania: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
2,418	1,984	1,218	716	732	1.9%	1.5%	0.9%	0.6%	0.6%

Who Pays the Estate Tax in Rhode Island: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
177	194	101	77	111	1.8%	1.9%	1.0%	0.8%	1.1%

Who Pays the Estate Tax in South Carolina: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
400	498	263	165	272	1.1%	1.4%	0.7%	0.4%	0.7%

Who Pays the Estate Tax in South Dakota: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
111	73	60	31	46	1.6%	1.1%	0.8%	0.5%	0.6%

Who Pays the Estate Tax in Tennessee: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
662	660	315	209	204	1.2%	1.2%	0.5%	0.4%	0.4%

Who Pays the Estate Tax in Texas: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
2,577	2,014	1,427	1,012	1082	1.8%	1.3%	0.9%	0.7%	0.7%

Who Pays the Estate Tax in Utah: 2000-2006

# of Estates Owing Tax					% of Estates Owing Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
191	166	64	53	66	1.6%	1.3%	0.5%	0.4%	0.5%

Who Pays the Estate Tax in Vermont: 2000-2006

# of Estates Owning Tax					% of Estates Owning Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
185	62	10	33	47	3.7%	1.2%	0.2%	0.7%	0.9%

Who Pays the Estate Tax in Virginia: 2000-2006

# of Estates Owning Tax					% of Estates Owning Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,268	1,381	717	547	657	2.3%	2.5%	1.2%	1.0%	1.1%

Who Pays the Estate Tax in Washington: 2000-2006

# of Estates Owning Tax					% of Estates Owning Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
1,133	920	493	336	472	2.6%	2.1%	1.1%	0.8%	1.0%

Who Pays the Estate Tax in West Virginia: 2000-2006

# of Estates Owning Tax					% of Estates Owning Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
250	163	103	70	163	1.2%	0.8%	0.5%	0.3%	0.8%

Who Pays the Estate Tax in Wisconsin: 2000-2006

# of Estates Owning Tax					% of Estates Owning Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
803	647	602	284	232	1.7%	1.4%	1.3%	0.6%	0.5%

Who Pays the Estate Tax in Wyoming: 2000-2006

# of Estates Owning Tax					% of Estates Owning Tax				
2000	2002	2004	2005	2006	2000	2002	2004	2005	2006
103	58	62	32	*	2.5%	1.4%	1.5%	0.8%	*