

Latest State-by-State Estate Tax Data Show Why We Need a Strong Estate Tax

(State-by-State Figures for 2000-2008 in Appendix)

Summary

The best estate tax policy, in terms of both fairness and fiscal responsibility, would prevent the estate tax from disappearing in 2010 and set the estate tax parameters as close as possible to pre-Bush law. The worst estate tax policy would be to shrink (or repeal) the estate tax to make it even less significant than it is under the rules in effect for 2009.

The House of Representatives plans to take up a bill (H.R. 4154) this week that would make permanent the estate tax rules in effect in 2009. On the spectrum of “good policy” to “bad policy,” this proposal falls somewhere in the middle. On one hand, it would be a tax cut of hundreds of billions of dollars for families who pass millions of dollars on through consecutive generations. On the other hand, it would prevent the estate tax from disappearing in 2010 and could make lawmakers less tempted to make permanent a repeal of the estate tax or to cut it more than it has been cut as of 2009.

Why We Should Tax the Estates of Extremely Wealthy Families More than We Do Now

The richest Americans are those who benefit the most from the public services that taxes make possible. The massive fortunes that are accumulated by Americans who are industrious, clever or just lucky would never materialize if not for the infrastructure, educated workforce, public safety and stability that government provides. It is therefore reasonable that the extremely wealthy contribute more in taxes than the middle-class. It also follows that it is reasonable to tax the transfer of enormous estates — most of which consists of income that was never taxed¹ — from one generation of a super-rich family to the next.

Number of Estates Owing Federal Estate Taxes in 2006 through 2008 by State

	# of Estates Owing Tax			% of Estates Owing Tax		
	2006	2007	2008	2006	2007	2008
United States	22,798	17,416	17,172	0.9%	0.7%	0.7%
Alabama	219	189	196	0.5%	0.4%	0.4%
Alaska	*	*	12	*	*	0.3%
Arizona	371	287	222	0.8%	0.6%	0.5%
Arkansas	142	82	83	0.5%	0.3%	0.3%
California	4,492	3,637	3,337	1.9%	1.5%	1.4%
Colorado	210	180	251	0.7%	0.6%	0.8%
Connecticut	399	393	288	1.4%	1.3%	1.0%
Delaware	83	36	54	1.1%	0.5%	0.7%
District of Columbia	44	76	71	0.8%	1.4%	1.4%
Florida	2,482	1,667	1,747	1.5%	1.0%	1.0%
Georgia	429	333	399	0.6%	0.5%	0.6%
Hawaii	131	75	58	1.4%	0.8%	0.6%
Idaho	48	76	31	0.5%	0.7%	0.3%
Illinois	1,120	907	679	1.1%	0.9%	0.7%
Indiana	270	196	202	0.5%	0.4%	0.4%
Iowa	237	158	225	0.9%	0.6%	0.8%
Kansas	191	102	148	0.8%	0.4%	0.6%
Kentucky	160	78	162	0.4%	0.2%	0.4%
Louisiana	198	162	135	0.4%	0.4%	0.3%
Maine	116	93	42	0.9%	0.8%	0.3%
Maryland	542	371	454	1.2%	0.9%	1.0%
Massachusetts	606	455	449	1.1%	0.9%	0.8%
Michigan	551	480	366	0.6%	0.6%	0.4%
Minnesota	230	221	216	0.6%	0.6%	0.6%
Mississippi	106	41	93	0.4%	0.1%	0.3%
Missouri	371	222	372	0.7%	0.4%	0.7%
Montana	92	80	88	1.1%	0.9%	1.0%
Nebraska	62	58	102	0.4%	0.4%	0.7%
Nevada	144	119	140	0.8%	0.6%	0.8%
New Hampshire	131	96	68	1.3%	1.0%	0.7%
New Jersey	739	569	668	1.0%	0.8%	1.0%
New Mexico	75	101	80	0.5%	0.7%	0.5%
New York	1,750	1,339	1,379	1.1%	0.9%	0.9%
North Carolina	523	379	376	0.7%	0.5%	0.5%
North Dakota	*	*	12	*	*	0.2%
Ohio	790	425	379	0.7%	0.4%	0.4%
Oklahoma	196	180	138	0.5%	0.5%	0.4%
Oregon	290	111	202	0.9%	0.4%	0.6%
Pennsylvania	732	578	525	0.6%	0.5%	0.4%
Rhode Island	111	40	82	1.1%	0.4%	0.8%
South Carolina	272	150	155	0.7%	0.4%	0.4%
South Dakota	46	51	15	0.6%	0.7%	0.2%
Tennessee	204	156	250	0.4%	0.3%	0.4%
Texas	1,082	906	940	0.7%	0.6%	0.6%
Utah	66	34	55	0.5%	0.2%	0.4%
Vermont	47	65	12	0.9%	1.3%	0.2%
Virginia	657	573	492	1.1%	1.0%	0.8%
Washington	472	384	380	1.0%	0.8%	0.8%
West Virginia	163	76	60	0.8%	0.4%	0.3%
Wisconsin	232	291	179	0.5%	0.6%	0.4%
Wyoming	*	39	50	*	0.9%	1.2%

* No estate tax figures are provided by IRS for these states in some years due to privacy concerns. These excluded figures are, however, included in the national totals.
 Data on deaths in each state is from the Center for Disease Control.

¹James Poterba and Scott Weisbenner, “The Distributional Burden of Taxing Estates and Unrealized Capital Gains At the Time of Death,” p. 19, NBER, July 2000. <http://papers.nber.org/papers/w7811.pdf>

Today the richest one percent of Americans do not pay substantially more in taxes, as a percentage of income, than do the middle twenty percent of Americans.² There are many reasons for that, but one significant factor is the tax cuts enacted by President George W. Bush and his allies in Congress, which disproportionately benefitted the richest five percent of taxpayers and particularly the richest one percent.³

Perhaps the most regressive tax cut of all was the cut in the estate tax enacted in the first year of the Bush administration, in 2001. This provision scheduled the federal estate tax to shrink gradually over the decade until disappearing entirely in 2010. Like all the Bush tax cuts, this legislation expires at the end of 2010, meaning the estate tax will reappear in 2011 at pre-Bush levels if Congress does nothing.

Today, if the Bush cut in the estate tax had never been enacted, \$1 million of every estate transferred at death (or twice that amount for married couples) would be exempt from the tax, and the highest estate tax rate would be 55 percent (with about a quarter of the tax going to state governments). Under the Bush legislation (which is current law), the rate has fallen gradually and the exemption has increased gradually, so that this year the first \$3.5 million of every estate (or twice that amount for married couples) transferred at death is exempt from tax and the highest estate tax rate is 45 percent (with a much lower share going to the states). If Congress does nothing, any estates transferred at death next year will be tax-free.

The most recent IRS data on estate taxes, for returns filed in 2008, illustrate just how few families are affected by the tax. Since estate taxes are usually paid in the year after the year in which a person dies, most of the taxes paid in 2008 were on estates of wealthy people who died in 2007, when the estate tax exemption was \$2 million per spouse. The IRS data show that only 0.7 percent — less than one percent — of deaths in 2007 resulted in estate tax liability in 2008.

This figure is essentially unchanged since the previous year, which is not surprising since the exemption (\$2 million per spouse) was the same in the previous year.

The percentage of deaths resulting in estate tax liability was slightly larger two years ago. In 2005, the estate tax exemption was \$1.5 million per spouse. Still, only 0.9 percent — fewer than one percent — of all deaths in 2005 resulted in estate tax liability in 2006.

The percentage of decedents who leave a taxable estate varies by state, but in no state was it even as high as 2 percent during any of these three years. In some states, it was as low as 0.1 percent.

Since the per-spouse estate tax exemption in 2009 is \$3.5 million, even fewer people who die in 2009 will leave taxable estates.

The Choice Facing Congress

Given the massive federal budget deficits and underfunded public services we now face, Democratic leaders in Congress want to act before the end of this year to prevent the estate tax from disappearing in 2010.

²Citizens for Tax Justice, "Is Tax Day Too Burdensome for the Rich? The U.S. Tax System Is Not as Progressive as You Think," April 13, 2009. <http://www.ctj.org/pdf/taxday2009.pdf>

³Citizens for Tax Justice, "The Bush Tax Cuts Cost Two and a Half Times as Much as the House Democrats' Health Care Proposal," September 8, 2009. <http://www.ctj.org/pdf/bushtaxcutsvshealthcare.pdf>

The best estate tax policy, in terms of both fairness and fiscal responsibility, would prevent the estate tax from disappearing in 2010 and set the estate tax parameters as close as possible to pre-Bush law. The worst estate tax policy would be to shrink the estate tax to make it even less significant than it is under the rules in effect for 2009 (or to permanently repeal the estate tax).

The non-partisan Congressional Joint Committee on Taxation (JCT) has estimated that making permanent the 2009 estate tax rules (which President Obama proposed in his first budget) would cost around \$234 billion over a decade.⁴ The number is actually misleadingly low, because the proposal would cost more in years after the first decade it is in effect. (Since the estate tax is scheduled to disappear in 2010 under current law, any proposal that preserves the estate tax at any level in 2010 will raise some revenue initially).

The Best Possible Outcome

Of the estate tax legislation that has been proposed, a bill introduced by Congressman Jim McDermott of Washington (H.R. 2023) comes closest to the ideal estate tax policy. His bill would prevent the estate tax from disappearing in 2010 and exempt the first \$2 million of every estate (or twice that for married couples) from the tax, index the exemptions for inflation, and set progressive rates of 45 percent, 50 percent, and 55 percent. (The highest rate would only apply to the taxable portion of an estate worth over \$10 million.) Estimates made in prior years that compared the McDermott proposal to then-candidate Obama's proposal showed that the McDermott proposal would cost less revenue even though it indexed the estate tax parameters for inflation to ensure that Congress would not have to visit the issue again.⁵

There may be many reasons why Democratic leadership in Congress has not endorsed the McDermott proposal, but one simply has to do with timing. They may believe that lawmakers are more willing to vote for legislation that simply makes the 2009 estate tax rules permanent, without holding a committee hearing or demanding more time for debate, because this legislation would merely extend a policy that is already in place (even though making the 2009 rule permanent would obviously change the law). Given Congress's goal of enacting a massive reform of the health insurance system by the end of the year, it may be considered reasonable to use the least time-consuming options available to deal with other issues.

But that does not permanently preclude Congress from enacting the McDermott proposal. One option that has been discussed would be for Congress to enact legislation to extend the 2009 estate tax rules for just one year, through 2010, to prevent the estate tax from disappearing for a year. That would mean that without action from Congress, the pre-Bush rules for the estate tax would come back into effect in 2011 — which would also happen for the rest of the tax code, since almost all of the Bush tax cuts expire at the end of 2010. Congress would then have to hold a significant debate during 2010 over which parts of the Bush tax cuts should be extended and which should be allowed to expire, and Congress could take up the McDermott estate tax proposal as part of that debate.

⁴Joint Committee on Taxation, "Estimated Budget Effects Of The Revenue Provisions Contained In The President's Fiscal Year 2010 Budget Proposal As Described by The Department Of The Treasury, May 2009," June 11, 2009. <http://www.jct.gov/publications.html?func=startdown&id=3558>

⁵Leonard E. Burman, Katherine Lim, Jeffrey Rohaly, "Back from the Grave: Revenue and Distributional Effects of Reforming the Federal Estate Tax," Tax Policy Center, October 20, 2008, p. 23. http://www.taxpolicycenter.org/UploadedPDF/411777_back_grave.pdf

The Worst Possible Outcome

The worst estate tax legislation that has been proposed would repeal the estate tax altogether.

Almost as bad are proposals to set estate tax exemption levels considerably higher than those in place in 2009 and reduce the rate below the 2009 rate. During the Senate's most recent budget debate, 51 Senators voted in favor of an amendment offered by Senator Blanche Lincoln and Jon Kyl to set the estate tax exemption at \$5 million per spouse and set the estate tax rate at 35 percent. (Fortunately this provision was dropped from the final budget resolution in conference.)

In the House, a bill (H.R. 3905) introduced by Representatives Berkeley, Brady and Nunes would essentially accomplish the same thing as the Lincoln-Kyl amendment, except they add an accounting gimmick to make the costs of cutting the estate tax appear to be much smaller. Their bill essentially phases in the increase in the exemption and the cut in the rate over ten years. Congressional budget procedures revolve around projections of the ten-year cost of any legislation. A tax cut phased in over ten years will always have a lower projected ten-year cost than a tax cut that is fully in effect in each year for the next ten years. (This is why the Bush cut in the estate tax enacted in 2001 was phased in over ten years; it incorporated the same convoluted accounting gimmick).

These bills would be even worse than no action from Congress at all. While they would prevent the estate tax from disappearing in 2010, they would lock in estate tax reductions that go deeper than any other realistic proposal in Congress right now.

A Decent (but Not Great) Outcome

House Democratic leaders' proposal to make permanent the estate tax rules in effect in 2009 is a flawed response to the situation, but Congress could do worse. While not ideal, it would accomplish the goal of preventing the estate tax from disappearing and could make lawmakers less tempted to permanently repeal the estate tax or cut the estate tax more than it has been cut as of 2009.

Under current law, the estate tax will soon be a heftier tax than it is this year, so extending the rules in effect this year will constitute a massive tax cut in years after 2010. (This is also true of the McDermott bill, to a lesser extent, although one could think of the McDermott bill as merely increasing the pre-Bush exemptions to roughly where they would be today if they had been indexed for inflation.)

Making permanent the 2009 rules would, in fact, constitute a major tax cut for multi-millionaire families. It would constitute a partial extension of the Bush cut in the estate tax — at a time when we face huge federal budget deficits.

Why Are So Many Members of Congress So Enthusiastic about Cutting the Estate Tax?

Sadly, many lawmakers (including members of both parties) have been influenced by an organized campaign to characterize the estate tax as unfair and economically unsound. In 2006, a report from Public Citizen and United for a Fair Economy documented how 18 extremely wealthy families coordinated to spend hundreds of millions of dollars to promote repeal of the federal estate tax, which would save them, collectively, over \$70 billion.⁶

⁶Public Citizen and United for a Fair Economy, "Spending Millions to Save Billions: The Campaign of the Super Wealthy to Kill the Estate Tax," April 2006. <http://www.citizen.org/documents/EstateTaxFinal.pdf>

This campaign relies largely on misinformation about who the estate tax affects. For example, many lawmakers and voters have been convinced that the estate tax results in foreclosure of family farms. But the American Farm Bureau Federation, which lobbied for the repeal of the estate tax, famously admitted to the New York Times in 2001 that they could not cite a single example of a farm that had to be sold due to the estate tax.⁷

Indeed, the Congressional Research Service (CRS) issued a report last week explaining that the vast majority of the benefits of estate tax repeal would go to people who do not rely on farms or family businesses for their livelihood.⁸ Treasury data for 1998 shows that estates in which farm assets accounted for half or more of the estate only made up 1.4 percent of taxable estates. Estates in which closely held stock, non-corporate interests or partnership interests accounted for half or more of the estate made up only 1.6 percent of taxable estates.

There have also been attempts to convince Congress and the public that the estate tax is bad for the economy. Two recent “studies” commissioned by a foundation established to promote repeal of the estate tax claim that eliminating this tax on the wealthiest few will increase economic growth and job creation. The reports use one-sided analysis to produce the conclusions that their funders desire. They are easily refuted, and would almost certainly be rejected by any peer-reviewed academic journal.⁹

Conclusion

Any lawmaker who is paying attention to the federal budget deficit and the lack of funding for public services that their working class constituents rely on should support a progressive estate tax proposal like the one introduced by Rep. Jim McDermott.

Making permanent the estate tax rules in effect in 2009 (as H.R. 4154 would do) would be less progressive than McDermott’s proposal. H.R. 4154 would constitute a partial extension of the Bush cut in the estate tax and a windfall for the richest Americans. This will not be forgotten by advocates of health care reform, education, child welfare and other progressive causes. The next time lawmakers insist that everyone needs to make sacrifices, and that all public services must be cut in order to balance the federal budget, we will be very quick to remind them of this massive tax cut they have enacted for the most privileged families in America.

And yet, enactment of H.R. 4154 would still be better than Congress doing nothing at all this year about the estate tax. Making permanent the 2009 rules would prevent the estate tax from disappearing in 2010 (as is scheduled under current law). Because so many members of Congress are so antagonistic to the estate tax, if the estate tax is allowed to disappear next year, there could be a strong temptation for many members to make the repeal permanent or to allow only a very scaled back version of the estate tax to come back into existence the following year.

⁷David Cay Johnston, “Talk of Lost Farms Reflects Muddle of Estate Tax Debate,” New York Times, April 8, 2001.

⁸Donald J. Marples, Jane G. Gravelle, “Estate and Gift Taxes: Economic Issues,” November 27, 2009.

⁹Citizens for Tax Justice, “Caviar, Cruises and Cocaine: Two New Studies from a Right-Wing Foundation Say the Estate Tax Causes the Rich to Stop Working and Spend Away Their Millions,” June 12, 2009.
<http://www.ctj.org/pdf/afbfreports.pdf>

Who Pays the Estate Tax in Alabama: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
530	487	278	198	219	189	196	1.2%	1.1%	0.6%	0.4%	0.5%	0.4%	0.4%

Who Pays the Estate Tax in Alaska: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
56	37	19	4	*	*	12	2.1%	1.2%	0.6%	0.1%	*	*	0.3%

Who Pays the Estate Tax in Arizona: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
858	430	619	261	371	287	222	2.1%	1.0%	1.4%	0.6%	0.8%	0.6%	0.5%

Who Pays the Estate Tax in Arkansas: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
229	196	168	95	142	82	83	0.8%	0.7%	0.6%	0.3%	0.5%	0.3%	0.3%

Who Pays the Estate Tax in California: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
8,365	7,280	5,651	4,044	4,492	3,637	3,337	3.6%	3.1%	2.4%	1.7%	1.9%	1.5%	1.4%

Who Pays the Estate Tax in Colorado: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
689	645	251	240	210	180	251	2.5%	2.3%	0.9%	0.8%	0.7%	0.6%	0.8%

Who Pays the Estate Tax in Connecticut: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,063	823	640	352	399	393	288	3.6%	2.8%	2.2%	1.2%	1.4%	1.3%	1.0%

Who Pays the Estate Tax in Delaware: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
261	117	174	121	83	36	54	3.9%	1.6%	2.5%	1.7%	1.1%	0.5%	0.7%

Who Pays the Estate Tax in District of Columbia: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
241	172	131	85	44	76	71	4.0%	2.9%	2.4%	1.6%	0.8%	1.4%	1.4%

Who Pays the Estate Tax in Florida: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
4,424	4,242	2,912	1,801	2,482	1,667	1,747	2.7%	2.5%	1.7%	1.1%	1.5%	1.0%	1.0%

Who Pays the Estate Tax in Georgia: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
668	804	615	352	429	333	399	1.1%	1.2%	0.9%	0.5%	0.6%	0.5%	0.6%

Who Pays the Estate Tax in Hawaii: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
357	208	58	118	131	75	58	4.3%	2.5%	0.6%	1.3%	1.4%	0.8%	0.6%

Who Pays the Estate Tax in Idaho: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
73	112	93	34	48	76	31	0.8%	1.1%	0.9%	0.3%	0.5%	0.7%	0.3%

Who Pays the Estate Tax in Illinois: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
2,702	2,582	1,395	1,122	1,120	907	679	2.5%	2.4%	1.3%	1.1%	1.1%	0.9%	0.7%

Who Pays the Estate Tax in Indiana: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,079	547	414	294	270	196	202	2.0%	1.0%	0.7%	0.5%	0.5%	0.4%	0.4%

Who Pays the Estate Tax in Iowa: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
572	614	263	174	237	158	225	2.0%	2.2%	0.9%	0.6%	0.9%	0.6%	0.8%

Who Pays the Estate Tax in Kansas: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
672	225	183	207	191	102	148	2.7%	0.9%	0.7%	0.9%	0.8%	0.4%	0.6%

Who Pays the Estate Tax in Kentucky: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
591	478	231	186	160	78	162	1.5%	1.2%	0.6%	0.5%	0.4%	0.2%	0.4%

Who Pays the Estate Tax in Louisiana: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
548	424	91	141	198	162	135	1.3%	1.0%	0.2%	0.3%	0.4%	0.4%	0.3%

Who Pays the Estate Tax in Maine: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
162	288	124	88	116	93	42	1.3%	2.3%	1.0%	0.7%	0.9%	0.8%	0.3%

Who Pays the Estate Tax in Maryland: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,001	817	653	548	542	371	454	2.3%	1.9%	1.5%	1.3%	1.2%	0.9%	1.0%

Who Pays the Estate Tax in Massachusetts: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,375	1,299	985	706	606	455	449	2.5%	2.3%	1.7%	1.3%	1.1%	0.9%	0.8%

Who Pays the Estate Tax in Michigan: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,527	1,173	834	401	551	480	366	1.8%	1.4%	1.0%	0.5%	0.6%	0.6%	0.4%

Who Pays the Estate Tax in Minnesota: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
672	740	466	203	230	221	216	1.7%	2.0%	1.2%	0.5%	0.6%	0.6%	0.6%

Who Pays the Estate Tax in Mississippi: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
231	139	119	89	106	41	93	0.8%	0.5%	0.4%	0.3%	0.4%	0.1%	0.3%

Who Pays the Estate Tax in Missouri: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,191	830	484	336	371	222	372	2.1%	1.5%	0.9%	0.6%	0.7%	0.4%	0.7%

Who Pays the Estate Tax in Montana: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
180	90	60	61	92	80	88	2.2%	1.1%	0.7%	0.8%	1.1%	0.9%	1.0%

Who Pays the Estate Tax in Nebraska: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
605	303	200	153	62	58	102	3.9%	2.0%	1.3%	1.0%	0.4%	0.4%	0.7%

Who Pays the Estate Tax in Nevada: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
118	171	242	191	144	119	140	0.8%	1.1%	1.4%	1.1%	0.8%	0.6%	0.8%

Who Pays the Estate Tax in New Hampshire: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
138	204	168	114	131	96	68	1.4%	2.1%	1.7%	1.1%	1.3%	1.0%	0.7%

Who Pays the Estate Tax in New Jersey: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
2,349	2,039	1,112	780	739	569	668	3.2%	2.7%	1.5%	1.1%	1.0%	0.8%	1.0%

Who Pays the Estate Tax in New Mexico: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
182	275	100	128	75	101	80	1.3%	1.9%	0.7%	0.9%	0.5%	0.7%	0.5%

Who Pays the Estate Tax in New York: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
3,963	3,438	2,535	1,720	1,750	1,339	1,379	2.5%	2.2%	1.6%	1.1%	1.1%	0.9%	0.9%

Who Pays the Estate Tax in North Carolina: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,025	781	850	355	523	379	376	1.5%	1.1%	1.2%	0.5%	0.7%	0.5%	0.5%

Who Pays the Estate Tax in North Dakota: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
80	124	31	35	*	*	12	1.3%	2.1%	0.5%	0.6%	*	*	0.2%

Who Pays the Estate Tax in Ohio: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,706	1,508	931	497	790	425	379	1.6%	1.4%	0.9%	0.5%	0.7%	0.4%	0.4%

Who Pays the Estate Tax in Oklahoma: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
709	420	252	173	196	180	138	2.0%	1.2%	0.7%	0.5%	0.5%	0.5%	0.4%

Who Pays the Estate Tax in Oregon: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
384	488	408	192	290	111	202	1.3%	1.6%	1.3%	0.6%	0.9%	0.4%	0.6%

Who Pays the Estate Tax in Pennsylvania: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
2,418	1,984	1,218	716	732	578	525	1.9%	1.5%	0.9%	0.6%	0.6%	0.5%	0.4%

Who Pays the Estate Tax in Rhode Island: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
177	194	101	77	111	40	82	1.8%	1.9%	1.0%	0.8%	1.1%	0.4%	0.8%

Who Pays the Estate Tax in South Carolina: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
400	498	263	165	272	150	155	1.1%	1.4%	0.7%	0.4%	0.7%	0.4%	0.4%

Who Pays the Estate Tax in South Dakota: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
111	73	60	31	46	51	15	1.6%	1.1%	0.8%	0.5%	0.6%	0.7%	0.2%

Who Pays the Estate Tax in Tennessee: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
662	660	315	209	204	156	250	1.2%	1.2%	0.5%	0.4%	0.4%	0.3%	0.4%

Who Pays the Estate Tax in Texas: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
2,577	2,014	1,427	1,012	1,082	906	940	1.8%	1.3%	0.9%	0.7%	0.7%	0.6%	0.6%

Who Pays the Estate Tax in Utah: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
191	166	64	53	66	34	55	1.6%	1.3%	0.5%	0.4%	0.5%	0.2%	0.4%

Who Pays the Estate Tax in Vermont: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
185	62	10	33	47	65	12	3.7%	1.2%	0.2%	0.7%	0.9%	1.3%	0.2%

Who Pays the Estate Tax in Virginia: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,268	1,381	717	547	657	573	492	2.3%	2.5%	1.2%	1.0%	1.1%	1.0%	0.8%

Who Pays the Estate Tax in Washington: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
1,133	920	493	336	472	384	380	2.6%	2.1%	1.1%	0.8%	1.0%	0.8%	0.8%

Who Pays the Estate Tax in West Virginia: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
250	163	103	70	163	76	60	1.2%	0.8%	0.5%	0.3%	0.8%	0.4%	0.3%

Who Pays the Estate Tax in Wisconsin: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
803	647	602	284	232	291	179	1.7%	1.4%	1.3%	0.6%	0.5%	0.6%	0.4%

Who Pays the Estate Tax in Wyoming: 2000-2008

# of Estates Owing Tax							% of Estates Owing Tax						
2000	2002	2004	2005	2006	2007	2008	2000	2002	2004	2005	2006	2007	2008
103	58	62	32	*	39	50	2.5%	1.4%	1.5%	0.8%	*	0.9%	1.2%