

## State-by-State Estate Tax Figures: Number of Deaths Resulting in Estate Tax Liability Continues to Drop

New data from the IRS show that only 0.6 percent of deaths in the U.S. in 2008 resulted in estate tax liability in 2009. (Estate taxes are usually filed during the year after the year in which a person dies.) The estate tax that would exist under President Obama's tax plan would affect even fewer estates, which demonstrates why Congress should consider enacting a more robust estate tax than what President Obama proposes.

### Background

One of the strangest things about politics in our nation's capital is that the taxes that get attacked the most by lawmakers are those taxes which affect the fewest, and the richest, people. President George W. Bush and his allies in Congress made no attempt to change federal payroll taxes, which affect all working people. President Bush and the Republican Congress did cut the personal income tax but made particularly deep cuts for capital gains and dividend income, most of which goes to the richest one percent of taxpayers. And the one tax that President Bush repealed entirely is the federal tax on the estates of millionaires.

The estate tax is a way of acknowledging that the wealthiest families benefit the most from the government's protection of private property, public investments like roads that make commerce possible and public schools that provide a productive workforce, the stability provided by our legal system and armed forces, and the countless other ways that government makes America a place where huge fortunes

Number of Estates Owing Federal Estate Taxes in 2006 through 2009 by State

	# of Estates Owing Tax				% of Estates Owing Tax			
	2006	2007	2008	2009	2006	2007	2008	2009
<b>United States</b>	<b>22,798</b>	<b>17,416</b>	<b>17,172</b>	<b>14,713</b>	<b>0.9%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.6%</b>
Alabama	219	189	196	108	0.5%	0.4%	0.4%	0.2%
Alaska	*	*	12	12	*	*	0.3%	0.3%
Arizona	371	287	222	286	0.8%	0.6%	0.5%	0.6%
Arkansas	142	82	83	58	0.5%	0.3%	0.3%	0.2%
California	4,492	3,637	3,337	2,965	1.9%	1.5%	1.4%	1.3%
Colorado	210	180	251	257	0.7%	0.6%	0.8%	0.8%
Connecticut	399	393	288	270	1.4%	1.3%	1.0%	0.9%
Delaware	83	36	54	48	1.1%	0.5%	0.7%	0.6%
District of Columbia	44	76	71	57	0.8%	1.4%	1.4%	1.1%
Florida	2,482	1,667	1,747	1,367	1.5%	1.0%	1.0%	0.8%
Georgia	429	333	399	283	0.6%	0.5%	0.6%	0.4%
Hawaii	131	75	58	110	1.4%	0.8%	0.6%	1.2%
Idaho	48	76	31	86	0.5%	0.7%	0.3%	0.8%
Illinois	1,120	907	679	749	1.1%	0.9%	0.7%	0.7%
Indiana	270	196	202	126	0.5%	0.4%	0.4%	0.2%
Iowa	237	158	225	90	0.9%	0.6%	0.8%	0.3%
Kansas	191	102	148	93	0.8%	0.4%	0.6%	0.4%
Kentucky	160	78	162	99	0.4%	0.2%	0.4%	0.2%
Louisiana	198	162	135	141	0.4%	0.4%	0.3%	0.4%
Maine	116	93	42	78	0.9%	0.8%	0.3%	0.6%
Maryland	542	371	454	262	1.2%	0.9%	1.0%	0.6%
Massachusetts	606	455	449	288	1.1%	0.9%	0.8%	0.5%
Michigan	551	480	366	267	0.6%	0.6%	0.4%	0.3%
Minnesota	230	221	216	128	0.6%	0.6%	0.6%	0.3%
Mississippi	106	41	93	123	0.4%	0.1%	0.3%	0.4%
Missouri	371	222	372	304	0.7%	0.4%	0.7%	0.5%
Montana	92	80	88	48	1.1%	0.9%	1.0%	0.5%
Nebraska	62	58	102	53	0.4%	0.4%	0.7%	0.3%
Nevada	144	119	140	131	0.8%	0.6%	0.8%	0.7%
New Hampshire	131	96	68	62	1.3%	1.0%	0.7%	0.6%
New Jersey	739	569	668	559	1.0%	0.8%	1.0%	0.8%
New Mexico	75	101	80	39	0.5%	0.7%	0.5%	0.3%
New York	1,750	1,339	1,379	1,091	1.1%	0.9%	0.9%	0.7%
North Carolina	523	379	376	407	0.7%	0.5%	0.5%	0.5%
North Dakota	*	*	12	9	*	*	0.2%	0.2%
Ohio	790	425	379	374	0.7%	0.4%	0.4%	0.3%
Oklahoma	196	180	138	96	0.5%	0.5%	0.4%	0.3%
Oregon	290	111	202	157	0.9%	0.4%	0.6%	0.5%
Pennsylvania	732	578	525	543	0.6%	0.5%	0.4%	0.4%
Rhode Island	111	40	82	15	1.1%	0.4%	0.8%	0.2%
South Carolina	272	150	155	161	0.7%	0.4%	0.4%	0.4%
South Dakota	46	51	15	44	0.6%	0.7%	0.2%	0.6%
Tennessee	204	156	250	239	0.4%	0.3%	0.4%	0.4%
Texas	1,082	906	940	947	0.7%	0.6%	0.6%	0.6%
Utah	66	34	55	23	0.5%	0.2%	0.4%	0.2%
Vermont	47	65	12	11	0.9%	1.3%	0.2%	0.2%
Virginia	657	573	492	350	1.1%	1.0%	0.8%	0.6%
Washington	472	384	380	279	1.0%	0.8%	0.8%	0.6%
West Virginia	163	76	60	28	0.8%	0.4%	0.3%	0.1%
Wisconsin	232	291	179	290	0.5%	0.6%	0.4%	0.6%
Wyoming	*	39	50	33	*	0.9%	1.2%	0.8%

\* 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.

can be made and sustained. None of this would be possible without taxes, so it's reasonable that the wealthiest families contribute more to support these public services.

### **President Bush's Repeal of the Federal Estate Tax and President Obama's Proposal**

The first round of the President Bush's tax cuts, enacted in 2001, included the gradual repeal of the estate tax over several years. The amount of estate value exempt from the tax increased over time, and the tax rate decreased over time, until the federal estate tax disappeared entirely in 2010. (This is why the number of deaths resulting in estate tax liability has declined each year and will drop to zero for deaths that occur in 2010.) Like almost all of the Bush tax cuts, the estate tax repeal expires at the end of 2010, meaning the estate tax will come back under the pre-Bush rules if Congress does nothing.

But it is unlikely that Congress will do nothing about the estate tax. President Obama proposes to meet Bush halfway by allowing the estate tax to come back in 2011, but cutting it back so that it raises roughly half of the revenue it would produce if Congress simply let the pre-Bush rules come back into effect.

The non-partisan Congressional Budget Office (CBO) has estimated that President Obama's estate tax proposal would reduce taxes by about \$253 billion over the next ten years, compared to simply allowing the pre-Bush estate tax rules to come back into effect in 2011 as scheduled under current law.<sup>1</sup>

### **Estate Tax Details**

The estate tax exempts a certain (large) amount of the value of any estate from taxation and then provides a deduction for charitable bequests and other provisions that reduce the amount of the estate that is actually taxable.

In 2008, the basic exemption was \$2 million per spouse and the top estate tax rate was 45 percent. Of those who died in 2008, only 0.6 percent left estates large enough to be taxable in 2009. (Estate taxes are usually filed the year after the year of death.)

In 2009, the basic exemption rose to \$3.5 million per spouse, and the top estate tax rate continued to be 45 percent. These are the rules that President Obama proposes to make permanent. Of course, the higher exemption means that even fewer estates would be taxed if Congress enacted Obama's plan.

If Congress does nothing and allows the pre-Bush estate tax rules to come back into effect, in 2011 the basic exemption will be \$1 million per spouse and the top estate tax rate will be 55 percent. Allowing this to happen would be the most fiscally responsible policy, but Congressional leaders from both parties have made clear that they do not want this to happen.

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<sup>1</sup>Congressional Budget Office, "An Analysis of the President's Budgetary Proposals for Fiscal Year 2011," March 2010. <http://cbo.gov/ftpdocs/112xx/doc11280/03-24-apb.pdf> Estimates for the cost of estate tax cuts change over time as the economy alters the value of estates and as policies in effect in other years interact with any given estate tax proposal. However, estimates for the cost of full repeal of the estate tax have usually been around twice as high as the type of reduction that President Obama proposes.

For several years, Republicans in Congress have attempted, and failed, to enact a permanent repeal of the federal estate tax. Recently, Congressional Republicans and some Democrats have proposed to repeal most of, but not all of the estate tax, meaning they would enact an estate tax that would collect even less revenue than the one proposed by President Obama. The latest estate tax proposal from Congressional Republicans would create an estate tax exemption of \$5 million per spouse and an estate tax rate of 35 percent.<sup>2</sup>

### **The Best Proposal — The Responsible Estate Tax Act**

The most fiscally responsible estate tax proposal introduced during this Congress is S. 3533, the Responsible Estate Tax Act, introduced by Senator Bernie Sanders and co-sponsored by four other Senators.

Like President Obama's proposal, the Responsible Estate Tax Act would make permanent the \$3.5 million per-spouse exemptions that were in effect in 2009. However, the Act would also establish higher estate tax rates for the largest estates. The taxable value of an estate between \$3.5 million and \$10 million would be taxed at a rate of 45 percent. The taxable value of an estate between \$10 million and \$50 million would be taxed at 50 percent, and the value in excess of \$50 million would be taxed at 55 percent. Estate value in excess of \$500 million would be subject to an additional 10 percent surtax. The Act also expands an existing provision that reduces the estate tax for farm estates.<sup>3</sup>

Citizens for Tax Justice and about 70 other national organizations have endorsed the Responsible Estate Tax Act.<sup>4</sup>

### **Opposition to Estate Tax Based on Misinformation**

Opposition to the federal tax on the estates of millionaires is difficult to explain from the perspective of the public's rational self-interest (except for multi-millionaires). The only explanation is widespread misinformation about several key points.

This misinformation has been exploited 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.<sup>5</sup>

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<sup>2</sup>This estate tax proposal is included in S. 3773, the bill introduced recently by Senate Republican Leader Mitch McConnell to make the Bush income tax cuts permanent for even the very wealthiest taxpayers.

<sup>3</sup>The Responsible Estate Tax Act would also expand the exclusion for conservation easements and close several loopholes in the estate tax and gift tax.

<sup>4</sup>Americans for a Fair Estate Tax, letter endorsing the Responsible Estate Tax Act, July 26, 2010. <http://ombwatch.org/files/budget/AFETRETAletter.pdf>

<sup>5</sup>Public 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.faireconomy.org/files/pdf/millions\\_billions.pdf](http://www.faireconomy.org/files/pdf/millions_billions.pdf)

**Myth: Most families will be affected by the estate tax if it is not repealed or severely reduced.**

**Fact: Only 0.6 of deaths that occurred in 2008 resulted in estate tax liability.**

One survey showed that seven out of ten Americans believes his or her family could have to pay federal estate taxes.<sup>6</sup> That’s pretty remarkable considering that less than seven out of every *thousand* deaths in 2008 resulted in estate tax liability.

**Myth: The estate tax rates are so high that it amounts to a confiscatory tax.**

**Fact: The *effective* estate tax rate has always been, and always will be, far lower than the nominal estate tax rate, and was just 20.4 percent in 2009.**

There’s something about a statutory tax rate of 50 percent or higher that some people find unfair. If the estate tax has a rate that high, some people argue, then it amounts to a “confiscatory” tax, meaning the government is basically just confiscating your property, or at least the majority of it. This argument merely demonstrates that most people don’t realize that the *effective* estate tax rate is nowhere near 50 percent.

While the statutory estate tax rates described here may sound high — 55 percent in 2011 under current law and 45 percent in 2011 under President Obama’s proposal — the *effective* estate tax rates are far lower. The effective tax rate is the fraction of the value of the net estate that must be paid in taxes after accounting for deductions and credits.

<b>Where Did the Estates Go?</b>				
Taxable Estates of Americans Who Died in 2008*				
<b>Taxes</b>		<b>Friends &amp; Family</b>		<b>Total net estate**</b>
<b>Federal</b>	<b>State</b>	<b>Charity</b>	<b>Heirs</b>	
20.4%	2.5%	8.6%	68.4%	<b>100.0%</b>

\* These figures only include the 0.6 percent of deaths in 2008 that resulted in federal estate tax liability.

\*\*Total “net estates after expenses” means estates after all expenses and uses except federal and state estate taxes and bequests to charity and heirs.

**Sources: IRS, Nov. 2010, with calculations by CTJ.**

For example, IRS data show that for the 0.6 percent of deaths in 2008 that resulted in estate tax liability in 2009, the effective estate tax rate was 20.4 percent. (The effective rate for the other 99.4 percent of people who died was zero percent.)

**Myth: The estate tax amounts to double-taxation on earnings that have already been subject to the federal income tax.**

**Fact: More than half of the value of taxable estates consists of capital gains income that was never taxed.**

Most large estates include assets such as real estate, stocks or bonds. Any increase in the value of these assets is capital gain income that would be subject to the income tax if they

<sup>6</sup>Larry M. Bartels, “Unenlightened Self-Interest: The Strange Appeal of Estate Tax Repeal,” *The American Prospect*, May 17, 2004. <http://www.prospect.org/cs/articles?articleId=7754>

were sold during the owner's lifetime. However, this type of income is not subject to the income tax if the owner dies and leaves it to an heir. In other words, without the estate tax, a huge amount of income would never be taxed. Over half the value of inherited estates is capital gains income that has never been taxed.<sup>7</sup>

**Myth: The estate tax hurts family farms and small businesses.**

**Fact: Only a tiny fraction of farms and small businesses would be affected at all by the estate tax under any of the estate tax proposals being contemplated by members of Congress.**

Late last year, the Tax Policy Center provided estimates that defined small business estates as those in which farm and business assets represent at least half of the gross estate and total no more than \$5 million. Using this definition, it was estimated that only 100 farms and small business estates would have owed any estate tax this year if the 2009 exemption levels had been in effect.<sup>8</sup>

Even if Congress allowed the estate tax to revert entirely to the pre-Bush rules, there would still be plenty of provisions that make the estate tax manageable for closely held businesses and farms. Family farms receive a higher exemption and can be valued, for estate tax purposes, according to their "current use" as farmland, which may be much less than their market value. Finally, the tax due on an estate that is a closely held business or farm can be paid over 14 years.<sup>9</sup>

The most fiscally responsible estate tax proposal introduced in this Congress (the Responsible Estate Tax Act), would expand the provision that allows closely held farm estates to be valued according to their current use, so that it could be used to lower the value of the estate, for estate tax purposes, by \$3 million. (The \$3 million limit would be indexed for inflation.)

Some lawmakers mistakenly believe that additional breaks are needed for farms. Other proposals to exempt large or unlimited amounts of farmland from the estate tax would, if enacted, serve as major vehicles for wealthy people who are not really farmers to shelter their assets from the estate tax. In fact, such provisions could actually harm genuine farmers because they would encourage wealthy people to convert all sorts of assets into farmland, which would drive up the price of land for those who genuinely make a living from farming.<sup>10</sup>

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<sup>7</sup>James 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>

<sup>8</sup>Tax Policy Center, "\$3.5 Million Exemption and 45 Percent Rate: Distribution of Gross Estate and Net Estate Tax by Size of Gross Estate, 2010," November 18, 2009, <http://bit.ly/alsDXs>

<sup>9</sup>Citizens for Tax Justice, "Do Family Farms Need More Estate Tax Breaks? Pre-Bush Tax Rules Are Well Designed to Protect Farms," June 9, 2006. <http://www.ctj.org/pdf/farm0606.pdf>

<sup>10</sup>Citizens for Tax Justice, "Congress About to Give Away the Farm: Even Worries About the Deficit Don't Stop Lawmakers from Helping the Uber-Rich," September 21, 2010. <http://ctj.org/pdf/etfarms2010.pdf>

### Who Pays the Estate Tax in Alabama: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
530	487	278	198	219	189	196	108	1.2%	1.1%	0.6%	0.4%	0.5%	0.4%	0.4%	0.2%

### Who Pays the Estate Tax in Alaska: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
56	37	19	4	*	*	12	12	2.1%	1.2%	0.6%	0.1%	*	*	0.3%	0.3%

### Who Pays the Estate Tax in Arizona: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
858	430	619	261	371	287	222	286	2.1%	1.0%	1.4%	0.6%	0.8%	0.6%	0.5%	0.6%

### Who Pays the Estate Tax in Arkansas: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
229	196	168	95	142	82	83	58	0.8%	0.7%	0.6%	0.3%	0.5%	0.3%	0.3%	0.2%

### Who Pays the Estate Tax in California: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
8,365	7,280	5,651	4,044	4,492	3,637	3,337	2,965	3.6%	3.1%	2.4%	1.7%	1.9%	1.5%	1.4%	1.3%

### Who Pays the Estate Tax in Colorado: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
689	645	251	240	210	180	251	257	2.5%	2.3%	0.9%	0.8%	0.7%	0.6%	0.8%	0.8%

### Who Pays the Estate Tax in Connecticut: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,063	823	640	352	399	393	288	270	3.6%	2.8%	2.2%	1.2%	1.4%	1.3%	1.0%	0.9%

### Who Pays the Estate Tax in Delaware: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
261	117	174	121	83	36	54	48	3.9%	1.6%	2.5%	1.7%	1.1%	0.5%	0.7%	0.6%

### Who Pays the Estate Tax in District of Columbia: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
241	172	131	85	44	76	71	57	4.0%	2.9%	2.4%	1.6%	0.8%	1.4%	1.4%	1.1%

### Who Pays the Estate Tax in Florida: 2000-2009

# of Estates Owning Tax								% of Estates Owning Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
4,424	4,242	2,912	1,801	2,482	1,667	1,747	1,367	2.7%	2.5%	1.7%	1.1%	1.5%	1.0%	1.0%	0.8%

### Who Pays the Estate Tax in Georgia: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
668	804	615	352	429	333	399	283	1.1%	1.2%	0.9%	0.5%	0.6%	0.5%	0.6%	0.4%

### Who Pays the Estate Tax in Hawaii: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
357	208	58	118	131	75	58	110	4.3%	2.5%	0.6%	1.3%	1.4%	0.8%	0.6%	1.2%

### Who Pays the Estate Tax in Idaho: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
73	112	93	34	48	76	31	86	0.8%	1.1%	0.9%	0.3%	0.5%	0.7%	0.3%	0.8%

### Who Pays the Estate Tax in Illinois: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,072	2,582	1,395	1,122	1,120	907	679	749	2.5%	2.4%	1.3%	1.1%	1.1%	0.9%	0.7%	0.7%

### Who Pays the Estate Tax in Indiana: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,079	547	414	294	270	196	202	126	2.0%	1.0%	0.7%	0.5%	0.5%	0.4%	0.4%	0.2%

### Who Pays the Estate Tax in Iowa: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
572	614	263	174	237	158	225	90	2.0%	2.2%	0.9%	0.6%	0.9%	0.6%	0.8%	0.3%

### Who Pays the Estate Tax in Kansas: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
672	225	183	207	191	102	148	93	2.7%	0.9%	0.7%	0.9%	0.8%	0.4%	0.6%	0.4%

### Who Pays the Estate Tax in Kentucky: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
591	478	231	186	160	78	162	99	1.5%	1.2%	0.6%	0.5%	0.4%	0.2%	0.4%	0.2%

### Who Pays the Estate Tax in Louisiana: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
548	424	91	141	198	162	135	141	1.3%	1.0%	0.2%	0.3%	0.4%	0.4%	0.3%	0.4%

### Who Pays the Estate Tax in Maine: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
162	288	124	88	116	93	42	78	1.3%	2.3%	1.0%	0.7%	0.9%	0.8%	0.3%	0.6%

### Who Pays the Estate Tax in Maryland: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,001	817	653	548	542	371	454	262	2.3%	1.9%	1.5%	1.3%	1.2%	0.9%	1.0%	0.6%

### Who Pays the Estate Tax in Massachusetts: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,375	1,299	985	706	606	455	449	288	2.5%	2.3%	1.7%	1.3%	1.1%	0.9%	0.8%	0.5%

### Who Pays the Estate Tax in Michigan: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,527	1,173	834	401	551	480	366	267	1.8%	1.4%	1.0%	0.5%	0.6%	0.6%	0.4%	0.3%

### Who Pays the Estate Tax in Minnesota: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
672	740	466	203	230	221	216	128	1.7%	2.0%	1.2%	0.5%	0.6%	0.6%	0.6%	0.3%

### Who Pays the Estate Tax in Mississippi: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
231	139	119	89	106	41	93	123	0.8%	0.5%	0.4%	0.3%	0.4%	0.1%	0.3%	0.4%

### Who Pays the Estate Tax in Missouri: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,191	830	484	336	371	222	372	304	2.1%	1.5%	0.9%	0.6%	0.7%	0.4%	0.7%	0.5%

### Who Pays the Estate Tax in Montana: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
180	90	60	61	92	80	88	48	2.2%	1.1%	0.7%	0.8%	1.1%	0.9%	1.0%	0.5%

### Who Pays the Estate Tax in Nebraska: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
605	303	200	153	62	58	102	53	3.9%	2.0%	1.3%	1.0%	0.4%	0.4%	0.7%	0.3%

### Who Pays the Estate Tax in Nevada: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
118	171	242	191	144	119	140	131	0.8%	1.1%	1.4%	1.1%	0.8%	0.6%	0.8%	0.7%

### Who Pays the Estate Tax in New Hampshire: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
138	204	168	114	131	96	68	62	1.4%	2.1%	1.7%	1.1%	1.3%	1.0%	0.7%	0.6%



### Who Pays the Estate Tax in New Jersey: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
2,349	2,039	1,112	780	739	569	668	559	3.2%	2.7%	1.5%	1.1%	1.0%	0.8%	1.0%	0.8%

### Who Pays the Estate Tax in New Mexico: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
182	275	100	128	75	101	80	39	1.3%	1.9%	0.7%	0.9%	0.5%	0.7%	0.5%	0.3%

### Who Pays the Estate Tax in New York: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
3,963	3,438	2,535	1,720	1,750	1,339	1,379	1,091	2.5%	2.2%	1.6%	1.1%	1.1%	0.9%	0.9%	0.7%

### Who Pays the Estate Tax in North Carolina: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,025	781	850	355	523	379	376	407	1.5%	1.1%	1.2%	0.5%	0.7%	0.5%	0.5%	0.5%

### Who Pays the Estate Tax in North Dakota: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
80	124	31	35	*	*	12	9	1.3%	2.1%	0.5%	0.6%	*	*	0.2%	0.2%

### Who Pays the Estate Tax in Ohio: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,706	1,508	931	497	790	425	379	374	1.6%	1.4%	0.9%	0.5%	0.7%	0.4%	0.4%	0.3%

### Who Pays the Estate Tax in Oklahoma: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
709	420	252	173	196	180	138	96	2.0%	1.2%	0.7%	0.5%	0.5%	0.5%	0.4%	0.3%

### Who Pays the Estate Tax in Oregon: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
384	488	408	192	290	111	202	157	1.3%	1.6%	1.3%	0.6%	0.9%	0.4%	0.6%	0.5%

### Who Pays the Estate Tax in Pennsylvania: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
2,418	1,984	1,218	716	732	578	525	543	1.9%	1.5%	0.9%	0.6%	0.6%	0.5%	0.4%	0.4%

### Who Pays the Estate Tax in Rhode Island: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
177	194	101	77	111	40	82	15	1.8%	1.9%	1.0%	0.8%	1.1%	0.4%	0.8%	0.2%

### Who Pays the Estate Tax in South Carolina: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
400	498	263	165	272	150	155	161	1.1%	1.4%	0.7%	0.4%	0.7%	0.4%	0.4%	0.4%

### Who Pays the Estate Tax in South Dakota: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
111	73	60	31	46	51	15	44	1.6%	1.1%	0.8%	0.5%	0.6%	0.7%	0.2%	0.6%

### Who Pays the Estate Tax in Tennessee: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
662	660	315	209	204	156	250	239	1.2%	1.2%	0.5%	0.4%	0.4%	0.3%	0.4%	0.4%

### Who Pays the Estate Tax in Texas: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
2,577	2,014	1,427	1,012	1,082	906	940	947	1.8%	1.3%	0.9%	0.7%	0.7%	0.6%	0.6%	0.6%

### Who Pays the Estate Tax in Utah: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
191	166	64	53	66	34	55	23	1.6%	1.3%	0.5%	0.4%	0.5%	0.2%	0.4%	0.2%

### Who Pays the Estate Tax in Vermont: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
185	62	10	33	47	65	12	11	3.7%	1.2%	0.2%	0.7%	0.9%	1.3%	0.2%	0.2%

### Who Pays the Estate Tax in Virginia: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,268	1,381	717	547	657	573	492	350	2.3%	2.5%	1.2%	1.0%	1.1%	1.0%	0.8%	0.6%

### Who Pays the Estate Tax in Washington: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
1,133	920	493	336	472	384	380	279	2.6%	2.1%	1.1%	0.8%	1.0%	0.8%	0.8%	0.6%

### Who Pays the Estate Tax in West Virginia: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
250	163	103	70	163	76	60	28	1.2%	0.8%	0.5%	0.3%	0.8%	0.4%	0.3%	0.1%

### Who Pays the Estate Tax in Wisconsin: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
803	647	602	284	232	291	179	290	1.7%	1.4%	1.3%	0.6%	0.5%	0.6%	0.4%	0.6%

### Who Pays the Estate Tax in Wyoming: 2000-2009

# of Estates Owing Tax								% of Estates Owing Tax							
2000	2002	2004	2005	2006	2007	2008	2009	2000	2002	2004	2005	2006	2007	2008	2009
103	58	62	32	*	39	50	33	2.5%	1.4%	1.5%	0.8%	*	0.9%	1.2%	0.8%