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State-by-State Estate Tax Figures Show Why Congress Should Enact Senator Sanders' Responsible Estate Tax Act

New data from the IRS show that only 0.1 percent — just one-tenth of one percent — of deaths in the U.S. in 2011 resulted in federal estate tax liability in 2012. (Estate taxes are usually filed the year after a person dies.) To restore some of the revenue lost when the estate tax was scaled back in recent years, Congress should enact a proposal from Senator Bernie Sanders that would restore exemption amounts in effect in 2009, but would subject the largest estates to higher rates. These figures show that only 0.3 percent of deaths in 2009 resulted in estate tax liability, which is an indication that under Sen. Sanders' proposal the estate tax would still only affect the very largest estates.

Number of Estates Owing Federal Estate Taxes
 in 2007 through 2012 by State

	# of Estates Owing Tax						% of Estates Owing Tax					
	2007	2008	2009	2010	2011	2012	2007	2008	2009	2010	2011	2012
United States	17,416	17,172	14,713	6,711	1,480	3,738	0.7%	0.7%	0.6%	0.3%	0.1%	0.1%
Alabama	189	196	108	46	11	37	0.4%	0.4%	0.2%	0.1%	0.0%	0.1%
Alaska	*	12	12	*	*	3	*	0.3%	0.3%	*	*	0.1%
Arizona	287	222	286	99	16	69	0.6%	0.5%	0.6%	0.2%	0.0%	0.1%
Arkansas	82	83	58	23	7	19	0.3%	0.3%	0.2%	0.1%	0.0%	0.1%
California	3,637	3,337	2,965	1,335	288	753	1.5%	1.4%	1.3%	0.6%	0.1%	0.3%
Colorado	180	251	257	131	18	44	0.6%	0.8%	0.8%	0.4%	0.1%	0.1%
Connecticut	393	288	270	127	19	70	1.3%	1.0%	0.9%	0.4%	0.1%	0.2%
Delaware	36	54	48	28	*	17	0.5%	0.7%	0.6%	0.4%	*	0.2%
District of Columbi	76	71	57	21	11	39	1.4%	1.4%	1.1%	0.4%	0.2%	0.8%
Florida	1,667	1,747	1,367	812	163	383	1.0%	1.0%	0.8%	0.5%	0.1%	0.2%
Georgia	333	399	283	158	30	76	0.5%	0.6%	0.4%	0.2%	0.0%	0.1%
Hawaii	75	58	110	36	13	19	0.8%	0.6%	1.2%	0.4%	0.1%	0.2%
Idaho	76	31	86	11	5	5	0.7%	0.3%	0.8%	0.1%	0.0%	0.0%
Illinois	907	679	749	219	54	213	0.9%	0.7%	0.7%	0.2%	0.1%	0.2%
Indiana	196	202	126	49	10	54	0.4%	0.4%	0.2%	0.1%	0.0%	0.1%
Iowa	158	225	90	33	9	32	0.6%	0.8%	0.3%	0.1%	0.0%	0.1%
Kansas	102	148	93	57	8	37	0.4%	0.6%	0.4%	0.2%	0.0%	0.1%
Kentucky	78	162	99	46	15	29	0.2%	0.4%	0.2%	0.1%	0.0%	0.1%
Louisiana	162	135	141	68	18	40	0.4%	0.3%	0.3%	0.2%	0.0%	0.1%
Maine	93	42	78	8	6	15	0.8%	0.3%	0.6%	0.1%	0.0%	0.1%
Maryland	371	454	262	125	28	60	0.9%	1.0%	0.6%	0.3%	0.1%	0.1%
Massachusetts	455	449	288	124	37	96	0.9%	0.8%	0.5%	0.2%	0.1%	0.2%
Michigan	480	366	267	151	22	71	0.6%	0.4%	0.3%	0.2%	0.0%	0.1%
Minnesota	221	216	128	80	19	36	0.6%	0.6%	0.3%	0.2%	0.0%	0.1%
Mississippi	41	93	123	33	7	26	0.1%	0.3%	0.4%	0.1%	0.0%	0.1%
Missouri	222	372	304	105	19	59	0.4%	0.7%	0.5%	0.2%	0.0%	0.1%
Montana	80	88	48	26	7	7	0.9%	1.0%	0.5%	0.3%	0.1%	0.1%
Nebraska	58	102	53	72	8	28	0.4%	0.7%	0.3%	0.5%	0.1%	0.2%
Nevada	119	140	131	74	16	28	0.6%	0.8%	0.6%	0.4%	0.1%	0.1%
New Hampshire	96	68	62	28	8	22	1.0%	0.7%	0.6%	0.3%	0.1%	0.2%
New Jersey	569	668	559	199	49	100	0.8%	1.0%	0.8%	0.3%	0.1%	0.1%
New Mexico	101	80	39	20	7	10	0.7%	0.5%	0.2%	0.1%	0.0%	0.1%
New York	1,339	1,379	1,091	630	161	279	0.9%	0.9%	0.7%	0.4%	0.1%	0.2%
North Carolina	379	376	407	123	29	78	0.5%	0.5%	0.5%	0.2%	0.0%	0.1%
North Dakota	*	12	9	*	*	15	*	0.2%	0.2%	*	*	0.3%
Ohio	425	379	374	124	30	93	0.4%	0.4%	0.3%	0.1%	0.0%	0.1%
Oklahoma	180	138	96	99	20	33	0.5%	0.4%	0.3%	0.3%	0.1%	0.1%
Oregon	111	202	157	83	15	36	0.4%	0.6%	0.5%	0.3%	0.0%	0.1%
Pennsylvania	578	525	543	153	45	102	0.5%	0.4%	0.4%	0.1%	0.0%	0.1%
Rhode Island	40	82	15	32	*	17	0.4%	0.8%	0.2%	0.3%	*	0.2%
South Carolina	150	155	161	86	15	25	0.4%	0.4%	0.4%	0.2%	0.0%	0.1%
South Dakota	51	15	44	56	7	16	0.7%	0.2%	0.6%	0.8%	0.1%	0.2%
Tennessee	156	250	239	40	21	48	0.3%	0.4%	0.4%	0.1%	0.0%	0.1%
Texas	906	940	947	484	99	232	0.6%	0.6%	0.6%	0.3%	0.1%	0.1%
Utah	34	55	23	17	5	15	0.2%	0.4%	0.2%	0.1%	0.0%	0.1%
Vermont	65	12	11	8	6	8	1.3%	0.2%	0.2%	0.2%	0.1%	0.1%
Virginia	573	492	350	196	37	102	1.0%	0.8%	0.6%	0.3%	0.1%	0.2%
Washington	384	380	279	100	17	67	0.8%	0.8%	0.6%	0.2%	0.0%	0.1%
West Virginia	76	60	28	*	5	10	0.4%	0.3%	0.1%	*	0.0%	0.0%
Wisconsin	291	179	290	38	11	38	0.6%	0.4%	0.6%	0.1%	0.0%	0.1%
Wyoming	39	50	33	13	6	8	0.9%	1.2%	0.8%	0.3%	0.1%	0.2%

Why the Estate Tax is Important

The estate tax is a way of acknowledging that the wealthiest families benefit the most from what the government provides: public investments like roads that make commerce possible, public schools that provide a productive workforce, the stability provided by our legal system and armed forces, the protection of private property. These public investments make America a place where huge fortunes 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. At the same time, the estate tax has provisions to ensure that it only applies to the wealthy, encourages charitable

* 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.

giving and does not impact family farms and small businesses.

Just as important is the tax's function as a mitigator of gross wealth inequality in the United States. Highly concentrated wealth threatens the essence of democracy, giving some groups greater political leverage and creating disparities in economic opportunity. Viewed this way, the estate tax is now more critical than ever: in 2010, the wealthiest 1 percent of Americans owned 35 to 37 percent of the wealth nationwide.¹

A Recent History of the Estate Tax

The estate tax makes use of a basic per-spouse exemption to ensure that only wealthy households are impacted. Only the portion of the estate that exceeds the exemption threshold is subject to tax. The tax also provides deductions for things like funeral expenses, mortgages and other debts, bequests to surviving spouses, and charitable donations, further reducing the amount of the estate that is actually taxable. Over the past decade, changes in the structure of the federal estate tax have drastically reduced the number of estates subject to the tax, effectively exempting even many wealthy households from taxation.

The first round of President George W. Bush's tax cuts, enacted in 2001, included gradual repeal of the federal 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 in 2010.

In 2007 and 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. Of those who died in 2009, only 0.3 percent left estates large enough to be taxable in 2010. This is likely representative of the share of deaths that would be subject to the estate tax under Senator Sanders' bill, which includes an exemption of \$3.5 million per spouse.

In 2010, the estate tax was eliminated. (A small number of estates are not taxed the year after death but rather in the same year as death or several years later, which is why a small number of estates were taxed in 2011.)

Like all the Bush tax cuts, this break from the estate tax was scheduled to expire at the end of 2010, in which case the pre-Bush rules would come back into effect.

President Obama and Congress agreed to a compromise at the end of 2010 to (among other things) extend the Bush income tax cuts and partially extend Bush's break from the estate tax. As part of this deal, lawmakers reinstated the estate tax but with a higher basic exemption of \$5 million per spouse and a rate of just 35 percent in 2011 and 2012. A mere 0.1 percent of deaths in 2011 resulted in estate tax liability in 2012.

¹ Jeanna Smialek, "The 1% May Be Richer Than You Think, Research Shows," Bloomberg, August 7, 2014. <http://www.bloomberg.com/news/2014-08-06/the-1-may-be-richer-than-you-think-research-shows.html>

As part of the fiscal cliff deal reached at the end of 2012, the higher basic exemption level set during the 2010 compromise was permanently extended and indexed to inflation, and the rate was increased from 35 percent to 40 percent. When data for deaths in 2013 eventually becomes available, the extension of this exemption level should be reflected in a continuing historically low percentage of estates subject to tax.

The pie chart below shows that the 0.1 percent of estates taxed in 2012 (mostly estates of people who died in 2011) were taxed at an effective rate of about 14 percent by the federal government. More than 72 percent of the value of those estates was left to heirs while 11 percent was left to charity. The increase in the tax rate effective in 2013 should be reflected beginning with estates that file in 2014 in a slightly larger share of taxable estates going toward federal taxes.

Senator Bernie Sanders’ Responsible Estate Tax Act

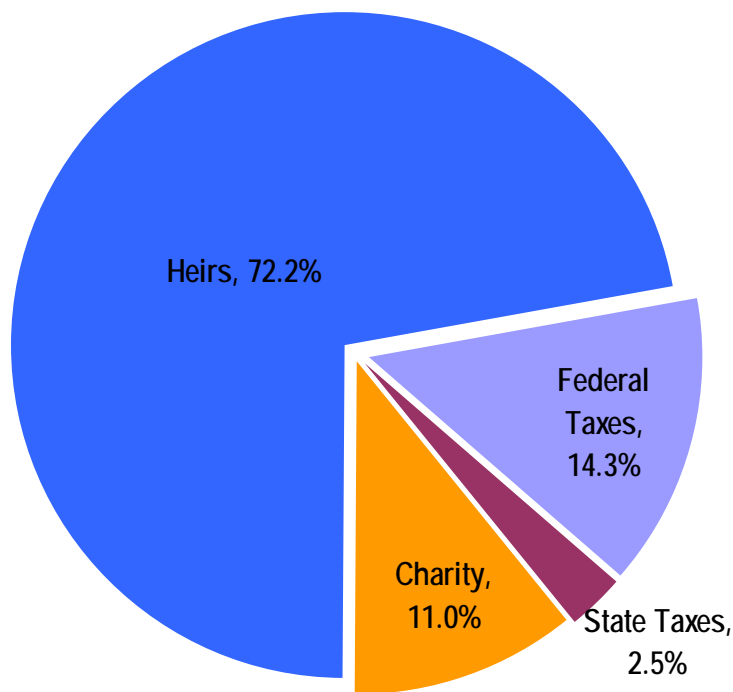
Like President Obama in his recent budget plans, Sen. Sanders proposes to bring back the basic estate tax exemption of \$3.5 million per spouse, which was in effect in 2009. Only 0.3 percent of deaths in 2009 resulted in estate tax liability, and therefore a similar percentage of deaths would result in estate tax liability under either of these proposals.

According to the Joint Committee on Taxation, President Obama’s estate tax proposal would raise \$85 billion over a decade. Senator Sanders’ proposal would likely raise more because it includes a graduated rate structure.

Rather than simply reinstate the 45 percent rate that was in effect in 2009, Sen. Sanders’ Responsible Estate Tax Act would tax the value of an estate above \$3.5 million and below \$10 million at 40 percent. It would tax the value of estates above \$10 million and below \$50 million at 50 percent, and the value of estates above \$50 million at 55 percent. It would also apply an additional surtax of ten percent on estates worth over \$1 billion.

Both the President’s proposal and the Responsible Estate Tax Act would close certain loopholes in the estate tax. For example, one provision in both proposals would “require a minimum term for GRATs.”

Where Did the Estates Go?
Taxable Estates of Americans Who Died in 2011*



* These figures only include the 0.1 percent of deaths in 2011 that resulted in federal estate tax liability.

**Total net estates after expenses, meaning estates after all expenses and uses except federal and state estate taxes and bequests to charity and heirs.

Sources: IRS, Aug. 2013, with calculations by CTJ.

A person owning an asset with a quickly rising value may want to find some way to “lock in” its current value for purposes of calculating estate and gift taxes before it rises any further. One way is to place the asset in a certain type of trust (a Grantor Retained Annuity Trust, or GRAT) that pays an annuity for a certain time and then leaves whatever assets remain to the trust’s beneficiaries.

The gift to the trust’s beneficiaries is valued when the trust is set up, rather than when it’s received by the beneficiaries. This benefit is particularly difficult to justify when the trust has a very short term (perhaps just a couple years) and wealthy people have used such short-term trusts to aggressively reduce or even eliminate any tax on gifts to their children. The proposals would require a GRAT to have a minimum term of 10 years, increasing the chance that the grantor will die during the GRAT’s term and the assets will be included in the grantor’s estate and thus subject to the estate tax.

More State-by-state Figures

The following pages provide figures on the number and percentage of estates in each state that are subject to the federal estate tax.

Who Pays the Estate Tax in Alabama: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
530	487	278	219	196	108	46	11	37	1.2%	1.1%	0.6%	0.5%	0.4%	0.2%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Alaska: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
56	37	19	*	12	12	*	*	3	2.1%	1.2%	0.6%	*	0.3%	0.3%	*	*	0.1%

Who Pays the Estate Tax in Arizona: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
858	430	619	371	222	286	99	16	69	2.1%	1.0%	1.4%	0.8%	0.5%	0.6%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in Arkansas: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
229	196	168	142	83	58	23	7	19	0.8%	0.7%	0.6%	0.5%	0.3%	0.2%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in California: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
8,365	7,280	5,651	4,492	3,337	2,965	1,335	288	753	3.6%	3.1%	2.4%	1.9%	1.4%	1.3%	0.6%	0.1%	0.3%

Who Pays the Estate Tax in Colorado: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
689	645	251	210	251	257	131	18	44	2.5%	2.3%	0.9%	0.7%	0.8%	0.8%	0.4%	0.1%	0.1%

Who Pays the Estate Tax in Connecticut: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,063	823	640	399	288	270	127	19	70	3.6%	2.8%	2.2%	1.4%	1.0%	0.9%	0.4%	0.1%	0.2%

Who Pays the Estate Tax in Delaware: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
261	117	174	83	54	48	28	*	17	3.9%	1.6%	2.5%	1.1%	0.7%	0.6%	0.4%	*	0.2%

Who Pays the Estate Tax in District of Columbia: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
241	172	131	44	71	57	21	11	39	4.0%	2.9%	2.4%	0.8%	1.4%	1.1%	0.4%	0.2%	0.8%

Who Pays the Estate Tax in Florida: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
4,424	4,242	2,912	2,482	1,747	1,367	812	163	383	2.7%	2.5%	1.7%	1.5%	1.0%	0.8%	0.5%	0.1%	0.2%

Who Pays the Estate Tax in Georgia: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
668	804	615	429	399	283	158	30	76	1.1%	1.2%	0.9%	0.6%	0.6%	0.4%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in Hawaii: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
357	208	58	131	58	110	36	13	19	4.3%	2.5%	0.6%	1.4%	0.6%	1.2%	0.4%	0.1%	0.2%

Who Pays the Estate Tax in Idaho: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
73	112	93	48	31	86	11	5	5	0.8%	1.1%	0.9%	0.5%	0.3%	0.8%	0.1%	0.0%	0.0%

Who Pays the Estate Tax in Illinois: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
2,702	2,582	1,395	1,120	679	749	219	54	213	2.5%	2.4%	1.3%	1.1%	0.7%	0.7%	0.2%	0.1%	0.2%

Who Pays the Estate Tax in Indiana: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,079	547	414	270	202	126	49	10	54	2.0%	1.0%	0.7%	0.5%	0.4%	0.2%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Iowa: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
572	614	263	237	225	90	33	9	32	2.0%	2.2%	0.9%	0.9%	0.8%	0.3%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Kansas: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
672	225	183	191	148	93	57	8	37	2.7%	0.9%	0.7%	0.8%	0.6%	0.4%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in Kentucky: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
591	478	231	160	162	99	46	15	29	1.5%	1.2%	0.6%	0.4%	0.4%	0.2%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Louisiana: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
548	424	91	198	135	141	68	18	40	1.3%	1.0%	0.2%	0.4%	0.3%	0.3%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in Maine: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
162	288	124	116	42	78	8	6	15	1.3%	2.3%	1.0%	0.9%	0.3%	0.6%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Maryland: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,001	817	653	542	454	262	125	28	60	2.3%	1.9%	1.5%	1.2%	1.0%	0.6%	0.3%	0.1%	0.1%

Who Pays the Estate Tax in Massachusetts: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,375	1,299	985	606	449	288	124	37	96	2.5%	2.3%	1.7%	1.1%	0.8%	0.5%	0.2%	0.1%	0.2%

Who Pays the Estate Tax in Michigan: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,527	1,173	834	551	366	267	151	22	71	1.8%	1.4%	1.0%	0.6%	0.4%	0.3%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in Minnesota: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
672	740	466	230	216	128	80	19	36	1.7%	2.0%	1.2%	0.6%	0.6%	0.3%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in Mississippi: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
231	139	119	106	93	123	33	7	26	0.8%	0.5%	0.4%	0.4%	0.3%	0.4%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Missouri: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,191	830	484	371	372	304	105	19	59	2.1%	1.5%	0.9%	0.7%	0.7%	0.5%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in Montana: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
180	90	60	92	88	48	26	7	7	2.2%	1.1%	0.7%	1.1%	1.0%	0.5%	0.3%	0.1%	0.1%

Who Pays the Estate Tax in Nebraska: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
605	303	200	62	102	53	72	8	28	3.9%	2.0%	1.3%	0.4%	0.7%	0.3%	0.5%	0.1%	0.2%

Who Pays the Estate Tax in Nevada: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
118	171	242	144	140	131	74	16	28	0.8%	1.1%	1.4%	0.8%	0.8%	0.6%	0.4%	0.1%	0.1%

Who Pays the Estate Tax in New Hampshire: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
138	204	168	131	68	62	28	8	22	1.4%	2.1%	1.7%	1.3%	0.7%	0.6%	0.3%	0.1%	0.2%

Who Pays the Estate Tax in New Jersey: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
2,349	2,039	1,112	739	668	559	199	49	100	3.2%	2.7%	1.5%	1.0%	1.0%	0.8%	0.3%	0.1%	0.1%

Who Pays the Estate Tax in New Mexico: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
182	275	100	75	80	39	20	7	10	1.3%	1.9%	0.7%	0.5%	0.5%	0.2%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in New York: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
3,963	3,438	2,535	1,750	1,379	1,091	630	161	279	2.5%	2.2%	1.6%	1.1%	0.9%	0.7%	0.4%	0.1%	0.2%

Who Pays the Estate Tax in North Carolina: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,025	781	850	523	376	407	123	29	78	1.5%	1.1%	1.2%	0.7%	0.5%	0.5%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in North Dakota: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
80	124	31	*	12	9	*	*	15	1.3%	2.1%	0.5%	*	0.2%	0.2%	*	*	0.3%

Who Pays the Estate Tax in Ohio: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,706	1,508	931	790	379	374	124	30	93	1.6%	1.4%	0.9%	0.7%	0.4%	0.3%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Oklahoma: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
709	420	252	196	138	96	99	20	33	2.0%	1.2%	0.7%	0.5%	0.4%	0.3%	0.3%	0.1%	0.1%

Who Pays the Estate Tax in Oregon: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
384	488	408	290	202	157	83	15	36	1.3%	1.6%	1.3%	0.9%	0.6%	0.5%	0.3%	0.0%	0.1%

Who Pays the Estate Tax in Pennsylvania: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
2,418	1,984	1,218	732	525	543	153	45	102	1.9%	1.5%	0.9%	0.6%	0.4%	0.4%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Rhode Island: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
177	194	101	111	82	15	32	*	17	1.8%	1.9%	1.0%	1.1%	0.8%	0.2%	0.3%	*	0.2%

Who Pays the Estate Tax in South Carolina: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
400	498	263	272	155	161	86	15	25	1.1%	1.4%	0.7%	0.7%	0.4%	0.4%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in South Dakota: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
111	73	60	46	15	44	56	7	16	1.6%	1.1%	0.8%	0.6%	0.2%	0.6%	0.8%	0.1%	0.2%

Who Pays the Estate Tax in Tennessee: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
662	660	315	204	250	239	40	21	48	1.2%	1.2%	0.5%	0.4%	0.4%	0.4%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Texas: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
2,577	2,014	1,427	1,082	940	947	484	99	232	1.8%	1.3%	0.9%	0.7%	0.6%	0.6%	0.3%	0.1%	0.1%

Who Pays the Estate Tax in Utah: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
191	166	64	66	55	23	17	5	15	1.6%	1.3%	0.5%	0.5%	0.4%	0.2%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Vermont: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
185	62	10	47	12	11	8	6	8	3.7%	1.2%	0.2%	0.9%	0.2%	0.2%	0.2%	0.1%	0.1%

Who Pays the Estate Tax in Virginia: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,268	1,381	717	657	492	350	196	37	102	2.3%	2.5%	1.2%	1.1%	0.8%	0.6%	0.3%	0.1%	0.2%

Who Pays the Estate Tax in Washington: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
1,133	920	493	472	380	279	100	17	67	2.6%	2.1%	1.1%	1.0%	0.8%	0.6%	0.2%	0.0%	0.1%

Who Pays the Estate Tax in West Virginia: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
250	163	103	163	60	28	*	5	10	1.2%	0.8%	0.5%	0.8%	0.3%	0.1%	*	0.0%	0.0%

Who Pays the Estate Tax in Wisconsin: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
803	647	602	232	179	290	38	11	38	1.7%	1.4%	1.3%	0.5%	0.4%	0.6%	0.1%	0.0%	0.1%

Who Pays the Estate Tax in Wyoming: 2000-2012

# of Estates Owing Tax									% of Estates Owing Tax								
2000	2002	2004	2006	2008	2009	2010	2011	2012	2000	2002	2004	2006	2008	2009	2010	2011	2012
103	58	62	*	50	33	13	6	8	2.5%	1.4%	1.5%	*	1.2%	0.8%	0.3%	0.1%	0.2%