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State-by-State Estate Tax Figures Show that President's Plan Is Too Generous to Millionaires

New data from the IRS show that only 0.3 percent of deaths in the U.S. in 2009 resulted in federal estate tax liability in 2010. (Estate taxes are usually filed during the year after the year in which a person dies.) This provides a rough approximation of the impact that President Obama's estate tax proposal would have, because the estate tax rules in effect in 2009 are the same rules that President Obama has proposed to make permanent. A more sensible alternative is the estate tax proposal announced yesterday by Congressman Jim McDermott.

Background

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 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 giving and does not impact family farms and small businesses.

Number of Estates Owing Federal Estate Taxes
 in 2007 through 2010 by State

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

* 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.

The first round of the President George W. Bush’s tax cuts, enacted in 2001, included the 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 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.)

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 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. These are the rules that President Obama has repeatedly proposed to make permanent.

The nearby table shows that those 0.3 percent of estates of people who died in 2009 were taxed at an effective rate of about 19 percent by the federal government. Over two-thirds of the value of those estates was left to heirs while about a tenth was left to charity.

Where Did the Estates Go?				
Taxable Estates of Americans Who Died in 2009*				
Taxes		Friends & Family		Total net estate**
Federal	State	Charity	Heirs	
19.2%	2.4%	9.8%	68.6%	100.0%
<p>* These figures only include the 0.3 percent of deaths in 2009 that resulted in federal estate tax liability.</p> <p>**Total net estates after expenses, meaning estates after all expenses and uses except federal and state estate taxes and bequests to charity</p> <p>Sources: IRS, Nov. 2011, with calculations by CTJ.</p>				

In 2010, the estate tax was eliminated entirely. But, 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.

Of course, President Obama and Congress did agree to a “compromise” at the end of 2010 that (among other things) extended the Bush income tax cuts and partially extended Bush’s break from the income tax. As part of this “compromise,” the estate tax is in effect again but has a basic exemption of \$5 million per spouse and a rate of just 35 percent in 2011 and 2012. If Congress does not act to extend any type of estate tax break, the pre-Bush estate tax rules will come back into effect in 2013, which means the basic per-spouse exemption would fall to \$1 million.

New Proposal More Fair and Fiscally Responsible than Obama’s

Yesterday, Congressman McDermott introduced the Sensible Estate Tax Act of 2011. His

proposal would basically allow the general structure of the pre-Bush rules to come back into effect but would make certain modifications to simplify the rules and eliminate some loopholes. The bill would reinstate a \$1 million per-spouse exemption, which would be indexed for inflation beginning in 2000. (In other words, the exemption would be whatever level it would have reached if it was set at \$1 million in 2000 and indexed from that point on.) The top estate tax rate would return to the pre-Bush level of 55 percent.

The bill would also “re-unify” the gift and estate tax. When the 2001 bill began to phase out the estate tax, it kept the gift tax rules, but with different exemption amounts and different rates. This means that a different set of rules would apply depending on whether you gave the gift during your lifetime or at your death — a situation that seriously complicates tax planning. McDermott’s bill would reunify the gift and estate tax so that the same exemption amounts and the same rates would apply regardless of when the gift was made.

The legislation would also allow the “portability” of the lifetime exemption between spouses. The portability provision allows the second-to-die spouse to use any of the lifetime exemption amount that his/her spouse did not use upon the first death. This eliminates the need for estate tax planning for many taxpayers, particularly for married couples whose joint estate is under the \$2 million limit.

A very important provision for states is the reinstatement of the credit for state inheritance and estate taxes. The 2001 legislation phased out the credit and replaced it with a deduction. This caused many states to lose all estate tax revenue, because their state inheritance and estate taxes were based on the amount of federal credit allowed. Some states have made changes to their estate tax statutes to deal with this problem, but many have not. The Sensible Estate Tax Act of 2011 would restore the sharing of estate tax revenue with state governments.

The bill would also close some estate tax loopholes by 1) requiring that beneficiaries use the same tax basis for assets for income tax purposes (when calculating gains upon their sale) as the estate used for calculating the estate tax, 2) requiring a 10-year minimum term for grantor retained annuity trusts, 3) limiting the use of the generation-skipping transfer tax exemptions, and 4) limiting the use of valuation and minority discounts when valuing transfers for estate tax purposes.

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: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
530	487	278	198	219	189	196	108	46	1.2%	1.1%	0.6%	0.4%	0.5%	0.4%	0.4%	0.2%	0.1%

Who Pays the Estate Tax in Alaska: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
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: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
858	430	619	261	371	287	222	286	99	2.1%	1.0%	1.4%	0.6%	0.8%	0.6%	0.5%	0.6%	0.2%

Who Pays the Estate Tax in Arkansas: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
229	196	168	95	142	82	83	58	23	0.8%	0.7%	0.6%	0.3%	0.5%	0.3%	0.3%	0.2%	0.1%

Who Pays the Estate Tax in California: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
8,365	7,280	5,651	4,044	4,492	3,637	3,337	2,965	1,335	3.6%	3.1%	2.4%	1.7%	1.9%	1.5%	1.4%	1.3%	0.6%

Who Pays the Estate Tax in Colorado: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
689	645	251	240	210	180	251	257	131	2.5%	2.3%	0.9%	0.8%	0.7%	0.6%	0.8%	0.8%	0.4%

Who Pays the Estate Tax in Connecticut: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
1,063	823	640	352	399	393	288	270	127	3.6%	2.8%	2.2%	1.2%	1.4%	1.3%	1.0%	0.9%	0.4%

Who Pays the Estate Tax in Delaware: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
261	117	174	121	83	36	54	48	28	3.9%	1.6%	2.5%	1.7%	1.1%	0.5%	0.7%	0.6%	0.4%

Who Pays the Estate Tax in District of Columbia: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
241	172	131	85	44	76	71	57	21	4.0%	2.9%	2.4%	1.6%	0.8%	1.4%	1.4%	1.1%	0.4%

Who Pays the Estate Tax in Florida: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
4,424	4,242	2,912	1,801	2,482	1,667	1,747	1,367	812	2.7%	2.5%	1.7%	1.1%	1.5%	1.0%	1.0%	0.8%	0.5%

Who Pays the Estate Tax in Georgia: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
668	804	615	352	429	333	399	283	158	1.1%	1.2%	0.9%	0.5%	0.6%	0.5%	0.6%	0.4%	0.2%

Who Pays the Estate Tax in Hawaii: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
357	208	58	118	131	75	58	110	36	4.3%	2.5%	0.6%	1.3%	1.4%	0.8%	0.6%	1.2%	0.4%

Who Pays the Estate Tax in Idaho: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
73	112	93	34	48	76	31	86	11	0.8%	1.1%	0.9%	0.3%	0.5%	0.7%	0.3%	0.8%	0.1%

Who Pays the Estate Tax in Illinois: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
2,702	2,582	1,395	1,122	1,120	907	679	749	219		2.5%	2.4%	1.3%	1.1%	1.1%	0.9%	0.7%	0.7%	0.2%

Who Pays the Estate Tax in Indiana: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
1,079	547	414	294	270	196	202	126	49		2.0%	1.0%	0.7%	0.5%	0.5%	0.4%	0.4%	0.2%	0.1%

Who Pays the Estate Tax in Iowa: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
572	614	263	174	237	158	225	90	33		2.0%	2.2%	0.9%	0.6%	0.9%	0.6%	0.8%	0.3%	0.1%

Who Pays the Estate Tax in Kansas: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
672	225	183	207	191	102	148	93	57		2.7%	0.9%	0.7%	0.9%	0.8%	0.4%	0.6%	0.4%	0.2%

Who Pays the Estate Tax in Kentucky: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
591	478	231	186	160	78	162	99	46		1.5%	1.2%	0.6%	0.5%	0.4%	0.2%	0.4%	0.2%	0.1%

Who Pays the Estate Tax in Louisiana: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
548	424	91	141	198	162	135	141	68		1.3%	1.0%	0.2%	0.3%	0.4%	0.4%	0.3%	0.3%	0.2%

Who Pays the Estate Tax in Maine: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
162	288	124	88	116	93	42	78	8		1.3%	2.3%	1.0%	0.7%	0.9%	0.8%	0.3%	0.6%	0.1%

Who Pays the Estate Tax in Maryland: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
1,001	817	653	548	542	371	454	262	125		2.3%	1.9%	1.5%	1.3%	1.2%	0.9%	1.0%	0.6%	0.3%

Who Pays the Estate Tax in Massachusetts: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
1,375	1,299	985	706	606	455	449	288	124		2.5%	2.3%	1.7%	1.3%	1.1%	0.9%	0.8%	0.5%	0.2%

Who Pays the Estate Tax in Michigan: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
1,527	1,173	834	401	551	480	366	267	151		1.8%	1.4%	1.0%	0.5%	0.6%	0.6%	0.4%	0.3%	0.2%

Who Pays the Estate Tax in Minnesota: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
672	740	466	203	230	221	216	128	80		1.7%	2.0%	1.2%	0.5%	0.6%	0.6%	0.6%	0.3%	0.2%

Who Pays the Estate Tax in Mississippi: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
231	139	119	89	106	41	93	123	33		0.8%	0.5%	0.4%	0.3%	0.4%	0.1%	0.3%	0.4%	0.1%

Who Pays the Estate Tax in Missouri: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010		2000	2002	2004	2005	2006	2007	2008	2009	2010
1,191	830	484	336	371	222	372	304	105		2.1%	1.5%	0.9%	0.6%	0.7%	0.4%	0.7%	0.5%	0.2%

Who Pays the Estate Tax in Montana: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
180	90	60	61	92	80	88	48	26	2.2%	1.1%	0.7%	0.8%	1.1%	0.9%	1.0%	0.5%	0.3%

Who Pays the Estate Tax in Nebraska: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
605	303	200	153	62	58	102	53	72	3.9%	2.0%	1.3%	1.0%	0.4%	0.4%	0.7%	0.3%	0.5%

Who Pays the Estate Tax in Nevada: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
118	171	242	191	144	119	140	131	74	0.8%	1.1%	1.4%	1.1%	0.8%	0.6%	0.8%	0.6%	0.4%

Who Pays the Estate Tax in New Hampshire: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
138	204	168	114	131	96	68	62	28	1.4%	2.1%	1.7%	1.1%	1.3%	1.0%	0.7%	0.6%	0.3%

Who Pays the Estate Tax in New Jersey: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
2,349	2,039	1,112	780	739	569	668	559	199	3.2%	2.7%	1.5%	1.1%	1.0%	0.8%	1.0%	0.8%	0.3%

Who Pays the Estate Tax in New Mexico: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
182	275	100	128	75	101	80	39	20	1.3%	1.9%	0.7%	0.9%	0.5%	0.7%	0.5%	0.2%	0.1%

Who Pays the Estate Tax in New York: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
3,963	3,438	2,535	1,720	1,750	1,339	1,379	1,091	630	2.5%	2.2%	1.6%	1.1%	1.1%	0.9%	0.9%	0.7%	0.4%

Who Pays the Estate Tax in North Carolina: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
1,025	781	850	355	523	379	376	407	123	1.5%	1.1%	1.2%	0.5%	0.7%	0.5%	0.5%	0.5%	0.2%

Who Pays the Estate Tax in North Dakota: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
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: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
1,706	1,508	931	497	790	425	379	374	124	1.6%	1.4%	0.9%	0.5%	0.7%	0.4%	0.4%	0.3%	0.1%

Who Pays the Estate Tax in Oklahoma: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
709	420	252	173	196	180	138	96	99	2.0%	1.2%	0.7%	0.5%	0.5%	0.5%	0.4%	0.3%	0.3%

Who Pays the Estate Tax in Oregon: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
384	488	408	192	290	111	202	157	83	1.3%	1.6%	1.3%	0.6%	0.9%	0.4%	0.6%	0.5%	0.3%

Who Pays the Estate Tax in Pennsylvania: 2000-2010

# of Estates Owning Tax									% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010
2,418	1,984	1,218	716	732	578	525	543	153	1.9%	1.5%	0.9%	0.6%	0.6%	0.5%	0.4%	0.4%	0.1%

Who Pays the Estate Tax in Rhode Island: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
177	194	101	77	111	40	82	15	32	1.8%	1.9%	1.0%	0.8%	1.1%	0.4%	0.8%	0.2%	0.3%	

Who Pays the Estate Tax in South Carolina: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
400	498	263	165	272	150	155	161	86	1.1%	1.4%	0.7%	0.4%	0.7%	0.4%	0.4%	0.4%	0.2%	

Who Pays the Estate Tax in South Dakota: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
111	73	60	31	46	51	15	44	56	1.6%	1.1%	0.8%	0.5%	0.6%	0.7%	0.2%	0.6%	0.8%	

Who Pays the Estate Tax in Tennessee: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
662	660	315	209	204	156	250	239	40	1.2%	1.2%	0.5%	0.4%	0.4%	0.3%	0.4%	0.4%	0.1%	

Who Pays the Estate Tax in Texas: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
2,577	2,014	1,427	1,012	1,082	906	940	947	484	1.8%	1.3%	0.9%	0.7%	0.7%	0.6%	0.6%	0.6%	0.3%	

Who Pays the Estate Tax in Utah: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
191	166	64	53	66	34	55	23	17	1.6%	1.3%	0.5%	0.4%	0.5%	0.2%	0.4%	0.2%	0.1%	

Who Pays the Estate Tax in Vermont: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
185	62	10	33	47	65	12	11	8	3.7%	1.2%	0.2%	0.7%	0.9%	1.3%	0.2%	0.2%	0.2%	

Who Pays the Estate Tax in Virginia: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
1,268	1,381	717	547	657	573	492	350	196	2.3%	2.5%	1.2%	1.0%	1.1%	1.0%	0.8%	0.6%	0.3%	

Who Pays the Estate Tax in Washington: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
1,133	920	493	336	472	384	380	279	100	2.6%	2.1%	1.1%	0.8%	1.0%	0.8%	0.8%	0.6%	0.2%	

Who Pays the Estate Tax in West Virginia: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
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: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
803	647	602	284	232	291	179	290	38	1.7%	1.4%	1.3%	0.6%	0.5%	0.6%	0.4%	0.6%	0.1%	

Who Pays the Estate Tax in Wyoming: 2000-2010

# of Estates Owning Tax										% of Estates Owning Tax								
2000	2002	2004	2005	2006	2007	2008	2009	2010	2000	2002	2004	2005	2006	2007	2008	2009	2010	
103	58	62	32	*	39	50	33	13	2.5%	1.4%	1.5%	0.8%	*	0.9%	1.2%	0.8%	0.3%	