

10-Jan-12

**Estate Tax Returns Filed in 2010 [1], by State of Residence**

[All figures are estimates based on a sample--money amounts are in thousands of dollars.]

State of residence	Gross estate for tax purposes		Allowable deductions		State death tax deduction		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>15,191</b>	<b>130,195,505</b>	<b>15,190</b>	<b>62,447,706</b>	<b>4,398</b>	<b>1,860,926</b>	<b>6,711</b>	<b>13,216,723</b>
Alabama	177	1,276,744	177	568,179	d	d	46	126,630
Alaska	*27	*104,594	*27	*34,834	0	0	d	d
Arizona	164	1,125,220	164	404,020	*5	*293	99	154,688
Arkansas	78	432,801	78	143,069	0	0	23	48,277
California	3,009	26,034,349	3,008	11,819,306	48	7,235	1,335	3,093,422
Colorado	265	2,449,618	265	918,891	*8	*215	131	375,583
Connecticut	292	2,259,093	292	1,185,797	150	78,683	127	150,533
Delaware	54	332,597	54	108,002	*8	*3,232	*28	*32,169
District of Columbia	46	445,879	46	249,947	36	14,519	21	26,644
Florida	1,734	14,995,284	1,734	7,311,817	195	16,501	812	1,530,210
Georgia	325	2,264,814	325	983,422	*20	*748	158	225,903
Hawaii	63	506,760	63	124,975	*6	*671	36	102,400
Idaho	25	252,295	25	111,426	d	d	*11	*28,727
Illinois	687	4,951,131	687	2,189,729	276	181,664	219	467,490
Indiana	161	2,772,505	161	2,376,422	112	19,332	49	44,650
Iowa	144	729,671	144	311,281	*27	*1,211	33	22,394
Kansas	110	764,192	110	279,973	79	5,381	57	82,335
Kentucky	121	834,476	121	385,872	24	4,870	46	76,169
Louisiana	175	923,680	175	338,645	d	d	68	83,306
Maine	44	338,082	44	190,215	17	8,853	*8	*18,439
Maryland	325	2,281,969	325	1,141,067	202	87,489	125	173,318
Massachusetts	365	2,961,522	365	1,559,512	211	107,151	124	228,815
Michigan	312	4,436,796	312	2,836,978	d	d	151	363,629
Minnesota	156	1,934,261	156	1,149,572	109	73,897	80	169,418
Mississippi	100	704,759	100	313,969	d	d	33	83,669
Missouri	183	1,361,008	183	408,362	*3	*77	105	198,227
Montana	71	286,078	71	95,715	0	0	*26	*10,657
Nebraska	100	889,336	100	358,526	84	9,395	72	105,729
Nevada	129	1,696,687	129	979,979	d	d	74	201,368
New Hampshire	46	354,556	46	133,931	*22	*989	28	40,468
New Jersey	454	3,199,508	454	1,431,929	344	164,502	199	305,189
New Mexico	56	488,647	56	167,528	0	0	20	77,031
New York	1,409	14,899,622	1,409	7,919,184	1,156	667,390	630	1,321,253
North Carolina	274	1,925,653	274	870,526	120	54,085	123	140,826
North Dakota	*26	*128,045	*26	*45,823	0	0	d	d
Ohio	277	2,552,497	277	962,209	206	90,588	124	357,213
Oklahoma	166	957,155	166	315,851	102	15,956	99	64,119
Oregon	181	1,376,419	181	665,753	143	53,668	83	83,342
Pennsylvania	417	3,185,104	417	1,505,033	286	81,459	153	307,742
Rhode Island	40	269,809	40	88,441	38	15,909	*32	*32,712
South Carolina	201	1,273,723	201	487,657	*3	*375	86	136,666
South Dakota	112	516,448	112	121,947	d	d	*56	*54,393
Tennessee	124	1,081,944	124	588,573	87	29,074	40	71,080
Texas	943	8,011,475	943	3,514,805	22	1,628	484	963,437
Utah	29	639,761	29	522,925	0	0	17	18,527
Vermont	11	190,540	11	100,281	*10	*8,988	*8	*22,767
Virginia	374	3,681,234	374	2,034,999	*25	*2,318	196	320,114
Washington	332	1,878,519	332	831,588	180	49,044	100	110,825
West Virginia	55	315,761	55	110,096	0	0	d	d
Wisconsin	109	1,032,269	109	520,263	0	0	38	97,766
Wyoming	25	349,271	25	155,281	0	0	13	56,582
Other areas [2]	87	1,541,350	87	473,580	*24	*2,701	76	362,366

NOTE: Detail may not add to total due to rounding.

\* Estimates should be used with caution because of the small number of sample returns on which they were based.

d = Data were deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2010, most returns were filed for deaths that occurred in 2009, for which the filing threshold was \$3.5 million. Because of filing extensions, however, some returns were filed in 2010 for deaths that occurred prior to 2009, for which filing thresholds were lower.

[2] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

Source: IRS, Statistics of Income Division, October 2011.

## Estate Tax Returns Filed in 2009 [1], by State of Residence

[All figures are estimates based on a sample--money amounts are in thousands of dollars.]

State of residence	Gross estate for tax purposes [2]		Allowable deductions		State death tax deduction		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>33,515</b>	<b>194,574,699</b>	<b>33,419</b>	<b>90,497,430</b>	<b>9,405</b>	<b>2,949,148</b>	<b>14,713</b>	<b>20,643,664</b>
Alabama	272	1,569,675	272	801,044	d	d	108	177,599
Alaska	55	208,976	55	101,854	d	d	* 12	* 17,154
Arizona	607	3,889,450	606	1,497,481	26	896	286	628,316
Arkansas	164	841,255	164	389,053	d	d	58	81,427
California	6,207	37,180,011	6,166	16,431,580	75	47,573	2,965	4,447,354
Colorado	521	2,552,363	521	1,155,502	* 35	* 204	257	226,344
Connecticut	633	5,157,142	633	2,767,160	291	208,713	270	530,825
Delaware	102	481,798	102	129,409	d	d	48	73,527
District of Columbia	122	726,723	122	326,281	95	30,554	57	71,504
Florida	3,028	22,416,804	3,028	11,371,511	255	12,332	1,367	2,712,161
Georgia	671	3,457,191	671	1,630,850	* 7	* 615	283	330,248
Hawaii	184	796,121	184	305,605	d	d	110	96,490
Idaho	127	825,130	127	335,751	d	d	86	118,333
Illinois	1,537	7,887,782	1,537	3,427,223	698	239,675	749	780,250
Indiana	316	1,699,703	316	733,311	231	63,995	126	196,117
Iowa	252	1,132,457	252	491,168	62	18,798	90	95,098
Kansas	201	1,465,094	200	816,655	132	14,150	93	134,138
Kentucky	256	1,229,070	256	562,591	52	13,411	99	120,297
Louisiana	371	2,283,861	371	1,077,446	d	d	141	286,314
Maine	131	614,682	131	259,438	97	24,495	78	59,868
Maryland	769	3,575,053	769	1,734,887	417	115,428	262	251,588
Massachusetts	1,075	6,746,469	1,075	3,872,457	484	186,740	288	441,458
Michigan	644	3,193,852	644	1,545,755	d	d	267	222,530
Minnesota	491	2,488,675	491	1,194,282	302	86,200	128	197,229
Mississippi	206	866,614	206	409,338	0	0	123	79,922
Missouri	555	3,300,651	555	1,094,080	* 23	* 634	304	555,025
Montana	130	600,748	130	239,223	* 5	* 253	48	59,929
Nebraska	191	1,121,296	191	645,073	92	5,691	53	85,702
Nevada	259	1,523,702	259	776,794	d	d	131	120,536
New Hampshire	160	988,547	160	489,645	* 7	* 927	62	101,346
New Jersey	1,197	5,725,455	1,197	2,448,768	932	276,761	559	514,053
New Mexico	107	703,845	107	405,248	0	0	39	68,263
New York	2,622	17,768,606	2,622	8,476,782	1,982	821,618	1,091	1,956,392
North Carolina	941	3,933,753	941	1,746,992	410	100,252	407	237,410
North Dakota	109	436,372	109	189,913	* 22	* 1,110	* 9	* 17,333
Ohio	882	4,883,803	865	2,236,321	586	126,257	374	434,588
Oklahoma	263	1,534,143	245	754,861	91	26,443	96	147,568
Oregon	392	1,526,732	392	617,014	178	42,436	157	129,394
Pennsylvania	1,318	6,802,508	1,318	3,161,564	916	201,513	543	623,711
Rhode Island	128	488,166	128	175,423	85	15,976	15	26,819
South Carolina	490	2,682,460	490	1,560,629	* 9	* 1,796	161	186,779
South Dakota	170	531,287	170	203,542	0	0	* 44	* 27,462
Tennessee	534	2,371,860	534	1,032,584	360	62,692	239	164,499
Texas	1,909	10,695,557	1,909	4,328,474	31	33,865	947	1,411,624
Utah	84	1,653,993	84	1,392,751	d	d	23	47,559
Vermont	16	163,989	16	87,052	* 11	* 6,204	* 11	* 16,847
Virginia	711	3,976,906	692	1,563,791	46	5,353	350	534,547
Washington	606	3,409,222	606	1,450,726	287	135,209	279	356,326
West Virginia	62	209,895	62	79,941	0	0	* 28	* 17,153
Wisconsin	481	2,972,004	481	1,498,110	39	13,243	290	272,134
Wyoming	138	529,405	138	200,899	d	d	* 33	* 49,379
Other areas [2]	119	753,842	119	273,594	d	d	65	105,194

NOTE: Detail may not add to total due to rounding.

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[1] The majority of estates file Federal estate tax returns (Form 706) in the year after a decedent's death. So, in 2009, most returns were filed for deaths that occurred in 2008, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2009 for deaths that occurred prior to 2008, for which filing thresholds may have been lower.

[2] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

Source: IRS, Statistics of Income Division, September 2010.

17-Dec-10

**Estate Tax Returns Filed in 2008 [1], by State of Residence**

[All figures are estimates based on a sample--money amounts are in thousands of dollars.]

State of residence	Gross estate for tax purposes [2]		Allowable deductions		State death tax deduction		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>38,373</b>	<b>228,872,169</b>	<b>38,362</b>	<b>108,858,346</b>	<b>11,561</b>	<b>3,474,323</b>	<b>17,172</b>	<b>24,869,626</b>
Alabama	406	2,480,291	406	1,450,093	d	d	196	169,687
Alaska	43	230,422	43	115,908	d	d	* 12	* 20,769
Arizona	581	3,425,533	579	1,475,433	* 10	* 5,023	222	444,026
Arkansas	157	5,411,424	157	4,746,565	* 3	* 287	83	179,472
California	7,114	38,504,487	7,112	14,913,833	66	1,984	3,337	5,089,647
Colorado	528	2,627,268	528	1,111,477	* 5	* 318	251	285,446
Connecticut	779	4,568,476	779	2,317,528	306	156,643	288	422,912
Delaware	94	605,188	94	160,464	d	d	54	131,096
District of Columbia	148	1,293,397	148	467,889	80	96,028	71	252,052
Florida	3,717	26,125,425	3,717	12,835,205	266	18,501	1,747	3,362,923
Georgia	841	4,218,987	841	1,785,456	* 26	* 750	399	523,605
Hawaii	152	1,394,244	151	722,438	0	0	58	123,793
Idaho	89	426,209	89	211,073	0	0	31	35,377
Illinois	1,469	9,774,875	1,469	4,943,464	672	302,212	679	987,074
Indiana	611	2,259,267	611	817,690	515	75,367	202	175,270
Iowa	457	1,840,999	457	649,912	123	29,398	225	177,890
Kansas	288	1,431,645	288	569,627	180	28,054	148	160,680
Kentucky	410	2,042,319	410	978,277	119	17,546	162	204,208
Louisiana	304	1,458,356	304	527,895	0	0	135	189,762
Maine	117	500,968	117	210,012	70	17,699	42	47,774
Maryland	893	4,909,329	892	2,351,388	637	176,469	454	440,366
Massachusetts	974	5,374,906	974	2,694,127	587	165,145	449	442,523
Michigan	802	4,550,040	802	1,825,662	* 6	* 221	366	651,420
Minnesota	548	2,635,926	548	1,239,856	403	95,449	216	218,888
Mississippi	183	949,661	183	487,225	d	d	93	104,728
Missouri	674	3,303,257	674	1,072,008	* 8	* 490	372	483,012
Montana	145	547,594	145	142,827	d	d	88	63,114
Nebraska	207	1,146,860	207	331,158	154	9,279	102	215,100
Nevada	277	3,845,988	277	1,801,075	* 18	* 1,613	140	713,982
New Hampshire	231	1,045,500	231	547,451	* 26	* 754	68	79,986
New Jersey	1,655	7,798,935	1,655	3,305,709	1,175	379,556	668	739,816
New Mexico	136	712,166	136	227,864	d	d	80	113,547
New York	3,045	27,907,897	3,044	17,664,280	2,248	892,886	1,379	2,200,354
North Carolina	1,035	4,840,830	1,035	2,216,616	348	134,748	376	373,803
North Dakota	53	234,459	53	137,788	0	0	* 12	* 14,987
Ohio	1,014	4,683,988	1,014	1,981,015	635	123,184	379	445,200
Oklahoma	272	1,494,786	272	627,721	192	41,266	138	170,961
Oregon	495	2,335,856	495	1,006,148	295	86,572	202	222,141
Pennsylvania	1,233	6,872,060	1,232	3,257,128	909	198,053	525	754,575
Rhode Island	186	860,278	186	334,412	113	33,155	82	81,230
South Carolina	436	2,176,631	436	995,401	* 11	* 477	155	217,412
South Dakota	94	394,272	94	193,823	0	0	* 15	* 26,640
Tennessee	629	2,564,194	629	1,020,887	302	80,437	250	263,942
Texas	1,998	11,333,025	1,995	5,060,923	23	3,090	940	1,332,032
Utah	157	659,378	157	291,253	0	0	55	43,494
Vermont	34	186,474	34	62,481	* 12	* 9,096	* 12	* 25,972
Virginia	1,031	4,854,661	1,031	1,729,599	334	127,484	492	595,681
Washington	795	5,183,998	795	2,906,677	360	101,939	380	354,543
West Virginia	75	452,041	75	197,638	d	d	60	53,681
Wisconsin	548	2,367,747	548	1,241,545	292	53,577	179	161,905
Wyoming	83	947,120	83	571,870	* 3	* 52	50	104,610
Other areas [2]	132	1,082,531	131	324,550	* 12	* 8,091	54	176,514

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Source: IRS, Statistics of Income Division, October 2009.

13-Nov-08

**Estate Tax Returns Filed in 2007 [1], by State of Residence**

[All figures are estimates based on a sample--money amounts are in thousands of dollars.]

State of residence	Gross estate for tax purposes [2]		Allowable deductions		State death tax deduction		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>38,031</b>	<b>203,095,593</b>	<b>37,997</b>	<b>93,245,904</b>	<b>11,608</b>	<b>3,394,074</b>	<b>17,416</b>	<b>22,508,292</b>
Alabama	361	2,165,408	361	1,044,564	d	d	189	254,951
Alaska	*29	*115,862	*29	*41,384	d	d	d	d
Arizona	579	2,814,514	579	1,044,093	26	934	287	392,618
Arkansas	191	896,569	191	427,037	d	d	82	81,343
California	7,324	41,629,126	7,313	19,363,913	56	2,875	3,637	4,697,954
Colorado	467	2,337,114	467	1,203,342	*6	*328	180	222,020
Connecticut	770	4,238,714	770	2,016,687	342	152,438	393	432,796
Delaware	103	650,315	103	188,373	d	d	36	134,978
District of Columbia	112	860,932	112	333,871	93	50,037	76	137,387
Florida	3,620	22,621,096	3,620	10,943,004	266	12,376	1,667	2,863,861
Georgia	699	3,444,445	699	1,602,761	*16	*2,351	333	349,493
Hawaii	138	755,457	138	252,745	*3	*508	75	132,636
Idaho	164	656,259	164	293,568	d	d	76	50,826
Illinois	1,777	8,646,958	1,777	3,820,950	877	251,862	907	844,851
Indiana	487	2,482,609	487	1,126,991	360	72,691	196	273,307
Iowa	451	1,644,841	451	562,737	96	28,279	158	176,160
Kansas	214	982,673	214	415,103	142	36,515	102	114,400
Kentucky	263	1,234,193	263	594,245	63	4,694	78	120,326
Louisiana	326	1,409,983	326	512,573	---	---	162	194,325
Maine	233	785,036	233	235,730	165	31,870	93	73,757
Maryland	708	3,474,867	708	1,305,419	550	166,510	371	411,731
Massachusetts	1,004	5,016,407	1,004	2,343,153	568	170,131	455	458,454
Michigan	985	4,029,934	985	1,605,370	*40	*3,368	480	420,675
Minnesota	594	2,654,992	594	1,294,281	415	90,587	221	207,974
Mississippi	183	555,781	183	279,795	---	---	41	29,779
Missouri	608	2,525,272	608	908,477	*8	*426	222	303,335
Montana	181	555,523	171	160,275	d	d	80	64,642
Nebraska	149	776,205	149	375,658	97	19,561	58	68,188
Nevada	304	1,708,256	304	804,622	d	d	119	196,073
New Hampshire	187	914,935	187	328,244	d	d	96	145,923

Footnotes at end of table.

**Estate Tax Returns Filed in 2007 [1], by State of Residence--continued**

[All figures are estimates based on a sample--money amounts are in thousands of dollars.]

State of residence	Gross estate for tax purposes [2]		Allowable deductions		State death tax deduction		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Jersey	1,439	6,577,524	1,439	3,129,139	1,018	270,067	569	520,592
New Mexico	137	526,359	137	153,568	*3	*476	101	72,862
New York	2,998	20,169,627	2,998	10,540,170	2,070	853,827	1,339	2,209,342
North Carolina	1,008	4,655,358	1,008	1,995,126	365	155,023	379	438,942
North Dakota	71	261,436	71	88,191	---	---	d	d
Ohio	1,042	6,123,138	1,028	2,505,964	725	188,510	425	845,003
Oklahoma	357	1,539,037	357	598,120	230	40,673	180	141,434
Oregon	467	1,740,605	467	788,362	189	47,310	111	120,824
Pennsylvania	1,283	6,970,262	1,283	3,055,788	1,042	193,136	578	810,864
Rhode Island	130	591,686	130	248,558	85	21,739	40	49,960
South Carolina	368	1,849,433	368	830,757	*24	*2,675	150	243,998
South Dakota	72	456,344	72	238,075	---	---	51	53,347
Tennessee	468	2,267,868	468	1,013,880	205	58,414	156	216,580
Texas	1,923	11,295,755	1,923	5,614,828	29	655	906	1,282,736
Utah	91	611,881	91	322,224	---	---	34	73,585
Vermont	165	667,824	165	286,895	79	23,198	65	63,708
Virginia	1,026	5,420,275	1,026	2,627,824	572	149,776	573	459,520
Washington	845	4,619,492	845	2,106,041	298	188,824	384	505,032
West Virginia	140	682,184	140	258,326	d	d	76	108,856
Wisconsin	594	2,550,018	594	1,012,151	461	93,544	291	272,898
Wyoming	63	457,288	63	207,718	---	---	39	69,286
Other areas [3]	136	477,925	136	195,234	*4	*998	63	45,676

NOTE: Detail may not add to total due to rounding.

\* Estimates should be used with caution because of the small number of sample returns on which they were based.

d = Data were deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2007, most returns were filed for deaths that occurred in 2006, for which the filing threshold was \$2.0 million. Because of filing extensions, however, some returns were filed in 2007 for deaths that occurred prior to 2006. In 2005, the estate tax filing threshold was \$1.5 million.

[2] Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of the decedent's date of death or 6 months thereafter (i.e., alternate valuation method).

[3] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

Source: IRS, Statistics of Income Division, October 2008.

2-Jan-08

**Estate Tax Returns Filed in 2006 [1], by Selected State of Residence**

[All figures are estimates based on a sample--money amounts are in thousands of dollars.]

State of residence	Gross estate, tax purposes [2]		Total allowable deductions		State death tax deduction [3]		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>49,050</b>	<b>211,460,077</b>	<b>49,019</b>	<b>95,504,013</b>	<b>12,254</b>	<b>2,770,955</b>	<b>22,798</b>	<b>24,652,654</b>
Alabama	491	1,982,641	491	785,285	d	d	219	289,956
Arizona	713	2,770,916	704	1,061,690	23	2,623	371	379,059
Arkansas	277	1,356,285	277	497,634	*14	*40	142	232,881
California	9,346	36,198,175	9,340	14,829,933	107	6,173	4,492	4,167,952
Colorado	541	2,991,316	541	1,755,489	d	d	210	263,027
Connecticut	1,021	4,851,388	1,021	2,225,951	218	153,480	399	573,409
Delaware	145	696,796	145	251,261	*14	*255	83	126,998
District of Columbia	149	838,787	149	513,711	53	21,453	44	76,237
Florida	4,957	23,359,883	4,957	10,227,566	319	21,761	2,482	3,323,539
Georgia	1,071	4,288,178	1,071	2,133,889	*32	*1,666	429	394,095
Hawaii	247	894,328	247	363,401	d	d	131	103,545
Idaho	106	352,286	106	170,046	---	---	48	24,855
Illinois	2,225	9,264,061	2,225	3,994,414	988	245,984	1,120	975,185
Indiana	682	2,333,191	682	991,720	395	57,655	270	232,815
Iowa	514	1,591,945	514	605,343	125	18,408	237	156,979
Kansas	492	1,576,266	492	649,998	242	46,451	191	146,476
Kentucky	387	1,239,230	387	534,381	63	4,163	160	126,911
Louisiana	485	2,299,190	485	1,280,512	d	d	198	196,615
Maine	240	1,089,465	240	372,151	145	64,642	116	181,621
Maryland	1,210	4,539,161	1,203	2,044,205	635	125,899	542	449,966
Massachusetts	1,396	5,245,552	1,396	2,326,702	663	154,077	606	531,110
Michigan	1,163	5,292,589	1,163	2,239,858	*5	*1,317	551	734,383
Minnesota	636	2,416,803	636	1,233,129	343	60,539	230	178,467
Mississippi	179	827,150	179	312,342	d	d	106	136,845
Missouri	752	3,068,382	752	1,341,365	*11	*418	371	372,264
Montana	157	458,079	157	120,848	---	---	92	56,942
Nebraska	198	875,463	198	385,938	119	25,837	62	105,342
Nevada	314	1,431,567	314	622,955	d	d	144	195,791

Footnotes at end of table.

**Estate Tax Returns Filed in 2006 [1], by Selected State of Residence--continued**  
 [All figures are estimates based on a sample--money amounts are in thousands of dollars.]

State of residence	Gross estate, tax purposes [2]		Total allowable deductions		State death tax deduction [3]		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	224	913,057	224	320,941	*11	*256	131	146,481
New Jersey	1,788	6,957,137	1,788	3,363,940	1,006	244,609	739	642,651
New Mexico	153	538,121	153	212,111	*20	*1,373	75	66,526
New York	3,608	21,593,377	3,608	12,415,338	2,096	600,509	1,750	2,088,085
North Carolina	1,089	4,261,633	1,082	1,878,271	444	125,117	523	422,148
Ohio	1,644	5,692,404	1,644	2,214,955	1,069	166,143	790	587,469
Oklahoma	400	1,432,495	400	518,891	181	40,755	196	188,882
Oregon	612	2,078,679	612	715,972	324	78,426	290	240,957
Pennsylvania	1,729	7,286,204	1,729	3,437,947	1,080	177,243	732	749,923
Rhode Island	242	820,923	242	414,019	125	25,975	111	75,974
South Carolina	613	1,943,820	612	764,132	*13	*126	272	210,037
South Dakota	86	415,713	86	185,104	---	---	46	61,891
Tennessee	557	2,311,109	557	1,162,253	198	46,104	204	210,351
Texas	2,316	9,585,224	2,316	3,999,757	19	2,376	1,082	1,261,715
Utah	181	902,046	181	453,065	d	d	66	110,204
Vermont	69	381,926	69	125,106	39	7,563	47	77,178
Virginia	1,454	5,359,527	1,454	2,269,907	532	138,567	657	558,458
Washington	944	3,680,490	944	1,768,156	162	35,650	472	302,540
West Virginia	252	781,851	252	208,558	d	d	163	106,363
Wisconsin	635	2,263,709	635	1,012,011	375	62,800	232	233,166

NOTE: Not all states are shown.

\* Estimates should be used with caution because of the small number of sample returns on which they were based.

d = Data were deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2006, most returns were filed for deaths that occurred in 2005, for which the filing threshold was \$1.5 million. Because of filing extensions, however, some returns were filed in 2006 for deaths that occurred prior to 2005. In 2006, the estate tax filing threshold increased to \$2.0 million.

[2] Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of the decedent's date of death or 6 months thereafter (i.e., alternate valuation method).

[3] For deaths that occurred prior to 2005, a state death tax credit was available instead of a state death tax deduction.

For filing year 2006, there were 3,274 estates that used the state death tax credit, which totaled \$261.6 million.

Source: IRS, Statistics of Income Division, October 2007.

4-Jan-07

**Estate Tax Returns Filed in 2005 with Gross Estates of \$1.5 Million or More [1]: Gross Estate, Total Deductions, State Death Tax Credit, and Net Estate Tax, by State of Residence**

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate, tax purposes [2]		Total allowable deductions		State death tax credit [3]		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>39,481</b>	<b>178,080,064</b>	<b>39,445</b>	<b>83,082,614</b>	<b>17,987</b>	<b>1,820,969</b>	<b>18,431</b>	<b>21,520,989</b>
Alabama	373	1,499,879	373	734,853	164	11,432	171	168,363
Alaska	42	126,621	42	83,975	*4	*263	*4	*3,701
Arizona	567	2,123,858	567	816,020	248	23,960	242	288,291
Arkansas	282	998,690	282	367,844	109	11,332	94	127,217
California	7,901	34,317,485	7,890	15,508,711	3,467	352,143	3,694	3,986,260
Colorado	489	1,685,833	489	811,624	202	11,249	215	131,247
Connecticut	793	3,607,382	793	1,490,301	322	41,468	348	544,142
Delaware	176	547,881	176	180,884	116	4,878	121	61,000
District of Columbia	136	638,888	136	328,628	65	5,028	61	70,451
Florida	3,691	19,703,776	3,690	9,510,791	1,643	231,077	1,716	2,587,814
Georgia	839	3,723,115	839	1,930,905	331	34,145	340	401,701
Hawaii	156	657,868	156	295,798	74	7,576	78	87,628
Idaho	78	456,966	78	254,234	48	3,622	34	47,732
Illinois	1,906	7,789,987	1,906	3,473,534	907	70,063	1,001	906,561
Indiana	604	2,588,655	604	1,249,915	278	23,566	277	284,519
Iowa	505	1,516,605	505	634,301	180	10,415	174	155,263
Kansas	398	1,257,767	398	498,143	184	9,470	206	114,693
Kentucky	354	1,162,227	354	396,973	146	11,445	173	142,003
Louisiana	293	1,252,557	293	594,975	160	11,826	141	148,771
Maine	173	670,279	173	269,606	83	6,601	88	91,952
Maryland	1,008	3,759,550	1,008	1,545,401	538	38,139	512	452,338
Massachusetts	1,226	4,707,587	1,226	1,872,423	591	56,896	631	617,189
Michigan	931	8,375,268	931	4,630,080	345	103,164	358	1,182,024
Minnesota	518	3,199,693	518	1,517,905	198	42,562	191	505,599
Mississippi	166	828,273	166	468,888	75	5,958	85	74,859
Missouri	660	2,699,885	660	1,081,501	276	28,707	294	393,652
Montana	122	302,387	122	127,703	*42	*1,043	*49	*9,080
Nebraska	218	3,712,444	218	2,918,888	147	19,339	153	232,996
Nevada	297	1,386,094	297	610,404	143	14,544	160	202,752

Footnotes at end of table.

**Estate Tax Returns Filed in 2005 with Gross Estates of \$1.5 Million or More [1]: Gross Estate, Total Deductions, State Death Tax Credit,  
and Net Estate Tax, by State of Residence--continued**

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate, tax purposes [2]		Total allowable deductions		State death tax credit [3]		Net estate tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	216	671,658	216	212,463	107	7,784	114	82,980
New Jersey	1,470	5,468,086	1,470	2,465,098	739	49,166	733	574,947
New Mexico	185	517,662	185	167,016	84	4,126	90	54,738
New York	3,051	16,080,394	3,051	7,325,792	1,627	211,814	1,548	2,307,655
North Carolina	868	3,380,615	868	1,536,062	371	26,246	355	362,118
North Dakota	65	273,959	65	158,727	*26	*1,454	*34	*17,357
Ohio	1,224	4,823,652	1,224	2,354,978	522	34,848	474	440,786
Oklahoma	316	1,146,255	316	418,066	161	12,232	165	156,951
Oregon	259	1,151,338	259	567,959	145	9,586	156	127,917
Pennsylvania	1,395	5,628,392	1,390	2,678,479	724	52,158	638	618,022
Rhode Island	177	724,626	177	419,457	69	3,781	74	50,469
South Carolina	366	1,572,748	366	863,235	139	7,773	150	130,783
South Dakota	108	549,593	108	399,995	*19	*755	*31	*13,530
Tennessee	459	1,802,271	459	800,505	184	16,727	177	214,511
Texas	1,605	8,125,895	1,601	3,826,710	795	89,069	827	1,069,162
Utah	130	547,170	130	198,627	50	5,532	53	84,946
Vermont	89	509,700	89	253,738	32	6,439	33	63,666
Virginia	1,017	3,499,210	1,017	1,386,345	445	30,502	470	399,331
Washington	712	2,721,158	697	1,140,720	288	33,762	272	358,000
West Virginia	127	439,261	127	172,616	65	3,769	69	51,446
Wisconsin	590	2,489,761	590	1,312,480	265	18,844	267	234,936
Wyoming	74	229,375	74	78,867	30	1,812	32	28,062
Other areas [4]	75	429,786	75	139,470	*15	*881	61	58,884

NOTE: Detail may not add to total because of rounding.

\* Estimates should be used with caution because of the small number of sample returns on which they were based.

[1] The majority of estates file Federal estate tax returns in the year after a decedent's death. So, in 2005, most returns were filed for deaths that occurred in 2004, for which the filing threshold was \$1.5 million. Therefore, the threshold shown here is \$1.5 million. For deaths that occurred in 2005, the estate tax filing threshold was also \$1.5 million.

[2] Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of the decedent's date of death or 6 months thereafter (i.e., alternate valuation method).

[3] For deaths that occurred in 2005, as well as in later years, a state death tax deduction replaces the state death tax credit. For filing year 2005, there were 673 estates that used the state death tax deduction, which totaled \$119.7 million.

[4] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

Source: IRS, Statistics of Income Division, December 2006.

**Estate Tax Returns Filed in 2004 with Gross Estates of \$1 Million or More: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>62,718</b>	<b>192,635,241</b>	<b>62,665</b>	<b>87,035,833</b>	<b>32,843</b>	<b>3,164,931</b>	<b>30,276</b>	<b>21,510,041</b>
Alabama	650	1,823,254	650	868,766	255	22,572	278	172,452
Alaska	75	158,553	75	73,155	*40	*1925	*19	*11731
Arizona	1,242	3,311,093	1,242	1,415,479	664	50,966	619	351,649
Arkansas	276	1,383,116	276	818,351	168	20,373	168	135,284
California	11,444	33,018,203	11,434	13,848,984	6,025	528,786	5,651	3,655,899
Colorado	572	2,099,783	572	1,154,517	258	28,728	251	178,257
Connecticut	1,239	4,137,746	1,239	1,725,140	658	83,519	640	583,973
Delaware	325	719,690	325	191,388	189	12,445	174	88,129
District of Columbia	225	814,629	225	322,704	131	17,478	131	123,151
Florida	5,468	18,024,626	5,468	7,518,095	3,045	353,278	2,912	2,469,549
Georgia	1,336	4,530,465	1,336	2,307,844	659	65,977	615	475,994
Hawaii	269	757,736	269	426,162	52	6,656	58	45,178
Idaho	185	440,637	185	181,521	93	5,893	93	39,943
Illinois	2,776	8,275,014	2,776	3,560,422	1,479	123,143	1,395	949,566
Indiana	849	2,461,584	832	1,086,346	442	38,754	414	289,765
Iowa	779	1,572,956	779	584,749	284	16,271	263	133,569
Kansas	552	1,384,114	552	626,185	199	17,937	183	121,132
Kentucky	404	1,358,457	404	502,074	216	27,445	231	215,513
Louisiana	390	1,089,851	390	485,013	193	20,855	91	126,746
Maine	240	635,791	240	256,016	128	10,145	124	80,061
Maryland	1,293	4,185,032	1,293	1,773,408	734	85,843	653	554,945
Massachusetts	2,119	6,287,756	2,119	3,040,035	1,057	88,255	985	598,253
Michigan	1,677	4,646,675	1,675	1,869,060	918	78,190	834	528,398
Minnesota	1,088	2,597,139	1,088	1,215,818	565	30,723	466	193,275
Mississippi	265	796,729	265	295,893	118	15,858	119	122,890
Missouri	1,035	3,089,960	1,035	1,264,430	557	52,179	484	382,333
Montana	243	492,981	243	204,014	60	4,471	60	35,509
Nebraska	420	1,165,239	420	522,331	238	17,416	200	119,900
Nevada	455	2,594,308	455	1,613,788	199	38,227	242	225,968

Footnotes at end of table.

**Estate Tax Returns Filed in 2004 with Gross Estates of \$1 Million or More: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence--continued**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	280	982,669	280	292,706	169	28,003	168	181,475
New Jersey	2,352	6,404,117	2,352	2,945,215	1,333	92,290	1,112	598,803
New Mexico	220	689,873	218	361,848	121	7,997	100	57,593
New York	4,937	20,030,203	4,936	10,537,641	2,651	373,384	2,535	2,250,370
North Carolina	1,601	3,998,484	1,601	1,484,626	877	68,646	850	469,842
North Dakota	88	210,110	88	101,319	*53	*1796	*31	*11446
Ohio	1,967	5,930,277	1,967	2,807,007	1,136	89,737	931	632,617
Oklahoma	592	2,093,014	592	805,800	316	54,467	252	314,280
Oregon	758	1,774,857	736	611,600	458	31,557	408	214,560
Pennsylvania	2,708	8,682,230	2,708	4,416,428	1,551	130,416	1,218	817,673
Rhode Island	159	584,915	159	222,944	112	13,284	101	91,604
South Carolina	694	1,916,473	694	821,322	276	29,557	263	212,504
South Dakota	211	437,855	211	156,704	60	8,253	60	49,381
Tennessee	924	2,484,176	924	1,081,387	361	43,870	315	281,129
Texas	2,960	9,327,788	2,960	4,622,872	1,475	129,763	1,427	910,662
Utah	186	639,615	186	353,896	64	8,271	64	57,916
Vermont	117	282,475	117	126,164	*18	*4797	*10	*27064
Virginia	1,515	4,586,182	1,515	1,787,167	808	86,880	717	588,874
Washington	1,069	3,769,421	1,069	2,061,029	529	51,260	493	353,807
West Virginia	216	579,857	216	269,254	103	6,019	103	45,463
Wisconsin	989	2,503,213	989	1,053,241	668	34,971	602	239,605
Wyoming	126	315,481	126	174,035	*62	*2779	*62	*15937
Other areas [2]	161	558,843	161	189,941	*16	*2628	100	*78425

\* Estimates should be used with caution because of the small number of sample returns on which they were based.

[1] Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of the decedent's date of death or 6 months thereafter (i.e., alternate valuation method).

[2] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

NOTE: Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, November 2005.

**Estate Tax Returns Filed in 2003 with Gross Estates of \$1 Million or More: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence**

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>66,044</b>	<b>194,555,080</b>	<b>66,028</b>	<b>89,930,320</b>	<b>33,694</b>	<b>4,692,272</b>	<b>30,627</b>	<b>20,655,481</b>
Alabama	720	1,872,766	720	596,168	439	65,070	410	266,367
Alaska	40	121,487	40	65,144	19	2,438	19	11,704
Arizona	933	2,489,348	933	1,019,970	331	70,783	328	303,172
Arkansas	419	1,153,622	419	440,134	200	36,634	179	125,767
California	11,859	33,975,905	11,859	14,445,750	6,099	870,544	5,631	3,812,737
Colorado	895	2,723,517	894	1,325,026	420	59,374	374	261,370
Connecticut	1,607	4,794,446	1,606	2,298,334	658	123,110	668	516,256
Delaware	161	737,287	161	189,343	127	44,116	104	162,525
District of Columbia	256	951,218	256	461,987	113	37,556	106	153,468
Florida	5,654	18,462,055	5,654	9,077,079	2,802	418,498	2,735	2,020,181
Georgia	1,649	4,241,683	1,649	1,830,924	860	94,685	828	431,806
Hawaii	195	527,164	195	207,479	115	12,330	97	64,237
Idaho	152	578,728	152	304,847	51	14,097	51	55,621
Illinois	3,054	8,429,331	3,054	3,644,289	1,588	196,510	1,498	878,930
Indiana	1,329	2,948,603	1,329	1,166,278	771	63,464	596	283,905
Iowa	906	1,609,134	906	455,336	495	28,192	357	123,763
Kansas	545	1,457,219	545	629,215	230	30,525	218	169,787
Kentucky	724	1,820,873	724	724,866	377	43,106	352	205,265
Louisiana	578	1,254,263	578	515,305	324	26,672	178	113,373
Maine	210	612,035	210	260,617	132	17,498	107	80,051
Maryland	1,224	3,151,380	1,224	1,521,930	554	59,688	496	254,210
Massachusetts	1,677	4,900,101	1,677	2,258,642	901	119,137	831	528,868
Michigan	1,704	4,509,294	1,699	1,782,671	778	117,773	699	530,156
Minnesota	824	2,869,884	824	1,619,358	435	55,389	386	243,208
Mississippi	309	879,574	309	394,552	129	20,051	121	94,657
Missouri	1,307	3,182,146	1,307	1,235,375	724	76,596	669	338,029
Montana	225	585,405	225	229,130	94	14,577	88	67,613
Nebraska	388	1,065,258	388	508,024	195	21,264	177	104,505
Nevada	503	1,522,151	503	755,556	190	29,535	213	138,287

**Estate Tax Returns Filed in 2003 with Gross Estates of \$1 Million or More: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence--continued**

**[All figures are estimates based on samples -- money amounts are in thousands of dollars]**

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	306	1,103,901	306	586,732	106	28,203	94	111,484
New Jersey	2,806	8,089,771	2,805	3,973,345	1,559	174,783	1,323	770,383
New Mexico	284	844,716	284	415,145	99	33,422	98	86,827
New York	4,687	17,922,833	4,680	8,715,488	2,484	537,358	2,255	2,242,472
North Carolina	1,348	3,856,004	1,348	1,883,774	695	81,667	662	381,147
North Dakota	105	241,757	105	84,721	33	6,936	33	27,812
Ohio	2,030	9,325,789	2,030	5,963,261	1,142	157,188	896	712,899
Oklahoma	387	1,218,226	387	558,167	242	29,572	228	141,326
Oregon	925	2,568,123	925	1,301,373	526	48,949	491	229,944
Pennsylvania	2,668	7,346,848	2,668	3,394,777	1,578	165,657	1,183	720,221
Rhode Island	262	605,300	262	220,799	179	16,349	165	64,756
South Carolina	757	1,766,647	757	725,537	345	39,355	301	171,403
South Dakota	104	224,166	104	112,370	28	2,881	50	15,194
Tennessee	974	2,472,886	974	1,104,454	381	57,361	328	249,772
Texas	2,852	9,058,067	2,852	4,348,493	1,377	221,028	1,347	1,000,239
Utah	195	813,519	195	453,584	90	24,508	90	87,615
Vermont	130	390,132	130	162,412	92	10,574	87	46,201
Virginia	1,885	4,766,716	1,885	2,116,429	849	113,454	803	467,449
Washington	1,598	3,636,838	1,598	1,388,440	888	83,297	857	371,362
West Virginia	254	745,638	254	436,133	134	8,553	89	37,213
Wisconsin	1,117	2,826,711	1,117	1,293,828	588	63,615	544	269,494
Wyoming	138	687,135	138	455,105	82	11,374	82	43,149
Other areas [2]	185	617,486	185	272,623	41	6,977	105	67,300

[1] Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of the decedent's date of death or 6 months thereafter (i.e., alternate valuation method).

[2] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

NOTE: Detail may not add to total because of rounding.

Source: Internal Revenue Service, Statistics of Income Division, Unpublished Data, November 2004.

**Estate Tax Returns Filed in 2002: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>98,359</b>	<b>211,212,218</b>	<b>98,215</b>	<b>98,507,068</b>	<b>50,654</b>	<b>5,748,904</b>	<b>44,407</b>	<b>21,353,840</b>
Alabama	942	2,184,928	942	969,104	528	64,126	487	266,096
Alaska	130	193,253	130	72,934	37	2,509	37	15,961
Arizona	1,416	2,650,225	1,416	1,146,598	528	66,888	430	273,461
Arkansas	524	1,103,690	524	482,718	199	39,585	196	138,700
California	15,936	38,283,397	15,930	19,331,651	7,956	929,013	7,280	3,530,587
Colorado	1,482	3,094,076	1,482	1,655,220	705	54,408	645	228,595
Connecticut	2,097	4,581,400	2,097	2,329,792	964	119,869	823	439,361
Delaware	263	650,109	230	194,049	152	35,039	117	119,635
District of Columbia	267	1,460,507	267	473,610	177	117,092	172	333,441
Florida	8,799	21,521,821	8,799	10,427,752	4,643	628,943	4,242	2,362,454
Georgia	2,119	4,330,683	2,086	2,069,515	941	101,762	804	397,568
Hawaii	530	877,129	530	341,523	242	17,466	208	74,125
Idaho	317	414,402	317	151,944	145	6,688	112	26,144
Illinois	4,755	9,042,081	4,755	3,569,669	2,793	259,066	2,582	965,910
Indiana	1,434	2,811,371	1,434	1,281,710	709	69,573	547	267,162
Iowa	1,296	1,886,079	1,296	676,594	664	40,045	614	141,716
Kansas	967	1,510,748	967	628,446	363	30,716	225	112,145
Kentucky	857	1,623,043	857	615,820	509	57,976	478	207,282
Louisiana	845	1,475,407	845	603,926	692	35,094	424	138,317
Maine	620	967,304	620	354,938	323	23,450	288	94,849
Maryland	1,825	3,760,360	1,825	1,552,475	879	120,132	817	463,503
Massachusetts	3,053	6,081,034	3,053	2,991,871	1,516	140,868	1,299	537,392
Michigan	2,763	5,172,517	2,760	2,397,479	1,415	107,903	1,173	412,440
Minnesota	1,431	2,917,691	1,431	1,089,870	861	118,300	740	384,800
Mississippi	251	609,375	251	221,926	141	27,690	139	100,235
Missouri	1,969	3,630,325	1,969	1,692,203	954	75,797	830	290,535
Montana	216	421,255	216	278,221	100	4,258	90	14,254
Nebraska	800	1,573,409	800	856,025	404	18,672	303	65,477
Nevada	479	1,193,979	479	631,118	171	30,706	171	128,086

**Estate Tax Returns Filed in 2002: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence--continued**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	483	928,675	483	444,234	273	17,690	204	72,245
New Jersey	4,540	8,828,708	4,540	4,144,237	2,222	201,144	2,039	781,421
New Mexico	602	1,104,632	602	464,554	251	26,617	275	124,493
New York	6,780	20,194,200	6,771	10,189,357	3,599	723,586	3,438	2,401,264
North Carolina	2,117	4,398,386	2,094	2,397,047	865	81,420	781	324,972
North Dakota	308	351,082	308	147,709	124	5,154	124	15,090
Ohio	3,205	5,644,840	3,205	2,181,936	1,967	163,246	1,508	605,594
Oklahoma	822	1,988,905	822	1,133,426	465	30,224	420	123,033
Oregon	1,012	2,056,576	1,012	862,794	513	63,437	488	223,379
Pennsylvania	4,219	8,243,132	4,219	3,527,276	2,884	244,880	1,984	871,892
Rhode Island	418	834,180	418	428,112	289	16,314	194	52,279
South Carolina	1,300	2,691,670	1,262	1,413,770	532	59,868	498	244,005
South Dakota	310	489,747	310	240,945	89	5,697	73	28,729
Tennessee	1,397	2,710,297	1,397	1,142,927	730	79,237	660	295,479
Texas	5,020	10,226,386	5,019	4,313,581	2,382	305,452	2,015	1,175,851
Utah	440	797,081	440	359,315	188	19,728	166	71,732
Vermont	158	449,890	158	212,056	81	13,121	62	58,459
Virginia	2,610	5,004,969	2,610	2,187,967	1,419	122,694	1,381	474,686
Washington	2,364	4,551,066	2,364	1,900,837	979	140,691	920	510,761
West Virginia	368	511,795	368	214,977	219	9,058	163	36,156
Wisconsin	1,266	2,372,838	1,266	1,037,303	755	65,879	647	254,084
Wyoming	173	538,658	173	348,986	94	8,042	58	34,366
Other areas [2]	66	272,904	66	125,022	25	2,090	38	43,639

[1] Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of the decedent's date of death or 6 months thereafter (i.e., alternate valuation method).

[2] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

NOTE: Detail may not add to total because of rounding.

Source: Internal Revenue Service, Statistics of Income Division, Unpublished Data, November 2004.

**Estate Tax Returns Filed in 2001: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>108,112</b>	<b>215,649,153</b>	<b>108,097</b>	<b>92,547,076</b>	<b>57,739</b>	<b>6,320,720</b>	<b>51,841</b>	<b>23,532,542</b>
Alabama	1239	2,322,243	1239	895,021	559	64,010	553	267,381
Alaska	105	719,239	105	551,644	90	8,482	90	35,854
Arizona	1,706	3,140,554	1,706	1,583,085	780	68,603	475	264,485
Arkansas	919	1,300,026	919	401,774	536	37,790	516	118,192
California	17,995	36,411,628	17,995	15,003,475	9,418	1,119,624	8,766	4,000,821
Colorado	1,249	4,070,112	1,249	2,630,576	758	80,386	742	276,209
Connecticut	1,635	4,121,294	1,635	2,180,805	758	133,582	542	449,764
Delaware	299	1,217,430	299	818,675	210	27,592	149	78,147
District of Columbia	443	1,349,745	443	490,141	286	65,242	280	235,788
Florida	9,197	20,550,857	9,197	8,825,809	4,728	683,110	4,499	2,521,963
Georgia	1,474	3,771,209	1,474	1,782,346	599	121,543	562	498,740
Hawaii	437	645,429	437	325,992	150	10,022	150	31,390
Idaho	377	847,538	377	458,138	274	18,583	267	55,393
Illinois	5,105	10,226,744	5,105	4,042,403	2,734	328,028	2,560	1,202,108
Indiana	2,524	4,195,061	2,524	1,627,704	1561	99,191	1325	392,172
Iowa	1,787	2,017,885	1,787	732,888	649	35,056	616	120,984
Kansas	1160	1,853,215	1160	766,238	567	36,150	489	123,672
Kentucky	957	1,787,923	957	710,075	660	58,415	538	194,981
Louisiana	905	1,561,041	905	749,690	539	32,221	368	107,960
Maine	669	993,241	669	321,417	512	30,071	455	120,917
Maryland	2,009	4,202,776	2,009	1,990,038	1067	117,638	887	437,532
Massachusetts	3,248	6,402,974	3,248	2,769,326	1,817	178,538	1,605	666,922
Michigan	3,180	6,163,988	3,180	2,750,718	1,618	166,607	1,526	606,645
Minnesota	1,340	2,177,012	1,336	1,080,009	636	33,586	370	113,507
Mississippi	588	1,155,056	588	479,484	320	24,420	249	108,733
Missouri	1,999	3,820,947	1,999	1,272,193	1249	148,340	1120	526,504
Montana	497	588,361	497	136,904	194	10,648	251	57,425
Nebraska	883	1,256,215	883	484,727	414	25,398	325	95,727
Nevada	538	1,255,295	538	520,231	239	40,655	236	167,196

**Estate Tax Returns Filed in 2001: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence--continued**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	355	710,872	355	225,175	207	30,020	152	117,354
New Jersey	4,158	8,430,422	4,158	3,415,614	2,550	280,662	2,316	969,865
New Mexico	607	918,799	607	319,432	206	20,311	200	84,221
New York	7,157	17,300,346	7,157	7,814,922	4,267	587,690	3,859	2,124,843
North Carolina	2,456	4,558,859	2,456	2,137,246	1,036	112,554	963	447,392
North Dakota	184	236,505	184	94,603	134	3,595	127	7,861
Ohio	3,726	7,184,323	3,726	2,927,881	2,406	224,245	2,050	900,794
Oklahoma	1,386	2,415,958	1,386	894,762	987	58,207	906	239,356
Oregon	1,261	2,245,854	1,261	1,032,798	487	42,725	416	184,325
Pennsylvania	4,125	8,060,010	4,118	3,141,391	2,656	293,137	2,187	1,060,935
Rhode Island	410	806,274	410	398,261	200	22,851	134	89,369
South Carolina	1,766	2,768,627	1,766	1,321,493	803	56,076	664	222,303
South Dakota	354	683,580	354	350,958	234	9,994	163	41,857
Tennessee	1,575	3,407,391	1,575	1,578,971	735	86,952	715	361,213
Texas	5,470	11,116,403	5,469	4,975,338	2,403	314,057	2,134	1,170,785
Utah	445	679,754	445	198,745	202	17,142	205	71,181
Vermont	258	335,257	258	123,772	78	10,005	71	33,544
Virginia	2,808	5,025,138	2,808	1,924,112	1,560	145,101	1,457	593,730
Washington	2,418	4,167,919	2,417	1,632,509	1,359	103,351	1,162	422,227
West Virginia	400	514,710	400	226,830	208	10,173	211	37,849
Wisconsin	1,639	2,661,295	1,639	1,012,971	921	70,567	893	278,881
Wyoming	346	558,939	346	168,860	171	15,658	108	69,735
Other areas [2]	348	736,879	347	248,907	6	2,117	236	125,809

[1] Gross estate is shown at the value used to determine estate tax liability. The value could be determined as of the decedent's date of death or 6 months thereafter (i.e., alternate valuation method).

[2] Includes U.S. territories, U.S. citizens domiciled abroad, and a small number of returns for whom State of residence was unknown.

NOTE: Detail may not add to total because of rounding.

Source: Internal Revenue Service, Statistics of Income Division, Unpublished Data, April 2003.

**Estate Tax Returns Filed in 2000: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>108,322</b>	<b>217,402,426</b>	<b>108,263</b>	<b>95,041,833</b>	<b>57,587</b>	<b>6,500,641</b>	<b>52,000</b>	<b>24,398,622</b>
Alabama	1,142	2,420,890	1,142	1,246,036	542	61,555	530	246,696
Alaska	182	238,956	182	146,741	*56	*2,249	*56	*7,537
Arizona	1,660	3,433,498	1,660	1,576,802	915	93,680	858	340,702
Arkansas	664	1,274,564	664	648,371	263	24,859	229	103,028
California	16,955	32,785,936	16,955	13,607,077	8,861	953,255	8,365	3,677,278
Colorado	1,404	2,414,204	1,404	981,346	662	63,173	689	242,615
Connecticut	1,923	3,804,048	1,922	1,402,899	1,116	131,982	1,063	513,450
Delaware	360	776,434	360	180,911	237	45,204	261	151,899
District of Columbia	369	973,438	369	374,117	250	45,171	241	136,334
Florida	9,113	21,676,374	9,113	9,867,297	4,777	717,960	4,424	2,675,987
Georgia	1,912	4,204,119	1,912	1,893,862	800	154,564	668	520,768
Hawaii	573	961,598	573	292,455	333	30,577	357	128,000
Idaho	211	658,547	211	237,502	87	37,456	73	123,368
Illinois	6,249	11,565,471	6,249	4,961,756	3,142	302,925	2,702	1,182,176
Indiana	2,143	3,642,727	2,143	1,431,935	1,295	103,353	1,079	388,169
Iowa	1,708	2,275,415	1,708	937,094	648	37,255	572	173,832
Kansas	1,181	1,948,579	1,181	737,609	691	57,226	672	202,779
Kentucky	1,129	2,135,512	1,129	894,766	655	61,882	591	259,127
Louisiana	1,019	1,868,692	1,019	595,810	680	69,241	548	274,044
Maine	362	925,680	362	317,898	176	44,337	162	155,240
Maryland	1,872	3,541,488	1,872	1,475,854	1,237	101,353	1,001	405,231
Massachusetts	3,028	5,635,135	3,028	2,491,210	1,501	155,414	1,375	595,507
Michigan	3,156	5,911,308	3,156	2,413,227	1,720	179,957	1,527	680,959
Minnesota	1,774	3,252,073	1,774	1,695,750	801	73,331	672	220,420
Mississippi	643	1,079,080	643	501,641	340	20,659	231	82,172
Missouri	2,512	4,735,915	2,512	1,778,020	1,359	159,708	1,191	605,413
Montana	350	459,455	350	118,583	156	10,198	180	45,922
Nebraska	1,024	1,388,226	1,024	483,548	671	30,424	605	115,490
Nevada	304	1,227,763	304	621,514	99	54,294	118	187,551

**Estate Tax Returns Filed in 2000: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence--continued**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	270	822,545	270	341,750	140	33,050	138	139,297
New Jersey	4,185	9,332,587	4,160	4,357,541	2,281	289,936	2,349	1,121,476
New Mexico	420	821,168	420	505,944	215	10,911	182	36,636
New York	7,346	19,539,599	7,346	9,409,132	4,752	716,920	3,963	2,379,134
North Carolina	2,555	4,565,119	2,555	2,137,878	1,156	118,242	1,025	460,897
North Dakota	150	195,818	150	83,611	*104	*2,898	*80	*11,175
Ohio	4,026	7,075,689	3,992	3,067,957	2,287	188,186	1,706	737,494
Oklahoma	1,060	1,767,588	1,060	722,695	721	42,434	709	143,385
Oregon	1,151	1,848,983	1,151	814,782	424	33,229	384	141,557
Pennsylvania	4,790	8,645,264	4,790	3,359,562	3,006	276,239	2,418	1,007,469
Rhode Island	352	644,153	352	176,898	177	25,058	177	107,780
South Carolina	1,087	1,887,006	1,087	997,152	400	32,906	400	148,545
South Dakota	271	466,503	271	150,607	160	14,787	111	57,752
Tennessee	1,379	2,684,825	1,379	1,137,921	671	69,761	662	297,737
Texas	5,897	11,397,632	5,897	5,313,778	2,779	280,739	2,577	1,119,884
Utah	468	1,292,372	468	418,828	208	83,277	191	231,336
Vermont	292	429,438	292	105,052	185	13,355	185	47,610
Virginia	2,720	6,393,236	2,720	3,568,507	1,323	135,038	1,268	538,220
Washington	2,325	3,860,146	2,325	1,496,889	1,223	99,322	1,133	398,983
West Virginia	480	792,488	480	265,964	284	26,559	250	97,770
Wisconsin	1,767	3,317,077	1,767	1,228,091	855	126,448	803	439,610
Wyoming	203	664,215	203	161,306	103	53,723	103	153,501
Other areas [2]	208	1,743,848	208	1,308,355	61	4,382	145	139,676

\* Estimates should be used with caution because of the small number of sample returns on which they were based.

[1] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date-of-death or six months thereafter (i.e., alternate valuation method).

[2] Includes U.S. territories, U.S. citizens domiciled abroad and a small number of returns for whom state of residence was unknown.

Note: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Bulletin, Spring 2002, Publication 1136 (Revised 6-02).

**Estate Tax Returns Filed in 1999: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>Total</b>	<b>103,993</b>	<b>196,436,307</b>	<b>103,853</b>	<b>81,729,703</b>	<b>57,068</b>	<b>6,125,011</b>	<b>49,870</b>	<b>22,920,156</b>
Alabama	947	1,740,563	947	700,220	470	57,000	416	227,902
Alaska	93	162,210	93	72,886	48	3,638	48	18,822
Arizona	1,965	3,149,079	1,951	1,082,708	1,091	94,485	958	376,678
Arkansas	502	948,225	502	396,816	213	29,146	183	121,248
California	15,932	28,312,377	15,887	11,023,835	8,158	838,945	7,445	3,226,540
Colorado	1,391	2,229,488	1,391	896,441	659	63,483	591	235,116
Connecticut	1,977	3,855,624	1,977	1,682,925	1,270	108,964	980	433,777
Delaware	433	624,999	433	188,832	269	17,963	214	73,528
District of Columbia	334	862,000	334	458,568	227	25,192	198	95,478
Florida	9,729	20,992,121	9,695	8,747,694	5,192	762,182	4,859	2,812,723
Georgia	1,972	5,404,075	1,972	3,227,462	948	123,734	831	466,190
Hawaii	488	973,512	488	494,675	160	21,512	160	87,999
Idaho	345	476,591	345	148,231	167	13,103	148	51,929
Illinois	5,024	9,046,166	5,024	3,289,170	2,958	307,250	2,722	1,131,006
Indiana	1,882	2,729,197	1,874	1,011,536	1,051	67,158	793	260,607
Iowa	1,435	2,050,852	1,435	736,900	702	56,331	643	196,488
Kansas	1,119	1,570,655	1,119	576,609	580	42,120	491	159,738
Kentucky	904	1,503,729	904	582,622	475	45,590	384	174,925
Louisiana	830	1,406,649	830	515,819	594	50,095	454	177,026
Maine	422	689,760	422	192,952	232	26,886	203	99,532
Maryland	1,789	3,450,645	1,789	1,280,973	1,207	120,998	1,030	462,222
Massachusetts	3,057	5,348,982	3,057	2,071,688	1,619	166,603	1,478	618,697
Michigan	2,844	5,155,904	2,844	2,212,429	1,389	151,044	1,299	560,663
Minnesota	1,421	2,337,238	1,421	1,034,754	702	53,738	636	209,806
Mississippi	515	967,735	515	475,402	217	24,730	173	90,519
Missouri	1,980	3,442,401	1,980	1,220,215	1,156	102,398	1,090	427,999
Montana	550	591,896	550	205,175	218	8,652	208	33,887
Nebraska	1,046	1,975,324	1,046	1,060,441	620	39,773	481	138,044
Nevada	573	1,500,875	573	725,523	210	50,877	223	183,689

**Estate Tax Returns Filed in 1999: Gross Estate, Total Deductions, State Death Tax Credit,  
and Estate Tax After Credits, by State of Residence--continued**  
[All figures are estimates based on samples -- money amounts are in thousands of dollars]

State of residence	Gross estate for tax purposes [1]		Total allowable deductions		State death tax credit		Estate tax after credits	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
New Hampshire	583	1,027,841	583	470,983	260	23,039	188	100,571
New Jersey	3,946	7,666,852	3,946	3,383,318	2,116	229,124	1,963	871,730
New Mexico	484	785,885	484	323,677	202	18,880	184	76,969
New York	7,915	19,232,860	7,915	9,444,388	4,842	653,277	3,571	2,261,669
North Carolina	2,517	4,425,452	2,517	1,857,947	1,475	120,758	1,322	470,071
North Dakota	304	400,460	304	157,826	119	8,575	116	30,374
Ohio	4,278	9,039,406	4,268	3,386,225	2,728	405,333	2,175	1,298,526
Oklahoma	784	1,446,676	784	574,149	479	43,886	382	169,102
Oregon	1,204	1,873,462	1,204	770,763	659	44,130	553	164,841
Pennsylvania	4,250	8,371,873	4,250	3,565,415	2,658	267,373	2,184	1,013,523
Rhode Island	441	774,744	441	267,166	199	33,119	134	107,566
South Carolina	1,128	2,058,227	1,128	1,016,095	460	47,067	403	184,104
South Dakota	263	361,180	263	132,514	159	7,986	149	34,752
Tennessee	1,515	2,848,725	1,515	1,384,944	752	62,665	686	249,722
Texas	5,121	9,452,642	5,121	3,790,599	2,789	288,928	2,571	1,144,316
Utah	372	560,281	348	279,644	122	6,612	146	30,095
Vermont	257	466,887	257	143,274	175	22,595	174	78,635
Virginia	2,780	4,896,288	2,776	1,721,004	1,661	179,790	1,504	653,710
Washington	1,908	2,944,881	1,908	1,112,940	1,011	68,856	850	298,556
West Virginia	458	774,709	458	257,512	307	27,528	262	110,195
Wisconsin	1,582	2,668,417	1,582	1,009,850	963	79,312	790	301,888
Wyoming	152	328,643	152	133,880	102	10,576	101	45,394
Other areas [2]	249	531,044	249	232,089	27	2,013	122	71,069

[1] Gross estate is shown at the value used to determine estate tax liability. Gross estate could be reported as of date-of-death or six months thereafter (i.e., alternate valuation method).

[2] Includes U.S. territories, U.S. citizens domiciled abroad and a small number of returns for whom state of residence was unknown.

Note: Detail may not add to totals because of rounding.

SOURCE: Internal Revenue Service, Statistics of Income Division, unpublished data. March 2001.