3-Feb-22

Estate Tax Returns Filed in 2020 [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
Total	**3,441**	**$122,254,529**	**3,424**	**$72,108,447**	**686**	**$1,810,160**	**1,275**	**$9,333,523**
Alabama	31	$1,144,629	31	$703,999	d	d	11	$85,426
Alaska	d	d	d	d	d	d	d	d
Arizona	44	$879,668	44	$413,884	* 11	$5,007	15	$61,340
Arkansas	19	$319,303	19	$133,317	d	d	d	d
California	717	$21,921,750	714	$10,304,691	13	$1,762	296	$2,325,634
Colorado	43	$1,660,214	43	$1,201,700	d	d	15	$51,377
Connecticut	63	$1,744,864	63	$923,434	39	$76,344	23	$143,994
Delaware	d	d	d	d	d	d	0	$0
District of Columbia	d	d	d	d	d	d	d	d
Florida	451	$12,432,531	451	$5,741,018	37	$4,553	178	$1,384,363
Georgia	70	$2,041,341	69	$1,179,090	*	$0	25	$162,835
Hawaii	12	$349,533	12	$199,852	d	d	d	d
Idaho	d	d	d	d	0	$0	d	d
Illinois	126	$3,171,649	126	$1,853,671	68	$103,222	37	$128,903
Indiana	41	$1,363,175	41	$733,540	d	d	19	$111,679
Iowa	20	$403,441	19	$199,735	*	$0	d	d
Kansas	24	$944,644	24	$562,973	d	d	d	d
Kentucky	25	$712,046	25	$473,544	d	d	d	d
Louisiana	25	$474,608	24	$183,025	d	d	10	$32,808
Maine	11	$158,240	11	$60,367	d	d	d	d
Maryland	64	$1,225,333	64	$501,736	37	$65,165	25	$87,919
Massachusetts	100	$3,038,470	100	$1,398,174	58	$196,817	24	$323,454
Michigan	71	$1,921,075	70	$1,038,634	d	d	22	$129,491
Minnesota	50	$1,071,932	50	$607,117	26	$45,249	16	$47,503
Mississippi	15	$344,147	15	$196,414	d	d	d	d
Missouri	43	$1,457,493	43	$876,342	d	d	13	$101,949
Montana	d	d	d	d	0	$0	d	d
Nebraska	21	$744,652	21	$478,869	16	$3,952	d	d
Nevada	32	$858,084	32	$424,856	d	d	11	$74,295
New Hampshire	12	$764,193	12	$74,226	d	d	d	d
New Jersey	92	$1,997,236	91	$991,037	27	$17,915	29	$142,811
New Mexico	14	$215,032	14	$64,649	d	d	d	d
New York	305	$15,516,075	305	$11,311,482	158	$505,801	106	$753,361
North Carolina	59	$1,105,877	57	$512,365	0	$0	21	$59,718
North Dakota	13	$365,571	12	$144,215	d	d	d	d
Ohio	65	$1,724,776	64	$975,733	d	d	27	$74,867
Oklahoma	30	$656,658	30	$253,818	*	$0	d	d
Oregon	36	$1,337,937	36	$532,183	18	$109,816	12	$204,329
Pennsylvania	99	$2,230,937	99	$966,836	78	$62,518	40	$171,627
Rhode Island	12	$577,217	12	$417,098	d	d	d	d
South Carolina	35	$809,021	35	$442,227	*	$0	14	$54,096
South Dakota	10	$165,625	10	$66,341	0	$0	d	d
Tennessee	48	$849,514	48	$386,261	0	$0	d	d
Texas	208	$7,900,729	206	$4,840,240	*	$0	91	$603,459
Utah	17	$467,119	17	$279,903	0	$0	d	d
Vermont	d	d	d	d	d	d	d	d
Virginia	82	$2,064,459	80	$1,014,766	d	d	31	$184,677
Washington	d	d	d	d	d	d	d	d
West Virginia	d	d	d	d	0	$0	d	d
Wisconsin	39	$1,508,122	39	$907,207	d	d	13	$124,282
Wyoming	14	$414,137	14	$279,142	d	d	d	d
Other areas [2]	20	$758,656	20	$572,393	0	$0	d	d

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, Table 2: Selected Tax Computation Items, by State of Residence. October 2021.

Notes: 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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2020, most returns were filed for deaths that occurred in 2019, for which the filing threshold was $11.40 million of gross estate. Because of filing extensions, however, some returns were filed in 2020 for deaths that occurred prior to 2019, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2020, for which the filing threshold was $11.58 million.

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

5-Mar-21

Estate Tax Returns Filed in 2019 [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
Total	**6,409**	**$159,698,178**	**6,365**	**$88,240,577**	**1,134**	**$1,931,319**	**2,570**	**$13,214,991**
Alabama	44	$818,286	42	$325,512	0	$0	22	$78,103
Alaska	d	d	d	d	d	d	d	d
Arizona	113	$2,002,057	113	$958,843	d	d	41	$135,071
Arkansas	22	$513,853	22	$198,978	0	$0	d	d
California	1,282	$29,860,428	1,280	$15,052,168	20	$5,253	552	$2,760,410
Colorado	94	$2,327,344	94	$1,402,909	d	d	29	$148,524
Connecticut	114	$2,527,723	114	$1,387,506	76	$95,306	38	$156,648
Delaware	16	$158,431	16	$73,878	0	$0	d	d
District of Columbia	31	$660,399	31	$487,735	d	d	d	d
Florida	791	$20,959,669	787	$11,509,778	42	$8,748	364	$1,957,099
Georgia	122	$2,628,305	122	$1,109,690	d	d	52	$300,115
Hawaii	25	$554,371	25	$340,297	d	d	d	d
Idaho	d	d	d	d	0	$0	d	d
Illinois	209	$4,006,996	209	$1,846,088	101	$188,919	65	$325,880
Indiana	67	$1,227,964	65	$582,231	0	$0	27	$121,145
Iowa	48	$762,984	48	$320,277	d	d	21	$30,364
Kansas	39	$797,468	39	$523,928	0	$0	15	$25,617
Kentucky	47	$1,586,641	44	$1,086,387	d	d	21	$101,307
Louisiana	72	$3,953,584	70	$3,048,083	0	$0	40	$153,587
Maine	20	$381,537	20	$117,903	13	$18,491	d	d
Maryland	101	$1,915,860	101	$973,859	53	$78,072	35	$145,525
Massachusetts	199	$4,501,502	199	$1,627,637	112	$342,674	74	$619,149
Michigan	144	$3,143,762	144	$1,501,206	0	$0	61	$317,464
Minnesota	104	$1,771,677	104	$835,252	56	$93,158	34	$122,970
Mississippi	22	$457,863	22	$258,535	0	$0	d	d
Missouri	77	$1,373,851	77	$467,302	d	d	38	$173,032
Montana	22	$297,174	20	$114,478	0	$0	d	d
Nebraska	25	$2,049,224	25	$1,335,596	15	$8,034	d	d
Nevada	58	$2,763,199	58	$2,008,548	d	d	33	$160,775
New Hampshire	26	$1,394,198	26	$1,146,195	d	d	d	d
New Jersey	165	$5,029,000	164	$2,851,233	68	$73,851	66	$481,037
New Mexico	14	$407,356	14	$232,961	d	d	d	d
New York	577	$19,850,538	577	$13,672,691	258	$687,785	210	$1,072,894
North Carolina	126	$2,779,480	121	$1,572,297	d	d	48	$185,757
North Dakota	23	$320,385	23	$118,767	d	d	d	d
Ohio	158	$3,103,077	156	$1,497,320	d	d	62	$254,216
Oklahoma	60	$886,810	60	$364,509	d	d	17	$53,893
Oregon	61	$1,329,580	61	$702,612	38	$71,069	24	$96,623
Pennsylvania	169	$3,466,354	167	$1,763,021	119	$76,169	55	$335,319
Rhode Island	13	$222,859	13	$120,309	d	d	d	d
South Carolina	64	$1,266,954	64	$502,663	d	d	25	$124,707
South Dakota	27	$404,913	25	$223,801	d	d	d	d
Tennessee	65	$1,280,801	65	$627,607	d	d	27	$90,437
Texas	470	$10,861,079	460	$5,393,726	*	$0	200	$1,162,397
Utah	34	$1,874,833	33	$1,532,211	0	$0	d	d
Vermont	14	$489,457	14	$352,517	d	d	d	d
Virginia	145	$3,480,203	143	$1,959,614	d	d	53	$267,035
Washington	114	$2,179,386	112	$1,192,883	49	$108,472	39	$160,109
West Virginia	d	d	d	d	d	d	d	d
Wisconsin	76	$1,675,137	76	$905,835	d	d	26	$171,633
Wyoming	31	$1,377,531	31	$898,951	d	d	* 16	$110,447
Other areas [2]	44	$1,605,988	44	$940,766	d	d	d	d

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, Table 2: Selected Tax Computation Items, by State of Residence. March 2021.

Notes: 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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2019, most returns were filed for deaths that occurred in 2018, for which the filing threshold was $11.18 million of gross estate. Because of filing extensions, however, some returns were filed in 2019 for deaths that occurred prior to 2018, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2019, for which the filing threshold was $11.40 million.

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

30-Mar-20

Estate Tax Returns Filed in 2018 [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
Total	**13,526**	**$207,199,978**	**13,396**	**$104,157,267**	**2,473**	**$2,666,339**	**5,484**	**$20,179,613**
Alabama	95	$1,086,571	95	$579,064	0	$0	30	$85,722
Alaska	d	d	d	d	0	$0	d	d
Arizona	221	$3,080,632	221	$1,517,766	d	d	99	$305,696
Arkansas	65	$888,001	65	$424,408	0	$0	27	$79,232
California	2,723	$38,104,392	2,702	$16,292,343	46	$7,073	1,205	$4,183,809
Colorado	237	$2,551,670	235	$1,139,678	d	d	85	$219,592
Connecticut	221	$5,243,444	221	$3,619,474	145	$132,508	73	$291,763
Delaware	d	d	d	d	d	d	d	d
District of Columbia	59	$1,076,427	59	$768,056	27	$24,730	d	d
Florida	1,684	$32,220,055	1,663	$17,221,249	83	$9,040	737	$3,568,419
Georgia	227	$2,737,991	223	$1,178,394	*	$0	94	$304,539
Hawaii	54	$692,448	52	$301,319	26	$22,640	24	$61,923
Idaho	60	$906,385	60	$557,420	0	$0	* 25	$49,602
Illinois	524	$7,244,104	524	$3,260,125	302	$332,293	227	$670,956
Indiana	177	$1,986,533	169	$885,742	d	d	56	$188,491
Iowa	138	$1,380,868	136	$576,474	d	d	54	$87,020
Kansas	107	$1,474,382	104	$604,944	0	$0	33	$171,299
Kentucky	103	$1,329,731	101	$732,820	21	$2,648	36	$52,760
Louisiana	114	$1,453,809	114	$531,755	0	$0	69	$188,288
Maine	38	$393,130	38	$159,644	d	d	18	$53,690
Maryland	228	$2,801,217	228	$1,412,511	116	$123,056	74	$203,850
Massachusetts	366	$4,941,710	366	$2,546,647	200	$221,124	121	$376,968
Michigan	264	$4,469,577	258	$2,598,570	d	d	99	$361,910
Minnesota	182	$3,058,157	182	$1,511,291	96	$185,906	54	$336,087
Mississippi	50	$648,779	50	$367,884	0	$0	18	$40,294
Missouri	187	$3,519,406	187	$2,247,684	d	d	84	$215,447
Montana	26	$244,292	26	$94,412	0	$0	d	d
Nebraska	82	$712,941	82	$257,120	56	$12,761	40	$69,815
Nevada	124	$1,656,144	122	$836,927	d	d	47	$152,512
New Hampshire	74	$1,383,810	72	$839,965	d	d	31	$96,205
New Jersey	373	$4,778,335	373	$2,699,988	215	$176,741	121	$299,827
New Mexico	55	$1,529,722	50	$1,110,290	d	d	* 26	$78,667
New York	1,145	$22,629,065	1,143	$13,179,028	494	$974,473	426	$1,826,995
North Carolina	301	$4,148,023	295	$1,686,521	d	d	109	$548,036
North Dakota	41	$467,913	41	$186,159	d	d	d	d
Ohio	312	$3,912,326	308	$1,738,550	d	d	137	$418,066
Oklahoma	101	$966,207	96	$347,952	*	$0	49	$60,058
Oregon	158	$2,058,967	158	$872,865	86	$125,141	65	$221,762
Pennsylvania	382	$5,926,429	382	$3,680,518	285	$108,453	141	$343,226
Rhode Island	49	$505,152	49	$221,170	32	$24,476	22	$36,102
South Carolina	149	$1,507,695	147	$770,251	*	$0	46	$76,814
South Dakota	56	$488,117	56	$188,445	0	$0	d	d
Tennessee	165	$2,777,960	164	$1,462,676	d	d	76	$276,036
Texas	801	$12,213,264	792	$5,983,397	d	d	351	$1,373,973
Utah	53	$658,839	51	$298,507	0	$0	19	$62,151
Vermont	22	$370,310	22	$221,204	10	$13,484	d	d
Virginia	308	$3,870,402	302	$1,568,660	10	$6,586	128	$453,544
Washington	276	$3,509,575	273	$2,088,270	136	$121,936	96	$174,324
West Virginia	32	$310,528	30	$139,123	0	$0	d	d
Wisconsin	144	$2,171,555	138	$1,267,216	0	$0	51	$164,260
Wyoming	d	d	d	d	d	d	d	d
Other areas [2]	88	$1,523,942	86	$718,024	d	d	51	$162,095

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, Table 2: Selected Tax Computation Items, by State of Residence. January 2020.

Notes: 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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2018, most returns were filed for deaths that occurred in 2017, for which the filing threshold was $5.49 million of gross estate. Because of filing extensions, however, some returns were filed in 2018 for deaths that occurred prior to 2017, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2018, for which the filing threshold was $11.18 million.

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

15-Jul-19

Estate Tax Returns Filed in 2017 [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
Total	**12,711**	**192,153,429**	**12,617**	**95,670,020**	**2,508**	**2,378,473**	**5,185**	**19,939,525**
Alabama	103	1,548,181	100	807,026	0	0	41	173,821
Alaska	d	d	d	d	0	0	d	d
Arizona	192	3,031,157	192	1,449,896	d	d	89	335,539
Arkansas	82	1,853,489	81	1,353,723	d	d	28	66,090
California	2,591	41,356,327	2,569	18,215,921	36	6,181	1,179	5,153,490
Colorado	214	3,437,054	214	2,161,532	d	d	83	192,510
Connecticut	213	3,315,446	213	1,909,151	123	108,619	72	255,100
Delaware	25	298,793	25	184,416	d	d	d	d
District of Columbia	52	563,001	52	273,517	32	28,070	15	39,838
Florida	1,352	19,693,886	1,342	9,212,445	94	21,389	577	2,338,307
Georgia	239	2,716,667	237	1,212,639	d	d	97	268,738
Hawaii	52	577,424	52	213,281	29	20,941	30	52,093
Idaho	42	470,431	40	186,857	0	0	* 17	* 47,372
Illinois	485	6,171,349	485	3,159,541	251	214,255	186	436,421
Indiana	143	2,541,542	139	1,563,864	d	d	58	213,561
Iowa	156	1,519,644	150	701,303	d	d	40	84,886
Kansas	109	1,276,797	109	595,556	0	0	40	107,857
Kentucky	125	1,287,310	121	518,980	27	6,162	51	135,893
Louisiana	98	1,259,020	98	582,783	0	0	33	141,042
Maine	31	303,702	31	140,487	d	d	16	29,747
Maryland	247	2,727,104	247	1,358,852	125	123,647	99	218,788
Massachusetts	331	4,190,944	329	2,342,895	194	159,211	113	249,505
Michigan	252	3,059,222	252	1,454,998	d	d	93	310,021
Minnesota	203	2,652,897	201	1,474,146	107	94,289	75	200,112
Mississippi	36	471,347	36	195,403	0	0	16	66,768
Missouri	191	6,780,531	191	1,611,355	d	d	73	1,783,132
Montana	36	733,159	36	299,884	0	0	* 19	* 123,656
Nebraska	100	1,480,833	96	777,117	68	10,525	40	123,882
Nevada	130	4,297,114	126	3,020,234	d	d	54	352,157
New Hampshire	69	845,424	69	285,947	d	d	39	130,515
New Jersey	381	4,995,992	381	2,933,413	266	217,343	150	318,308
New Mexico	47	416,550	47	125,861	d	d	* 21	* 46,436
New York	1,095	21,519,236	1,090	13,004,807	538	904,236	400	1,633,086
North Carolina	304	3,120,076	300	1,106,807	d	d	123	366,620
North Dakota	35	256,771	33	152,595	d	d	d	d
Ohio	323	3,596,668	321	1,395,628	d	d	143	408,964
Oklahoma	80	1,850,128	80	1,217,015	d	d	32	128,651
Oregon	128	1,664,112	126	945,462	72	65,402	50	108,271
Pennsylvania	389	7,051,643	387	4,166,902	288	134,196	158	614,917
Rhode Island	41	930,367	41	294,204	26	82,308	17	162,447
South Carolina	126	1,448,981	126	724,740	*	*	41	117,459
South Dakota	65	473,723	65	182,871	0	0	* 17	* 27,616
Tennessee	149	1,910,020	149	981,811	d	d	65	147,131
Texas	729	11,027,778	725	5,798,190	d	d	301	1,108,120
Utah	54	896,625	52	521,037	0	0	d	d
Vermont	d	d	d	d	d	d	d	d
Virginia	305	3,213,275	304	1,240,034	d	d	135	345,820
Washington	221	2,753,591	219	1,475,597	107	132,463	80	197,684
West Virginia	42	335,343	42	59,558	0	0	* 26	* 54,227
Wisconsin	158	1,820,529	156	1,023,179	d	d	56	131,104
Wyoming	34	1,151,248	34	499,392	0	0	* 18	* 198,192
Other areas [2]	70	817,431	70	282,073	d	d	34	86,924

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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2017, most returns were filed for deaths that occurred in 2016, for which the filing threshold was $5.45 million of gross estate. Because of filing extensions, however, some returns were filed in 2017 for deaths that occurred prior to 2016, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2017.

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

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2018.

15-Jul-19

Estate Tax Returns Filed in 2016 [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
Total	**12,411**	**192,218,976**	**12,345**	**101,869,175**	**2,783**	**2,693,647**	**5,219**	**18,296,215**
Alabama	115	1,415,076	115	566,353	d	d	49	190,421
Alaska	18	236,663	18	100,988	d	d	d	d
Arizona	161	1,856,271	161	739,935	d	d	71	208,510
Arkansas	57	1,281,368	d	d	0	0	23	30,854
California	2,419	38,300,167	2,401	19,142,693	42	10,611	1,071	3,941,980
Colorado	175	2,191,780	173	1,067,246	d	d	66	206,143
Connecticut	217	3,747,924	217	2,088,122	137	148,009	91	353,834
Delaware	31	385,481	31	265,512	d	d	d	d
District of Columbia	49	620,375	49	259,425	38	39,619	23	69,915
Florida	1,451	32,881,907	1,443	20,386,361	123	14,161	704	3,029,247
Georgia	236	3,770,181	234	2,202,094	*	*	92	308,683
Hawaii	66	833,080	66	293,193	29	47,542	31	109,325
Idaho	31	280,860	d	d	0	0	d	d
Illinois	551	7,666,833	551	3,845,806	330	293,388	220	611,298
Indiana	166	1,843,311	166	982,485	d	d	64	123,452
Iowa	120	1,111,420	118	452,556	d	d	44	84,041
Kansas	113	1,202,141	113	418,583	0	0	51	146,232
Kentucky	95	815,512	93	339,837	27	8,383	48	68,411
Louisiana	94	1,052,605	94	358,979	0	0	41	150,495
Maine	46	678,271	46	337,104	31	25,444	22	66,114
Maryland	224	2,557,989	224	1,201,992	135	129,292	88	230,945
Massachusetts	326	4,070,617	326	1,960,365	205	194,822	139	347,021
Michigan	264	4,510,191	264	1,761,962	d	d	117	746,843
Minnesota	176	2,085,360	176	1,121,833	96	77,047	59	142,738
Mississippi	63	834,359	63	426,496	0	0	40	77,232
Missouri	155	2,037,624	155	933,615	d	d	61	238,316
Montana	53	378,178	53	145,263	0	0	* 28	* 24,298
Nebraska	97	944,547	97	484,807	57	9,360	28	52,296
Nevada	126	2,701,697	124	1,589,124	d	d	53	252,814
New Hampshire	51	755,507	51	405,530	d	d	27	68,151
New Jersey	376	6,151,701	376	4,260,803	259	207,268	132	278,666
New Mexico	31	354,713	31	151,581	0	0	d	d
New York	1,087	21,215,788	1,085	12,100,284	620	1,021,770	458	1,979,597
North Carolina	264	2,784,002	264	1,228,707	d	d	91	233,394
North Dakota	35	394,760	33	149,308	d	d	d	d
Ohio	244	2,746,302	238	1,099,179	0	0	105	309,787
Oklahoma	126	1,299,738	122	506,479	d	d	52	134,169
Oregon	133	1,976,796	133	943,831	71	116,628	57	230,581
Pennsylvania	367	6,391,290	367	3,740,469	272	116,100	140	621,945
Rhode Island	42	753,323	42	184,437	25	71,265	18	133,964
South Carolina	115	1,518,941	115	815,752	*	*	38	118,198
South Dakota	46	372,959	46	118,177	d	d	* 15	* 22,126
Tennessee	171	1,795,843	171	842,424	56	34,747	58	135,719
Texas	736	10,506,625	731	5,136,974	d	d	301	1,140,322
Utah	37	280,958	37	147,546	0	0	d	d
Vermont	41	378,858	41	148,267	30	22,262	* 19	* 34,055
Virginia	273	3,293,645	272	1,517,276	d	d	113	347,741
Washington	227	2,648,213	227	1,469,704	106	92,698	72	179,896
West Virginia	28	353,509	24	182,877	0	0	d	d
Wisconsin	170	2,008,176	166	991,397	d	d	69	190,062
Wyoming	41	706,066	41	497,388	d	d	* 19	* 47,254
Other areas [2]	76	1,239,473	74	674,112	d	d	32	101,258

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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2016, most returns were filed for deaths that occurred in 2015, for which the filing threshold was $5.43 million of gross estate. Because of filing extensions, however, some returns were filed in 2016 for deaths that occurred prior to 2015, for which filing thresholds were lower. There are also a small number of returns filed for deaths that occurred in 2016.

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

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2017.

22-Dec-16

Estate Tax Returns Filed in 2015 [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
Total	**11,917**	**167,449,132**	**11,865**	**83,920,030**	**2,780**	**2,470,457**	**4,918**	**17,072,821**
Alabama	98	1,000,620	98	415,583	0	0	40	92,042
Alaska	31	251,462	31	76,954	0	0	d	d
Arizona	144	1,915,706	144	1,014,797	d	d	74	167,008
Arkansas	54	593,457	54	168,628	0	0	17	104,579
California	2,193	33,247,099	2,185	14,101,832	31	7,251	975	4,520,580
Colorado	140	1,916,710	140	982,808	d	d	60	193,111
Connecticut	222	3,273,168	220	1,731,017	156	120,122	101	253,421
Delaware	35	353,511	35	103,548	15	13,685	17	48,176
District of Columbia	45	521,578	45	291,880	23	22,556	13	39,755
Florida	1,304	19,265,242	1,296	10,057,695	106	7,774	564	2,095,785
Georgia	226	3,197,729	226	1,791,559	*	*	106	298,220
Hawaii	47	457,424	47	196,856	21	6,799	21	23,471
Idaho	21	228,659	21	101,713	0	0	d	d
Illinois	540	7,085,946	540	3,341,124	296	290,174	203	623,796
Indiana	157	1,807,109	157	921,039	d	d	64	150,818
Iowa	142	1,198,121	140	454,990	* 36	* 16,800	61	74,406
Kansas	118	1,568,102	116	864,368	0	0	49	128,381
Kentucky	95	1,134,225	93	341,450	19	5,732	39	193,628
Louisiana	103	1,249,220	103	388,738	d	d	50	203,447
Maine	48	558,233	48	225,689	29	23,280	18	64,707
Maryland	218	3,003,765	218	1,852,801	136	110,070	73	187,089
Massachusetts	325	3,918,886	325	2,063,835	205	165,660	122	278,366
Michigan	211	4,593,949	209	3,343,944	d	d	94	217,211
Minnesota	225	3,292,206	225	2,251,114	116	84,572	76	141,963
Mississippi	50	626,391	50	377,101	0	0	20	36,902
Missouri	167	3,103,312	167	1,954,930	0	0	72	211,973
Montana	33	631,988	32	231,139	d	d	d	d
Nebraska	93	1,123,022	93	565,450	59	6,804	32	94,903
Nevada	104	2,117,286	104	1,342,835	d	d	45	152,560
New Hampshire	80	776,190	80	340,084	d	d	28	61,323
New Jersey	409	5,580,661	407	3,265,277	268	259,228	139	424,861
New Mexico	37	505,312	37	184,844	d	d	* 26	* 91,407
New York	1,027	16,982,620	1,027	9,137,638	681	873,912	431	1,613,352
North Carolina	255	2,887,115	255	1,095,279	d	d	103	389,103
North Dakota	44	408,529	44	204,336	d	d	d	d
Ohio	289	3,306,505	283	1,466,224	d	d	123	331,655
Oklahoma	117	1,793,277	113	963,820	d	d	47	176,727
Oregon	75	701,767	75	336,445	36	31,210	21	45,057
Pennsylvania	332	5,017,936	332	2,309,897	240	212,443	124	620,202
Rhode Island	30	978,905	30	778,646	d	d	d	d
South Carolina	143	1,408,779	143	704,660	d	d	43	114,931
South Dakota	56	556,298	56	330,093	d	d	* 18	* 18,280
Tennessee	146	1,614,017	146	821,660	72	50,272	51	124,895
Texas	802	9,770,609	794	4,337,728	d	d	362	1,066,202
Utah	59	922,991	57	558,360	d	d	19	82,493
Vermont	24	172,359	24	70,869	18	7,556	d	d
Virginia	273	4,154,216	273	2,336,541	d	d	118	353,535
Washington	250	2,876,504	250	1,587,473	110	114,069	83	185,075
West Virginia	34	324,994	34	132,376	0	0	d	d
Wisconsin	162	2,206,238	162	970,694	d	d	61	294,509
Wyoming	31	670,098	30	172,590	d	d	* 13	* 159,177
Other areas [2]	51	599,086	49	259,080	d	d	21	42,580

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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2015, most returns were filed for deaths that occurred in 2014, for which the filing threshold was $5.34 million of gross estate. Because of filing extensions, however, some returns were filed in 2015 for deaths that occurred prior to 2014, for which filing thresholds were lower. There are also a small number of return filed for deaths that occurred in 2015.

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

Source: IRS, Statistics of Income Division, Estate Tax Returns Study, October 2016.

*Revised November 2016

15-Feb-16

Estate Tax Returns Filed in 2014 [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
Total	**11,931**	**169,521,932**	**11,882**	**87,287,389**	**3,030**	**2,371,224**	**5,158**	**16,390,024**
Alabama	110	1,248,214	110	494,162	0	0	52	163,472
Alaska	* 18	* 104,438	* 18	* 29,132	0	0	* 5	* 4,104
Arizona	171	2,349,208	171	1,066,811	* 9	* 338	76	328,030
Arkansas	49	763,087	49	292,499	0	0	23	107,628
California	2,212	30,265,424	2,202	13,650,689	32	4,326	1,053	3,211,238
Colorado	111	1,612,743	111	837,258	* 3	* 27	50	143,289
Connecticut	302	3,085,535	302	1,382,519	206	117,952	111	250,644
Delaware	30	236,832	30	115,011	* 8	* 1,123	* 4	* 6,920
District of Columbia	49	473,479	49	280,690	27	12,774	* 26	* 23,546
Florida	1,427	27,270,887	1,421	15,768,353	159	18,610	634	2,735,336
Georgia	205	2,762,051	205	1,341,396	*	*	87	270,085
Hawaii	34	334,207	29	109,092	* 7	* 9,096	* 8	* 27,817
Idaho	50	418,012	45	209,396	d	d	* 18	* 22,446
Illinois	484	6,074,288	484	2,455,198	312	321,666	249	701,522
Indiana	142	1,232,217	137	395,105	* 10	* 1,278	80	111,860
Iowa	180	1,991,957	180	1,034,642	* 26	* 8,215	51	104,939
Kansas	90	1,129,882	90	323,269	* 7	* 159	44	180,205
Kentucky	62	644,015	62	289,157	19	3,957	27	81,888
Louisiana	113	995,558	113	336,586	d	d	60	128,152
Maine	57	471,803	57	181,541	23	14,297	21	30,212
Maryland	199	2,783,764	199	1,697,944	99	97,196	72	185,898
Massachusetts	301	6,057,991	301	3,810,452	157	235,027	112	441,628
Michigan	198	2,308,181	198	922,241	d	d	100	267,152
Minnesota	208	2,466,015	208	1,450,207	142	93,208	84	148,623
Mississippi	50	364,699	50	178,677	0	0	* 14	* 15,162
Missouri	173	4,899,503	168	3,456,815	* 8	* 2,478	69	323,828
Montana	43	460,754	43	287,718	d	d	* 12	* 29,933
Nebraska	101	1,292,637	101	794,199	74	16,483	32	48,084
Nevada	110	2,601,263	110	776,306	* 5	* 1,800	60	534,807
New Hampshire	40	938,537	40	626,020	* 8	* 1,664	25	43,147
New Jersey	367	4,010,701	367	2,279,322	247	183,353	145	266,593
New Mexico	47	578,406	47	363,667	* 3	* 806	* 14	* 19,025
New York	1,056	15,128,342	1,055	7,822,081	783	820,320	457	1,484,011
North Carolina	248	2,575,660	248	1,139,550	* 5	* 6,379	112	257,001
North Dakota	56	364,867	56	151,504	d	d	* 15	* 12,652
Ohio	322	3,315,120	317	1,477,295	41	15,216	126	312,510
Oklahoma	74	873,971	74	315,075	d	d	43	122,534
Oregon	94	1,182,347	94	633,628	65	51,458	50	91,198
Pennsylvania	413	4,742,156	413	2,560,167	303	121,163	147	361,372
Rhode Island	47	655,952	46	404,886	29	22,930	22	34,352
South Carolina	117	2,726,276	112	2,005,053	* 3	* 29	43	123,734
South Dakota	46	397,920	46	142,196	* 3	* 183	* 21	* 40,280
Tennessee	125	1,269,114	125	472,906	53	48,325	35	124,552
Texas	752	12,674,069	752	6,422,382	* 4	* 1,033	325	1,533,284
Utah	45	1,124,198	45	948,471	0	0	19	39,068
Vermont	34	549,555	34	379,064	16	19,881	* 7	* 37,963
Virginia	291	3,105,775	290	1,384,441	* 12	* 2,720	140	354,271
Washington	218	2,999,207	218	1,874,114	94	112,329	69	186,666
West Virginia	28	353,755	28	183,151	0	0	* 17	* 30,416
Wisconsin	139	1,411,487	139	564,799	d	d	57	183,504
Wyoming	27	837,954	27	603,882	0	0	* 7	* 66,306
Other areas [2]	66	1,007,919	66	566,668	* 10	* 588	28	37,134

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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2013, most returns were filed for deaths that occurred in 2012, for which the filing threshold was $5.12 million. Because of filing extensions, however, some returns were filed in 2013 for deaths that occurred prior to 2012, 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 2015.

16-Jun-15

Estate Tax Returns Filed in 2013 [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
Total	**10,568**	**138,704,642**	**10,545**	**64,166,371**	**3,104**	**2,240,807**	**4,687**	**12,666,774**
Alabama	88	1,611,422	88	879,744	0	0	44	141,607
Alaska	* 13	* 229,422	* 13	* 165,389	0	0	d	d
Arizona	129	1,461,581	129	727,503	d	d	53	91,332
Arkansas	74	680,833	74	252,402	0	0	26	68,722
California	1,766	25,218,125	1,764	10,879,579	24	2,526	838	2,605,207
Colorado	158	1,697,031	153	660,568	* 3	* 138	90	161,590
Connecticut	277	3,848,258	277	1,435,977	194	196,646	124	435,580
Delaware	* 12	* 122,399	* 12	* 40,913	* 7	* 2,248	* 8	* 11,125
District of Columbia	62	735,302	62	385,273	50	31,097	39	47,498
Florida	1,240	19,698,209	1,240	8,513,648	158	15,319	569	2,316,746
Georgia	191	2,020,871	191	863,733	d	d	83	134,525
Hawaii	36	376,262	36	135,107	d	d	22	40,090
Idaho	33	297,145	33	127,588	0	0	* 16	* 26,110
Illinois	540	5,458,257	540	2,299,708	316	212,791	193	329,648
Indiana	105	1,442,493	105	679,464	74	34,429	48	132,894
Iowa	157	1,270,059	152	397,020	* 15	* 4,028	53	79,786
Kansas	97	1,167,057	97	596,753	d	d	37	84,012
Kentucky	76	1,465,935	76	721,885	17	7,598	39	160,837
Louisiana	120	1,220,562	120	415,302	0	0	73	136,222
Maine	32	543,487	32	162,797	18	44,463	d	d
Maryland	158	2,025,609	157	1,048,804	92	93,706	65	160,994
Massachusetts	273	3,132,257	273	1,226,070	167	189,115	121	297,910
Michigan	189	2,306,800	189	1,109,525	d	d	84	173,813
Minnesota	178	1,847,084	178	1,003,197	104	79,732	49	128,325
Mississippi	51	601,462	51	237,819	0	0	26	51,058
Missouri	191	2,181,572	191	910,696	* 3	* 34	81	202,081
Montana	38	319,360	38	114,824	0	0	* 19	* 7,588
Nebraska	97	1,277,442	97	591,533	82	12,502	52	98,966
Nevada	81	921,192	81	483,868	d	d	28	55,398
New Hampshire	49	703,263	49	321,752	* 6	* 152	16	81,818
New Jersey	351	3,573,309	351	1,801,496	243	179,265	111	225,278
New Mexico	43	501,338	43	229,845	d	d	* 24	* 37,758
New York	907	15,476,544	907	9,763,943	636	601,827	370	933,389
North Carolina	200	2,119,905	200	856,222	92	87,820	100	157,049
North Dakota	32	263,590	32	64,692	d	d	* 19	* 23,684
Ohio	223	3,066,691	223	1,517,725	135	67,549	89	531,425
Oklahoma	103	1,306,797	103	791,477	d	d	42	56,153
Oregon	114	1,168,354	114	574,972	64	47,712	46	78,485
Pennsylvania	350	5,063,982	345	2,282,972	305	133,035	141	539,384
Rhode Island	25	258,444	25	82,467	22	18,290	* 19	* 27,700
South Carolina	96	1,061,234	96	389,176	* 4	* 3,697	51	108,280
South Dakota	32	429,544	32	244,471	d	d	* 17	* 20,533
Tennessee	125	1,352,107	125	534,291	72	59,178	51	132,956
Texas	683	8,413,545	678	3,756,034	* 9	* 639	292	757,724
Utah	59	674,659	59	280,388	d	d	27	58,925
Vermont	32	203,178	32	80,407	* 23	* 6,545	* 15	* 3,279
Virginia	266	3,271,190	266	1,416,135	17	555	174	295,616
Washington	200	2,302,131	200	1,185,482	105	90,249	86	136,678
West Virginia	18	222,616	18	101,650	0	0	* 11	* 21,640
Wisconsin	136	1,302,692	136	479,961	* 3	* 339	63	126,685
Wyoming	10	245,997	10	175,018	0	0	d	d
Other areas [2]	52	546,048	52	169,109	* 4	* 480	35	40,081

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

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

[1] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2013, most returns were filed for deaths that occurred in 2012, for which the filing threshold was $5.12 million. Because of filing extensions, however, some returns were filed in 2013 for deaths that occurred prior to 2012, 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 2014.

13-Sep-13

Estate Tax Returns Filed in 2012 [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
Total	**9,412**	**124,320,687**	**9,391**	**64,101,840**	**2,817**	**1,822,961**	**3,738**	**8,497,115**
Alabama	103	943,956	103	415,176	d	d	37	57,263
Alaska	19	226,039	19	152,698	0	0	* 3	* 15,059
Arizona	174	1,761,905	169	541,197	* 5	* 516	69	159,558
Arkansas	50	873,525	50	221,090	0	0	19	165,203
California	1,702	27,154,773	1,702	15,127,220	32	3,507	753	1,829,617
Colorado	108	893,396	108	326,414	0	0	44	46,577
Connecticut	192	2,237,722	192	1,050,931	130	76,139	70	147,328
Delaware	25	256,185	25	70,193	17	9,566	17	28,784
District of Columbia	62	1,498,736	62	724,209	54	98,365	39	149,501
Florida	998	12,060,696	998	5,872,700	121	13,997	383	904,856
Georgia	190	2,358,583	190	869,635	* 3	* 154	76	274,939
Hawaii	44	347,630	44	114,811	23	10,813	19	25,873
Idaho	37	243,092	37	87,990	d	d	* 5	* 4,316
Illinois	498	5,472,663	493	2,283,627	283	237,282	213	376,222
Indiana	113	1,669,751	113	988,196	87	42,533	54	95,173
Iowa	87	982,840	86	506,318	* 12	* 7,443	32	47,181
Kansas	73	764,921	73	345,192	0	0	37	45,595
Kentucky	59	661,972	59	322,653	23	5,406	29	42,605
Louisiana	94	888,806	94	237,156	0	0	40	103,168
Maine	26	408,345	26	198,951	20	20,904	15	27,814
Maryland	157	1,570,977	157	729,819	98	65,796	60	71,499
Massachusetts	259	3,906,262	259	2,433,948	147	115,679	96	152,365
Michigan	163	2,247,843	163	952,589	d	d	71	222,010
Minnesota	109	1,637,027	109	1,089,439	68	49,599	36	68,514
Mississippi	53	421,481	53	128,160	0	0	26	26,472
Missouri	141	1,394,150	141	542,378	d	d	59	115,237
Montana	16	197,340	16	107,992	d	d	* 7	* 7,263
Nebraska	64	648,220	60	311,203	48	9,125	28	24,848
Nevada	75	2,269,740	75	1,623,612	* 4	* 141	28	126,906
New Hampshire	49	534,496	49	264,339	* 7	* 119	22	25,972
New Jersey	321	3,952,502	321	2,320,751	234	157,520	100	182,174
New Mexico	37	355,674	37	159,820	0	0	* 10	* 17,112
New York	855	11,604,201	855	6,672,548	655	479,007	279	650,337
North Carolina	230	2,238,788	230	1,043,423	76	65,958	78	103,468
North Dakota	25	527,222	25	378,110	d	d	* 15	* 19,370
Ohio	244	2,999,316	244	1,544,983	157	79,315	93	192,930
Oklahoma	93	822,183	93	332,749	* 4	* 658	33	53,383
Oregon	79	1,631,792	79	1,143,718	52	45,889	36	66,195
Pennsylvania	287	4,097,735	286	2,396,941	231	90,083	102	205,549
Rhode Island	36	354,186	36	134,075	18	20,833	17	28,972
South Carolina	120	903,949	120	357,519	* 4	* 210	25	43,548
South Dakota	30	233,141	30	111,625	d	d	* 16	* 7,278
Tennessee	91	845,263	91	334,531	61	34,673	48	49,963
Texas	554	6,871,367	554	3,359,721	* 3	* 692	232	497,246
Utah	40	458,272	40	191,621	0	0	15	46,139
Vermont	14	132,633	14	23,350	11	10,868	* 8	* 13,549
Virginia	247	4,177,391	243	2,616,918	18	324	102	223,697
Washington	169	2,075,221	169	1,235,970	89	67,489	67	111,860
West Virginia	32	272,025	32	118,135	0	0	* 10	* 15,248
Wisconsin	111	2,204,583	111	503,832	d	d	38	453,247
Wyoming	13	353,412	13	44,962	d	d	* 8	* 91,355
Other areas [2]	41	676,758	41	436,703	0	0	19	36,774

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] Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. So, in 2012, most returns were filed for deaths that occurred in 2011, for which the filing threshold was $5 million. Because of filing extensions, however, some returns were filed in 2012 for deaths that occurred prior to 2011, for which filing thresholds were lower. The number of returns filed for deaths in 2010 was reduced by a provision in the tax law that enabled estates to opt of out the estate tax system and instead file Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent.

[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, August 2013.

13-Sep-13

Estate Tax Returns Filed in 2011 [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
Total	**4,588**	**48,009,811**	**4,583**	**27,219,284**	**1,354**	**675,526**	**1,480**	**3,077,408**
Alabama	40	258,744	40	115,918	d	d	11	11,202
Alaska	5	15,447	5	4,335	0	0	d	d
Arizona	46	312,827	46	113,318	3	82	16	27,028
Arkansas	37	269,306	36	173,483	0	0	7	2,675
California	806	7,326,563	806	3,516,617	6	5,042	288	624,206
Colorado	57	387,216	57	156,554	0	0	18	27,808
Connecticut	100	991,141	100	544,665	44	29,869	19	55,698
Delaware	14	68,637	14	29,333	d	d	d	d
District of Columbia	33	341,920	33	158,974	24	15,844	11	35,854
Florida	457	7,207,743	456	4,775,245	63	4,712	163	441,940
Georgia	83	693,560	83	329,079	d	d	30	47,655
Hawaii	25	184,718	25	75,722	d	d	13	23,222
Idaho	15	139,080	15	88,973	0	0	5	4,342
Illinois	177	1,650,832	177	920,752	71	38,219	54	71,655
Indiana	43	262,597	43	131,480	29	5,762	10	4,877
Iowa	34	184,782	34	48,368	6	1,593	9	9,482
Kansas	30	367,164	30	260,697	14	635	8	8,893
Kentucky	36	358,042	36	160,585	10	3,132	15	29,038
Louisiana	38	208,392	38	58,625	0	0	18	22,876
Maine	20	155,404	20	93,625	15	4,487	6	2,577
Maryland	106	1,118,751	106	665,624	59	32,558	28	45,427
Massachusetts	160	1,394,476	158	759,464	93	40,798	37	60,924
Michigan	70	592,557	70	272,578	d	d	22	43,876
Minnesota	65	459,475	65	238,139	41	14,272	19	18,705
Mississippi	17	148,585	17	72,791	0	0	7	15,550
Missouri	57	551,634	57	302,318	d	d	19	30,181
Montana	21	152,233	21	72,467	0	0	7	11,244
Nebraska	26	242,635	26	91,123	15	2,806	8	29,977
Nevada	41	516,509	41	241,991	0	0	16	71,827
New Hampshire	26	222,242	26	136,017	4	247	8	5,673
New Jersey	165	1,340,187	165	727,599	123	52,829	49	49,896
New Mexico	24	197,364	24	92,280	0	0	7	15,187
New York	537	8,034,183	536	5,159,060	376	306,473	161	562,448
North Carolina	92	678,851	92	334,748	26	10,799	29	22,133
North Dakota	8	39,679	8	13,571	d	d	d	d
Ohio	97	761,110	97	333,672	65	21,520	30	44,701
Oklahoma	38	264,309	38	96,418	12	3,595	20	27,573
Oregon	52	635,164	52	445,972	22	11,800	15	19,087
Pennsylvania	153	1,247,803	153	619,609	108	28,155	45	77,608
Rhode Island	11	68,295	11	28,435	6	2,156	d	d
South Carolina	46	283,484	46	82,202	5	76	15	19,208
South Dakota	16	119,928	16	35,107	d	d	7	15,484
Tennessee	80	850,130	80	526,972	44	19,532	21	43,345
Texas	254	3,998,201	254	2,677,650	d	d	99	238,458
Utah	16	117,608	16	55,256	0	0	5	9,536
Vermont	10	73,930	10	18,931	8	4,693	6	5,976
Virginia	110	1,147,724	110	667,475	4	259	37	82,700
Washington	90	604,560	90	347,377	38	9,457	17	8,134
West Virginia	17	103,514	17	46,095	0	0	5	5,927
Wisconsin	43	279,912	43	120,026	4	81	11	13,896
Wyoming	12	126,203	12	80,281	0	0	6	4,601
Other areas [2]	32	254,459	32	101,687	d	d	17	24,375

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

[1]Generally, an estate files a Federal estate tax return (Form 706) in the year after a decedent's death. However, the estate tax was repealed temporarily for 2010 before being reinstated with the passage of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act in December 2010. The law, which was retroactive for all 2010 decedents, raised the estate tax exemption level to $5.0 million and also allowed estates to opt out of the estate tax system and instead file Form 8939, Allocation of Increase in Basis for Property Acquired From a Decedent. These tax law changes, combined with extended filing deadlines for 2010 returns, resulted in relatively few estate tax returns being filed for 2010 decedents during 2011. Therefore, this table is not comparable to prior filing year estate tax tables.

[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, August 2012.

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
Total	**15,191**	**130,195,505**	**15,190**	**62,447,706**	**4,398**	**1,860,926**	**6,711**	**13,216,723**
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.

17-Dec-10

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
Total	**33,515**	**194,574,699**	**33,419**	**90,497,430**	**9,405**	**2,949,148**	**14,713**	**20,643,664**
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.

* 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 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
Total	**38,373**	**228,872,169**	**38,362**	**108,858,346**	**11,561**	**3,474,323**	**17,172**	**24,869,626**
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

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 2008, most returns were filed for deaths that occurred in 2007, for which the filing threshold was $2.0 million. Because of filing extensions, however, some returns were filed in 2008 for deaths that occurred prior to 2007, 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, 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
Total	**38,031**	**203,095,593**	**37,997**	**93,245,904**	**11,608**	**3,394,074**	**17,416**	**22,508,292**
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
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
Total	**49,050**	**211,460,077**	**49,019**	**95,504,013**	**12,254**	**2,770,955**	**22,798**	**24,652,654**
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
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
Total	**39,481**	**178,080,064**	**39,445**	**83,082,614**	**17,987**	**1,820,969**	**18,431**	**21,520,989**
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
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
Total	**62,718**	**192,635,241**	**62,665**	**87,035,833**	**32,843**	**3,164,931**	**30,276**	**21,510,041**
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
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
Total	**66,044**	**194,555,080**	**66,028**	**89,930,320**	**33,694**	**4,692,272**	**30,627**	**20,655,481**
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
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.,
[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).
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
Total	**98,359**	**211,212,218**	**98,215**	**98,507,068**	**50,654**	**5,748,904**	**44,407**	**21,353,840**
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
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
[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 mo
(i.e., alternate valuation method).
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
Total	**108,112**	**215,649,153**	**108,097**	**92,547,076**	**57,739**	**6,320,720**	**51,841**	**23,532,542**
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
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	1036	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	1386	2,415,958	1386	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	1359	103,351	1162	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.,
[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).
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
Total	**108,322**	**217,402,426**	**108,263**	**95,041,833**	**57,587**	**6,500,641**	**52,000**	**24,398,622**
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
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. 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 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
Total	**103,993**	**196,436,307**	**103,853**	**81,729,703**	**57,068**	**6,125,011**	**49,870**	**22,920,156**
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
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
[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 mo
(i.e., alternate valuation method).
Note: Detail may not add to totals because of rounding.
SOURCE: Internal Revenue Service, Statistics of Income Division, unpublished data. March 2001.