

Federal Estate Tax Collections by State, 2007

	Net Estate Tax (\$Thousands)	Collections Per Capita	Rank Per Capita	Percent of Population Affected	Rank by Percent of Population
Total	\$22,508,292	\$74.62		0.006%	
Alabama	\$254,951	\$55.09	26	0.004%	31
Alaska	[2]	-	-	-	-
Arizona	\$392,618	\$61.94	19	0.005%	26
Arkansas	\$81,343	\$28.69	45	0.003%	44
California	\$4,697,954	\$128.52	4	0.010%	3
Colorado	\$222,020	\$45.67	32	0.004%	37
Connecticut	\$432,796	\$123.57	5	0.011%	1
Delaware	\$134,978	\$156.09	2	0.004%	30
District of Columbia	\$137,387	\$233.54	-	0.013%	-
Florida	\$2,863,861	\$156.91	1	0.009%	4
Georgia	\$349,493	\$36.62	41	0.003%	39
Hawaii	\$132,636	\$103.35	8	0.006%	17
Idaho	\$50,826	\$33.90	43	0.005%	21
Illinois	\$844,851	\$65.73	17	0.007%	10
Indiana	\$273,307	\$43.07	34	0.003%	42
Iowa	\$176,160	\$58.95	23	0.005%	18
Kansas	\$114,400	\$41.21	36	0.004%	38
Kentucky	\$120,326	\$28.37	46	0.002%	46
Louisiana	\$194,325	\$45.26	33	0.004%	35
Maine	\$73,757	\$55.99	24	0.007%	9
Maryland	\$411,731	\$73.28	13	0.007%	13
Massachusetts	\$458,454	\$71.08	14	0.007%	11
Michigan	\$420,675	\$41.77	35	0.005%	23
Minnesota	\$207,974	\$40.01	37	0.004%	27
Mississippi	\$29,779	\$10.20	48	0.001%	47
Missouri	\$303,335	\$51.60	28	0.004%	34
Montana	\$64,642	\$67.49	15	0.008%	5
Nebraska	\$68,188	\$38.43	39	0.003%	41
Nevada	\$196,073	\$76.43	11	0.005%	25
New Hampshire	\$145,923	\$110.90	7	0.007%	8
New Jersey	\$520,592	\$59.94	21	0.007%	14
New Mexico	\$72,862	\$36.99	40	0.005%	20
New York	\$2,209,342	\$114.49	6	0.007%	12
North Carolina	\$438,942	\$48.44	30	0.004%	29
North Dakota	[2]	-	-	-	-
Ohio	\$845,003	\$73.69	12	0.004%	36
Oklahoma	\$141,434	\$39.10	38	0.005%	22

Oregon	\$120,824	\$32.24	44	0.003%	43
Pennsylvania	\$810,864	\$65.22	18	0.005%	24
Rhode Island	\$49,960	\$47.23	31	0.004%	33
South Carolina	\$243,998	\$55.36	25	0.003%	40
South Dakota	\$53,347	\$67.00	16	0.006%	15
Tennessee	\$216,580	\$35.18	42	0.003%	45
Texas	\$1,282,736	\$53.66	27	0.004%	32
Utah	\$73,585	\$27.82	47	0.001%	48
Vermont	\$63,708	\$102.55	9	0.010%	2
Virginia	\$459,520	\$59.58	22	0.007%	7
Washington	\$505,032	\$78.08	10	0.006%	16
West Virginia	\$108,856	\$60.07	20	0.004%	28
Wisconsin	\$272,898	\$48.72	29	0.005%	19
Wyoming	\$69,286	\$132.52	3	0.007%	6

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

[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] To prevent disclosure of individual taxpayer data, the IRS does not provide data for these states. However, the data are included in the appropriate totals.

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