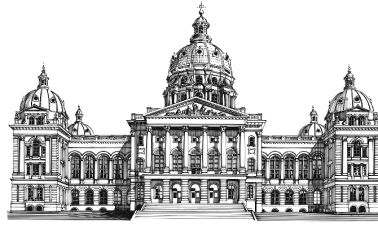

Iowa Legislative Fiscal Bureau

Dennis Prouty
(515) 281-5279
FAX 281-8451



State Capitol
Des Moines, IA 50319
January 16, 1997

The Iowa Inheritance Tax and Elderly Migration

*This **Issue Review** is an update of an **Issue Review** with the same title, dated October 18, 1995. The sections that address elderly migration have not been altered. The updates are primarily the result of revised estimates of the amount of inheritance tax to the General Fund in FY 1997 and FY 1998. Revisions have also been made to reflect new information provided by the Department of Revenue and Finance subsequent to the first edition. A section outlining fiscal estimates for various options has been added, and estimates reflect changes to both cash and accrued receipts. In the past, all estimates have been prepared on strictly a cash basis.*

ISSUE

Iowa imposes an inheritance tax on the beneficiaries of Iowa estates. This **Issue Review** describes the primary features of the Iowa inheritance tax, and attempts to view the tax in the context of the migration of Iowa retirees.

AFFECTED AGENCIES

Department of Revenue and Finance for the administration of the law.

CODE AUTHORITY

Chapters 450 and 451, Code of Iowa

CURRENT SITUATION

Significant Features of Inheritance and Estate Taxes

Unlike the federal estate tax, the Iowa inheritance tax is imposed on beneficiaries of Iowa estates. The federal estate tax is imposed on the value of the estates. The amount of the federal estate tax is the same regardless of the number of beneficiaries. The State's inheritance tax can vary depending on the number of beneficiaries as well as how each beneficiary is related to the deceased. For both federal estate tax and State inheritance tax purposes, there is no tax levied on a surviving spouse or qualified non-profit organizations.

The tax base for the State inheritance tax is somewhat smaller than the tax base for the federal estate tax, mostly due to a difference in the treatment of certain life insurance policies and pension plans. Likewise, the exclusion amount is considerably lower for State inheritance tax. Estates valued at less than \$600,000 are not subject to federal estate tax.

Depending on the relationship of the beneficiary, the State inheritance tax may be applied to the first dollar of the net estate value.

Appendix 1, the "Iowa Inheritance Tax Rate Schedule" from the Department of Revenue and Finance, displays how the inheritance tax is applied toward different classes of beneficiaries and estate sizes. **Table 1** summarizes the exclusion amounts and range of rates for different types of beneficiaries.

Table 1
Iowa Inheritance Tax Rate Schedule Summary

Type of Descendant	Exclusion Amount	Lowest Rate	Highest Rate
Spouse	All	N/A	N/A
Child	\$50,000	1.0 %	8.0 %
Other Lineal Beneficiaries*	15,000	1.0	8.0
Schedule B Beneficiaries**	0	5.0	10.0
Schedule C Beneficiaries	0	10.0	15.0
Schedule D Beneficiaries	0	15.0	15.0
Schedule E Beneficiaries	0	10.0	10.0
Schedule F Beneficiaries	0	5.0	5.0
Schedule G Beneficiaries	All	N/A	N/A

*Other Lineal Descendants include parents, grandchildren, and other direct lineal descendants.

Schedule B beneficiaries consist of siblings, children-in-law, and stepchildren. See **Appendix 1 for descriptions of other scheduled descendants.

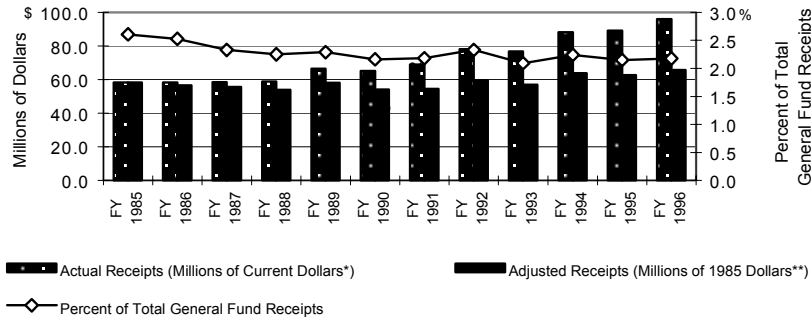
Budget Impact

The inheritance tax has been a stable source of revenue to the State General Fund over the last decade. Receipts to the General Fund totaled \$95.9 million in FY 1996, and represented 2.2% of total receipts. **Table 2** and **Chart 1** illustrate inheritance tax receipts to the General Fund from FY 1985 through FY 1996.

Table 2
Inheritance Tax Receipts to the State General Fund
FY 1985 through FY 1996

Fiscal Year	Actual Receipts (Millions of Current Dollars*)	Adjusted Receipts (Millions of Constant Dollars**)	Percent of Total General Fund Receipts
FY 1985	\$ 58.3	\$ 58.3	2.6%
FY 1986	58.3	56.6	2.5
FY 1987	58.4	55.5	2.3
FY 1988	58.9	53.8	2.3
FY 1989	66.5	58.0	2.3
FY 1990	65.1	54.2	2.2
FY 1991	69.0	54.5	2.2
FY 1992	78.0	59.7	2.3
FY 1993	76.9	57.0	2.1
FY 1994	88.1	63.8	2.2
FY 1995	89.2	62.7	2.1
FY 1996	95.9	65.7	2.2

Chart 1
Inheritance Tax Receipts History



* Actual inheritance tax receipts to General Fund
 ** Adjusted by Consumer Price Index with FY 1985=100

Distribution of Tax Burden

Prior to the 1996 Legislative Session, the Department of Revenue and Finance issued an analysis based on an updated sample of returns filed in 1995. The analysis provided a breakdown of returns according to the relationship of the beneficiary. **Table 3** shows the resulting distribution.

Table 3
Distribution of Inheritance and Taxes Paid
by Type of Beneficiary

(Based on 1995 Sample by Department of Revenue and Finance)

Type of Beneficiary	Percentage Share Inherited	Percent of Tax Paid
Spouses	14.4 %	0.0 %
Children	53.4	44.2
Parents	0.5	0.6
Grandchildren	5.9	3.2
Other Lineal Descendants	0.8	0.5
Other Descendants	15.6	35.0
Other Persons/Organizations	9.4	16.5

Table 3 shows that only 14.4% of the aggregate value of estates was inherited by a surviving spouse. This data only reflects filed returns. Returns are rarely filed for estates which have the spouse as the sole beneficiary, so the percentage share column can only be viewed in the context of those returns that have non-spouse beneficiaries. Based on data supplied by the Department of Revenue and Finance, the 1995 **Issue Review** on this topic reported that nearly one half of inheritance tax receipts were paid by “unrelated” beneficiaries. However, the data reflected the amount of tax paid by Schedule “C” beneficiaries, which also included nieces, nephews, and more distant relatives. **Table 3** re-categorizes nieces and nephews as “other descendants” which also includes siblings, step-children, and sons- and daughters-in-law. “Other Persons/Organizations” includes Schedule D, E, F, and G, beneficiaries and also includes Schedule C beneficiaries excluding nieces and nephews.

Residency Status

The 1995 Department sample also revealed the extent to which the tax is “exported”, or paid by residents of other states. In total, non-residents:

- Represented approximately 38.8% of all beneficiaries.
- Received approximately 31.4% of the total value of estates.
- Paid approximately 36.6% of State death taxes.

Since the tax is levied according to the residence of the deceased (or the residence of the property of the deceased) much of the tax is actually being remitted by beneficiaries who don't reside in Iowa. It should also be noted that residence status is not equally distributed according to type of beneficiary. For example, spousal beneficiaries are almost exclusively Iowa residents, whereas 38.3% of inheriting children who pay inheritance tax reside outside of Iowa. Similarly, more than half (52.0%) of the grandchildren who are beneficiaries of taxable Iowa estates are nonresidents.

Farmland, Real Estate, and Small Businesses

The Department report addressed the inheritance tax burden associated with the passing of farmland and other types of real estate to descendants. Approximately 14.5% of the estates in the sample included farmland. Due to the interaction of other types of real estate, including residential property, the Department concluded that less than 10.0% of total inheritance was attributable to the passing of farmland.

The effect of the inheritance tax on heirs who inherit small businesses was not included in the Department analysis.

Federal “Pick-up”

The federal government allows a state death tax credit, which is commonly referred to as a “pick-up” or “sponge tax.” The federal pick-up is a tax credit that can be applied toward the payment of death taxes to any of the 50 states. Iowa law requires that the greater of either the inheritance tax or the pick-up tax be paid to the State. Thus, if the pick-up exceeds the inheritance tax computation, then the taxpayer remits the amount of the pick-up. The taxpayer receives a credit equal to the amount of the pick-up on the federal return.

Tables 4 and 5 represent simplified computations of the pick-up tax. In **Table 4**, it is assumed that one child receives the entire estate. In **Table 5**, it is assumed that four children split the estate equally. In each case the effect of the pick-up is shown for estates of six different sizes. For ease of presentation, these examples assume that the tax base for the inheritance tax and the federal estate tax are identical, which will not often be the case.

Table 4
Computation of Pick-up Tax for Estate With One Beneficiary
(One Child Receives Entire Estate)

Net Estate Size*	Federal Tax (Before Pick-up)	State Estate (Net of Fed Tax)**	Federal Pick-up	State Tax	State Tax in Excess of Pick-up
\$ 250,000	\$ 0	\$ 250,000	\$ 0	\$ 11,825	\$ 11,825
500,000	0	500,000	0	31,825	31,825
750,000	55,500	714,900	20,400	49,017	28,617
1,000,000	153,000	880,200	33,200	62,241	29,041
2,000,000	588,000	1,511,600	99,600	112,753	13,153
3,000,000	1,098,000	2,084,000	182,000	158,545	0

Table 5
Computation of Pick-up Tax for Estate With Four Beneficiaries
(Four Children Receive Equal Shares of Entire Estate)

Net Estate Size	Federal Tax (Before Pick-up)	State Estate (Net of Fed Tax)	Federal Pick-up	State Tax	State Tax in Excess of Pick-up
\$ 250,000	\$ 0	\$ 250,000	\$ 0	\$ 800	\$ 800
500,000	0	500,000	0	11,300	11,300
750,000	55,500	714,900	20,400	25,343	4,943
1,000,000	153,000	880,200	33,200	37,716	4,516
2,000,000	588,000	1,511,600	99,600	88,228	0
3,000,000	1,098,000	2,084,000	182,000	134,020	0

*Net Estate Size is the gross estate net of expenses.

**State Estate (Net of Federal Tax) equals the Net Estate Size minus Federal Tax plus Federal Pick-up.

These computations are useful in analyzing the effect of Iowa's inheritance tax on beneficiaries of large estates. The federal pick-up tax rate schedule (**Appendix 2**) is such that the top pick-up rate exceeds the top inheritance tax rate. Thus, for very large estates (for which children are beneficiaries), there is no unique burden associated with the Iowa inheritance tax. Owners of very large estates who choose to move to other states will find that very little, if any, of the inheritance tax will be avoided. The tax will simply be paid to another State or the federal government.

The pick-up in Iowa accounted for \$14.5 million in revenue in tax year 1992 and \$17.0 million in revenue in tax year 1993. The federal government has not released data for tax years since 1993.

SITUATION IN OTHER STATES

Iowa is one of 18 states that impose an inheritance tax. An additional six states levy an estate tax. Three bordering states (Missouri, Nebraska, and South Dakota) impose an inheritance tax. All States and the District of Columbia levy a tax at least equal to the federal pick-up tax. The reason for this is quite simple. If a state chose to abolish the pick-up, the taxpayer would pay that much more to the federal government.

Appendix 3 is a page from the Statistics of Income Bulletin published by the Internal Revenue Service (IRS) for tax year 1993, and shows the value and number of taxable estates as well as the value of the pick-up for each state.

RECONCILING ELDERLY MIGRATION AND STATE INHERITANCE TAX POLICY

This section of the *Issue Review* addresses the effect of the State inheritance tax on the location decisions of elderly taxpayers.

There are three aspects to this analysis:

- How many elderly Iowans leave the State and where do they go? How many elderly taxpayers move to Iowa and where do they come from? Answers to these two questions provide net migration numbers which describe Iowa's elderly migration trends.
- What factors might help to explain why elderly Iowans choose to relocate to other States? To what extent does the inheritance tax play a part?
- To what extent can elderly migration affect the overall death tax burden of the beneficiaries of affected estates?

Elderly Migration Trends

Data for elderly migration was created by the U.S. Census Bureau. The Census Bureau utilized sampling techniques to develop the data. The goal was to capture all people over the age of 60 who said they had moved in the last five years (1985 through 1990). **Table 6** (on page 8) shows how many people in this demographic group moved to Iowa and how many Iowans moved to other states or the District of Columbia. Major elements of **Table 6** are:

- Overall, Iowa lost 20,962 retirees to other states, but gained 11,669 retirees from other states.¹ The net migration (in-migration less out-migration) was -9,293 over the five-year period.
- Four states accounted for approximately 66.1% of the net migration loss: Florida, Arizona, Texas, and Missouri.
- Of Iowa's bordering states, net migration was positive in only one state, Illinois. It should also be noted that Iowa received more retirees from Illinois than from any other state (1,775). Illinois accounted for approximately 15.2% of all retirees who moved to Iowa, and 7.1% of all Iowa retirees who moved elsewhere.

¹ In a strict sense, these individuals may or may not be "retirees". For the purpose of this *Issue Review*, "retirees" refers to individuals over the age of 60 that relocate from one state to another state.

Charts 2 and 3 illustrate in-migration and out-migration by state.

Chart 2
Top Ten In-Migration States

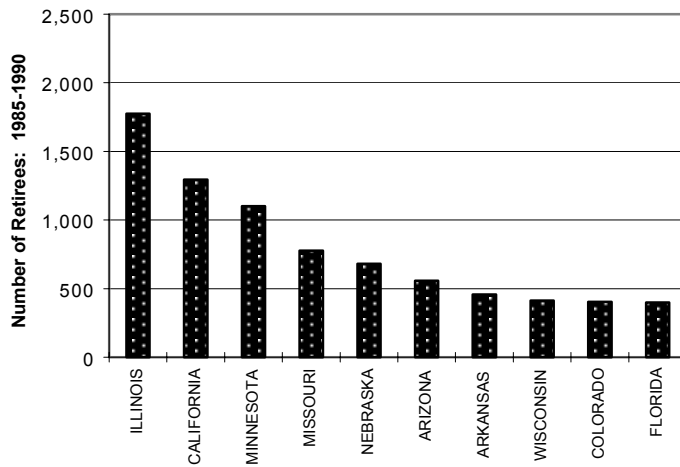


Chart 3
Top Ten Out-Migration States

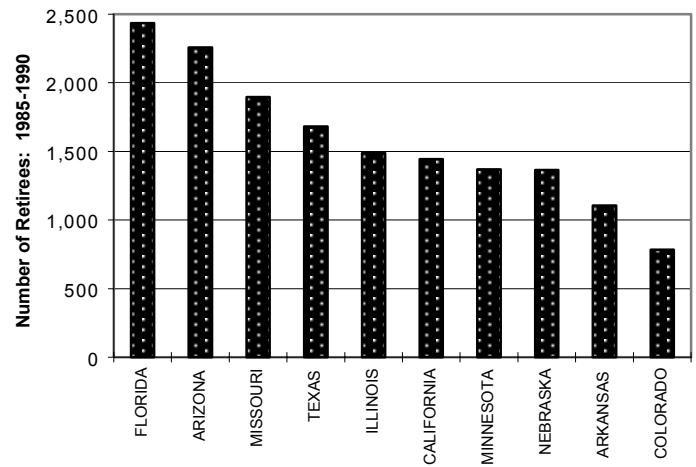


Table 6
Iowa Elderly Migration: 1985 through 1990

State	In-Migration	Out-Migration	Net Migration
FLORIDA	398	2,435	-2,037
ARIZONA	558	2,257	-1,699
TEXAS	391	1,681	-1,290
MISSOURI	777	1,896	-1,119
NEBRASKA	682	1,365	-683
ARKANSAS	457	1,106	-649
COLORADO	404	783	-379
MINNESOTA	1,101	1,368	-267
SOUTH DAKOTA	236	490	-254
TENNESSEE	150	369	-219
CALIFORNIA	1,295	1,443	-148
OREGON	192	338	-146
OKLAHOMA	142	278	-136
SOUTH CAROLINA	30	159	-129
WASHINGTON	159	282	-123
NORTH CAROLINA	0	114	-114
KANSAS	243	343	-100
WISCONSIN	412	503	-91
MASSACHUSETTS	0	83	-83
KENTUCKY	37	118	-81
NEVADA	118	195	-77
UTAH	0	68	-68
IDAHO	13	80	-67
VERMONT	8	68	-60
MISSISSIPPI	38	96	-58
GEORGIA	8	64	-56
HAWAII	0	42	-42
NEW JERSEY	97	135	-38
NEW MEXICO	33	69	-36
MONTANA	76	87	-11
MICHIGAN	264	273	-9
D.C.	0	0	0
DELAWARE	0	0	0
NEW HAMPSHIRE	0	0	0
PENNSYLVANIA	0	0	0
RHODE ISLAND	0	0	0
MARYLAND	118	110	8
WEST VIRGINIA	8	0	8
LOUISIANA	84	66	18
NORTH DAKOTA	38	20	18
WYOMING	85	61	24
VIRGINIA	122	81	41
MAINE	50	0	50
ALABAMA	106	54	52
NEW YORK	228	175	53
ALASKA	71	0	71
OHIO	146	65	81
INDIANA	377	254	123
CONNECTICUT	142	0	142
ILLINOIS	1,775	1,488	287
TOTAL	11,669	20,962	-9,293

Factors Used to Explain Elderly Migration

There are many reasons why Iowa retirees decide to leave the State. This *Issue Review* isolates six factors (in addition to inheritance tax) that might reasonably be considered to be correlated with elderly migration in an effort to determine if inheritance tax is a significant cause.² The factors are:

- Weather - Expressed as the state average mean temperature.
- Pension Taxes - Collapsed into three groups: States with no special exclusions, states with partial exclusions, and states that do not tax pension income.
- Property Taxes - Statewide property taxes expressed as a percentage of personal income.
- Income Taxes - Personal income taxes expressed as a percentage of personal income.
- Social Security Taxes - Collapsed into two groups. Those states that tax social security income and those states that do not.
- Inheritance Taxes - Collapsed into two groups. Those states with an estate/inheritance tax in addition to the federal pick-up and those without an additional tax.

These variables were used in a multiple regression equation to determine how they affected net migration.³ Overall the model explained 45.2% of the variance in net migration. The weather proved to be the most significant variable. All of the variables were statistically significant with the exception of inheritance taxes.

When inheritance tax was omitted from the model, the statistical performance of the model improved. This indicates that net migration can be better explained without considering inheritance tax.

Benefit of Elderly Migration to Beneficiaries

The results of this analysis need to be viewed in the context of a beneficiary's gain in the event that a benefactor moves to a state with no inheritance tax. As pointed out earlier, the federal pick-up exceeds the inheritance tax for large estates. Thus, in the case of one child receiving an entire estate, little or nothing would be gained by relocating if the estate exceeded \$2.0 million.

In the case of land and properties, the assets would have to be sold to avoid the tax. For example, if a Florida resident inherits Iowa farmland owned by a California resident, inheritance tax would have to be paid to the State of Iowa. If the benefactor converted the land or property to cash, the inheritance tax would be avoided, but the sale would be subject to tax on capital gains. Compared to most other taxes on individuals, the inheritance tax is much more difficult to avoid by locating to other states.

² Other variables considered include per capita personal income, overall crime rate, violent crime rate, and per capita tax variables. Explanations of these variables and the reasons for their omission is available upon request. Also available is a more detailed explanation of the listed variables, including sources, dates, and rationale for inclusion.

³ The purpose of this linear regression was to determine the effect of states' inheritance tax policies on their ability to attract Iowa retirees. To accomplish this goal, other relevant factors had to be taken into account. This is not an attempt to ultimately explain why Iowa retirees relocate to other states; only if inheritance tax policy is significantly correlated with location decisions. Least-squares estimates were used. An analysis of variables with statistical measures is available upon request.

BUDGET IMPACT OF ALTERNATIVES

During the 1996 Legislative Session, the House and Senate both approved legislation reducing the inheritance tax, but neither provision was sent to the Governor. Inheritance tax receipts are expected to generate \$108.0 million in General Fund revenues in FY 1997. Various alternatives and corresponding revenue effects are as follows. Estimates assume each proposal would be effective for all deaths after June 30, 1997.

Outright Repeal - Assuming the pick-up were left intact, an outright repeal of the inheritance tax (effective July 1, 1997) would result in a decrease in revenues to the General Fund of approximately \$37.8 million in FY 1998 and \$90.7 million in FY 1999 and subsequent years.

Full Exclusion for Children, Stepchildren, Grandchildren, and Parents - This option would result in a decrease in revenues to the General Fund of approximately \$18.8 million in FY 1998 and \$45.2 million in FY 1999 and subsequent years. This alternative was approved by the House during the 1996 Legislative Session.

Increase Exclusion Amounts - Increasing the exclusion for children to \$200,000 (currently \$50,000); and increasing the exclusion for grandchildren and parents to \$50,000 (currently \$15,000) would result in a decrease in revenues to the General Fund of approximately \$14.4 million in FY 1998 and \$34.5 million in FY 1999 and subsequent fiscal years. This alternative was approved by the Senate during the 1996 Legislative Session.

Reclassify Step-children - Under current law, step-children are allowed an exclusion of \$12,500, and pay a higher rate once taxable inheritance is determined. Expanding the definition of "children" to include step-children would lead to a decrease in revenues to the General Fund of an amount less than \$1.0 million annually.

Fiscal estimates of other alternatives are available upon request.

SOURCES

Department of Revenue and Finance
U.S. Internal Revenue Service
U.S. Census Bureau
Advisory Commission on Intergovernmental Relations

STAFF CONTACT: Jon Muller (Ext. 14611)

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The Iowa Inheritance Tax and Elderly Migration

Appendix 1

IOWA INHERITANCE TAX RATE SCHEDULE

40-001

Effective for Deaths on or after January 1, 1988

IF THE ENTIRE NET ESTATE OF THE DECEDENT IS LESS THAN \$10,000, THE TAX IS ZERO.

SCHEDULE A

SURVIVING SPOUSE

For deaths on or after January 1, 1988, the surviving spouse is entitled to full credit of tax. No tax is due on this share.

CHILD

IF THE SHARE BEFORE EXEMPTION IS:

Not over \$50,000 There is No Tax Due

If the share is OVER —	But not Over —	Tax is —	Of Excess Over —
\$ 50,000	\$ 55,000	\$ 1%	\$ 50,000
55,000	62,500	50 + 2%	55,000
62,500	75,000	200 + 3%	62,500
75,000	100,000	575 + 4%	75,000
100,000	125,000	1,575 + 5%	100,000
125,000	150,000	2,825 + 6%	125,000
150,000	200,000	4,325 + 7%	150,000
200,000	and up	7,825 + 8%	200,000

PARENT, GRANDCHILD & OTHER LINEAL DESCENDANTS

IF THE SHARE BEFORE EXEMPTION IS:

Not over \$15,000 There is No Tax Due

If the share is OVER —	But not Over —	Tax is —	Of Excess Over —
\$ 15,000	\$ 20,000	\$ 1%	\$ 15,000
20,000	27,500	50 + 2%	20,000
27,500	40,000	200 + 3%	27,500
40,000	65,000	575 + 4%	40,000
65,000	90,000	1,575 + 5%	65,000
90,000	115,000	2,825 + 6%	90,000
115,000	165,000	4,325 + 7%	115,000
165,000	and up	7,825 + 8%	165,000

SCHEDULE B

Brother, Sister, (including half-brother, half-sister,) son-in-law, daughter-in-law, and stepchildren (There is NO exemption).

IF THE SHARE IS:

Not over \$12,500

Tax is 5% of the share

OVER —	But not Over —	Tax is —	Of Excess Over —
\$ 12,500	\$ 25,000	\$ 625 + 6%	\$ 12,500
25,000	75,000	1,375 + 7%	25,000
75,000	100,000	4,875 + 8%	75,000
100,000	150,000	6,875 + 9%	100,000
150,000	and up	11,375 + 10%	150,000

SCHEDULE C

Grandparent, Uncle, Aunt, Niece, Nephew, Foster Child, Cousin, Brother-in-law, Sister-in-law, Step Grandchild, and all other individual persons (There is NO exemption).

IF THE SHARE IS:

Not over \$50,000

Tax is 10% of the share

OVER —	But not Over —	Tax is —	Of Excess Over —
\$ 50,000	\$100,000	\$ 5,000 + 12%	\$ 50,000
100,000	and up	11,000 + 15%	100,000

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SCHEDULE D

A firm, corporation or society organized for profit, including an organization failing to qualify as charitable, educational or religious organization.

15% of the amount

SCHEDULE E

A charitable, educational or religious organization, organized under the law of a foreign country, and such organizations organized under the law of another state of the United States, which does not grant an exemption to a like Iowa organization, and bequests for religious services in excess of \$500.00.

10% of the amount.

SCHEDULE F Unknown heirs, as distinguished from beneficiaries who are not presently ascertainable, due to contingent events.

5% of the amount

SCHEDULE G A charitable, religious, educational and veterans organization organized under the laws of the State of Iowa and also those organized under the laws of the other states of the United States of America, if that state grants a reciprocal exemption to like Iowa organizations. Public libraries, public art galleries, hospitals, humane societies, municipal corporations and bequests for care of cemetery lots, within the state of Iowa. Bequests for religious services not in excess of \$500.00.

Entirely Exempt

No Tax

Appendix 2

¶ 43 Credit for State Death Taxes

The table below is to be used in calculating the amount of the credit available for state death taxes paid with respect to property included in a decedent's gross estate.

State Death Tax Credit Table ¹

Adjusted Taxable Estate ²		Credit =	+	%	Of Excess Over
At least	But less than				
\$ 0	\$ 40,000	\$ 0		0	\$ 0
40,000	90,000	0		.8	40,000
90,000	140,000	400		1.6	90,000
140,000	240,000	1,200		2.4	140,000
240,000	440,000	3,600		3.2	240,000
440,000	640,000	10,000		4	440,000
640,000	840,000	18,000		4.8	640,000
840,000	1,040,000	27,600		5.6	840,000
1,040,000	1,540,000	38,800		6.4	1,040,000
1,540,000	2,040,000	70,800		7.2	1,540,000
2,040,000	2,540,000	106,800		8	2,040,000
2,540,000	3,040,000	146,800		8.8	2,540,000
3,040,000	3,540,000	190,800		9.6	3,040,000
3,540,000	4,040,000	238,800		10.4	3,540,000
4,040,000	5,040,000	290,800		11.2	4,040,000
5,040,000	6,040,000	402,800		12	5,040,000
6,040,000	7,040,000	522,800		12.8	6,040,000
7,040,000	8,040,000	650,800		13.6	7,040,000
8,040,000	9,040,000	786,800		14.4	8,040,000
9,040,000	10,040,000	930,800		15.2	9,040,000
10,040,000	1,082,800		16	10,040,000

¹ There is a limitation on the credit in estates of nonresident aliens. See Code Sec. 2102.

² The adjusted taxable estate is the taxable estate reduced by \$60,000.

Appendix 3

Estate Tax Returns, 1992-1993

Table 4.--Estate Tax Returns Filed in 1993: 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	Number of returns	Gross estate ¹	Total allowable deductions		State death tax credit		Estate tax after credits	
			Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	60,211	103,695,486	60,196	47,340,098	31,690	2,652,597	27,506	10,335,061
Alabama.....	477	904,842	477	384,547	233	27,077	204	111,409
Alaska.....	57	110,751	57	74,011	3	1,042	3	4,081
Arizona.....	850	1,352,305	850	513,552	486	38,128	482	147,928
Arkansas.....	255	2,349,951	255	2,092,509	112	11,366	102	48,426
California.....	10,132	17,111,525	10,132	7,690,377	4,556	397,796	4,323	1,575,552
Colorado.....	724	1,057,330	724	451,740	353	22,510	308	97,567
Connecticut.....	1,062	2,217,558	1,062	1,016,873	586	79,314	384	282,196
Delaware.....	191	272,318	191	134,732	116	6,158	81	23,302
District of Columbia.....	181	728,644	181	310,506	132	38,116	127	125,331
Florida.....	5,295	9,830,679	5,295	4,589,678	2,706	263,901	2,504	1,058,542
Georgia.....	1,246	2,262,236	1,246	961,970	691	70,446	640	260,776
Hawaii.....	411	661,452	411	267,235	177	14,303	174	61,640
Idaho.....	210	850,499	210	664,865	81	6,538	81	24,125
Illinois.....	3,164	5,176,770	3,164	2,430,253	1,775	138,187	1,666	545,017
Indiana.....	839	1,212,516	839	478,534	477	32,844	373	128,173
Iowa.....	910	954,683	895	339,250	554	17,012	437	63,317
Kansas.....	612	961,670	612	440,313	328	23,265	241	86,134
Kentucky.....	438	689,962	438	297,344	263	19,408	221	76,614
Louisiana.....	540	843,417	540	362,069	353	22,584	282	82,599
Maine.....	281	398,949	281	173,036	131	7,541	128	34,857
Maryland.....	989	1,827,607	989	781,590	622	54,612	489	205,750
Massachusetts.....	1,526	2,560,957	1,526	1,228,765	928	64,610	642	237,606
Michigan.....	1,423	2,256,409	1,423	1,011,310	837	58,639	583	211,396
Minnesota.....	735	1,165,128	735	539,848	287	28,878	298	120,357
Mississippi.....	262	423,467	262	239,141	117	5,491	122	21,126
Missouri.....	1,238	1,970,581	1,238	949,930	618	44,130	620	176,123
Montana.....	357	386,788	357	138,317	160	6,898	136	25,505
Nebraska.....	535	715,365	535	216,029	298	22,242	250	81,279
Nevada.....	288	514,154	288	222,532	129	14,838	91	63,287
New Hampshire.....	288	431,110	288	158,912	147	11,480	118	45,811
New Jersey.....	2,380	3,548,614	2,380	1,594,579	1,107	71,749	1,075	295,836
New Mexico.....	179	343,770	179	125,428	95	13,362	69	49,760
New York.....	5,447	10,315,109	5,447	4,931,391	3,025	282,184	2,389	1,098,081
North Carolina.....	1,346	2,066,186	1,346	895,013	657	47,753	568	194,491
North Dakota.....	220	228,252	220	95,059	81	3,270	80	10,251
Ohio.....	2,229	3,744,551	2,229	1,517,648	1,408	116,789	1,197	433,032
Oklahoma.....	593	883,425	593	443,887	325	13,548	260	53,090
Oregon.....	600	1,334,794	600	705,098	257	38,056	229	121,841
Pennsylvania.....	2,446	3,911,935	2,446	1,404,841	1,765	129,555	1,189	479,527
Rhode Island.....	165	263,806	165	113,667	106	6,657	82	28,021
South Carolina.....	559	995,329	559	570,595	217	16,253	173	70,575
South Dakota.....	145	210,184	145	77,486	93	4,625	88	24,076
Tennessee.....	868	1,345,256	868	535,527	449	35,862	389	143,596
Texas.....	3,308	5,421,190	3,308	2,184,119	1,848	154,602	1,695	635,350
Utah.....	167	260,291	167	114,000	69	6,050	83	19,780
Vermont.....	103	580,709	103	361,521	52	21,034	52	66,639
Virginia.....	1,356	2,173,387	1,356	940,409	690	51,804	687	215,428
Washington.....	1,051	1,526,297	1,051	608,183	469	34,604	469	134,291
West Virginia.....	232	447,523	232	160,063	84	24,482	78	74,207
Wisconsin.....	1,096	1,527,737	1,096	622,269	611	29,704	488	128,760
Wyoming.....	61	90,309	61	39,996	12	1,249	11	6,242
Other areas ²	145	277,227	145	139,552	15	54	49	26,363

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

² U.S. citizens domiciled abroad.

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