

STATE	# of Estate Tax Returns	Net Federal Estate Tax*	State Death Tax Credit*	Pick-Up Tax
Alabama	947	\$ 416,000	\$ 57,000	X
Alaska	93	\$ 48,000	\$ 3,638	X
Arizona	1,965	\$ 958,000	\$ 94,485	X
Arkansas	502	\$ 183,000	\$ 29,146	X
California	15,932	\$ 7,445,000	\$ 838,945	X
Colorado	1,391	\$ 591,000	\$ 63,483	X
Connecticut	1,977	\$ 980,000	\$ 108,964	
Delaware	433	\$ 214,000	\$ 17,963	X
Florida	9,729	\$ 4,859,000	\$ 762,182	X
Georgia	1,972	\$ 831,000	\$ 123,734	X
Hawaii	488	\$ 160,000	\$ 21,512	X
Idaho	345	\$ 148,000	\$ 13,103	X
Illinois	5,024	\$ 2,722,000	\$ 307,250	X
Indiana	1,882	\$ 793,000	\$ 67,158	
Iowa	1,435	\$ 643,000	\$ 56,331	
Kansas	1,119	\$ 491,000	\$ 42,120	X
Kentucky	904	\$ 384,000	\$ 45,590	
Louisiana	830	\$ 454,000	\$ 50,095	
Maine	422	\$ 203,000	\$ 26,886	X
Maryland	1,789	\$ 1,030,000	\$ 120,998	
Massachusetts	3,057	\$ 1,478,000	\$ 166,603	X
Michigan	2,844	\$ 1,299,000	\$ 151,044	X
Minnesota	1,421	\$ 636,000	\$ 53,738	X
Mississippi	515	\$ 173,000	\$ 24,730	X
Missouri	1,980	\$ 1,090,000	\$ 102,398	X
Montana	550	\$ 208,000	\$ 8,652	
Nebraska	1,046	\$ 481,000	\$ 39,773	
Nevada	573	\$ 223,000	\$ 50,877	X
New Hampshire	583	\$ 188,000	\$ 23,039	
New Jersey	3,946	\$ 1,963,000	\$ 229,124	
New Mexico	484	\$ 184,000	\$ 18,880	X
New York	7,915	\$ 3,571,000	\$ 653,277	X
North Carolina	2,517	\$ 1,322,000	\$ 120,758	X
North Dakota	304	\$ 116,000	\$ 8,575	X
Ohio	4,278	\$ 2,175,000	\$ 405,333	
Oklahoma	784	\$ 382,000	\$ 43,886	
Oregon	1,204	\$ 553,000	\$ 44,130	X
Pennsylvania	4,250	\$ 2,184,000	\$ 267,373	
Rhode Island	441	\$ 134,000	\$ 33,119	X
South Carolina	1,128	\$ 403,000	\$ 47,067	X
South Dakota	263	\$ 149,000	\$ 7,986	
Tennessee	1,515	\$ 686,000	\$ 62,665	
Texas	5,121	\$ 2,571,000	\$ 288,928	X
Utah	372	\$ 146,000	\$ 6,612	X
Vermont	257	\$ 174,000	\$ 22,595	X
Virginia	2,780	\$ 1,504,000	\$ 179,790	X
Washington	1,908	\$ 850,000	\$ 68,856	X
West Virginia	458	\$ 262,000	\$ 27,528	X
Wisconsin	1,582	\$ 790,000	\$ 79,312	X
Wyoming	152	\$ 101,000	\$ 10,576	X

* - amounts are in thousands of dollars

Source: IRS, Statistics of Income Division, unpublished data, March 2001