

**OREGON ESTATE TAXES - FOR DEATHS IN 2000 - 2009  
BREAKDOWN OF 2002, 2003, 2004, 2005, 2006, 2007, 2008, and 2009  
ESTATE TAX RETURNS BY GROSS ESTATE VALUE**

Oregon Tax (\$_millions)	Tax Year	Total # of Returns	Payable Tax	Natural Resource Credit
	2000	879	44.20	
	2001	878	70.85	
	2002	761	42.21	
	2003	1059	81.02	
	2004	1055	55.92	
	2005	1113	100.22	
	2006	1210	78.95	
	2007	1336	118.94	
	2008	1059	81.02	1.604
	2009	922	65.31	1.197

MEASURE: HB 2541  
EXHIBIT: C  
Senate Finance and Revenue 76<sup>th</sup> Session  
DATE: 05-23-2011 PAGES: 4  
SUBMITTED BY: *Meyer Malick*

2002 Estate Tax Returns With Gross Estate Value				
Size of Oregon Gross Estate	# of Returns	% of total returns	OR Payable Tax	% of total OR Payable Tax
Under \$1 million	83	11%	4,935,443	11.2%
\$1 million up to \$1.5 million	291	38%	6,213,058	14.1%
\$1.5 million up to \$2 million	142	19%	4,467,029	10.1%
\$2 million up to \$3.5 million	141	19%	7,488,570	16.9%
\$3.5 million up to \$5 million	51	7%	4,510,715	10.2%
\$5 million up to \$10 million	34	4%	4,825,541	10.9%
\$10 million up to \$20 million	9	1%	2,302,594	5.2%
more than \$20 million	10	1%	9,462,100	21.4%
<b>TOTAL</b>	<b>761</b>	<b>100%</b>	<b>\$44,205,050</b>	<b>100%</b>

  

2003 Estate Tax Returns With Gross Estate Value				
Size of Oregon Gross Estate	# of Returns	% of total returns	OR Payable Tax	% of total OR Payable Tax
Under \$1 million	316	32%	5,809,013	7.2%
\$1 million up to \$1.5 million	331	31%	9,850,943	12.2%
\$1.5 million up to \$2 million	130	13%	5,411,579	6.7%
\$2 million up to \$3.5 million	159	13%	11,492,568	14.2%
\$3.5 million up to \$5 million	42	3%	5,625,740	6.9%
\$5 million up to \$10 million	54	5%	15,178,405	18.7%
\$10 million up to \$20 million	16	1%	7,845,815	9.7%
more than \$20 million	11	1%	19,805,473	24.4%
<b>TOTAL</b>	<b>1059</b>	<b>100%</b>	<b>\$81,019,537</b>	<b>100%</b>

  

2004 Estate Tax Returns With Gross Estate Value				
Size of Oregon Gross Estate	# of Returns	% of total returns	OR Payable Tax	% of total OR Payable Tax
Under \$1 million	208	20%	2,360,071	4.2%
\$1 million up to \$1.5 million	364	35%	10,416,571	18.6%
\$1.5 million up to \$2 million	185	18%	7,336,983	13.1%
\$2 million up to \$3.5 million	177	17%	10,473,499	18.7%
\$3.5 million up to \$5 million	49	5%	5,085,992	9.1%
\$5 million up to \$10 million	47	4%	9,182,442	16.4%
\$10 million up to \$20 million	16	2%	9,583,749	17.1%
more than \$20 million	9	1%	1,484,893	2.7%
<b>TOTAL</b>	<b>1055</b>	<b>100%</b>	<b>55,924,200</b>	<b>100%</b>

2005 Estate Tax Returns With Gross Estate Value				
Under \$1 million	89	8%	206,806	0.2%
\$1 million up to \$1.5 million	418	38%	9,972,041	9.9%
\$1.5 million up to \$2 million	235	21%	8,995,817	9.0%
\$2 million up to \$3.5 million	217	19%	13,792,373	13.8%
\$3.5 million up to \$5 million	72	6%	7,513,990	7.5%
\$5 million up to \$10 million	61	5%	13,674,762	13.6%
\$10 million up to \$20 million	13	1%	8,813,423	8.8%
more than \$20 million	8	1%	37,255,012	37.2%
<b>TOTAL</b>	<b>1113</b>	<b>100%</b>	<b>100,224,223</b>	<b>100%</b>

2006 Estate Tax Returns With Gross Estate Value				
Under \$1 million	35	3%	166,845	0.2%
\$1 million up to \$1.5 million	455	38%	9,751,662	12.4%
\$1.5 million up to \$2 million	261	22%	11,384,211	14.4%
\$2 million up to \$3.5 million	272	22%	15,911,228	20.2%
\$3.5 million up to \$5 million	85	7%	10,922,107	13.8%
\$5 million up to \$10 million	55	5%	11,382,863	14.4%
\$10 million up to \$20 million	33	3%	13,565,266	17.2%
more than \$20 million	14	1%	5,862,469	7.4%
<b>TOTAL</b>	<b>1210</b>	<b>100%</b>	<b>78,946,652</b>	<b>100%</b>

2007 Estate Tax Returns With Gross Estate Value				
Under \$1 million	118	9%	1,057,408	0.9%
\$1 million up to \$1.5 million	496	37%	11,593,082	9.7%
\$1.5 million up to \$2 million	261	20%	11,411,850	9.6%
\$2 million up to \$3.5 million	291	22%	19,783,547	16.6%
\$3.5 million up to \$5 million	83	6%	10,458,921	8.8%
\$5 million up to \$10 million	59	4%	16,374,370	13.8%
\$10 million up to \$20 million	19	1%	16,627,556	14.0%
more than \$20 million	9	1%	31,637,117	26.6%
<b>TOTAL</b>	<b>1336</b>	<b>100%</b>	<b>118,943,851</b>	<b>100%</b>

2008 Estate Tax Returns With Gross Estate Value				
Under \$1 million	132	10%	1,013,902	1.4%
\$1 million up to \$1.5 million	489	39%	11,002,248	14.7%
\$1.5 million up to \$2 million	242	19%	10,259,395	13.7%
\$2 million up to \$3.5 million	264	21%	17,125,279	22.9%
\$3.5 million up to \$5 million	71	6%	8,858,291	11.8%
\$5 million up to \$10 million	39	3%	10,295,297	13.7%
\$10 million up to \$20 million	16	1%	9,344,958	12.5%
more than \$20 million	7	1%	7,012,461	9.4%
<b>TOTAL</b>	<b>1260</b>	<b>100%</b>	<b>74,911,831</b>	<b>100%</b>

2009 Estate Tax Returns With Gross Estate Value				
Under \$1 million	82	9%	1,064,862	1.6%
\$1 million up to \$1.5 million	358	39%	8,295,659	12.7%
\$1.5 million up to \$2 million	180	20%	7,349,091	11.3%
\$2 million up to \$3.5 million	182	20%	13,178,355	20.2%
\$3.5 million up to \$5 million	59	6%	9,236,174	14.1%
\$5 million up to \$10 million	46	5%	11,050,150	16.9%
\$10 million up to \$20 million	6	1%	5,399,326	8.3%
more than \$20 million	9	1%	9,734,733	14.9%
<b>TOTAL</b>	<b>922</b>	<b>100%</b>	<b>65,308,350</b>	<b>100%</b>

Current Schedule

New Schedule

1,000,000	1,100,000	33,200	5.6%
1,100,000	1,600,000	38,800	6.4%
1,600,000	2,100,000	70,800	7.2%
2,100,000	2,600,000	106,800	8.0%
2,600,000	3,100,000	146,800	8.8%
3,100,000	3,600,000	190,800	9.6%
3,600,000	4,100,000	238,800	10.4%
4,100,000	5,100,000	290,800	11.2%
5,100,000	6,100,000	402,800	12.0%
6,100,000	7,100,000	522,800	12.8%
7,100,000	8,100,000	650,800	13.6%
8,100,000	9,100,000	786,800	14.4%
9,100,000	10,100,000	930,800	15.2%
10,100,000	11,100,000	1,082,800	16.0%

	0	1,000,000	0	10.5%
	1,000,000	2,000,000	105,000	12.5%
	2,000,000	3,000,000	230,000	13.8%
	3,000,000	4,000,000	368,000	14.9%
	4,000,000	5,000,000	517,000	16.0%
	5,000,000	6,000,000	677,000	17.7%
	6,000,000	8,000,000	854,000	18.6%
	8,000,000	11,000,000	1,226,000	19.8%

Value	Current Tax	Effective Rate
1,000,000	33,200	3.3%
1,100,000	38,800	3.5%
1,600,000	70,800	4.4%
2,100,000	106,800	5.1%
2,600,000	146,800	5.6%
3,100,000	190,800	6.2%
3,600,000	238,800	6.6%
4,100,000	290,800	7.1%
5,100,000	402,800	7.9%
6,100,000	522,800	8.6%
7,100,000	650,800	9.2%
8,100,000	786,800	9.7%
9,100,000	930,800	10.2%
10,100,000	1,082,800	10.7%
11,100,000	1,242,800	11.2%
12,100,000	1,402,800	11.6%
13,100,000	1,562,800	11.9%
14,100,000	1,722,800	12.2%
15,100,000	1,882,800	12.5%
16,100,000	2,042,800	12.7%

Reduced Value (Value-\$1.5)	New Tax	Effective Rate
-500,000	0	0.0%
-400,000	0	0.0%
100,000	10,500	0.7%
600,000	63,000	3.0%
1,100,000	117,500	4.5%
1,600,000	180,000	5.8%
2,100,000	243,800	6.8%
2,600,000	312,800	7.6%
3,600,000	457,400	9.0%
4,600,000	613,000	10.0%
5,600,000	783,200	11.0%
6,600,000	965,600	11.9%
7,600,000	1,151,600	12.7%
8,600,000	1,344,800	13.3%
9,600,000	1,542,800	13.9%
10,600,000	1,740,800	14.4%
11,600,000	1,938,800	14.8%
12,600,000	2,136,800	15.2%
13,600,000	2,334,800	15.5%
14,600,000	2,532,800	15.7%

# Current and Proposed Tax Rates

