

10-Jan-17

**Gift Tax Returns Filed in 2014: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts**  
 [All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [2,3]		Total annual exclusions		Total included amount of gifts		Total deductions [4]		Taxable gifts, current period [5]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	264,968	110,418,954,456	251,192	11,368,777,933	198,165	99,050,176,140	8,238	9,957,607,170	194,147	89,171,097,921
\$0	70,821	6,976,192,359	70,662	3,891,520,517	4,018	3,084,671,803	4,018	3,084,671,804	0	0
\$1 under \$2,500	7,529	600,451,785	6,911	211,770,131	7,529	388,681,960	100	381,411,254	7,529	7,270,678
\$2,500 under \$5,000	7,723	498,130,890	7,721	318,626,952	7,723	179,503,939	39	153,063,689	7,723	26,441,049
\$5,000 under \$10,000	13,298	889,118,611	12,993	432,839,183	13,298	456,279,429	414	360,023,611	13,298	96,255,817
\$10,000 under \$25,000	30,453	1,890,958,763	29,225	1,071,817,582	30,453	819,141,179	384	302,605,054	30,453	516,536,125
\$25,000 under \$50,000	26,296	2,037,852,399	24,760	839,398,964	26,296	1,198,452,824	216	271,712,156	26,296	931,687,662
\$50,000 under \$75,000	12,084	1,282,907,077	11,468	395,858,923	12,084	887,048,153	116	146,783,221	12,084	740,264,929
\$75,000 under \$100,000	8,634	1,115,604,380	8,623	261,085,802	8,634	854,518,578	*32	*73,767,527	8,634	780,751,051
\$100,000 under \$250,000	36,100	8,084,150,393	34,527	1,544,188,524	36,100	6,539,961,875	622	879,546,614	36,100	5,661,768,120
\$250,000 under \$500,000	17,109	7,204,143,036	15,564	693,670,159	17,109	6,510,472,873	823	596,922,648	17,109	5,914,118,795
\$500,000 under \$1,000,000	12,676	9,926,331,173	11,079	531,655,042	12,676	9,394,676,095	394	399,894,291	12,676	8,995,070,671
\$1,000,000 or more	22,244	69,913,113,590	17,659	1,176,346,153	22,244	68,736,767,434	1,081	3,307,205,301	22,244	65,500,933,024
All nontaxable returns	261,991	99,680,404,450	248,422	11,048,137,754	195,188	88,632,266,321	7,910	7,102,406,111	191,170	81,536,049,309
\$0	70,821	6,976,192,359	70,662	3,891,520,517	4,018	3,084,671,803	4,018	3,084,671,804	0	0
\$1 under \$2,500	7,450	597,963,742	6,836	209,390,896	7,450	388,573,153	d	d	7,450	7,189,099
\$2,500 under \$5,000	7,681	496,408,128	7,680	317,060,713	7,681	179,347,416	39	153,063,689	7,681	26,283,727
\$5,000 under \$10,000	13,253	885,838,356	12,948	430,421,666	13,253	455,416,689	d	d	13,253	95,922,051
\$10,000 under \$25,000	30,355	1,885,918,096	29,128	1,068,364,933	30,355	817,553,163	384	302,605,054	30,355	514,948,109
\$25,000 under \$50,000	26,209	2,031,519,383	24,682	836,769,771	26,209	1,194,749,002	212	271,152,648	26,209	928,543,348
\$50,000 under \$75,000	12,045	1,277,926,770	11,431	394,365,494	12,045	883,561,276	d	d	12,045	737,830,329
\$75,000 under \$100,000	8,603	1,111,506,782	8,600	259,649,320	8,603	851,857,462	*32	*73,767,527	8,603	778,089,935
\$100,000 under \$250,000	35,458	7,814,644,833	33,920	1,469,708,482	35,458	6,344,936,351	549	791,102,839	35,458	5,555,061,014
\$250,000 under \$500,000	16,710	6,557,124,600	15,179	635,235,785	16,710	5,921,888,814	763	148,805,109	16,710	5,773,083,706
\$500,000 under \$1,000,000	12,406	9,613,905,469	10,823	496,413,585	12,406	9,117,491,855	355	317,543,779	12,406	8,799,962,764
\$1,000,000 or more	21,000	60,431,455,931	16,533	1,039,236,591	21,000	59,392,219,338	934	1,073,084,054	21,000	58,319,135,227
All taxable returns	2,977	10,738,550,006	2,770	320,640,179	2,977	10,417,909,819	328	2,855,201,059	2,977	7,635,048,612
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	79	2,488,043	75	2,379,235	79	108,808	d	d	79	81,579
\$2,500 under \$5,000	42	1,722,762	41	1,566,240	42	156,523	0	0	42	157,323
\$5,000 under \$10,000	45	3,280,256	45	2,417,516	45	862,740	d	d	45	333,766
\$10,000 under \$25,000	98	5,040,667	97	3,452,649	98	1,588,016	0	0	98	1,588,016
\$25,000 under \$50,000	87	6,333,015	78	2,629,193	87	3,703,822	*4	*559,508	87	3,144,314
\$50,000 under \$75,000	39	4,980,307	37	1,493,429	39	3,486,877	d	d	39	2,434,599
\$75,000 under \$100,000	31	4,097,598	23	1,436,482	31	2,661,116	0	0	31	2,661,116
\$100,000 under \$250,000	642	269,505,560	607	74,480,042	642	195,025,524	73	88,443,775	642	106,707,106
\$250,000 under \$500,000	399	647,018,435	385	58,434,374	399	588,584,059	61	448,117,539	399	141,035,089
\$500,000 under \$1,000,000	271	312,425,704	256	35,241,456	271	277,184,240	38	82,350,513	271	195,107,906
\$1,000,000 or more	1,243	9,481,657,660	1,126	137,109,562	1,243	9,344,548,095	146	2,234,121,247	1,243	7,181,797,797
Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [6]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	135,434	206,940,888,958	232,513	296,111,985,488	231,903	108,706,023,975	134,820	77,719,324,428	194,146	30,986,701,223
\$0	38,366	66,911,283,364	38,366	66,911,283,364	37,756	25,517,951,061	37,756	25,517,951,061	0	0
\$1 under \$2,500	5,618	4,447,430,878	7,529	4,454,701,889	7,529	1,660,589,547	5,618	1,658,802,572	7,528	1,787,281
\$2,500 under \$5,000	5,857	6,336,535,144	7,723	6,362,976,193	7,723	2,388,228,617	5,857	2,381,144,391	7,723	7,084,530
\$5,000 under \$10,000	7,765	5,529,263,442	13,298	5,625,519,257	13,298	2,034,534,665	7,765	2,010,173,042	13,298	24,361,628
\$10,000 under \$25,000	16,602	12,892,595,862	30,453	13,409,131,072	30,453	4,870,589,630	16,602	4,740,260,933	30,453	130,329,615
\$25,000 under \$50,000	13,406	13,853,322,803	26,296	14,785,010,169	26,296	5,347,667,567	13,406	5,099,459,119	26,296	248,208,448
\$50,000 under \$75,000	5,949	8,537,084,190	12,084	9,277,349,124	12,084	3,421,971,480	5,949	3,217,026,413	12,084	204,945,066
\$75,000 under \$100,000	3,116	5,629,459,082	8,634	6,410,210,133	8,634	2,351,510,859	3,116	2,136,212,129	8,634	215,298,731
\$100,000 under \$250,000	14,970	36,594,365,523	36,100	42,256,133,333	36,100	15,655,922,717	14,970	13,923,151,936	36,100	1,732,770,784
\$250,000 under \$500,000	7,146	10,605,613,437	17,109	16,519,732,185	17,109	5,861,970,878	7,146	3,916,683,880	17,109	1,945,287,310
\$500,000 under \$1,000,000	5,679	11,445,109,178	12,676	20,440,179,885	12,676	7,417,467,670	5,679	4,278,261,012	12,676	3,139,206,524
\$1,000,000 or more	10,959	24,158,826,056	22,244	89,659,758,884	22,244	32,177,619,283	10,955	8,840,197,942	22,244	23,337,421,305
All nontaxable returns	132,843	180,806,762,716	229,536	262,342,810,623	228,926	95,767,575,269	132,229	67,594,297,933	191,169	28,173,279,038
\$0	38,366	66,911,283,364	38,366	66,911,283,364	37,756	25,517,951,061	37,756	25,517,951,061	0	0
\$1 under \$2,500	5,599	4,357,536,592	7,450	4,364,726,025	7,450	1,625,800,010	5,599	1,624,030,228	7,449	1,770,087
\$2,500 under \$5,000	5,844	6,313,578,174	7,681	6,339,861,901	7,681	2,379,807,910	5,844	2,372,762,457	7,681	7,045,759
\$5,000 under \$10,000	7,747	5,482,719,283	13,253	5,578,641,334	13,253	2,016,836,920	7,747	1,992,557,479	13,253	24,279,444
\$10,000 under \$25,000	16,551	12,774,151,548	30,355	13,289,098,743	30,355	4,825,034,595	16,551	4,695,176,541	30,355	129,858,972
\$25,000 under \$50,000	13,351	13,781,361,823	26,209	14,709,904,866	26,209	5,320,600,902	13,351	5,073,398,380	26,209	247,202,522
\$50,000 under \$75,000	5,923	8,501,638,107	12,045	9,239,468,436	12,045	3,408,228,704	5,923	3,204,094,853	12,045	204,133,851
\$75,000 under \$100,000	3,092	5,593,515,138	8,603	6,371,605,073	8,603	2,337,174,126	3,092	2,122,836,311	8,603	214,337,815
\$100,000 under \$250,000	14,348	31,119,209,412	35,458	36,674,270,120	35,458	13,464,594,813	14,348	11,773,988,107	35,458	1,690,596,704
\$250,000 under \$500,000	6,759	7,032,156,505	16,710	12,805,240,163	16,710	4,400,644,991	6,759	2,510,938,364	16,710	1,889,706,933
\$500,000 under \$1,000,000	5,414	8,540,118,940	12,406	17,340,081,743	12,406	6,198,212,888	5,414	3,135,748,810	12,406	3,062,463,943
\$1,000,000 or more	9,849	10,399,493,830	21,000	68,718,628,856	21,000	24,272,688,350	9,846	3,570,805,343	21,000	20,701,883,008
All taxable returns	2,591	26,134,126,242	2,977	33,769,174,866	2,977	12,938,448,705	2,590	10,125,026,495	2,977	2,813,422,185
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	19	89,894,285	79	89,975,864	79	34,789,537	19	34,772,344	79	17,193
\$2,500 under \$5,000	13	22,956,970	42	23,1						

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available unified credit		Unified credit, applied [7]		Net tax on current period gifts		Total tax [8]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>265,273</b>	<b>500,051,141,550</b>	<b>138,031</b>	<b>63,203,088,977</b>	<b>265,012</b>	<b>436,848,054,521</b>	<b>193,600</b>	<b>29,398,820,817</b>	<b>2,977</b>	<b>1,587,500,911</b>	<b>3,590</b>	<b>1,666,024,309</b>
\$0	71,126	133,406,996,626	37,115	22,776,474,663	71,126	110,630,521,352	0	0	0	0	0	0
\$1 under \$2,500	7,529	14,664,373,936	6,231	1,577,555,349	7,513	13,086,818,893	7,450	1,770,094	79	17,193	79	17,193
\$2,500 under \$5,000	7,723	13,937,775,686	5,856	2,375,806,617	7,712	11,561,969,069	7,681	7,045,759	42	38,771	42	39,571
\$5,000 under \$10,000	13,298	24,466,213,134	8,681	1,994,298,415	13,286	22,471,914,709	13,255	24,279,552	45	82,076	45	82,076
\$10,000 under \$25,000	30,453	56,103,005,002	17,815	4,563,363,660	30,417	51,539,641,037	30,361	129,880,437	98	449,179	98	449,179
\$25,000 under \$50,000	26,296	49,815,201,146	13,711	3,847,871,992	26,264	45,967,331,900	26,226	247,298,413	87	894,497	393	5,841,491
\$50,000 under \$75,000	12,084	23,367,325,229	6,252	2,800,276,670	12,065	20,567,048,559	12,051	204,218,232	39	726,834	39	726,834
\$75,000 under \$100,000	8,634	17,448,416,319	3,417	2,099,438,781	8,619	15,348,977,538	8,608	214,429,001	31	869,730	31	869,730
\$100,000 under \$250,000	36,100	68,798,212,439	14,662	10,728,718,944	36,034	58,069,493,523	36,012	1,719,490,997	642	13,279,777	949	14,632,642
\$250,000 under \$500,000	17,109	32,863,512,094	7,716	3,043,809,677	17,075	29,819,702,417	17,063	1,915,916,361	399	29,370,949	399	29,939,519
\$500,000 under \$1,000,000	12,676	23,782,772,378	5,678	3,410,932,667	12,665	20,371,839,670	12,661	3,090,969,363	271	48,023,152	272	48,312,007
\$1,000,000 or more	22,244	41,397,337,562	10,897	3,984,541,543	22,234	37,412,795,853	22,231	21,843,522,610	1,243	1,493,748,753	1,243	1,565,114,067
<b>All nontaxable returns</b>	<b>262,296</b>	<b>494,950,475,481</b>	<b>135,450</b>	<b>59,867,779,391</b>	<b>262,296</b>	<b>435,082,698,035</b>	<b>191,168</b>	<b>28,173,263,499</b>	<b>0</b>	<b>0</b>	<b>613</b>	<b>6,189,184</b>
\$0	71,126	133,406,996,626	37,115	22,776,474,663	71,126	110,630,521,352	0	0	0	0	0	0
\$1 under \$2,500	7,450	14,530,221,446	6,211	1,570,378,853	7,450	12,959,842,899	d	d	0	0	0	0
\$2,500 under \$5,000	7,681	13,871,697,170	5,844	2,370,289,532	7,681	11,501,407,638	7,681	7,045,759	0	0	0	0
\$5,000 under \$10,000	13,253	24,393,414,378	8,665	1,984,685,279	13,253	22,408,729,089	d	d	0	0	0	0
\$10,000 under \$25,000	30,355	55,995,151,980	17,767	4,544,046,219	30,355	51,451,105,456	30,355	129,858,972	0	0	0	0
\$25,000 under \$50,000	26,209	49,725,623,284	13,657	3,829,773,889	26,209	45,895,852,141	26,208	247,186,983	0	0	d	d
\$50,000 under \$75,000	12,045	23,329,848,906	6,228	2,791,260,860	12,045	20,538,588,046	12,045	204,133,851	0	0	0	0
\$75,000 under \$100,000	8,603	17,420,095,898	3,395	2,092,932,997	8,603	15,327,162,901	8,603	214,337,815	0	0	0	0
\$100,000 under \$250,000	35,458	67,671,290,682	14,040	9,671,906,811	35,458	57,999,383,899	35,458	1,690,596,704	0	0	d	d
\$250,000 under \$500,000	16,710	32,185,014,546	7,329	2,415,710,852	16,710	29,769,303,694	16,710	1,889,706,933	0	0	0	0
\$500,000 under \$1,000,000	12,406	23,304,011,621	5,413	2,968,014,259	12,406	20,335,997,324	12,406	3,062,463,943	0	0	d	d
\$1,000,000 or more	21,000	39,117,108,944	9,787	2,852,305,179	21,000	36,264,803,596	21,000	20,701,883,008	0	0	0	0
<b>All taxable returns</b>	<b>2,977</b>	<b>5,100,666,069</b>	<b>2,581</b>	<b>3,335,309,586</b>	<b>2,715</b>	<b>1,765,356,485</b>	<b>2,432</b>	<b>1,225,557,319</b>	<b>2,977</b>	<b>1,587,500,911</b>	<b>2,977</b>	<b>1,659,835,125</b>
\$0	0	0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	79	134,152,490	20	7,176,496	63	126,975,994	d	d	79	17,193	79	17,193
\$2,500 under \$5,000	42	66,078,516	12	5,517,085	31	60,561,431	0	0	42	38,771	42	39,571
\$5,000 under \$10,000	45	72,798,756	16	9,613,136	33	63,185,620	d	d	45	82,076	45	82,076
\$10,000 under \$25,000	98	107,853,022	48	19,317,441	62	88,535,581	*6	*21,465	98	449,179	98	449,179
\$25,000 under \$50,000	87	89,577,862	54	18,098,103	55	71,479,759	18	111,430	87	894,497	d	d
\$50,000 under \$75,000	39	37,476,323	24	9,015,810	20	28,460,513	*6	*84,382	39	726,834	39	726,834
\$75,000 under \$100,000	31	28,320,421	22	6,505,785	16	21,814,636	*5	*91,185	31	869,730	31	869,730
\$100,000 under \$250,000	642	1,126,921,757	621	1,056,812,132	577	70,109,624	554	28,894,292	642	13,279,777	d	d
\$250,000 under \$500,000	399	678,497,548	388	628,098,824	365	50,398,723	352	26,209,428	399	29,370,949	399	29,939,519
\$500,000 under \$1,000,000	271	478,760,757	266	442,918,409	260	35,842,347	256	28,505,420	271	48,023,152	d	d
\$1,000,000 or more	1,243	2,280,228,618	1,110	1,132,236,365	1,234	1,147,992,257	1,231	1,141,639,602	1,243	1,493,748,753	1,243	1,565,114,067

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

d Indicates that data were suppressed to prevent disclosure of individual taxpayer data.

[1] Tax status is determined by the presence or absence of a positive value reported on Page 1, Part 2, Line 15 of the return. Taxable returns are those having a reported positive value on this line; nontaxable returns are those having a reported value of \$0 on this line.

[2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 and their subsequent decline in 2014, likely reflects changes of gifting behavior in response to the Tax Relief, Unemployment Insurance Reauthorization,

[3] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[4] This is the sum of marital and charitable deductions reported. An unlimited marital deduction is available for all outright transfers to a donor's spouse. An unlimited charitable deduction is available for all outright transfers to qualified charities. These deductions are available

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current year.

[6] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property, as reported on Page 1, Part 2, Line 2 of the return.

[7] This is the value of available unified credit that is applied to the gift tax liability in the current period, as reported on Page 1, Part 2, Line 12 of Form 709. It is the lesser of available unified credit less the specific exemption amount (reported on Page 1, Part 2, Line 10 of Form

[8] This is the sum of reported value of gift tax on current period gifts and generation-skipping transfer taxes.

NOTES: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Columns 1, 5, 8, etc. refer to the number of returns.

Source: IRS, Statistics of Income Division, Gift Tax Study, November 2015

10-Jan-17

**Gift Tax Returns Filed in 2013: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts**  
 [All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1][2]		Total annual exclusions		Total included amount of gifts		Total deductions [3]		Taxable gifts, current period [4]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>369,063</b>	<b>421,331,658,037</b>	<b>332,348</b>	<b>14,859,730,576</b>	<b>318,564</b>	<b>406,471,929,210</b>	<b>11,710</b>	<b>13,152,657,209</b>	<b>316,538</b>	<b>393,361,240,769</b>
\$0	52,525	3,726,118,767	51,891	2,098,963,693	2,026	1,627,155,074	2,026	1,627,155,074	0	0
\$1 under \$2,500	7,074	342,908,029	5,772	184,559,175	7,074	158,348,851	271	151,353,294	7,074	6,995,794
\$2,500 under \$5,000	5,537	271,403,816	5,016	187,933,726	5,537	83,470,084	30	63,962,463	5,537	19,507,621
\$5,000 under \$10,000	13,393	758,570,930	12,349	422,713,428	13,393	335,860,044	320	238,269,705	13,393	97,590,339
\$10,000 under \$25,000	26,140	1,380,534,585	24,055	879,071,008	26,140	501,463,570	557	73,950,425	26,140	427,513,145
\$25,000 under \$50,000	19,206	1,303,455,838	18,412	570,753,073	19,206	732,703,022	59	72,609,704	19,206	660,093,318
\$50,000 under \$75,000	16,754	1,601,355,053	15,188	482,708,813	16,754	1,118,646,243	33	81,230,615	16,754	1,037,415,628
\$75,000 under \$100,000	12,369	1,718,423,139	11,586	454,980,079	12,369	1,263,443,059	107	162,414,718	12,369	1,101,028,340
\$100,000 under \$250,000	42,129	9,134,475,568	39,748	1,473,914,061	42,129	7,660,561,504	566	849,624,267	42,129	6,810,970,547
\$250,000 under \$500,000	28,252	11,764,098,096	26,937	1,117,111,490	28,252	10,646,986,606	883	201,993,649	28,252	10,445,039,338
\$500,000 under \$1,000,000	31,195	24,586,045,847	28,151	1,330,428,151	31,195	23,255,617,169	669	493,507,295	31,195	22,762,226,637
\$1,000,000 or more	114,490	364,744,268,370	93,242	5,656,593,879	114,490	358,087,673,984	6,189	9,136,586,001	114,490	349,992,860,062
<b>All nontaxable returns</b>	<b>363,425</b>	<b>391,018,390,029</b>	<b>327,247</b>	<b>14,325,414,798</b>	<b>312,926</b>	<b>376,692,977,069</b>	<b>11,128</b>	<b>11,005,075,878</b>	<b>310,900</b>	<b>365,688,038,599</b>
\$0	52,525	3,726,118,767	51,891	2,098,963,693	2,026	1,627,155,074	2,026	1,627,155,074	0	0
\$1 under \$2,500	7,032	341,737,320	5,734	183,482,053	7,032	158,255,267	**	**	**	**
\$2,500 under \$5,000	5,500	269,557,566	4,980	186,223,653	5,500	83,333,913	**	**	**	**
\$5,000 under \$10,000	13,336	755,448,539	12,295	420,001,379	13,336	335,449,703	617	453,528,526	25,868	123,510,356
\$10,000 under \$25,000	26,025	1,373,967,083	23,944	874,524,791	26,025	499,442,292	551	73,833,568	26,025	425,608,723
\$25,000 under \$50,000	19,101	1,294,447,220	18,315	565,468,045	19,101	728,979,433	**	**	**	**
\$50,000 under \$75,000	16,695	1,594,482,351	15,134	479,439,817	16,695	1,115,042,533	**	**	**	**
\$75,000 under \$100,000	12,339	1,712,663,976	11,557	453,169,291	12,339	1,259,494,685	196	314,880,235	48,135	2,788,636,416
\$100,000 under \$250,000	41,760	8,919,183,306	39,404	1,440,124,535	41,760	7,479,058,771	535	728,166,382	41,760	6,750,892,390
\$250,000 under \$500,000	28,036	11,653,707,558	26,733	1,093,997,704	28,036	10,559,709,854	870	193,456,299	28,036	10,366,253,555
\$500,000 under \$1,000,000	30,961	24,258,648,818	27,930	1,305,481,525	30,961	22,953,166,771	646	362,531,816	30,961	22,590,634,955
\$1,000,000 or more	110,117	335,118,427,526	89,332	5,224,538,315	110,117	329,893,888,772	5,688	7,251,523,977	110,117	322,642,502,203
<b>All taxable returns</b>	<b>5,638</b>	<b>30,313,268,008</b>	<b>5,100</b>	<b>534,315,778</b>	<b>5,638</b>	<b>29,778,952,141</b>	<b>582</b>	<b>2,147,581,332</b>	<b>5,638</b>	<b>27,673,202,171</b>
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	42	1,170,709	38	1,077,122	42	93,584	**	**	**	**
\$2,500 under \$5,000	38	1,846,251	37	1,710,074	38	136,171	**	**	**	**
\$5,000 under \$10,000	57	3,122,391	54	2,712,049	57	410,341	4	56,936	137	583,398
\$10,000 under \$25,000	115	6,567,502	111	4,546,217	115	2,021,278	6	116,856	115	1,904,422
\$25,000 under \$50,000	105	9,008,617	98	5,285,028	105	3,723,589	**	**	**	**
\$50,000 under \$75,000	59	6,872,702	55	3,268,995	59	3,603,710	**	**	**	**
\$75,000 under \$100,000	30	5,759,163	29	1,810,788	30	3,948,374	3	1,374,802	194	9,900,870
\$100,000 under \$250,000	370	215,292,262	345	33,789,526	370	181,502,733	31	121,457,885	370	60,078,157
\$250,000 under \$500,000	216	110,390,539	204	23,113,786	216	87,276,752	13	8,537,350	216	78,785,783
\$500,000 under \$1,000,000	234	327,397,029	221	24,946,627	234	302,450,398	23	130,975,478	234	171,591,682
\$1,000,000 or more	4,373	29,625,840,844	3,910	432,055,565	4,373	29,193,785,212	501	1,885,062,024	4,373	27,350,567,859
Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>173,224</b>	<b>172,369,013,234</b>	<b>342,682</b>	<b>565,730,253,926</b>	<b>342,162</b>	<b>192,893,802,097</b>	<b>172,633</b>	<b>57,849,873,959</b>	<b>315,500</b>	<b>135,043,927,674</b>
\$0	26,403	14,823,180,527	26,403	14,823,179,749	26,143	4,896,939,591	26,143	4,896,939,591	*0	*0
\$1 under \$2,500	3,660	1,857,822,221	6,814	1,864,816,202	**	**	**	**	**	**
\$2,500 under \$5,000	3,423	1,537,411,127	5,537	1,556,918,748	**	**	**	**	**	**
\$5,000 under \$10,000	7,130	2,796,815,250	13,393	2,894,405,588	25,485	2,041,684,114	13,953	2,012,408,118	24,966	29,275,481
\$10,000 under \$25,000	16,468	5,532,174,131	26,140	5,959,687,534	26,140	1,854,572,679	16,468	1,746,080,817	26,140	108,491,860
\$25,000 under \$50,000	7,736	2,189,109,819	19,206	2,849,203,141	19,206	839,948,599	7,736	680,133,948	19,206	159,814,650
\$50,000 under \$75,000	4,778	3,459,905,615	16,754	4,497,321,244	16,754	1,402,443,969	4,778	1,146,042,925	16,754	256,401,043
\$75,000 under \$100,000	4,808	4,829,774,923	12,369	5,930,803,261	12,369	1,915,809,214	4,808	1,615,606,797	12,369	300,202,414
\$100,000 under \$250,000	13,694	17,625,332,767	42,129	24,436,303,325	42,129	7,917,751,090	13,694	5,958,664,096	42,129	1,959,087,246
\$250,000 under \$500,000	11,534	8,624,674,994	28,252	19,069,714,851	28,252	6,163,039,194	11,534	2,838,979,688	28,252	3,324,059,592
\$500,000 under \$1,000,000	13,866	17,131,338,346	31,195	39,893,565,246	31,195	13,370,406,201	13,866	5,770,490,701	31,195	7,599,915,654
\$1,000,000 or more	59,722	91,961,473,514	114,490	441,954,335,038	114,490	152,491,207,447	59,650	31,184,527,279	114,490	121,306,679,735
<b>All nontaxable returns</b>	<b>168,325</b>	<b>139,674,840,929</b>	<b>337,044</b>	<b>505,362,879,448</b>	<b>336,525</b>	<b>171,835,031,149</b>	<b>167,740</b>	<b>46,467,985,058</b>	<b>309,862</b>	<b>125,367,045,664</b>
\$0	26,403	14,823,180,527	26,403	14,823,179,749	26,143	4,896,939,591	26,143	4,896,939,591	*0	*0
\$1 under \$2,500	**	**	**	**	**	**	**	**	**	**
\$2,500 under \$5,000	**	**	**	**	**	**	**	**	**	**
\$5,000 under \$10,000	14,156	6,120,965,493	25,608	6,244,474,034	25,349	2,016,398,807	13,896	1,987,287,404	24,830	29,110,887
\$10,000 under \$25,000	16,392	5,400,064,130	26,025	5,825,673,113	26,025	1,807,122,149	16,392	1,699,232,598	26,025	107,889,551
\$25,000 under \$50,000	**	**	**	**	**	**	7,651	619,882,929	19,101	158,461,037
\$50,000 under \$75,000	**	**	**	**	16,695	1,374,683,406	4,735	1,119,598,290	16,695	255,085,116
\$75,000 under \$100,000	17,170	10,223,203,001	48,135	13,011,839,420	12,339	1,905,069,498	4,784	1,605,794,486	12,339	299,275,012
\$100,000 under \$250,000	13,346	15,372,198,125	41,760	22,123,090,514	41,760	7,108,514,876	13,346	5,171,170,190	41,760	1,937,344,944
\$250,000 under \$500,000	11,327	7,438,114,209	28,036	17,804,368,283	28,036	5,717,274,318	11,327	2,422,218,463	28,036	3,295,055,944
\$500,000 under \$1,000,000	13,639	15,549,300,795	30,961	38,139,936,013	30,961	12,757,516,014	13,639	5,218,896,035	30,961	7,538,620,136
\$1,000,000 or more	**55,893	**64,747,814,647	110,117	387,390,318,325	110,117	133,473,168,523	55,827	21,726,965,072	110,117	111,746,203,038
<b>All taxable returns</b>	<b>4,898</b>	<b>32,694,172,305</b>	<b>5,638</b>	<b>60,367,374,478</b>	<b>5,638</b>	<b>21,058,770,948</b>	<b>4,892</b>	<b>11,381,888,900</b>	<b>5,638</b>	<b>9,676,882,011</b>
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	**	**	**	**	**	**	**	**	**	**
\$2,500 under \$5,000	**	**	**	**	**	**	**	**	**	**
\$5,000 under \$10,000	57	71,083,104	137	71,666,503	137	25,285,307	57	25,120,714	137	164,593
\$10,000 under \$25,000	76	132,110,000	115	134,014,420	115	47,450,529	76	46,848,218	115	602,309
\$25,000 under \$50,000	**	**	**	**	105	61,604,634	85	60,251,019	105	1,353,614
\$50,000 under \$75,000	**	**	**	**	59	27,760,563	43	26,444,636	59	1,315,927
\$75,000 under \$100,000	152	255,587,356	194	265,488,227	30	10,739,716	24	9,812,311	30	927,402
\$100,000 under \$250,000	349	2,253,134,642	370	2,313,212,811	370	809,236,214	349	787,493,906	370	21,742,303
\$250,000 under \$500,000	207	1,186,560,785	216	1,265,346,569	216	445,764,876	207	416,761,225	216	29,003,648
\$500,000 under \$1,000,000	227	1,582,037,550	234	1,753,629,233	234	612,890,186	227	551,594,666	234	61,295,518
\$1,000,000 or more	**3,829	**27,213,658,866	4,373	54,564,016,714	4,373	19,018,038,923	3,823	9,457,562,207	4,373	9,560,476,697

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available unified credit		Unified credit, applied [6]		Net tax on current period gifts		Total tax [7]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>369,324</b>	<b>634,556,502,008</b>	<b>168,605</b>	<b>42,391,082,903</b>	<b>368,955</b>	<b>592,165,416,974</b>	<b>314,897</b>	<b>130,376,588,681</b>	<b>5,638</b>	<b>4,667,338,993</b>	<b>5,646</b>	<b>4,709,982,590</b>
\$0	52,786	89,709,744,132	25,621	4,284,746,093	52,786	85,424,998,039	0	0	0	0	0	0
\$1 under \$2,500	7,074	11,683,975,220	3,658	592,558,177	7,062	11,091,417,043	5,995	1,647,042	**	**	42	10,763
\$2,500 under \$5,000	5,537	9,788,250,756	3,686	466,645,274	5,524	9,321,605,223	5,500	4,519,481	**	**	**	**
\$5,000 under \$10,000	13,393	22,567,379,908	7,130	829,776,191	13,366	21,737,603,198	13,339	22,948,567	137	160,385	57	114,986
\$10,000 under \$25,000	26,140	40,584,259,123	14,654	1,674,661,636	26,080	38,909,597,487	26,033	107,927,123	115	564,737	115	564,737
\$25,000 under \$50,000	19,206	33,138,827,542	7,476	609,888,030	19,139	32,528,939,353	19,118	158,583,424	105	1,231,237	105	1,231,237
\$50,000 under \$75,000	16,754	28,463,330,931	4,260	1,122,847,946	16,718	27,340,482,985	16,703	255,192,995	59	1,208,048	59	1,208,048
\$75,000 under \$100,000	12,369	20,330,055,449	5,070	1,494,613,151	12,357	18,835,442,297	12,349	299,495,893	30	706,520	**	**
\$100,000 under \$250,000	42,129	71,501,497,767	12,654	5,166,319,966	42,056	66,335,177,279	42,031	1,949,518,810	370	9,568,436	370	9,601,745
\$250,000 under \$500,000	28,252	49,025,872,715	12,048	2,512,981,695	28,215	46,512,890,811	28,201	3,308,337,551	216	15,722,041	216	15,768,420
\$500,000 under \$1,000,000	31,195	54,406,390,580	**13,575	**4,826,475,886	31,180	49,579,914,570	31,175	7,569,433,406	234	30,482,247	234	30,599,009
\$1,000,000 or more	114,490	203,356,917,885	58,772	18,809,568,859	114,474	184,547,348,689	114,453	116,698,984,387	4,373	4,607,695,341	4,441	4,650,883,644
<b>All nontaxable returns</b>	<b>363,686</b>	<b>625,392,964,051</b>	<b>163,722</b>	<b>38,628,465,668</b>	<b>363,685</b>	<b>586,764,496,288</b>	<b>309,861</b>	<b>125,367,045,651</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>156,133</b>
\$0	52,786	89,709,744,132	25,621	4,284,746,093	52,786	85,424,998,039	0	0	0	0	0	0
\$1 under \$2,500	7,032	11,630,666,144	**3,645	**586,609,131	7,031	11,044,057,013	**	**	0	0	0	0
\$2,500 under \$5,000	5,500	9,739,073,848	3,670	460,531,438	**5,500	**9,278,542,150	**	**	0	0	**	**
\$5,000 under \$10,000	13,336	22,510,005,482	7,100	819,420,628	13,336	21,690,584,335	24,829	29,110,881	0	0	0	0
\$10,000 under \$25,000	26,025	40,480,562,182	14,580	1,649,931,650	26,025	38,830,630,532	26,025	107,889,551	0	0	0	0
\$25,000 under \$50,000	19,101	33,076,782,224	7,392	584,271,305	19,101	32,492,510,760	19,101	158,461,037	0	0	0	0
\$50,000 under \$75,000	16,695	28,422,225,576	4,216	1,105,642,580	16,695	27,316,582,997	16,695	255,085,116	0	0	0	0
\$75,000 under \$100,000	12,339	20,310,411,576	5,045	1,487,517,631	12,339	18,822,893,945	12,339	299,275,012	0	0	**	**
\$100,000 under \$250,000	41,760	71,021,559,122	12,306	4,742,440,591	41,760	66,279,118,009	41,760	1,937,344,944	0	0	0	0
\$250,000 under \$500,000	28,036	48,760,387,941	11,843	2,280,864,325	28,036	46,479,523,408	28,036	3,295,055,944	0	0	0	0
\$500,000 under \$1,000,000	30,961	54,079,405,913	**13,349	**4,536,031,392	30,961	49,543,374,398	30,961	7,538,620,136	0	0	0	0
\$1,000,000 or more	110,117	195,652,139,911	54,956	16,090,458,903	110,117	179,561,680,704	110,117	111,746,203,031	0	0	8	156,133
<b>All taxable returns</b>	<b>5,638</b>	<b>9,163,537,958</b>	<b>4,883</b>	<b>3,762,617,235</b>	<b>5,270</b>	<b>5,400,920,686</b>	<b>5,036</b>	<b>5,009,543,030</b>	<b>5,638</b>	<b>4,667,338,993</b>	<b>5,638</b>	<b>4,709,826,457</b>
\$0	0	0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	42	53,309,076	**13	**5,949,046	*31	*47,360,030	**	**	**	**	42	10,763
\$2,500 under \$5,000	38	49,176,908	16	6,113,835	24	43,063,073	**	**	**	**	**	**
\$5,000 under \$10,000	57	57,374,426	30	10,355,563	**30	**47,018,864	**5	**4,210	137	160,385	57	114,986
\$10,000 under \$25,000	115	103,696,941	74	24,729,986	*55	*78,966,955	*8	*37,572	115	564,737	115	564,737
\$25,000 under \$50,000	105	62,045,318	84	25,616,725	38	36,428,593	16	122,387	105	1,231,237	105	1,231,237
\$50,000 under \$75,000	59	41,105,355	44	17,205,367	23	23,899,988	8	107,879	59	1,208,048	59	1,208,048
\$75,000 under \$100,000	30	19,643,873	24	7,095,521	18	12,548,352	*10	*220,882	30	706,520	**	**
\$100,000 under \$250,000	370	479,938,645	348	423,879,375	297	56,059,270	272	12,173,866	370	9,568,436	370	9,601,745
\$250,000 under \$500,000	216	265,484,775	205	232,117,370	179	33,367,403	166	13,281,608	216	15,722,041	216	15,768,420
\$500,000 under \$1,000,000	234	326,984,667	**227	**290,444,494	219	36,540,172	215	30,813,270	234	30,482,247	234	30,599,009
\$1,000,000 or more	4,373	7,704,777,974	3,817	2,719,109,956	4,357	4,985,667,986	4,336	4,952,781,357	4,373	4,607,695,341	4,441	4,650,727,511

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\*Indicates that data were combined to prevent disclosure of individual taxpayer data.

[1] Tax status is determined by the presence or absence of a positive value reported on Page 1, Part 2, Line 15 of the return. Taxable returns are those having a reported positive value on this line; nontaxable returns are those having a reported value of \$0 on this line.

[2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 likely reflects changes of gifting behavior in response to the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act, which significantly increased the gift tax exclusion.

[3] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[4] This is the sum of marital and charitable deductions reported. An unlimited marital deduction is available for all outright transfers to a donor's spouse. An unlimited charitable deduction is available for all outright transfers to qualified charities. These deductions are available only if the donor is a U.S. citizen or resident.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current year.

[6] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property, as reported on Page 1, Part 2, Line 2 of the return.

[7] This is the value of available unified credit that is applied to the gift tax liability in the current period, as reported on Page 1, Part 2, Line 12 of Form 709. It is the lesser of available unified credit less the specific exemption amount (reported on Page 1, Part 2, Line 10 of Form 709) and the unified credit for the current period.

[8] This is the sum of reported value of gift tax on current period gifts and generation-skipping transfer taxes.

NOTES: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Columns 1, 3, 5, etc. refer to the number of returns.

Source: IRS, Statistics of Income Division, Gift Tax Study, September 2014

14-Apr-14

**Gift Tax Returns Filed in 2012: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts**  
 [All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1][2]		Total annual exclusions		Total included amount of gifts		Total deductions [3]		Taxable gifts, current period [4]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	258,393	134,846,285,766	244,443	11,794,733,033	191,816	123,051,555,062	5,606	8,120,138,820	190,401	114,968,624,890
\$0	67,992	5,822,167,968	67,680	4,054,653,753	1,415	1,767,514,212	1,415	1,767,514,212	0	0
\$1 under \$2,500	7,612	362,423,498	6,528	233,021,040	7,612	129,402,627	24	119,914,708	7,612	9,487,920
\$2,500 under \$5,000	7,433	412,615,201	7,075	262,415,929	7,433	150,200,871	* 407	* 123,960,592	7,433	26,240,997
\$5,000 under \$10,000	9,294	563,330,627	8,934	321,839,948	9,294	241,490,859	264	172,533,814	9,294	68,957,045
\$10,000 under \$25,000	26,161	1,366,229,180	25,611	924,979,071	26,161	441,250,106	* 217	* 17,630,195	26,161	423,619,911
\$25,000 under \$50,000	23,829	1,731,665,895	22,746	796,632,342	23,829	935,033,551	397	84,434,152	23,829	850,599,399
\$50,000 under \$75,000	13,048	1,239,385,141	12,504	400,229,648	13,048	839,155,682	* 17	* 38,557,818	13,048	800,621,940
\$75,000 under \$100,000	8,306	996,198,369	7,583	183,011,743	8,306	813,186,628	* 6	* 91,801,097	8,306	721,385,532
\$100,000 under \$250,000	29,570	6,071,771,849	26,863	961,754,449	29,570	5,110,017,617	311	338,746,401	29,570	4,771,297,431
\$250,000 under \$500,000	17,470	7,519,686,206	16,193	709,363,682	17,470	6,810,322,321	662	439,160,459	17,470	6,371,161,683
\$500,000 under \$1,000,000	16,149	12,885,834,594	14,609	773,330,454	16,149	12,112,504,390	390	346,832,003	16,149	11,765,882,467
\$1,000,000 or more	31,529	95,874,977,236	28,117	2,173,500,974	31,529	93,701,476,195	1,497	4,579,053,368	31,529	89,159,370,564
All nontaxable returns	255,924	122,297,498,480	242,162	11,550,279,951	189,347	110,747,220,844	5,408	7,619,954,481	187,932	103,127,940,035
\$0	67,992	5,822,167,968	67,680	4,054,653,753	1,415	1,767,514,212	1,415	1,767,514,212	0	0
\$1 under \$2,500	7,581	360,697,381	6,502	231,328,685	7,581	129,368,866	24	119,914,708	7,581	9,454,158
\$2,500 under \$5,000	7,404	411,338,725	7,046	261,250,396	7,404	150,089,929	* 407	* 123,960,592	7,404	26,129,336
\$5,000 under \$10,000	9,245	558,571,144	8,886	318,401,699	9,245	240,169,626	**	**	**	**
\$10,000 under \$25,000	26,055	1,358,516,912	25,512	919,081,588	26,055	439,435,321	**	**	**	**
\$25,000 under \$50,000	23,730	1,720,021,019	22,649	790,132,834	23,730	929,888,185	** 874	** 271,773,175	** 59,030	** 1,337,719,957
\$50,000 under \$75,000	12,976	1,228,746,219	12,437	394,077,703	12,976	834,668,696	* 17	* 38,557,818	12,976	796,110,878
\$75,000 under \$100,000	8,270	988,997,512	7,549	179,788,286	8,270	809,209,227	**	**	**	**
\$100,000 under \$250,000	29,444	6,045,099,451	26,748	954,556,705	29,444	5,090,542,960	** 314	** 429,677,258	** 37,714	** 5,470,074,929
\$250,000 under \$500,000	17,381	7,479,703,001	16,113	704,840,247	17,381	6,774,862,549	**	**	**	**
\$500,000 under \$1,000,000	16,071	12,821,517,956	14,540	769,083,543	16,071	12,052,434,663	** 1,043	** 780,759,175	** 33,452	** 18,046,537,859
\$1,000,000 or more	29,774	83,502,121,191	26,498	1,973,084,512	29,774	81,529,036,610	1,315	4,087,797,543	29,774	77,441,912,917
All taxable returns	2,469	12,548,787,286	2,281	244,453,082	2,469	12,304,334,218	198	500,184,339	2,469	11,840,684,854
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	31	1,726,117	25	1,692,355	31	33,762	0	0	31	33,762
\$2,500 under \$5,000	29	1,276,476	29	1,165,534	29	110,943	*0	*0	29	111,661
\$5,000 under \$10,000	48	4,759,483	48	3,438,250	48	1,321,234	**	**	**	**
\$10,000 under \$25,000	106	7,712,267	99	5,897,483	106	1,814,785	**	**	**	**
\$25,000 under \$50,000	99	11,644,877	96	6,499,508	99	5,145,367	** 4	** 2,824,986	** 253	** 5,456,398
\$50,000 under \$75,000	71	10,638,922	67	6,151,945	71	4,486,986	0	0	71	4,511,062
\$75,000 under \$100,000	36	7,200,857	34	3,223,457	36	3,977,401	**	**	**	**
\$100,000 under \$250,000	126	26,672,398	114	7,197,743	126	19,474,657	** 3	** 870,241	** 162	** 22,608,033
\$250,000 under \$500,000	89	39,983,206	80	4,523,436	89	35,459,771	**	**	**	**
\$500,000 under \$1,000,000	78	64,316,638	70	4,246,911	78	60,069,727	** 9	** 5,233,287	** 167	** 90,506,291
\$1,000,000 or more	1,755	12,372,856,045	1,619	200,416,462	1,755	12,172,439,585	182	491,255,825	1,755	11,717,457,648
Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current period gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	137,494	111,943,159,002	221,980	226,911,782,879	221,620	76,481,954,456	137,094	37,303,819,923	190,384	39,178,133,589
\$0	31,580	16,536,997,861	31,580	16,536,997,876	31,222	5,410,078,538	31,222	5,410,078,538	*0	*0
\$1 under \$2,500	4,894	2,072,053,340	7,611	2,081,541,430	7,610	671,975,052	4,894	669,641,521	7,595	2,333,531
\$2,500 under \$5,000	5,089	2,075,751,310	7,433	2,101,992,486	7,433	675,977,938	5,089	669,292,369	7,433	6,685,568
\$5,000 under \$10,000	5,665	1,439,174,984	9,294	1,508,132,030	9,294	455,179,352	5,665	438,182,719	9,294	16,996,629
\$10,000 under \$25,000	17,516	5,239,625,086	26,161	5,663,245,000	26,161	1,749,199,226	17,516	1,639,190,866	26,161	11,008,355
\$25,000 under \$50,000	13,028	4,770,245,220	23,829	5,620,844,603	23,829	1,724,614,507	13,028	1,502,025,553	23,829	222,588,962
\$50,000 under \$75,000	5,498	3,323,885,176	13,048	4,124,507,115	13,048	1,294,510,474	5,498	1,085,023,627	13,048	209,486,837
\$75,000 under \$100,000	2,733	2,645,351,498	8,306	3,366,737,386	8,306	1,074,822,769	2,733	883,876,604	8,306	190,945,968
\$100,000 under \$250,000	11,398	8,255,032,146	29,570	13,026,327,963	29,570	4,102,847,973	11,398	2,709,561,826	29,570	1,393,285,971
\$250,000 under \$500,000	8,886	5,266,312,474	17,470	11,637,473,780	17,470	3,759,423,510	8,886	1,706,071,440	17,470	2,053,351,831
\$500,000 under \$1,000,000	8,103	8,661,830,360	16,149	20,427,712,972	16,149	6,850,184,834	8,103	2,901,619,254	16,149	3,948,565,673
\$1,000,000 or more	23,103	51,656,899,545	31,529	140,816,270,236	31,529	48,713,140,283	23,062	17,689,255,606	31,529	31,023,884,245
All nontaxable returns	135,244	99,308,821,148	219,511	202,436,760,197	219,151	67,882,261,806	134,846	32,860,736,873	187,915	35,021,524,008
\$0	31,580	16,536,997,861	31,580	16,536,997,876	31,222	5,410,078,538	31,222	5,410,078,538	*0	*0
\$1 under \$2,500	4,869	2,038,048,515	7,580	2,047,502,843	7,579	660,343,186	4,869	658,020,310	7,564	2,322,876
\$2,500 under \$5,000	5,071	2,050,422,325	7,404	2,076,551,839	7,404	666,867,206	5,071	660,217,611	7,404	6,649,594
\$5,000 under \$10,000	5,628	1,387,086,002	**	**	9,245	436,527,644	5,628	419,653,343	9,245	16,874,300
\$10,000 under \$25,000	17,430	4,969,157,189	**	**	26,055	1,638,998,987	17,430	1,529,593,267	26,055	109,405,719
\$25,000 under \$50,000	12,939	4,622,058,119	** 59,030	** 12,316,021,270	23,730	1,670,071,424	12,939	1,448,754,266	23,730	221,317,168
\$50,000 under \$75,000	5,435	3,200,166,891	12,976	3,996,277,769	12,976	1,247,282,572	5,435	1,039,487,055	12,976	207,795,507
\$75,000 under \$100,000	2,697	2,575,425,672	**	**	8,270	1,048,846,019	2,697	859,124,036	8,270	189,721,804
\$100,000 under \$250,000	11,278	8,056,543,633	** 37,714	** 16,102,042,977	29,444	4,022,775,424	11,278	2,637,066,120	29,444	1,385,709,125
\$250,000 under \$500,000	8,802	5,106,080,882	**	**	17,381	3,685,998,046	8,802	1,645,307,838	17,381	2,040,689,965
\$500,000 under \$1,000,000	8,034	8,515,547,564	** 33,452	** 31,668,166,073	16,071	6,773,259,320	8,034	2,846,711,218	16,071	3,926,548,196
\$1,000,000 or more	**21,481	**40,251,286,495	29,774	117,693,199,550	29,774	40,621,213,440	21,441	13,706,723,274	29,774	26,914,489,754
All taxable returns	2,249	12,634,337,854	2,469	24,475,022,682	2,469	8,599,692,650	2,248	4,443,083,049	2,469	4,156,609,581
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	25	34,004,825	31	34,038,587	31	11,631,866	25	11,621,212	31	10,655
\$2,500 under \$5,000	19	25,328,986	29	25,440,647	29	9,110,732	19	9,074,758	29	35,974
\$5,000 under \$10,000	37	52,088,982	**	**	48	18,651,709	37	18,529,376	48	122,329
\$10,000 under \$25,000	86	270,467,897	**	**	106					

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available unified credit		Unified credit, applied [6]		Net tax on current period gifts		Total tax [7]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>257,239</b>	<b>411,602,324,392</b>	<b>136,800</b>	<b>19,257,574,713</b>	<b>256,785</b>	<b>392,344,743,286</b>	<b>189,833</b>	<b>37,445,700,785</b>	<b>2,469</b>	<b>1,732,425,021</b>	<b>2,504</b>	<b>1,769,630,864</b>
\$0	66,914	108,657,480,105	31,402	3,436,015,994	66,911	105,221,462,316	0	0	0	0	0	0
\$1 under \$2,500	7,607	11,206,763,995	5,432	469,355,268	7,584	10,737,408,190	7,564	2,322,876	31	10,655	31	10,655
\$2,500 under \$5,000	7,423	10,995,579,928	**	**	**	**	**	**	29	35,759	29	36,478
\$5,000 under \$10,000	9,285	15,745,082,947	** 10,930	** 948,886,356	** 16,661	** 25,791,776,158	** 16,657	** 23,533,028	48	113,409	48	113,409
\$10,000 under \$25,000	26,139	38,715,955,049	16,974	1,482,993,436	26,067	37,232,961,611	26,065	109,445,575	106	562,780	106	562,780
\$25,000 under \$50,000	23,820	35,535,648,884	12,672	1,195,355,933	23,756	34,340,292,770	23,751	221,469,072	**	**	**	**
\$50,000 under \$75,000	13,039	20,705,690,454	5,498	673,932,770	12,984	20,031,757,683	12,983	207,882,972	71	1,603,865	71	1,627,941
\$75,000 under \$100,000	8,306	13,043,687,664	2,736	438,234,562	8,277	12,605,452,923	8,277	189,801,949	36	1,144,037	36	1,144,037
\$100,000 under \$250,000	29,565	48,103,892,429	11,399	1,847,382,209	29,485	46,256,509,503	29,485	1,386,863,953	126	6,422,015	126	6,422,015
\$250,000 under \$500,000	17,468	28,423,662,575	8,688	1,485,960,425	17,436	26,937,700,120	17,435	2,045,658,032	89	7,693,796	89	7,693,796
\$500,000 under \$1,000,000	16,147	26,147,587,069	** 8,137	** 1,651,931,936	16,131	24,495,655,154	16,129	3,935,822,034	78	12,735,891	78	12,945,971
\$1,000,000 or more	31,527	54,321,293,293	22,931	5,627,525,825	31,493	48,693,766,858	31,488	29,322,901,294	** 1,854	** 1,702,102,815	** 1,889	** 1,739,073,788
<b>All nontaxable returns</b>	<b>254,846</b>	<b>408,496,142,930</b>	<b>134,551</b>	<b>18,593,867,198</b>	<b>254,843</b>	<b>389,902,269,363</b>	<b>187,915</b>	<b>35,021,523,994</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>697,066</b>
\$0	66,914	108,657,480,105	31,402	3,436,015,994	66,911	105,221,462,316	0	0	0	0	0	0
\$1 under \$2,500	7,581	11,197,665,657	** 5,407	** 462,173,812	7,581	10,735,491,308	7,564	2,322,876	0	0	0	0
\$2,500 under \$5,000	7,404	10,989,559,142	**	**	**	**	**	**	0	0	0	0
\$5,000 under \$10,000	9,245	15,725,907,668	** 10,877	** 931,314,946	** 16,649	** 25,784,151,504	** 16,649	** 23,523,894	0	0	0	0
\$10,000 under \$25,000	26,055	38,686,549,264	16,890	1,455,321,541	26,055	37,231,227,721	26,055	109,405,719	0	0	0	0
\$25,000 under \$50,000	23,730	35,505,126,920	12,582	1,165,025,474	23,730	34,340,101,266	23,730	221,317,168	0	0	**	**
\$50,000 under \$75,000	12,976	20,682,916,232	5,435	651,252,113	12,976	20,031,664,117	12,976	207,795,507	0	0	0	0
\$75,000 under \$100,000	8,270	13,032,177,052	2,699	426,804,095	8,270	12,605,372,778	8,270	189,721,804	0	0	0	0
\$100,000 under \$250,000	29,444	48,060,384,425	11,278	1,805,064,881	29,444	46,255,318,827	29,444	1,385,709,125	0	0	0	0
\$250,000 under \$500,000	17,381	28,393,641,317	8,603	1,462,714,217	17,381	26,930,925,074	17,381	2,040,689,965	0	0	0	0
\$500,000 under \$1,000,000	16,071	26,120,101,571	** 8,068	** 1,637,158,841	16,071	24,482,942,749	16,071	3,926,548,196	0	0	0	0
\$1,000,000 or more	29,774	51,444,633,577	21,310	5,161,021,285	29,774	46,283,611,703	29,774	26,914,489,740	0	0	** 35	** 697,066
<b>All taxable returns</b>	<b>2,393</b>	<b>3,106,181,462</b>	<b>2,249</b>	<b>663,707,515</b>	<b>1,942</b>	<b>2,442,473,922</b>	<b>1,918</b>	<b>2,424,176,792</b>	<b>2,469</b>	<b>1,732,425,021</b>	<b>2,469</b>	<b>1,768,933,799</b>
\$0	0	0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	25	9,098,338	** 25	** 7,181,456	* 3	* 1,916,882	* 0	* 0	31	10,655	31	10,655
\$2,500 under \$5,000	19	6,020,786	**	**	**	**	**	**	29	35,759	29	36,478
\$5,000 under \$10,000	39	19,175,279	** 54	** 17,571,411	** 11	** 7,624,655	** 6	** 9,135	48	113,409	48	113,409
\$10,000 under \$25,000	84	29,405,785	84	27,671,895	* 12	* 1,733,890	* 10	* 39,857	106	562,780	106	562,780
\$25,000 under \$50,000	90	30,521,964	90	30,330,459	25	191,504	21	151,904	**	**	**	**
\$50,000 under \$75,000	63	22,774,222	63	22,680,657	* 8	* 93,565	* 7	* 87,465	71	1,603,865	71	1,627,941
\$75,000 under \$100,000	36	11,510,612	36	11,430,467	* 7	* 80,145	* 7	* 80,145	36	1,144,037	36	1,144,037
\$100,000 under \$250,000	121	43,508,004	121	42,317,327	41	1,190,676	41	1,154,828	126	6,422,015	126	6,422,015
\$250,000 under \$500,000	86	30,021,258	85	23,246,208	55	6,775,046	54	4,968,066	89	7,693,796	89	7,693,796
\$500,000 under \$1,000,000	76	27,485,498	** 69	** 14,773,095	60	12,712,404	58	9,273,838	78	12,735,891	78	12,945,971
\$1,000,000 or more	1,753	2,876,659,716	1,621	466,504,540	1,719	2,410,155,156	1,714	2,408,411,554	** 1,854	** 1,702,102,815	** 1,854	** 1,738,376,723

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.  
taxpayer data.

[1] Tax status is determined by the presence or absence of a positive value reported on Page 1, Part 2, Line 15 of the return. Taxable returns are those having a reported positive value on this line; nontaxable returns are those having a reported value of \$0 on this line.

[2] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[3] This is the sum of marital and charitable deductions reported. An unlimited marital deduction is available for all outright transfers to a donor's spouse. An unlimited charitable deduction is available for all outright transfers to qualified charities. These deductions are available for gifts to trusts only under limited circumstances.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period, as reported on Part 2, Line 12 of Form 709. It is the lesser of available unified credit less the specific exemption amount (reported on Part 2, Line 10 of Form 709) or tax on current period gifts.

[7] This is the sum of reported value of gift tax on current period gifts and generation-skipping transfer taxes.

NOTES: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Columns 1, 3, 5, etc. refer to the number of returns.

Source: IRS, Statistics of Income Division, September 2013

14-Apr-14

**Gift Tax Returns Filed in 2011: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts**  
 [All figures are estimates based on samples---money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>219,544</b>	<b>50,949,668,470</b>	<b>209,107</b>	<b>9,289,355,706</b>	<b>144,305</b>	<b>41,660,311,381</b>	<b>2,610</b>	<b>1,609,023,826</b>	<b>5,451</b>	<b>4,378,911,866</b>
\$0	78,475	5,846,235,587	78,026	3,688,130,146	3,237	2,158,105,615	1,211	788,629,722	2,043	1,369,475,874
\$1 under \$2,500	10,251	785,823,777	8,315	371,842,290	10,251	413,981,504	18	25,158,533	133	378,438,191
\$2,500 under \$5,000	6,970	366,805,586	6,947	286,915,844	6,970	79,889,742	* 19	* 20,018,074	48	33,395,722
\$5,000 under \$10,000	8,324	635,855,597	7,618	360,724,363	8,324	275,131,223	212	48,864,307	266	168,178,210
\$10,000 under \$25,000	24,975	1,685,285,728	23,889	872,302,122	24,975	822,983,313	413	119,713,992	607	294,203,695
\$25,000 under \$50,000	18,940	1,737,947,570	17,516	707,042,300	18,940	1,030,903,491	10	41,836,569	115	317,115,549
\$50,000 under \$75,000	12,041	1,366,767,680	11,848	530,816,527	12,041	835,951,399	* 7	* 36,072,010	560	46,790,269
\$75,000 under \$100,000	9,432	1,224,191,247	9,241	282,976,395	9,432	941,214,850	* 178	* 99,996,244	35	17,473,165
\$100,000 under \$250,000	25,115	5,553,271,637	23,365	954,234,979	25,115	4,599,036,838	216	143,522,329	658	406,953,542
\$250,000 under \$500,000	12,780	5,426,118,527	11,496	529,835,653	12,780	4,896,282,880	224	39,151,500	487	345,674,127
\$500,000 under \$1,000,000	9,201	7,343,893,148	8,133	390,199,219	9,201	6,953,694,010	68	67,624,485	209	131,776,102
\$1,000,000 or more	3,040	18,967,472,386	2,712	314,335,867	3,040	18,653,136,516	33	178,436,063	289	869,437,420
<b>All nontaxable returns</b>	<b>208,562</b>	<b>29,067,470,991</b>	<b>198,851</b>	<b>8,234,949,491</b>	<b>133,323</b>	<b>20,832,520,042</b>	<b>2,264</b>	<b>1,138,298,262</b>	<b>4,600</b>	<b>2,753,347,682</b>
\$0	78,475	5,846,235,587	78,026	3,688,130,146	3,237	2,158,105,615	1,211	788,629,722	2,043	1,369,475,874
\$1 under \$2,500	**16,264	**974,660,464	**14,374	**563,579,918	**16,264	**411,080,545	**20	**35,312,805	**110	**340,403,635
\$2,500 under \$5,000	**	**	**	**	**	**	**	**	**	**
\$5,000 under \$10,000	7,942	501,557,270	7,248	301,599,048	7,942	199,958,222	* 195	* 41,093,265	217	103,559,875
\$10,000 under \$25,000	24,011	1,510,128,793	22,981	792,085,547	24,011	718,042,902	358	69,079,594	549	255,570,159
\$25,000 under \$50,000	17,833	1,392,787,860	16,465	611,713,985	17,833	781,072,166	**5	**14,786,498	**573	**161,483,044
\$50,000 under \$75,000	11,327	1,203,627,397	11,144	467,461,200	11,327	736,166,368	**	**	**	**
\$75,000 under \$100,000	8,912	1,087,396,855	8,732	239,038,055	8,912	848,358,801	* 174	* 60,545,006	* 12	* 10,096,326
\$100,000 under \$250,000	23,522	4,935,192,366	21,976	821,925,013	23,522	4,113,267,523	26	47,363,787	568	273,497,974
\$250,000 under \$500,000	11,664	4,755,865,011	10,447	430,674,604	11,664	4,325,190,407	216	36,465,020	403	175,774,924
\$500,000 under \$1,000,000	8,177	6,386,592,900	7,157	299,823,572	8,177	6,086,769,408	**59	**45,022,565	**125	**63,485,872
\$1,000,000 or more	434	473,426,487	300	18,918,402	434	454,508,086	**	**	**	**
<b>All taxable returns</b>	<b>10,982</b>	<b>21,882,197,479</b>	<b>10,256</b>	<b>1,054,406,215</b>	<b>10,982</b>	<b>20,827,791,339</b>	<b>346</b>	<b>470,725,564</b>	<b>851</b>	<b>1,625,564,184</b>
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	**958	**177,968,900	**888	**95,178,217	**958	**82,790,700	**117	**9,863,802	**71	**71,430,278
\$2,500 under \$5,000	**	**	**	**	**	**	**	**	**	**
\$5,000 under \$10,000	382	134,298,327	371	59,125,315	382	75,173,001	* 16	* 7,771,042	**48	**64,618,335
\$10,000 under \$25,000	964	185,156,934	908	80,216,576	964	104,940,411	*56	*50,634,398	59	38,633,536
\$25,000 under \$50,000	1,107	345,159,711	1,051	95,328,316	1,107	249,831,325	**12	**63,122,081	**102	**202,422,774
\$50,000 under \$75,000	715	163,140,283	703	63,355,327	715	99,785,032	**	**	**	**
\$75,000 under \$100,000	520	136,794,391	509	43,938,340	520	92,856,049	* 4	* 39,451,238	**23	**7,376,839
\$100,000 under \$250,000	1,592	618,079,271	1,389	132,309,965	1,592	485,769,315	* 190	* 96,158,541	91	133,455,568
\$250,000 under \$500,000	1,115	670,253,516	1,049	99,161,048	1,115	571,092,474	* 9	* 2,686,480	84	169,899,203
\$500,000 under \$1,000,000	1,024	957,300,247	976	90,375,647	1,024	866,924,602	**42	**201,037,983	**373	**937,727,650
\$1,000,000 or more	2,606	18,494,045,898	2,412	295,417,465	2,606	18,198,628,430	**	**	**	**
Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior period [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>7,999</b>	<b>5,987,935,685</b>	<b>141,069</b>	<b>35,672,377,141</b>	<b>115,209</b>	<b>73,802,567,412</b>	<b>180,763</b>	<b>109,474,940,331</b>	<b>180,420</b>	<b>36,168,791,100</b>
\$0	3,237	2,158,105,588	0	0	39,694	20,016,153,785	39,694	20,016,153,786	39,523	6,525,546,041
\$1 under \$2,500	147	403,596,726	10,251	10,384,796	7,487	3,674,597,164	10,251	3,684,981,751	10,080	1,196,618,009
\$2,500 under \$5,000	65	53,413,796	6,970	26,475,946	3,874	2,724,021,129	6,970	2,750,497,075	6,970	899,732,009
\$5,000 under \$10,000	470	217,042,517	8,324	58,088,706	5,568	2,151,789,285	8,324	2,208,877,806	8,324	705,654,594
\$10,000 under \$25,000	1,015	413,917,687	24,975	409,065,623	15,226	5,454,689,394	24,975	5,863,753,984	24,975	1,820,386,596
\$25,000 under \$50,000	120	358,952,118	18,940	671,951,361	12,232	5,334,885,194	18,940	6,008,846,376	18,940	1,899,493,082
\$50,000 under \$75,000	566	82,862,279	12,041	753,089,042	6,393	3,453,141,924	12,041	4,206,230,625	12,041	1,330,018,480
\$75,000 under \$100,000	213	117,469,409	9,432	823,745,441	4,119	2,552,966,935	9,432	3,376,712,370	9,432	1,062,413,996
\$100,000 under \$250,000	872	550,475,871	25,115	4,048,560,967	10,543	6,208,184,285	25,115	10,256,744,562	25,115	3,226,741,757
\$250,000 under \$500,000	706	384,825,627	12,780	4,511,458,791	5,045	5,261,999,419	12,780	9,773,456,657	12,780	3,241,887,537
\$500,000 under \$1,000,000	273	199,400,586	9,201	6,754,293,422	2,830	3,304,836,099	9,201	10,059,129,471	9,201	3,352,481,528
\$1,000,000 or more	316	1,047,873,483	3,040	17,605,263,045	2,200	13,665,292,799	3,040	31,270,555,858	3,040	10,907,817,472
<b>All nontaxable returns</b>	<b>6,828</b>	<b>3,891,645,937</b>	<b>130,087</b>	<b>16,940,875,629</b>	<b>105,088</b>	<b>39,669,295,423</b>	<b>169,781</b>	<b>56,610,167,400</b>	<b>169,438</b>	<b>17,763,284,491</b>
\$0	3,237	2,158,105,588	0	0	39,694	20,016,153,785	39,694	20,016,153,786	39,523	6,525,546,041
\$1 under \$2,500	**125	**375,716,443	9,545	9,808,556	6,792	2,217,451,648	9,545	2,227,260,020	9,374	699,022,268
\$2,500 under \$5,000	**	**	6,719	25,555,586	3,633	2,047,305,494	6,719	2,072,881,060	6,719	666,269,255
\$5,000 under \$10,000	408	144,653,140	7,942	55,305,082	5,197	1,304,391,555	7,942	1,359,696,467	7,942	410,651,964
\$10,000 under \$25,000	905	324,649,753	24,011	393,393,145	14,262	3,636,345,678	24,011	4,029,737,802	24,011	1,193,755,081
\$25,000 under \$50,000	**577	**176,269,542	17,833	631,324,164	11,147	3,089,908,615	17,833	3,721,232,608	17,833	1,113,264,203
\$50,000 under \$75,000	**	**	11,327	709,644,826	5,678	1,454,978,545	11,327	2,164,623,029	11,327	625,335,556
\$75,000 under \$100,000	* 186	* 70,641,332	8,912	777,717,469	3,599	873,973,570	8,912	1,651,691,039	8,912	465,841,881
\$100,000 under \$250,000	592	320,861,761	23,522	3,792,405,762	9,307	3,074,977,987	23,522	6,867,383,576	23,522	2,060,120,830
\$250,000 under \$500,000	618	212,239,944	11,664	4,112,952,000	3,946	1,656,663,585	11,664	5,769,614,033	11,664	1,807,537,763
\$500,000 under \$1,000,000	**181	**108,508,435	8,177	5,995,549,157	**1,832	**297,144,963	**8,611	**6,729,913,971	**8,611	**2,195,939,649
\$1,000,000 or more	**	**	434	437,219,902	**	**	**	**	**	**
<b>All taxable returns</b>	<b>1,171</b>	<b>2,096,289,748</b>	<b>10,982</b>	<b>18,731,501,512</b>	<b>10,121</b>	<b>34,133,271,989</b>	<b>10,982</b>	<b>52,864,772,931</b>	<b>10,982</b>	<b>18,405,506,609</b>
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	**88	**81,294,079	706	576,240	695	1,457,145,516	706	1,457,721,732	706	497,595,742
\$2,500 under \$5,000	**	**	252	920,381	240	676,715,634	252	677,636,015	252	233,462,754
\$5,000 under \$10,000	62	72,389,377	382	2,783,624	371	847,397,730	382	850,181,339	382	295,002,630
\$10,000 under \$25,000	110	89,267,934	964	15,672,477	964	1,818,343,716	964	1,834,016,182	964	626,631,515
\$25,000 under \$50,000	**109	**265,544,855	1,107	40,627,196	1,085	2,244,986,579	1,107	2,285,613,768	1,107	786,228,878
\$50,000 under \$75,000	**	**	715	43,444,216	715	1,998,163,379	715	2,041,607,596	715	704,682,924
\$75,000 under \$100,000	27	46,828,077	520	46,027,972	520	1,678,993,365	520	1,725,021,331	520	596,572,115
\$100,000 under \$250,000	280	229,614,110	1,592	256,155,205	1,236	3,133,206,299	1,592	3,389,380,985	1,592	1,166,620,927
\$250,000 under \$500,000	88	172,585,683	1,115	398,506,791	1,099	3,605,335,835	1,115	4,003,842,624	1,115	1,434,349,774
\$500,000 under \$1,000,000	**407	**1,138,765,633	1,024	758,744,265	**3,197	**16,672,983,935	**3,630	**34,599,771,358	**3,630	**12,064,359,351
\$1,000,000 or more	**	**	2,606	17,168,043,143	**	**	**	**	**	**

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit previously used		Available unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>115,038</b>	<b>24,427,158,253</b>	<b>140,545</b>	<b>11,741,631,734</b>	<b>219,349</b>	<b>72,616,521,075</b>	<b>115,331</b>	<b>13,173,306,650</b>	<b>209,331</b>	<b>59,443,210,810</b>
\$0	39,523	6,525,546,037	* 3	* 4	78,303	25,960,150,552	39,523	4,665,000,218	75,464	21,295,148,946
\$1 under \$2,500	7,487	1,193,888,392	9,724	2,731,314	10,251	3,385,719,348	7,999	810,289,898	9,562	2,575,428,937
\$2,500 under \$5,000	3,874	892,796,421	6,970	6,935,418	6,970	2,324,081,084	3,885	708,987,779	6,727	1,615,093,303
\$5,000 under \$10,000	5,568	690,814,931	8,324	14,839,493	8,324	2,759,228,128	5,898	438,061,489	8,018	2,321,166,639
\$10,000 under \$25,000	15,226	1,715,211,982	24,975	105,172,463	24,975	8,250,538,796	15,066	1,371,457,503	24,092	6,879,080,762
\$25,000 under \$50,000	12,232	1,717,676,472	18,940	181,816,411	18,929	6,305,655,248	12,224	1,171,363,954	18,047	5,134,290,935
\$50,000 under \$75,000	6,393	1,126,830,884	12,041	203,187,403	12,041	3,952,608,720	6,393	655,245,943	11,503	3,297,362,262
\$75,000 under \$100,000	4,119	839,825,805	9,432	222,588,202	9,432	3,094,566,146	3,948	408,528,680	9,012	2,686,037,464
\$100,000 under \$250,000	10,543	2,046,922,277	25,115	1,179,819,420	25,109	8,282,151,897	10,373	1,180,164,559	24,239	7,101,987,156
\$250,000 under \$500,000	5,045	1,806,331,194	12,780	1,435,556,478	12,774	4,242,014,641	5,024	814,736,262	12,146	3,427,278,352
\$500,000 under \$1,000,000	2,830	1,118,827,243	9,201	2,233,654,266	**12,240	**4,059,806,515	**4,998	**949,470,365	**10,520	**3,110,336,055
\$1,000,000 or more	2,200	4,752,486,614	3,040	6,155,330,863	**	**	**	**	**	**
<b>All nontaxable returns</b>	<b>104,916</b>	<b>12,579,832,327</b>	<b>129,562</b>	<b>5,183,451,263</b>	<b>208,390</b>	<b>68,995,894,224</b>	<b>105,202</b>	<b>10,070,796,440</b>	<b>205,528</b>	<b>58,925,094,269</b>
\$0	39,523	6,525,546,037	* 3	* 4	78,303	25,960,150,552	39,523	4,665,000,218	75,464	21,295,148,946
\$1 under \$2,500	6,792	696,496,245	9,018	2,527,730	**24,206	**8,024,476,842	**16,465	**1,520,488,591	**24,184	**6,503,987,736
\$2,500 under \$5,000	3,633	659,653,597	6,719	6,615,488	**	**	**	**	**	**
\$5,000 under \$10,000	5,197	396,792,038	7,942	13,859,755	**	**	**	**	**	**
\$10,000 under \$25,000	14,262	1,094,155,463	24,011	99,597,556	24,011	7,930,510,400	14,102	1,051,745,479	24,011	6,878,764,407
\$25,000 under \$50,000	11,147	945,617,384	17,833	167,646,649	17,833	5,942,654,164	11,147	815,752,261	17,833	5,126,901,549
\$50,000 under \$75,000	5,678	437,707,322	11,327	187,628,061	11,327	3,715,257,516	5,678	419,750,716	11,327	3,295,506,285
\$75,000 under \$100,000	3,599	259,594,549	8,912	206,247,332	8,912	2,925,253,248	3,429	240,385,901	8,912	2,684,867,347
\$100,000 under \$250,000	9,307	966,253,368	23,522	1,093,867,460	23,522	7,758,988,136	9,135	785,829,607	23,522	6,973,158,357
\$250,000 under \$500,000	3,946	514,757,427	11,664	1,292,780,488	11,664	3,878,114,498	3,931	488,582,989	11,664	3,389,531,490
\$500,000 under \$1,000,000	**1,832	**83,258,897	**8,611	**2,112,680,740	**8,611	**2,860,488,868	**1,793	**83,260,685	**8,610	**2,777,228,150
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**
<b>All taxable returns</b>	<b>10,121</b>	<b>11,847,325,926</b>	<b>10,982</b>	<b>6,558,180,471</b>	<b>10,959</b>	<b>3,620,626,851</b>	<b>10,129</b>	<b>3,102,510,210</b>	<b>3,802</b>	<b>518,116,541</b>
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	695	497,392,146	706	203,584	**1,340	**444,551,718	**1,317	**436,850,577	**1,233	**7,701,142
\$2,500 under \$5,000	240	233,142,825	252	319,930	**	**	**	**	**	**
\$5,000 under \$10,000	371	294,022,893	382	979,738	**	**	**	**	**	**
\$10,000 under \$25,000	964	621,056,519	964	5,344,195	964	320,028,396	964	319,712,030	*81	*316,355
\$25,000 under \$50,000	1,085	772,059,088	1,107	14,169,762	1,096	363,001,084	1,077	355,611,693	214	7,389,386
\$50,000 under \$75,000	715	689,123,562	715	15,559,342	715	237,351,204	715	235,495,227	177	1,855,977
\$75,000 under \$100,000	520	580,231,256	520	16,340,870	520	169,312,898	520	168,142,780	100	1,170,116
\$100,000 under \$250,000	1,236	1,080,668,909	1,592	85,951,960	1,587	523,163,761	1,238	394,334,951	717	128,828,799
\$250,000 under \$500,000	1,099	1,291,573,767	1,115	142,775,990	1,110	363,900,143	1,094	326,153,273	482	37,746,862
\$500,000 under \$1,000,000	**3,197	**5,788,054,961	**3,630	**6,276,304,388	**3,629	**1,199,317,647	**3,205	**866,209,680	**1,910	**333,107,905
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**

  

Tax status and size of taxable gifts, current period	Unified credit, applied [6]		Net tax on current period gifts		Total tax [7]	
	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>132,663</b>	<b>5,554,027,751</b>	<b>10,982</b>	<b>6,183,874,159</b>	<b>10,982</b>	<b>6,183,874,158</b>
\$0	* 3	* 4	0	0	0	0
\$1 under \$2,500	9,024	2,533,223	706	198,023	706	198,023
\$2,500 under \$5,000	6,719	6,615,488	252	319,930	252	319,930
\$5,000 under \$10,000	7,976	13,865,060	382	974,433	382	974,433
\$10,000 under \$25,000	24,074	99,828,269	964	5,344,195	964	5,344,195
\$25,000 under \$50,000	18,021	168,710,322	1,107	13,106,089	1,107	13,106,089
\$50,000 under \$75,000	11,479	189,374,098	715	13,813,305	715	13,813,305
\$75,000 under \$100,000	8,993	207,350,988	520	15,237,204	520	15,237,204
\$100,000 under \$250,000	23,852	1,104,803,568	1,592	75,015,852	1,592	75,015,852
\$250,000 under \$500,000	12,101	1,324,949,083	1,115	110,607,389	1,115	110,607,389
\$500,000 under \$1,000,000	**10,422	**2,435,997,648	1,024	188,880,121	1,024	188,880,121
\$1,000,000 or more	**	**	2,606	5,760,377,619	2,606	5,760,377,617
<b>All nontaxable returns</b>	<b>129,549</b>	<b>5,182,015,727</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
\$0	* 3	* 4	0	0	0	0
\$1 under \$2,500	**23,666	**23,002,905	0	0	0	0
\$2,500 under \$5,000	**	**	0	0	0	0
\$5,000 under \$10,000	**	**	0	0	0	0
\$10,000 under \$25,000	24,011	99,597,556	0	0	0	0
\$25,000 under \$50,000	17,833	167,646,649	0	0	0	0
\$50,000 under \$75,000	11,327	187,628,061	0	0	0	0
\$75,000 under \$100,000	8,912	206,247,332	0	0	0	0
\$100,000 under \$250,000	23,522	1,093,867,460	0	0	0	0
\$250,000 under \$500,000	11,664	1,292,780,488	0	0	0	0
\$500,000 under \$1,000,000	**8,610	**2,111,245,272	0	0	0	0
\$1,000,000 or more	**	**	0	0	0	0
<b>All taxable returns</b>	<b>3,114</b>	<b>372,012,024</b>	<b>10,982</b>	<b>6,183,874,159</b>	<b>10,982</b>	<b>6,183,874,158</b>
\$0	0	0	0	0	0	0
\$1 under \$2,500	**53	**10,866	706	198,023	706	198,023
\$2,500 under \$5,000	**	**	252	319,930	252	319,930
\$5,000 under \$10,000	**	**	382	974,433	382	974,433
\$10,000 under \$25,000	* 62	* 230,713	964	5,344,195	964	5,344,195
\$25,000 under \$50,000	188	1,063,673	1,107	13,106,089	1,107	13,106,089
\$50,000 under \$75,000	152	1,746,037	715	13,813,305	715	13,813,305
\$75,000 under \$100,000	*81	*1,103,656	520	15,237,204	520	15,237,204
\$100,000 under \$250,000	330	10,936,108	1,592	75,015,852	1,592	75,015,852
\$250,000 under \$500,000	436	32,168,595	1,115	110,607,389	1,115	110,607,389
\$500,000 under \$1,000,000	**1,811	**324,752,376	1,024	188,880,121	1,024	188,880,121
\$1,000,000 or more	**	**	2,606	5,760,377,619	2,606	5,760,377,617

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\*Indicates that data were combined to prevent disclosure of individual taxpayer data.

[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trusts only under limited circumstances.

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trusts only if the trust meets certain requirements.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period, as reported on Part 2, Line 12 of Form 709. It is the lesser of available unified credit less the specific exemption amount (reported on Part 2, Line 10 of Form 709) or tax on current period gifts.

[7] This is the sum of reported value of gift tax on current period gifts and generation-skipping transfer taxes.

NOTES: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Columns 1, 3, 5, etc. refer to the number of returns.

Source: IRS, Statistics of Income Division, June 2012.



11-Jan-12

**Gift Tax Returns Filed in 2010: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts**  
 [All figures are estimates based on samples---money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>223,093</b>	<b>37,872,051,381</b>	<b>211,337</b>	<b>8,949,942,897</b>	<b>146,107</b>	<b>28,922,108,378</b>	<b>2,605</b>	<b>1,775,523,345</b>	<b>4,491</b>	<b>3,139,753,115</b>
\$0	79,713	5,375,136,962	79,462	3,357,788,881	2,826	2,017,348,068	1,550	1,012,968,731	1,290	1,004,379,327
\$1 under \$2,500	10,473	1,034,550,105	9,253	543,060,645	10,374	491,489,347	131	97,184,788	789	384,820,237
\$2,500 under \$5,000	5,948	335,677,572	5,749	221,109,438	5,948	114,568,430	33	48,469,984	29	42,740,609
\$5,000 under \$10,000	13,203	747,459,341	10,888	492,769,633	13,203	254,689,566	328	92,819,607	345	66,081,419
\$10,000 under \$25,000	20,224	1,363,015,927	19,432	746,186,091	20,224	616,829,241	127	135,047,960	388	155,086,253
\$25,000 under \$50,000	21,531	1,765,641,542	20,542	822,292,401	21,531	943,349,935	18	32,688,413	334	127,705,439
\$50,000 under \$75,000	13,026	1,417,315,654	12,489	495,479,282	13,026	921,836,275	35	25,769,754	422	100,032,254
\$75,000 under \$100,000	7,699	1,048,736,758	7,283	279,341,830	7,699	769,394,734	*6	*7,264,565	244	79,261,180
\$100,000 under \$250,000	26,670	5,485,708,284	24,447	922,660,284	26,670	4,563,047,630	181	108,480,025	237	109,179,612
\$250,000 under \$500,000	13,467	5,684,217,139	12,052	506,680,396	13,467	5,177,536,746	117	128,701,513	161	206,209,097
\$500,000 under \$1,000,000	9,407	7,546,678,192	8,266	415,068,749	9,407	7,131,609,774	67	60,762,844	131	239,682,184
\$1,000,000 or more	1,732	6,067,913,906	1,473	147,505,266	1,732	5,920,408,633	12	25,365,160	120	624,575,505
<b>All nontaxable returns</b>	<b>213,448</b>	<b>29,171,898,869</b>	<b>202,200</b>	<b>8,024,581,476</b>	<b>136,462</b>	<b>21,147,317,438</b>	<b>2,444</b>	<b>1,565,265,847</b>	<b>3,846</b>	<b>1,864,033,092</b>
\$0	79,713	5,375,136,962	79,462	3,357,788,881	2,826	2,017,348,068	1,550	1,012,968,731	1,290	1,004,379,327
\$1 under \$2,500	9,834	842,180,663	8,736	481,217,946	9,735	360,962,618	114	73,910,148	**	**
\$2,500 under \$5,000	5,506	265,903,507	5,307	176,709,594	5,506	89,194,209	**	**	**326	**83,403,959
\$5,000 under \$10,000	12,779	672,033,995	10,506	444,003,237	12,779	228,030,564	**336	**119,251,224	316	54,409,195
\$10,000 under \$25,000	19,165	1,158,005,728	18,373	639,301,728	19,165	518,703,421	113	84,537,258	280	125,675,121
\$25,000 under \$50,000	20,512	1,611,706,809	19,523	734,223,472	20,512	877,484,130	*6	*12,675,106	287	119,692,685
\$50,000 under \$75,000	12,394	1,286,410,643	11,899	442,402,243	12,394	844,008,301	**	**	**	**
\$75,000 under \$100,000	7,233	907,791,553	6,817	230,184,248	7,233	677,607,111	**16	**23,263,026	**594	**98,817,547
\$100,000 under \$250,000	24,941	4,927,567,194	22,759	755,737,311	24,941	4,171,829,681	142	51,293,385	152	47,424,311
\$250,000 under \$500,000	12,437	5,048,673,093	11,085	410,702,693	12,437	4,637,970,396	105	121,537,543	96	49,932,336
\$500,000 under \$1,000,000	8,519	6,627,409,301	7,440	333,776,356	8,519	6,293,633,287	**	**	**	**
\$1,000,000 or more	415	449,079,420	292	18,533,766	415	430,545,652	**63	**65,829,425	**85	**56,558,034
<b>All taxable returns</b>	<b>9,645</b>	<b>8,700,152,512</b>	<b>9,138</b>	<b>925,361,421</b>	<b>9,645</b>	<b>7,774,790,940</b>	<b>161</b>	<b>210,257,498</b>	<b>645</b>	<b>1,275,720,023</b>
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	639	192,369,442	517	61,842,699	639	130,526,729	*17	*23,274,640	53	106,670,465
\$2,500 under \$5,000	442	69,774,065	442	44,399,844	442	25,374,221	**	**	**	**
\$5,000 under \$10,000	424	75,425,346	382	48,766,396	424	26,659,002	**26	**22,038,367	**48	**25,418,069
\$10,000 under \$25,000	1,059	205,010,199	1,059	106,884,364	1,059	98,125,820	*14	*50,510,702	108	29,411,132
\$25,000 under \$50,000	1,019	153,934,733	1,019	88,068,929	1,019	65,865,804	*12	*20,013,307	47	8,012,754
\$50,000 under \$75,000	632	130,905,010	590	53,077,038	632	77,827,973	**	**	**	**
\$75,000 under \$100,000	467	140,945,204	467	49,157,582	467	91,787,623	**25	**9,771,293	**71	**80,475,887
\$100,000 under \$250,000	1,729	558,141,090	1,688	166,922,973	1,729	391,217,949	39	57,186,640	85	61,755,301
\$250,000 under \$500,000	1,029	635,544,046	967	95,977,703	1,029	539,566,350	*11	*7,163,970	65	156,276,761
\$500,000 under \$1,000,000	888	919,268,891	825	81,292,393	888	837,976,487	**	**	**	**
\$1,000,000 or more	1,317	5,618,834,486	1,181	128,971,500	1,317	5,489,862,981	**16	**20,298,579	**167	**807,699,656
Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior period [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>7,041</b>	<b>4,915,276,328</b>	<b>143,380</b>	<b>24,015,252,407</b>	<b>113,023</b>	<b>74,161,704,058</b>	<b>183,907</b>	<b>98,176,955,992</b>	<b>183,356</b>	<b>35,982,673,970</b>
\$0	2,826	2,017,348,068	.	.	40,626	22,280,297,867	40,626	22,280,298,666	40,330	8,031,414,448
\$1 under \$2,500	915	482,005,019	10,473	9,484,421	8,605	5,223,214,635	10,374	5,232,698,376	10,119	1,925,058,459
\$2,500 under \$5,000	61	91,210,593	5,948	23,357,837	4,069	2,246,088,111	5,948	2,269,445,849	5,948	818,996,250
\$5,000 under \$10,000	671	158,901,026	13,203	95,788,539	9,724	2,785,751,514	13,203	2,881,540,152	13,203	959,238,471
\$10,000 under \$25,000	506	290,134,214	20,224	326,695,017	12,082	5,434,399,024	20,224	5,761,093,191	20,224	1,987,053,153
\$25,000 under \$50,000	348	160,393,851	21,531	782,955,985	11,042	7,459,553,941	21,531	8,242,510,087	21,531	2,999,882,203
\$50,000 under \$75,000	454	125,802,007	13,026	796,034,267	6,016	3,754,203,998	13,026	4,550,238,409	13,026	1,588,885,450
\$75,000 under \$100,000	249	86,525,745	7,699	682,868,989	2,812	1,721,224,424	7,699	2,404,093,413	7,699	812,278,102
\$100,000 under \$250,000	411	217,659,520	26,670	4,345,387,991	10,151	7,514,160,959	26,670	11,850,548,872	26,670	4,064,614,302
\$250,000 under \$500,000	277	334,910,600	13,467	4,842,626,133	4,010	4,220,975,648	13,467	9,063,601,776	13,467	3,215,037,988
\$500,000 under \$1,000,000	192	300,445,029	9,407	6,831,164,715	2,849	2,840,206,817	9,407	9,671,371,576	9,407	3,494,983,765
\$1,000,000 or more	131	649,940,665	1,732	5,278,888,512	1,037	8,681,627,121	1,732	13,960,515,625	1,732	6,085,290,377
<b>All nontaxable returns</b>	<b>6,256</b>	<b>3,429,298,817</b>	<b>133,735</b>	<b>17,718,018,446</b>	<b>103,724</b>	<b>43,627,452,115</b>	<b>174,262</b>	<b>61,345,469,924</b>	<b>173,711</b>	<b>20,509,583,004</b>
\$0	2,826	2,017,348,068	.	.	40,626	22,280,297,867	40,626	22,280,298,666	40,330	8,031,414,448
\$1 under \$2,500	847	352,059,914	9,834	8,902,797	7,966	3,373,149,196	9,735	3,382,051,401	9,480	1,165,092,419
\$2,500 under \$5,000	20	67,373,048	5,506	21,821,161	3,627	1,157,488,206	5,506	1,179,309,268	5,506	377,175,439
\$5,000 under \$10,000	639	135,282,136	12,779	92,748,428	9,300	1,933,528,631	12,779	2,026,277,158	12,779	622,544,078
\$10,000 under \$25,000	391	210,212,379	19,165	308,491,031	11,044	3,103,916,832	19,165	3,412,406,875	19,165	1,048,751,839
\$25,000 under \$50,000	290	132,367,790	20,512	745,116,242	10,044	4,905,673,221	20,512	5,650,789,561	20,512	1,948,181,008
\$50,000 under \$75,000	394	86,149,665	12,394	757,858,637	5,384	1,806,711,853	12,394	2,564,570,589	12,394	768,623,604
\$75,000 under \$100,000	214	35,930,908	7,233	641,676,203	2,345	671,345,996	7,233	1,313,022,199	7,233	374,796,901
\$100,000 under \$250,000	290	98,717,580	24,941	4,073,111,985	8,422	3,143,745,219	24,941	7,216,857,109	24,941	2,174,844,815
\$250,000 under \$500,000	201	171,469,879	12,437	4,466,500,515	2,987	931,245,469	12,437	5,397,745,984	12,437	1,681,414,246
\$500,000 under \$1,000,000	133	107,232,766	8,519	6,186,400,488	**	**	8,519	6,506,750,152	8,519	2,173,094,894
\$1,000,000 or more	11	15,154,693	415	415,390,959	**1,981	**320,349,625	415	415,390,962	415	143,649,312
<b>All taxable returns</b>	<b>785</b>	<b>1,485,977,511</b>	<b>9,645</b>	<b>6,297,233,961</b>	<b>9,299</b>	<b>30,534,251,943</b>	<b>9,645</b>	<b>36,831,486,069</b>	<b>9,645</b>	<b>15,473,090,965</b>
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	68	129,945,105	639	581,624	639	1,850,065,439	639	1,850,646,976	639	759,966,040
\$2,500 under \$5,000	*41	*23,837,545	442	1,536,676	442	1,088,599,904	442	1,090,136,581	442	441,820,811
\$5,000 under \$10,000	32	23,618,891	424	3,040,111	424	852,222,884	424	855,262,995	424	336,694,393
\$10,000 under \$25,000	116	79,921,834	1,059	18,203,986	1,038	2,330,482,192	1,059	2,346,686,316	1,059	938,301,314
\$25,000 under \$50,000	59	28,026,061	1,019	37,839,744	998	2,553,880,720	1,019	2,591,720,526	1,019	1,051,642,196
\$50,000 under \$75,000	60	39,652,343	632	38,175,631	632	1,947,492,144	632	1,985,667,820	632	820,261,845
\$75,000 under \$100,000	35	50,594,837	467	41,192,786	467	1,049,878,428	467	1,091,071,214	467	437,481,201
\$100,000 under \$250,000	121	118,941,941	1,729	272,276,007	1,729	4,370,415,740	1,729	4,642,691,763	1,729	1,889,769,487
\$250,000 under \$500,000	75	163,440,720	1,029	376,125,618	1,023	3,289,730,178	1,029	3,665,855,792	1,029	1,533,623,742
\$500,000 under \$1,000,000	59	193,212,263	888	644,764,227	**	**	888	3,164,621,423	888	1,321,888,871

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit previously used		Available unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	112,718	27,750,722,894	142,608	8,231,951,516	223,089	76,689,798,146	112,246	13,804,053,195	213,218	62,885,739,561
\$0	40,330	8,031,414,345	*101	*103	79,713	27,514,176,668	39,976	5,084,510,599	76,798	22,429,665,173
\$1 under \$2,500	8,605	1,922,270,931	9,600	2,788,148	10,473	3,609,233,600	8,505	1,108,897,676	9,719	2,500,335,192
\$2,500 under \$5,000	4,069	812,760,212	5,948	6,235,752	5,948	2,056,735,408	4,167	505,704,480	5,534	1,551,030,830
\$5,000 under \$10,000	9,724	934,056,558	13,203	25,182,802	13,203	4,422,848,765	9,805	650,915,588	12,823	3,771,932,782
\$10,000 under \$25,000	12,082	1,901,282,162	20,224	85,771,629	20,224	6,894,396,191	12,082	1,300,968,017	19,270	5,593,427,424
\$25,000 under \$50,000	11,042	2,787,532,702	21,531	212,290,151	21,531	7,402,915,927	11,042	1,342,662,351	20,709	6,060,253,170
\$50,000 under \$75,000	6,016	1,371,199,448	13,026	217,686,953	13,026	4,458,977,976	5,720	734,872,582	12,619	3,724,104,392
\$75,000 under \$100,000	2,812	626,628,280	7,699	185,649,611	7,699	2,660,221,620	2,910	354,332,796	7,342	2,305,888,721
\$100,000 under \$250,000	10,151	2,757,248,124	26,670	1,307,364,814	26,670	9,167,586,384	9,931	1,501,130,897	25,404	7,666,454,686
\$250,000 under \$500,000	4,010	1,658,904,235	13,467	1,556,133,480	13,467	4,656,121,813	4,249	618,540,541	12,849	4,037,581,140
\$500,000 under \$1,000,000	2,849	1,142,934,968	9,407	2,352,048,637	9,406	3,249,289,206	2,832	316,401,591	9,005	2,932,887,569
\$1,000,000 or more	1,028	3,804,490,930	1,732	2,280,799,437	1,729	597,294,591	1,026	285,116,077	1,145	312,178,483
All nontaxable returns	103,425	15,024,649,312	132,963	5,484,934,340	213,448	73,372,260,628	102,960	10,807,179,157	210,413	62,565,076,206
\$0	40,330	8,031,414,345	*101	*103	79,713	27,514,176,668	39,976	5,084,510,599	76,798	22,429,665,173
\$1 under \$2,500	7,966	1,162,552,078	8,961	2,540,835	9,834	3,388,253,568	7,866	887,932,423	**	**
\$2,500 under \$5,000	3,627	371,583,609	5,506	5,591,544	5,506	1,903,853,770	3,725	352,833,909	**15,220	**4,051,340,175
\$5,000 under \$10,000	9,300	598,669,630	12,779	23,875,336	12,779	4,276,312,557	9,381	504,483,365	12,779	3,771,828,796
\$10,000 under \$25,000	11,044	970,764,785	19,165	77,987,745	19,165	6,529,841,655	11,044	943,792,884	19,165	5,586,048,020
\$25,000 under \$50,000	10,044	1,752,066,498	20,512	196,114,313	20,512	7,055,057,408	10,044	1,000,655,903	20,512	6,054,401,120
\$50,000 under \$75,000	5,384	567,537,633	12,394	201,086,957	12,394	4,240,432,376	5,088	519,621,683	12,394	3,720,809,706
\$75,000 under \$100,000	2,345	206,743,321	7,233	168,053,383	7,233	2,498,902,462	2,444	196,138,391	7,233	2,302,763,969
\$100,000 under \$250,000	8,422	985,443,053	24,941	1,189,400,402	24,941	8,575,775,633	8,219	929,639,714	24,941	7,646,135,153
\$250,000 under \$500,000	2,987	286,995,570	12,437	1,394,418,435	12,437	4,300,751,876	3,220	298,424,435	12,437	4,002,327,321
\$500,000 under \$1,000,000	1,977	90,878,789	8,519	2,082,215,975	8,519	2,945,308,364	1,953	89,145,851	8,519	2,856,162,481
\$1,000,000 or more	.	.	415	143,649,312	415	143,594,293	0	0	415	143,594,293
All taxable returns	9,293	12,726,073,583	9,645	2,747,017,176	9,641	3,317,537,518	9,286	2,996,874,039	2,804	320,663,355
\$0	0	0	0	0	0	0	0	0	0	0
\$1 under \$2,500	639	759,718,852	639	247,314	639	220,980,032	639	220,965,253	*5	*14,779
\$2,500 under \$5,000	442	441,176,603	442	644,208	442	152,881,638	442	152,870,571	**	**
\$5,000 under \$10,000	424	335,386,928	424	1,307,465	424	146,536,208	424	146,432,223	**71	**115,052
\$10,000 under \$25,000	1,038	930,517,377	1,059	7,783,885	1,059	364,554,537	1,038	357,175,132	*105	*7,379,404
\$25,000 under \$50,000	998	1,035,466,205	1,019	16,175,838	1,019	347,858,519	998	342,006,448	197	5,852,049
\$50,000 under \$75,000	632	803,661,815	632	16,599,995	632	218,545,600	632	215,250,900	225	3,294,686
\$75,000 under \$100,000	467	419,884,959	467	17,596,228	467	161,319,158	467	158,194,405	110	3,124,753
\$100,000 under \$250,000	1,729	1,771,805,070	1,729	117,964,412	1,729	591,810,751	1,712	571,491,183	463	20,319,533
\$250,000 under \$500,000	1,023	1,371,908,664	1,029	161,715,045	1,029	355,369,937	1,029	320,116,106	411	35,253,820
\$500,000 under \$1,000,000	872	1,052,056,179	888	269,832,661	887	303,980,842	879	227,255,740	486	76,725,088
\$1,000,000 or more	1,028	3,804,490,930	1,317	2,137,150,125	1,314	453,700,298	1,026	285,116,077	730	168,584,190
Tax status and size of taxable gifts, current period	Unified credit, applied [6]		Net tax on current period gifts		Total tax [7]					
	Number	Amount	Number	Amount	Number	Amount				
All returns	135,523	5,786,635,003	9,645	2,445,261,446	9,645	2,453,681,984				
\$0	*101	*103	0	0	0	0				
\$1 under \$2,500	8,965	2,540,954	639	247,174	639	247,174				
\$2,500 under \$5,000	5,532	5,601,242	442	634,509	442	634,509				
\$5,000 under \$10,000	12,807	23,885,362	424	1,297,440	424	1,297,440				
\$10,000 under \$25,000	19,221	78,038,034	1,059	7,733,617	1,059	7,733,617				
\$25,000 under \$50,000	20,686	197,338,942	1,019	14,951,203	1,019	14,951,203				
\$50,000 under \$75,000	12,576	204,118,144	632	13,568,809	632	13,568,809				
\$75,000 under \$100,000	7,340	171,085,796	467	14,563,815	467	14,563,815				
\$100,000 under \$250,000	25,363	1,203,702,828	1,729	103,662,000	1,729	103,662,000				
\$250,000 under \$500,000	12,824	1,429,480,798	1,029	126,652,676	1,029	126,652,682				
\$500,000 under \$1,000,000	8,996	2,158,864,265	888	193,184,347	888	193,184,347				
\$1,000,000 or more	1,111	311,978,538	1,317	1,968,765,855	1,317	1,977,186,388				
All nontaxable returns	132,963	5,484,879,320	0	0	0	0				
\$0	*101	*103	0	0	0	0				
\$1 under \$2,500	8,961	2,540,835	0	0	0	0				
\$2,500 under \$5,000	5,506	5,591,544	0	0	0	0				
\$5,000 under \$10,000	12,779	23,875,336	0	0	0	0				
\$10,000 under \$25,000	19,165	77,987,745	0	0	0	0				
\$25,000 under \$50,000	20,512	196,114,313	0	0	0	0				
\$50,000 under \$75,000	12,394	201,086,957	0	0	0	0				
\$75,000 under \$100,000	7,233	168,053,383	0	0	0	0				
\$100,000 under \$250,000	24,941	1,189,400,402	0	0	0	0				
\$250,000 under \$500,000	12,437	1,394,418,435	0	0	0	0				
\$500,000 under \$1,000,000	8,519	2,082,215,975	0	0	0	0				
\$1,000,000 or more	415	143,594,292	0	0	0	0				
All taxable returns	2,560	301,755,684	9,645	2,445,261,446	9,645	2,453,681,984				
\$0	0	0	0	0	0	0				
\$1 under \$2,500	*4	*119	639	247,174	639	247,174				
\$2,500 under \$5,000	**	**	442	634,509	442	634,509				
\$5,000 under \$10,000	**55	**19,723	424	1,297,440	424	1,297,440				
\$10,000 under \$25,000	*56	*50,289	1,059	7,733,617	1,059	7,733,617				
\$25,000 under \$50,000	174	1,224,629	1,019	14,951,203	1,019	14,951,203				
\$50,000 under \$75,000	183	3,031,186	632	13,568,809	632	13,568,809				
\$75,000 under \$100,000	*108	*3,032,413	467	14,563,815	467	14,563,815				
\$100,000 under \$250,000	422	14,302,426	1,729	103,662,000	1,729	103,662,000				
\$250,000 under \$500,000	387	35,062,363	1,029	126,652,676	1,029	126,652,682				
\$500,000 under \$1,000,000	476	76,648,290	888	193,184,347	888	193,184,347				
\$1,000,000 or more	696	168,384,246	1,317	1,968,765,855	1,317	1,977,186,388				

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\* Indicates that data were combined to prevent disclosure of individual taxpayer data.

[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period, as reported on Part 2, Line 12 of Form 709. It is the lesser of available unified credit less the specific exemption amount (reported on Part 2, Line 10 of Form 709) or tax on current period gifts.

[7] This is the sum of reported value of gift tax on current period gifts and generation-skipping transfer taxes.

NOTES: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Columns 1, 3, 5, etc. refer to the number of returns.

Source: IRS, Statistics of Income Division, September 2011.

20-Dec-10

**Gift Tax Returns Filed in 2009: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts**  
 [All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>234,714</b>	<b>40,153,563,063</b>	<b>220,818</b>	<b>9,248,541,444</b>	<b>151,802</b>	<b>30,905,020,582</b>	<b>2,257</b>	<b>1,955,545,659</b>	<b>3,773</b>	<b>4,103,219,853</b>
Less than \$2,500	97,648	7,290,482,080	95,998	4,254,177,946	14,736	3,036,303,891	1,662	751,096,019	1,698	2,272,924,957
\$2,500 under \$5,000	7,072	306,287,508	6,360	229,126,867	7,072	77,160,625	*27	*11,567,915	97	40,187,178
\$5,000 under \$10,000	12,366	1,234,734,295	11,654	420,857,877	12,366	813,876,381	*12	*663,373,508	91	59,941,478
\$10,000 under \$25,000	20,530	1,415,876,020	18,077	748,444,679	20,530	667,431,423	103	59,678,311	755	261,618,905
\$25,000 under \$50,000	24,496	2,061,996,334	22,721	829,682,148	24,496	1,232,314,119	88	45,578,349	140	281,195,073
\$50,000 under \$75,000	11,533	1,305,812,714	10,821	420,207,147	11,533	885,605,526	19	59,029,025	152	101,449,395
\$75,000 under \$100,000	10,227	1,357,310,904	10,130	402,135,989	10,227	955,174,507	*47	*19,301,266	100	55,192,423
\$100,000 under \$250,000	25,123	5,114,009,061	22,750	819,387,658	25,123	4,294,621,126	112	89,190,678	312	186,450,814
\$250,000 under \$500,000	14,732	6,107,730,301	12,777	569,777,100	14,732	5,537,953,208	75	133,677,456	150	132,710,788
\$500,000 under \$1,000,000	9,424	8,026,613,855	8,089	399,652,662	9,424	7,626,961,163	102	106,676,260	146	325,757,883
\$1,000,000 or more	1,562	5,932,709,990	1,440	155,091,372	1,562	5,777,618,613	10	16,356,870	132	385,790,949
<b>All nontaxable returns</b>	<b>223,996</b>	<b>30,735,612,849</b>	<b>210,558</b>	<b>8,248,211,673</b>	<b>141,099</b>	<b>22,487,400,339</b>	<b>2,126</b>	<b>1,756,260,792</b>	<b>3,038</b>	<b>2,969,209,364</b>
Less than \$2,500	96,720	7,064,389,462	95,087	4,186,710,008	13,823	2,877,679,289	*1,659	*747,507,494	1,640	2,118,283,454
\$2,500 under \$5,000	6,700	263,045,505	6,004	197,145,856	6,700	65,899,649	**10	**669,706,855	**133	**65,964,174
\$5,000 under \$10,000	11,916	1,163,439,249	11,220	382,328,040	11,916	781,111,202	**	**	**	**
\$10,000 under \$25,000	19,431	1,228,124,948	16,995	627,406,856	19,431	600,718,219	**157	**69,981,780	**763	**406,549,626
\$25,000 under \$50,000	23,456	1,807,337,911	21,713	736,660,434	23,456	1,070,677,406	**	**	**	**
\$50,000 under \$75,000	10,887	1,093,453,918	10,190	355,876,234	10,887	737,577,643	**51	**25,372,544	**173	**82,611,476
\$75,000 under \$100,000	9,568	1,216,244,337	9,494	337,444,300	9,568	878,799,621	**	**	**	**
\$100,000 under \$250,000	23,498	4,539,115,423	21,174	669,155,687	23,498	3,869,959,498	91	44,523,985	190	73,206,462
\$250,000 under \$500,000	13,509	5,472,563,909	11,630	456,773,433	13,509	5,015,790,478	*67	*119,751,790	76	77,218,892
\$500,000 under \$1,000,000	8,305	6,880,880,743	7,048	298,509,825	8,305	6,582,370,890	*92	*79,416,345	65	145,375,279
\$1,000,000 or more	*6	*7,017,444	*3	*201,000	*6	*6,816,444	0	0	0	0
<b>All taxable returns</b>	<b>10,718</b>	<b>9,417,950,213</b>	<b>10,261</b>	<b>1,000,329,771</b>	<b>10,702</b>	<b>8,417,620,243</b>	<b>131</b>	<b>199,284,866</b>	<b>734</b>	<b>1,134,010,489</b>
Less than \$2,500	928	226,092,618	912	67,467,937	913	158,624,602	*3	*3,588,525	58	154,641,503
\$2,500 under \$5,000	372	43,242,004	356	31,981,011	372	11,260,976	**29	**5,254,568	**56	**34,164,482
\$5,000 under \$10,000	450	71,295,046	434	38,529,838	450	32,765,178	**	**	**	**
\$10,000 under \$25,000	1,099	187,751,072	1,083	121,037,823	1,099	66,713,204	**34	**35,274,880	**131	**136,264,353
\$25,000 under \$50,000	1,040	254,658,423	1,008	93,021,714	1,040	161,636,713	**	**	**	**
\$50,000 under \$75,000	647	212,358,796	631	64,330,913	647	148,027,883	**15	**52,957,747	**80	**74,030,341
\$75,000 under \$100,000	659	141,066,567	636	64,691,689	659	76,374,886	**	**	**	**
\$100,000 under \$250,000	1,626	574,893,637	1,576	150,231,971	1,626	424,661,629	21	44,666,693	122	113,244,352
\$250,000 under \$500,000	1,223	635,166,392	1,147	113,003,667	1,223	522,162,730	*8	*13,925,667	74	55,491,896
\$500,000 under \$1,000,000	1,119	1,145,733,113	1,041	101,142,836	1,119	1,044,590,273	*10	*27,259,915	81	180,382,614
\$1,000,000 or more	1,556	5,925,692,546	1,437	154,890,372	1,556	5,770,802,169	10	16,356,870	132	385,790,949
Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>5,938</b>	<b>6,058,765,506</b>	<b>148,958</b>	<b>24,878,317,344</b>	<b>119,485</b>	<b>78,656,238,361</b>	<b>190,931</b>	<b>103,534,558,136</b>	<b>190,929</b>	<b>38,130,857,241</b>
Less than \$2,500	3,303	3,024,020,977	11,892	12,282,455	51,212	28,138,732,488	53,865	28,151,015,922	53,863	10,059,419,455
\$2,500 under \$5,000	120	51,775,092	7,072	25,385,530	2,895	991,026,653	7,072	1,016,412,168	7,072	359,048,535
\$5,000 under \$10,000	103	723,314,986	12,366	90,561,394	9,772	3,702,227,421	12,366	3,792,789,107	12,366	1,360,460,991
\$10,000 under \$25,000	854	321,297,216	20,530	346,134,206	15,187	6,303,114,022	20,530	6,649,248,586	20,530	2,322,610,014
\$25,000 under \$50,000	223	326,773,421	24,496	905,540,685	11,263	5,645,387,189	24,496	6,550,927,811	24,496	2,267,817,353
\$50,000 under \$75,000	163	160,478,420	11,533	725,203,046	5,605	3,660,905,109	11,533	4,386,108,147	11,533	1,576,586,269
\$75,000 under \$100,000	146	74,493,689	10,227	880,680,808	4,829	6,582,071,243	10,227	7,462,752,264	10,227	2,905,413,438
\$100,000 under \$250,000	416	275,641,493	25,123	4,019,236,831	9,213	7,339,112,988	25,123	11,358,350,353	25,123	3,952,091,077
\$250,000 under \$500,000	223	266,388,239	14,732	5,271,564,968	5,606	4,811,670,876	14,732	10,083,235,909	14,732	3,555,573,471
\$500,000 under \$1,000,000	246	432,434,153	9,424	7,195,581,911	2,704	3,073,179,506	9,424	10,268,761,486	9,424	3,737,521,455
\$1,000,000 or more	141	402,147,820	1,562	5,406,145,511	1,199	8,408,810,865	1,562	13,814,956,383	1,562	6,034,315,182
<b>All nontaxable returns</b>	<b>5,098</b>	<b>4,725,470,150</b>	<b>138,240</b>	<b>17,761,929,624</b>	<b>109,178</b>	<b>46,294,716,921</b>	<b>180,213</b>	<b>64,056,649,114</b>	<b>180,211</b>	<b>21,590,313,677</b>
Less than \$2,500	3,244	2,865,790,949	10,964	11,887,781	50,283	26,348,411,500	52,937	26,360,300,260	52,935	9,360,408,415
\$2,500 under \$5,000	86	41,896,721	6,700	24,002,926	2,524	379,358,386	6,700	403,361,312	6,700	122,896,542
\$5,000 under \$10,000	54	693,774,308	11,916	87,336,894	9,322	2,010,094,268	11,916	2,097,431,510	11,916	648,105,831
\$10,000 under \$25,000	771	272,725,642	19,431	327,992,577	14,104	3,623,994,710	19,431	3,951,987,635	19,431	1,231,444,358
\$25,000 under \$50,000	145	203,805,762	23,456	866,871,643	10,223	2,889,186,907	23,456	3,756,058,621	23,456	1,129,013,268
\$50,000 under \$75,000	123	52,046,390	10,887	685,531,252	4,966	1,441,159,375	10,887	2,126,690,627	10,887	632,275,681
\$75,000 under \$100,000	99	55,937,630	9,568	822,861,988	4,178	5,113,425,331	9,568	5,936,287,530	9,568	2,293,488,293
\$100,000 under \$250,000	280	117,730,447	23,498	3,752,229,050	7,587	2,819,338,532	23,498	6,571,568,069	23,498	1,985,923,717
\$250,000 under \$500,000	140	196,970,676	13,509	4,818,819,796	4,383	1,416,608,422	13,509	6,235,428,262	13,509	1,964,279,432
\$500,000 under \$1,000,000	156	224,791,624	*8,311	*6,364,395,716	*1,608	*253,139,489	8,305	6,609,730,263	*8,311	*2,222,478,141
\$1,000,000 or more	0	0	**	**	**	**	*6	*7,805,024	**	**
<b>All taxable returns</b>	<b>840</b>	<b>1,333,295,355</b>	<b>10,718</b>	<b>7,116,387,720</b>	<b>10,308</b>	<b>32,361,521,441</b>	<b>10,718</b>	<b>39,477,909,022</b>	<b>10,718</b>	<b>16,540,543,564</b>
Less than \$2,500	59	158,230,028	928	394,674	928	1,790,320,988	928	1,790,715,662	928	699,011,040
\$2,500 under \$5,000	*34	*9,878,371	372	1,382,605	372	611,668,267	372	613,050,856	372	236,151,993
\$5,000 under \$10,000	49	29,540,678	450	3,224,500	450	1,692,133,153	450	1,695,357,596	450	712,355,161
\$10,000 under \$25,000	82	48,571,574	1,099	18,141,629	1,083	2,679,119,312	1,099	2,697,260,951	1,099	1,091,165,656
\$25,000 under \$50,000	79	122,967,659	1,040	38,669,041	1,040	2,756,200,282	1,040	2,794,869,190	1,040	1,138,804,085
\$50,000 under \$75,000	40	108,432,030	647	39,671,794	640	2,219,745,734	647	2,259,417,520	647	944,310,588
\$75,000 under \$100,000	47	18,556,059	659	57,818,820	652	1,468,645,912	659	1,526,464,734	659	611,925,145
\$100,000 under \$250,000	136	157,911,045	1,626	267,007,780	1,626	4,519,774,457	1,626	4,786,782,283	1,626	1,966,167,380
\$250,000 under \$500,000	83	69,417,563	1,223	452,745,171	1,223	3,395,062,454	1,223	3,847,807,647	1,223	1,591,294,040
\$500,000 under \$1,000,000	90	207,642,529	**2,675	**6,237,331,706	**2,295	**11,228,850,882	1,119	3,659,031,223	**2,675	**7,549,358,496
\$1,000,000 or more	141	402,147,820	**	**	**	**	1,556	13,807,151,359	**	**

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit previously used		Available unified credit [6]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>119,373</b>	<b>29,526,474,694</b>	<b>148,953</b>	<b>8,604,385,233</b>	<b>234,711</b>	<b>80,846,155,676</b>	<b>118,979</b>	<b>14,582,731,293</b>	<b>224,095</b>	<b>66,263,418,146</b>
Less than \$2,500	51,212	10,056,612,352	11,887	2,806,820	97,648	33,766,709,522	51,071	6,606,221,911	93,501	27,161,485,164
\$2,500 under \$5,000	2,895	353,571,332	7,072	5,477,202	7,072	2,445,570,218	2,895	245,954,400	6,761	2,199,615,792
\$5,000 under \$10,000	9,772	1,336,999,078	12,366	23,465,015	12,366	4,276,142,052	9,772	761,555,532	11,942	3,514,585,399
\$10,000 under \$25,000	15,167	2,228,648,633	20,530	93,961,313	20,530	7,089,390,868	15,203	1,569,099,755	19,556	5,520,290,949
\$25,000 under \$50,000	11,263	2,033,986,022	24,496	233,831,525	24,496	8,277,041,724	11,263	1,217,998,238	23,673	7,059,042,605
\$50,000 under \$75,000	5,605	1,379,254,220	11,533	197,332,002	11,533	3,977,511,439	5,596	624,602,565	11,025	3,352,908,756
\$75,000 under \$100,000	4,829	2,649,196,930	10,227	256,216,237	10,227	3,478,568,441	4,759	765,528,969	9,725	2,713,038,888
\$100,000 under \$250,000	9,143	2,747,214,622	25,123	1,204,876,625	25,123	8,654,584,667	9,043	1,350,252,278	23,920	7,304,331,682
\$250,000 under \$500,000	5,566	1,838,100,619	14,732	1,717,472,803	14,732	5,086,683,950	5,484	763,181,619	14,101	4,323,502,149
\$500,000 under \$1,000,000	2,702	1,239,800,787	9,424	2,497,720,649	9,421	3,254,279,832	2,702	341,190,363	8,958	2,913,089,487
\$1,000,000 or more	1,199	3,663,090,100	1,562	2,371,225,008	1,562	539,672,964	1,191	338,145,663	933	201,527,274
<b>All nontaxable returns</b>	<b>109,065</b>	<b>16,079,471,040</b>	<b>138,235</b>	<b>5,510,845,541</b>	<b>223,996</b>	<b>77,160,335,546</b>	<b>108,659</b>	<b>11,284,130,028</b>	<b>220,733</b>	<b>65,876,199,540</b>
Less than \$2,500	50,283	9,357,768,821	10,959	2,639,311	96,720	33,445,641,138	50,142	6,284,207,514	93,457	27,161,431,177
\$2,500 under \$5,000	2,524	117,995,765	6,700	4,900,776	6,700	2,316,998,320	2,524	117,433,432	6,700	2,199,564,885
\$5,000 under \$10,000	9,322	626,024,649	11,916	22,084,313	11,916	4,120,452,518	9,322	605,938,142	11,916	3,514,513,255
\$10,000 under \$25,000	14,104	1,145,221,571	19,431	86,222,717	19,431	6,716,736,752	14,104	1,196,925,393	19,431	5,519,811,218
\$25,000 under \$50,000	10,223	911,625,057	23,456	217,188,420	23,456	7,917,354,396	10,223	860,104,454	23,456	7,057,249,104
\$50,000 under \$75,000	4,966	451,823,404	10,887	180,452,237	10,887	3,755,906,782	4,950	404,967,701	10,887	3,350,938,970
\$75,000 under \$100,000	4,178	2,062,021,912	9,568	231,466,168	9,568	3,252,758,856	4,108	545,053,711	9,568	2,707,704,571
\$100,000 under \$250,000	7,517	896,742,533	23,498	1,089,181,357	23,498	8,095,368,990	7,418	803,957,830	23,498	7,291,410,544
\$250,000 under \$500,000	4,343	439,445,228	13,509	1,524,834,162	13,509	4,665,122,124	4,261	397,139,490	13,509	4,267,982,470
\$500,000 under \$1,000,000	**1,606	**70,602,100	8,305	2,149,352,648	8,305	2,871,917,412	1,608	68,402,361	8,305	2,803,515,089
\$1,000,000 or more	**	**	**	**2,523,432	**	**2,078,258	0	0	**	**2,078,258
<b>All taxable returns</b>	<b>10,308</b>	<b>13,447,003,654</b>	<b>10,718</b>	<b>3,093,539,692</b>	<b>10,718</b>	<b>3,685,820,130</b>	<b>10,320</b>	<b>3,298,601,264</b>	<b>3,361</b>	<b>387,218,606</b>
Less than \$2,500	928	698,843,530	928	167,508	928	321,068,384	928	321,014,397	**44	**53,987
\$2,500 under \$5,000	372	235,575,567	372	576,425	372	128,571,898	372	128,520,969	**61	**50,907
\$5,000 under \$10,000	450	710,974,429	450	1,380,701	450	155,689,534	450	155,617,390	**26	**72,144
\$10,000 under \$25,000	1,083	1,083,427,061	1,099	7,738,596	1,099	372,654,116	1,099	372,174,362	124	479,731
\$25,000 under \$50,000	1,040	1,122,160,985	1,040	16,643,105	1,040	359,687,328	1,040	357,893,784	217	1,793,502
\$50,000 under \$75,000	640	927,430,817	647	16,879,764	647	221,604,657	647	219,634,863	138	1,969,786
\$75,000 under \$100,000	652	587,175,018	659	24,750,105	659	225,809,585	652	220,475,258	157	5,334,318
\$100,000 under \$250,000	1,626	1,850,472,089	1,626	115,695,268	1,626	559,215,677	1,626	546,294,448	422	12,921,138
\$250,000 under \$500,000	1,223	1,398,655,391	1,223	192,638,641	1,223	421,561,826	1,223	366,042,129	592	55,519,679
\$500,000 under \$1,000,000	**2,295	**4,832,288,787	1,119	348,368,001	1,116	382,362,420	1,093	272,788,002	653	109,574,399
\$1,000,000 or more	**	**	1,556	2,368,701,576	1,556	537,594,706	1,191	338,145,663	927	199,449,016
Tax status and size of taxable gifts, current period	Available unified credit [6]		Specific exemption		Unified credit, applied		Net tax on current period gifts		Total tax [7]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>224,095</b>	<b>66,263,418,146</b>	<b>1,285</b>	<b>8,523,229</b>	<b>141,342</b>	<b>5,893,702,303</b>	<b>10,718</b>	<b>2,709,463,868</b>	<b>10,727</b>	<b>2,741,588,961</b>
Less than \$2,500	93,501	27,161,485,164	**610	**1,127,571	10,981	2,639,814	928	167,006	928	167,006
\$2,500 under \$5,000	6,761	2,199,615,792	**	**	6,754	4,911,272	372	565,922	372	565,922
\$5,000 under \$10,000	11,942	3,514,585,399	**144	**726,227	11,939	22,140,588	450	1,324,427	450	1,324,427
\$10,000 under \$25,000	19,556	5,520,290,949	**90	**460,670	19,514	86,455,503	1,099	7,505,802	1,114	7,568,109
\$25,000 under \$50,000	23,673	7,059,042,605	**55	**256,118	23,636	218,825,070	1,040	15,006,420	1,040	15,006,420
\$50,000 under \$75,000	11,025	3,352,908,756	**	**	11,025	182,398,306	647	14,933,703	647	15,009,713
\$75,000 under \$100,000	9,725	2,713,038,888	**89	**4,657,016	9,714	234,489,411	659	21,726,828	652	21,726,857
\$100,000 under \$250,000	23,920	7,304,331,682	79	333,820	23,871	1,101,819,334	1,626	102,706,216	1,626	102,963,418
\$250,000 under \$500,000	14,101	4,323,502,149	94	357,414	14,078	1,580,125,399	1,223	137,347,399	1,223	137,347,399
\$500,000 under \$1,000,000	8,958	2,913,089,487	49	252,001	8,938	2,258,703,658	1,119	238,673,529	1,119	239,728,432
\$1,000,000 or more	933	201,527,274	76	352,391	892	201,193,947	1,556	2,169,506,517	1,556	2,200,181,242
<b>All nontaxable returns</b>	<b>220,733</b>	<b>65,876,199,540</b>	<b>865</b>	<b>6,613,559</b>	<b>138,235</b>	<b>5,510,400,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less than \$2,500	93,457	27,161,431,177	d	d	**17,659	**7,540,087	0	0	d	d
\$2,500 under \$5,000	6,700	2,199,564,885	d	d	**	**	0	0	d	d
\$5,000 under \$10,000	11,916	3,514,513,255	d	d	**31,347	**108,307,030	0	0	d	d
\$10,000 under \$25,000	19,431	5,519,811,218	d	d	**	**	0	0	d	d
\$25,000 under \$50,000	23,456	7,057,249,104	d	d	23,456	217,188,420	0	0	d	d
\$50,000 under \$75,000	10,887	3,350,938,970	d	d	10,887	180,452,237	0	0	d	d
\$75,000 under \$100,000	9,568	2,707,704,571	d	d	9,568	231,466,168	0	0	d	d
\$100,000 under \$250,000	23,498	7,291,410,544	d	d	23,498	1,089,181,357	0	0	d	d
\$250,000 under \$500,000	13,509	4,267,982,470	d	d	13,509	1,524,834,162	0	0	d	d
\$500,000 under \$1,000,000	8,305	2,803,515,089	d	d	8,305	2,149,352,648	0	0	d	d
\$1,000,000 or more	**	**2,078,258	d	d	**	**2,078,258	0	0	d	d
<b>All taxable returns</b>	<b>3,361</b>	<b>387,218,606</b>	<b>420</b>	<b>1,909,669</b>	<b>3,108</b>	<b>383,301,936</b>	<b>10,718</b>	<b>2,709,463,868</b>	<b>0</b>	<b>0</b>
Less than \$2,500	**44	**53,987	d	d	**77	**100,998	928	167,006	d	d
\$2,500 under \$5,000	**61	**50,907	d	d	**	**	372	565,922	d	d
\$5,000 under \$10,000	**26	**72,144	d	d	**106	**289,061	450	1,324,427	d	d
\$10,000 under \$25,000	124	479,731	d	d	**	**	1,099	7,505,802	d	d
\$25,000 under \$50,000	217	1,793,502	d	d	181	1,636,650	1,040	15,006,420	d	d
\$50,000 under \$75,000	138	1,969,786	d	d	138	1,946,069	647	14,933,703	d	d
\$75,000 under \$100,000	157	5,334,318	d	d	146	3,023,243	659	21,726,828	d	d
\$100,000 under \$250,000	422	12,921,138	d	d	373	12,637,977	1,626	102,706,216	d	d
\$250,000 under \$500,000	592	55,519,679	d	d	569	55,291,238	1,223	137,347,399	d	d
\$500,000 under \$1,000,000	653	109,574,399	d	d	633	109,351,010	1,119	238,673,529	d	d
\$1,000,000 or more	927	199,449,016	d	d	886	199,115,689	1,556	2,169,506,517	d	d

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\* Indicates that data were combined to prevent disclosure of individual taxpayer data.

[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.

[7] This is the reported value of gift tax on current period gifts.

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

Source: IRS, Statistics of Income Division, October 2010.

20-Dec-10

**Gift Tax Returns Filed in 2008: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts**  
 [All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>257,485</b>	<b>45,213,996,401</b>	<b>244,347</b>	<b>9,452,994,769</b>	<b>171,879</b>	<b>35,760,999,166</b>	<b>1,354</b>	<b>1,177,436,266</b>	<b>7,775</b>	<b>6,519,818,619</b>
Less than \$2,500	104,590	6,941,072,876	104,105	3,951,041,301	18,984	2,990,030,471	675	758,393,831	5,296	2,216,824,631
\$2,500 under \$5,000	7,163	438,931,192	6,223	316,217,063	7,163	122,714,457	*5	*12,989,989	56	84,586,283
\$5,000 under \$10,000	9,463	705,614,317	9,447	375,938,725	9,463	329,675,695	73	17,839,073	266	241,819,757
\$10,000 under \$25,000	24,203	1,480,686,481	22,382	876,260,326	24,203	604,425,158	36	61,122,492	235	155,091,407
\$25,000 under \$50,000	26,721	2,051,019,086	25,769	848,993,620	26,721	1,202,025,507	55	21,622,799	260	229,491,168
\$50,000 under \$75,000	15,076	2,254,440,057	14,140	475,718,501	15,076	1,778,721,516	92	23,129,667	275	759,193,265
\$75,000 under \$100,000	10,881	1,380,653,891	9,074	348,387,798	10,881	1,032,266,205	10	23,938,218	207	72,303,143
\$100,000 under \$250,000	29,860	6,148,960,295	27,061	1,027,705,885	29,860	5,121,254,224	224	34,682,832	397	330,058,010
\$250,000 under \$500,000	16,694	6,851,843,372	14,775	589,308,239	16,694	6,262,534,874	78	91,215,502	364	311,689,334
\$500,000 under \$1,000,000	10,631	8,518,350,164	9,394	458,437,547	10,631	8,059,912,176	86	87,989,832	269	241,938,617
\$1,000,000 or more	2,203	8,442,424,672	1,976	184,985,765	2,203	8,257,438,884	20	44,512,031	149	1,876,823,003
<b>All nontaxable returns</b>	<b>247,932</b>	<b>33,205,261,560</b>	<b>235,196</b>	<b>8,557,112,794</b>	<b>162,327</b>	<b>24,648,146,279</b>	<b>1,218</b>	<b>1,035,012,803</b>	<b>7,022</b>	<b>3,074,733,036</b>
Less than \$2,500	104,002	6,829,180,502	103,533	3,893,172,332	18,396	2,936,007,093	**659	**761,469,445	**5,272	**2,225,139,850
\$2,500 under \$5,000	6,872	379,113,569	5,949	290,172,162	6,872	88,941,712	**	**	**	**
\$5,000 under \$10,000	9,035	534,917,346	9,035	340,930,118	9,035	193,987,296	**77	**39,874,688	**382	**216,494,575
\$10,000 under \$25,000	23,538	1,310,535,425	21,733	804,439,931	23,538	506,094,497	**	**	**	**
\$25,000 under \$50,000	26,013	1,894,345,652	25,094	779,968,104	26,013	1,114,377,550	*45	*10,321,233	217	179,120,250
\$50,000 under \$75,000	14,440	1,498,727,885	13,521	417,934,040	14,440	1,080,793,862	*83	*20,260,528	215	103,245,712
\$75,000 under \$100,000	10,481	1,253,172,156	8,674	306,067,895	10,481	947,104,346	**215	**41,557,124	**464	**154,939,108
\$100,000 under \$250,000	28,098	5,483,416,974	25,366	867,792,456	28,098	4,615,624,306	**	**	**	**
\$250,000 under \$500,000	15,518	6,062,286,103	13,640	477,981,318	15,518	5,584,304,555	65	43,915,694	276	104,290,689
\$500,000 under \$1,000,000	9,437	7,400,900,678	8,270	358,132,099	9,437	7,042,768,132	67	80,906,766	183	89,067,269
\$1,000,000 or more	499	558,665,267	383	20,522,339	499	538,142,932	6	36,707,325	12	2,435,583
<b>All taxable returns</b>	<b>9,553</b>	<b>12,008,734,842</b>	<b>9,151</b>	<b>895,881,976</b>	<b>9,553</b>	<b>11,112,852,887</b>	<b>137</b>	<b>142,423,463</b>	<b>752</b>	<b>3,445,085,583</b>
Less than \$2,500	588	111,892,373	572	57,868,969	588	54,023,378	**21	**9,914,375	**80	**76,271,065
\$2,500 under \$5,000	291	59,817,622	275	26,044,901	291	33,772,746	**	**	**	**
\$5,000 under \$10,000	428	170,696,971	412	35,008,608	428	135,688,399	**32	**39,086,877	**119	**180,416,589
\$10,000 under \$25,000	666	170,151,056	649	71,820,395	666	98,330,661	**	**	**	**
\$25,000 under \$50,000	708	156,673,433	676	69,025,515	708	87,647,957	*10	*11,301,566	43	50,370,918
\$50,000 under \$75,000	636	755,712,172	620	57,784,462	636	697,927,654	*9	*2,869,139	60	655,947,553
\$75,000 under \$100,000	400	127,481,735	400	42,319,903	400	85,161,859	**19	**17,063,926	**140	**247,422,045
\$100,000 under \$250,000	1,762	665,543,320	1,695	159,913,429	1,762	505,629,918	**	**	**	**
\$250,000 under \$500,000	1,176	789,557,268	1,135	111,326,921	1,176	678,230,320	13	47,299,809	88	207,398,645
\$500,000 under \$1,000,000	1,193	1,117,449,485	1,125	100,305,448	1,193	1,017,144,044	19	7,083,066	86	152,871,348
\$1,000,000 or more	1,704	7,883,759,405	1,593	164,463,426	1,704	7,719,295,952	14	7,804,706	137	1,874,387,420
Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>9,059</b>	<b>7,697,255,246</b>	<b>167,237</b>	<b>28,097,083,463</b>	<b>117,356</b>	<b>73,913,664,680</b>	<b>206,182</b>	<b>102,010,749,117</b>	<b>205,279</b>	<b>37,444,753,509</b>
Less than \$2,500	5,948	2,975,218,811	14,342	14,854,024	46,814	23,303,883,410	53,287	23,318,738,522	52,384	8,147,904,018
\$2,500 under \$5,000	60	97,576,272	7,163	25,138,185	3,476	1,354,509,549	7,163	1,379,647,734	7,163	508,514,212
\$5,000 under \$10,000	332	259,658,829	9,463	70,016,865	6,844	1,718,010,299	9,463	1,788,027,202	9,463	605,045,553
\$10,000 under \$25,000	266	216,213,920	24,203	388,211,239	13,877	4,430,449,022	24,203	4,818,660,265	24,203	1,638,410,513
\$25,000 under \$50,000	312	251,113,968	26,721	950,911,539	13,516	13,816,712,572	26,721	14,767,624,127	26,721	5,870,141,608
\$50,000 under \$75,000	361	782,322,931	15,076	996,398,585	5,786	2,739,774,232	15,076	3,736,172,836	15,076	1,276,003,784
\$75,000 under \$100,000	214	96,241,361	10,881	936,024,818	3,697	2,533,626,909	10,881	3,469,651,693	10,881	1,179,330,056
\$100,000 under \$250,000	616	364,740,842	29,860	4,756,546,481	11,982	8,183,880,364	29,860	12,940,426,942	29,860	4,443,346,077
\$250,000 under \$500,000	434	402,904,836	16,694	5,860,121,486	6,602	4,862,333,645	16,694	10,722,454,923	16,694	3,714,768,226
\$500,000 under \$1,000,000	348	329,928,441	10,631	7,732,880,978	3,706	3,280,571,194	10,631	11,013,452,137	10,631	3,981,311,221
\$1,000,000 or more	169	1,921,335,034	2,203	6,365,979,264	1,256	7,689,913,484	2,203	14,055,892,737	2,203	6,079,978,241
<b>All nontaxable returns</b>	<b>8,199</b>	<b>4,109,746,208</b>	<b>157,685</b>	<b>20,538,442,373</b>	<b>108,323</b>	<b>47,877,269,565</b>	<b>196,629</b>	<b>68,415,712,874</b>	<b>195,727</b>	<b>23,404,072,401</b>
Less than \$2,500	**5,908	**2,986,609,643	13,754	14,324,461	46,226	22,207,973,126	52,698	22,222,298,659	51,796	7,719,671,369
\$2,500 under \$5,000	**	**	6,872	24,057,064	3,185	913,853,748	6,872	937,910,812	6,872	342,323,790
\$5,000 under \$10,000	**455	**256,369,284	9,035	66,963,404	6,216	971,012,334	9,035	1,037,975,777	9,035	315,428,325
\$10,000 under \$25,000	**	**	23,538	376,749,105	13,228	2,800,884,775	23,538	3,177,633,882	23,538	972,436,918
\$25,000 under \$50,000	259	189,441,484	26,013	924,936,066	12,808	12,354,147,537	26,013	13,279,083,619	26,013	5,281,340,545
\$50,000 under \$75,000	298	123,506,239	14,440	957,287,622	5,150	1,014,255,098	14,440	1,971,542,721	14,440	555,374,970
\$75,000 under \$100,000	**675	**196,496,232	10,481	901,001,499	3,297	1,399,394,845	10,481	2,300,396,307	10,481	699,015,571
\$100,000 under \$250,000	**	**	28,098	4,465,230,860	10,264	3,955,190,213	28,098	8,420,421,165	28,098	2,607,841,353
\$250,000 under \$500,000	338	148,206,382	15,518	5,436,098,171	5,429	1,865,391,779	15,518	7,301,489,739	15,518	2,308,579,702
\$500,000 under \$1,000,000	248	169,974,035	9,437	6,872,794,096	2,521	395,166,112	9,437	7,267,960,170	9,437	2,429,505,650
\$1,000,000 or more	18	39,142,908	499	499,000,024	0	0	499	499,000,022	499	172,554,206
<b>All taxable returns</b>	<b>860</b>	<b>3,587,509,038</b>	<b>9,553</b>	<b>7,558,641,090</b>	<b>9,033</b>	<b>26,036,395,114</b>	<b>9,553</b>	<b>33,595,036,243</b>	<b>9,553</b>	<b>14,040,681,109</b>
Less than \$2,500	**100	**86,185,439	588	529,563	588	1,095,910,284	588	1,096,439,863	588	428,232,649
\$2,500 under \$5,000	**	**	291	1,081,121	291	440,655,801	291	441,736,922	291	166,190,422
\$5,000 under \$10,000	**143	**219,503,465	428	3,053,461	428	746,997,964	428	750,051,425	428	289,617,228
\$10,000 under \$25,000	**	**	666	11,462,134	649	1,629,564,248	666	1,641,026,382	666	665,973,595
\$25,000 under \$50,000	52	61,672,484	708	25,975,473	708	1,462,565,035	708	1,488,540,508	708	588,801,063
\$50,000 under \$75,000	64	658,816,692	636	39,110,962	636	1,725,519,134	636	1,764,630,115	636	720,628,814
\$75,000 under \$100,000	**156	**264,485,970	400	35,023,319	400	1,134,232,064	400	1,169,255,386	400	480,314,485
\$100,000 under \$250,000	**	**	1,762	291,315,621	1,718	4,228,690,152	1,762	4,520,005,777	1,762	1,835,504,725
\$250,000 under \$500,000	96	254,698,454	1,176	424,023,315	1,173	2,996,941,867	1,176	3,420,965,184	1,176	1,406,188,524
\$500,000 under \$1,000,000	99	159,954,406	1,193	860,086,882	1,185	2,885,405,082	1,193	3,745,491,967	1,193	1,551,805,571
\$1,000,000 or more	151	1,882,192,126	1,704	5,866,979,240	1,256	7,689,913,484	1,704	13,556,892,715	1,704	5,907,424,035

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit previously used		Available unified credit [6]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>116,490</b>	<b>27,816,318,544</b>	<b>167,145</b>	<b>9,628,435,053</b>	<b>257,461</b>	<b>88,883,384,204</b>	<b>112,473</b>	<b>12,675,866,562</b>	<b>250,073</b>	<b>76,207,513,353</b>
Less than \$2,500	45,910	8,144,511,243	14,250	3,392,800	104,590	36,144,962,386	44,082	5,570,103,561	102,543	30,574,856,495
\$2,500 under \$5,000	3,476	502,862,883	7,163	5,651,329	7,163	2,477,127,926	3,476	240,265,191	6,919	2,236,862,680
\$5,000 under \$10,000	6,644	587,504,096	9,463	17,541,445	9,463	3,272,322,690	6,644	379,152,804	9,081	2,893,168,945
\$10,000 under \$25,000	13,877	1,542,023,865	24,203	96,386,503	24,187	8,363,868,058	13,013	1,023,766,021	23,679	7,340,101,865
\$25,000 under \$50,000	13,516	5,621,684,928	26,721	248,456,700	26,721	9,240,017,212	13,474	1,242,356,546	26,215	7,997,660,607
\$50,000 under \$75,000	5,786	1,028,068,306	15,076	247,935,458	15,076	5,161,913,495	4,750	489,456,542	14,608	4,672,456,873
\$75,000 under \$100,000	3,697	925,726,801	10,881	253,603,240	10,881	3,762,677,464	3,736	511,820,891	10,587	3,250,856,509
\$100,000 under \$250,000	12,020	3,015,948,782	29,860	1,427,397,645	29,853	10,290,037,803	11,909	1,584,207,899	28,607	8,705,829,566
\$250,000 under \$500,000	6,602	1,802,816,737	16,694	1,911,951,406	16,694	5,749,427,353	6,453	887,865,826	16,071	4,861,561,339
\$500,000 under \$1,000,000	3,706	1,303,453,055	10,631	2,677,858,161	10,631	3,660,907,121	3,677	407,925,142	10,189	3,252,981,927
\$1,000,000 or more	1,256	3,341,717,848	2,203	2,738,260,366	2,202	760,122,697	1,259	338,946,137	1,574	421,176,547
<b>All nontaxable returns</b>	<b>107,457</b>	<b>17,055,632,560</b>	<b>157,592</b>	<b>6,348,439,878</b>	<b>247,932</b>	<b>85,598,440,653</b>	<b>103,398</b>	<b>9,830,029,142</b>	<b>246,446</b>	<b>75,768,407,343</b>
Less than \$2,500	45,322	7,716,501,729	13,662	3,169,619	104,002	35,941,607,780	43,494	5,366,810,831	102,515	30,574,794,619
\$2,500 under \$5,000	3,185	337,131,226	6,872	5,192,564	6,872	2,376,507,042	3,185	141,797,360	6,872	2,234,709,644
\$5,000 under \$10,000	6,216	299,186,698	9,035	16,241,648	9,035	3,124,254,588	6,216	231,128,900	9,035	2,893,124,748
\$10,000 under \$25,000	13,228	880,856,130	23,538	91,580,635	23,538	8,139,333,202	12,363	799,767,623	23,538	7,339,565,427
\$25,000 under \$50,000	12,808	5,044,071,588	26,013	237,268,999	26,013	8,995,045,576	12,766	998,766,929	26,013	7,996,278,591
\$50,000 under \$75,000	5,150	324,394,537	14,440	230,980,355	14,440	4,941,991,611	4,114	271,337,452	14,440	4,670,654,082
\$75,000 under \$100,000	3,297	460,653,484	10,481	238,362,065	10,481	3,624,378,212	3,336	374,963,481	10,481	3,249,414,670
\$100,000 under \$250,000	10,802	1,304,717,329	28,098	1,303,124,341	28,098	9,687,322,749	10,154	1,001,035,926	28,098	8,686,286,505
\$250,000 under \$500,000	5,429	577,617,297	15,518	1,730,962,325	15,518	5,345,351,093	5,278	534,043,733	15,518	4,811,307,189
\$500,000 under \$1,000,000	2,521	110,502,542	9,437	2,319,003,121	9,437	3,250,094,601	2,493	110,376,907	9,437	3,139,717,669
\$1,000,000 or more	0	0	499	172,554,206	499	172,554,200	0	0	499	172,554,200
<b>All taxable returns</b>	<b>9,033</b>	<b>10,760,685,984</b>	<b>9,553</b>	<b>3,279,995,174</b>	<b>9,529</b>	<b>3,284,943,551</b>	<b>9,075</b>	<b>2,845,837,420</b>	<b>3,628</b>	<b>439,106,010</b>
Less than \$2,500	588	428,009,515	588	223,181	588	203,354,606	588	203,292,730	28	61,876
\$2,500 under \$5,000	291	165,731,657	291	458,765	291	100,620,884	291	98,467,831	46	12,153,036
\$5,000 under \$10,000	428	288,317,398	428	1,299,797	428	148,068,102	428	148,023,904	47	44,198
\$10,000 under \$25,000	649	661,167,735	666	4,805,868	649	224,534,856	649	223,998,399	141	536,438
\$25,000 under \$50,000	708	577,613,340	708	11,187,701	708	244,971,636	708	243,589,617	202	1,382,016
\$50,000 under \$75,000	636	703,673,769	636	16,955,103	636	219,921,884	636	218,119,090	168	1,802,791
\$75,000 under \$100,000	400	465,073,316	400	15,241,175	400	138,299,252	400	136,857,410	106	1,441,839
\$100,000 under \$250,000	1,718	1,711,231,453	1,762	124,273,305	1,756	602,715,054	1,756	583,171,973	510	19,543,061
\$250,000 under \$500,000	1,173	1,225,199,440	1,176	180,989,081	1,176	404,076,260	1,176	353,822,093	553	50,254,150
\$500,000 under \$1,000,000	1,185	1,192,950,513	1,193	358,855,040	1,193	410,812,521	1,184	297,548,236	752	113,264,258
\$1,000,000 or more	1,256	3,341,717,848	1,704	2,565,706,160	1,703	587,568,497	1,259	338,946,137	1,075	248,622,347
Tax status and size of taxable gifts, current period	Specific exemption		Unified credit, applied		Net tax on current period gifts		Generation-skipping transfer tax		Total tax [7]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>1,876</b>	<b>9,136,915</b>	<b>161,000</b>	<b>6,784,110,690</b>	<b>9,553</b>	<b>2,843,346,627</b>	<b>207</b>	<b>38,518,872</b>	<b>9,667</b>	<b>2,881,865,538</b>
Less than \$2,500	1,257	1,940,503	13,678	3,169,754	588	223,044	0	0	589	223,046
\$2,500 under \$5,000	*35	*2,264,021	6,905	5,196,300	291	455,028	0	0	291	455,028
\$5,000 under \$10,000	*39	*180,674	9,081	16,285,846	428	1,255,599	0	0	428	1,255,599
\$10,000 under \$25,000	*48	*206,017	23,673	92,090,815	666	4,295,685	0	0	666	4,295,685
\$25,000 under \$50,000	*39	*195,451	26,196	238,496,408	708	9,960,257	d	d	725	10,114,984
\$50,000 under \$75,000	*18	*105,310	14,591	232,678,386	636	15,257,069	0	0	636	15,257,069
\$75,000 under \$100,000	*26	*82,583	10,561	239,721,321	400	13,881,919	0	0	438	15,298,575
\$100,000 under \$250,000	208	3,329,053	28,559	1,322,424,208	1,762	104,973,387	d	d	1,800	105,914,978
\$250,000 under \$500,000	98	348,229	16,041	1,781,064,356	1,176	130,887,036	d	d	1,197	134,099,930
\$500,000 under \$1,000,000	48	226,577	10,174	2,432,057,748	1,193	245,531,428	d	d	1,193	248,428,671
\$1,000,000 or more	59	258,496	1,540	420,925,549	1,704	2,316,626,174	d	d	1,704	2,346,521,973
<b>All nontaxable returns</b>	<b>1,565</b>	<b>5,592,803</b>	<b>157,591</b>	<b>6,348,439,846</b>	<b>0</b>	<b>0</b>	<b>*114</b>	<b>*5,201,245</b>	<b>115</b>	<b>5,201,247</b>
Less than \$2,500	d	d	**20,533	**8,362,181	0	0	d	d	d	d
\$2,500 under \$5,000	d	d	**	**	0	0	d	d	d	d
\$5,000 under \$10,000	d	d	9,035	16,241,648	0	0	d	d	d	d
\$10,000 under \$25,000	d	d	23,538	91,580,635	0	0	d	d	d	d
\$25,000 under \$50,000	d	d	26,013	237,268,999	0	0	d	d	d	d
\$50,000 under \$75,000	d	d	14,440	230,980,355	0	0	d	d	d	d
\$75,000 under \$100,000	d	d	10,481	238,362,065	0	0	d	d	d	d
\$100,000 under \$250,000	d	d	28,098	1,303,124,313	0	0	d	d	d	d
\$250,000 under \$500,000	d	d	15,518	1,730,962,325	0	0	d	d	d	d
\$500,000 under \$1,000,000	d	d	9,437	2,319,003,121	0	0	d	d	d	d
\$1,000,000 or more	d	d	499	172,554,204	0	0	d	d	d	d
<b>All taxable returns</b>	<b>311</b>	<b>3,544,112</b>	<b>3,409</b>	<b>435,670,844</b>	<b>9,553</b>	<b>2,843,346,627</b>	<b>93</b>	<b>33,317,627</b>	<b>9,553</b>	<b>2,876,664,290</b>
Less than \$2,500	d	d	**50	**3,872	588	223,044	d	d	d	d
\$2,500 under \$5,000	d	d	**	**	291	455,028	d	d	d	d
\$5,000 under \$10,000	d	d	*47	*44,198	428	1,255,599	d	d	d	d
\$10,000 under \$25,000	d	d	136	510,180	666	4,295,685	d	d	d	d
\$25,000 under \$50,000	d	d	183	1,227,409	708	9,960,257	d	d	d	d
\$50,000 under \$75,000	d	d	151	1,698,031	636	15,257,069	d	d	d	d
\$75,000 under \$100,000	d	d	80	1,359,256	400	13,881,919	d	d	d	d
\$100,000 under \$250,000	d	d	462	19,299,896	1,762	104,973,387	d	d	d	d
\$250,000 under \$500,000	d	d	524	50,102,031	1,176	130,887,036	d	d	d	d
\$500,000 under \$1,000,000	d	d	736	113,054,627	1,193	245,531,428	d	d	d	d
\$1,000,000 or more	d	d	1,041	248,371,345	1,704	2,316,626,174	d	d	d	d

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\* Indicates that data were combined to prevent disclosure of individual taxpayer data.

[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.

[7] This is the reported value of gift tax on current period gifts.

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

Source: IRS, Statistics of Income Division, October 2009.

19-Nov-08

Gift Tax Returns Filed in 2007: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts  
[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]		Total deductions		Taxable gifts, current period [4]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>243,686</b>	<b>39,675,082,444</b>	<b>231,216</b>	<b>8,867,530,335</b>	<b>159,782</b>	<b>30,807,549,457</b>	<b>2,179</b>	<b>1,439,889,801</b>	<b>4,831</b>	<b>4,709,884,015</b>	<b>6,916</b>	<b>6,149,573,821</b>	<b>156,537</b>	<b>24,690,139,808</b>
Less than \$2,500	98,829	6,649,108,139	97,088	3,888,165,839	14,925	2,760,942,499	1,596	835,580,433	2,118	1,913,779,358	3,669	2,749,359,794	11,680	12,653,754
\$2,500 under \$5,000	8,339	539,779,492	7,903	247,241,234	8,339	292,538,253	"9	"113,043,812	183	148,835,302	190	261,878,914	8,339	30,659,338
\$5,000 under \$10,000	13,032	633,481,098	12,792	375,908,790	13,032	257,572,177	"134	"33,200,191	396	129,320,143	527	162,520,333	13,032	95,051,843
\$10,000 under \$25,000	22,925	1,503,230,122	21,493	789,923,839	22,925	713,305,809	132	53,586,718	419	284,519,637	545	338,106,355	22,925	375,199,563
\$25,000 under \$50,000	19,955	1,790,920,352	19,179	724,553,664	19,955	1,066,365,311	24	32,426,384	321	310,837,729	338	343,264,113	19,955	723,101,217
\$50,000 under \$75,000	12,824	1,510,945,251	11,938	495,327,340	12,824	1,015,617,729	"9	"6,670,055	151	211,590,601	160	218,260,656	12,824	797,357,075
\$75,000 under \$100,000	10,795	1,274,902,009	9,588	302,227,083	10,795	972,674,564	"20	"5,279,215	104	33,250,427	123	38,529,643	10,795	934,356,982
\$100,000 under \$250,000	29,679	6,100,986,861	26,947	960,060,526	29,679	5,140,926,222	104	118,522,303	402	290,994,733	486	409,517,037	29,679	4,731,409,179
\$250,000 under \$500,000	16,189	6,592,787,572	14,518	569,218,072	16,189	6,023,569,559	72	41,810,251	360	318,429,268	428	360,239,519	16,189	5,663,329,876
\$500,000 under \$1,000,000	9,474	8,196,797,804	8,315	378,061,498	9,474	7,818,736,068	59	115,961,065	258	838,096,547	312	954,957,613	9,474	6,864,246,172
\$1,000,000 or more	1,646	4,882,143,745	1,455	136,942,449	1,646	4,745,301,267	20	83,609,574	119	229,330,271	138	312,939,845	1,646	4,462,774,809
<b>All nontaxable returns</b>	<b>235,302</b>	<b>31,382,130,806</b>	<b>223,192</b>	<b>8,126,071,105</b>	<b>151,398</b>	<b>23,256,057,208</b>	<b>2,085</b>	<b>1,191,851,807</b>	<b>4,266</b>	<b>2,991,433,162</b>	<b>6,275</b>	<b>4,183,284,973</b>	<b>148,152</b>	<b>19,073,843,237</b>
Less than \$2,500	98,433	6,521,577,752	96,699	3,850,370,597	14,529	2,671,207,341	1,585	812,937,739	2,067	1,847,133,937	3,609	2,660,071,679	11,284	12,206,711
\$2,500 under \$5,000	8,127	415,306,277	7,691	230,446,537	8,127	184,859,740	"138	"45,754,070	"556	"228,758,206	"690	"274,512,276	8,127	29,855,241
\$5,000 under \$10,000	12,712	562,100,402	12,494	349,876,207	12,712	212,224,063	"	"	"	"	"	"	12,712	92,716,284
\$10,000 under \$25,000	22,251	1,322,602,476	20,833	727,497,941	22,251	595,104,055	125	51,729,903	378	179,822,467	500	231,552,370	22,251	363,551,794
\$25,000 under \$50,000	19,204	1,651,740,980	18,442	654,606,426	19,204	997,133,196	"10	"27,673,503	259	273,628,724	267	301,302,227	19,204	695,830,987
\$50,000 under \$75,000	12,252	1,268,397,045	11,381	445,163,054	12,252	823,233,814	"3	"5,647,869	133	56,018,638	136	61,666,507	12,252	761,567,308
\$75,000 under \$100,000	10,314	1,172,252,279	9,114	261,826,364	10,314	910,425,580	"20	"5,279,215	"74	"13,251,196	93	18,530,411	10,314	891,895,169
\$100,000 under \$250,000	26,203	5,649,894,871	25,531	827,997,173	26,203	4,821,897,616	89	109,209,961	324	214,764,470	393	323,974,332	26,203	4,497,923,282
\$250,000 under \$500,000	14,984	5,820,820,289	13,371	466,483,613	14,984	5,354,336,767	58	30,943,753	283	95,722,764	340	126,866,516	14,984	5,227,670,084
\$500,000 under \$1,000,000	8,449	6,593,674,838	7,370	295,773,672	8,449	6,297,900,955	50	94,649,962	184	76,633,581	233	171,283,544	8,449	6,126,617,407
\$1,000,000 or more	373	403,763,600	266	16,029,521	373	387,734,080	"6	"8,025,932	9	5,699,177	15	13,725,109	373	374,008,971
<b>All taxable returns</b>	<b>8,384</b>	<b>8,292,951,638</b>	<b>8,024</b>	<b>741,459,229</b>	<b>8,384</b>	<b>7,551,492,249</b>	<b>94</b>	<b>247,837,994</b>	<b>565</b>	<b>1,718,450,854</b>	<b>642</b>	<b>1,966,288,848</b>	<b>8,384</b>	<b>5,616,296,571</b>
Less than \$2,500	396	127,530,388	389	37,795,242	396	89,735,158	"11	"22,642,694	51	66,645,421	60	89,288,115	396	447,043
\$2,500 under \$5,000	212	124,473,214	212	16,794,697	212	107,678,513	"15	"100,489,733	"23	"49,397,238	"27	"149,886,971	212	804,097
\$5,000 under \$10,000	320	71,380,696	298	26,032,582	320	45,348,114	"	"	"	"	"	"	320	2,335,558
\$10,000 under \$25,000	674	180,627,646	660	62,425,898	674	118,201,754	"7	"1,856,815	41	104,697,170	45	106,553,985	674	11,647,769
\$25,000 under \$50,000	751	139,179,372	737	69,947,237	751	69,232,114	"14	"4,752,881	62	37,209,004	71	41,961,885	751	27,270,230
\$50,000 under \$75,000	572	242,548,206	558	50,164,287	572	192,383,915	"6	"1,022,186	19	155,571,964	24	156,594,149	572	35,789,768
\$75,000 under \$100,000	481	102,649,731	474	40,400,719	481	62,248,984	"	"	30	19,999,231	30	19,999,231	481	42,461,813
\$100,000 under \$250,000	1,476	451,091,991	1,416	132,063,353	1,476	319,028,606	"15	"9,312,443	78	76,230,263	93	85,542,706	1,476	233,485,897
\$250,000 under \$500,000	1,205	771,967,284	1,147	102,734,459	1,205	669,232,792	14	10,866,498	77	222,706,503	88	233,573,001	1,205	435,659,793
\$500,000 under \$1,000,000	1,025	1,603,122,966	945	82,287,826	1,025	1,520,835,113	"9	"21,311,103	74	762,362,966	80	783,674,069	1,025	737,628,765
\$1,000,000 or more	1,273	4,478,380,145	1,189	120,812,928	1,273	4,357,567,187	14	75,583,642	110	223,631,094	123	299,214,736	1,273	4,088,765,838

\*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\* Indicates that data were combined to prevent disclosure of individual taxpayer data.

[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.

[7] This is the reported value of gift tax on current period gifts.

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

Source: IRS, Statistics of Income Division, unpublished data, November 2008.

Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number
118,825	68,238,910,102	195,654	92,929,047,703	195,435	33,748,557,456	118,498	25,379,064,089	156,297	8,369,492,306	243,499	83,302,776,994	119,813
47,471	23,550,047,912	50,797	23,562,700,360	50,578	8,382,690,010	47,253	8,379,588,329	11,440	3,101,999	98,719	33,956,845,015	47,923
6,290	1,788,111,783	8,339	1,818,771,017	8,339	593,582,847	6,290	585,591,052	8,339	7,991,685	8,332	2,634,338,122	6,290
8,656	2,686,849,580	13,032	2,781,901,750	13,032	953,793,135	8,656	930,372,430	13,032	23,420,551	13,032	4,427,865,177	8,881
15,071	7,188,670,802	22,925	7,563,870,063	22,925	2,785,551,321	15,070	2,687,709,086	22,925	97,841,637	22,911	7,826,024,424	15,499
10,070	4,462,550,874	19,955	5,185,651,577	19,955	1,763,108,358	9,961	1,573,836,098	19,955	189,272,102	19,948	6,878,295,084	9,961
6,623	3,677,763,147	12,824	4,475,120,151	12,824	1,515,781,732	6,623	1,289,553,647	12,824	226,227,845	12,817	4,320,658,528	6,841
4,278	2,188,065,617	10,795	3,122,422,494	10,795	1,033,982,173	4,278	779,500,736	10,795	254,481,492	10,795	3,656,708,595	4,147
10,007	7,172,993,280	29,679	11,904,402,418	29,679	4,088,228,294	10,007	2,697,822,159	29,679	1,390,405,947	29,660	10,223,326,968	10,002
6,159	6,188,643,002	16,189	11,851,972,832	16,189	4,283,462,827	6,159	2,433,718,529	16,189	1,849,744,378	16,189	5,554,913,909	6,060
3,266	3,272,615,302	9,474	10,136,861,421	9,474	3,711,504,106	3,266	1,333,912,667	9,474	2,377,591,380	9,452	3,255,006,672	3,276
935	6,062,598,801	1,646	10,525,373,619	1,646	4,636,872,653	935	2,687,459,355	1,646	1,949,413,290	1,645	568,794,506	933
110,852	44,829,412,891	187,270	63,903,253,875	187,051	21,463,655,676	110,525	15,562,636,872	147,912	5,901,017,838	235,166	80,456,346,094	111,833
47,075	22,886,065,315	50,401	22,898,720,720	50,182	8,125,904,370	46,857	8,122,990,157	11,044	2,914,520	98,324	33,822,458,807	47,527
6,086	1,487,886,440	8,127	1,517,741,573	8,127	479,765,548	6,086	472,103,770	8,127	7,661,667	8,127	2,568,000,484	6,086
8,343	1,955,318,714	12,712	2,048,035,325	12,712	654,426,065	8,343	631,978,866	12,712	22,446,980	12,712	4,319,534,999	8,561
14,411	5,682,000,671	22,251	6,045,552,158	22,251	2,169,521,825	14,410	2,076,579,162	22,251	92,942,075	22,251	7,603,120,088	14,839
9,326	2,954,435,816	19,204	3,650,266,275	19,204	1,151,282,133	9,217	973,693,262	19,204	177,588,736	19,204	6,624,204,458	9,217
6,052	2,435,164,925	12,252	3,196,732,166	12,252	1,001,965,154	6,052	791,322,770	12,252	210,642,166	12,245	4,122,909,340	6,269
3,797	1,134,582,438	10,314	2,026,477,498	10,314	591,955,812	3,797	355,925,162	10,314	236,030,716	10,314	3,492,139,225	3,666
8,545	3,173,700,242	28,203	7,671,623,478	28,203	2,332,248,348	8,545	1,042,936,464	28,203	1,289,311,751	28,203	9,728,846,381	8,540
4,961	2,723,702,964	14,984	7,951,372,993	14,984	2,645,638,624	4,961	982,404,580	14,984	1,663,234,112	14,984	5,140,625,714	4,855
**2,256	**396,555,365	8,449	6,522,799,718	8,449	2,181,375,913	**2,256	**112,702,678	8,449	2,068,785,849	8,430	2,904,999,001	**2,272
**	**	373	374,381,971	373	129,571,885	**	**	373	129,459,265	372	129,507,600	**
7,973	23,409,497,211	8,384	29,025,793,828	8,384	12,284,901,780	7,973	9,816,427,217	8,384	2,468,474,468	8,332	2,846,430,900	7,980
396	663,982,597	396	664,429,640	396	256,785,640	396	256,598,172	396	187,479	395	134,386,208	396
205	300,225,343	212	301,029,444	212	113,817,299	205	113,487,282	212	330,017	205	66,337,638	205
312	731,530,866	320	733,866,424	320	299,367,070	312	298,393,564	320	973,571	320	108,330,178	320
660	1,506,670,131	674	1,518,317,905	674	616,029,497	660	611,129,924	674	4,899,562	660	222,904,336	660
744	1,508,115,058	751	1,535,385,302	751	611,826,226	744	600,142,836	751	11,683,366	744	254,090,626	744
572	1,242,598,222	572	1,278,387,985	572	513,816,578	572	498,230,877	572	15,585,679	572	197,749,188	572
481	1,053,483,179	481	1,095,944,997	481	442,026,381	481	423,575,574	481	18,450,775	481	164,569,370	481
1,462	3,999,293,038	1,476	4,232,778,940	1,476	1,755,979,945	1,462	1,654,885,695	1,476	101,094,196	1,457	494,480,587	1,462
1,198	3,464,940,038	1,205	3,900,599,839	1,205	1,637,824,203	1,198	1,451,313,849	1,205	186,510,266	1,205	414,288,192	1,205
**1,945	**8,938,658,738	1,025	3,614,061,703	1,025	1,530,128,193	1,011	1,221,322,609	1,025	308,805,531	1,022	350,007,672	**1,937
**	**	1,273	10,150,991,648	1,273	4,507,300,768	934	2,687,346,735	1,273	1,819,954,025	1,273	439,286,906	**



Previously used	Available unified credit (6)		Specific exemption		Unified credit, applied		Net tax on current period gifts		Generation-skipping transfer tax		Total tax (7)	
Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
13,317,054,732	236,190	69,998,763,158	1,659	7,462,685	151,084	6,280,386,793	8,384	2,088,984,042	290	33,419,536	8,629	2,122,403,618
5,634,681,899	95,967	28,322,353,920	556	2,592,625	11,075	2,922,476	396	179,524	**8	**1,202,785	397	1,369,524
499,693,227	8,189	2,134,646,201	*240	*651,085	8,168	7,711,659	212	280,026	**	**	212	280,026
635,712,003	12,788	3,792,152,562	*28	*164,121	12,760	22,491,201	320	929,351	**	**	327	942,146
1,308,035,807	22,352	6,517,986,913	*174	*973,676	22,325	93,175,770	674	4,665,867	*218	*732,093	892	5,397,960
1,025,615,254	19,401	5,852,678,377	*41	*208,348	19,389	178,824,210	751	10,447,880	--	--	751	10,447,880
909,555,256	12,409	3,411,202,202	*136	*545,569	12,409	212,663,128	572	13,564,717	--	--	572	13,564,717
474,736,552	10,439	3,181,971,733	*69	*287,592	10,436	238,037,436	481	16,444,056	*5	*212,058	481	16,656,114
1,344,639,168	28,704	8,879,578,184	154	811,108	28,654	1,304,911,425	1,476	85,494,512	*18	*37	1,495	85,494,590
871,164,057	15,665	4,663,749,724	145	724,589	15,638	1,725,447,036	1,205	124,297,309	--	--	1,205	124,297,309
366,284,613	9,075	2,900,239,955	62	253,439	9,062	2,172,643,861	1,025	204,947,539	13	456,898	1,025	205,404,436
246,936,895	1,202	322,203,388	55	250,533	1,167	321,558,591	1,273	1,627,733,263	28	30,815,656	1,273	1,658,548,918
10,850,431,437	232,790	69,617,872,086	1,358	6,061,992	147,912	5,900,896,431	--	--	*244	*1,934,925	*244	*1,934,925
5,500,183,604	95,921	28,322,273,210	542	2,518,870	11,044	2,914,520	--	--	**8	**1,202,795	**8	**1,202,795
433,531,610	8,127	2,134,470,179	*218	*525,055	8,127	7,661,667	--	--	**	**	**	**
527,590,166	12,712	3,791,944,221	--	--	12,712	22,446,980	--	--	**	**	**	**
1,085,475,705	22,251	6,517,642,680	*147	*863,138	22,251	92,942,075	--	--	*218	*732,093	*218	*732,093
772,856,073	19,204	5,851,346,949	*19	*112,400	19,204	177,588,736	--	--	--	--	--	--
713,836,947	12,252	3,409,171,323	*133	*535,652	12,252	210,642,166	--	--	--	--	--	--
312,190,402	10,314	3,179,948,513	*67	*271,092	10,314	236,030,716	--	--	--	--	--	--
865,113,485	28,203	8,863,732,560	*103	*565,159	28,203	1,289,311,751	--	--	*18	*37	*18	*37
519,294,365	14,984	4,621,331,238	*92	*519,026	14,984	1,663,234,110	--	--	--	--	--	--
**120,359,079	8,449	2,796,279,087	*37	*150,600	8,449	2,068,785,849	--	--	--	--	--	--
--	373	129,732,124	--	--	373	129,337,860	--	--	--	--	--	--
2,466,623,296	3,401	380,891,073	300	1,400,692	3,172	379,490,362	8,384	2,088,984,042	46	31,484,612	8,384	2,120,468,693
134,498,295	46	80,710	*14	*72,755	*32	*7,955	396	179,524	--	--	**928	**1,388,901
66,161,617	62	176,021	*22	*126,030	*41	*49,991	212	280,026	--	--	**	**
108,121,837	76	208,341	*28	*164,121	*48	*44,220	320	929,351	--	--	**	**
222,560,103	101	344,233	*26	*110,538	74	233,695	674	4,665,867	--	--	674	4,665,867
252,759,182	197	1,331,428	*21	*95,948	185	1,235,475	751	10,447,880	--	--	751	10,447,880
195,718,309	158	2,030,879	*3	*9,917	158	2,020,962	572	13,564,717	--	--	572	13,564,717
162,546,150	125	2,023,220	*3	*16,500	122	2,006,720	481	16,444,056	*5	*212,058	481	16,656,114
479,525,682	501	15,945,623	51	245,948	451	15,599,675	1,476	85,494,512	--	--	1,476	85,494,553
351,869,692	691	62,418,486	53	205,563	654	62,212,925	1,205	124,297,309	--	--	1,205	124,297,309
**492,862,429	626	103,960,867	25	102,839	613	103,858,012	1,025	204,947,539	13	456,898	1,025	205,404,436
--	829	192,471,264	55	250,533	794	192,220,731	1,273	1,627,733,263	28	30,815,656	1,273	1,658,548,918

19-Nov-08

**Gift Tax Returns Filed in 2006: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts (Net Gift)**  
 [All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]		Total deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>261,104</b>	<b>38,474,233,567</b>	<b>247,300</b>	<b>8,847,914,884</b>	<b>176,046</b>	<b>29,631,289,179</b>	<b>1,539</b>	<b>1,004,596,671</b>	<b>5,622</b>	<b>4,309,119,253</b>	<b>7,057</b>	<b>5,313,715,915</b>
Less than \$2,500	98,737	5,527,818,456	97,157	3,765,044,078	13,679	1,767,747,628	854	656,859,692	2,978	1,096,610,553	3,777	1,753,470,237
\$2,500 under \$5,000	8,974	421,370,112	8,059	291,784,687	8,974	129,584,735	*4	*9,562,037	124	86,953,452	127	96,515,489
\$5,000 under \$10,000	13,109	604,733,483	12,729	363,267,546	13,109	241,465,880	23	24,717,639	160	117,678,983	181	142,396,622
\$10,000 under \$25,000	25,849	1,407,484,271	24,483	757,129,242	25,849	650,354,241	18	19,002,750	551	207,686,042	567	226,688,793
\$25,000 under \$50,000	28,768	2,190,324,647	27,064	799,932,602	28,768	1,390,392,080	220	34,401,102	338	314,893,761	556	349,294,863
\$50,000 under \$75,000	16,320	1,649,837,221	14,967	506,149,771	16,320	1,143,686,473	*137	*12,875,120	175	132,996,712	310	145,871,832
\$75,000 under \$100,000	11,473	1,405,015,826	10,806	360,268,589	11,473	1,044,747,163	**	**	**	**	142	44,557,954
\$100,000 under \$250,000	30,548	6,415,370,537	28,124	973,164,917	30,548	5,442,205,434	***159	**97,353,178	**702	**431,693,296	707	484,488,520
\$250,000 under \$500,000	17,468	7,336,619,805	15,565	614,369,093	17,468	6,722,250,883	65	68,435,618	343	427,783,436	386	496,219,055
\$500,000 under \$1,000,000	8,425	7,353,510,289	7,281	313,294,919	8,425	7,040,215,415	42	48,430,133	163	923,164,698	201	971,594,828
\$1,000,000 or more	1,433	4,162,148,919	1,265	103,509,440	1,433	4,058,639,447	17	32,959,402	88	569,658,321	104	602,617,723
<b>All nontaxable returns</b>	<b>253,440</b>	<b>31,113,341,261</b>	<b>240,010</b>	<b>8,210,081,605</b>	<b>168,382</b>	<b>22,908,230,233</b>	<b>1,445</b>	<b>882,265,810</b>	<b>5,121</b>	<b>2,236,316,143</b>	<b>6,477</b>	<b>3,118,581,959</b>
Less than \$2,500	98,349	5,433,814,101	96,784	3,728,079,126	13,291	1,710,708,220	845	656,707,885	2,920	1,040,135,061	3,712	1,696,842,955
\$2,500 under \$5,000	8,798	402,085,055	7,897	279,512,628	8,798	122,571,739	*4	*9,562,037	119	80,577,919	122	90,139,956
\$5,000 under \$10,000	12,770	541,231,022	12,432	337,725,430	12,770	203,505,529	*4	*7,187,054	142	99,740,237	144	106,927,291
\$10,000 under \$25,000	25,156	1,279,931,839	23,804	705,755,422	25,156	574,175,630	*6	*17,579,249	525	144,672,958	531	162,252,207
\$25,000 under \$50,000	28,151	2,088,366,255	26,447	748,046,316	28,151	1,340,319,988	215	34,154,384	305	287,417,887	519	321,572,271
\$50,000 under \$75,000	15,930	1,572,890,242	14,577	469,467,410	15,930	1,103,421,884	*131	*11,587,428	142	103,126,392	271	114,713,820
\$75,000 under \$100,000	11,025	1,308,751,622	10,172	320,467,092	11,025	988,284,467	**	**	**	**	100	27,258,405
\$100,000 under \$250,000	29,067	5,854,879,833	26,713	845,540,445	29,067	5,009,339,200	***141	**39,711,004	**581	**279,896,987	616	292,349,586
\$250,000 under \$500,000	16,397	6,487,104,751	14,548	521,445,246	16,397	5,965,659,487	57	58,722,703	275	75,916,832	312	134,639,535
\$500,000 under \$1,000,000	7,470	5,797,335,372	6,400	242,190,235	7,470	5,555,145,183	37	43,030,841	103	119,786,213	138	162,817,051
\$1,000,000 or more	326	346,951,169	237	11,852,256	326	335,098,908	*5	*4,023,225	*8	*5,045,657	13	9,068,882
<b>All taxable returns</b>	<b>7,663</b>	<b>7,360,892,307</b>	<b>7,290</b>	<b>637,833,279</b>	<b>7,663</b>	<b>6,723,058,946</b>	<b>95</b>	<b>122,330,862</b>	<b>501</b>	<b>2,072,803,110</b>	<b>579</b>	<b>2,195,133,956</b>
Less than \$2,500	388	94,004,355	373	36,964,952	388	57,039,408	*10	*151,807	58	56,475,491	65	56,627,282
\$2,500 under \$5,000	176	19,285,056	162	12,272,060	176	7,012,997	--	--	*4	*6,375,533	*4	*6,375,533
\$5,000 under \$10,000	339	63,502,462	297	25,542,116	339	37,960,351	*19	*17,530,585	18	17,938,745	36	35,469,331
\$10,000 under \$25,000	693	127,552,432	679	51,373,820	693	76,178,612	*12	*1,423,501	26	63,013,085	36	64,436,586
\$25,000 under \$50,000	616	101,958,392	616	51,886,286	616	50,072,092	*5	*246,717	32	27,475,874	37	27,725,012
\$50,000 under \$75,000	390	76,946,979	390	36,682,361	390	40,264,589	*6	*1,287,692	33	29,870,320	39	31,158,012
\$75,000 under \$100,000	448	96,264,204	434	39,801,497	448	56,462,696	**	**	**	**	42	17,299,548
\$100,000 under \$250,000	1,481	560,490,704	1,410	127,624,472	1,481	432,866,234	***18	**57,642,174	**121	**151,796,308	91	192,138,934
\$250,000 under \$500,000	1,070	849,515,054	1,017	92,923,847	1,070	756,591,195	*8	*9,712,915	68	351,866,604	74	361,579,521
\$500,000 under \$1,000,000	955	1,556,174,917	881	71,104,684	955	1,485,070,233	*5	*5,399,292	61	803,378,485	64	808,777,778
\$1,000,000 or more	1,107	3,815,197,751	1,028	91,657,184	1,107	3,723,540,539	12	28,936,177	80	564,612,664	91	593,548,841

\* Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\* Indicates that data were combined to prevent disclosure of individual taxpayer data.

[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.

[7] This is the reported value of gift tax on current period gifts.

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

Source: IRS, Statistics of Income Division, unpublished data, November 2007.

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Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
172,429	24,344,517,380	121,606	67,310,575,099	212,675	91,655,210,118	212,336	33,163,710,770	121,456	25,081,953,807	172,068	8,081,755,433	260,974	89,049,352,870
10,063	10,859,215	47,809	24,426,869,948	50,309	24,437,729,046	49,970	8,899,026,434	47,696	8,896,415,107	9,701	2,611,285	98,625	33,689,453,378
8,974	33,069,246	5,509	1,435,205,495	8,974	1,468,274,734	8,974	485,535,295	5,509	477,708,901	8,974	7,826,218	8,974	2,827,795,236
13,109	99,069,258	8,447	2,287,929,620	13,109	2,386,999,117	13,109	787,387,279	8,447	763,211,401	13,109	24,175,668	13,109	4,478,019,658
25,849	423,665,446	13,766	6,243,376,565	25,849	6,667,042,033	25,849	2,451,144,287	13,766	2,346,565,747	25,849	104,577,966	25,849	8,839,056,345
28,768	1,041,097,217	13,736	6,253,503,085	28,768	7,294,600,155	28,768	2,458,715,552	13,736	2,188,770,385	28,768	269,944,384	28,761	9,781,971,837
16,321	1,013,530,300	6,071	3,424,740,756	16,320	4,440,328,446	16,321	1,494,945,861	6,071	1,225,431,875	16,321	268,711,483	16,320	5,583,230,017
11,473	1,000,255,456	4,226	2,480,893,514	11,473	3,481,148,050	11,473	1,185,052,109	4,226	913,349,899	11,473	271,702,261	11,466	3,938,355,293
30,548	4,957,730,852	11,479	7,417,146,190	30,548	12,374,877,317	30,548	4,206,641,717	11,479	2,730,429,445	30,548	1,476,212,135	30,548	10,529,214,430
17,468	6,231,280,086	6,936	5,165,380,928	17,468	11,396,758,917	17,468	3,990,333,780	6,917	1,951,878,854	17,468	2,038,454,763	17,465	5,990,862,242
8,425	6,070,700,431	2,873	2,634,301,777	8,425	8,705,004,909	8,425	3,175,889,896	2,854	1,074,668,491	8,425	2,101,221,364	8,425	2,897,490,930
1,432	3,463,259,874	753	5,541,227,220	1,433	9,002,447,396	1,432	4,029,038,960	753	2,513,523,702	1,432	1,516,317,907	1,433	493,903,506
164,766	19,791,046,114	114,375	45,467,888,110	205,012	65,258,914,784	204,673	21,844,902,465	114,225	15,769,699,092	164,404	6,075,201,840	253,328	86,465,513,283
9,675	10,447,099	47,420	23,539,945,612	49,920	23,550,392,597	49,581	8,535,535,172	47,308	8,533,098,746	9,313	2,436,325	98,236	33,559,445,948
8,798	32,431,783	5,333	1,169,758,576	8,798	1,202,190,358	8,798	384,072,206	5,333	376,513,056	8,798	7,558,975	8,798	2,769,946,270
12,770	96,578,237	8,114	1,767,733,737	12,770	1,864,312,212	12,770	582,428,085	8,114	559,245,953	12,770	23,181,887	12,770	4,368,152,138
25,156	411,923,420	13,074	3,784,633,009	25,156	4,196,556,449	25,156	1,382,423,784	13,074	1,282,770,663	25,156	99,652,533	25,156	8,616,826,912
28,151	1,018,747,716	13,127	4,856,351,752	28,151	5,875,099,314	28,151	1,877,450,123	13,127	1,617,146,131	28,151	260,303,232	28,151	9,575,945,252
15,930	988,708,064	5,681	2,700,437,819	15,930	3,689,145,883	15,930	1,198,585,083	5,681	940,727,344	15,930	257,858,291	15,930	5,450,359,819
11,025	961,026,378	3,783	1,382,142,168	11,025	2,343,167,616	11,025	714,532,649	3,783	459,997,729	11,025	254,534,981	11,025	3,786,530,657
29,067	4,716,989,677	10,003	3,650,468,687	29,067	8,367,458,616	29,067	2,540,550,830	10,003	1,170,049,388	29,067	1,370,501,340	29,067	10,023,188,566
16,397	5,835,835,585	5,869	2,277,249,793	16,397	8,113,066,645	16,397	2,601,736,684	5,850	734,208,458	16,397	1,867,528,075	16,397	5,626,662,873
7,470	5,392,328,129	1,970	339,166,958	7,470	5,731,495,067	7,470	1,914,846,667	1,952	95,941,622	7,470	1,818,905,017	7,470	2,575,713,677
326	326,030,026	--	--	326	326,030,026	326	112,741,183	--	--	326	112,741,183	326	112,741,174
7,663	4,553,471,266	7,231	21,842,686,988	7,663	26,396,295,334	7,663	11,318,808,304	7,231	9,312,254,715	7,663	2,006,553,593	7,646	2,583,839,587
388	412,116	388	886,924,336	388	887,336,449	388	363,491,262	388	363,316,361	388	174,959	388	130,007,430
176	637,464	176	265,446,919	176	266,084,375	176	101,463,088	176	101,195,845	176	267,244	176	57,848,966
339	2,491,021	332	520,195,884	339	522,686,904	339	204,959,194	332	203,965,448	339	993,781	339	109,867,520
693	11,742,026	693	2,458,743,556	693	2,470,485,584	693	1,068,720,503	693	1,063,795,083	693	4,925,433	693	222,229,433
616	22,349,501	609	1,397,151,333	616	1,419,500,841	616	581,265,429	609	571,624,253	616	9,641,152	609	206,026,586
391	24,822,236	390	724,302,937	390	751,182,564	391	296,360,777	390	284,704,531	391	10,853,192	390	132,870,199
448	39,229,078	443	1,098,751,346	448	1,137,980,433	448	470,519,461	443	453,352,170	448	17,167,279	441	151,824,636
1,481	240,741,175	1,476	3,766,677,503	1,481	4,007,418,701	1,481	1,666,090,887	1,476	1,560,380,057	1,481	105,710,794	1,481	506,025,865
1,070	395,444,500	1,068	2,888,131,135	1,070	3,283,692,272	1,070	1,388,597,097	1,068	1,217,670,396	1,070	170,926,687	1,068	364,199,370
955	678,372,302	902	2,295,134,819	955	2,973,509,842	955	1,261,043,229	902	978,726,869	955	282,316,347	955	321,777,253
1,106	3,137,229,848	753	5,541,227,220	1,107	8,676,417,370	1,106	3,916,297,377	753	2,513,523,702	1,106	1,403,576,724	1,107	381,162,332

Unified credit previously used		Available unified credit		Specific exemption amount		Unified credit, applied [6]		Net tax on current period gifts [7]		Generation-skipping transfer tax		Total tax	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
122,200	13,347,513,867	255,080	75,701,836,219	2,439	10,536,022	167,608	6,453,701,729	7,663	1,628,274,706	226	25,978,589	7,790	1,653,783,446
48,183	5,479,392,161	96,622	28,210,059,679	1,018	4,731,642	9,344	2,442,689	388	168,593	*120	*60,369	508	228,963
5,171	355,432,020	8,832	2,472,363,829	*298	*918,697	8,822	7,577,077	176	249,142	*7	*3,206	183	252,348
8,228	600,527,607	12,841	3,877,492,258	*253	*1,143,782	12,829	23,227,614	339	948,020	--	--	339	948,020
14,054	1,116,531,073	25,346	7,722,524,959	*147	*166,140	25,312	100,220,240	693	4,357,720	--	--	693	4,357,720
13,735	1,465,305,402	28,333	8,316,665,370	*242	*970,027	28,321	261,583,161	616	8,361,216	--	--	616	8,361,216
6,634	825,743,848	16,062	4,757,486,029	--	--	16,057	259,252,988	--	--	--	--	391	9,501,709
4,465	520,137,490	11,220	3,418,217,782	**75	**297,238	11,218	257,912,151	**838	**23,216,359	*8	**109,151	448	13,856,040
11,316	1,549,298,058	29,619	8,979,916,045	181	798,198	29,562	1,386,710,582	--	--	--	--	1,481	89,515,435
6,882	933,641,842	17,033	5,057,220,279	112	1,011,258	17,010	1,927,796,541	**2,551	**200,072,129	**14	**758,847	1,070	111,315,538
2,781	307,071,558	8,098	2,590,419,298	81	361,724	8,078	1,927,645,313	955	173,544,596	21	2,118,734	955	175,663,331
750	194,432,807	1,075	299,470,690	32	137,315	1,055	299,333,374	1,107	1,217,356,932	57	22,928,282	1,106	1,239,783,127
114,957	11,143,556,203	251,663	75,321,954,350	2,149	8,734,150	164,404	6,075,201,806	--	--	*127	*63,575	*127	*63,575
47,795	5,349,470,149	96,572	28,209,974,264	999	4,652,590	9,313	2,436,325	--	--	*120	*60,369	*120	*60,369
4,995	297,644,877	8,798	2,472,302,005	*288	*874,976	8,798	7,558,975	--	--	*7	*3,206	*7	*3,206
7,889	490,764,257	12,770	3,877,388,088	*239	*1,085,339	12,770	23,181,887	--	--	--	--	--	--
13,362	895,026,938	25,156	7,721,799,675	*113	*8,563	25,156	99,652,533	--	--	--	--	--	--
13,126	1,260,623,148	28,151	8,315,321,056	*225	*905,641	28,151	260,303,232	--	--	--	--	--	--
6,244	694,298,411	15,930	4,756,061,273	--	--	15,930	257,858,291	--	--	--	--	--	--
4,023	371,712,426	11,025	3,414,818,168	**64	**244,733	11,025	254,534,981	--	--	--	--	--	--
9,835	1,059,865,060	29,067	8,963,323,188	*102	*384,522	29,067	1,370,501,340	--	--	--	--	--	--
5,814	629,957,847	16,397	4,996,704,913	*77	*383,936	16,397	1,867,528,066	--	--	--	--	--	--
1,873	94,193,090	7,470	2,481,520,546	*41	*193,850	7,470	1,818,905,000	--	--	--	--	--	--
--	--	326	112,741,174	--	--	326	112,741,174	--	--	--	--	--	--
7,243	2,203,957,664	3,417	379,881,869	290	1,801,872	3,204	378,499,923	7,663	1,628,274,706	100	25,915,013	7,663	1,653,719,870
388	129,922,012	49	85,415	*19	*79,052	31	6,363	388	168,593	--	--	388	168,593
176	57,787,143	*34	*61,823	*10	*43,721	*24	*18,102	176	249,142	--	--	176	249,142
339	109,763,350	*71	*104,170	*14	*58,443	*59	*45,727	339	948,020	--	--	339	948,020
693	221,504,134	190	725,284	*34	*157,577	156	567,707	693	4,357,720	--	--	693	4,357,720
609	204,682,254	182	1,344,314	*17	*64,386	170	1,279,929	616	8,361,216	--	--	616	8,361,216
390	131,445,437	132	1,424,756	--	--	127	1,394,696	--	--	--	--	391	9,501,709
441	148,425,063	195	3,399,615	**12	**52,505	193	3,377,169	**838	**23,216,359	*8	**109,151	448	13,856,040
1,481	489,432,999	552	16,592,857	78	413,676	495	16,209,241	--	--	--	--	1,481	89,515,435
1,068	303,683,996	636	60,515,366	35	627,322	613	60,268,475	**2,551	**200,072,129	**14	**758,847	1,070	111,315,538
908	212,878,469	627	108,898,752	40	167,874	608	108,740,313	955	173,544,596	21	2,118,734	955	175,663,331
750	194,432,807	749	186,729,516	32	137,315	729	186,592,200	1,107	1,217,356,932	57	22,928,282	1,106	1,239,783,127

19-Nov-08

Gift Tax Returns Filed in 2005: Total Gifts of Donor, Total Gifts, Deductions, Credits, and Net Tax on Current Period Gifts (A)  
[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts (1)		Total annual exclusions		Total included amount of gifts		Marital deduction (2)		Charitable deduction (3)		Total deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>261,370</b>	<b>36,680,710,102</b>	<b>247,871</b>	<b>8,632,474,270</b>	<b>170,469</b>	<b>28,048,233,610</b>	<b>2,162</b>	<b>1,255,388,459</b>	<b>5,102</b>	<b>3,849,165,910</b>	<b>7,222</b>	<b>5,104,554,368</b>
Less than \$2,500	105,024	5,610,204,041	103,462	3,682,504,105	14,124	1,927,697,482	1,075	572,313,706	2,522	1,400,123,077	3,579	1,972,436,784
\$2,500 under \$5,000	7,806	604,554,373	7,575	269,563,930	7,806	334,990,563	*13	**24,582,924	60	81,918,751	71	306,501,676
\$5,000 under \$10,000	15,224	732,080,650	14,523	470,928,999	15,224	261,151,399	362	25,142,155	115	123,507,031	475	148,649,186
\$10,000 under \$25,000	25,265	1,426,555,554	23,851	743,446,448	25,265	683,108,986	52	70,236,596	477	195,904,441	526	266,141,037
\$25,000 under \$50,000	26,753	1,885,646,641	24,975	719,015,066	26,753	1,166,631,524	194	17,983,691	392	164,752,945	583	182,736,636
\$50,000 under \$75,000	13,292	1,380,539,455	11,768	418,126,551	13,292	962,413,620	141	48,212,517	284	93,593,355	424	141,805,872
\$75,000 under \$100,000	10,075	1,265,431,696	9,365	309,180,142	10,075	956,251,669	69	37,914,393	57	44,870,124	126	82,784,517
\$100,000 under \$250,000	32,468	6,569,686,143	29,190	1,037,842,832	32,468	5,531,842,912	60	72,278,824	577	244,793,122	632	317,071,942
\$250,000 under \$500,000	15,973	6,468,045,191	14,423	543,740,472	15,973	5,924,304,755	68	63,243,090	331	351,295,814	396	414,538,904
\$500,000 under \$1,000,000	8,058	6,281,954,561	7,446	332,038,749	8,058	5,949,915,901	**	**	**	**	292	184,588,008
\$1,000,000 or more	1,433	4,456,011,797	1,291	106,086,976	1,433	4,349,924,799	**110	**4,180,063	**128	**57,884,769	119	1,087,299,807
<b>All nontaxable returns</b>	<b>254,352</b>	<b>29,908,832,586</b>	<b>241,153</b>	<b>8,049,914,192</b>	<b>163,452</b>	<b>21,858,916,236</b>	<b>2,077</b>	<b>987,320,968</b>	<b>4,616</b>	<b>2,325,143,303</b>	<b>6,663</b>	<b>3,312,464,272</b>
Less than \$2,500	104,695	5,553,944,825	103,142	3,651,642,355	13,795	1,902,300,011	1,062	570,268,886	2,478	1,377,156,854	3,525	1,947,425,741
\$2,500 under \$5,000	7,708	475,757,933	7,477	263,497,559	7,708	212,260,497	*4	*109,384,964	50	74,721,409	52	184,106,374
\$5,000 under \$10,000	14,916	690,060,445	14,215	449,528,099	14,916	240,532,115	*353	*23,735,602	97	106,511,823	449	130,247,425
\$10,000 under \$25,000	24,805	1,301,457,286	23,399	708,876,676	24,805	592,580,488	48	34,962,428	451	148,337,147	497	183,299,575
\$25,000 under \$50,000	26,281	1,803,358,226	24,527	681,251,488	26,281	1,122,106,688	188	15,683,127	376	139,834,895	562	155,518,022
\$50,000 under \$75,000	12,987	1,297,943,046	11,463	387,060,479	12,987	910,883,275	*135	*46,595,622	267	62,911,558	401	109,507,180
\$75,000 under \$100,000	9,741	1,183,260,074	9,047	280,587,257	9,741	902,672,928	65	34,281,536	40	24,002,135	105	58,283,671
\$100,000 under \$250,000	31,122	6,113,133,977	27,887	919,442,052	31,122	5,193,691,536	54	32,978,416	488	166,293,832	538	199,272,248
\$250,000 under \$500,000	14,719	5,712,359,628	13,243	444,840,726	14,719	5,267,518,957	57	54,212,633	239	167,488,881	294	221,701,514
\$500,000 under \$1,000,000	7,053	5,433,512,896	6,500	250,597,232	7,053	5,182,915,759	104	61,037,690	124	56,595,680	**238	**123,102,522
\$1,000,000 or more	325	344,044,250	251	12,590,267	325	331,453,983	*6	*4,180,063	4	1,289,089	**	**
<b>All taxable returns</b>	<b>7,018</b>	<b>6,771,877,517</b>	<b>6,718</b>	<b>582,560,079</b>	<b>7,018</b>	<b>6,189,317,374</b>	<b>86</b>	<b>268,067,491</b>	<b>485</b>	<b>1,524,022,607</b>	<b>560</b>	<b>1,792,090,096</b>
Less than \$2,500	329	56,259,216	320	30,861,750	329	25,397,471	*13	*2,044,820	44	22,966,223	53	25,011,043
\$2,500 under \$5,000	98	128,796,441	98	6,066,371	98	122,730,065	*9	*115,197,960	10	7,197,342	19	122,395,302
\$5,000 under \$10,000	307	42,020,205	307	21,400,900	307	20,619,284	*9	1,406,552	18	16,995,208	26	18,401,760
\$10,000 under \$25,000	460	125,098,269	452	34,569,772	460	90,528,498	*4	*35,274,168	26	47,567,294	30	82,841,462
\$25,000 under \$50,000	472	82,288,416	448	37,763,578	472	44,524,836	*6	*2,300,564	15	24,918,050	20	27,218,614
\$50,000 under \$75,000	305	82,596,409	305	31,066,072	305	51,530,345	*6	*1,616,895	17	30,681,797	23	32,298,692
\$75,000 under \$100,000	334	82,171,621	318	28,592,885	334	53,578,742	*4	*3,632,857	17	20,867,990	21	24,500,847
\$100,000 under \$250,000	1,346	456,552,166	1,304	118,400,780	1,346	338,151,377	*6	*39,300,408	88	78,499,290	93	117,799,694
\$250,000 under \$500,000	1,254	755,685,563	1,180	98,899,746	1,254	656,785,798	*10	*9,030,457	92	183,806,933	102	192,837,293
\$500,000 under \$1,000,000	1,005	848,441,665	946	81,441,517	1,005	767,000,142	**	**	**	**	**173	**1,148,785,293
\$1,000,000 or more	1,107	4,111,967,547	1,040	93,496,708	1,107	4,018,470,817	**18	**58,262,810	**158	**1,034,637,012	**	**

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

\* Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*\* Indicates that data were combine to prevent disclosure of individual taxpayer data.

[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.

[7] This is the reported value of gift tax on current period gifts.

Source: IRS, Statistics of Income Division, unpublished data, November 2006.

let Gift Tax)

Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current taxable gifts		Maximum unified credit	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
167,335	23,016,468,190	121,024	66,607,993,038	206,492	89,624,461,453	206,026	32,613,482,887	120,675	24,918,138,413	167,174	7,695,346,314	261,368	89,671,499,697
10,990	12,180,059	46,469	22,139,720,261	50,147	22,151,900,435	49,681	8,137,414,344	46,122	8,134,559,176	10,829	2,855,157	105,024	36,070,225,369
7,806	28,488,887	5,084	1,388,758,232	7,806	1,417,247,119	7,806	470,799,763	5,084	463,663,653	7,806	7,136,152	7,806	2,650,753,454
15,224	112,502,214	9,298	4,325,729,083	15,224	4,438,231,153	15,224	1,555,216,759	9,298	1,526,133,150	15,224	29,083,558	15,224	5,249,728,956
25,265	416,967,949	14,009	5,127,486,631	25,265	5,544,454,686	25,265	1,877,712,386	14,009	1,773,151,452	25,265	104,562,611	25,265	8,700,569,976
26,753	983,894,889	14,217	6,016,805,235	26,753	7,000,700,179	26,753	2,342,811,030	14,217	2,080,871,516	26,753	261,939,677	26,753	9,195,008,648
13,292	820,661,964	6,089	3,281,356,046	13,292	4,102,018,013	13,292	1,409,174,653	6,089	1,186,219,153	13,292	222,955,559	13,292	4,562,069,728
10,075	873,467,152	3,668	2,084,556,254	10,075	2,958,023,484	10,075	997,898,151	3,668	761,033,494	10,075	236,864,574	10,075	3,441,282,919
32,468	5,215,022,249	12,032	8,325,309,118	32,468	13,540,331,432	32,468	4,682,248,578	12,032	3,130,865,895	32,468	1,551,382,604	32,468	11,075,635,480
15,973	5,509,797,350	6,464	5,584,882,755	15,973	11,094,680,104	15,973	3,980,914,363	6,464	2,170,397,673	15,973	1,810,516,819	15,973	5,472,844,398
8,058	5,765,358,776	2,872	2,832,915,202	8,058	8,598,273,933	8,058	3,171,564,519	2,869	1,159,891,206	8,058	2,011,673,314	8,058	2,760,851,970
1,433	3,278,126,701	825	5,500,474,212	1,433	8,778,600,916	1,433	3,987,728,339	825	2,531,352,047	1,433	1,456,376,288	1,433	492,528,800
160,317	18,603,371,271	114,320	46,247,739,571	199,474	64,851,111,069	199,008	21,846,165,933	113,970	16,127,889,766	160,156	5,718,278,047	254,352	87,275,595,067
10,661	11,793,631	46,147	21,415,068,743	49,818	21,426,862,489	49,352	7,836,261,507	45,801	7,833,570,085	10,500	2,691,425	104,695	35,961,234,311
7,708	28,154,124	4,986	1,198,179,983	7,708	1,226,334,106	7,708	394,338,007	4,986	387,348,265	7,708	6,989,785	7,708	2,618,914,362
14,916	110,284,690	8,991	3,741,659,703	14,916	3,851,944,232	14,916	1,320,948,190	8,991	1,292,816,867	14,916	28,131,272	14,916	5,143,485,364
24,805	409,280,913	13,548	4,113,939,976	24,805	4,523,221,013	24,805	1,457,094,208	13,548	1,355,808,548	24,805	101,287,344	24,805	8,543,364,552
26,281	966,588,667	13,745	4,758,854,554	26,281	5,725,443,279	26,281	1,804,329,941	13,745	1,549,946,768	26,281	254,383,339	26,281	9,035,838,262
12,987	801,376,095	5,784	2,606,329,358	12,987	3,407,705,452	12,987	1,124,867,424	5,784	910,439,338	12,987	214,428,150	12,987	4,458,619,382
9,741	844,389,257	3,334	1,198,719,488	9,741	2,043,108,827	9,741	613,474,066	3,334	389,558,780	9,741	223,915,203	9,741	3,326,476,718
31,122	4,994,419,286	10,685	4,722,481,913	31,122	9,716,901,264	31,122	3,066,628,976	10,685	1,613,427,562	31,122	1,453,201,301	31,122	10,615,092,786
14,719	5,045,817,388	5,214	2,122,227,808	14,719	7,168,045,178	14,719	2,298,155,975	5,214	688,417,350	14,719	1,609,738,772	14,719	5,040,847,480
**7,378	**5,391,267,221	**1,885	**370,278,045	7,053	5,435,377,970	7,053	1,817,209,342	**1,882	**106,556,202	**7,378	**1,823,511,456	7,053	2,418,836,576
--	--	--	--	325	326,167,259	325	112,858,297	--	--	--	--	325	112,885,276
7,018	4,413,096,919	6,705	20,360,253,467	7,018	24,773,350,384	7,018	10,767,316,955	6,705	8,790,248,647	7,018	1,977,068,267	7,016	2,395,904,630
329	386,428	321	724,651,518	329	725,037,946	329	301,152,837	321	300,989,091	329	163,732	329	108,991,058
98	334,763	98	190,578,249	98	190,913,012	98	76,461,756	98	76,315,388	98	146,367	98	31,839,092
307	2,217,524	307	584,069,390	307	586,286,921	307	234,268,569	307	233,316,283	307	952,286	307	106,243,592
460	7,687,036	460	1,013,546,655	460	1,021,233,673	460	420,618,178	460	417,342,903	460	3,275,267	460	157,205,424
472	17,306,222	472	1,257,950,681	472	1,275,256,900	472	538,481,090	472	530,924,748	472	7,556,338	472	159,170,386
305	19,285,869	305	675,026,689	305	694,312,561	305	284,307,229	305	275,779,814	305	8,527,409	305	103,450,346
334	29,077,895	334	885,836,767	334	914,914,656	334	384,424,085	334	371,474,714	334	12,949,371	334	114,806,201
1,346	220,602,963	1,346	3,602,827,205	1,346	3,823,430,168	1,346	1,615,619,603	1,346	1,517,438,332	1,346	98,181,303	1,346	460,542,695
1,254	463,979,962	1,254	3,462,654,947	1,254	3,926,634,926	1,254	1,682,758,388	1,254	1,481,980,322	1,254	200,778,047	1,254	431,996,918
**2,112	**3,652,218,257	**1,812	**7,963,111,367	1,005	3,162,895,962	1,005	1,354,355,178	**1,812	**3,584,687,052	**2,112	**1,644,538,146	1,003	342,015,394
--	--	--	--	1,107	8,452,433,657	1,107	3,874,870,042	--	--	--	--	1,107	379,643,524

Unified credit previously used		Allowable unified credit		Specific exemption		Unified credit, applied [6]		Net tax on current period gifts [7]		Generation-skipping transfer tax		Total tax	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
120,410	12,915,349,301	257,370	76,756,149,855	2,434	20,723,830	163,584	6,089,663,412	7,018	1,605,262,206	60	15,879,665	7,026	1,621,141,878
45,774	4,659,048,317	104,187	31,411,177,510	926	11,425,438	10,582	2,705,302	329	149,879	--	--	329	149,879
4,737	358,151,074	7,721	2,292,602,256	*116	*548,142	7,721	6,994,709	98	141,443	--	--	98	141,443
9,409	974,814,551	14,979	4,274,914,281	*9	*53,238	14,970	28,171,341	307	912,217	*8	*10,030	315	922,247
14,430	1,240,322,344	24,943	7,460,247,624	360	3,896,179	24,906	101,766,090	460	2,796,513	--	--	460	2,796,513
14,100	1,458,682,909	26,450	7,736,325,738	*185	*873,203	26,445	255,824,926	472	6,114,751	--	--	472	6,114,751
5,919	665,453,862	13,037	3,896,615,658	*353	*1,544,038	13,032	214,983,073	305	7,972,473	*5	*54,211	305	8,026,689
3,856	459,833,935	9,916	2,981,448,901	*34	*136,105	9,892	227,147,498	334	9,717,081	--	--	334	9,717,081
12,165	1,606,019,538	31,767	9,469,615,371	181	909,576	31,721	1,474,448,025	1,346	76,934,575	*6	*251,280	1,346	77,185,855
6,375	938,879,694	15,548	4,533,964,637	123	558,437	15,521	1,687,349,551	1,254	123,167,264	*6	*31,555	1,254	123,198,818
2,825	346,885,826	7,711	2,413,966,134	109	609,922	7,703	1,805,197,887	**2,112	**1,377,356,010	**35	**15,532,590	**2,112	**1,392,888,603
819	207,257,251	1,111	285,271,543	38	169,553	1,091	285,075,011	--	--	--	--	--	--
113,721	10,897,840,436	253,743	76,377,754,122	2,105	16,465,955	160,156	5,718,278,047	--	--	*8	*10,030	*8	*10,030
45,453	4,552,934,559	104,087	31,408,300,210	907	11,314,558	10,500	2,691,425	--	--	--	--	--	--
4,639	326,316,906	7,708	2,292,597,332	*116	*548,142	7,708	6,989,785	--	--	--	--	--	--
9,101	868,664,273	14,916	4,274,820,975	--	--	14,916	28,131,272	--	--	*8	*10,030	*8	*10,030
13,978	1,086,542,111	24,805	7,456,822,439	*315	*949,740	24,805	101,287,344	--	--	--	--	--	--
13,628	1,300,974,788	26,281	7,734,863,474	*180	*852,527	26,281	254,383,339	--	--	--	--	--	--
5,614	562,567,176	12,987	3,896,052,206	*348	*1,535,308	12,987	214,428,150	--	--	--	--	--	--
3,522	348,375,988	9,741	2,978,100,647	*5	*20,145	9,741	223,915,203	--	--	--	--	--	--
10,824	1,167,079,143	31,122	9,448,013,057	*102	*553,951	31,122	1,453,201,301	--	--	--	--	--	--
5,121	584,812,150	14,719	4,456,035,274	*56	*239,852	14,719	1,609,738,772	--	--	--	--	--	--
**1,840	**99,573,342	**7,378	**2,432,148,509	*77	*451,733	7,053	1,710,702,244	--	--	--	--	--	--
--	--	--	--	--	--	325	112,809,212	--	--	--	--	--	--
6,689	2,017,508,864	3,627	378,395,733	329	4,257,875	3,428	371,385,365	7,018	1,605,262,206	52	15,869,635	7,018	1,621,131,849
321	106,113,758	101	2,877,300	*19	*110,880	82	13,876	329	149,879	--	--	329	149,879
98	31,834,168	13	4,924	--	--	*13	*4,924	98	141,443	--	--	98	141,443
307	106,150,277	63	93,307	*9	*53,238	*54	*40,069	307	912,217	--	--	307	912,217
452	153,780,234	138	3,425,185	*45	*2,946,439	102	478,746	460	2,796,513	--	--	460	2,796,513
472	157,708,122	169	1,462,264	*5	*20,677	164	1,441,588	472	6,114,751	--	--	472	6,114,751
305	102,886,685	50	563,653	*5	*8,730	45	554,923	305	7,972,473	*5	*54,211	305	8,026,689
334	111,457,947	175	3,348,254	*29	*115,959	151	3,232,295	334	9,717,081	--	--	334	9,717,081
1,341	438,940,395	645	21,602,314	80	356,626	599	21,246,724	1,346	76,934,575	*6	*251,280	1,346	77,185,855
1,254	354,067,544	829	77,929,363	67	318,584	803	77,610,779	1,254	123,167,264	*6	*31,555	1,254	123,198,818
**1,804	**454,569,734	**1,443	**267,089,168	32	158,189	650	94,495,643	**2,112	**206,475,445	**35	**15,532,590	**2,112	**1,392,888,603
--	--	--	--	38	169,553	765	172,265,799	--	--	--	--	--	--

19-Nov-08

**Gift Tax Returns Filed in 2004: Total Gifts of Donor, Total Gifts, Deductions, Credits, and Net Tax on Current Period Gifts (I**  
 [All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts of donor [1]		Gifts attributed to spouse [2]		Gifts of spouse, included [3]		Total gifts [4]		Total annual exclusions		Total included amount of gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>224,987</b>	<b>34,525,369,627</b>	<b>92,553</b>	<b>6,786,587,864</b>	<b>62,185</b>	<b>5,002,443,775</b>	<b>255,417</b>	<b>32,741,212,147</b>	<b>241,498</b>	<b>8,686,520,854</b>	<b>162,948</b>	<b>24,045,722,215</b>
Less than \$2,500	92,492	6,366,079,163	51,707	1,972,398,373	32,952	1,427,256,982	109,477	5,820,930,768	107,193	3,936,609,548	17,009	1,875,355,402
\$2,500 under \$5,000	6,261	328,991,897	3,003	93,032,428	2,541	93,152,420	7,959	329,111,530	7,742	238,616,442	7,959	90,493,886
\$5,000 under \$10,000	11,171	645,151,886	5,264	189,851,374	4,273	177,792,142	13,297	633,090,456	12,962	435,193,441	13,297	197,897,014
\$10,000 under \$25,000	21,292	1,327,296,690	6,976	299,286,320	4,494	204,913,633	23,577	1,232,924,681	21,512	736,280,139	23,577	496,643,235
\$25,000 under \$50,000	22,069	1,917,523,234	7,637	446,293,996	4,912	264,516,057	24,225	1,735,743,661	22,903	722,235,914	24,225	1,013,507,407
\$50,000 under \$75,000	13,330	1,616,317,802	3,972	355,707,504	2,310	187,741,174	14,122	1,448,350,707	12,817	413,966,877	14,122	1,034,384,072
\$75,000 under \$100,000	9,585	1,310,277,682	1,798	179,088,441	1,480	177,845,225	10,361	1,309,035,055	9,814	336,896,644	10,361	972,138,420
\$100,000 under \$250,000	27,539	6,432,131,670	7,040	1,144,569,984	5,163	776,635,381	29,679	6,064,195,203	26,046	958,508,264	29,679	5,105,686,439
\$250,000 under \$500,000	14,029	6,220,725,670	3,548	1,055,280,132	2,765	831,505,529	15,027	5,996,950,395	13,646	538,732,166	15,027	5,458,218,190
\$500,000 under \$1,000,000	6,288	5,434,592,781	1,418	769,642,612	1,134	616,945,120	6,690	5,281,895,165	5,963	280,772,758	6,690	5,001,122,299
\$1,000,000 or more	930	2,926,281,152	191	281,436,701	162	244,140,112	1,002	2,888,984,523	900	88,708,659	1,002	2,800,275,852
<b>All nontaxable returns</b>	<b>219,993</b>	<b>29,509,251,953</b>	<b>91,144</b>	<b>6,162,442,308</b>	<b>61,118</b>	<b>4,485,953,692</b>	<b>249,991</b>	<b>27,832,750,188</b>	<b>236,305</b>	<b>8,214,384,185</b>	<b>157,530</b>	<b>19,609,397,037</b>
Less than \$2,500	92,304	6,292,341,958	51,627	1,962,322,841	32,919	1,421,223,073	109,269	5,751,235,175	106,993	3,914,114,946	16,809	1,828,154,413
\$2,500 under \$5,000	6,174	311,197,957	2,965	90,451,729	2,507	90,996,229	7,859	311,742,106	7,642	229,507,299	7,859	82,233,621
\$5,000 under \$10,000	11,032	616,068,936	5,196	182,695,865	4,237	174,994,410	13,148	608,365,386	12,813	421,142,495	13,148	187,222,890
\$10,000 under \$25,000	20,943	1,262,649,152	6,840	283,428,693	4,390	196,003,304	23,178	1,175,224,531	21,113	698,576,058	23,178	476,647,179
\$25,000 under \$50,000	21,805	1,863,140,284	7,552	435,598,456	4,795	251,367,134	23,908	1,678,907,368	22,594	696,235,926	23,908	982,671,141
\$50,000 under \$75,000	13,094	1,544,267,375	3,874	345,666,903	2,259	182,779,133	13,878	1,381,378,789	12,584	396,293,586	13,878	985,085,469
\$75,000 under \$100,000	9,363	1,265,403,015	1,751	172,580,270	1,459	174,904,151	10,135	1,267,727,497	9,596	320,200,832	10,135	947,526,665
\$100,000 under \$250,000	26,568	5,921,099,437	6,790	1,075,485,628	4,976	726,573,366	28,644	5,572,185,304	25,041	866,871,479	28,644	4,705,313,306
\$250,000 under \$500,000	12,971	5,615,089,875	3,283	934,605,890	2,578	736,344,456	13,875	5,416,827,767	12,560	449,734,569	13,875	4,967,093,183
\$500,000 under \$1,000,000	5,530	4,573,827,447	1,230	650,107,389	967	506,574,809	5,871	4,430,294,778	5,191	211,914,224	5,871	4,218,380,454
\$1,000,000 or more	209	244,166,515	36	29,498,646	31	24,193,626	225	238,861,486	177	9,792,771	225	229,068,715
<b>All taxable returns</b>	<b>4,994</b>	<b>5,016,117,674</b>	<b>1,409</b>	<b>624,145,557</b>	<b>1,067</b>	<b>516,490,083</b>	<b>5,426</b>	<b>4,908,461,959</b>	<b>5,193</b>	<b>472,136,668</b>	<b>5,418</b>	<b>4,436,325,179</b>
Less than \$2,500	188	73,737,205	80	10,075,532	s 33	s 6,033,909	208	69,695,593	200	22,494,602	200	47,200,988
\$2,500 under \$5,000	87	17,793,939	s 38	s 2,580,699	s 35	s 2,156,191	100	17,369,424	100	9,109,143	100	8,260,265
\$5,000 under \$10,000	139	29,082,950	68	7,155,509	s 36	s 2,797,732	149	24,725,070	149	14,050,946	149	10,674,123
\$10,000 under \$25,000	349	64,647,539	136	15,857,627	104	8,910,328	399	57,700,150	399	37,704,081	399	19,996,056
\$25,000 under \$50,000	264	54,382,949	85	10,695,541	117	13,148,922	317	56,836,293	309	25,999,988	317	30,836,266
\$50,000 under \$75,000	236	72,050,427	98	10,040,600	51	4,962,042	244	66,971,918	233	17,673,291	244	49,298,603
\$75,000 under \$100,000	222	44,874,667	46	6,508,171	s 21	s 2,941,073	225	41,307,559	217	16,695,812	225	24,611,755
\$100,000 under \$250,000	971	511,032,233	250	69,084,356	187	50,062,015	1,035	492,009,899	1,005	91,636,785	1,035	400,373,133
\$250,000 under \$500,000	1,058	605,635,795	265	120,674,242	187	95,161,074	1,152	580,122,628	1,086	88,997,596	1,152	491,125,007
\$500,000 under \$1,000,000	759	860,765,334	188	119,535,224	167	110,370,311	819	851,600,387	773	68,858,534	819	782,741,846
\$1,000,000 or more	721	2,682,114,637	155	251,938,056	131	219,946,486	778	2,650,123,037	723	78,915,889	778	2,571,207,137

\*s\* indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*d\* indicates that data were deleted or combined to prevent disclosure of individual taxpayer data.

[1] This is the dollar value of gifts given by the donor during the current tax year and reported on Schedule A of Form 709. Gifts include those subject to gift tax only and those subject to both gift and generation-skipping transfer taxes.

[2] Under Federal gift tax law, a donor is allowed to divide or "split" the value of gifts to third parties with his or her spouse if certain requirements are met. "Gifts attributed to spouse" is the value of gifts that is split and reported on the consenting spouse's Federal gift tax return.

[3] This is the value of split gifts reported on the donor spouse's Federal gift tax return from the consenting spouse's return.

[4] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[5] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[6] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[7] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[8] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[9] This is the value of available unified credit that is applied to the gift tax liability in the current period.

[10] This is the reported value of gift tax on current period gifts.

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

Source: IRS, Statistics of Income Division, unpublished data, March 2006.



## Net Gift Tax)

Marital deduction [5]		Charitable deduction [6]		Total deductions		Taxable gifts, current period [7]		Taxable gifts, prior periods [8]		Total taxable gifts, all periods		Tax on total taxable gifts	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
2,713	959,444,321	5,687	2,929,370,546	8,291	3,888,814,847	158,657	20,185,715,232	120,889	68,030,583,909	202,982	88,216,298,882	202,766	32,457,837,108
1,661	462,271,673	3,226	1,399,587,210	4,875	1,861,858,863	12,718	14,173,278	52,804	24,261,422,565	57,043	24,275,595,753	56,827	8,884,810,090
s 31	s 22,751,756	107	38,832,204	139	61,583,960	7,959	28,909,926	5,579	1,684,121,671	7,959	1,713,031,494	7,959	582,660,789
s 112	s 4,738,860	131	91,930,264	241	96,669,124	13,297	101,227,897	9,505	2,963,942,146	13,297	3,065,169,827	13,297	1,005,161,217
162	27,509,288	225	79,872,094	364	107,381,382	23,577	389,261,884	12,798	5,172,060,431	23,577	5,561,322,094	23,577	2,010,761,391
36	44,526,095	384	112,942,229	399	157,468,323	24,225	856,110,148	10,365	5,277,446,782	24,225	6,133,557,140	24,225	2,123,227,233
s 93	s 15,929,091	201	143,189,945	294	159,119,035	14,122	875,265,036	6,061	3,237,577,821	14,122	4,112,842,971	14,122	1,393,396,636
s 112	s 5,485,721	69	69,353,781	179	74,839,501	10,361	897,298,918	4,250	3,619,451,225	10,361	4,516,750,137	10,361	1,661,199,578
309	153,749,500	752	213,733,815	1,017	367,483,314	29,679	4,746,960,457	10,078	8,903,016,793	29,679	13,649,977,250	29,679	4,865,863,666
103	38,512,630	292	230,961,551	392	269,474,181	15,027	5,189,604,317	6,586	5,584,890,572	15,027	10,774,494,854	15,027	3,872,076,524
85	179,752,207	211	139,149,422	294	318,901,629	6,690	4,683,999,832	2,277	2,837,145,327	6,690	7,521,145,242	6,690	2,854,604,384
s 10	s 4,217,501	89	409,818,032	94	414,035,533	1,002	2,402,903,540	597	4,489,508,576	1,002	6,892,412,119	1,002	3,204,075,602
<b>2,653</b>	<b>709,752,117</b>	<b>5,271</b>	<b>2,127,153,672</b>	<b>7,823</b>	<b>2,836,905,769</b>	<b>153,239</b>	<b>16,781,203,301</b>	<b>115,682</b>	<b>50,650,695,418</b>	<b>197,556</b>	<b>67,431,898,476</b>	<b>197,340</b>	<b>23,224,180,604</b>
d	d	d	d	d	d	12,518	14,020,271	52,596	23,731,815,263	56,835	23,745,835,429	56,619	8,660,153,454
ds 1,681	ds 471,096,921	d 3,297	d 1,397,415,404	119	53,701,425	7,859	28,532,196	5,479	1,539,018,314	7,859	1,567,550,403	7,859	527,111,796
d	d	d	d	228	87,095,700	13,148	100,127,191	9,356	2,645,802,848	13,148	2,745,929,823	13,148	874,572,935
d 269	d 28,878,299	d 318	d 152,116,279	335	93,898,878	23,178	382,748,323	12,399	3,644,391,285	23,178	4,027,139,391	23,178	1,328,999,820
31	44,369,721	369	94,133,131	380	138,502,852	23,908	844,168,287	10,048	4,401,712,771	23,908	5,245,881,274	23,908	1,741,134,679
s 89	s 13,974,718	197	111,006,979	286	124,981,696	13,878	860,103,772	5,807	2,634,622,272	13,878	3,494,726,153	13,878	1,131,668,501
d	d	d	d	164	70,029,185	10,135	877,497,480	4,025	3,161,230,733	10,135	4,038,728,211	10,135	1,465,959,190
d 407	d 52,860,893	d 722	d 162,683,688	922	145,515,396	28,644	4,567,833,160	9,045	5,870,292,656	28,644	10,438,125,835	28,644	3,476,947,189
97	37,364,945	236	145,505,912	331	182,870,857	13,875	4,784,222,347	5,434	2,758,640,760	13,875	7,542,863,087	13,875	2,489,640,113
d	d	d	d	202	121,190,185	5,871	4,097,190,274	1,494	263,168,517	5,871	4,360,358,872	5,871	1,450,270,919
ds 78	ds 61,206,621	d 132	d 64,292,279	s 7	s 4,308,715	225	224,760,000	--	--	225	224,759,999	225	77,722,008
<b>61</b>	<b>249,692,204</b>	<b>416</b>	<b>802,216,874</b>	<b>468</b>	<b>1,051,909,079</b>	<b>5,418</b>	<b>3,404,511,931</b>	<b>5,207</b>	<b>17,379,888,491</b>	<b>5,426</b>	<b>20,784,400,406</b>	<b>5,426</b>	<b>9,233,656,504</b>
d	d	d	d	27	47,047,983	200	153,007	208	529,607,302	208	529,760,325	208	224,656,636
ds 12	ds 13,926,508	ds 36	ds 41,004,010	s 20	s 7,882,535	100	377,729	100	145,103,357	100	145,481,092	100	55,548,993
d	d	d	d	s 13	s 9,573,424	149	1,100,706	149	318,139,298	149	319,240,004	149	130,588,282
ds 5	ds 3,369,849	ds 39	ds 19,686,079	29	13,482,505	399	6,513,561	399	1,527,669,146	399	1,534,182,704	399	681,761,570
5	156,374	14	18,809,097	19	18,965,471	317	11,941,860	317	875,734,011	317	887,675,866	317	382,092,554
s 4	s 1,954,373	s 4	s 32,182,966	s 9	s 34,137,339	244	15,161,264	244	602,955,549	244	618,116,818	244	261,728,134
d	d	d	d	s 15	s 4,810,316	225	19,801,439	225	458,220,492	225	478,021,926	225	195,240,388
ds 14	ds 106,374,328	d 99	d 120,403,907	95	221,967,919	1,035	179,127,297	1,032	3,032,724,137	1,035	3,211,851,415	1,035	1,388,916,477
s 5	s 1,147,685	56	85,455,639	62	86,603,324	1,152	405,381,970	1,152	2,826,249,811	1,152	3,231,631,766	1,152	1,382,436,411
d	d	d	d	92	197,711,444	819	586,809,558	784	2,573,976,810	819	3,160,786,370	819	1,404,333,464
ds 16	ds 122,763,088	d 167	d 484,675,176	87	408,726,819	778	2,178,143,540	597	4,489,508,576	778	6,667,852,120	778	3,126,353,594

: return.

Tax on prior taxable gifts		Tax on current taxable gifts		Maximum unified credit		Unified credit previously used		Allowable unified credit		Specific exemption		Unified credit, applied [9]	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
120,889	25,747,924,383	158,216	6,709,913,283	258,091	87,415,446,886	121,691	12,749,720,650	255,252	74,672,686,236	3,118	19,254,592	156,009	5,507,987,387
52,804	8,881,344,675	12,277	3,464,981	112,172	38,141,778,576	52,840	5,177,626,264	111,212	32,964,151,876	1,664	7,321,250	12,083	3,399,961
5,579	575,396,925	7,959	7,263,858	7,959	2,606,365,262	5,579	407,060,560	7,878	2,199,304,702	--	--	7,878	7,112,177
9,505	978,696,539	13,297	26,465,053	13,297	4,355,380,642	9,612	786,427,903	13,178	3,568,952,739	s 3	s 4,891	13,178	26,045,758
12,798	1,913,670,470	23,577	97,091,002	23,577	7,939,827,031	13,014	1,000,919,433	23,323	6,938,907,295	538	2,461,638	23,294	94,538,332
10,365	1,905,264,480	24,225	217,962,810	24,225	8,224,495,951	10,473	1,134,006,110	24,046	7,090,489,773	s 208	s 243,265	24,033	213,840,057
6,051	1,157,624,893	14,122	235,771,736	14,122	4,787,361,202	5,979	691,216,520	14,028	4,096,144,689	s 90	s 307,414	14,020	231,301,215
4,250	1,406,989,438	10,361	254,210,345	10,361	3,520,094,458	4,250	612,941,218	10,241	2,907,153,173	s 79	s 4,659,046	10,236	247,661,322
10,078	3,445,590,173	29,679	1,420,273,531	29,679	10,144,500,547	10,416	1,542,982,028	29,361	8,601,518,432	195	996,899	29,347	1,369,612,000
6,586	2,145,201,384	15,027	1,726,875,345	15,007	5,086,183,343	6,665	996,857,259	14,748	4,096,287,031	233	2,777,942	14,733	1,645,068,767
2,277	1,227,766,365	6,690	1,626,838,067	6,690	2,264,763,878	2,272	252,056,674	6,441	2,012,707,202	73	335,555	6,427	1,472,485,165
597	2,110,379,039	1,002	1,093,696,556	1,002	344,695,997	591	147,626,680	796	197,069,323	34	146,691	779	196,922,633
115,682	18,063,127,264	152,790	5,161,053,886	252,665	85,590,019,583	116,488	11,273,080,454	251,892	74,323,899,122	2,811	17,815,210	152,790	5,161,053,869
52,596	8,656,754,704	12,069	3,398,316	111,964	38,069,866,008	52,632	5,106,283,451	111,171	32,963,582,121	1,637	7,167,348	12,069	3,398,316
5,479	520,009,717	7,859	7,102,079	7,859	2,572,657,734	5,479	373,363,130	7,859	2,199,294,604	--	--	7,859	7,102,079
9,356	848,592,899	13,148	25,980,359	13,148	4,303,980,930	9,464	735,098,482	13,148	3,568,882,448	--	--	13,148	25,980,359
12,399	1,234,826,712	23,178	94,173,213	23,178	7,804,819,132	12,614	866,442,390	23,178	6,938,376,439	s 498	s 2,295,900	23,178	94,173,213
10,048	1,528,418,005	23,908	212,716,736	23,908	8,121,511,804	10,155	1,032,213,423	23,908	7,089,298,313	s 196	s 175,126	23,908	212,716,736
5,807	902,510,690	13,878	229,157,810	13,878	4,707,404,737	5,735	613,485,866	13,878	4,093,918,870	s 73	s 225,001	13,878	229,157,810
4,025	1,220,475,993	10,135	245,483,397	10,135	3,446,809,135	4,025	541,869,940	10,135	2,904,939,129	s 69	s 4,622,926	10,135	245,483,397
9,045	2,136,603,769	28,644	1,340,343,473	28,644	9,797,100,521	9,381	1,225,132,503	28,644	8,571,967,931	s 133	s 714,929	28,644	1,340,343,473
5,434	939,932,638	13,875	1,549,707,674	13,855	4,697,117,125	5,513	703,496,853	13,875	4,000,581,226	164	2,433,251	13,875	1,549,707,657
1,494	75,002,137	5,871	1,375,268,821	5,871	1,991,030,450	1,489	75,694,416	5,871	1,915,336,033	s 41	s 180,731	5,871	1,375,268,821
--	--	225	77,722,008	225	77,722,008	--	--	225	77,722,008	--	--	225	77,722,008
5,207	7,684,797,118	5,426	1,548,859,397	5,426	1,825,427,303	5,202	1,476,640,195	3,360	348,787,113	307	1,439,381	3,219	346,933,519
208	224,589,972	208	66,664	208	71,912,568	208	71,342,813	s 41	s 569,755	s 27	s 153,903	s 14	s 1,645
100	55,387,208	100	161,779	100	33,707,528	100	33,697,429	s 19	s 10,099	--	--	s 19	s 10,099
149	130,103,640	149	484,694	149	51,399,712	149	51,329,422	s 30	s 70,290	s 3	s 4,891	s 30	s 65,399
399	678,843,759	399	2,917,788	399	135,007,899	399	134,477,043	145	530,856	s 40	s 165,738	116	365,118
317	376,846,475	317	5,246,074	317	102,984,147	317	101,792,687	137	1,191,460	s 12	s 68,139	125	1,123,321
244	255,114,203	244	6,613,926	244	79,956,465	244	77,730,654	150	2,225,819	s 17	s 82,413	142	2,143,406
225	186,513,445	225	8,726,948	225	73,285,323	225	71,071,278	106	2,214,045	s 10	s 36,120	101	2,177,925
1,032	1,308,986,403	1,035	79,930,058	1,035	347,400,026	1,035	317,849,525	717	29,550,501	62	281,971	703	29,268,527
1,152	1,205,268,746	1,152	177,167,671	1,152	389,066,218	1,152	293,360,406	873	95,705,805	69	344,692	858	95,361,110
784	1,152,764,228	819	251,569,246	819	273,733,428	783	176,362,258	570	97,371,169	32	154,824	556	97,216,344
597	2,110,379,039	778	1,015,974,548	778	266,973,989	591	147,626,680	571	119,347,315	34	146,691	554	119,200,625

Net tax on current period gifts [10]		Generation-skipping transfer tax		Total tax		Gift and GST taxes prepaid		Balance due or amount of refund	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
5,426	1,201,925,911	135	22,847,955	5,468	1,224,773,874	1,288	460,729,400	4,416	793,330,851
s 208	s 65,032	--	--	208	65,032	27	18,122	183	58,334
s 100	s 151,681	--	--	100	151,681	s 5	s 7,250	95	144,431
s 149	s 419,295	--	--	149	419,295	s 42	s 178,259	112	287,753
399	2,552,672	s 5	s 30	401	2,552,703	s 69	s 441,319	337	2,144,975
317	4,122,758	s 8	s 71,057	317	4,193,815	89	1,292,695	246	3,005,054
244	4,470,521	--	--	244	4,470,521	45	980,168	212	3,707,633
225	6,549,033	--	--	225	6,549,033	s 38	s 1,173,395	188	5,523,944
1,035	50,661,539	s 42	s 1,758,033	1,055	52,419,572	273	15,324,122	837	38,384,738
1,152	81,806,564	s 35	s 2,576,452	1,172	84,383,025	219	18,851,618	1,001	67,180,595
819	154,352,893	s 13	s 1,779,158	819	156,132,051	251	57,149,153	622	101,013,800
778	896,773,923	31	16,663,225	778	913,437,147	230	365,313,301	584	571,879,593
--	--	s 42	s 2,752,134	s 42	s 2,752,134	14	774,046	s 42	s 2,752,134
--	--	--	--	--	--	d	d	--	--
--	--	--	--	--	--	d	d	--	--
--	--	--	--	--	--	d	d	--	--
--	--	d	d	d	d	d	d	d	d
--	--	d	d	d	d	d	d	d	d
--	--	--	--	d	d	d	d	d	d
--	--	--	--	d	d	d	d	d	d
--	--	ds 22	ds 1,035,971	ds 22	ds 1,035,971	d	d	ds 22	ds 1,035,971
--	--	s 20	s 1,716,163	s 20	s 1,716,163	d	d	s 20	s 1,716,163
--	--	--	--	--	--	d	d	--	--
--	--	--	--	--	--	d	d	--	--
5,426	1,201,925,911	92	20,095,820	5,426	1,222,021,740	1,274	459,955,353	4,374	790,578,716
s 208	s 65,032	--	--	208	65,032	d	d	183	58,334
s 100	s 151,681	--	--	100	151,681	d	d	95	144,431
s 149	s 419,295	--	--	149	419,295	d	d	112	287,753
399	2,552,672	d	d	d	d	d	d	d	d
317	4,122,758	d	d	d	d	d	d	d	d
244	4,470,521	--	--	d	d	d	d	d	d
225	6,549,033	--	--	d	d	d	d	d	d
1,035	50,661,539	ds 33	ds 793,149	d 2,220	d 63,254,673	d	d	d 1,798	d 51,730,373
1,152	81,806,564	s 15	s 860,289	1,152	82,666,862	d	d	981	65,464,432
819	154,352,893	s 13	s 1,779,158	819	156,132,051	d	d	622	101,013,800
778	896,773,923	31	16,663,225	778	913,437,147	d	d	584	571,879,593

19-Nov-08

**Gift Tax Returns Filed in 2003: Total Gifts of Donor, Total Gifts, Deductions, Credits, and Net Tax on Current Period Gifts (I**  
**[All figures are estimates based on samples--money amounts are in whole dollars]**

Tax status and size of taxable gifts, current period	Total gifts of donor [1]		Gifts attributed to spouse [2]		Gifts of spouse, included [3]		Total gifts [4]		Total annual exclusions		Total included amount of gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>All returns</b>	<b>235,782</b>	<b>40,726,202,001</b>	<b>90,023</b>	<b>7,504,512,532</b>	<b>63,898</b>	<b>5,639,572,227</b>	<b>270,423</b>	<b>38,861,262,694</b>	<b>254,909</b>	<b>9,151,366,421</b>	<b>178,627</b>	<b>29,709,896,140</b>
Less than \$2,500	88,275	5,306,612,303	44,745	1,416,416,858	30,699	1,104,469,669	106,436	4,994,665,172	104,438	3,413,230,645	14,865	1,581,434,465
\$2,500 under \$5,000	6,504	365,230,729	3,419	116,917,509	2,084	85,742,863	7,860	334,056,144	7,412	235,736,610	7,860	98,319,534
\$5,000 under \$10,000	14,134	745,728,780	4,756	193,984,779	4,349	183,879,914	16,563	735,624,028	15,889	500,117,644	16,563	235,506,272
\$10,000 under \$25,000	21,136	1,330,644,754	7,728	362,160,595	4,479	240,671,128	23,977	1,209,155,287	21,961	720,269,823	23,753	488,885,465
\$25,000 under \$50,000	20,888	1,952,307,303	6,507	440,220,986	4,858	300,890,410	23,616	1,812,976,858	22,047	741,119,360	23,616	1,071,857,609
\$50,000 under \$75,000	13,937	1,570,280,452	4,664	357,958,928	3,672	225,105,121	15,262	1,437,426,706	13,881	428,877,153	15,262	1,008,549,557
\$75,000 under \$100,000	11,809	1,613,689,581	3,043	283,436,439	2,446	235,320,158	12,683	1,565,573,383	11,310	337,578,176	12,683	1,227,995,370
\$100,000 under \$250,000	28,548	6,919,774,128	7,569	1,217,959,560	5,216	834,116,647	30,756	6,535,931,630	27,621	1,099,986,021	30,756	5,435,945,361
\$250,000 under \$500,000	22,456	10,584,668,965	5,957	1,879,298,445	4,750	1,403,077,655	24,556	10,108,448,211	22,461	1,250,087,846	24,556	8,858,360,369
\$500,000 under \$1,000,000	6,917	6,000,768,384	1,394	833,135,147	1,128	650,139,597	7,448	5,817,772,875	6,748	328,092,917	7,448	5,489,679,965
\$1,000,000 or more	1,178	4,336,496,623	241	403,023,285	217	376,159,064	1,266	4,309,632,402	1,143	96,270,225	1,266	4,213,362,173
<b>All nontaxable returns</b>	<b>6,049</b>	<b>7,065,383,940</b>	<b>1,584</b>	<b>869,930,247</b>	<b>1,359</b>	<b>4,868,893,572</b>	<b>6,662</b>	<b>6,966,132,372</b>	<b>6,365</b>	<b>511,315,288</b>	<b>6,662</b>	<b>6,454,817,093</b>
Less than \$2,500	s 44	s 19,069,132	s 7	s 3,250,379	ds 10	d 2,913,268	s 45	s 18,377,993	s 36	2,462,657	s 45	15,915,337
\$2,500 under \$5,000	s 40	s 3,706,752	s 23	s 1,729,072	d	d	s 40	s 2,331,708	s 40	2,171,525	s 40	160,183
\$5,000 under \$10,000	s 44	s 5,826,055	s 21	s 1,312,365	s 14	s 1,272,169	s 57	s 5,785,859	s 57	4,939,719	s 57	846,140
\$10,000 under \$25,000	85	12,575,667	s 44	s 4,205,284	52	s 5,118,544	119	13,488,927	119	8,824,071	119	4,664,855
\$25,000 under \$50,000	397	90,541,727	80	18,152,534	s 47	s 8,601,902	430	80,991,094	430	19,739,883	430	61,251,211
\$50,000 under \$75,000	145	19,302,209	s 36	s 2,480,395	9	1,716,099	154	18,537,914	136	8,954,355	154	9,583,564
\$75,000 under \$100,000	109	34,589,713	s 46	s 5,259,093	32	3,829,893	128	33,160,518	101	5,836,544	128	27,323,974
\$100,000 under \$250,000	229	67,403,251	76	15,975,369	76	22,593,476	280	74,021,363	263	17,929,878	280	56,091,485
\$250,000 under \$500,000	2,950	1,690,986,494	793	282,558,150	739	248,628,300	3,239	1,657,056,659	3,163	265,160,817	3,239	1,391,895,845
\$500,000 under \$1,000,000	1,074	1,059,032,001	260	162,036,536	203	127,020,145	1,164	1,024,015,613	1,087	89,152,504	1,164	934,863,113
\$1,000,000 or more	931	4,062,350,937	199	372,971,070	177	348,984,858	1,005	4,038,364,725	932	86,143,335	1,005	3,952,221,386
<b>All taxable returns</b>	<b>229,733</b>	<b>33,660,818,062</b>	<b>88,439</b>	<b>6,634,582,285</b>	<b>62,539</b>	<b>1,101,910,429</b>	<b>263,760</b>	<b>31,895,130,323</b>	<b>248,545</b>	<b>8,640,051,133</b>	<b>171,965</b>	<b>23,255,079,048</b>
Less than \$2,500	88,231	5,287,543,171	44,738	1,413,166,479	d 32,773	d 267,996,580	106,391	4,976,287,178	104,402	3,410,767,988	14,820	1,565,519,128
\$2,500 under \$5,000	6,464	361,523,977	3,396	115,188,437	d	d	7,819	331,724,436	7,371	233,565,085	7,819	98,159,351
\$5,000 under \$10,000	14,090	739,902,724	4,736	192,672,414	4,336	235,552,584	16,506	729,838,168	15,832	495,177,924	16,506	234,660,132
\$10,000 under \$25,000	21,051	1,318,069,087	7,684	357,955,312	4,427	292,288,508	23,858	1,195,666,360	21,842	711,445,752	23,634	484,220,609
\$25,000 under \$50,000	20,491	1,861,765,576	6,426	422,068,452	4,811	223,389,022	23,185	1,731,985,764	21,616	721,379,477	23,185	1,010,606,398
\$50,000 under \$75,000	13,793	1,550,978,242	4,628	355,478,533	s 3663	s 231,490,265	15,109	1,418,888,792	13,745	419,922,798	15,109	998,965,994
\$75,000 under \$100,000	11,700	1,579,099,868	2,997	278,177,345	s 2414	s 811,523,171	12,555	1,532,412,865	11,208	331,741,632	12,555	1,200,671,396
\$100,000 under \$250,000	28,319	6,852,370,877	7,494	1,201,984,191	5,139	1,154,449,355	30,476	6,461,910,268	27,357	1,082,056,143	30,476	5,379,853,876
\$250,000 under \$500,000	19,506	8,893,682,471	5,164	1,596,740,295	4,012	523,119,451	21,316	8,451,391,552	19,298	984,027,029	21,316	7,466,464,524
\$500,000 under \$1,000,000	5,842	4,941,736,383	1,135	671,098,611	925	27,174,206	6,284	4,793,757,262	5,661	238,940,413	6,284	4,554,816,852
\$1,000,000 or more	247	274,145,686	42	30,052,215	40	770,678,655	261	271,267,677	211	10,126,890	261	261,140,787

\*S\* indicates that estimates should be used with caution because of the small number of sample returns on which they were based.

\*d\* indicates that data were deleted or combined to prevent disclosure of individual taxpayer data.

[1] This is the dollar value of gifts given by the donor during the current tax year and reported on Schedule A from Form 709.

Gifts include those subject to gift tax only and those subject to both gift and generation-skipping transfer taxes.

[2] Under Federal gift tax law, a donor is allowed to divided or "split" the value of gifts to third parties with his or her spouse, if certain requirements are met.

"Gifts attributed to spouse" is the value of gifts that is split and reported on the consenting spouse's Federal gift tax return.

[3] This is the value of split gifts reported on the donor spouse's Federal gift tax return from the consenting spouse's return

[4] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.

[5] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.

[6] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.

[7] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.

[8] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.

[9] This is the value of available unified credit that is applied to the gift tax liability in the current period.

[10] This is the reported value of gift tax on current period gifts.

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

Source: IRS, Statistics of Income Division, unpublished data, April 2005.

## Net Gift Tax)

Spousal interests, marital deduction claimed		Exclusions for spousal interests		Marital deduction [5]		Charitable deduction [6]		Total deductions		Taxable gifts, current period [7]		Taxable gifts, prior periods [8]	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
3,780	916,541,176	1,651	16,790,029	2,904	899,751,144	5,797	3,436,866,451	8,556	4,336,617,595	174,103	25,445,077,947	134,152	74,973,057,592
2,296	442,469,359	972	8,629,101	1,736	433,840,257	3,171	1,136,849,305	4,862	1,570,689,563	10,116	10,744,738	48,102	18,461,886,722
s 22	s 25,506,433	ds 10	ds 101,400	22	25,484,433	121	43,771,179	142	69,255,612	7,860	29,063,922	5,507	1,151,325,073
s 234	s 11,928,678	d	d	234	11,849,278	80	98,848,036	312	110,697,314	16,563	124,808,958	10,714	2,444,092,221
37	18,358,549	s 17	s 131,800	28	18,226,749	203	79,730,430	211	97,957,179	23,977	394,700,671	13,242	3,753,972,283
229	23,212,448	s 23	s 254,540	229	22,957,908	265	189,351,459	457	212,309,367	23,616	859,548,242	10,868	7,157,737,727
s 84	12,466,949	s 81	s 221,601	23	12,245,348	302	67,284,298	306	79,529,646	15,262	930,470,058	6,462	3,277,205,847
s 224	s 17,119,875	s 163	s 789,554	103	16,330,321	293	111,470,790	395	127,801,110	12,683	1,100,205,442	4,896	2,394,570,229
272	98,464,152	142	3,887,148	192	94,577,004	454	335,895,297	639	430,472,301	30,756	5,005,619,147	14,160	12,137,364,172
310	199,455,612	186	2,164,370	285	197,291,242	562	354,843,387	838	552,134,629	24,556	8,309,494,284	16,293	15,727,270,232
62	61,756,608	49	538,670	44	61,217,938	240	145,170,123	278	206,388,061	7,448	5,285,679,052	3,094	3,340,983,210
10	5,802,514	s 7	s 71,845	8	5,730,666	107	873,652,147	114	879,382,814	1,266	3,394,743,432	814	5,126,649,876
72	80,445,902	47	620,825	65	79,825,078	402	1,253,266,503	456	1,333,091,581	6,662	5,188,209,259	6,399	17,697,118,008
--	--	--	--	--	--	s 4	15,889,565	s 4	s 15,889,565	s 45	s 25,772	s 45	s 139,030,474
--	--	ds 5	ds 46,400	--	--	--	--	--	--	s 40	s 160,183	s 40	s 42,134,575
s 5	s 459,360	d	d	s 5	s 412,960	--	--	s 5	s 412,960	s 57	s 433,180	s 57	s 61,354,752
--	--	--	--	--	--	s 10	2,708,462	s 10	s 2,708,462	119	1,956,394	119	248,039,419
--	--	--	--	--	--	s 11	47,476,920	s 11	s 47,476,920	430	13,774,291	430	748,781,735
--	--	--	--	--	--	--	--	--	--	154	9,647,440	154	193,362,706
s 5	s 81,191	s 5	s 46,400	s 5	s 34,791	s 4	16,337,813	s 9	s 16,372,604	128	10,951,370	128	156,494,455
s 5	s 13,145	--	--	s 5	s 13,145	20	12,828,748	20	12,841,893	280	43,249,592	271	408,290,899
38	37,383,075	23	370,050	32	37,013,025	154	216,333,556	183	253,346,581	3,239	1,141,817,915	3,239	7,607,474,699
d 21	d 42,509,132	8	86,130	d 20	d 42,351,157	97	68,110,080	107	104,740,571	1,164	832,509,691	1,102	2,965,504,418
d	d	s 7	s 71,845	d	d	103	873,581,360	109	879,302,027	1,005	3,133,683,432	814	5,126,649,876
3,707	836,095,274	1,603	16,169,205	2,839	819,926,066	5,394	2,183,599,948	8,100	3,003,526,013	167,441	20,256,868,688	127,753	57,275,939,584
2,296	442,469,359	972	8,629,101	1,736	433,840,257	3,167	1,120,959,740	4,858	1,554,799,998	10,072	10,718,966	48,057	18,322,856,248
s 22	s 25,506,433	ds 5	ds 55,000	s 22	s 25,484,433	121	43,771,179	142	69,255,612	7,819	28,903,739	5,466	1,109,190,498
s 229	s 11,469,318	d	d	s 229	s 11,436,318	80	98,848,036	308	110,284,354	16,506	124,375,779	10,657	2,382,737,469
37	18,358,549	s 17	s 131,800	28	18,226,749	193	77,021,969	201	95,248,717	23,858	392,744,277	13,123	3,505,932,864
229	23,212,448	s 23	s 254,540	229	22,957,908	254	141,874,539	446	164,832,447	23,185	845,773,952	10,438	6,408,955,992
s 84	s 12,466,949	s 81	s 221,601	s 23	s 12,245,348	302	67,284,298	306	79,529,646	15,109	920,822,618	6,308	3,083,843,141
s 220	s 17,038,685	s 159	s 743,154	s 98	s 16,295,530	289	95,132,977	387	111,428,506	12,555	1,089,254,072	4,768	2,238,075,774
268	98,451,007	142	3,887,148	188	94,563,859	434	323,066,550	620	417,630,408	30,476	4,962,369,555	13,889	11,729,073,273
272	162,072,537	163	1,794,320	254	160,278,217	408	138,509,831	655	298,788,048	21,316	7,167,676,369	13,054	8,119,795,533
d 49	d 25,049,990	41	452,540	d 32	d 24,597,447	142	77,060,043	171	101,647,490	6,284	4,453,169,361	1,992	375,478,792
d	d	--	--	d	d	4	70,787	5	80,787	261	261,060,000	--	--

Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current taxable gifts		Maximum unified credit		Unified credit previously used		Allowable unified credit	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
215,133	100,418,133,137	215,021	37,479,134,194	134,039	28,542,872,253	175,108	8,948,420,774	274,759	91,836,533,052	134,657	13,173,273,518	273,963	78,666,600,033
51,146	18,472,631,660	51,034	6,842,646,203	47,990	6,840,173,467	11,121	14,632,877	110,916	37,543,997,862	48,631	3,456,359,906	110,595	34,087,637,456
7,860	1,180,388,995	7,860	375,298,850	5,507	368,468,007	7,860	6,830,778	7,860	2,567,342,825	5,507	286,844,336	7,828	2,280,498,488
16,563	2,568,900,620	16,563	793,413,158	10,714	763,103,261	16,563	30,309,786	16,563	5,405,911,624	10,580	656,350,963	16,533	4,749,560,660
23,977	4,148,671,843	23,977	1,402,348,640	13,242	1,306,891,018	23,977	95,456,623	23,965	7,678,765,506	13,130	802,928,044	23,948	6,876,080,187
23,616	8,017,285,745	23,616	2,950,685,607	10,868	2,720,182,112	23,616	230,503,384	23,607	7,727,726,521	10,695	1,286,255,842	23,397	6,444,568,935
15,262	4,207,675,502	15,262	1,407,311,176	6,462	1,156,519,216	15,262	250,792,015	15,254	5,070,422,122	6,516	710,753,021	15,167	4,359,669,039
12,683	3,494,775,546	12,683	1,157,411,510	4,896	857,339,390	12,683	300,072,120	12,683	4,260,593,735	5,069	524,752,584	12,633	3,735,841,212
30,756	17,142,983,061	30,756	6,229,772,216	14,160	4,646,706,907	30,756	1,583,065,329	30,742	10,347,805,264	14,363	2,077,552,464	30,657	8,270,252,782
24,556	24,036,764,609	24,556	8,989,307,357	16,293	6,014,390,309	24,556	2,974,916,891	24,556	8,318,711,715	16,343	2,922,066,582	24,521	5,396,645,167
7,448	8,626,662,244	7,448	3,300,446,916	3,093	1,437,455,081	7,448	1,862,991,894	7,448	2,484,325,036	3,014	293,634,654	7,431	2,190,690,379
1,266	8,521,393,312	1,266	4,030,492,561	814	2,431,643,486	1,266	1,598,849,079	1,266	430,930,846	810	155,775,121	1,253	275,155,728
6,662	22,885,327,236	6,662	10,293,209,301	6,399	7,895,857,473	6,662	2,397,351,865	6,640	2,100,895,586	6,382	1,310,606,024	6,009	790,289,560
s 45	s 139,056,246	s 45	s 66,505,713	s 45	s 66,491,638	s 45	s 14,075	s 45	s 10,958,770	s 45	s 9,832,034	s 10	s 1,126,736
s 40	s 42,294,758	s 40	s 14,838,454	s 40	s 14,774,282	s 40	s 64,172	s 40	s 8,927,864	s 40	s 8,924,988	s 9	s 2,876
s 57	s 61,787,932	s 57	s 22,168,186	s 57	s 21,993,605	s 57	s 174,580	s 57	s 12,382,259	s 57	s 12,320,766	s 27	s 61,492
119	249,995,822	119	108,623,661	119	107,779,961	119	843,709	119	26,181,491	119	25,750,029	90	431,462
430	762,556,026	430	337,326,910	430	331,851,908	430	5,474,993	430	94,333,780	430	92,631,349	211	1,702,431
154	203,010,141	154	79,484,613	154	75,590,434	154	3,894,184	145	32,891,284	145	32,112,247	59	779,037
128	167,445,820	128	66,474,649	128	62,070,746	128	4,403,903	128	28,778,823	128	26,968,324	78	1,810,499
280	451,540,475	280	188,324,839	271	170,069,207	280	18,255,629	266	60,596,648	266	54,328,592	181	6,268,056
3,239	8,749,292,615	3,239	3,784,714,606	3,239	3,286,313,175	3,239	498,401,455	3,239	1,103,935,545	3,238	691,643,253	3,205	412,292,291
1,164	3,798,014,089	1,164	1,684,529,656	1,102	1,327,279,031	1,164	357,250,635	1,164	381,252,826	1,104	200,319,321	1,147	180,933,501
1,005	8,260,333,312	1,005	3,940,218,013	814	2,431,643,486	1,005	1,508,574,531	1,005	340,656,298	810	155,775,121	992	184,881,180
208,471	77,532,805,900	208,359	27,185,924,894	127,640	20,647,014,779	168,446	6,551,068,909	268,120	89,735,637,466	128,275	11,862,667,494	267,954	77,876,310,473
51,102	18,333,575,414	50,990	6,776,140,490	47,945	6,773,681,829	11,077	14,618,802	110,872	37,533,039,092	48,587	3,446,527,872	110,585	34,086,510,720
7,819	1,138,094,237	7,819	360,460,397	5,466	353,693,725	7,819	6,766,606	7,819	2,558,414,961	5,466	277,919,348	7,819	2,280,495,612
16,506	2,507,112,688	16,506	771,244,973	10,657	741,109,656	16,506	30,135,205	16,506	5,393,529,365	10,523	644,030,197	16,506	4,749,499,168
23,858	3,898,676,021	23,858	1,293,724,979	13,123	1,199,111,056	23,858	94,612,915	23,746	7,652,584,015	13,011	777,178,015	23,858	6,875,648,725
23,185	7,254,729,719	23,185	2,613,358,697	10,438	2,388,330,205	23,185	225,028,391	23,177	7,633,392,741	10,265	1,193,624,492	23,185	6,442,866,504
15,109	4,004,665,361	15,109	1,327,826,563	6,308	1,080,928,781	15,109	246,897,831	15,109	5,037,530,838	6,371	678,640,775	15,109	4,358,890,002
12,555	3,327,329,726	12,555	1,090,936,861	4,768	795,268,643	12,555	295,668,217	12,555	4,231,814,913	4,941	497,784,260	12,555	3,734,030,713
30,476	16,691,442,586	30,476	6,041,447,377	13,889	4,476,637,700	30,476	1,564,809,699	30,476	10,287,208,616	14,097	2,023,223,872	30,476	8,263,984,726
21,316	15,287,471,994	21,316	5,204,592,751	13,054	2,728,077,134	21,316	2,476,515,436	21,316	7,214,776,170	13,105	2,230,423,329	21,316	4,984,352,876
6,284	4,828,648,154	6,284	1,615,917,259	1,991	110,176,050	6,284	1,505,741,259	6,284	2,103,072,210	1,910	93,315,334	6,284	2,009,756,877
261	261,060,000	261	90,274,548	--	--	261	90,274,548	261	90,274,548	--	--	261	90,274,548

Specific exemption		Unified credit, applied [9]		Net tax on current period gifts [10]		Generation-skipping transfer tax		Total tax		Gift and GST taxes prepaid		Balance due or amount of refund	
Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
3,957	55,412,707	173,522	7,326,363,609	6,662	1,609,897,302	461	71,778,906	6,985	1,681,676,210	1,702	600,335,453	6,033	1,113,106,187
1,627	45,340,575	10,190	2,458,965	45	14,075	--	--	45	14,075	s 113	s 1,359,120	s 45	s 14,075
--	--	7,828	6,769,482	40	61,296	--	--	40	61,296	d 47	d 200,768	s 40	s 61,296
s 61	s 47,712	16,533	30,196,698	57	113,088	--	--	57	113,088	d	d	s 57	s 88,941
317	1,552,820	23,926	94,882,870	119	573,753	s 224	s 3,772,385	343	4,346,137	d	d	334	4,307,364
637	2,335,390	23,388	226,665,537	430	3,837,847	--	--	430	3,837,847	s 44	s 339,658	416	3,525,086
s 7	s 39,840	15,167	247,649,028	154	3,142,982	ds 71	d 1,461,327	215	4,593,128	156	1,422,158	203	3,744,158
s 192	s 1,028,448	12,633	297,478,716	128	2,593,405	--	--	129	2,604,586	s 29	s 538,200	124	2,078,729
393	1,678,827	30,657	1,571,077,755	280	11,987,574	s 36	146,027	317	12,133,601	153	7,406,659	280	9,888,043
596	2,762,152	24,519	2,887,856,333	3,239	87,060,532	s 55	3,403,966	3,239	90,464,498	565	26,616,111	2,811	68,705,519
78	419,720	7,428	1,686,379,722	1,164	176,612,168	s 26	2,231,130	1,164	178,843,303	302	57,712,079	938	127,765,274
49	207,222	1,252	274,948,503	1,005	1,323,900,582	s 49	60,764,071	1,005	1,384,664,650	293	504,759,699	784	892,927,702
361	1,712,780	167,550	6,538,908,991	6,662	1,609,897,302	139	66,463,043	6,662	1,676,360,347	1,317	592,975,793	5,729	1,107,827,457
d 51	d 259,127	s 10,181	s 2,458,884	s 45	s 14,075	--	--	s 45	s 14,075	--	--	45	14,075
d	d	s 7,819	s 6,766,606	s 40	s 61,296	--	--	s 40	s 61,296	d 28	d 62,928	40	61,296
d	d	s 16,506	s 30,135,205	s 57	s 113,088	--	--	s 57	s 113,088	d	d	57	88,941
d	d	23,858	94,612,915	119	573,753	--	--	119	573,753	d	d	110	534,979
d	d	23,185	225,028,391	430	3,837,847	--	--	430	3,837,847	43	320,658	416	3,525,086
d	d	15,109	246,897,831	154	3,142,982	ds 9	ds 63,876	d 282	d 5,800,263	44	862,108	d 265	d 4,425,436
--	--	12,555	295,668,217	128	2,593,405	d	d	d	d	29	538,200	d	d
--	--	30,476	1,564,809,699	280	11,987,574	--	--	280	11,987,574	53	2,630,870	262	9,779,148
204	951,393	21,316	2,476,515,436	3,239	87,060,532	55	3,403,966	3,239	90,464,498	d 1,120	d 588,561,028	2,811	68,705,519
57	295,038	6,284	1,505,741,259	1,164	176,612,168	26	2,231,130	1,164	178,843,303	d	d	938	127,765,274
49	207,222	261	90,274,548	1,005	1,323,900,582	49	60,764,071	1,005	1,384,664,650	d	d	784	892,927,702
3,596	53,699,927	5,972	787,454,618	--	--	322	5,315,863	322	5,315,863	386	7,359,660	s 304	s 5,278,730
d 2,598	d 49,057,212	9	81	--	--	--	--	--	--	113	1,359,120	--	--
d	d	9	2,876	--	--	--	--	--	--	ds 20	ds 137,840	--	--
d	d	27	61,492	--	--	--	--	--	--	d	d	--	--
d	d	68	269,956	--	--	s 224	s 3,772,385	224	3,772,385	d	d	s 224	s 3,772,385
d	d	202	1,637,146	--	--	--	--	--	--	--	--	--	--
d	d	59	751,197	--	--	ds 62	ds 1,397,451	d 62	d 1,397,451	s 112	s 560,050	ds 62	ds 1,397,451
192	1,028,448	78	1,810,499	--	--	d	d	d	d	--	--	d	d
393	1,678,827	181	6,268,056	--	--	s 36	s 146,027	36	146,027	100	4,775,789	s 18	s 108,894
392	1,810,759	3,203	411,340,897	--	--	--	--	--	--	ds 40	ds 526,861	--	--
s 21	s 124,681	1,145	180,638,463	--	--	--	--	--	--	d	d	--	--
--	--	991	184,673,955	--	--	--	--	--	--	d	d	--	--