

16-Jul-19

Gift Tax Returns Filed in 2017: Total Gifts of Donor, Deductions, Credits
 [All figures are estimates based on samples--money amount]

Tax status and size of taxable gifts, current period	Total gifts [2]		Total annual exclusions		Total included
	Number	Amount	Number	Amount	Number
All returns	239,590	74,723,910,687	229,045	9,710,138,448	180,186
\$0	64,006	7,836,279,453	63,320	2,921,572,955	4,602
\$1 under \$2,500	10,590	1,629,773,652	9,609	356,739,564	10,590
\$2,500 under \$5,000	6,055	589,087,070	5,664	214,563,508	6,055
\$5,000 under \$10,000	10,585	747,276,238	10,286	387,161,099	10,585
\$10,000 under \$25,000	27,337	3,967,718,478	26,651	1,086,640,584	27,337
\$25,000 under \$50,000	22,487	2,122,247,667	21,599	831,787,171	22,487
\$50,000 under \$75,000	17,023	1,906,297,690	15,945	579,299,481	17,023
\$75,000 under \$100,000	12,012	2,137,521,357	11,712	415,937,929	12,012
\$100,000 under \$250,000	31,352	7,162,288,689	29,443	1,081,877,810	31,352
\$250,000 under \$500,000	17,569	7,678,046,022	16,841	819,776,117	17,569
\$500,000 under \$1,000,000	10,235	8,118,765,996	9,316	471,256,222	10,235
\$1,000,000 or more	10,340	30,828,608,376	8,658	543,526,008	10,340
All nontaxable returns	236,714	64,665,442,101	226,325	9,376,577,351	177,310
\$0	64,006	7,836,279,453	63,320	2,921,572,955	4,602
\$1 under \$2,500	10,550	1,628,630,479	9,573	355,635,233	10,550
\$2,500 under \$5,000	6,016	587,936,642	5,627	213,551,641	6,016
\$5,000 under \$10,000	10,516	744,954,247	10,224	385,373,212	d
\$10,000 under \$25,000	27,179	3,934,666,689	26,496	1,069,388,365	d
\$25,000 under \$50,000	22,277	1,972,267,906	21,400	805,923,269	59,972
\$50,000 under \$75,000	16,889	1,828,310,791	15,816	561,654,237	16,889
\$75,000 under \$100,000	11,895	1,972,081,388	11,602	403,416,166	11,895
\$100,000 under \$250,000	30,840	6,401,970,282	28,956	1,020,292,465	30,840
\$250,000 under \$500,000	17,160	7,246,604,095	16,449	772,056,727	17,160
\$500,000 under \$1,000,000	9,874	7,651,741,726	8,971	427,369,836	9,874
\$1,000,000 or more	9,510	22,859,998,405	7,891	440,343,246	9,510
All taxable returns	2,876	10,058,468,586	2,720	333,561,097	2,876
\$0	0	0	0	0	0
\$1 under \$2,500	39	1,143,174	36	1,104,331	39
\$2,500 under \$5,000	38	1,150,428	37	1,011,867	38
\$5,000 under \$10,000	69	2,321,990	62	1,787,887	d
\$10,000 under \$25,000	158	33,051,790	155	17,252,219	d
\$25,000 under \$50,000	209	149,979,761	198	25,863,902	436
\$50,000 under \$75,000	134	77,986,899	129	17,645,244	134
\$75,000 under \$100,000	117	165,439,968	109	12,521,763	117
\$100,000 under \$250,000	512	760,318,407	488	61,585,345	512
\$250,000 under \$500,000	408	431,441,927	392	47,719,390	408
\$500,000 under \$1,000,000	361	467,024,271	345	43,886,386	361
\$1,000,000 or more	830	7,968,609,971	767	103,182,762	830

Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total
	Number	Amount	Number	Amount	Number
All returns	127,517	221,289,548,366	211,457	269,297,517,995	211,164
\$0	35,873	58,658,677,171	35,873	58,658,677,213	35,581
\$1 under \$2,500	8,216	13,591,852,252	10,590	13,603,413,676	10,589
\$2,500 under \$5,000	4,065	6,109,349,729	6,055	6,131,415,362	6,055
\$5,000 under \$10,000	6,049	7,786,787,488	10,585	7,862,381,278	10,585
\$10,000 under \$25,000	16,645	27,683,542,432	27,337	28,140,814,295	27,337
\$25,000 under \$50,000	11,322	15,105,730,534	22,487	15,937,301,353	22,487
\$50,000 under \$75,000	8,121	12,595,178,705	17,023	13,654,576,010	17,023
\$75,000 under \$100,000	5,567	7,405,339,173	12,012	8,456,326,690	12,012
\$100,000 under \$250,000	13,531	20,600,589,596	31,352	25,522,826,431	31,352
\$250,000 under \$500,000	8,127	20,894,117,744	17,569	27,162,051,643	17,569
\$500,000 under \$1,000,000	4,832	11,220,199,939	10,235	18,471,028,939	10,235
\$1,000,000 or more	5,169	19,638,183,604	10,340	45,696,705,105	10,340
All nontaxable returns	124,962	190,792,859,751	208,581	233,604,615,129	208,288
\$0	35,873	58,658,677,171	35,873	58,658,677,213	35,581
\$1 under \$2,500	8,207	13,572,320,633	10,550	13,583,843,215	10,549
\$2,500 under \$5,000	4,060	6,104,980,429	6,016	6,126,907,502	6,016
\$5,000 under \$10,000	6,027	7,762,321,899	10,516	7,837,433,624	10,516
\$10,000 under \$25,000	16,542	26,945,934,819	27,179	27,400,272,320	27,179
\$25,000 under \$50,000	11,151	13,748,289,887	22,277	14,572,267,272	22,277
\$50,000 under \$75,000	8,004	11,137,541,303	16,889	12,188,661,118	16,889
\$75,000 under \$100,000	5,461	6,214,772,851	11,895	7,255,603,302	11,895
\$100,000 under \$250,000	13,050	15,643,568,181	30,840	20,482,117,269	30,840
\$250,000 under \$500,000	7,732	17,153,987,885	17,160	23,275,004,983	17,160
\$500,000 under \$1,000,000	4,481	7,559,935,003	9,874	14,556,458,351	9,874
\$1,000,000 or more	4,375	6,290,529,691	9,510	27,667,368,961	9,510
All taxable returns	2,555	30,496,688,615	2,876	35,692,902,865	2,876
\$0	0	0	0	0	0
\$1 under \$2,500	9	19,531,619	39	19,570,461	39
\$2,500 under \$5,000	5	4,369,300	38	4,507,861	38
\$5,000 under \$10,000	22	24,465,589	69	24,947,655	69
\$10,000 under \$25,000	104	737,607,613	158	740,541,976	158
\$25,000 under \$50,000	171	1,357,440,647	209	1,365,034,080	209
\$50,000 under \$75,000	117	1,457,637,402	134	1,465,914,891	134
\$75,000 under \$100,000	107	1,190,566,321	117	1,200,723,388	117
\$100,000 under \$250,000	481	4,957,021,415	512	5,040,709,163	512
\$250,000 under \$500,000	395	3,740,129,859	408	3,887,046,660	408
\$500,000 under \$1,000,000	351	3,660,264,937	361	3,914,570,588	361
\$1,000,000 or more	794	13,347,653,913	830	18,029,336,144	830

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available
	Number	Amount	Number	Amount	Number
All returns	239,785	501,848,217,187	126,688	68,934,065,973	239,649
\$0	64,201	132,501,047,997	35,389	19,902,621,255	64,200
\$1 under \$2,500	10,590	22,269,748,188	8,117	4,302,303,807	10,585
\$2,500 under \$5,000	6,055	12,317,792,351	4,165	2,202,446,922	6,051
\$5,000 under \$10,000	10,585	22,154,907,519	6,042	2,408,834,675	10,572
\$10,000 under \$25,000	27,337	57,882,792,953	16,730	8,520,540,650	27,316
\$25,000 under \$50,000	22,487	47,535,507,006	11,219	5,086,033,034	22,470
\$50,000 under \$75,000	17,023	35,722,927,875	8,118	4,076,501,850	17,011
\$75,000 under \$100,000	12,012	25,281,437,822	5,372	2,426,146,072	12,007
\$100,000 under \$250,000	31,352	65,343,413,412	13,515	6,507,466,706	31,318
\$250,000 under \$500,000	17,569	37,091,478,147	8,127	6,563,214,490	17,547
\$500,000 under \$1,000,000	10,235	21,576,489,832	4,753	3,312,922,987	10,233
\$1,000,000 or more	10,340	22,170,674,085	5,141	3,625,033,524	10,340
All nontaxable returns	236,909	496,113,575,414	124,155	64,217,670,741	236,908
\$0	64,201	132,501,047,997	35,389	19,902,621,255	64,200
\$1 under \$2,500	10,550	22,195,044,442	8,109	4,295,991,395	10,550
\$2,500 under \$5,000	6,016	12,243,462,984	4,159	2,199,266,592	6,016
\$5,000 under \$10,000	10,516	22,035,587,523	6,026	2,400,908,677	d
\$10,000 under \$25,000	27,179	57,593,974,182	16,637	8,372,828,753	d
\$25,000 under \$50,000	22,277	47,132,146,922	11,050	4,773,791,125	49,456
\$50,000 under \$75,000	16,889	35,467,295,327	8,003	3,860,873,030	16,889
\$75,000 under \$100,000	11,895	25,052,256,068	5,266	2,219,602,949	11,895
\$100,000 under \$250,000	30,840	64,348,047,736	13,036	5,590,256,229	30,840
\$250,000 under \$500,000	17,160	36,290,479,734	7,731	5,808,297,862	17,160
\$500,000 under \$1,000,000	9,874	20,831,163,985	4,402	2,613,841,068	9,874
\$1,000,000 or more	9,510	20,423,068,515	4,347	2,179,391,806	9,510
All taxable returns	2,876	5,734,641,773	2,533	4,716,395,232	2,741
\$0	0	0	0	0	0
\$1 under \$2,500	39	74,703,746	8	6,312,412	34
\$2,500 under \$5,000	38	74,329,367	6	3,180,331	34
\$5,000 under \$10,000	69	119,319,996	16	7,925,998	d
\$10,000 under \$25,000	158	288,818,771	93	147,711,897	d
\$25,000 under \$50,000	209	403,360,085	169	312,241,908	385
\$50,000 under \$75,000	134	255,632,549	115	215,628,821	122
\$75,000 under \$100,000	117	229,181,754	107	206,543,123	112
\$100,000 under \$250,000	512	995,365,676	479	917,210,476	478
\$250,000 under \$500,000	408	800,998,413	396	754,916,629	387
\$500,000 under \$1,000,000	361	745,325,847	351	699,081,919	359
\$1,000,000 or more	830	1,747,605,570	794	1,445,641,718	830

*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. Taxa
 [2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 and their sut

[3] This is the value of total gifts reported by the donor after gifts have beensplit 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
 [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 transferer
 [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
 [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 Colur
 Source: IRS, Statistics of Income Division, Gift Tax Study, January 2018

16-Jul-19

Gift Tax Returns Filed in 2016: Total Gifts of Donor, Deductions, Credits
 [All figures are estimates based on samples--money amount]

Tax status and size of taxable gifts, current period	Total gifts [2]		Total annual exclusions		Total included
	Number	Amount	Number	Amount	Number
All returns	242,585	70,502,976,070	228,444	9,958,220,438	186,160
\$0	61,014	6,757,505,696	60,202	2,737,786,383	4,589
\$1 under \$2,500	7,361	992,583,231	6,415	368,375,247	7,361
\$2,500 under \$5,000	7,911	421,546,900	7,910	269,334,967	7,911
\$5,000 under \$10,000	10,218	955,803,318	9,592	378,923,069	10,218
\$10,000 under \$25,000	28,140	3,556,162,943	27,191	1,040,305,618	28,140
\$25,000 under \$50,000	27,526	2,640,802,679	26,576	1,066,581,643	27,526
\$50,000 under \$75,000	12,035	1,945,741,944	10,469	602,338,940	12,035
\$75,000 under \$100,000	14,053	2,467,725,278	13,421	490,251,126	14,053
\$100,000 under \$250,000	39,825	9,352,766,529	36,650	1,446,985,563	39,825
\$250,000 under \$500,000	14,959	6,512,939,911	13,062	600,378,504	14,959
\$500,000 under \$1,000,000	10,211	8,351,005,578	9,141	444,745,703	10,211
\$1,000,000 or more	9,331	26,548,392,063	7,816	512,213,676	9,331
All nontaxable returns	239,865	60,832,022,980	225,887	9,636,798,370	183,441
\$0	61,014	6,757,505,696	60,202	2,737,786,383	4,589
\$1 under \$2,500	7,303	988,522,350	6,361	365,524,761	7,303
\$2,500 under \$5,000	7,878	417,520,161	7,878	267,471,005	7,878
\$5,000 under \$10,000	10,174	954,699,705	9,548	378,122,728	10,174
\$10,000 under \$25,000	28,065	3,553,290,605	27,124	1,038,725,227	28,065
\$25,000 under \$50,000	27,464	2,636,807,692	26,521	1,064,856,357	27,464
\$50,000 under \$75,000	12,016	1,943,529,019	10,450	601,394,265	12,016
\$75,000 under \$100,000	13,916	2,303,356,930	13,290	467,363,205	13,916
\$100,000 under \$250,000	39,317	8,462,220,499	36,182	1,385,017,516	39,317
\$250,000 under \$500,000	14,515	6,103,372,771	12,631	549,645,138	14,515
\$500,000 under \$1,000,000	9,854	7,905,326,981	8,804	401,826,783	9,854
\$1,000,000 or more	8,347	18,805,870,571	6,895	379,065,000	8,347
All taxable returns	2,719	9,670,953,089	2,558	321,422,068	2,719
\$0	0	0	0	0	0
\$1 under \$2,500	57	4,060,881	54	2,850,485	57
\$2,500 under \$5,000	33	4,026,739	32	1,863,962	33
\$5,000 under \$10,000	44	1,103,613	44	800,340	44
\$10,000 under \$25,000	74	2,872,338	67	1,580,391	74
\$25,000 under \$50,000	62	3,994,987	54	1,725,286	62
\$50,000 under \$75,000	19	2,212,925	19	944,674	19
\$75,000 under \$100,000	136	164,368,347	131	22,887,921	136
\$100,000 under \$250,000	508	890,546,030	468	61,968,047	508
\$250,000 under \$500,000	445	409,567,140	430	50,733,366	445
\$500,000 under \$1,000,000	357	445,678,597	337	42,918,919	357
\$1,000,000 or more	983	7,742,521,492	921	133,148,676	983

Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total
	Number	Amount	Number	Amount	Number
All returns	132,398	227,727,658,869	216,157	274,172,062,743	215,844
\$0	34,586	59,035,389,315	34,586	59,035,389,315	34,273
\$1 under \$2,500	5,430	10,616,045,287	7,361	10,621,154,469	7,361
\$2,500 under \$5,000	4,122	2,620,952,139	7,911	2,648,733,379	7,911
\$5,000 under \$10,000	7,359	9,320,786,821	10,218	9,395,003,670	10,218
\$10,000 under \$25,000	16,161	18,140,772,964	28,140	18,607,334,374	28,140
\$25,000 under \$50,000	18,009	19,942,781,818	27,526	20,936,143,099	27,526
\$50,000 under \$75,000	6,381	16,945,449,139	12,035	17,686,441,867	12,035
\$75,000 under \$100,000	7,765	14,072,768,240	14,053	15,281,835,451	14,053
\$100,000 under \$250,000	15,521	27,841,822,876	39,825	34,377,292,404	39,825
\$250,000 under \$500,000	8,041	18,120,554,927	14,959	23,493,624,807	14,959
\$500,000 under \$1,000,000	4,359	10,763,238,040	10,211	17,963,375,489	10,211
\$1,000,000 or more	4,665	20,307,097,304	9,331	44,125,734,418	9,331
All nontaxable returns	129,992	198,737,291,363	213,437	238,874,378,173	213,124
\$0	34,586	59,035,389,315	34,586	59,035,389,315	34,273
\$1 under \$2,500	5,417	10,598,228,033	7,303	10,603,280,702	7,303
\$2,500 under \$5,000	4,116	2,596,660,964	7,878	2,624,328,633	7,878
\$5,000 under \$10,000	7,349	9,314,904,714	10,174	9,388,829,562	10,174
\$10,000 under \$25,000	16,146	18,083,189,031	28,065	18,548,577,627	28,065
\$25,000 under \$50,000	17,978	19,903,639,973	27,464	20,894,779,343	27,464
\$50,000 under \$75,000	6,369	16,931,904,787	12,016	17,671,684,771	12,016
\$75,000 under \$100,000	7,641	12,921,514,128	13,916	14,118,134,120	13,916
\$100,000 under \$250,000	15,032	22,815,505,689	39,317	29,268,732,728	39,317
\$250,000 under \$500,000	7,608	13,876,262,714	14,515	19,087,888,329	14,515
\$500,000 under \$1,000,000	4,012	7,224,984,059	9,854	14,173,436,678	9,854
\$1,000,000 or more	3,736	5,435,107,954	8,347	23,459,306,366	8,347
All taxable returns	2,406	28,990,367,507	2,719	35,297,684,570	2,719
\$0	0	0	0	0	0
\$1 under \$2,500	13	17,817,254	57	17,873,767	57
\$2,500 under \$5,000	6	24,291,175	33	24,404,746	33
\$5,000 under \$10,000	9	5,882,107	44	6,174,108	44
\$10,000 under \$25,000	15	57,583,933	74	58,756,747	74
\$25,000 under \$50,000	31	39,141,845	62	41,363,757	62
\$50,000 under \$75,000	11	13,544,351	19	14,757,096	19
\$75,000 under \$100,000	124	1,151,254,112	136	1,163,701,332	136
\$100,000 under \$250,000	488	5,026,317,187	508	5,108,559,676	508
\$250,000 under \$500,000	432	4,244,292,213	445	4,405,726,479	445
\$500,000 under \$1,000,000	347	3,538,253,981	357	3,789,938,811	357
\$1,000,000 or more	928	14,871,989,349	983	20,666,428,052	983

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available
	Number	Amount	Number	Amount	Number
All returns	242,583	509,498,966,198	129,978	68,788,004,998	242,459
\$0	61,014	128,110,072,208	34,272	20,539,665,102	61,014
\$1 under \$2,500	7,361	15,545,575,144	5,111	2,975,557,549	7,353
\$2,500 under \$5,000	7,911	15,500,962,023	4,119	947,288,863	7,907
\$5,000 under \$10,000	10,218	21,578,074,502	7,357	3,288,776,396	10,214
\$10,000 under \$25,000	28,140	58,863,057,084	16,470	4,762,994,973	28,129
\$25,000 under \$50,000	27,526	58,143,083,007	17,382	6,248,568,810	27,511
\$50,000 under \$75,000	12,035	25,591,202,456	6,378	5,397,312,992	12,028
\$75,000 under \$100,000	14,053	29,734,107,294	7,137	4,994,746,979	14,046
\$100,000 under \$250,000	39,824	83,857,314,265	15,519	7,457,721,295	39,789
\$250,000 under \$500,000	14,959	31,432,736,459	7,342	5,386,607,373	14,937
\$500,000 under \$1,000,000	10,210	21,358,147,250	4,321	3,234,603,113	10,203
\$1,000,000 or more	9,331	19,784,634,506	4,571	3,554,161,554	9,327
All nontaxable returns	239,865	504,124,817,206	127,590	64,452,984,908	239,865
\$0	61,014	128,110,072,208	34,272	20,539,665,102	61,014
\$1 under \$2,500	7,303	15,437,382,258	5,103	2,971,615,048	7,303
\$2,500 under \$5,000	7,878	15,435,614,091	4,115	942,351,859	7,878
\$5,000 under \$10,000	10,174	21,494,533,656	7,351	3,287,320,323	10,174
\$10,000 under \$25,000	28,065	58,725,500,751	16,457	4,757,161,351	28,065
\$25,000 under \$50,000	27,464	58,061,710,973	17,354	6,240,897,374	27,464
\$50,000 under \$75,000	12,016	25,566,517,288	6,368	5,394,194,154	12,016
\$75,000 under \$100,000	13,916	29,466,073,979	7,013	4,756,962,590	13,916
\$100,000 under \$250,000	39,317	82,884,379,220	15,030	6,545,341,688	39,317
\$250,000 under \$500,000	14,515	30,555,503,470	6,910	4,569,361,033	14,515
\$500,000 under \$1,000,000	9,854	20,649,249,641	3,975	2,580,729,587	9,854
\$1,000,000 or more	8,347	17,738,279,671	3,643	1,867,384,798	8,347
All taxable returns	2,717	5,374,148,992	2,388	4,335,020,090	2,593
\$0	0	0	0	0	0
\$1 under \$2,500	57	108,192,886	8	3,942,501	50
\$2,500 under \$5,000	33	65,347,932	4	4,937,004	29
\$5,000 under \$10,000	44	83,540,846	6	1,456,073	40
\$10,000 under \$25,000	74	137,556,333	13	5,833,622	63
\$25,000 under \$50,000	62	81,372,034	28	7,671,436	47
\$50,000 under \$75,000	19	24,685,168	9	3,118,838	12
\$75,000 under \$100,000	136	268,033,315	124	237,784,390	130
\$100,000 under \$250,000	507	972,935,045	488	912,379,606	472
\$250,000 under \$500,000	445	877,232,989	432	817,246,340	422
\$500,000 under \$1,000,000	356	708,897,609	346	653,873,526	349
\$1,000,000 or more	983	2,046,354,835	928	1,686,776,755	979

*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.
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[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
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NOTES: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Colurw
Source: IRS, Statistics of Income Division, Gift Tax Study, January 2018

16-Jul-19

Gift Tax Returns Filed in 2015: Total Gifts of Donor, Deductions, Credits
 [All figures are estimates based on samples--money amount]

Tax status and size of taxable gifts, current period	Total gifts [2]		Total annual exclusions		Total included
	Number	Amount	Number	Amount	Number
All returns	238,617	65,890,032,995	228,453	9,423,599,089	179,770
\$0	63,450	6,436,494,020	62,538	2,833,392,343	4,918
\$1 under \$2,500	10,001	1,445,962,032	8,414	262,643,733	9,687
\$2,500 under \$5,000	8,975	507,713,095	8,969	320,909,248	8,975
\$5,000 under \$10,000	11,848	688,073,549	11,529	349,873,564	11,848
\$10,000 under \$25,000	26,292	1,826,226,358	25,336	982,910,589	26,292
\$25,000 under \$50,000	24,673	2,962,195,831	23,386	879,512,437	24,673
\$50,000 under \$75,000	11,672	1,362,763,278	11,665	430,818,192	11,672
\$75,000 under \$100,000	12,638	1,788,061,591	12,316	405,082,216	12,638
\$100,000 under \$250,000	32,452	7,655,459,516	30,515	1,182,141,305	32,452
\$250,000 under \$500,000	18,121	7,887,837,700	17,470	852,148,884	18,121
\$500,000 under \$1,000,000	9,655	7,369,513,989	8,669	412,661,153	9,655
\$1,000,000 or more	8,840	25,959,732,036	7,646	511,505,424	8,840
All nontaxable returns	236,102	56,976,062,998	226,066	9,138,992,684	177,254
\$0	63,450	6,436,494,020	62,538	2,833,392,343	4,918
\$1 under \$2,500	9,924	1,444,193,607	8,340	260,979,845	9,610
\$2,500 under \$5,000	8,934	506,409,156	8,931	319,752,001	8,934
\$5,000 under \$10,000	11,783	686,121,457	11,467	348,380,522	11,783
\$10,000 under \$25,000	26,201	1,821,444,376	25,251	979,670,330	26,201
\$25,000 under \$50,000	24,571	2,954,417,700	23,298	875,791,451	24,571
\$50,000 under \$75,000	11,630	1,358,100,426	11,627	429,181,349	11,630
\$75,000 under \$100,000	12,511	1,740,492,821	12,190	389,917,493	12,511
\$100,000 under \$250,000	31,897	7,282,580,693	29,982	1,104,368,642	31,897
\$250,000 under \$500,000	17,727	7,442,431,113	17,090	805,896,017	17,727
\$500,000 under \$1,000,000	9,395	6,938,752,259	8,420	380,155,913	9,395
\$1,000,000 or more	8,078	18,364,625,369	6,933	411,506,776	8,078
All taxable returns	2,515	8,913,969,997	2,387	284,606,405	2,515
\$0	0	0	0	0	0
\$1 under \$2,500	77	1,768,425	74	1,663,888	77
\$2,500 under \$5,000	41	1,303,939	38	1,157,247	41
\$5,000 under \$10,000	65	1,952,092	62	1,493,042	65
\$10,000 under \$25,000	91	4,781,982	85	3,240,258	91
\$25,000 under \$50,000	101	7,778,131	88	3,720,986	101
\$50,000 under \$75,000	42	4,662,852	38	1,636,842	42
\$75,000 under \$100,000	127	47,568,770	127	15,164,723	127
\$100,000 under \$250,000	555	372,878,823	533	77,772,663	555
\$250,000 under \$500,000	394	445,406,587	380	46,252,867	394
\$500,000 under \$1,000,000	260	430,761,730	249	32,505,240	260
\$1,000,000 or more	762	7,595,106,667	713	99,998,648	762

Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total
	Number	Amount	Number	Amount	Number
All returns	126,525	212,331,319,551	210,399	256,742,116,499	210,084
\$0	35,233	63,472,123,001	35,232	63,472,122,996	34,917
\$1 under \$2,500	6,440	9,742,759,750	10,001	9,752,124,818	10,001
\$2,500 under \$5,000	6,721	9,011,482,065	8,975	9,041,446,805	8,975
\$5,000 under \$10,000	7,352	3,451,794,892	11,848	3,536,266,959	11,848
\$10,000 under \$25,000	17,030	17,121,578,371	26,292	17,551,714,236	26,292
\$25,000 under \$50,000	13,490	18,065,136,818	24,673	18,970,370,917	24,673
\$50,000 under \$75,000	5,222	6,318,526,079	11,672	7,053,724,303	11,672
\$75,000 under \$100,000	5,948	13,070,005,977	12,638	14,177,187,681	12,638
\$100,000 under \$250,000	13,342	33,262,251,705	32,452	38,593,132,584	32,452
\$250,000 under \$500,000	7,167	13,835,875,486	18,121	20,522,816,479	18,121
\$500,000 under \$1,000,000	4,351	9,119,740,232	9,655	15,753,795,587	9,655
\$1,000,000 or more	4,229	15,860,045,175	8,840	38,317,413,135	8,840
All nontaxable returns	124,394	187,197,522,613	207,883	226,160,382,705	207,569
\$0	35,233	63,472,123,001	35,232	63,472,122,996	34,917
\$1 under \$2,500	6,432	9,733,659,374	9,924	9,742,925,787	9,924
\$2,500 under \$5,000	6,715	8,998,874,098	8,934	9,028,692,146	8,934
\$5,000 under \$10,000	7,342	3,438,439,080	11,783	3,522,452,096	11,783
\$10,000 under \$25,000	16,998	17,086,928,754	26,201	17,515,572,023	26,201
\$25,000 under \$50,000	13,447	18,000,172,326	24,571	18,901,807,581	24,571
\$50,000 under \$75,000	5,191	6,204,727,819	11,630	6,937,237,791	11,630
\$75,000 under \$100,000	5,832	12,042,419,458	12,511	13,138,007,180	12,511
\$100,000 under \$250,000	12,806	28,024,407,801	31,897	33,261,852,947	31,897
\$250,000 under \$500,000	6,781	9,829,727,723	17,727	16,378,279,573	17,727
\$500,000 under \$1,000,000	4,097	5,700,960,526	9,395	12,148,205,848	9,395
\$1,000,000 or more	3,520	4,665,082,653	8,078	22,113,226,737	8,078
All taxable returns	2,131	25,133,796,938	2,515	30,581,733,794	2,515
\$0	0	0	0	0	0
\$1 under \$2,500	8	9,100,376	77	9,199,031	77
\$2,500 under \$5,000	6	12,607,966	41	12,754,658	41
\$5,000 under \$10,000	10	13,355,812	65	13,814,863	65
\$10,000 under \$25,000	32	34,649,617	91	36,142,212	91
\$25,000 under \$50,000	43	64,964,492	101	68,563,336	101
\$50,000 under \$75,000	31	113,798,260	42	116,486,512	42
\$75,000 under \$100,000	116	1,027,586,520	127	1,039,180,501	127
\$100,000 under \$250,000	536	5,237,843,904	555	5,331,279,638	555
\$250,000 under \$500,000	386	4,006,147,763	394	4,144,536,906	394
\$500,000 under \$1,000,000	254	3,418,779,706	260	3,605,589,739	260
\$1,000,000 or more	709	11,194,962,522	762	16,204,186,398	762

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available
	Number	Amount	Number	Amount	Number
All returns	238,935	490,108,527,492	125,488	66,794,005,813	238,454
\$0	63,768	132,113,930,774	34,604	21,340,903,233	63,453
\$1 under \$2,500	10,001	20,217,789,388	6,439	2,547,892,133	9,993
\$2,500 under \$5,000	8,975	18,614,619,916	6,719	3,332,559,558	8,971
\$5,000 under \$10,000	11,848	23,884,551,586	7,350	1,121,230,040	11,843
\$10,000 under \$25,000	26,292	54,105,608,262	16,712	5,656,060,901	26,268
\$25,000 under \$50,000	24,673	50,064,118,762	13,489	5,902,153,000	24,645
\$50,000 under \$75,000	11,672	24,095,494,436	5,221	1,683,757,039	11,651
\$75,000 under \$100,000	12,638	25,657,941,664	5,945	4,683,566,846	12,626
\$100,000 under \$250,000	32,452	66,524,234,444	13,340	11,174,339,292	32,406
\$250,000 under \$500,000	18,121	37,326,863,999	7,129	4,147,895,190	18,110
\$500,000 under \$1,000,000	9,655	19,489,963,524	4,314	2,471,030,465	9,651
\$1,000,000 or more	8,840	18,013,410,738	4,227	2,732,618,115	8,838
All nontaxable returns	236,419	485,381,675,561	123,373	63,171,717,116	236,105
\$0	63,768	132,113,930,774	34,604	21,340,903,233	63,453
\$1 under \$2,500	9,924	20,074,230,538	6,431	2,545,752,733	9,924
\$2,500 under \$5,000	8,934	18,536,409,700	6,713	3,329,219,634	8,934
\$5,000 under \$10,000	11,783	23,761,629,128	7,342	1,119,163,226	11,783
\$10,000 under \$25,000	26,201	53,966,036,884	16,684	5,646,019,682	26,201
\$25,000 under \$50,000	24,571	49,919,883,099	13,448	5,883,811,691	24,571
\$50,000 under \$75,000	11,630	24,059,386,544	5,191	1,674,771,380	11,630
\$75,000 under \$100,000	12,511	25,428,954,263	5,831	4,481,723,819	12,511
\$100,000 under \$250,000	31,897	65,493,199,800	12,805	10,209,491,626	31,897
\$250,000 under \$500,000	17,727	36,558,585,700	6,746	3,426,524,810	17,727
\$500,000 under \$1,000,000	9,395	18,991,830,865	4,061	2,009,525,629	9,395
\$1,000,000 or more	8,078	16,477,598,266	3,519	1,504,809,652	8,078
All taxable returns	2,515	4,726,851,931	2,114	3,622,288,697	2,350
\$0	0	0	0	0	0
\$1 under \$2,500	77	143,558,850	8	2,139,400	69
\$2,500 under \$5,000	41	78,210,216	6	3,339,924	37
\$5,000 under \$10,000	65	122,922,458	8	2,066,814	60
\$10,000 under \$25,000	91	139,571,378	28	10,041,219	67
\$25,000 under \$50,000	101	144,235,663	41	18,341,309	73
\$50,000 under \$75,000	42	36,107,892	30	8,985,659	21
\$75,000 under \$100,000	127	228,987,401	114	201,843,028	115
\$100,000 under \$250,000	555	1,031,034,644	535	964,847,666	509
\$250,000 under \$500,000	394	768,278,299	383	721,370,380	383
\$500,000 under \$1,000,000	260	498,132,659	253	461,504,836	256
\$1,000,000 or more	762	1,535,812,472	708	1,227,808,463	760

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 Source: IRS, Statistics of Income Division, Gift Tax Study, January 2018

10-Jan-17

Gift Tax Returns Filed in 2014: Total Gifts of Donor, Deductions, Credits
 [All figures are estimates based on samples--money amount]

Tax status and size of taxable gifts, current period	Total gifts [2,3]		Total annual exclusions		Total included
	Number	Amount	Number	Amount	Number
All returns	264,968	110,418,954,456	251,192	11,368,777,933	198,165
\$0	70,821	6,976,192,359	70,662	3,891,520,517	4,018
\$1 under \$2,500	7,529	600,451,785	6,911	211,770,131	7,529
\$2,500 under \$5,000	7,723	498,130,890	7,721	318,626,952	7,723
\$5,000 under \$10,000	13,298	889,118,611	12,993	432,839,183	13,298
\$10,000 under \$25,000	30,453	1,890,958,763	29,225	1,071,817,582	30,453
\$25,000 under \$50,000	26,296	2,037,852,399	24,760	839,398,964	26,296
\$50,000 under \$75,000	12,084	1,282,907,077	11,468	395,858,923	12,084
\$75,000 under \$100,000	8,634	1,115,604,380	8,623	261,085,802	8,634
\$100,000 under \$250,000	36,100	8,084,150,393	34,527	1,544,188,524	36,100
\$250,000 under \$500,000	17,109	7,204,143,036	15,564	693,670,159	17,109
\$500,000 under \$1,000,000	12,676	9,926,331,173	11,079	531,655,042	12,676
\$1,000,000 or more	22,244	69,913,113,590	17,659	1,176,346,153	22,244
All nontaxable returns	261,991	99,680,404,450	248,422	11,048,137,754	195,188
\$0	70,821	6,976,192,359	70,662	3,891,520,517	4,018
\$1 under \$2,500	7,450	597,963,742	6,836	209,390,896	7,450
\$2,500 under \$5,000	7,681	496,408,128	7,680	317,060,713	7,681
\$5,000 under \$10,000	13,253	885,838,356	12,948	430,421,666	13,253
\$10,000 under \$25,000	30,355	1,885,918,096	29,128	1,068,364,933	30,355
\$25,000 under \$50,000	26,209	2,031,519,383	24,682	836,769,771	26,209
\$50,000 under \$75,000	12,045	1,277,926,770	11,431	394,365,494	12,045
\$75,000 under \$100,000	8,603	1,111,506,782	8,600	259,649,320	8,603
\$100,000 under \$250,000	35,458	7,814,644,833	33,920	1,469,708,482	35,458
\$250,000 under \$500,000	16,710	6,557,124,600	15,179	635,235,785	16,710
\$500,000 under \$1,000,000	12,406	9,613,905,469	10,823	496,413,585	12,406
\$1,000,000 or more	21,000	60,431,455,931	16,533	1,039,236,591	21,000
All taxable returns	2,977	10,738,550,006	2,770	320,640,179	2,977
\$0	0	0	0	0	0
\$1 under \$2,500	79	2,488,043	75	2,379,235	79
\$2,500 under \$5,000	42	1,722,762	41	1,566,240	42
\$5,000 under \$10,000	45	3,280,256	45	2,417,516	45
\$10,000 under \$25,000	98	5,040,667	97	3,452,649	98
\$25,000 under \$50,000	87	6,333,015	78	2,629,193	87
\$50,000 under \$75,000	39	4,980,307	37	1,493,429	39
\$75,000 under \$100,000	31	4,097,598	23	1,436,482	31
\$100,000 under \$250,000	642	269,505,560	607	74,480,042	642
\$250,000 under \$500,000	399	647,018,435	385	58,434,374	399
\$500,000 under \$1,000,000	271	312,425,704	256	35,241,456	271
\$1,000,000 or more	1,243	9,481,657,660	1,126	137,109,562	1,243

Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [6]		Total taxable gifts, all periods		Tax on total
	Number	Amount	Number	Amount	Number
All returns	135,434	206,940,888,958	232,513	296,111,985,488	231,903
\$0	38,366	66,911,283,364	38,366	66,911,283,364	37,756
\$1 under \$2,500	5,618	4,447,430,878	7,529	4,454,701,889	7,529
\$2,500 under \$5,000	5,857	6,336,535,144	7,723	6,362,976,193	7,723
\$5,000 under \$10,000	7,765	5,529,263,442	13,298	5,625,519,257	13,298
\$10,000 under \$25,000	16,602	12,892,595,862	30,453	13,409,131,072	30,453
\$25,000 under \$50,000	13,406	13,853,322,803	26,296	14,785,010,169	26,296
\$50,000 under \$75,000	5,949	8,537,084,190	12,084	9,277,349,124	12,084
\$75,000 under \$100,000	3,116	5,629,459,082	8,634	6,410,210,133	8,634
\$100,000 under \$250,000	14,970	36,594,365,523	36,100	42,256,133,333	36,100
\$250,000 under \$500,000	7,146	10,605,613,437	17,109	16,519,732,185	17,109
\$500,000 under \$1,000,000	5,679	11,445,109,178	12,676	20,440,179,885	12,676
\$1,000,000 or more	10,959	24,158,826,056	22,244	89,659,758,884	22,244
All nontaxable returns	132,843	180,806,762,716	229,536	262,342,810,623	228,926
\$0	38,366	66,911,283,364	38,366	66,911,283,364	37,756
\$1 under \$2,500	5,599	4,357,536,592	7,450	4,364,726,025	7,450
\$2,500 under \$5,000	5,844	6,313,578,174	7,681	6,339,861,901	7,681
\$5,000 under \$10,000	7,747	5,482,719,283	13,253	5,578,641,334	13,253
\$10,000 under \$25,000	16,551	12,774,151,548	30,355	13,289,098,743	30,355
\$25,000 under \$50,000	13,351	13,781,361,823	26,209	14,709,904,866	26,209
\$50,000 under \$75,000	5,923	8,501,638,107	12,045	9,239,468,436	12,045
\$75,000 under \$100,000	3,092	5,593,515,138	8,603	6,371,605,073	8,603
\$100,000 under \$250,000	14,348	31,119,209,412	35,458	36,674,270,120	35,458
\$250,000 under \$500,000	6,759	7,032,156,505	16,710	12,805,240,163	16,710
\$500,000 under \$1,000,000	5,414	8,540,118,940	12,406	17,340,081,743	12,406
\$1,000,000 or more	9,849	10,399,493,830	21,000	68,718,628,856	21,000
All taxable returns	2,591	26,134,126,242	2,977	33,769,174,866	2,977
\$0	0	0	0	0	0
\$1 under \$2,500	19	89,894,285	79	89,975,864	79
\$2,500 under \$5,000	13	22,956,970	42	23,114,293	42
\$5,000 under \$10,000	18	46,544,159	45	46,877,923	45
\$10,000 under \$25,000	51	118,444,314	98	120,032,329	98
\$25,000 under \$50,000	55	71,960,980	87	75,105,303	87
\$50,000 under \$75,000	26	35,446,083	39	37,880,687	39
\$75,000 under \$100,000	23	35,943,944	31	38,605,060	31
\$100,000 under \$250,000	622	5,475,156,111	642	5,581,863,212	642
\$250,000 under \$500,000	388	3,573,456,932	399	3,714,492,023	399
\$500,000 under \$1,000,000	266	2,904,990,238	271	3,100,098,142	271
\$1,000,000 or more	1,110	13,759,332,226	1,243	20,941,130,028	1,243

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available
	Number	Amount	Number	Amount	Number
All returns	265,273	500,051,141,550	138,031	63,203,088,977	265,012
\$0	71,126	133,406,996,626	37,115	22,776,474,663	71,126
\$1 under \$2,500	7,529	14,664,373,936	6,231	1,577,555,349	7,513
\$2,500 under \$5,000	7,723	13,937,775,686	5,856	2,375,806,617	7,712
\$5,000 under \$10,000	13,298	24,466,213,134	8,681	1,994,298,415	13,286
\$10,000 under \$25,000	30,453	56,103,005,002	17,815	4,563,363,660	30,417
\$25,000 under \$50,000	26,296	49,815,201,146	13,711	3,847,871,992	26,264
\$50,000 under \$75,000	12,084	23,367,325,229	6,252	2,800,276,670	12,065
\$75,000 under \$100,000	8,634	17,448,416,319	3,417	2,099,438,781	8,619
\$100,000 under \$250,000	36,100	68,798,212,439	14,662	10,728,718,944	36,034
\$250,000 under \$500,000	17,109	32,863,512,094	7,716	3,043,809,677	17,075
\$500,000 under \$1,000,000	12,676	23,782,772,378	5,678	3,410,932,667	12,665
\$1,000,000 or more	22,244	41,397,337,562	10,897	3,984,541,543	22,234
All nontaxable returns	262,296	494,950,475,481	135,450	59,867,779,391	262,296
\$0	71,126	133,406,996,626	37,115	22,776,474,663	71,126
\$1 under \$2,500	7,450	14,530,221,446	6,211	1,570,378,853	7,450
\$2,500 under \$5,000	7,681	13,871,697,170	5,844	2,370,289,532	7,681
\$5,000 under \$10,000	13,253	24,393,414,378	8,665	1,984,685,279	13,253
\$10,000 under \$25,000	30,355	55,995,151,980	17,767	4,544,046,219	30,355
\$25,000 under \$50,000	26,209	49,725,623,284	13,657	3,829,773,889	26,209
\$50,000 under \$75,000	12,045	23,329,848,906	6,228	2,791,260,860	12,045
\$75,000 under \$100,000	8,603	17,420,095,898	3,395	2,092,932,997	8,603
\$100,000 under \$250,000	35,458	67,671,290,682	14,040	9,671,906,811	35,458
\$250,000 under \$500,000	16,710	32,185,014,546	7,329	2,415,710,852	16,710
\$500,000 under \$1,000,000	12,406	23,304,011,621	5,413	2,968,014,259	12,406
\$1,000,000 or more	21,000	39,117,108,944	9,787	2,852,305,179	21,000
All taxable returns	2,977	5,100,666,069	2,581	3,335,309,586	2,715
\$0	0	0	0	0	0
\$1 under \$2,500	79	134,152,490	20	7,176,496	63
\$2,500 under \$5,000	42	66,078,516	12	5,517,085	31
\$5,000 under \$10,000	45	72,798,756	16	9,613,136	33
\$10,000 under \$25,000	98	107,853,022	48	19,317,441	62
\$25,000 under \$50,000	87	89,577,862	54	18,098,103	55
\$50,000 under \$75,000	39	37,476,323	24	9,015,810	20
\$75,000 under \$100,000	31	28,320,421	22	6,505,785	16
\$100,000 under \$250,000	642	1,126,921,757	621	1,056,812,132	577
\$250,000 under \$500,000	399	678,497,548	388	628,098,824	365
\$500,000 under \$1,000,000	271	478,760,757	266	442,918,409	260
\$1,000,000 or more	1,243	2,280,228,618	1,110	1,132,236,365	1,234

*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. Taxab
 [2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 and their sut

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

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	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	369,324	634,556,502,008	168,605	42,391,082,903	368,955	592,165,416,974	314,897	130,376,588,681	5,638	4,667,338,993
\$0	52,786	89,709,744,132	25,621	4,284,746,093	52,786	85,424,998,039	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	0	0
\$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	0	0
\$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
\$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
\$25,000 under \$50,000	19,206	33,138,827,542	7,476	609,888,030	19,139	32,528,939,353	19,118	158,563,424	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
\$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
\$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
\$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
\$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
All nontaxable returns	363,686	625,392,964,051	163,722	38,628,465,668	363,685	586,764,496,288	309,861	125,367,045,651	0	0
\$0	52,786	89,709,744,132	25,621	4,284,746,093	52,786	85,424,998,039	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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
All taxable returns	5,638	9,163,537,958	4,883	3,762,617,235	5,270	5,400,920,686	5,036	5,009,543,030	5,638	4,667,338,993
\$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	**	**	**	**
\$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
\$10,000 under \$25,000	115	103,696,941	74	24,729,986	*55	*78,966,955	*8	*37,572	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
\$50,000 under \$75,000	59	41,105,355	44	17,205,367	23	23,899,988	8	107,879	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
\$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
\$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
\$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

*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 with a zero value.

[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 Reauth.

[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 donor's spouse. An unlimited charitable deduction is available for all outright transfers to charity.

[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.

[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

Gift Tax Returns Filed in 2010: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts---contd.

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	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	257,239	411,602,324,392	136,800	19,257,574,713	256,785	392,344,743,286	189,833	37,445,700,785	2,469	1,732,425,021
\$0	66,914	108,657,480,105	31,402	3,436,015,994	66,911	105,221,462,316	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
\$2,500 under \$5,000	7,423	10,995,579,928	**	**	**	**	**	**	29	35,759
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
All nontaxable returns	254,846	408,496,142,930	134,551	18,593,867,198	254,843	389,902,269,363	187,915	35,021,523,994	0	0
\$0	66,914	108,657,480,105	31,402	3,436,015,994	66,911	105,221,462,316	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
\$2,500 under \$5,000	7,404	10,989,559,142	**	**	**	**	**	**	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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
All taxable returns	2,393	3,106,181,462	2,249	663,707,515	1,942	2,442,473,922	1,918	2,424,176,792	2,469	1,732,425,021
\$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
\$2,500 under \$5,000	19	6,020,786	**	**	**	**	**	**	29	35,759
\$5,000 under \$10,000	39	19,175,279	** 54	** 17,571,411	** 11	** 7,624,655	** 6	** 9,135	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
\$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
\$75,000 under \$100,000	36	11,510,612	36	11,430,467	* 7	* 80,145	* 7	* 80,145	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
\$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
\$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
\$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

*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

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[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 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 (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

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	115,038	24,427,158,253	140,545	11,741,631,734	219,349	72,616,521,075	115,331	13,173,306,650	209,331	59,443,210,810
\$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	**	**	**	**	**	**
All nontaxable returns	104,916	12,579,832,327	129,562	5,183,451,263	208,390	68,995,894,224	105,202	10,070,796,440	205,528	58,925,094,269
\$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	1,051,745,473	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	**	**	**	**	**	**	**	**	**	**
All taxable returns	10,121	11,847,325,926	10,982	6,558,180,471	10,959	3,620,626,851	10,129	3,102,510,210	3,802	518,116,541
\$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	**123	**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	5,574,908	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
All returns	132,663	5,554,027,751	10,982	6,183,874,159	10,982	6,183,874,158
\$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	98,828,269	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
All nontaxable returns	129,549	5,182,015,727	0	0	0	0
\$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
All taxable returns	3,114	372,012,024	10,982	6,183,874,159	10,982	6,183,874,158
\$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.

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	3,771,932,820
\$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	3,702,809,706
\$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	20,886	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	2,960	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

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[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
All returns	234,714	40,153,563,063	220,818	9,248,541,444	151,802	30,905,020,582	2,257	1,955,545,659	3,773	4,103,219,853
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	*11,587,915	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	325,757,893
\$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
All nontaxable returns	223,996	30,735,612,849	210,558	8,248,211,673	141,099	22,487,400,339	2,126	1,756,260,792	3,038	2,969,209,364
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	145,573,279
\$1,000,000 or more	*6	*7,017,444	*3	*201,000	*6	*6,816,444	0	0	0	0
All taxable returns	10,718	9,417,950,213	10,261	1,000,329,771	10,720	8,417,620,243	131	199,284,866	734	1,134,010,489
Less than \$2,500	928	226,092,618	912	67,467,937	913	158,624,602	*3	*3,588,525	58	156,641,503
\$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
All returns	9,938	6,058,765,506	148,958	24,878,317,344	119,485	78,656,238,361	190,931	103,534,558,136	190,929	38,130,857,241
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	8,408,810,885	1,562	13,814,956,383	1,562	6,034,315,182
All nontaxable returns	5,098	4,725,470,150	138,240	17,761,929,624	109,178	46,294,716,921	180,213	64,056,649,114	180,211	21,590,313,677
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	**	**
All taxable returns	840	1,333,295,355	10,718	7,116,387,720	10,308	32,361,521,441	10,718	39,477,909,022	10,718	16,540,543,564
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	1,091,165,566
\$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	1,966,167,360
\$250,000 under \$500,000	83	69,417,563	1,223	452,745,711	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	**2,29					

Gift Tax Returns Filed in 2009: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts---contd.

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
All returns	119,373	29,526,474,694	148,953	8,604,385,233	234,711	80,846,155,676	118,979	14,582,731,293	224,095	66,263,418,146
Less than \$2,500	51,212	10,056,612,352	11,887	2,806,820	97,648	33,766,709,522	51,071	6,605,221,911	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	15,187	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	256,216,273	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
All nontaxable returns	109,065	16,079,471,040	138,235	5,510,845,541	223,996	77,160,335,546	108,659	11,284,130,028	220,733	65,876,199,540
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	3,514,510,255
\$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	911,825,057	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	**	**	**6	**2,523,432	**6	**2,078,258	0	0	**6	**2,078,258
All taxable returns	10,308	13,447,003,654	10,718	3,093,539,692	10,715	3,685,820,130	10,320	3,298,601,264	3,361	387,218,606
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	1,380,701	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	1,122,160,965	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	1,119	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
All returns	224,095	66,263,418,146	1,285	8,523,229	141,342	5,893,702,303	10,718	2,709,463,868	10,727	2,741,588,961
Less than \$2,500	93,501	27,161,485,164	**610	**1,127,571	10,984	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	1,324,443
\$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	21,726,857	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
All nontaxable returns	220,733	65,876,199,540	865	6,613,559	138,235	5,510,400,367	0	0	0	0
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	**6	**2,078,258	d	d	**6	**2,078,258	0	0	d	d
All taxable returns	3,361	387,218,606	420	1,909,669	3,108	383,301,936	10,718	2,709,463,868	0	0
Less than \$2,500	**44	**53,987	d	d	**77	**10,998	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	21,726,857	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

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[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.

Gift Tax Returns Filed in 2008: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts---contd.

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
All returns	116,490	27,816,318,544	167,145	9,628,435,053	257,461	88,883,384,204	112,473	12,675,866,562	250,073	76,207,513,353
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
All nontaxable returns	107,457	17,055,632,560	157,592	6,348,439,878	247,932	85,598,440,653	103,398	9,830,029,142	246,446	75,768,407,343
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	10,302	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	1,105,025,542	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	172,554,206	0	0	499	172,554,206
All taxable returns	9,033	10,760,685,984	9,553	3,279,995,174	9,553	3,284,943,551	9,075	2,845,837,420	3,628	439,106,010
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	*2,153,036
\$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
All returns	1,876	9,136,915	161,000	6,784,110,690	9,553	2,843,346,627	207	38,518,872	9,667	2,881,865,538
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	0	0	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	0	0	1,800	105,914,978
\$250,000 under \$500,000	98	348,229	16,041	1,781,064,356	1,176	130,887,036	0	0	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	0	0	1,193	248,428,671
\$1,000,000 or more	59	258,496	1,540	420,925,549	1,704	2,316,626,174	0	0	1,704	2,346,521,973
All nontaxable returns	1,565	5,592,803	157,591	6,348,439,846	0	0	**114	*5,201,245	115	5,201,247
Less than \$2,500	d	d	**20,533	**3,362,181	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
All taxable returns	311	3,544,112	3,409	435,670,844	9,553	2,843,346,627	93	33,317,627	9,553	2,876,664,290
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

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[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

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions	
	Number	Amount	Number	Amount
All returns	243,686	39,675,082,444	231,216	8,867,530,335
Less than \$2,500	98,829	6,649,108,139	97,088	3,888,165,839
\$2,500 under \$5,000	8,339	539,779,492	7,903	247,241,234
\$5,000 under \$10,000	13,032	633,481,098	12,792	375,908,790
\$10,000 under \$25,000	22,925	1,503,230,122	21,493	789,923,839
\$25,000 under \$50,000	19,955	1,790,920,352	19,179	724,553,664
\$50,000 under \$75,000	12,824	1,510,945,251	11,938	495,327,340
\$75,000 under \$100,000	10,795	1,274,902,009	9,588	302,227,083
\$100,000 under \$250,000	29,679	6,100,986,861	26,947	960,060,526
\$250,000 under \$500,000	16,189	6,592,787,572	14,518	569,218,072
\$500,000 under \$1,000,000	9,474	8,196,797,804	8,315	378,061,498
\$1,000,000 or more	1,646	4,882,143,745	1,455	136,842,449
All nontaxable returns	235,302	31,382,130,806	223,192	8,126,071,105
Less than \$2,500	98,433	6,521,577,752	96,699	3,850,370,597
\$2,500 under \$5,000	8,127	415,306,277	7,691	230,446,537
\$5,000 under \$10,000	12,712	562,100,402	12,494	349,876,207
\$10,000 under \$25,000	22,251	1,322,602,476	20,833	727,497,941
\$25,000 under \$50,000	19,204	1,651,740,980	18,442	654,606,426
\$50,000 under \$75,000	12,252	1,268,397,045	11,381	445,163,054
\$75,000 under \$100,000	10,314	1,172,252,279	9,114	261,826,364
\$100,000 under \$250,000	28,203	5,649,894,871	25,531	827,997,173
\$250,000 under \$500,000	14,984	5,820,820,288	13,371	466,483,613
\$500,000 under \$1,000,000	8,449	6,593,674,838	7,370	295,773,672
\$1,000,000 or more	373	403,763,600	266	16,029,521
All taxable returns	8,384	8,292,951,638	8,024	741,459,229
Less than \$2,500	396	127,530,388	389	37,795,242
\$2,500 under \$5,000	212	124,473,214	212	16,794,697
\$5,000 under \$10,000	320	71,380,696	298	26,032,582
\$10,000 under \$25,000	674	180,627,646	660	62,425,898
\$25,000 under \$50,000	751	139,179,372	737	69,947,237
\$50,000 under \$75,000	572	242,548,206	558	50,164,287
\$75,000 under \$100,000	481	102,649,731	474	40,400,719
\$100,000 under \$250,000	1,476	451,091,991	1,416	132,063,353
\$250,000 under \$500,000	1,205	771,967,284	1,147	102,734,459
\$500,000 under \$1,000,000	1,025	1,603,122,966	945	82,287,826
\$1,000,000 or more	1,273	4,478,380,145	1,189	120,812,928

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

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

Gift Tax Returns Filed in 2007: Total Gifts of Donor, Deductions, Credits
 [All figures are estimates based on samples--money amount]

Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
Number	Amount	Number	Amount	Number	Amount
159,782	30,807,549,457	2,179	1,439,689,801	4,831	4,709,884,015
14,925	2,760,942,499	1,596	835,580,433	2,118	1,913,779,358
8,339	292,538,253	*9	*113,043,612	183	148,835,302
13,032	257,572,177	*134	*33,200,191	396	129,320,143
22,925	713,305,809	132	53,586,718	419	284,519,637
19,955	1,066,365,311	24	32,426,384	321	310,837,729
12,824	1,015,617,729	*9	*6,670,055	151	211,590,601
10,795	972,674,564	*20	*5,279,215	104	33,250,427
29,679	5,140,926,222	104	118,522,303	402	290,994,733
16,189	6,023,569,559	72	41,810,251	360	318,429,268
9,474	7,818,736,068	59	115,961,065	258	838,996,547
1,646	4,745,301,267	20	83,609,574	119	229,330,271
151,398	23,256,057,208	2,085	1,191,851,807	4,266	2,991,433,162
14,529	2,671,207,341	1,585	812,937,739	2,067	1,847,133,937
8,127	184,859,740	**138	**45,754,070	**556	**228,758,206
12,712	212,224,063	**	**	**	**
22,251	595,104,055	125	51,729,903	378	179,822,467
19,204	997,133,196	*10	*27,673,503	259	273,628,724
12,252	823,233,814	*3	*5,647,869	133	56,018,638
10,314	910,425,580	*20	*5,279,215	*74	*13,251,196
28,203	4,821,897,616	89	109,209,861	324	214,764,470
14,984	5,354,336,767	58	30,943,753	283	95,722,764
8,449	6,297,900,955	50	94,649,962	184	76,633,581
373	387,734,080	*6	*8,025,932	9	5,699,177
8,384	7,551,492,249	94	247,837,994	565	1,718,450,854
396	89,735,158	*11	*22,642,694	51	66,645,421
212	107,678,513	**5	**100,489,733	**23	**49,397,238
320	45,348,114	**	**	**	**
674	118,201,754	*7	*1,856,815	41	104,697,170
751	69,232,114	*14	*4,752,881	62	37,209,004
572	192,383,915	*6	*1,022,186	19	155,571,964
481	62,248,984	--	--	30	19,999,231
1,476	319,028,606	*15	*9,312,443	78	76,230,263
1,205	669,232,792	14	10,866,498	77	222,706,503
1,025	1,520,835,113	*9	*21,311,103	74	762,362,966
1,273	4,357,567,187	14	75,583,642	110	223,631,094

they were based.

senting spouse.

ailable for gifts to trust only on limited circumstances.

available for gifts to trust only if the trust meets certain requirements.

ne donor transferred property.

, and Net Tax on Current Period Gifts
 [Amounts are in whole dollars]

Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]	
Number	Amount	Number	Amount	Number	Amount
6,916	6,149,573,821	156,537	24,690,139,808	118,825	68,238,910,102
3,669	2,749,359,794	11,680	12,653,754	47,471	23,550,047,912
190	261,878,914	8,339	30,659,338	6,290	1,788,111,783
527	162,520,333	13,032	95,051,843	8,656	2,686,849,580
545	338,106,355	22,925	375,199,563	15,071	7,188,670,802
338	343,264,113	19,955	723,101,217	10,070	4,462,550,874
160	218,260,656	12,824	797,357,075	6,623	3,677,763,147
123	38,529,643	10,795	934,356,982	4,278	2,188,065,617
486	409,517,037	29,679	4,731,409,179	10,007	7,172,993,280
428	360,239,519	16,189	5,663,329,876	6,159	6,188,643,002
312	954,957,613	9,474	6,864,246,172	3,266	3,272,615,302
138	312,939,845	1,646	4,462,774,809	935	6,062,598,801
6,275	4,183,284,973	148,152	19,073,843,237	110,852	44,829,412,891
3,609	2,660,071,679	11,284	12,206,711	47,075	22,886,065,315
**690	**274,512,276	8,127	29,855,241	6,086	1,487,886,440
**	**	12,712	92,716,284	8,343	1,955,318,714
500	231,552,370	22,251	363,551,794	14,411	5,682,000,671
267	301,302,227	19,204	695,830,987	9,326	2,954,435,816
136	61,666,507	12,252	761,567,308	6,052	2,435,164,925
93	18,530,411	10,314	891,895,169	3,797	1,134,582,438
393	323,974,332	28,203	4,497,923,282	8,545	3,173,700,242
340	126,666,518	14,984	5,227,670,084	4,961	2,723,702,964
233	171,283,544	8,449	6,126,617,407	**2,256	**396,555,365
15	13,725,109	373	374,008,971	**	**
642	1,966,288,848	8,384	5,616,296,571	7,973	23,409,497,211
60	89,288,115	396	447,043	396	663,982,597
**27	**149,886,971	212	804,097	205	300,225,343
**	**	320	2,335,558	312	731,530,866
45	106,553,985	674	11,647,769	660	1,506,670,131
71	41,961,885	751	27,270,230	744	1,508,115,058
24	156,594,149	572	35,789,768	572	1,242,598,222
30	19,999,231	481	42,461,813	481	1,053,483,179
93	85,542,706	1,476	233,485,897	1,462	3,999,293,038
88	233,573,001	1,205	435,659,793	1,198	3,464,940,038
80	783,674,069	1,025	737,628,765	**1,945	**8,938,658,738
123	299,214,736	1,273	4,088,765,838	**	**

Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts	
Number	Amount	Number	Amount	Number	Amount
195,654	92,929,047,703	195,435	33,748,557,456	118,498	25,379,064,089
50,797	23,562,700,360	50,578	8,382,690,010	47,253	8,379,588,329
8,339	1,818,771,017	8,339	593,582,847	6,290	585,591,052
13,032	2,781,901,750	13,032	953,793,135	8,656	930,372,430
22,925	7,563,870,063	22,925	2,785,551,321	15,070	2,687,709,086
19,955	5,185,651,577	19,955	1,763,108,358	9,961	1,573,836,098
12,824	4,475,120,151	12,824	1,515,781,732	6,623	1,289,553,647
10,795	3,122,422,494	10,795	1,033,982,173	4,278	779,500,736
29,679	11,904,402,418	29,679	4,088,228,294	10,007	2,697,822,159
16,189	11,851,972,832	16,189	4,283,462,827	6,159	2,433,718,529
9,474	10,136,861,421	9,474	3,711,504,106	3,266	1,333,912,667
1,646	10,525,373,619	1,646	4,636,872,653	935	2,687,459,355
187,270	63,903,253,875	187,051	21,463,655,676	110,525	15,562,636,872
50,401	22,898,270,720	50,182	8,125,904,370	46,857	8,122,990,157
8,127	1,517,741,573	8,127	479,765,548	6,086	472,103,770
12,712	2,048,035,325	12,712	654,426,065	8,343	631,978,866
22,251	6,045,552,158	22,251	2,169,521,825	14,410	2,076,579,162
19,204	3,650,266,275	19,204	1,151,282,133	9,217	973,693,262
12,252	3,196,732,166	12,252	1,001,965,154	6,052	791,322,770
10,314	2,026,477,498	10,314	591,955,812	3,797	355,925,162
28,203	7,671,623,478	28,203	2,332,248,348	8,545	1,042,936,464
14,984	7,951,372,993	14,984	2,645,638,624	4,961	982,404,580
8,449	6,522,799,718	8,449	2,181,375,913	**2,256	*112,702,678
373	374,381,971	373	129,571,885	**	**
8,384	29,025,793,828	8,384	12,284,901,780	7,973	9,816,427,217
396	664,429,640	396	256,785,640	396	256,598,172
212	301,029,444	212	113,817,299	205	113,487,282
320	733,866,424	320	299,367,070	312	298,393,564
674	1,518,317,905	674	616,029,497	660	611,129,924
751	1,535,385,302	751	611,826,226	744	600,142,836
572	1,278,387,985	572	513,816,578	572	498,230,877
481	1,095,944,997	481	442,026,361	481	423,575,574
1,476	4,232,778,940	1,476	1,755,979,945	1,462	1,654,885,695
1,205	3,900,599,839	1,205	1,637,824,203	1,198	1,451,313,949
1,025	3,614,061,703	1,025	1,530,128,193	1,011	1,221,322,609
1,273	10,150,991,648	1,273	4,507,300,768	934	2,687,346,735

Tax on current period gifts		Maximum unified credit		Unified credit previously used	
Number	Amount	Number	Amount	Number	Amount
156,297	8,369,492,306	243,499	83,302,776,994	119,813	13,317,054,732
11,440	3,101,999	98,719	33,956,845,015	47,923	5,634,681,899
8,339	7,991,685	8,332	2,634,338,122	6,290	499,693,227
13,032	23,420,551	13,032	4,427,865,177	8,881	635,712,003
22,925	97,841,637	22,911	7,826,024,424	15,499	1,308,035,807
19,955	189,272,102	19,948	6,878,295,084	9,961	1,025,615,254
12,824	226,227,845	12,817	4,320,658,528	6,841	909,555,256
10,795	254,481,492	10,795	3,656,708,595	4,147	474,736,552
29,679	1,390,405,947	29,660	10,223,326,968	10,002	1,344,639,168
16,189	1,849,744,378	16,189	5,554,913,906	6,060	871,164,057
9,474	2,377,591,380	9,452	3,255,006,672	3,276	366,284,613
1,646	1,949,413,290	1,645	568,794,506	933	246,936,895
147,912	5,901,017,838	235,166	80,456,346,094	111,833	10,850,431,437
11,044	2,914,520	98,324	33,822,458,807	47,527	5,500,183,604
8,127	7,661,667	8,127	2,568,000,484	6,086	433,531,610
12,712	22,446,980	12,712	4,319,534,999	8,561	527,590,166
22,251	92,942,075	22,251	7,603,120,088	14,839	1,085,475,705
19,204	177,588,736	19,204	6,624,204,458	9,217	772,856,073
12,252	210,642,166	12,245	4,122,909,340	6,269	713,836,947
10,314	236,030,716	10,314	3,492,139,225	3,666	312,190,402
28,203	1,289,311,751	28,203	9,728,846,381	8,540	865,113,485
14,984	1,663,234,112	14,984	5,140,625,714	4,855	519,294,365
8,449	2,068,785,849	8,430	2,904,999,001	**2,272	**120,359,079
373	129,459,265	372	129,507,600	**	**
8,384	2,468,474,468	8,332	2,846,430,900	7,980	2,466,623,296
396	187,479	395	134,386,208	396	134,498,295
212	330,017	205	66,337,638	205	66,161,617
320	973,571	320	108,330,178	320	108,121,837
674	4,899,562	660	222,904,336	660	222,560,103
751	11,683,366	744	254,090,626	744	252,759,182
572	15,585,679	572	197,749,188	572	195,718,309
481	18,450,775	481	164,569,370	481	162,546,150
1,476	101,094,196	1,457	494,480,587	1,462	479,525,682
1,205	186,510,266	1,205	414,288,192	1,205	351,869,692
1,025	308,805,531	1,022	350,007,672	**1,937	**492,862,429
1,273	1,819,954,025	1,273	439,286,906	**	**

Available unified credit [6]		Specific exemption		Unified credit, applied	
Number	Amount	Number	Amount	Number	Amount
236,190	69,998,763,158	1,659	7,462,685	151,084	6,280,386,793
95,967	28,322,353,920	556	2,592,625	11,075	2,922,476
8,189	2,134,646,201	*240	*651,085	8,168	7,711,659
12,788	3,792,152,562	*28	*164,121	12,760	22,491,201
22,352	6,517,986,913	*174	*973,676	22,325	93,175,770
19,401	5,852,678,377	*41	*208,348	19,389	178,824,210
12,409	3,411,202,202	*136	*545,569	12,409	212,663,128
10,439	3,181,971,733	*69	*287,592	10,436	238,037,436
28,704	8,879,578,184	154	811,108	28,654	1,304,911,425
15,665	4,683,749,724	145	724,589	15,638	1,725,447,036
9,075	2,900,239,955	62	253,439	9,062	2,172,643,861
1,202	322,203,388	55	250,533	1,167	321,558,591
232,790	69,617,872,086	1,358	6,061,992	147,912	5,900,896,431
95,921	28,322,273,210	542	2,519,870	11,044	2,914,520
8,127	2,134,470,179	*218	*525,055	8,127	7,661,667
12,712	3,791,944,221	--	--	12,712	22,446,980
22,251	6,517,642,680	*147	*863,138	22,251	92,942,075
19,204	5,851,346,949	*19	*112,400	19,204	177,588,736
12,252	3,409,171,323	*133	*535,652	12,252	210,642,166
10,314	3,179,948,513	*67	*271,092	10,314	236,030,716
28,203	8,863,732,560	*103	*565,159	28,203	1,289,311,751
14,984	4,621,331,238	*92	*519,026	14,984	1,663,234,110
8,449	2,796,279,087	*37	*150,600	8,449	2,068,785,849
373	129,732,124	--	--	373	129,337,860
3,401	380,891,073	300	1,400,692	3,172	379,490,362
46	80,710	*14	*72,755	*32	*7,955
62	176,021	*22	*126,030	*41	*49,991
76	208,341	*28	*164,121	*48	*44,220
101	344,233	*26	*110,538	74	233,695
197	1,331,428	*21	*95,948	185	1,235,475
158	2,030,879	*3	*9,917	158	2,020,962
125	2,023,220	*3	*16,500	122	2,006,720
501	15,845,623	51	245,948	451	15,599,675
681	62,418,486	53	205,563	654	62,212,925
626	103,960,867	25	102,839	613	103,858,012
829	192,471,264	55	250,533	794	192,220,731

Net tax on current period gifts		Generation-skipping transfer tax		Total tax [7]	
Number	Amount	Number	Amount	Number	Amount
8,384	2,088,984,042	290	33,419,536	8,629	2,122,403,618
396	179,524	**8	**1,202,785	397	1,369,524
212	280,026	**	**	212	280,026
320	929,351	**	**	327	942,146
674	4,665,867	*218	*732,093	892	5,397,960
751	10,447,880	--	--	751	10,447,880
572	13,564,717	--	--	572	13,564,717
481	16,444,056	*5	*212,058	481	16,656,114
1,476	85,494,512	*18	*37	1,495	85,494,590
1,205	124,297,309	--	--	1,205	124,297,309
1,025	204,947,539	13	456,898	1,025	205,404,436
1,273	1,627,733,263	28	30,815,656	1,273	1,658,548,918
--	--	*244	*1,934,925	*244	*1,934,925
--	--	**8	**1,202,795	**8	**1,202,795
--	--	**	**	**	**
--	--	**	**	**	**
--	--	*218	*732,093	*218	*732,093
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	*18	*37	*18	*37
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
8,384	2,088,984,042	46	31,484,612	8,384	2,120,468,693
396	179,524	--	--	**928	**1,388,901
212	280,026	--	--	**	**
320	929,351	--	--	**	**
674	4,665,867	--	--	674	4,665,867
751	10,447,880	--	--	751	10,447,880
572	13,564,717	--	--	572	13,564,717
481	16,444,056	*5	*212,058	481	16,656,114
1,476	85,494,512	--	--	1,476	85,494,553
1,205	124,297,309	--	--	1,205	124,297,309
1,025	204,947,539	13	456,898	1,025	205,404,436
1,273	1,627,733,263	28	30,815,656	1,273	1,658,548,918

19-Nov-08

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions	
	Number	Amount	Number	Amount
All returns	261,104	38,474,233,567	247,300	8,847,914,884
Less than \$2,500	98,737	5,527,818,456	97,157	3,765,044,078
\$2,500 under \$5,000	8,974	421,370,112	8,059	291,784,687
\$5,000 under \$10,000	13,109	604,733,483	12,729	363,267,546
\$10,000 under \$25,000	25,849	1,407,484,271	24,483	757,129,242
\$25,000 under \$50,000	28,768	2,190,324,647	27,064	799,932,602
\$50,000 under \$75,000	16,320	1,649,837,221	14,967	506,149,771
\$75,000 under \$100,000	11,473	1,405,015,826	10,606	360,268,589
\$100,000 under \$250,000	30,548	6,415,370,537	28,124	973,164,917
\$250,000 under \$500,000	17,468	7,336,619,805	15,565	614,369,093
\$500,000 under \$1,000,000	8,425	7,353,510,289	7,281	313,294,919
\$1,000,000 or more	1,433	4,162,148,919	1,265	103,509,440
All nontaxable returns	253,440	31,113,341,261	240,010	8,210,081,605
Less than \$2,500	98,349	5,433,814,101	96,784	3,728,079,126
\$2,500 under \$5,000	8,798	402,085,055	7,897	279,512,628
\$5,000 under \$10,000	12,770	541,231,022	12,432	337,725,430
\$10,000 under \$25,000	25,156	1,279,931,839	23,804	705,755,422
\$25,000 under \$50,000	28,151	2,088,366,255	26,447	748,046,316
\$50,000 under \$75,000	15,930	1,572,890,242	14,577	469,467,410
\$75,000 under \$100,000	11,025	1,308,751,622	10,172	320,467,092
\$100,000 under \$250,000	29,067	5,854,879,833	26,713	845,540,445
\$250,000 under \$500,000	16,397	6,487,104,751	14,548	521,445,246
\$500,000 under \$1,000,000	7,470	5,797,335,372	6,400	242,190,235
\$1,000,000 or more	326	346,951,169	237	11,852,256
All taxable returns	7,663	7,360,892,307	7,290	637,833,279
Less than \$2,500	388	94,004,355	373	36,964,952
\$2,500 under \$5,000	176	19,285,056	162	12,272,060
\$5,000 under \$10,000	339	63,502,462	297	25,542,116
\$10,000 under \$25,000	693	127,552,432	679	51,373,820
\$25,000 under \$50,000	616	101,958,392	616	51,886,286
\$50,000 under \$75,000	390	76,946,979	390	36,682,361
\$75,000 under \$100,000	448	96,264,204	434	39,801,497
\$100,000 under \$250,000	1,481	560,490,704	1,410	127,624,472
\$250,000 under \$500,000	1,070	849,515,054	1,017	92,923,847
\$500,000 under \$1,000,000	955	1,556,174,917	881	71,104,684
\$1,000,000 or more	1,107	3,815,197,751	1,028	91,657,184

*Indicates that estimates should be used with caution because of the small number of sample returns on which t

** 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 con

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is av

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is

[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 t

[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.

Gift Tax Returns Filed in 2006: Total Gifts of Donor, Deductions, Credits, and N
 [All figures are estimates based on samples--money amount]

Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
Number	Amount	Number	Amount	Number	Amount
176,046	29,631,289,179	1,539	1,004,596,671	5,622	4,309,119,253
13,679	1,767,747,628	854	656,859,692	2,978	1,096,610,553
8,974	129,584,735	*4	*9,562,037	124	86,953,452
13,109	241,465,880	23	24,717,639	160	117,678,983
25,849	650,354,241	18	19,002,750	551	207,686,042
28,768	1,390,392,080	220	34,401,102	338	314,893,761
16,320	1,143,686,473	*137	*12,875,120	175	132,996,712
11,473	1,044,747,163	**	**	**	**
30,548	5,442,205,434	**159	**97,353,178	**702	**431,693,296
17,468	6,722,250,683	65	68,435,618	343	427,783,436
8,425	7,040,215,415	42	48,430,133	163	923,164,698
1,433	4,058,639,447	17	32,959,402	88	569,658,321
168,382	22,908,230,233	1,445	882,265,810	5,121	2,236,316,143
13,291	1,710,708,220	845	656,707,885	2,920	1,040,135,061
8,798	122,571,739	*4	*9,562,037	119	80,577,919
12,770	203,505,529	*4	*7,187,054	142	99,740,237
25,156	574,175,630	*6	*17,579,249	525	144,672,958
28,151	1,340,319,988	215	34,154,384	305	287,417,887
15,930	1,103,421,884	*131	*11,587,428	142	103,126,392
11,025	988,284,467	**	**	**	**
29,067	5,009,339,200	**141	**39,711,004	**581	**279,896,987
16,397	5,965,659,487	57	58,722,703	275	75,916,832
7,470	5,555,145,183	37	43,030,841	103	119,786,213
326	335,098,908	*5	*4,023,225	*8	*5,045,657
7,663	6,723,058,946	95	122,330,862	501	2,072,803,110
388	57,039,408	*10	*151,807	58	56,475,491
176	7,012,997	--	--	*4	*6,375,533
339	37,960,351	*19	*17,530,585	18	17,938,745
693	76,178,612	*12	*1,423,501	26	63,013,085
616	50,072,092	*5	*246,717	32	27,475,874
390	40,264,589	*6	*1,287,692	33	29,870,320
448	56,462,696	**	**	**	**
1,481	432,866,234	**18	**57,642,174	**121	**151,796,308
1,070	756,591,195	*8	*9,712,915	68	351,866,604
955	1,485,070,233	*5	*5,399,292	61	803,378,485
1,107	3,723,540,539	12	28,936,177	80	564,612,664

they were based.

senting spouse.

ailable for gifts to trust only on limited circumstances.

available for gifts to trust only if the trust meets certain requirements.

ne donor transferred property.

Net Tax on Current Period Gifts (Net Gift Tax)

[Amounts are in whole dollars]

Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]	
Number	Amount	Number	Amount	Number	Amount
7,057	5,313,715,915	172,429	24,344,517,380	121,606	67,310,575,099
3,777	1,753,470,237	10,063	10,859,215	47,809	24,426,869,948
127	96,515,489	8,974	33,069,246	5,509	1,435,205,495
181	142,396,622	13,109	99,069,258	8,447	2,287,929,620
567	226,688,793	25,849	423,665,446	13,766	6,243,376,565
556	349,294,863	28,768	1,041,097,217	13,736	6,253,503,085
310	145,871,832	16,321	1,013,530,300	6,071	3,424,740,756
142	44,557,954	11,473	1,000,255,456	4,226	2,480,893,514
707	484,488,520	30,548	4,957,730,852	11,479	7,417,146,190
386	496,219,055	17,468	6,231,280,086	6,936	5,165,380,928
201	971,594,828	8,425	6,070,700,431	2,873	2,634,301,777
104	602,617,723	1,432	3,463,259,874	753	5,541,227,220
6,477	3,118,581,959	164,766	19,791,046,114	114,375	45,467,888,110
3,712	1,696,842,955	9,675	10,447,099	47,420	23,539,945,612
122	90,139,956	8,798	32,431,783	5,333	1,169,758,576
144	106,927,291	12,770	96,578,237	8,114	1,767,733,737
531	162,252,207	25,156	411,923,420	13,074	3,784,633,009
519	321,572,271	28,151	1,018,747,716	13,127	4,856,351,752
271	114,713,820	15,930	988,708,064	5,681	2,700,437,819
100	27,258,405	11,025	961,026,378	3,783	1,382,142,168
616	292,349,586	29,067	4,716,989,677	10,003	3,650,468,687
312	134,639,535	16,397	5,835,835,585	5,869	2,277,249,793
138	162,817,051	7,470	5,392,328,129	1,970	339,166,958
13	9,068,882	326	326,030,026	--	--
579	2,195,133,956	7,663	4,553,471,266	7,231	21,842,686,988
65	56,627,282	388	412,116	388	886,924,336
*4	*6,375,533	176	637,464	176	265,446,919
36	35,469,331	339	2,491,021	332	520,195,884
36	64,436,586	693	11,742,026	693	2,458,743,556
37	27,722,591	616	22,349,501	609	1,397,151,333
39	31,158,012	391	24,822,236	390	724,302,937
42	17,299,548	448	39,229,078	443	1,098,751,346
91	192,138,934	1,481	240,741,175	1,476	3,766,677,503
74	361,579,521	1,070	395,444,500	1,068	2,888,131,135
64	808,777,778	955	678,372,302	902	2,295,134,819
91	593,548,841	1,106	3,137,229,848	753	5,541,227,220

Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts	
Number	Amount	Number	Amount	Number	Amount
212,675	91,655,210,118	212,336	33,163,710,770	121,456	25,081,953,807
50,309	24,437,729,046	49,970	8,899,026,434	47,696	8,896,415,107
8,974	1,468,274,734	8,974	485,535,295	5,509	477,708,901
13,109	2,386,999,117	13,109	787,387,279	8,447	763,211,401
25,849	6,667,042,033	25,849	2,451,144,287	13,766	2,346,565,747
28,768	7,294,600,155	28,768	2,458,715,552	13,736	2,188,770,385
16,320	4,440,328,446	16,321	1,494,945,861	6,071	1,225,431,875
11,473	3,481,148,050	11,473	1,185,052,109	4,226	913,349,899
30,548	12,374,877,317	30,548	4,206,641,717	11,479	2,730,429,445
17,468	11,396,758,917	17,468	3,990,333,780	6,917	1,951,878,854
8,425	8,705,004,909	8,425	3,175,889,896	2,854	1,074,668,491
1,433	9,002,447,396	1,432	4,029,038,560	753	2,513,523,702
205,012	65,258,914,784	204,673	21,844,902,465	114,225	15,769,699,092
49,920	23,550,392,597	49,581	8,535,535,172	47,308	8,533,098,746
8,798	1,202,190,358	8,798	384,072,206	5,333	376,513,056
12,770	1,864,312,212	12,770	582,428,085	8,114	559,245,953
25,156	4,196,556,449	25,156	1,382,423,784	13,074	1,282,770,663
28,151	5,875,099,314	28,151	1,877,450,123	13,127	1,617,146,131
15,930	3,689,145,883	15,930	1,198,585,083	5,681	940,727,344
11,025	2,343,167,616	11,025	714,532,649	3,783	459,997,729
29,067	8,367,458,616	29,067	2,540,550,830	10,003	1,170,049,388
16,397	8,113,066,645	16,397	2,601,736,684	5,850	734,208,458
7,470	5,731,495,067	7,470	1,914,846,667	1,952	95,941,622
326	326,030,026	326	112,741,183	--	--
7,663	26,396,295,334	7,663	11,318,808,304	7,231	9,312,254,715
388	887,336,449	388	363,491,262	388	363,316,361
176	266,084,375	176	101,463,088	176	101,195,845
339	522,686,904	339	204,959,194	332	203,965,448
693	2,470,485,584	693	1,068,720,503	693	1,063,795,083
616	1,419,500,841	616	581,265,429	609	571,624,253
390	751,182,564	391	296,360,777	390	284,704,531
448	1,137,980,433	448	470,519,461	443	453,352,170
1,481	4,007,418,701	1,481	1,666,090,887	1,476	1,560,380,057
1,070	3,283,692,272	1,070	1,388,597,097	1,068	1,217,670,396
955	2,973,509,842	955	1,261,043,229	902	978,726,869
1,107	8,676,417,370	1,106	3,916,297,377	753	2,513,523,702

Tax on current period gifts		Maximum unified credit		Unified credit previously used	
Number	Amount	Number	Amount	Number	Amount
172,068	8,081,755,433	260,974	89,049,352,870	122,200	13,347,513,867
9,701	2,611,285	98,625	33,689,453,378	48,183	5,479,392,161
8,974	7,826,218	8,974	2,827,795,236	5,171	355,432,020
13,109	24,175,668	13,109	4,478,019,658	8,228	600,527,607
25,849	104,577,966	25,849	8,839,056,345	14,054	1,116,531,073
28,768	269,944,384	28,761	9,781,971,837	13,735	1,465,305,402
16,321	268,711,483	16,320	5,583,230,017	6,634	825,743,848
11,473	271,702,261	11,466	3,938,355,293	4,465	520,137,490
30,548	1,476,212,135	30,548	10,529,214,430	11,316	1,549,298,058
17,468	2,038,454,763	17,465	5,990,862,242	6,882	933,641,842
8,425	2,101,221,364	8,425	2,897,490,930	2,781	307,071,558
1,432	1,516,317,907	1,433	493,903,506	750	194,432,807
164,404	6,075,201,840	253,328	86,465,513,283	114,957	11,143,556,203
9,313	2,436,325	98,236	33,559,445,948	47,795	5,349,470,149
8,798	7,558,975	8,798	2,769,946,270	4,995	297,644,877
12,770	23,181,887	12,770	4,368,152,138	7,889	490,764,257
25,156	99,652,533	25,156	8,616,826,912	13,362	895,026,938
28,151	260,303,232	28,151	9,575,945,252	13,126	1,260,623,148
15,930	257,858,291	15,930	5,450,359,819	6,244	694,298,411
11,025	254,534,981	11,025	3,786,530,657	4,023	371,712,426
29,067	1,370,501,340	29,067	10,023,188,566	9,835	1,059,865,060
16,397	1,867,528,075	16,397	5,626,662,873	5,814	629,957,847
7,470	1,818,905,017	7,470	2,575,713,677	1,873	94,193,090
326	112,741,183	326	112,741,174	--	--
7,663	2,006,553,593	7,646	2,583,839,587	7,243	2,203,957,664
388	174,959	388	130,007,430	388	129,922,012
176	267,244	176	57,848,966	176	57,787,143
339	993,781	339	109,867,520	339	109,763,350
693	4,925,433	693	222,229,433	693	221,504,134
616	9,641,152	609	206,026,586	609	204,682,254
391	10,853,192	390	132,870,199	390	131,445,437
448	17,167,279	441	151,824,636	441	148,425,063
1,481	105,710,794	1,481	506,025,865	1,481	489,432,999
1,070	170,926,687	1,068	364,199,370	1,068	303,683,996
955	282,316,347	955	321,777,253	908	212,878,469
1,106	1,403,576,724	1,107	381,162,332	750	194,432,807

Available unified credit		Specific exemption amount		Unified credit, applied [6]	
Number	Amount	Number	Amount	Number	Amount
255,080	75,701,836,219	2,439	10,536,022	167,608	6,453,701,729
96,622	28,210,059,679	1,018	4,731,642	9,344	2,442,689
8,832	2,472,363,829	*298	*918,697	8,822	7,577,077
12,841	3,877,492,258	*253	*1,143,782	12,829	23,227,614
25,346	7,722,524,959	*147	*166,140	25,312	100,220,240
28,333	8,316,665,370	*242	*970,027	28,321	261,583,161
16,062	4,757,486,029	**	**	16,057	259,252,988
11,220	3,418,217,782	**75	**297,238	11,218	257,912,151
29,619	8,979,916,045	181	798,198	29,562	1,386,710,582
17,033	5,057,220,279	112	1,011,258	17,010	1,927,796,541
8,098	2,590,419,298	81	361,724	8,078	1,927,645,313
1,075	299,470,690	32	137,315	1,055	299,333,374
251,663	75,321,954,350	2,149	8,734,150	164,404	6,075,201,806
96,572	28,209,974,264	999	4,652,590	9,313	2,436,325
8,798	2,472,302,005	*288	*874,976	8,798	7,558,975
12,770	3,877,388,088	*239	*1,085,339	12,770	23,181,887
25,156	7,721,799,675	*113	*8,563	25,156	99,652,533
28,151	8,315,321,056	*225	*905,641	28,151	260,303,232
15,930	4,756,061,273	**	**	15,930	257,858,291
11,025	3,414,818,168	**64	**244,733	11,025	254,534,981
29,067	8,963,323,188	*102	*384,522	29,067	1,370,501,340
16,397	4,996,704,913	*77	*383,936	16,397	1,867,528,066
7,470	2,481,520,546	*41	*193,850	7,470	1,818,905,000
326	112,741,174	--	--	326	112,741,174
3,417	379,881,869	290	1,801,872	3,204	378,499,923
49	85,415	*19	*79,052	31	6,363
*34	*61,823	*10	*43,721	*24	*18,102
*71	*104,170	*14	*58,443	*59	*45,727
190	725,284	*34	*157,577	156	567,707
182	1,344,314	*17	*64,386	170	1,279,929
132	1,424,756	**	**	127	1,394,696
195	3,399,615	**12	**52,505	193	3,377,169
552	16,592,857	78	413,676	495	16,209,241
636	60,515,366	35	627,322	613	60,268,475
627	108,898,752	40	167,874	608	108,740,313
749	186,729,516	32	137,315	729	186,592,200

Net tax on current period gifts [7]		Generation-skipping transfer tax		Total tax	
Number	Amount	Number	Amount	Number	Amount
7,663	1,628,274,706	226	25,978,589	7,790	1,653,783,446
388	168,593	*120	*60,369	508	228,963
176	249,142	*7	*3,206	183	252,348
339	948,020	--	--	339	948,020
693	4,357,720	--	--	693	4,357,720
616	8,361,216	--	--	616	8,361,216
**	**	**	**	391	9,501,709
**838	**23,216,359	**8	**109,151	448	13,856,040
**	**	**	**	1,481	89,515,435
**2,551	**200,072,129	**14	**758,847	1,070	111,315,538
955	173,544,596	21	2,118,734	955	175,663,331
1,107	1,217,356,932	57	22,928,282	1,106	1,239,783,127
--	--	*127	*63,575	*127	*63,575
--	--	*120	*60,369	*120	*60,369
--	--	*7	*3,206	*7	*3,206
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
7,663	1,628,274,706	100	25,915,013	7,663	1,653,719,870
388	168,593	--	--	388	168,593
176	249,142	--	--	176	249,142
339	948,020	--	--	339	948,020
693	4,357,720	--	--	693	4,357,720
616	8,361,216	--	--	616	8,361,216
**	**	**	**	391	9,501,709
**838	**23,216,359	**8	**109,151	448	13,856,040
**	**	**	**	1,481	89,515,435
**2,551	**200,072,129	**14	**758,847	1,070	111,315,538
955	173,544,596	21	2,118,734	955	175,663,331
1,107	1,217,356,932	57	22,928,282	1,106	1,239,783,127

19-Nov-08

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions	
	Number	Amount	Number	Amount
All returns	261,370	36,680,710,102	247,871	8,632,474,270
Less than \$2,500	105,024	5,610,204,041	103,462	3,682,504,105
\$2,500 under \$5,000	7,806	604,554,373	7,575	269,563,930
\$5,000 under \$10,000	15,224	732,080,650	14,523	470,928,999
\$10,000 under \$25,000	25,265	1,426,555,554	23,851	743,446,448
\$25,000 under \$50,000	26,753	1,885,646,641	24,975	719,015,066
\$50,000 under \$75,000	13,292	1,380,539,455	11,768	418,126,551
\$75,000 under \$100,000	10,075	1,265,431,696	9,365	309,180,142
\$100,000 under \$250,000	32,468	6,569,686,143	29,190	1,037,842,832
\$250,000 under \$500,000	15,973	6,468,045,191	14,423	543,740,472
\$500,000 under \$1,000,000	8,058	6,281,954,561	7,446	332,038,749
\$1,000,000 or more	1,433	4,456,011,797	1,291	106,086,976
All nontaxable returns	254,352	29,908,832,586	241,153	8,049,914,192
Less than \$2,500	104,695	5,553,944,825	103,142	3,651,642,355
\$2,500 under \$5,000	7,708	475,757,933	7,477	263,497,559
\$5,000 under \$10,000	14,916	690,060,445	14,215	449,528,099
\$10,000 under \$25,000	24,805	1,301,457,286	23,399	708,876,676
\$25,000 under \$50,000	26,281	1,803,358,226	24,527	681,251,488
\$50,000 under \$75,000	12,987	1,297,943,046	11,463	387,060,479
\$75,000 under \$100,000	9,741	1,183,260,074	9,047	280,587,257
\$100,000 under \$250,000	31,122	6,113,133,977	27,887	919,442,052
\$250,000 under \$500,000	14,719	5,712,359,628	13,243	444,840,726
\$500,000 under \$1,000,000	7,053	5,433,512,896	6,500	250,597,232
\$1,000,000 or more	325	344,044,250	251	12,590,267
All taxable returns	7,018	6,771,877,517	6,718	582,560,079
Less than \$2,500	329	56,259,216	320	30,861,750
\$2,500 under \$5,000	98	128,796,441	98	6,066,371
\$5,000 under \$10,000	307	42,020,205	307	21,400,900
\$10,000 under \$25,000	460	125,098,269	452	34,569,772
\$25,000 under \$50,000	472	82,288,416	448	37,763,578
\$50,000 under \$75,000	305	82,596,409	305	31,066,072
\$75,000 under \$100,000	334	82,171,621	318	28,592,885
\$100,000 under \$250,000	1,346	456,552,166	1,304	118,400,780
\$250,000 under \$500,000	1,254	755,685,563	1,180	98,899,746
\$500,000 under \$1,000,000	1,005	848,441,665	946	81,441,517
\$1,000,000 or more	1,107	4,111,967,547	1,040	93,496,708

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

** 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 con

[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is av

[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is

[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 th

[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.

Gift Tax Returns Filed in 2005: Total Gifts of Donor, Total Gifts, Deductions, Credits,
 [All figures are estimates based on samples--money amount]

Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
Number	Amount	Number	Amount	Number	Amount
170,469	28,048,233,610	2,162	1,255,388,459	5,102	3,849,165,910
14,124	1,927,697,482	1,075	572,313,706	2,522	1,400,123,077
7,806	334,990,563	*13	*224,582,924	60	81,918,751
15,224	261,151,399	362	25,142,155	115	123,507,031
25,265	683,108,986	52	70,236,596	477	195,904,441
26,753	1,166,631,524	194	17,983,691	392	164,752,945
13,292	962,413,620	141	48,212,517	284	93,593,355
10,075	956,251,669	69	37,914,393	57	44,870,124
32,468	5,531,842,912	60	72,278,824	577	244,793,122
15,973	5,924,304,755	68	63,243,090	331	351,295,814
8,058	5,949,915,901	**	**	**	**
1,433	4,349,924,799	**110	**4,180,063	**128	**57,884,769
163,452	21,858,916,236	2,077	987,320,968	4,616	2,325,143,303
13,795	1,902,300,011	1,062	570,268,886	2,478	1,377,156,854
7,708	212,260,497	*4	*109,384,964	50	74,721,409
14,916	240,532,115	*353	*23,735,602	97	106,511,823
24,805	592,580,488	48	34,962,428	451	148,337,147
26,281	1,122,106,688	188	15,683,127	376	139,834,895
12,987	910,883,275	*135	*46,595,622	267	62,911,558
9,741	902,672,928	65	34,281,536	40	24,002,135
31,122	5,193,691,536	54	32,978,416	488	166,293,832
14,719	5,267,518,957	57	54,212,633	239	167,488,881
7,053	5,182,915,759	104	61,037,690	124	56,595,680
325	331,453,983	*6	*4,180,063	4	1,289,089
7,018	6,189,317,374	86	268,067,491	485	1,524,022,607
329	25,397,471	*13	*2,044,820	44	22,966,223
98	122,730,065	*9	*115,197,960	10	7,197,342
307	20,619,284	*9	1,406,552	18	16,995,208
460	90,528,498	*4	*35,274,168	26	47,567,294
472	44,524,836	*6	*2,300,564	15	24,918,050
305	51,530,345	*6	*1,616,895	17	30,681,797
334	53,578,742	*4	*3,632,857	17	20,867,990
1,346	338,151,377	*6	*39,300,408	88	78,499,290
1,254	656,785,798	*10	*9,030,457	92	183,806,933
1,005	767,000,142	**	**	**	**
1,107	4,018,470,817	**18	**58,262,810	**158	**1,034,637,012

they were based.

senting spouse.

ailable for gifts to trust only on limited circumstances.

available for gifts to trust only if the trust meets certain requirements.

ne donor transferred property.

and Net Tax on Current Period Gifts (Net Gift Tax)

[ts are in whole dollars]

Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]	
Number	Amount	Number	Amount	Number	Amount
7,222	5,104,554,368	167,335	23,016,468,190	121,024	66,607,993,038
3,579	1,972,436,784	10,990	12,180,059	46,469	22,139,720,261
71	306,501,676	7,806	28,488,887	5,084	1,388,758,232
475	148,649,186	15,224	112,502,214	9,298	4,325,729,093
526	266,141,037	25,265	416,967,949	14,009	5,127,486,631
583	182,736,636	26,753	983,894,889	14,217	6,016,805,235
424	141,805,872	13,292	820,661,964	6,089	3,281,356,046
126	82,784,517	10,075	873,467,152	3,668	2,084,556,254
632	317,071,942	32,468	5,215,022,249	12,032	8,325,309,118
396	414,538,904	15,973	5,509,797,350	6,464	5,584,882,755
292	184,588,008	8,058	5,765,358,776	2,872	2,832,915,202
119	1,087,299,807	1,433	3,278,126,701	825	5,500,474,212
6,663	3,312,464,272	160,317	18,603,371,271	114,320	46,247,739,571
3,525	1,947,425,741	10,661	11,793,631	46,147	21,415,068,743
52	184,106,374	7,708	28,154,124	4,986	1,198,179,983
449	130,247,425	14,916	110,284,690	8,991	3,741,659,703
497	183,299,575	24,805	409,280,913	13,548	4,113,939,976
562	155,518,022	26,281	966,588,667	13,745	4,758,854,554
401	109,507,180	12,987	801,376,095	5,784	2,606,329,358
105	58,283,671	9,741	844,389,257	3,334	1,198,719,488
538	199,272,248	31,122	4,994,419,286	10,685	4,722,481,913
294	221,701,514	14,719	5,045,817,388	5,214	2,122,227,808
**238	**123,102,522	**7,378	**5,391,267,221	**1,885	**370,278,045
**	**	**	**	**	**
560	1,792,090,096	7,018	4,413,096,919	6,705	20,360,253,467
53	25,011,043	329	386,428	321	724,651,518
19	122,395,302	98	334,763	98	190,578,249
26	18,401,760	307	2,217,524	307	584,069,390
30	82,841,462	460	7,687,036	460	1,013,546,655
20	27,218,614	472	17,306,222	472	1,257,950,681
23	32,298,692	305	19,285,869	305	675,026,689
21	24,500,847	334	29,077,895	334	885,836,767
93	117,799,694	1,346	220,602,963	1,346	3,602,827,205
102	192,837,390	1,254	463,979,962	1,250	3,462,654,947
**173	**1,148,785,293	**2,112	**3,652,218,257	**1,812	**7,963,111,367
**	**	**	**	**	**

Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts	
Number	Amount	Number	Amount	Number	Amount
206,492	89,624,461,453	206,026	32,613,482,887	120,675	24,918,138,413
50,147	22,151,900,435	49,681	8,137,414,344	46,122	8,134,559,176
7,806	1,417,247,119	7,806	470,799,763	5,084	463,663,653
15,224	4,438,231,153	15,224	1,555,216,759	9,298	1,526,133,150
25,265	5,544,454,686	25,265	1,877,712,386	14,009	1,773,151,452
26,753	7,000,700,179	26,753	2,342,811,030	14,217	2,080,871,516
13,292	4,102,018,013	13,292	1,409,174,653	6,089	1,186,219,153
10,075	2,958,023,484	10,075	997,898,151	3,668	761,033,494
32,468	13,540,331,432	32,468	4,682,248,578	12,032	3,130,865,895
15,973	11,094,680,104	15,973	3,980,914,363	6,464	2,170,397,673
8,058	8,598,273,933	8,058	3,171,564,519	2,869	1,159,891,206
1,433	8,778,600,916	1,433	3,987,728,339	825	2,531,352,047
199,474	64,851,111,069	199,008	21,846,165,933	113,970	16,127,889,766
49,818	21,426,862,489	49,352	7,836,261,507	45,801	7,833,570,085
7,708	1,226,334,106	7,708	394,338,007	4,986	387,348,265
14,916	3,851,944,232	14,916	1,320,948,190	8,991	1,292,816,867
24,805	4,523,221,013	24,805	1,457,094,208	13,548	1,355,808,548
26,281	5,725,443,279	26,281	1,804,329,941	13,745	1,549,946,768
12,987	3,407,705,452	12,987	1,124,867,424	5,784	910,439,338
9,741	2,043,108,827	9,741	613,474,066	3,334	389,558,780
31,122	9,716,901,264	31,122	3,066,628,976	10,685	1,613,427,562
14,719	7,168,045,178	14,719	2,298,155,975	5,214	688,417,350
7,053	5,435,377,970	7,053	1,817,209,342	**1,882	**106,556,202
325	326,167,259	325	112,858,297	**	**
7,018	24,773,350,384	7,018	10,767,316,955	6,705	8,790,248,647
329	725,037,946	329	301,152,837	321	300,989,091
98	190,913,012	98	76,461,756	98	76,315,388
307	586,286,921	307	234,268,569	307	233,316,283
460	1,021,233,673	460	420,618,178	460	417,342,903
472	1,275,256,900	472	538,481,090	472	530,924,748
305	694,312,561	305	284,307,229	305	275,779,814
334	914,914,656	334	384,424,085	334	371,474,714
1,346	3,823,430,168	1,346	1,615,619,603	1,346	1,517,438,332
1,254	3,926,634,926	1,254	1,682,758,388	1,250	1,481,980,322
1,005	3,162,895,962	1,005	1,354,355,178	**1,812	**3,584,687,052
1,107	8,452,433,657	1,107	3,874,870,042	**	**

Tax on current taxable gifts		Maximum unified credit		Unified credit previously used	
Number	Amount	Number	Amount	Number	Amount
167,174	7,695,346,314	261,368	89,671,499,697	120,410	12,915,349,301
10,829	2,855,157	105,024	36,070,225,369	45,774	4,659,048,317
7,806	7,136,152	7,806	2,650,753,454	4,737	358,151,074
15,224	29,083,558	15,224	5,249,728,956	9,409	974,814,551
25,265	104,562,611	25,265	8,700,569,976	14,430	1,240,322,344
26,753	261,939,677	26,753	9,195,008,648	14,100	1,458,682,909
13,292	222,955,559	13,292	4,562,069,728	5,919	665,453,862
10,075	236,864,574	10,075	3,441,282,919	3,856	459,833,935
32,468	1,551,382,604	32,468	11,075,635,480	12,165	1,606,019,538
15,973	1,810,516,819	15,973	5,472,844,398	6,375	938,879,694
8,058	2,011,673,314	8,056	2,760,851,970	2,825	346,885,826
1,433	1,456,376,288	1,433	492,528,800	819	207,257,251
160,156	5,718,278,047	254,352	87,275,595,067	113,721	10,897,840,436
10,500	2,691,425	104,695	35,961,234,311	45,453	4,552,934,559
7,708	6,989,785	7,708	2,618,914,362	4,639	326,316,906
14,916	28,131,272	14,916	5,143,485,364	9,101	868,664,273
24,805	101,287,344	24,805	8,543,364,552	13,978	1,086,542,111
26,281	254,383,339	26,281	9,035,838,262	13,628	1,300,974,788
12,987	214,428,150	12,987	4,458,619,382	5,614	562,567,176
9,741	223,915,203	9,741	3,326,476,718	3,522	348,375,988
31,122	1,453,201,301	31,122	10,615,092,786	10,824	1,167,079,143
14,719	1,609,738,772	14,719	5,040,847,480	5,121	584,812,150
**7,378	**1,823,511,456	7,053	2,418,836,576	**1,840	**99,573,342
**	**	325	112,885,276	**	**
7,018	1,977,068,267	7,016	2,395,904,630	6,689	2,017,508,864
329	163,732	329	108,991,058	321	106,113,758
98	146,367	98	31,839,092	98	31,834,168
307	952,286	307	106,243,592	307	106,150,277
460	3,275,267	460	157,205,424	452	153,780,234
472	7,556,338	472	159,170,386	472	157,708,122
305	8,527,409	305	103,450,346	305	102,886,685
334	12,949,371	334	114,806,201	334	111,457,947
1,346	98,181,303	1,346	460,542,695	1,341	438,940,395
1,254	200,778,047	1,254	431,996,918	1,254	354,067,544
**2,112	**1,644,538,146	1,003	342,015,394	**1,804	**454,569,734
**	**	1,107	379,643,524	**	**

Allowable unified credit		Specific exemption		Unified credit, applied [6]	
Number	Amount	Number	Amount	Number	Amount
257,370	76,756,149,855	2,434	20,723,830	163,584	6,089,663,412
104,187	31,411,177,510	926	11,425,438	10,582	2,705,302
7,721	2,292,602,256	*116	*548,142	7,721	6,994,709
14,979	4,274,914,281	*9	*53,238	14,970	28,171,341
24,943	7,460,247,624	360	3,896,179	24,906	101,766,090
26,450	7,736,325,738	*185	*873,203	26,445	255,824,926
13,037	3,896,615,858	*353	*1,544,038	13,032	214,983,073
9,916	2,981,448,901	*34	*136,105	9,892	227,147,498
31,767	9,469,615,371	181	909,576	31,721	1,474,448,025
15,548	4,533,964,637	123	558,437	15,521	1,687,349,551
7,711	2,413,966,134	109	609,922	7,703	1,805,197,887
1,111	285,271,543	38	169,553	1,091	285,075,011
253,743	76,377,754,122	2,105	16,465,955	160,156	5,718,278,047
104,087	31,408,300,210	907	11,314,558	10,500	2,691,425
7,708	2,292,597,332	*116	*548,142	7,708	6,989,785
14,916	4,274,820,975	--	--	14,916	28,131,272
24,805	7,456,822,439	*315	*949,740	24,805	101,287,344
26,281	7,734,863,474	*180	*852,527	26,281	254,383,339
12,987	3,896,052,206	*348	*1,535,308	12,987	214,428,150
9,741	2,978,100,647	*5	*20,145	9,741	223,915,203
31,122	9,448,013,057	*102	*553,951	31,122	1,453,201,301
14,719	4,456,035,274	*56	*239,852	14,719	1,609,738,772
**7,378	**2,432,148,509	*77	*451,733	7,053	1,710,702,244
**	**	--	--	325	112,809,212
3,627	378,395,733	329	4,257,875	3,428	371,385,365
101	2,877,300	*19	*110,880	82	13,876
13	4,924	--	--	*13	*4,924
63	93,307	*9	*53,238	*54	*40,069
138	3,425,185	*45	*2,946,439	102	478,746
169	1,462,264	*5	*20,677	164	1,441,588
50	563,653	*5	*8,730	45	554,923
175	3,348,254	*29	*115,959	151	3,232,295
645	21,602,314	80	355,626	599	21,246,724
829	77,929,363	67	318,584	803	77,610,779
**1,443	**267,089,168	32	158,189	650	94,495,643
**	**	38	169,553	765	172,265,799

Net tax on current period gifts [7]		Generation-skipping transfer tax		Total tax	
Number	Amount	Number	Amount	Number	Amount
7,018	1,605,262,206	60	15,879,665	7,026	1,621,141,878
329	149,879	--	--	329	149,879
98	141,443	--	--	98	141,443
307	912,217	*8	*10,030	315	922,247
460	2,796,513	--	--	460	2,796,513
472	6,114,751	--	--	472	6,114,751
305	7,972,473	*5	*54,211	305	8,026,689
334	9,717,081	--	--	334	9,717,081
1,346	76,934,575	*6	*251,280	1,346	77,185,855
1,254	123,167,264	*6	*31,555	1,254	123,198,818
**2,112	**1,377,356,010	**35	**15,532,590	**2,112	**1,392,888,603
**	**	**	**	**	**
--	--	*8	*10,030	*8	*10,030
--	--	--	--	--	--
--	--	--	--	--	--
--	--	*8	*10,030	*8	*10,030
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
7,018	1,605,262,206	52	15,869,635	7,018	1,621,131,849
329	149,879	--	--	329	149,879
98	141,443	--	--	98	141,443
307	912,217	--	--	307	912,217
460	2,796,513	--	--	460	2,796,513
472	6,114,751	--	--	472	6,114,751
305	7,972,473	*5	*54,211	305	8,026,689
334	9,717,081	--	--	334	9,717,081
1,346	76,934,575	*6	*251,280	1,346	77,185,855
1,254	123,167,264	*6	*31,555	1,254	123,198,818
**2,112	**206,475,445	**35	**15,532,590	**2,112	**1,392,888,603
**	**	**	**	**	**

19-Nov-08

Tax status and size of taxable gifts, current period	Total gifts of donor [1]		Gifts attributed to spouse [2]	
	Number	Amount	Number	Amount
All returns	224,987	34,525,369,627	92,553	6,786,587,864
Less than \$2,500	92,492	6,366,079,163	51,707	1,972,398,373
\$2,500 under \$5,000	6,261	328,991,897	3,003	93,032,428
\$5,000 under \$10,000	11,171	645,151,886	5,264	189,851,374
\$10,000 under \$25,000	21,292	1,327,296,690	6,976	299,286,320
\$25,000 under \$50,000	22,069	1,917,523,234	7,637	446,293,996
\$50,000 under \$75,000	13,330	1,616,317,802	3,972	355,707,504
\$75,000 under \$100,000	9,585	1,310,277,682	1,798	179,088,441
\$100,000 under \$250,000	27,539	6,432,131,670	7,040	1,144,569,984
\$250,000 under \$500,000	14,029	6,220,725,670	3,548	1,055,280,132
\$500,000 under \$1,000,000	6,288	5,434,592,781	1,418	769,642,612
\$1,000,000 or more	930	2,926,281,152	191	281,436,701
All nontaxable returns	219,993	29,509,251,953	91,144	6,162,442,308
Less than \$2,500	92,304	6,292,341,958	51,627	1,962,322,841
\$2,500 under \$5,000	6,174	311,197,957	2,965	90,451,729
\$5,000 under \$10,000	11,032	616,068,936	5,196	182,695,865
\$10,000 under \$25,000	20,943	1,262,649,152	6,840	283,428,693
\$25,000 under \$50,000	21,805	1,863,140,284	7,552	435,598,456
\$50,000 under \$75,000	13,094	1,544,267,375	3,874	345,666,903
\$75,000 under \$100,000	9,363	1,265,403,015	1,751	172,580,270
\$100,000 under \$250,000	26,568	5,921,099,437	6,790	1,075,485,628
\$250,000 under \$500,000	12,971	5,615,089,875	3,283	934,605,890
\$500,000 under \$1,000,000	5,530	4,573,827,447	1,230	650,107,389
\$1,000,000 or more	209	244,166,515	36	29,498,646
All taxable returns	4,994	5,016,117,674	1,409	624,145,557
Less than \$2,500	188	73,737,205	80	10,075,532
\$2,500 under \$5,000	87	17,793,939	s 38	s 2,580,699
\$5,000 under \$10,000	139	29,082,950	68	7,155,509
\$10,000 under \$25,000	349	64,647,539	136	15,857,627
\$25,000 under \$50,000	264	54,382,949	85	10,695,541
\$50,000 under \$75,000	236	72,050,427	98	10,040,600
\$75,000 under \$100,000	222	44,874,667	46	6,508,171
\$100,000 under \$250,000	971	511,032,233	250	69,084,356
\$250,000 under \$500,000	1,058	605,635,795	265	120,674,242
\$500,000 under \$1,000,000	759	860,765,334	188	119,535,224
\$1,000,000 or more	721	2,682,114,637	155	251,938,056

"s" indicates that estimates should be used with caution because of the small number of sample returns on which "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 706.

[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.

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

[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 all gifts made after 1975.

[6] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for all gifts made after 1975.

[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 was alive.

[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.

Gift Tax Returns Filed in 2004: Total Gifts of Donor, Total Gifts, Deductions, Credits,
 [All figures are estimates based on samples--money amount]

Gifts of spouse, included [3]		Total gifts [4]		Total annual exclusions	
Number	Amount	Number	Amount	Number	Amount
62,185	5,002,443,775	255,417	32,741,212,147	241,498	8,686,520,854
32,952	1,427,256,982	109,477	5,820,930,768	107,193	3,936,609,548
2,541	93,152,420	7,959	329,111,530	7,742	238,616,442
4,273	177,792,142	13,297	633,090,456	12,962	435,193,441
4,494	204,913,633	23,577	1,232,924,681	21,512	736,280,139
4,912	264,516,057	24,225	1,735,743,661	22,903	722,235,914
2,310	187,741,174	14,122	1,448,350,707	12,817	413,966,877
1,480	177,845,225	10,361	1,309,035,055	9,814	336,896,644
5,163	776,635,381	29,679	6,064,195,203	26,046	958,508,264
2,765	831,505,529	15,027	5,996,950,395	13,646	538,732,166
1,134	616,945,120	6,690	5,281,895,165	5,963	280,772,758
162	244,140,112	1,002	2,888,984,523	900	88,708,659
61,118	4,485,953,692	249,991	27,832,750,188	236,305	8,214,384,185
32,919	1,421,223,073	109,269	5,751,235,175	106,993	3,914,114,946
2,507	90,996,229	7,859	311,742,106	7,642	229,507,299
4,237	174,994,410	13,148	608,365,386	12,813	421,142,495
4,390	196,003,304	23,178	1,175,224,531	21,113	698,576,058
4,795	251,367,134	23,908	1,678,907,368	22,594	696,235,926
2,259	182,779,133	13,878	1,381,378,789	12,584	396,293,586
1,459	174,904,151	10,135	1,267,727,497	9,596	320,200,832
4,976	726,573,366	28,644	5,572,185,304	25,041	866,871,479
2,578	736,344,456	13,875	5,416,827,767	12,560	449,734,569
967	506,574,809	5,871	4,430,294,778	5,191	211,914,224
31	24,193,626	225	238,861,486	177	9,792,771
1,067	516,490,083	5,426	4,908,461,959	5,193	472,136,668
s 33	s 6,033,909	208	69,695,593	200	22,494,602
s 35	s 2,156,191	100	17,369,424	100	9,109,143
s 36	s 2,797,732	149	24,725,070	149	14,050,946
104	8,910,328	399	57,700,150	399	37,704,081
117	13,148,922	317	56,836,293	309	25,999,988
51	4,962,042	244	66,971,918	233	17,673,291
s 21	s 2,941,073	225	41,307,559	217	16,695,812
187	50,062,015	1,035	492,009,899	1,005	91,636,785
187	95,161,074	1,152	580,122,628	1,086	88,997,596
167	110,370,311	819	851,600,387	773	68,858,534
131	219,946,486	778	2,650,123,037	723	78,915,889

in they were based.

Form 709. Gifts include those subject to gift tax only and those subject to both gift and generation-skipping transfer tax or spouse if certain requirements are met. "Gifts attributed to spouse" is the value of gifts that is split and reported on the donor's return.

available for gifts to trust only on limited circumstances.

available for gifts to trust only if the trust meets certain requirements.

available for gifts to trust only if the trust meets certain requirements.

on the donor transferred property.

and Net Tax on Current Period Gifts (Net Gift Tax)

[Amounts are in whole dollars]

Total included amount of gifts		Marital deduction [5]		Charitable deduction [6]	
Number	Amount	Number	Amount	Number	Amount
162,948	24,045,722,215	2,713	959,444,321	5,687	2,929,370,546
17,009	1,875,355,402	1,661	462,271,673	3,226	1,399,587,210
7,959	90,493,886	s 31	s 22,751,756	107	38,832,204
13,297	197,897,014	s 112	s 4,738,860	131	91,930,264
23,577	496,643,235	162	27,509,288	225	79,872,094
24,225	1,013,507,407	36	44,526,095	384	112,942,229
14,122	1,034,384,072	s 93	s 15,929,091	201	143,189,945
10,361	972,138,420	s 112	s 5,485,721	69	69,353,781
29,679	5,105,686,439	309	153,749,500	752	213,733,815
15,027	5,458,218,190	103	38,512,630	292	230,961,551
6,690	5,001,122,299	85	179,752,207	211	139,149,422
1,002	2,800,275,852	s 10	s 4,217,501	89	409,818,032
157,530	19,609,397,037	2,653	709,752,117	5,271	2,127,153,672
16,809	1,828,154,413	d	d	d	d
7,859	82,233,621	ds 1,681	ds 471,096,921	d 3,297	d 1,397,415,404
13,148	187,222,890	d	d	d	d
23,178	476,647,179	d 269	d 28,878,299	d 318	d 152,116,279
23,908	982,671,141	31	44,369,721	369	94,133,131
13,878	985,085,469	s 89	s 13,974,718	197	111,006,979
10,135	947,526,665	d	d	d	d
28,644	4,705,313,306	d 407	d 52,860,893	d 722	d 162,683,688
13,875	4,967,093,183	97	37,364,945	236	145,505,912
5,871	4,218,380,454	d	d	d	d
225	229,068,715	ds 78	ds 61,206,621	d 132	d 64,292,279
5,418	4,436,325,179	61	249,692,204	416	802,216,874
200	47,200,988	d	d	d	d
100	8,260,265	ds 12	ds 13,926,508	ds 36	ds 41,004,010
149	10,674,123	d	d	d	d
399	19,996,056	ds 5	ds 3,369,849	ds 39	ds 19,686,079
317	30,836,266	5	156,374	14	18,809,097
244	49,298,603	s 4	s 1,954,373	s 4	s 32,182,966
225	24,611,755	d	d	d	d
1,035	400,373,133	ds 14	ds 106,374,328	d 99	d 120,403,907
1,152	491,125,007	s 5	s 1,147,685	56	85,455,639
819	782,741,846	d	d	d	d
778	2,571,207,137	ds 16	ds 122,763,088	d 167	d 484,675,176

transfer taxes.

and on the consenting spouse's Federal gift tax return.

Total deductions		Taxable gifts, current period [7]		Taxable gifts, prior periods [8]	
Number	Amount	Number	Amount	Number	Amount
8,291	3,888,814,847	158,657	20,185,715,232	120,889	68,030,583,909
4,875	1,861,858,863	12,718	14,173,278	52,804	24,261,422,565
139	61,583,960	7,959	28,909,926	5,579	1,684,121,671
241	96,669,124	13,297	101,227,897	9,505	2,963,942,146
364	107,381,382	23,577	389,261,884	12,798	5,172,060,431
399	157,468,323	24,225	856,110,148	10,365	5,277,446,782
294	159,119,035	14,122	875,265,036	6,051	3,237,577,821
179	74,839,501	10,361	897,298,918	4,250	3,619,451,225
1,017	367,483,314	29,679	4,746,960,457	10,078	8,903,016,793
392	269,474,181	15,027	5,189,604,317	6,586	5,584,890,572
294	318,901,629	6,690	4,683,999,832	2,277	2,837,145,327
94	414,035,533	1,002	2,402,903,540	597	4,489,508,576
7,823	2,836,905,769	153,239	16,781,203,301	115,682	50,650,695,418
4,848	1,814,810,880	12,518	14,020,271	52,596	23,731,815,263
119	53,701,425	7,859	28,532,196	5,479	1,539,018,314
228	87,095,700	13,148	100,127,191	9,356	2,645,802,848
335	93,898,878	23,178	382,748,323	12,399	3,644,391,285
380	138,502,852	23,908	844,168,287	10,048	4,401,712,771
286	124,981,696	13,878	860,103,772	5,807	2,634,622,272
164	70,029,185	10,135	877,497,480	4,025	3,161,230,733
922	145,515,396	28,644	4,567,833,160	9,045	5,870,292,656
331	182,870,857	13,875	4,784,222,347	5,434	2,758,640,760
202	121,190,185	5,871	4,097,190,274	1,494	263,168,517
s 7	s 4,308,715	225	224,760,000	--	--
468	1,051,909,079	5,418	3,404,511,931	5,207	17,379,888,491
27	47,047,983	200	153,007	208	529,607,302
s 20	s 7,882,535	100	377,729	100	145,103,357
s 13	s 9,573,424	149	1,100,706	149	318,139,298
29	13,482,505	399	6,513,561	399	1,527,669,146
19	18,965,471	317	11,941,860	317	875,734,011
s 9	s 34,137,339	244	15,161,264	244	602,955,549
s 15	s 4,810,316	225	19,801,439	225	458,220,492
95	221,967,919	1,035	179,127,297	1,032	3,032,724,137
62	86,603,324	1,152	405,381,970	1,152	2,826,249,811
92	197,711,444	819	586,809,558	784	2,573,976,810
87	409,726,819	778	2,178,143,540	597	4,489,508,576

Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts	
Number	Amount	Number	Amount	Number	Amount
202,982	88,216,298,882	202,766	32,457,837,108	120,889	25,747,924,383
57,043	24,275,595,753	56,827	8,884,810,090	52,804	8,881,344,675
7,959	1,713,031,494	7,959	582,660,789	5,579	575,396,925
13,297	3,065,169,827	13,297	1,005,161,217	9,505	978,696,539
23,577	5,561,322,094	23,577	2,010,761,391	12,798	1,913,670,470
24,225	6,133,557,140	24,225	2,123,227,233	10,365	1,905,264,480
14,122	4,112,842,971	14,122	1,393,396,636	6,051	1,157,624,893
10,361	4,516,750,137	10,361	1,661,199,578	4,250	1,406,989,438
29,679	13,649,977,250	29,679	4,865,863,666	10,078	3,445,590,173
15,027	10,774,494,854	15,027	3,872,076,524	6,586	2,145,201,384
6,690	7,521,145,242	6,690	2,854,604,384	2,277	1,227,766,365
1,002	6,892,412,119	1,002	3,204,075,602	597	2,110,379,039
197,556	67,431,898,476	197,340	23,224,180,604	115,682	18,063,127,264
56,835	23,745,835,429	56,619	8,660,153,454	52,596	8,656,754,704
7,859	1,567,550,403	7,859	527,111,796	5,479	520,009,717
13,148	2,745,929,823	13,148	874,572,935	9,356	848,592,899
23,178	4,027,139,391	23,178	1,328,999,820	12,399	1,234,826,712
23,908	5,245,881,274	23,908	1,741,134,679	10,048	1,528,418,005
13,878	3,494,726,153	13,878	1,131,668,501	5,807	902,510,690
10,135	4,038,728,211	10,135	1,465,959,190	4,025	1,220,475,993
28,644	10,438,125,835	28,644	3,476,947,189	9,045	2,136,603,769
13,875	7,542,863,087	13,875	2,489,640,113	5,434	939,932,638
5,871	4,360,358,872	5,871	1,450,270,919	1,494	75,002,137
225	224,759,999	225	77,722,008	--	--
5,426	20,784,400,406	5,426	9,233,656,504	5,207	7,684,797,118
208	529,760,325	208	224,656,636	208	224,589,972
100	145,481,092	100	55,548,993	100	55,387,208
149	319,240,004	149	130,588,282	149	130,103,640
399	1,534,182,704	399	681,761,570	399	678,843,759
317	887,675,866	317	382,092,554	317	376,846,475
244	618,116,818	244	261,728,134	244	255,114,203
225	478,021,926	225	195,240,388	225	186,513,445
1,035	3,211,851,415	1,035	1,388,916,477	1,032	1,308,986,403
1,152	3,231,631,766	1,152	1,382,436,411	1,152	1,205,268,746
819	3,160,786,370	819	1,404,333,464	784	1,152,764,228
778	6,667,652,120	778	3,126,353,594	597	2,110,379,039

Tax on current taxable gifts		Maximum unified credit		Unified credit previously used	
Number	Amount	Number	Amount	Number	Amount
158,216	6,709,913,283	258,091	87,415,446,886	121,691	12,749,720,650
12,277	3,464,981	112,172	38,141,778,576	52,840	5,177,626,264
7,959	7,263,858	7,959	2,606,365,262	5,579	407,060,560
13,297	26,465,053	13,297	4,355,380,642	9,612	786,427,903
23,577	97,091,002	23,577	7,939,827,031	13,014	1,000,919,433
24,225	217,962,810	24,225	8,224,495,951	10,473	1,134,006,110
14,122	235,771,736	14,122	4,787,361,202	5,979	691,216,520
10,361	254,210,345	10,361	3,520,094,458	4,250	612,941,218
29,679	1,420,273,531	29,679	10,144,500,547	10,416	1,542,982,028
15,027	1,726,875,345	15,007	5,086,183,343	6,665	996,857,259
6,690	1,626,838,067	6,690	2,264,763,878	2,272	252,056,674
1,002	1,093,696,556	1,002	344,695,997	591	147,626,680
152,790	5,161,053,886	252,665	85,590,019,583	116,488	11,273,080,454
12,069	3,398,316	111,964	38,069,866,008	52,632	5,106,283,451
7,859	7,102,079	7,859	2,572,657,734	5,479	373,363,130
13,148	25,980,359	13,148	4,303,980,930	9,464	735,098,482
23,178	94,173,213	23,178	7,804,819,132	12,614	866,442,390
23,908	212,716,736	23,908	8,121,511,804	10,155	1,032,213,423
13,878	229,157,810	13,878	4,707,404,737	5,735	613,485,866
10,135	245,483,397	10,135	3,446,809,135	4,025	541,869,940
28,644	1,340,343,473	28,644	9,797,100,521	9,381	1,225,132,503
13,875	1,549,707,674	13,855	4,697,117,125	5,513	703,496,853
5,871	1,375,268,821	5,871	1,991,030,450	1,489	75,694,416
225	77,722,008	225	77,722,008	--	--
5,426	1,548,859,397	5,426	1,825,427,303	5,202	1,476,640,195
208	66,664	208	71,912,568	208	71,342,813
100	161,779	100	33,707,528	100	33,697,429
149	484,694	149	51,399,712	149	51,329,422
399	2,917,788	399	135,007,899	399	134,477,043
317	5,246,074	317	102,984,147	317	101,792,687
244	6,613,926	244	79,956,465	244	77,730,654
225	8,726,948	225	73,285,323	225	71,071,278
1,035	79,930,058	1,035	347,400,026	1,035	317,849,525
1,152	177,167,671	1,152	389,066,218	1,152	293,360,406
819	251,569,246	819	273,733,428	783	176,362,258
778	1,015,974,548	778	266,973,989	591	147,626,680

Allowable unified credit		Specific exemption		Unified credit, applied [9]	
Number	Amount	Number	Amount	Number	Amount
255,252	74,672,686,236	3,118	19,254,592	156,009	5,507,987,387
111,212	32,964,151,876	1,664	7,321,250	12,083	3,399,961
7,878	2,199,304,702	--	--	7,878	7,112,177
13,178	3,568,952,739	s 3	s 4,891	13,178	26,045,758
23,323	6,938,907,295	538	2,461,638	23,294	94,538,332
24,046	7,090,489,773	s 208	s 243,265	24,033	213,840,057
14,028	4,096,144,689	s 90	s 307,414	14,020	231,301,215
10,241	2,907,153,173	s 79	s 4,659,046	10,236	247,661,322
29,361	8,601,518,432	195	996,899	29,347	1,369,612,000
14,748	4,096,287,031	233	2,777,942	14,733	1,645,068,767
6,441	2,012,707,202	73	335,555	6,427	1,472,485,165
796	197,069,323	34	146,691	779	196,922,633
251,892	74,323,899,122	2,811	17,815,210	152,790	5,161,053,869
111,171	32,963,582,121	1,637	7,167,348	12,069	3,398,316
7,859	2,199,294,604	--	--	7,859	7,102,079
13,148	3,568,882,448	--	--	13,148	25,980,359
23,178	6,938,376,439	s 498	s 2,295,900	23,178	94,173,213
23,908	7,089,298,313	s 196	s 175,126	23,908	212,716,736
13,878	4,093,918,870	s 73	s 225,001	13,878	229,157,810
10,135	2,904,939,129	s 69	s 4,622,926	10,135	245,483,397
28,644	8,571,967,931	s 133	s 714,929	28,644	1,340,343,473
13,875	4,000,581,226	164	2,433,251	13,875	1,549,707,657
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
3,360	348,787,113	307	1,439,381	3,219	346,933,519
s 41	s 569,755	s 27	s 153,903	s 14	s 1,645
s 19	s 10,099	--	--	s 19	s 10,099
s 30	s 70,290	s 3	s 4,891	s 30	s 65,399
145	530,856	s 40	s 165,738	116	365,118
137	1,191,460	s 12	s 68,139	125	1,123,321
150	2,225,819	s 17	s 82,413	142	2,143,406
106	2,214,045	s 10	s 36,120	101	2,177,925
717	29,550,501	62	281,971	703	29,268,527
873	95,705,805	69	344,692	858	95,361,110
570	97,371,169	32	154,824	556	97,216,344
571	119,347,315	34	146,691	554	119,200,625

Net tax on current period gifts [10]		Generation-skipping transfer tax		Total tax	
Number	Amount	Number	Amount	Number	Amount
5,426	1,201,925,911	135	22,847,955	5,468	1,224,773,874
s 208	s 65,032	--	--	208	65,032
s 100	s 151,681	--	--	100	151,681
s 149	s 419,295	--	--	149	419,295
399	2,552,672	s 5	s 30	401	2,552,703
317	4,122,758	s 8	s 71,057	317	4,193,815
244	4,470,521	--	--	244	4,470,521
225	6,549,033	--	--	225	6,549,033
1,035	50,661,539	s 42	s 1,758,033	1,055	52,419,572
1,152	81,806,564	s 35	s 2,576,452	1,172	84,383,025
819	154,352,893	s 13	s 1,779,158	819	156,132,051
778	896,773,923	31	16,663,225	778	913,437,147
--	--	s 42	s 2,752,134	s 42	s 2,752,134
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	d	d	d	d
--	--	d	d	d	d
--	--	--	--	d	d
--	--	--	--	d	d
--	--	ds 22	ds 1,035,971	ds 22	ds 1,035,971
--	--	s 20	s 1,716,163	s 20	s 1,716,163
--	--	--	--	--	--
--	--	--	--	--	--
5,426	1,201,925,911	92	20,095,820	5,426	1,222,021,740
s 208	s 65,032	--	--	208	65,032
s 100	s 151,681	--	--	100	151,681
s 149	s 419,295	--	--	149	419,295
399	2,552,672	d	d	d	d
317	4,122,758	d	d	d	d
244	4,470,521	--	--	d	d
225	6,549,033	--	--	d	d
1,035	50,661,539	ds 33	ds 793,149	d 2,220	d 63,254,673
1,152	81,806,564	s 15	s 860,289	1,152	82,666,862
819	154,352,893	s 13	s 1,779,158	819	156,132,051
778	896,773,923	31	16,663,225	778	913,437,147

Gift and GST taxes prepaid		Balance due or amount of refund	
Number	Amount	Number	Amount
1,288	460,729,400	4,416	793,330,851
27	18,122	183	58,334
s 5	s 7,250	95	144,431
s 42	s 178,259	112	287,753
s 69	s 441,319	337	2,144,975
89	1,292,695	246	3,005,054
45	980,168	212	3,707,633
s 38	s 1,173,395	188	5,523,944
273	15,324,122	837	38,384,738
219	18,851,618	1,001	67,180,595
251	57,149,153	622	101,013,800
230	365,313,301	584	571,879,593
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	ds 22	ds 1,035,971
d	d	s 20	s 1,716,163
d	d	--	--
d	d	--	--
1,274	459,955,353	4,374	790,578,716
d	d	183	58,334
d	d	95	144,431
d	d	112	287,753
d	d	d	d
d	d	d	d
d	d	d	d
d	d	d	d
d	d	d 1,798	d 51,730,373
d	d	981	65,464,432
d	d	622	101,013,800
d	d	584	571,879,593

19-Nov-08

Tax status and size of taxable gifts, current period	Total gifts of donor [1]		Gifts attributed to spouse [2]	
	Number	Amount	Number	Amount
All returns	235,782	40,726,202,001	90,023	7,504,512,532
Less than \$2,500	88,275	5,306,612,303	44,745	1,416,416,858
\$2,500 under \$5,000	6,504	365,230,729	3,419	116,917,509
\$5,000 under \$10,000	14,134	745,728,780	4,756	193,984,779
\$10,000 under \$25,000	21,136	1,330,644,754	7,728	362,160,595
\$25,000 under \$50,000	20,888	1,952,307,303	6,507	440,220,986
\$50,000 under \$75,000	13,937	1,570,280,452	4,664	357,958,928
\$75,000 under \$100,000	11,809	1,613,689,581	3,043	283,436,439
\$100,000 under \$250,000	28,548	6,919,774,128	7,569	1,217,959,560
\$250,000 under \$500,000	22,456	10,584,668,965	5,957	1,879,298,445
\$500,000 under \$1,000,000	6,917	6,000,768,384	1,394	833,135,147
\$1,000,000 or more	1,178	4,336,496,623	241	403,023,285
All nontaxable returns	6,049	7,065,383,940	1,584	869,930,247
Less than \$2,500	s 44	s 19,069,132	s 7	s 3,250,379
\$2,500 under \$5,000	s 40	s 3,706,752	s 23	s 1,729,072
\$5,000 under \$10,000	s 44	s 5,826,055	s 21	s 1,312,365
\$10,000 under \$25,000	85	12,575,667	s 44	s 4,205,284
\$25,000 under \$50,000	397	90,541,727	80	18,152,534
\$50,000 under \$75,000	145	19,302,209	s 36	s 2,480,395
\$75,000 under \$100,000	109	34,589,713	s 46	s 5,259,093
\$100,000 under \$250,000	229	67,403,251	76	15,975,369
\$250,000 under \$500,000	2,950	1,690,986,494	793	282,558,150
\$500,000 under \$1,000,000	1,074	1,059,032,001	260	162,036,536
\$1,000,000 or more	931	4,062,350,937	199	372,971,070
All taxable returns	229,733	33,660,818,062	88,439	6,634,582,285
Less than \$2,500	88,231	5,287,543,171	44,738	1,413,166,479
\$2,500 under \$5,000	6,464	361,523,977	3,396	115,188,437
\$5,000 under \$10,000	14,090	739,902,724	4,736	192,672,414
\$10,000 under \$25,000	21,051	1,318,069,087	7,684	357,955,312
\$25,000 under \$50,000	20,491	1,861,765,576	6,426	422,068,452
\$50,000 under \$75,000	13,793	1,550,978,242	4,628	355,478,533
\$75,000 under \$100,000	11,700	1,579,099,868	2,997	278,177,345
\$100,000 under \$250,000	28,319	6,852,370,877	7,494	1,201,984,191
\$250,000 under \$500,000	19,506	8,893,682,471	5,164	1,596,740,295
\$500,000 under \$1,000,000	5,842	4,941,736,383	1,135	671,098,611
\$1,000,000 or more	247	274,145,686	42	30,052,215

"s" indicates that estimates should be used with caution because of the small number of sample returns on which
"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
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
"Gifts attributed to spouse" is the value of gifts that is split and reported on the consenting spouse's Federal gift

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

[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

[6] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for

[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 t

[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.

Gift Tax Returns Filed in 2003: Total Gifts of Donor, Total Gifts, Deductions, Credits,
 [All figures are estimates based on samples--money amount]

Gifts of spouse, included [3]		Total gifts [4]		Total annual exclusions	
Number	Amount	Number	Amount	Number	Amount
63,898	5,639,572,227	270,423	38,861,262,694	254,909	9,151,366,421
30,699	1,104,469,669	106,436	4,994,665,172	104,438	3,413,230,645
2,084	85,742,863	7,860	334,056,144	7,412	235,736,610
4,349	183,879,914	16,563	735,624,028	15,889	500,117,644
4,479	240,671,128	23,977	1,209,155,287	21,961	720,269,823
4,858	300,890,410	23,616	1,812,976,858	22,047	741,119,360
3,672	225,105,121	15,262	1,437,426,706	13,881	428,877,153
2,446	235,320,158	12,683	1,565,573,383	11,310	337,578,176
5,216	834,116,647	30,756	6,535,931,630	27,621	1,099,986,021
4,750	1,403,077,655	24,556	10,108,448,211	22,461	1,250,087,846
1,128	650,139,597	7,448	5,817,772,875	6,748	328,092,917
217	376,159,064	1,266	4,309,632,402	1,143	96,270,225
1,359	4,868,893,572	6,662	6,966,132,372	6,365	511,315,288
ds 10	d 2,913,268	s 45	s 18,377,993	s 36	2,462,657
d	d	s 40	s 2,331,708	s 40	2,171,525
s 14	s 1,272,169	s 57	s 5,785,859	s 57	4,939,719
52	5,118,544	119	13,488,927	119	8,824,071
s 47	s 8,601,902	430	80,991,094	430	19,739,883
9	1,716,099	154	18,537,914	136	8,954,355
32	3,829,893	128	33,160,518	101	5,836,544
76	22,593,476	280	74,021,363	263	17,929,878
739	248,628,300	3,239	1,657,056,659	3,163	265,160,817
203	127,020,145	1,164	1,024,015,613	1,087	89,152,504
177	348,984,858	1,005	4,038,364,725	932	86,143,335
62,539	1,101,910,429	263,760	31,895,130,323	248,545	8,640,051,133
d 32,773	d 267,996,580	106,391	4,976,287,178	104,402	3,410,767,988
d	d	7,819	331,724,436	7,371	233,565,085
4,336	235,552,584	16,506	729,838,168	15,832	495,177,924
4,427	292,288,508	23,858	1,195,666,360	21,842	711,445,752
4,811	223,389,022	23,185	1,731,985,764	21,616	721,379,477
s 3663	s 231,490,265	15,109	1,418,888,792	13,745	419,922,798
s 2414	s 811,523,171	12,555	1,532,412,865	11,208	331,741,632
5,139	1,154,449,355	30,476	6,461,910,268	27,357	1,082,056,143
4,012	523,119,451	21,316	8,451,391,552	19,298	984,927,029
925	27,174,206	6,284	4,793,757,262	5,661	238,940,413
40	770,678,655	261	271,267,677	211	10,126,890

in they were based.

on Form 709.

for spouse, if certain requirements are met.

tax return.

spouse's return

sent to spouse.

available for gifts to trust only on limited circumstances.

available for gifts to trust only if the trust meets certain requirements.

the donor transferred property.

and Net Tax on Current Period Gifts (Net Gift Tax)

[Amounts are in whole dollars]

Total included amount of gifts		Spousal interests, marital deduction claimed		Exclusions for spousal interests	
Number	Amount	Number	Amount	Number	Amount
178,627	29,709,896,140	3,780	916,541,176	1,651	16,790,029
14,865	1,581,434,465	2,296	442,469,359	972	8,629,101
7,860	98,319,534	s 22	s 25,506,433	ds 10	ds 101,400
16,563	235,506,272	s 234	s 11,928,678	d	d
23,753	488,885,465	37	18,358,549	s 17	s 131,800
23,616	1,071,857,609	229	23,212,448	s 23	s 254,540
15,262	1,008,549,557	s 84	12,466,949	s 81	s 221,601
12,683	1,227,995,370	s 224	s 17,119,875	s 163	s 789,554
30,756	5,435,945,361	272	98,464,152	142	3,887,148
24,556	8,858,360,369	310	199,455,612	186	2,164,370
7,448	5,489,679,965	62	61,756,608	49	538,670
1,266	4,213,362,173	10	5,802,514	s 7	s 71,845
6,662	6,454,817,093	72	80,445,902	47	620,825
s 45	15,915,337	--	--	--	--
s 40	160,183	--	--	ds 5	ds 46,400
s 57	846,140	s 5	s 459,360	d	d
119	4,664,855	--	--	--	--
430	61,251,211	--	--	--	--
154	9,583,564	--	--	--	--
128	27,323,974	s 5	s 81,191	s 5	s 46,400
280	56,091,485	s 5	s 13,145	--	--
3,239	1,391,895,845	38	37,383,075	23	370,050
1,164	934,863,113	d 21	d 42,509,132	8	86,130
1,005	3,952,221,386	d	d	s 7	s 71,845
171,965	23,255,079,048	3,707	836,095,274	1,603	16,169,205
14,820	1,565,519,128	2,296	442,469,359	972	8,629,101
7,819	98,159,351	s 22	s 25,506,433	ds 5	ds 55,000
16,506	234,660,132	s 229	s 11,469,318	d	d
23,634	484,220,609	37	18,358,549	s 17	s 131,800
23,185	1,010,606,398	229	23,212,448	s 23	s 254,540
15,109	998,965,994	s 84	s 12,466,949	s 81	s 221,601
12,555	1,200,671,396	s 220	s 17,038,685	s 159	s 743,154
30,476	5,379,853,876	268	98,451,007	142	3,887,148
21,316	7,466,464,524	272	162,072,537	163	1,794,320
6,284	4,554,816,852	d 49	d 25,049,990	41	452,540
261	261,140,787	d	d	--	--

Marital deduction [5]		Charitable deduction [6]		Total deductions	
Number	Amount	Number	Amount	Number	Amount
2,904	899,751,144	5,797	3,436,866,451	8,556	4,336,617,595
1,736	433,840,257	3,171	1,136,849,305	4,862	1,570,689,563
22	25,484,433	121	43,771,179	142	69,255,612
234	11,849,278	80	98,848,036	312	110,697,314
28	18,226,749	203	79,730,430	211	97,957,179
229	22,957,908	265	189,351,459	457	212,309,367
23	12,245,348	302	67,284,298	306	79,529,646
103	16,330,321	293	111,470,790	395	127,801,110
192	94,577,004	454	335,895,297	639	430,472,301
285	197,291,242	562	354,843,387	838	552,134,629
44	61,217,938	240	145,170,123	278	206,388,061
8	5,730,666	107	873,652,147	114	879,382,814
65	79,825,078	402	1,253,266,503	456	1,333,091,581
--	--	s 4	15,889,565	s 4	s 15,889,565
--	--	--	--	--	--
s 5	s 412,960	--	--	s 5	s 412,960
--	--	s 10	2,708,462	s 10	s 2,708,462
--	--	s 11	47,476,920	s 11	s 47,476,920
--	--	--	--	--	--
s 5	s 34,791	s 4	16,337,813	s 9	s 16,372,604
s 5	s 13,145	20	12,828,748	20	12,841,893
32	37,013,025	154	216,333,556	183	253,346,581
d 20	d 42,351,157	97	68,110,080	107	104,740,571
d	d	103	873,581,360	109	879,302,027
2,839	819,926,066	5,394	2,183,599,948	8,100	3,003,526,013
1,736	433,840,257	3,167	1,120,959,740	4,858	1,554,799,998
s 22	s 25,484,433	121	43,771,179	142	69,255,612
s 229	s 11,436,318	80	98,848,036	308	110,284,354
28	18,226,749	193	77,021,969	201	95,248,717
229	22,957,908	254	141,874,539	446	164,832,447
s 23	s 12,245,348	302	67,284,298	306	79,529,646
s 98	s 16,295,530	289	95,132,977	387	111,428,506
188	94,563,859	434	323,066,550	620	417,630,408
254	160,278,217	408	138,509,831	655	298,788,048
d 32	d 24,597,447	142	77,060,043	171	101,647,490
d	d	4	70,787	5	80,787

Taxable gifts, current period [7]		Taxable gifts, prior periods [8]		Total taxable gifts, all periods	
Number	Amount	Number	Amount	Number	Amount
174,103	25,445,077,947	134,152	74,973,057,592	215,133	100,418,133,137
10,116	10,744,738	48,102	18,461,886,722	51,146	18,472,631,660
7,860	29,063,922	5,507	1,151,325,073	7,860	1,180,388,995
16,563	124,808,958	10,714	2,444,092,221	16,563	2,568,900,620
23,977	394,700,671	13,242	3,753,972,283	23,977	4,148,671,843
23,616	859,548,242	10,868	7,157,737,727	23,616	8,017,285,745
15,262	930,470,058	6,462	3,277,205,847	15,262	4,207,675,502
12,683	1,100,205,442	4,896	2,394,570,229	12,683	3,494,775,546
30,756	5,005,619,147	14,160	12,137,364,172	30,756	17,142,983,061
24,556	8,309,494,284	16,293	15,727,270,232	24,556	24,036,764,609
7,448	5,285,679,052	3,094	3,340,983,210	7,448	8,626,662,244
1,266	3,394,743,432	814	5,126,649,876	1,266	8,521,393,312
6,662	5,188,209,259	6,399	17,697,118,008	6,662	22,885,327,236
s 45	s 25,772	s 45	s 139,030,474	s 45	s 139,056,246
s 40	s 160,183	s 40	s 42,134,575	s 40	s 42,294,758
s 57	s 433,180	s 57	s 61,354,752	s 57	s 61,787,932
119	1,956,394	119	248,039,419	119	249,995,822
430	13,774,291	430	748,781,735	430	762,556,026
154	9,647,440	154	193,362,706	154	203,010,141
128	10,951,370	128	156,494,455	128	167,445,820
280	43,249,592	271	408,290,899	280	451,540,475
3,239	1,141,817,915	3,239	7,607,474,699	3,239	8,749,292,615
1,164	832,509,691	1,102	2,965,504,418	1,164	3,798,014,089
1,005	3,133,683,432	814	5,126,649,876	1,005	8,260,333,312
167,441	20,256,868,688	127,753	57,275,939,584	208,471	77,532,805,900
10,072	10,718,966	48,057	18,322,856,248	51,102	18,333,575,414
7,819	28,903,739	5,466	1,109,190,498	7,819	1,138,094,237
16,506	124,375,779	10,657	2,382,737,469	16,506	2,507,112,688
23,858	392,744,277	13,123	3,505,932,864	23,858	3,898,676,021
23,185	845,773,952	10,438	6,408,955,992	23,185	7,254,729,719
15,109	920,822,618	6,308	3,083,843,141	15,109	4,004,665,361
12,555	1,089,254,072	4,768	2,238,075,774	12,555	3,327,329,726
30,476	4,962,369,555	13,889	11,729,073,273	30,476	16,691,442,586
21,316	7,167,676,369	13,054	8,119,795,533	21,316	15,287,471,994
6,284	4,453,169,361	1,992	375,478,792	6,284	4,828,648,154
261	261,060,000	--	--	261	261,060,000

Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current taxable gifts	
Number	Amount	Number	Amount	Number	Amount
215,021	37,479,134,194	134,039	28,542,872,253	175,108	8,948,420,774
51,034	6,842,646,203	47,990	6,840,173,467	11,121	14,632,877
7,860	375,298,850	5,507	368,468,007	7,860	6,830,778
16,563	793,413,158	10,714	763,103,261	16,563	30,309,786
23,977	1,402,348,640	13,242	1,306,891,018	23,977	95,456,623
23,616	2,950,685,607	10,868	2,720,182,112	23,616	230,503,384
15,262	1,407,311,176	6,462	1,156,519,216	15,262	250,792,015
12,683	1,157,411,510	4,896	857,339,390	12,683	300,072,120
30,756	6,229,772,216	14,160	4,646,706,907	30,756	1,583,065,329
24,556	8,989,307,357	16,293	6,014,390,309	24,556	2,974,916,891
7,448	3,300,446,916	3,093	1,437,455,081	7,448	1,862,991,894
1,266	4,030,492,561	814	2,431,643,486	1,266	1,598,849,079
6,662	10,293,209,301	6,399	7,895,857,473	6,662	2,397,351,865
s 45	s 66,505,713	s 45	s 66,491,638	s 45	s 14,075
s 40	s 14,838,454	s 40	s 14,774,282	s 40	s 64,172
s 57	s 22,168,186	s 57	s 21,993,605	s 57	s 174,580
119	108,623,661	119	107,779,961	119	843,709
430	337,326,910	430	331,851,908	430	5,474,993
154	79,484,613	154	75,590,434	154	3,894,184
128	66,474,649	128	62,070,746	128	4,403,903
280	188,324,839	271	170,069,207	280	18,255,629
3,239	3,784,714,606	3,239	3,286,313,175	3,239	498,401,455
1,164	1,684,529,656	1,102	1,327,279,031	1,164	357,250,635
1,005	3,940,218,013	814	2,431,643,486	1,005	1,508,574,531
208,359	27,185,924,894	127,640	20,647,014,779	168,446	6,551,068,909
50,990	6,776,140,490	47,945	6,773,681,829	11,077	14,618,802
7,819	360,460,397	5,466	353,693,725	7,819	6,766,606
16,506	771,244,973	10,657	741,109,656	16,506	30,135,205
23,858	1,293,724,979	13,123	1,199,111,056	23,858	94,612,915
23,185	2,613,358,697	10,438	2,388,330,205	23,185	225,028,391
15,109	1,327,826,563	6,308	1,080,928,781	15,109	246,897,831
12,555	1,090,936,861	4,768	795,268,643	12,555	295,668,217
30,476	6,041,447,377	13,889	4,476,637,700	30,476	1,564,809,699
21,316	5,204,592,751	13,054	2,728,077,134	21,316	2,476,515,436
6,284	1,615,917,259	1,991	110,176,050	6,284	1,505,741,259
261	90,274,548	--	--	261	90,274,548

Maximum unified credit		Unified credit previously used		Allowable unified credit	
Number	Amount	Number	Amount	Number	Amount
274,759	91,836,533,052	134,657	13,173,273,518	273,963	78,666,600,033
110,916	37,543,997,862	48,631	3,456,359,906	110,595	34,087,637,456
7,860	2,567,342,825	5,507	286,844,336	7,828	2,280,498,488
16,563	5,405,911,624	10,580	656,350,963	16,533	4,749,560,660
23,865	7,678,765,506	13,130	802,928,044	23,948	6,876,080,187
23,607	7,727,726,521	10,695	1,286,255,842	23,397	6,444,568,935
15,254	5,070,422,122	6,516	710,753,021	15,167	4,359,669,039
12,683	4,260,593,735	5,069	524,752,584	12,633	3,735,841,212
30,742	10,347,805,264	14,363	2,077,552,464	30,657	8,270,252,782
24,556	8,318,711,715	16,343	2,922,066,582	24,521	5,396,645,167
7,448	2,484,325,036	3,014	293,634,654	7,431	2,190,690,379
1,266	430,930,846	810	155,775,121	1,253	275,155,728
6,640	2,100,895,586	6,382	1,310,606,024	6,009	790,289,560
s 45	s 10,958,770	s 45	s 9,832,034	s 10	s 1,126,736
s 40	s 8,927,864	s 40	s 8,924,988	s 9	s 2,876
s 57	s 12,382,259	s 57	s 12,320,766	s 27	s 61,492
119	26,181,491	119	25,750,029	90	431,462
430	94,333,780	430	92,631,349	211	1,702,431
145	32,891,284	145	32,112,247	59	779,037
128	28,778,823	128	26,968,324	78	1,810,499
266	60,596,648	266	54,328,592	181	6,268,056
3,239	1,103,935,545	3,238	691,643,253	3,205	412,292,291
1,164	381,252,826	1,104	200,319,321	1,147	180,933,501
1,005	340,656,298	810	155,775,121	992	184,881,180
268,120	89,735,637,466	128,275	11,862,667,494	267,954	77,876,310,473
110,872	37,533,039,092	48,587	3,446,527,872	110,585	34,086,510,720
7,819	2,558,414,961	5,466	277,919,348	7,819	2,280,495,612
16,506	5,393,529,365	10,523	644,030,197	16,506	4,749,499,168
23,746	7,652,584,015	13,011	777,178,015	23,858	6,875,648,725
23,177	7,633,392,741	10,265	1,193,624,492	23,185	6,442,866,504
15,109	5,037,530,838	6,371	678,640,775	15,109	4,358,890,002
12,555	4,231,814,913	4,941	497,784,260	12,555	3,734,030,713
30,476	10,287,208,616	14,097	2,023,223,872	30,476	8,263,984,726
21,316	7,214,776,170	13,105	2,230,423,329	21,316	4,984,352,876
6,284	2,103,072,210	1,910	93,315,334	6,284	2,009,756,877
261	90,274,548	--	--	261	90,274,548

Specific exemption		Unified credit, applied [9]		Net tax on current period gifts [10]	
Number	Amount	Number	Amount	Number	Amount
3,957	55,412,707	173,522	7,326,363,609	6,662	1,609,897,302
1,627	45,340,575	10,190	2,458,965	45	14,075
--	--	7,828	6,769,482	40	61,296
s 61	s 47,712	16,533	30,196,698	57	113,088
317	1,552,820	23,926	94,882,870	119	573,753
637	2,335,390	23,388	226,665,537	430	3,837,847
s 7	s 39,840	15,167	247,649,028	154	3,142,982
s 192	s 1,028,448	12,633	297,478,716	128	2,593,405
393	1,678,827	30,657	1,571,077,755	280	11,987,574
596	2,762,152	24,519	2,887,856,333	3,239	87,060,532
78	419,720	7,428	1,686,379,722	1,164	176,612,168
49	207,222	1,252	274,948,503	1,005	1,323,900,582
361	1,712,780	167,550	6,538,908,991	6,662	1,609,897,302
d 51	d 259,127	s 10,181	s 2,458,884	s 45	s 14,075
d	d	s 7,819	s 6,766,606	s 40	s 61,296
d	d	s 16,506	s 30,135,205	s 57	s 113,088
d	d	23,858	94,612,915	119	573,753
d	d	23,185	225,028,391	430	3,837,847
d	d	15,109	246,897,831	154	3,142,982
--	--	12,555	295,668,217	128	2,593,405
--	--	30,476	1,564,809,699	280	11,987,574
204	951,393	21,316	2,476,515,436	3,239	87,060,532
57	295,038	6,284	1,505,741,259	1,164	176,612,168
49	207,222	261	90,274,548	1,005	1,323,900,582
3,596	53,699,927	5,972	787,454,618	--	--
d 2,598	d 49,057,212	9	81	--	--
d	d	9	2,876	--	--
d	d	27	61,492	--	--
d	d	68	269,956	--	--
d	d	202	1,637,146	--	--
d	d	59	751,197	--	--
192	1,028,448	78	1,810,499	--	--
393	1,678,827	181	6,268,056	--	--
392	1,810,759	3,203	411,340,897	--	--
s 21	s 124,681	1,145	180,638,463	--	--
--	--	991	184,673,955	--	--

Generation-skipping transfer tax		Total tax		Gift and GST taxes prepaid	
Number	Amount	Number	Amount	Number	Amount
461	71,778,906	6,985	1,681,676,210	1,702	600,335,453
--	--	45	14,075	s 113	s 1,359,120
--	--	40	61,296	d 47	d 200,768
--	--	57	113,088	d	d
s 224	s 3,772,385	343	4,346,137	d	d
--	--	430	3,837,847	s 44	s 339,658
ds 71	d 1,461,327	215	4,593,128	156	1,422,158
d	d	129	2,604,586	s 29	s 538,200
s 36	146,027	317	12,133,601	153	7,406,659
s 55	3,403,966	3,239	90,464,498	565	26,616,111
s 26	2,231,130	1,164	178,843,303	302	57,712,079
s 49	60,764,071	1,005	1,384,664,650	293	504,759,699
139	66,463,043	6,662	1,676,360,347	1,317	592,975,793
--	--	s 45	s 14,075	--	--
--	--	s 40	s 61,296	d 28	d 62,928
--	--	s 57	s 113,088	d	d
--	--	119	573,753	d	d
--	--	430	3,837,847	43	320,658
ds 9	ds 63,876	d 282	d 5,800,263	44	862,108
d	d	d	d	29	538,200
--	--	280	11,987,574	53	2,630,870
55	3,403,966	3,239	90,464,498	d 1,120	d 588,561,028
26	2,231,130	1,164	178,843,303	d	d
49	60,764,071	1,005	1,384,664,650	d	d
322	5,315,863	322	5,315,863	386	7,359,660
--	--	--	--	113	1,359,120
--	--	--	--	ds 20	ds 137,840
--	--	--	--	d	d
s 224	s 3,772,385	224	3,772,385	d	d
--	--	--	--	--	--
ds 62	ds 1,397,451	d 62	d 1,397,451	s 112	s 560,050
d	d	d	d	--	--
s 36	s 146,027	36	146,027	100	4,775,789
--	--	--	--	ds 40	ds 526,861
--	--	--	--	d	d
--	--	--	--	d	d

Balance due or amount of refund	
Number	Amount
6,033	1,113,106,187
s 45	s 14,075
s 40	s 61,296
s 57	s 88,941
334	4,307,364
416	3,525,086
203	3,744,158
124	2,078,729
280	9,888,043
2,811	68,705,519
938	127,765,274
784	892,927,702
5,729	1,107,827,457
45	14,075
40	61,296
57	88,941
110	534,979
416	3,525,086
d 265	d 4,425,436
d	d
262	9,779,148
2,811	68,705,519
938	127,765,274
784	892,927,702
s 304	s 5,278,730
--	--
--	--
--	--
s 224	s 3,772,385
--	--
ds 62	ds 1,397,451
d	d
s 18	s 108,894
--	--
--	--
--	--