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 ava
[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.
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

:hey 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.

ıe donor transferred property.

et Tax on Current Period Gifts (Net Gift Tax)

:s 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
--	--	--	--	--	--
--	--	--	--	--	--
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--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
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 ava

[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)

:s 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**
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--	--	--	--	--	--
--	--	*8	*10,030	*8	*10,030
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--	--	--	--	--	--
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 whic
"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 F
[2] Under Federal gift tax law, a donor is allowed to divide or "split" the value of gifts to third parties with his or he
[3] This is the value of split gifts reported on the donor spouse's Federal gift tax return from the consenting spou
[4] This is the value of total gifts reported by the donor after gifts have been split between the donor and the con
[5] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is ava
[6] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is
[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 th
[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

h they were based.

Form 709. Gifts include those subject to gift tax only and those subject to both gift and generation-skipping trans
er spouse if certain requirements are met. "Gifts attributed to spouse" is the value of gifts that is split and reporte
se's return.
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)

:s 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

sfer taxes.

:d 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	s1,729,072
$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 whic
"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 fror
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 h
"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 spou
[4] This is the value of total gifts reported by the donor after gifts have been split between the donor and the con
[5] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is ava
[6] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is
[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 th
[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

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n Form 709.

ner spouse, if certain requirements are met.
tax return.
se's return
senting spouse.
ailable for gifts to trust only on limited circumstances.
available for gifts to trust only if the trust meets certain requirements.

ıe donor transferred property.

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

:s 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
--	--
--	--
--	--