3-Feb-22

Gift Tax Returns Filed in 2020: Total Gifts of Donor, Deductions, Credits, a

[All figures are estimates based on samples--money amounts

Tax status and size of taxable gifts, current period	Total gifts [2]		Total annual exclusions		Total included a
	Number	Amount	Number	Amount	Number
All returns, taxable and nontaxable	**174,026**	**$75,238,747,909**	**167,585**	**$6,898,460,856**	**138,366**
$0	37,488	$4,111,010,366	37,177	$1,562,082,192	1,828
$1 under $2,500	5,306	$497,826,334	5,052	$181,996,924	5,306
$2,500 under $5,000	3,999	$198,422,798	3,914	$105,638,694	3,999
$5,000 under $10,000	7,136	$483,133,608	6,883	$198,466,589	7,136
$10,000 under $25,000	16,131	$1,909,442,588	15,872	$513,046,427	16,131
$25,000 under $50,000	20,464	$1,797,162,029	20,121	$729,769,585	20,464
$50,000 under $75,000	11,718	$1,482,951,887	11,295	$410,944,922	11,718
$75,000 under $100,000	9,927	$1,302,316,658	9,759	$311,166,458	9,927
$100,000 under $250,000	28,000	$6,651,598,945	26,707	$1,118,139,828	28,000
$250,000 under $500,000	13,625	$6,696,201,180	13,032	$602,884,879	13,625
$500,000 under $1 million	8,497	$6,786,604,068	7,918	$387,934,251	8,497
$1,000,000 or more	11,734	$43,322,077,448	9,855	$776,390,106	11,734
All nontaxable returns	**173,511**	**$72,967,783,435**	**167,131**	**$6,851,726,196**	**137,850**
$0	37,488	$4,111,010,366	37,177	$1,562,082,192	1,828
$1 under $2,500	5,294	$497,648,379	5,041	$181,827,404	5,294
$2,500 under $5,000	3,983	$198,150,132	3,898	$105,419,774	3,983
$5,000 under $10,000	7,113	$482,393,277	6,861	$197,899,165	7,113
$10,000 under $25,000	16,097	$1,908,058,278	15,845	$512,462,880	16,097
$25,000 under $50,000	20,442	$1,796,054,102	20,103	$729,482,545	20,442
$50,000 under $75,000	11,697	$1,481,051,453	11,274	$410,390,284	11,697
$75,000 under $100,000	9,916	$1,301,002,616	9,748	$310,811,818	9,916
$100,000 under $250,000	27,933	$6,634,206,554	26,653	$1,115,926,316	27,933
$250,000 under $500,000	13,594	$6,679,165,087	13,003	$599,849,704	13,594
$500,000 under $1,000,000	8,476	$6,768,808,643	7,898	$385,965,287	8,476
$1,000,000 or more	11,478	$41,110,234,549	9,630	$739,608,825	11,478
All taxable returns	**516**	**$2,270,964,474**	**454**	**$46,734,660**	**516**
$0	0	$0	0	$0	0
$1 under $2,500	12	$177,955	11	$169,520	12
$2,500 under $5,000	16	$272,666	16	$218,920	16
$5,000 under $10,000	23	$740,331	22	$567,424	23
$10,000 under $25,000	34	$1,384,310	27	$583,547	34
$25,000 under $50,000	22	$1,107,927	18	$287,040	22
$50,000 under $75,000	22	$1,900,434	21	$554,638	22
$75,000 under $100,000	11	$1,314,042	11	$354,640	11
$100,000 under $250,000	68	$17,392,392	54	$2,213,512	68
$250,000 under $500,000	31	$17,036,093	29	$3,035,174	31
$500,000 under $1,000,000	21	$17,795,425	20	$1,968,964	21
$1,000,000 or more	256	$2,211,842,899	226	$36,781,281	256

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	**88,665**	**$162,298,264,099**	**157,218**	**$221,110,493,124**	**157,050**
$0	20,680	$31,986,484,319	20,680	$31,986,484,319	20,511
$1 under $2,500	3,781	$3,784,008,858	5,306	$3,789,360,296	5,306
$2,500 under $5,000	2,302	$1,522,740,441	3,999	$1,537,141,161	3,999
$5,000 under $10,000	4,085	$3,176,402,275	7,136	$3,223,896,733	7,136
$10,000 under $25,000	8,530	$9,031,804,750	16,131	$9,295,191,381	16,131
$25,000 under $50,000	10,509	$10,850,823,069	20,464	$11,586,203,940	20,464
$50,000 under $75,000	5,136	$8,561,597,782	11,718	$9,285,946,539	11,718
$75,000 under $100,000	3,597	$4,212,598,692	9,927	$5,065,525,747	9,927
$100,000 under $250,000	11,168	$25,031,769,275	28,000	$29,550,897,715	28,000
$250,000 under $500,000	6,851	$15,446,799,910	13,625	$20,292,160,381	13,625
$500,000 under $1,000,000	4,199	$11,723,268,816	8,497	$17,681,134,872	8,497
$1,000,000 or more	7,827	$36,969,965,913	11,734	$77,816,550,039	11,734
All nontaxable returns	**88,312**	**$156,324,216,983**	**156,702**	**$213,064,704,684**	**156,534**
$0	20,680	$31,986,484,319	20,680	$31,986,484,319	20,511
$1 under $2,500	d	d	5,294	$3,787,867,424	5,294
$2,500 under $5,000	d	d	3,983	$1,534,935,215	3,983
$5,000 under $10,000	10,154	$8,471,816,016	7,113	$3,216,024,907	7,113
$10,000 under $25,000	8,519	$9,015,227,615	16,097	$9,278,090,953	16,097
$25,000 under $50,000	10,506	$10,848,499,683	20,442	$11,583,059,669	20,442
$50,000 under $75,000	5,132	$8,504,231,710	11,697	$9,227,234,672	11,697
$75,000 under $100,000	3,594	$4,194,875,323	9,916	$5,046,842,976	9,916
$100,000 under $250,000	11,134	$24,645,947,916	27,933	$29,153,876,522	27,933
$250,000 under $500,000	6,825	$14,734,234,281	13,594	$19,567,983,228	13,594
$500,000 under $1,000,000	4,182	$11,497,552,019	8,476	$17,440,175,612	8,476
$1,000,000 or more	7,586	$32,425,348,102	11,478	$71,242,129,188	11,478
All taxable returns	**354**	**$5,974,047,115**	**516**	**$8,045,788,440**	**516**
$0	0	$0	0	$0	0
$1 under $2,500	d	d	12	$1,492,872	12
$2,500 under $5,000	d	d	16	$2,205,946	16
$5,000 under $10,000	14	$11,335,558	23	$7,871,827	23
$10,000 under $25,000	10	$16,577,135	34	$17,100,429	34
$25,000 under $50,000	3	$2,323,386	22	$3,144,270	22
$50,000 under $75,000	4	$57,366,071	22	$58,711,867	22
$75,000 under $100,000	3	$17,723,369	11	$18,682,771	11
$100,000 under $250,000	34	$385,821,359	68	$397,021,194	68
$250,000 under $500,000	26	$712,565,629	31	$724,177,153	31
$500,000 under $1,000,000	18	$225,716,797	21	$240,959,261	21
$1,000,000 or more	241	$4,544,617,811	256	$6,574,420,851	256

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available ur
	Number	Amount	Number	Amount	Number
All returns	**173,932**	**$768,992,929,637**	**87,702**	**$53,153,166,799**	**173,908**
$0	37,404	$166,630,591,829	20,511	$11,040,382,831	37,404
$1 under $2,500	5,306	$22,779,361,734	3,695	$1,365,921,611	5,305
$2,500 under $5,000	3,999	$17,606,430,688	2,301	$384,999,283	3,997
$5,000 under $10,000	7,135	$30,134,015,954	4,080	$1,115,611,847	7,134
$10,000 under $25,000	16,129	$70,069,188,798	8,276	$2,665,992,920	16,123
$25,000 under $50,000	20,464	$90,293,027,066	10,340	$3,969,288,138	20,463
$50,000 under $75,000	11,716	$52,330,032,069	5,219	$2,998,395,783	11,715
$75,000 under $100,000	9,927	$44,469,922,948	3,597	$1,519,352,666	9,926
$100,000 under $250,000	27,999	$123,096,294,721	11,073	$8,244,955,523	27,993
$250,000 under $500,000	13,623	$60,806,167,953	6,759	$4,940,292,667	13,621
$500,000 under $1,000,000	8,496	$37,828,753,430	4,113	$3,774,308,520	8,496
$1,000,000 or more	11,733	$52,949,142,449	7,737	$11,133,665,010	11,731
All nontaxable returns	**173,427**	**$766,942,995,430**	**87,360**	**$52,251,959,747**	**173,427**
$0	37,404	$166,630,591,829	20,511	$11,040,382,831	37,404
$1 under $2,500	5,294	$22,727,471,350	d	d	5,294
$2,500 under $5,000	3,983	$17,544,793,008	d	d	3,983
$5,000 under $10,000	7,113	$30,052,930,482	10,068	$2,864,351,300	7,113
$10,000 under $25,000	16,097	$69,954,480,624	8,265	$2,660,156,283	16,097
$25,000 under $50,000	20,442	$90,210,696,714	d	d	20,442
$50,000 under $75,000	11,697	$52,245,914,581	15,554	$6,957,893,448	11,697
$75,000 under $100,000	9,916	$44,430,237,796	3,593	$1,512,519,658	9,916
$100,000 under $250,000	27,933	$122,863,177,971	11,042	$8,180,784,826	27,933
$250,000 under $500,000	13,594	$60,691,847,051	6,733	$4,850,255,314	13,594
$500,000 under $1,000,000	8,476	$37,760,321,013	4,095	$3,717,338,405	8,476
$1,000,000 or more	11,478	$51,830,533,011	7,499	$10,468,277,682	11,478
All taxable returns	**505**	**$2,049,934,207**	**341**	**$901,207,052**	**481**
$0	0	$0	0	$0	0
$1 under $2,500	12	$51,890,384	d	d	11
$2,500 under $5,000	16	$61,637,680	d	d	14
$5,000 under $10,000	22	$81,085,472	8	$2,181,442	21
$10,000 under $25,000	32	$114,708,174	10	$5,836,636	26
$25,000 under $50,000	22	$82,330,352	d	d	21
$50,000 under $75,000	20	$84,117,488	5	$9,790,473	19
$75,000 under $100,000	11	$39,685,152	4	$6,833,008	10
$100,000 under $250,000	67	$233,116,750	31	$64,170,697	60
$250,000 under $500,000	29	$114,320,902	26	$90,037,353	27
$500,000 under $1,000,000	20	$68,432,416	18	$56,970,115	20
$1,000,000 or more	255	$1,118,609,437	239	$665,387,328	253

Notes: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Columns 1, 3, 5

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

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

[1] Tax status is determined by the presence or absence of a positive value reported on Page 1, Part 2, Line 15 of the return. Taxable returr

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

[3] The sum of marital and charitable deductions reported. An unlimited marital deduction is available for all outright transfers to a donor's s for gifts to trusts only under limited circumstances.

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

[5] The amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property, as r

[6] 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 tl current period gifts.

[7] The amount of gift tax on current period gifts as reported on Page 1, Part 2, Line 15 of the return. See footnote 1.

[8] The sum of reported value of gift tax on current period gifts and generation-skipping transfer (GST) taxes as reported on Page 1, Part 2,

Source: IRS, Statistics of Income Division, Gift Tax Study, February 2022.

22-Jul-21

Gift Tax Returns Filed in 2019: Total Gifts of Donor, Deductions, Credits,
[All figures are estimates based on samples--money amounts

Tax status and size of taxable gifts, current period	Total gifts [2]		Total annual exclusions		Total included
	Number	Amount	Number	Amount	Number
All returns, taxable and nontaxable	**248,821**	**113,276,823,940**	**240,227**	**10,217,511,172**	**196,160**
$0	56,289	5,844,707,657	55,749	2,356,154,209	3,629
$1 under $2,500	9,188	945,609,118	8,556	389,998,392	9,188
$2,500 under $5,000	6,422	382,156,874	6,419	211,312,744	6,422
$5,000 under $10,000	9,954	800,238,166	9,745	351,353,844	9,954
$10,000 under $25,000	24,648	2,113,146,093	23,810	753,740,585	24,648
$25,000 under $50,000	25,594	2,717,385,085	24,655	941,825,250	25,594
$50,000 under $75,000	14,132	1,657,513,279	13,915	491,605,207	14,132
$75,000 under $100,000	14,792	2,013,013,438	14,685	527,992,999	14,792
$100,000 under $250,000	37,639	8,239,125,720	36,070	1,395,656,798	37,639
$250,000 under $500,000	19,800	9,047,322,898	19,484	883,693,189	19,800
$500,000 under $1 million	12,238	9,924,157,467	11,443	623,157,569	12,238
$1,000,000 or more	18,124	69,592,448,145	15,695	1,291,020,387	18,124
All nontaxable returns	**247,794**	**106,631,304,706**	**239,256**	**10,110,400,359**	**195,134**
$0	56,289	5,844,707,657	55,749	2,356,154,209	3,629
$1 under $2,500	9,158	945,020,677	8,526	389,442,218	9,158
$2,500 under $5,000	6,397	381,539,799	6,397	210,786,347	6,397
$5,000 under $10,000	9,903	798,812,626	9,695	350,280,261	9,903
$10,000 under $25,000	24,569	2,109,740,911	23,734	751,664,854	24,569
$25,000 under $50,000	25,527	2,710,531,803	24,593	938,241,324	25,527
$50,000 under $75,000	14,090	1,652,717,695	13,875	489,497,789	14,090
$75,000 under $100,000	14,751	2,000,829,254	14,645	525,751,240	14,751
$100,000 under $250,000	37,527	8,209,974,166	35,962	1,388,015,449	37,527
$250,000 under $500,000	19,739	9,018,482,188	19,425	877,863,762	19,739
$500,000 under $1,000,000	12,212	9,857,576,963	11,417	620,833,220	12,212
$1,000,000 or more	17,632	63,101,370,968	15,237	1,211,869,688	17,632
All taxable returns	**1,026**	**6,645,519,234**	**971**	**107,110,812**	**1,026**
$0	0	0	0	0	0
$1 under $2,500	31	588,441	30	556,174	31
$2,500 under $5,000	25	617,075	22	526,397	25
$5,000 under $10,000	50	1,425,541	50	1,073,582	50
$10,000 under $25,000	79	3,405,182	76	2,075,731	79
$25,000 under $50,000	67	6,853,283	62	3,583,926	67
$50,000 under $75,000	42	4,795,584	40	2,107,418	42
$75,000 under $100,000	41	12,184,184	40	2,241,759	41
$100,000 under $250,000	113	29,151,553	107	7,641,350	113
$250,000 under $500,000	60	28,840,711	59	5,829,427	60
$500,000 under $1,000,000	26	66,580,503	26	2,324,349	26
$1,000,000 or more	492	6,491,077,177	458	79,150,699	492

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	**130,322**	**259,387,151,329**	**224,356**	**345,785,623,045**	**224,148**
$0	31,824	48,089,543,153	31,824	48,089,543,153	31,720
$1 under $2,500	6,125	11,079,616,088	9,188	11,089,515,134	9,085
$2,500 under $5,000	3,695	3,964,070,247	6,422	3,987,083,617	6,422
$5,000 under $10,000	7,198	8,051,976,832	9,954	8,125,389,268	9,954
$10,000 under $25,000	13,975	14,508,717,142	24,648	14,906,510,826	24,648
$25,000 under $50,000	11,410	25,266,205,281	25,594	26,199,551,012	25,594
$50,000 under $75,000	5,767	7,284,033,059	14,132	8,165,012,202	14,132
$75,000 under $100,000	6,550	9,574,091,294	14,792	10,845,373,997	14,792
$100,000 under $250,000	15,936	24,175,612,353	37,639	30,230,061,759	37,639
$250,000 under $500,000	9,160	19,349,940,478	19,800	26,344,327,739	19,800
$500,000 under $1,000,000	5,930	15,555,202,576	12,238	24,198,710,884	12,238
$1,000,000 or more	12,752	72,488,142,826	18,124	133,604,543,453	18,124
All nontaxable returns	**129,607**	**248,953,986,198**	**223,329**	**329,600,888,064**	**223,122**
$0	31,824	48,089,543,153	31,824	48,089,543,153	31,720
$1 under $2,500	d	d	9,158	11,089,481,836	9,054
$2,500 under $5,000	17,011	23,080,056,641	6,397	3,974,512,064	6,397
$5,000 under $10,000	d	d	9,903	8,121,914,435	9,903
$10,000 under $25,000	13,951	14,478,059,466	24,569	14,874,525,963	24,569
$25,000 under $50,000	11,379	24,997,592,079	25,527	25,928,526,071	25,527
$50,000 under $75,000	5,749	7,131,164,587	14,090	8,009,524,568	14,090
$75,000 under $100,000	6,529	9,487,012,172	14,751	10,754,724,611	14,751
$100,000 under $250,000	15,863	23,689,098,620	37,527	29,725,628,418	37,527
$250,000 under $500,000	9,114	19,074,396,535	19,739	26,046,675,563	19,739
$500,000 under $1,000,000	5,908	15,349,825,852	12,212	23,975,552,685	12,212
$1,000,000 or more	12,278	63,577,237,093	17,632	119,010,278,698	17,632
All taxable returns	**715**	**10,433,165,131**	**1,026**	**16,184,734,981**	**1,026**
$0	0	0	0	0	0
$1 under $2,500	d	d	31	33,298	31
$2,500 under $5,000	7	15,606,528	25	12,571,553	25
$5,000 under $10,000	d	d	50	3,474,833	50
$10,000 under $25,000	24	30,657,676	79	31,984,863	79
$25,000 under $50,000	31	268,613,202	67	271,024,941	67
$50,000 under $75,000	18	152,868,472	42	155,487,634	42
$75,000 under $100,000	21	87,079,122	41	90,649,387	41
$100,000 under $250,000	73	486,513,733	113	504,433,341	113
$250,000 under $500,000	46	275,543,943	60	297,652,177	60
$500,000 under $1,000,000	22	205,376,723	26	223,158,199	26
$1,000,000 or more	474	8,910,905,733	492	14,594,264,755	492

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available ur
	Number	Amount	Number	Amount	Number
All returns	**248,795**	**1,070,100,000,000**	**128,801**	**79,343,630,318**	**248,629**
$0	56,289	243,834,061,822	32,124	17,480,839,489	56,186
$1 under $2,500	9,187	38,685,028,894	5,917	3,597,467,980	9,187
$2,500 under $5,000	6,420	27,433,280,766	3,694	1,479,086,896	6,418
$5,000 under $10,000	9,953	42,820,698,748	6,989	2,983,843,376	9,951
$10,000 under $25,000	24,645	106,901,362,173	13,667	4,456,409,946	24,629
$25,000 under $50,000	25,589	110,887,999,410	11,201	5,187,084,922	25,583
$50,000 under $75,000	14,131	59,968,812,971	5,661	2,636,480,185	14,130
$75,000 under $100,000	14,791	62,767,501,144	6,653	3,444,035,151	14,789
$100,000 under $250,000	37,634	162,441,134,524	15,308	8,631,710,877	37,609
$250,000 under $500,000	19,796	83,783,530,624	9,054	6,422,103,114	19,788
$500,000 under $1,000,000	12,237	52,154,786,282	5,883	5,082,210,834	12,237
$1,000,000 or more	18,123	78,421,831,831	12,650	17,942,357,550	18,122
All nontaxable returns	**247,794**	**1,066,540,000,000**	**128,104**	**78,117,429,357**	**247,691**
$0	56,289	243,834,061,822	32,124	17,480,839,489	56,186
$1 under $2,500	9,158	38,567,246,128	d	d	9,158
$2,500 under $5,000	6,397	27,341,554,822	d	d	6,397
$5,000 under $10,000	9,903	42,615,359,596	16,595	8,058,965,017	9,903
$10,000 under $25,000	24,569	106,637,229,434	13,650	4,445,048,365	24,569
$25,000 under $50,000	25,527	110,689,727,886	11,172	5,143,892,274	25,527
$50,000 under $75,000	14,090	59,836,241,012	5,644	2,604,872,633	14,090
$75,000 under $100,000	14,751	62,653,099,142	6,633	3,412,365,310	14,751
$100,000 under $250,000	37,527	162,173,001,812	15,239	8,539,041,992	37,527
$250,000 under $500,000	19,739	83,662,591,788	9,009	6,355,258,298	19,739
$500,000 under $1,000,000	12,212	52,099,886,572	5,861	5,046,560,651	12,212
$1,000,000 or more	17,632	76,430,143,461	12,177	17,030,585,326	17,632
All taxable returns	**1,001**	**3,559,885,712**	**696**	**1,226,200,962**	**938**
$0	0	0	0	0	0
$1 under $2,500	30	117,782,766	d	d	30
$2,500 under $5,000	23	91,725,944	d	d	21
$5,000 under $10,000	49	205,339,152	5	1,433,235	47
$10,000 under $25,000	76	264,132,739	17	11,361,581	61
$25,000 under $50,000	62	198,271,524	29	43,192,647	56
$50,000 under $75,000	41	132,571,959	17	31,607,552	40
$75,000 under $100,000	40	114,402,002	21	31,669,840	38
$100,000 under $250,000	107	268,132,712	69	92,668,885	82
$250,000 under $500,000	56	120,938,836	45	66,844,816	49
$500,000 under $1,000,000	25	54,899,710	22	35,650,183	25
$1,000,000 or more	491	1,991,688,369	473	911,772,223	490

*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.
d Indicates that data were suppressed to prevent disclosure of individual taxpayer data.

[1] Tax status is determined by the presence or absence of a positive value reported on Page 1, Part 2, Line 15 of the return. Taxable re
[2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 and their subsequ Reauthorization, and Job Creation Act, which significatntly increased the credit available to offset lifetime gifts.
[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 to a available for gifts to trusts only under limited circumstances.
[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current year.
[6] 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, Lir amount (reported on Page 1, Part 2, Line 10 of Form 709) or tax on current period gifts.
[7] The amount of gift tax on current period gifts as reported on Page 1, Part 2, Line 15 of the return. See footnote 1.

[8] The sum of reported value of gift tax on current period gifts and generation-skipping transfer (GST) taxes as reported on Page 1, Pa
NOTES:
Source: IRS, Statistics of Income Division, Gift Tax Study, March 2021

7-Oct-19

Gift Tax Returns Filed in 2018: 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	**235,893**	**69,423,028,294**	**227,059**	**9,417,469,800**	**177,809**
$0	61,541	7,223,329,798	60,671	2,641,314,623	3,457
$1 under $2,500	8,977	1,738,419,329	8,206	432,657,845	8,977
$2,500 under $5,000	5,871	399,282,243	5,656	232,116,270	5,871
$5,000 under $10,000	10,833	1,365,298,027	10,511	348,364,993	10,833
$10,000 under $25,000	25,335	2,485,279,584	24,896	927,353,172	25,335
$25,000 under $50,000	25,571	3,260,415,952	24,811	1,017,838,267	25,571
$50,000 under $75,000	15,234	2,207,433,216	14,797	563,679,117	15,234
$75,000 under $100,000	12,180	1,602,575,444	11,851	409,753,796	12,180
$100,000 under $250,000	35,435	8,034,397,223	33,586	1,296,186,410	35,435
$250,000 under $500,000	17,035	7,375,494,430	16,263	719,555,945	17,035
$500,000 under $1,000,000	9,688	7,437,596,007	8,827	401,858,216	9,688
$1,000,000 or more	8,193	26,293,507,040	6,982	426,791,146	8,193
All nontaxable returns	**233,747**	**59,060,712,475**	**225,011**	**9,164,711,144**	**175,663**
$0	61,541	7,223,329,798	60,671	2,641,314,623	3,457
$1 under $2,500	8,927	1,737,732,165	8,164	432,023,399	8,927
$2,500 under $5,000	5,838	398,471,710	5,624	231,428,310	5,838
$5,000 under $10,000	10,800	1,364,428,940	10,478	347,733,733	10,800
$10,000 under $25,000	25,260	2,482,004,386	24,829	925,625,414	25,260
$25,000 under $50,000	25,424	3,227,355,331	24,672	998,675,859	25,424
$50,000 under $75,000	15,087	2,120,315,018	14,655	545,615,652	15,087
$75,000 under $100,000	12,062	1,565,819,889	11,737	397,010,199	12,062
$100,000 under $250,000	34,941	7,489,746,756	33,109	1,235,247,019	34,941
$250,000 under $500,000	16,701	7,044,873,043	15,938	676,455,357	16,701
$500,000 under $1,000,000	9,438	7,108,042,748	8,585	367,171,415	9,438
$1,000,000 or more	7,726	17,298,592,691	6,548	366,410,165	7,726
All taxable returns	**2,146**	**10,362,315,819**	**2,048**	**252,758,656**	**2,146**
$0	0	0	0	0	0
$1 under $2,500	50	687,164	42	634,446	50
$2,500 under $5,000	32	810,532	32	687,960	32
$5,000 under $10,000	33	869,087	33	631,260	33
$10,000 under $25,000	75	3,275,199	67	1,727,758	75
$25,000 under $50,000	147	33,060,621	139	19,162,408	147
$50,000 under $75,000	147	87,118,198	141	18,063,466	147
$75,000 under $100,000	118	36,755,555	114	12,743,597	118
$100,000 under $250,000	494	544,650,467	477	60,939,391	494
$250,000 under $500,000	333	330,621,386	325	43,100,587	333
$500,000 under $1,000,000	250	329,553,259	242	34,686,801	250
$1,000,000 or more	467	8,994,914,350	434	60,380,981	467

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	**121,514**	**215,631,653,388**	**209,154**	**256,506,605,147**	**208,940**
$0	34,802	56,181,908,818	34,802	56,181,908,817	34,695
$1 under $2,500	6,241	15,725,607,096	8,977	15,734,611,740	8,870
$2,500 under $5,000	4,232	5,860,445,688	5,871	5,881,831,467	5,871
$5,000 under $10,000	6,837	7,799,914,887	10,833	7,877,480,284	10,833
$10,000 under $25,000	14,440	17,663,186,669	25,335	18,088,215,590	25,335
$25,000 under $50,000	14,050	25,769,520,093	25,571	26,716,269,191	25,571
$50,000 under $75,000	6,525	12,095,008,644	15,234	13,039,493,701	15,234
$75,000 under $100,000	5,733	7,898,927,881	12,180	8,954,544,006	12,180
$100,000 under $250,000	13,733	27,969,418,268	35,435	33,670,636,273	35,435
$250,000 under $500,000	6,889	14,896,653,922	17,035	21,032,464,112	17,035
$500,000 under $1,000,000	4,158	9,940,936,667	9,688	16,678,656,266	9,688
$1,000,000 or more	3,873	13,830,124,755	8,193	32,650,493,700	8,193
All nontaxable returns	**119,655**	**189,570,101,729**	**207,008**	**227,775,087,177**	**206,794**
$0	34,802	56,181,908,818	34,802	56,181,908,817	34,695
$1 under $2,500	6,227	15,717,072,507	8,927	15,726,024,434	8,820
$2,500 under $5,000	4,225	5,857,609,616	5,838	5,878,872,822	5,838
$5,000 under $10,000	6,833	7,798,073,186	10,800	7,875,406,173	10,800
$10,000 under $25,000	14,417	17,631,159,813	25,260	18,054,976,192	25,260
$25,000 under $50,000	13,941	24,694,201,050	25,424	25,634,941,719	25,424
$50,000 under $75,000	6,398	10,474,065,238	15,087	11,409,537,177	15,087
$75,000 under $100,000	5,622	6,661,490,585	12,062	7,706,931,852	12,062
$100,000 under $250,000	13,264	22,416,754,924	34,941	28,038,468,063	34,941
$250,000 under $500,000	6,566	10,948,001,883	16,701	16,962,918,566	16,701
$500,000 under $1,000,000	3,920	6,404,271,557	9,438	12,966,003,816	9,438
$1,000,000 or more	3,440	4,785,492,552	7,726	21,339,097,546	7,726
All taxable returns	**1,859**	**26,061,551,658**	**2,146**	**28,731,517,969**	**2,146**
$0	0	0	0	0	0
$1 under $2,500	14	8,534,590	50	8,587,306	50
$2,500 under $5,000	8	2,836,072	32	2,958,645	32
$5,000 under $10,000	3	1,841,701	33	2,074,111	33
$10,000 under $25,000	23	32,026,855	75	33,239,398	75
$25,000 under $50,000	109	1,075,319,043	147	1,081,327,472	147
$50,000 under $75,000	127	1,620,943,406	147	1,629,956,524	147
$75,000 under $100,000	111	1,237,437,296	118	1,247,612,154	118
$100,000 under $250,000	470	5,552,663,344	494	5,632,168,209	494
$250,000 under $500,000	324	3,948,652,039	333	4,069,545,546	333
$500,000 under $1,000,000	238	3,536,665,109	250	3,712,652,449	250
$1,000,000 or more	433	9,044,632,202	467	11,311,396,154	467

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available un
	Number	Amount	Number	Amount	Number
All returns	**235,998**	**502,730,455,507**	**120,780**	**68,524,419,354**	**235,909**
$0	61,648	130,523,935,606	34,800	20,502,004,107	61,648
$1 under $2,500	8,977	18,970,826,182	6,211	5,140,246,951	8,971
$2,500 under $5,000	5,871	12,560,800,932	4,226	2,057,782,399	5,869
$5,000 under $10,000	10,833	23,171,501,141	6,727	2,321,116,452	10,832
$10,000 under $25,000	25,335	53,868,566,896	14,539	5,896,289,893	25,322
$25,000 under $50,000	25,571	54,192,463,995	13,833	8,442,168,816	25,565
$50,000 under $75,000	15,234	32,599,938,046	6,515	3,080,390,789	15,228
$75,000 under $100,000	12,180	25,894,012,366	5,840	2,559,224,769	12,170
$100,000 under $250,000	35,435	75,977,432,366	13,513	8,841,903,369	35,413
$250,000 under $500,000	17,033	36,529,808,834	6,770	4,505,656,891	17,020
$500,000 under $1,000,000	9,688	20,667,938,007	4,065	2,780,109,573	9,682
$1,000,000 or more	8,192	17,773,231,137	3,741	2,397,525,346	8,187
All nontaxable returns	**233,854**	**498,370,903,000**	**118,954**	**64,999,422,571**	**233,854**
$0	61,648	130,523,935,606	34,800	20,502,004,107	61,648
$1 under $2,500	8,927	18,876,295,078	6,206	5,138,907,751	8,927
$2,500 under $5,000	5,838	12,497,276,412	d	d	d
$5,000 under $10,000	10,800	23,105,777,957	d	d	d
$10,000 under $25,000	25,260	53,731,348,168	14,525	5,888,572,829	25,260
$25,000 under $50,000	25,424	53,889,531,376	13,726	8,226,232,075	25,424
$50,000 under $75,000	15,087	32,297,341,359	6,390	2,825,243,360	15,087
$75,000 under $100,000	12,062	25,660,204,349	5,729	2,343,226,881	12,062
$100,000 under $250,000	34,941	74,965,834,934	13,045	7,892,725,483	34,941
$250,000 under $500,000	16,701	35,850,601,537	6,447	3,863,664,048	16,701
$500,000 under $1,000,000	9,438	20,166,539,183	3,827	2,312,962,871	9,438
$1,000,000 or more	7,726	16,806,217,042	3,308	1,627,715,044	7,726
All taxable returns	**2,144**	**4,359,552,507**	**1,826**	**3,524,996,783**	**2,054**
$0	0	0	0	0	0
$1 under $2,500	50	94,531,104	5	1,339,200	44
$2,500 under $5,000	32	63,524,520	d	d	d
$5,000 under $10,000	33	65,723,184	d	d	d
$10,000 under $25,000	75	137,218,728	14	7,717,064	62
$25,000 under $50,000	147	302,932,620	107	215,936,740	140
$50,000 under $75,000	147	302,596,687	125	255,147,429	141
$75,000 under $100,000	118	233,808,017	111	215,997,889	109
$100,000 under $250,000	494	1,011,597,431	468	949,177,886	471
$250,000 under $500,000	332	679,207,297	322	641,992,843	319
$500,000 under $1,000,000	250	501,398,824	238	467,146,702	244
$1,000,000 or more	465	967,014,095	433	769,810,303	460

*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.
d Indicates that data were suppressed to prevent disclosure of individual taxpayer data.

[1] Tax status is determined by the presence or absence of a positive value reported on Page 1, Part 2, Line 15 of the return. Taxable
[2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 and their subse

[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 to
[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 p
[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,
[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 Columr
Source: IRS, Statistics of Income Division, Gift Tax Study, January 2018

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 ur
	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	16,532
$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. Taxable
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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 2,
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NOTES: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances. "Number" shown in Columr
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	19,087,898,329	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 ur
	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

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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 ur
	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

*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.
d Indicates that data were suppressed to prevent disclosure of individual taxpayer data.

[1] Tax status is determined by the presence or absence of a positive value reported on Page 1, Part 2, Line 15 of the return. Taxable
[2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 and their subse

[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 to
[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 p
[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,
[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 Columr
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 ur
	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. Taxable
[2] The significant increase in the number of Forms 709 filed, as well as the total amount of gifts reported, during 2013 and their subse

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

10-Jan-17

Gift Tax Returns Filed in 2013: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1][2]		Total annual exclusions		Total included amount of gifts		Total deductions [3]		Taxable gifts, current period [4]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**369,063**	**421,331,658,037**	**332,348**	**14,859,730,576**	**318,564**	**406,471,929,210**	**11,710**	**13,152,657,209**	**316,538**	**393,361,240,769**
$0	52,525	3,726,118,767	51,891	2,098,963,693	2,026	1,627,155,074	2,026	1,627,155,074	0	0
$1 under $2,500	7,074	342,908,029	5,772	184,559,175	7,074	158,348,851	271	151,353,294	7,074	6,995,794
$2,500 under $5,000	5,537	271,403,816	5,016	187,933,726	5,537	83,470,084	30	63,962,463	5,537	19,507,621
$5,000 under $10,000	13,393	758,570,930	12,349	422,713,428	13,393	335,860,044	320	238,269,705	13,393	97,590,339
$10,000 under $25,000	26,140	1,380,534,585	24,055	879,071,008	26,140	501,463,570	557	73,950,425	26,140	427,513,145
$25,000 under $50,000	19,206	1,303,455,838	18,412	570,753,073	19,206	732,703,022	59	72,609,704	19,206	660,093,318
$50,000 under $75,000	16,754	1,601,355,053	15,188	482,708,813	16,754	1,118,646,243	33	81,230,615	16,754	1,037,415,628
$75,000 under $100,000	12,369	1,718,423,139	11,586	454,980,079	12,369	1,263,443,059	107	162,414,718	12,369	1,101,028,340
$100,000 under $250,000	42,129	9,134,475,568	39,748	1,473,914,061	42,129	7,660,561,504	566	849,624,267	42,129	6,810,970,547
$250,000 under $500,000	28,252	11,764,098,096	26,937	1,117,111,490	28,252	10,646,986,606	883	201,993,649	28,252	10,445,039,338
$500,000 under $1,000,000	31,195	24,586,045,847	28,151	1,330,428,151	31,195	23,255,617,169	669	493,507,295	31,195	22,762,226,637
$1,000,000 or more	114,490	364,744,268,370	93,242	5,656,593,879	114,490	359,087,673,984	6,189	9,136,586,001	114,490	349,992,860,062
All nontaxable returns	**363,425**	**391,018,390,029**	**327,247**	**14,325,414,798**	**312,926**	**376,692,977,069**	**11,128**	**11,005,075,878**	**310,900**	**365,688,038,599**
$0	52,525	3,726,118,767	51,891	2,098,963,693	2,026	1,627,155,074	2,026	1,627,155,074	0	0
$1 under $2,500	7,032	341,737,320	5,734	183,482,053	7,032	158,255,267	**	**	**	**
$2,500 under $5,000	5,500	269,557,566	4,980	186,223,653	5,500	83,333,913	**	**	**	**
$5,000 under $10,000	13,336	755,448,539	12,295	420,001,379	13,336	335,449,703	617	453,528,526	25,868	123,510,356
$10,000 under $25,000	26,025	1,373,967,083	23,944	874,524,791	26,025	499,442,292	551	73,833,568	26,025	425,608,723
$25,000 under $50,000	19,101	1,294,447,220	18,315	565,468,045	19,101	728,979,433	**	**	**	**
$50,000 under $75,000	16,695	1,594,482,351	15,134	479,439,817	16,695	1,115,042,533	**	**	**	**
$75,000 under $100,000	12,339	1,712,663,976	11,557	453,169,291	12,339	1,259,494,685	196	314,880,235	48,135	2,788,636,416
$100,000 under $250,000	41,760	8,919,183,306	39,404	1,440,124,535	41,760	7,479,058,771	535	728,166,382	41,760	6,750,892,390
$250,000 under $500,000	28,036	11,653,707,558	26,733	1,093,997,704	28,036	10,559,709,854	870	193,456,299	28,036	10,366,253,555
$500,000 under $1,000,000	30,961	24,258,648,818	27,930	1,305,481,525	30,961	22,953,166,771	646	362,531,816	30,961	22,590,634,955
$1,000,000 or more	110,117	335,118,427,526	89,332	5,224,538,315	110,117	329,893,888,772	5,688	7,251,523,977	110,117	322,642,502,203
All taxable returns	**5,638**	**30,313,268,008**	**5,100**	**534,315,778**	**5,638**	**29,778,952,141**	**582**	**2,147,581,332**	**5,638**	**27,673,202,171**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	42	1,170,709	38	1,077,122	42	93,584	**	**	**	**
$2,500 under $5,000	38	1,846,251	37	1,710,074	38	136,171	**	**	**	**
$5,000 under $10,000	57	3,122,391	54	2,712,049	57	410,341	4	56,936	137	583,398
$10,000 under $25,000	115	6,567,502	111	4,546,217	115	2,021,278	6	116,856	115	1,904,422
$25,000 under $50,000	105	9,008,617	98	5,285,028	105	3,723,589	**	**	**	**
$50,000 under $75,000	59	6,872,702	55	3,268,995	59	3,603,710	**	**	**	**
$75,000 under $100,000	30	5,759,163	29	1,810,788	30	3,948,374	3	1,374,802	194	9,900,870
$100,000 under $250,000	370	215,292,262	345	33,789,526	370	181,502,733	31	121,457,885	370	60,078,157
$250,000 under $500,000	216	110,390,539	204	23,113,786	216	87,276,752	13	8,537,350	216	78,785,783
$500,000 under $1,000,000	234	327,397,029	221	24,946,627	234	302,450,398	23	130,975,478	234	171,591,682
$1,000,000 or more	4,373	29,625,840,844	3,910	432,055,565	4,373	29,193,785,212	501	1,885,062,024	4,373	27,350,357,859

Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**173,224**	**172,369,013,234**	**342,682**	**565,730,253,926**	**342,162**	**192,893,802,097**	**172,633**	**57,849,873,959**	**315,500**	**135,043,927,674**
$0	26,403	14,823,180,527	26,403	14,823,179,749	26,143	4,896,939,591	26,143	4,896,939,591	*0	*0
$1 under $2,500	3,660	1,857,822,221	6,814	1,864,816,202	**	**	**	**	**	**
$2,500 under $5,000	3,423	1,537,411,127	5,537	1,556,918,748	**	**	**	**	**	**
$5,000 under $10,000	7,130	2,796,815,250	13,393	2,894,405,588	25,485	2,041,684,114	13,953	2,012,408,118	24,966	29,275,481
$10,000 under $25,000	16,468	5,532,174,131	26,140	5,959,687,534	26,140	1,854,572,679	16,468	1,746,080,817	26,140	108,491,860
$25,000 under $50,000	7,736	2,189,109,819	19,206	2,849,203,141	19,206	839,948,599	7,736	680,133,948	19,206	159,814,650
$50,000 under $75,000	4,778	3,459,905,615	16,754	4,497,321,244	16,754	1,402,443,969	4,778	1,146,042,925	16,754	256,401,043
$75,000 under $100,000	4,808	4,829,774,923	12,369	5,930,803,261	12,369	1,915,809,214	4,808	1,615,606,797	12,369	300,202,414
$100,000 under $250,000	13,694	17,625,332,767	42,129	24,436,303,325	42,129	7,917,751,090	13,694	5,958,664,096	42,129	1,959,087,246
$250,000 under $500,000	11,534	8,624,674,994	28,252	19,069,714,851	28,252	6,163,039,194	11,534	2,838,979,688	28,252	3,324,059,592
$500,000 under $1,000,000	13,866	17,131,338,346	31,195	39,893,565,246	31,195	13,370,406,201	13,866	5,770,490,701	31,195	7,599,915,654
$1,000,000 or more	59,722	91,961,473,514	114,490	441,954,335,038	114,490	152,491,207,447	59,650	31,184,527,279	114,490	121,306,679,735
All nontaxable returns	**168,325**	**139,674,840,929**	**337,044**	**505,362,879,448**	**336,525**	**171,835,031,149**	**167,740**	**46,467,985,058**	**309,862**	**125,367,045,664**
$0	26,403	14,823,180,527	26,403	14,823,179,749	26,143	4,896,939,591	26,143	4,896,939,591	*0	*0
$1 under $2,500	**	**	**	**	**	**	**	**	**	**
$2,500 under $5,000	**	**	**	**	**	**	**	**	**	**
$5,000 under $10,000	14,156	6,120,965,493	25,608	6,244,474,034	25,349	2,016,398,807	13,896	1,987,287,404	24,830	29,110,887
$10,000 under $25,000	16,392	5,400,064,130	26,025	5,825,673,113	26,025	1,807,122,149	16,392	1,699,232,598	26,025	107,889,551
$25,000 under $50,000	**	**	**	**	19,101	778,343,966	7,651	619,882,929	19,101	158,461,037
$50,000 under $75,000	**	**	**	**	16,695	1,374,683,406	4,735	1,119,598,290	16,695	255,085,116
$75,000 under $100,000	17,170	10,223,203,001	48,135	13,011,839,420	12,339	1,905,069,498	4,784	1,605,794,486	12,339	299,275,012
$100,000 under $250,000	13,346	15,372,198,125	41,760	22,123,090,514	41,760	7,108,514,876	13,346	5,171,170,190	41,760	1,937,344,944
$250,000 under $500,000	11,327	7,438,114,209	28,036	17,804,368,283	28,036	5,717,274,318	11,327	2,422,218,463	28,036	3,295,055,944
$500,000 under $1,000,000	13,639	15,549,300,795	30,961	38,139,936,013	30,961	12,757,516,014	13,639	5,218,896,035	30,961	7,538,620,136
$1,000,000 or more	**55,893	**64,747,814,647	110,117	387,390,318,325	110,117	133,473,168,523	55,827	21,726,965,072	110,117	111,746,203,038
All taxable returns	**4,898**	**32,694,172,305**	**5,638**	**60,367,374,478**	**5,638**	**21,058,770,948**	**4,892**	**11,381,888,900**	**5,638**	**9,676,882,011**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	**	**	**	**	**	**	**	**	**	**
$2,500 under $5,000	**	**	**	**	**	**	**	**	**	**
$5,000 under $10,000	57	71,083,104	137	71,666,503	137	25,285,307	57	25,120,714	137	164,593
$10,000 under $25,000	76	132,110,000	115	134,014,420	115	47,450,529	76	46,848,218	115	602,309
$25,000 under $50,000	**	**	**	**	105	61,604,634	85	60,251,019	105	1,353,614
$50,000 under $75,000	**	**	**	**	59	27,760,563	43	26,444,636	59	1,315,927
$75,000 under $100,000	152	255,587,356	194	265,488,227	30	10,739,716	24	9,812,311	30	927,402
$100,000 under $250,000	349	2,253,134,642	370	2,313,212,811	370	809,236,214	349	787,493,906	370	21,742,303
$250,000 under $500,000	207	1,186,560,785	216	1,265,346,569	216	445,764,876	207	416,761,225	216	29,003,648
$500,000 under $1,000,000	227	1,582,037,550	234	1,753,629,233	234	612,890,186	227	551,594,666	234	61,295,518
$1,000,000 or more	**3,829	**27,213,658,866	4,373	54,564,016,714	4,373	19,018,038,923	3,823	9,457,562,207	4,373	9,560,476,697

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available unified credit		Unified credit, applied [6]		Net tax on current period gifts	
	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	**	**
$2,500 under $5,000	5,537	9,788,250,756	3,686	466,645,274	5,524	9,321,605,223	5,500	4,519,481	**	**
$5,000 under $10,000	13,393	22,567,379,908	7,130	829,776,191	13,366	21,737,603,198	13,339	22,948,567	137	160,385
$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	158,583,424	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 havir

[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 Reauthoriza

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

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

[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

14-Apr-14

Gift Tax Returns Filed in 2012: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1][2]		Total annual exclusions		Total included amount of gifts		Total deductions [3]		Taxable gifts, current period [4]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**258,393**	**134,846,285,766**	**244,443**	**11,794,733,033**	**191,816**	**123,051,555,062**	**5,606**	**8,120,138,820**	**190,401**	**114,968,624,890**
$0	67,992	5,822,167,968	67,680	4,054,653,753	1,415	1,767,514,212	1,415	1,767,514,212	0	0
$1 under $2,500	7,612	362,423,498	6,528	233,021,040	7,612	129,402,627	24	119,914,708	7,612	9,487,920
$2,500 under $5,000	7,433	412,615,201	7,075	262,415,929	7,433	150,200,871	* 407	* 123,960,592	7,433	26,240,997
$5,000 under $10,000	9,294	563,330,627	8,934	321,839,948	9,294	241,490,859	264	172,533,814	9,294	68,957,045
$10,000 under $25,000	26,161	1,366,229,180	25,611	924,979,071	26,161	441,250,106	* 217	* 17,630,195	26,161	423,619,911
$25,000 under $50,000	23,829	1,731,665,895	22,746	796,632,342	23,829	935,033,551	397	84,434,152	23,829	850,599,399
$50,000 under $75,000	13,048	1,239,385,141	12,504	400,229,648	13,048	839,155,682	* 17	* 38,557,818	13,048	800,621,940
$75,000 under $100,000	8,306	996,198,369	7,583	183,011,743	8,306	813,186,628	* 6	* 91,801,097	8,306	721,385,532
$100,000 under $250,000	29,570	6,071,771,849	26,863	961,754,449	29,570	5,110,017,617	311	338,746,401	29,570	4,771,297,431
$250,000 under $500,000	17,470	7,519,686,206	16,193	709,363,682	17,470	6,810,322,321	662	439,160,459	17,470	6,371,161,683
$500,000 under $1,000,000	16,149	12,885,834,594	14,609	773,330,454	16,149	12,112,504,390	390	346,832,003	16,149	11,765,882,467
$1,000,000 or more	31,529	95,874,977,236	28,117	2,173,500,974	31,529	93,701,476,195	1,497	4,579,053,368	31,529	89,159,370,564
All nontaxable returns	**255,924**	**122,297,498,480**	**242,162**	**11,550,279,951**	**189,347**	**110,747,220,844**	**5,408**	**7,619,954,481**	**187,932**	**103,127,940,035**
$0	67,992	5,822,167,968	67,680	4,054,653,753	1,415	1,767,514,212	1,415	1,767,514,212	0	0
$1 under $2,500	7,581	360,697,381	6,502	231,328,685	7,581	129,368,866	24	119,914,708	7,581	9,454,158
$2,500 under $5,000	7,404	411,338,725	7,046	261,250,396	7,404	150,089,929	* 407	* 123,960,592	7,404	26,129,336
$5,000 under $10,000	9,245	558,571,144	8,886	318,401,699	9,245	240,169,626	**	**	**	**
$10,000 under $25,000	26,055	1,358,516,912	25,512	919,081,588	26,055	439,435,321	**	**	**	**
$25,000 under $50,000	23,730	1,720,021,019	22,649	790,132,834	23,730	929,888,185	** 874	** 271,773,175	** 59,030	** 1,337,719,957
$50,000 under $75,000	12,976	1,228,746,219	12,437	394,077,703	12,976	834,668,696	* 17	* 38,557,818	12,976	796,110,878
$75,000 under $100,000	8,270	988,997,512	7,549	179,788,286	8,270	809,209,227	**	**	**	**
$100,000 under $250,000	29,444	6,045,099,451	26,748	954,556,705	29,444	5,090,542,960	** 314	** 429,677,258	** 37,714	** 5,470,074,929
$250,000 under $500,000	17,381	7,479,703,001	16,113	704,840,247	17,381	6,774,862,549	**	**	**	**
$500,000 under $1,000,000	16,071	12,821,517,956	14,540	769,083,543	16,071	12,052,434,663	** 1,043	** 780,759,175	** 33,452	** 18,046,537,859
$1,000,000 or more	29,774	83,502,121,191	26,498	1,973,084,512	29,774	81,529,036,610	1,315	4,087,797,543	29,774	77,441,912,917
All taxable returns	**2,469**	**12,548,787,286**	**2,281**	**244,453,082**	**2,469**	**12,304,334,218**	**198**	**500,184,339**	**2,469**	**11,840,684,854**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	31	1,726,117	25	1,692,355	31	33,762	0	0	31	33,762
$2,500 under $5,000	29	1,276,476	29	1,165,534	29	110,943	*0	*0	29	111,661
$5,000 under $10,000	48	4,759,483	48	3,438,250	48	1,321,234	**	**	**	**
$10,000 under $25,000	106	7,712,267	99	5,897,483	106	1,814,785	**	**	**	**
$25,000 under $50,000	99	11,644,877	96	6,499,508	99	5,145,367	** 4	** 2,824,986	** 253	** 5,456,398
$50,000 under $75,000	71	10,638,922	67	6,151,945	71	4,486,986	0	0	71	4,511,062
$75,000 under $100,000	36	7,200,857	34	3,223,457	36	3,977,401	**	**	**	**
$100,000 under $250,000	126	26,672,398	114	7,197,743	126	19,474,657	** 3	** 870,241	** 162	** 22,608,033
$250,000 under $500,000	89	39,983,206	80	4,523,436	89	35,459,771	**	**	**	**
$500,000 under $1,000,000	78	64,316,638	70	4,246,911	78	60,069,727	** 9	** 5,233,287	** 167	** 90,506,291
$1,000,000 or more	1,755	12,372,856,045	1,619	200,416,462	1,755	12,172,439,585	182	491,255,825	1,755	11,717,457,648

Tax status and size of taxable gifts, current period	Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current period gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**137,494**	**111,943,159,002**	**221,980**	**226,911,782,879**	**221,620**	**76,481,954,456**	**137,094**	**37,303,819,923**	**190,384**	**39,178,133,589**
$0	31,580	16,536,997,861	31,580	16,536,997,876	31,222	5,410,078,538	31,222	5,410,078,538	*0	*0
$1 under $2,500	4,894	2,072,053,340	7,611	2,081,541,430	7,610	671,975,052	4,894	669,641,521	7,595	2,333,531
$2,500 under $5,000	5,089	2,075,751,310	7,433	2,101,992,486	7,433	675,977,938	5,089	669,292,369	7,433	6,685,568
$5,000 under $10,000	5,665	1,439,174,984	9,294	1,508,132,030	9,294	455,179,352	5,665	438,182,719	9,294	16,996,629
$10,000 under $25,000	17,516	5,239,625,086	26,161	5,663,245,000	26,161	1,749,199,226	17,516	1,639,190,866	26,161	110,008,355
$25,000 under $50,000	13,028	4,770,245,220	23,829	5,620,844,603	23,829	1,724,614,507	13,028	1,502,025,553	23,829	222,588,962
$50,000 under $75,000	5,498	3,323,885,176	13,048	4,124,507,115	13,048	1,294,510,474	5,498	1,085,023,627	13,048	209,486,837
$75,000 under $100,000	2,733	2,645,351,498	8,306	3,366,737,386	8,306	1,074,822,769	2,733	883,876,604	8,306	190,945,986
$100,000 under $250,000	11,398	8,255,032,146	29,570	13,026,327,963	29,570	4,102,847,973	11,398	2,709,561,826	29,570	1,393,285,971
$250,000 under $500,000	8,886	5,266,312,474	17,470	11,637,473,780	17,470	3,759,423,510	8,886	1,706,071,440	17,470	2,053,351,831
$500,000 under $1,000,000	8,103	8,661,830,360	16,149	20,427,712,972	16,149	6,850,184,834	8,103	2,901,619,254	16,149	3,948,565,673
$1,000,000 or more	23,103	51,656,899,545	31,529	140,816,270,236	31,529	48,713,140,283	23,062	17,689,255,606	31,529	31,023,884,245
All nontaxable returns	**135,244**	**99,308,821,148**	**219,511**	**202,436,760,197**	**219,151**	**67,882,261,806**	**134,846**	**32,860,736,873**	**187,915**	**35,021,524,008**
$0	31,580	16,536,997,861	31,580	16,536,997,876	31,222	5,410,078,538	31,222	5,410,078,538	*0	*0
$1 under $2,500	4,869	2,038,048,515	7,580	2,047,502,843	7,579	660,343,186	4,869	658,020,310	7,564	2,322,876
$2,500 under $5,000	5,071	2,050,422,325	7,404	2,076,551,839	7,404	666,867,206	5,071	660,217,611	7,404	6,649,594
$5,000 under $10,000	5,628	1,387,086,002	**	**	9,245	436,527,644	5,628	419,653,343	9,245	16,874,300
$10,000 under $25,000	17,430	4,969,157,189	**	**	26,055	1,638,998,987	17,430	1,529,593,267	26,055	109,405,719
$25,000 under $50,000	12,939	4,622,058,119	** 59,030	** 12,316,021,270	23,730	1,670,071,424	12,939	1,448,754,266	23,730	221,317,168
$50,000 under $75,000	5,435	3,200,166,891	12,976	3,996,277,769	12,976	1,247,282,572	5,435	1,039,487,055	12,976	207,795,507
$75,000 under $100,000	2,697	2,575,425,672	**	**	8,270	1,048,846,019	2,697	859,124,036	8,270	189,721,804
$100,000 under $250,000	11,278	8,056,543,633	** 37,714	** 16,102,042,977	29,444	4,022,775,424	11,278	2,637,066,120	29,444	1,385,709,125
$250,000 under $500,000	8,802	5,106,080,882	**	**	17,381	3,685,998,046	8,802	1,645,307,838	17,381	2,040,689,965
$500,000 under $1,000,000	8,034	8,515,547,564	** 33,452	** 31,668,166,073	16,071	6,773,259,320	8,034	2,846,711,218	16,071	3,926,548,196
$1,000,000 or more	**21,481	**40,251,286,495	29,774	117,693,199,550	29,774	40,621,213,440	21,441	13,706,723,274	29,774	26,914,489,754
All taxable returns	**2,249**	**12,634,337,854**	**2,469**	**24,475,022,682**	**2,469**	**8,599,692,650**	**2,248**	**4,443,083,049**	**2,469**	**4,156,609,581**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	25	34,004,825	31	34,038,587	31	11,631,866	25	11,621,212	31	10,655
$2,500 under $5,000	19	25,328,986	29	25,440,647	29	9,110,732	19	9,074,758	29	35,974
$5,000 under $10,000	37	52,088,982	**	**	48	18,651,709	37	18,529,376	48	122,329
$10,000 under $25,000	86	270,467,897	**	**	106	110,200,239	86	109,597,599	106	602,637
$25,000 under $50,000	89	148,187,101	** 253	** 476,200,364	99	54,543,083	89	53,271,287	99	1,271,794
$50,000 under $75,000	63	123,718,285	71	128,229,347	71	47,227,902	63	45,536,572	71	1,691,331
$75,000 under $100,000	36	69,925,826	**	**	36	25,976,750	36	24,752,568	36	1,224,182
$100,000 under $250,000	120	198,488,513	** 162	** 291,022,372	126	80,072,549	120	72,495,706	126	7,576,846
$250,000 under $500,000	84	160,231,592	**	**	89	73,425,464	84	60,763,602	89	12,661,865
$500,000 under $1,000,000	69	146,282,797	** 167	** 397,020,679	78	76,925,514	69	54,908,036	78	22,017,477
$1,000,000 or more	**1,622	**11,405,613,050	1,755	23,123,070,686	1,755	8,091,926,843	1,621	3,982,532,332	1,755	4,109,394,492

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

[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 ha line.

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

[3] This is the sum of marital and charitable deductions reported. An unlimited marital deduction is available for all outright transfers to a donor's spouse. An unlimited charitable deduction is available for all outright transfers to qu 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 (repo or tax on current period gifts.

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

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

Source: IRS, Statistics of Income Division, September 2013

14-Apr-14

Gift Tax Returns Filed in 2011: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**219,544**	**50,949,668,470**	**209,107**	**9,289,355,706**	**144,305**	**41,660,311,381**	**2,610**	**1,609,023,826**	**5,451**	**4,378,911,866**
$0	78,475	5,846,235,587	78,026	3,688,130,146	3,237	2,158,105,615	1,211	788,629,722	2,043	1,369,475,874
$1 under $2,500	10,251	785,823,777	8,315	371,842,290	10,251	413,981,504	18	25,158,533	133	378,438,191
$2,500 under $5,000	6,970	366,805,586	6,947	286,915,844	6,970	79,889,742	* 19	* 20,018,074	48	33,395,722
$5,000 under $10,000	8,324	635,855,597	7,618	360,724,363	8,324	275,131,223	212	48,864,307	266	168,178,210
$10,000 under $25,000	24,975	1,695,285,728	23,889	872,302,122	24,975	822,983,313	413	119,713,992	607	294,203,695
$25,000 under $50,000	18,940	1,737,947,570	17,516	707,042,300	18,940	1,030,903,491	10	41,836,569	115	317,115,549
$50,000 under $75,000	12,041	1,366,767,680	11,848	530,816,527	12,041	835,951,399	* 7	* 36,072,010	560	46,790,269
$75,000 under $100,000	9,432	1,224,191,247	9,241	282,976,395	9,432	941,214,850	* 178	* 99,996,244	35	17,473,165
$100,000 under $250,000	25,115	5,553,271,637	23,365	954,234,979	25,115	4,599,036,838	216	143,522,329	658	406,953,542
$250,000 under $500,000	12,780	5,426,118,527	11,496	529,835,653	12,780	4,896,282,880	224	39,151,500	487	345,674,127
$500,000 under $1,000,000	9,201	7,343,893,148	8,133	390,199,219	9,201	6,953,694,010	68	67,624,485	209	131,776,102
$1,000,000 or more	3,040	18,967,472,386	2,712	314,335,867	3,040	18,653,136,516	33	178,436,063	289	869,437,420
All nontaxable returns	**208,562**	**29,067,470,991**	**198,851**	**8,234,949,491**	**133,323**	**20,832,520,042**	**2,264**	**1,138,298,262**	**4,600**	**2,753,347,682**
$0	78,475	5,846,235,587	78,026	3,688,130,146	3,237	2,158,105,615	1,211	788,629,722	2,043	1,369,475,874
$1 under $2,500	**16,264	**974,660,464	**14,374	**563,579,918	**16,264	**411,080,545	**20	**35,312,805	**110	**340,403,635
$2,500 under $5,000	**	**	**	**	**	**	**	**	**	**
$5,000 under $10,000	7,942	501,557,270	7,248	301,599,048	7,942	199,958,222	* 195	* 41,093,265	217	103,559,875
$10,000 under $25,000	24,011	1,510,128,793	22,981	792,085,547	24,011	718,042,902	358	69,079,594	549	255,570,159
$25,000 under $50,000	17,833	1,392,787,860	16,465	611,713,985	17,833	781,072,166	**5	**14,786,498	**573	**161,483,044
$50,000 under $75,000	11,327	1,203,627,397	11,144	467,461,200	11,327	736,166,368	**	**	**	**
$75,000 under $100,000	8,912	1,087,396,855	8,732	239,038,055	8,912	848,358,801	* 174	* 60,545,006	* 12	* 10,096,326
$100,000 under $250,000	23,522	4,935,192,366	21,976	821,925,013	23,522	4,113,267,523	26	47,363,787	568	273,497,974
$250,000 under $500,000	11,664	4,755,865,011	10,447	430,674,604	11,664	4,325,190,407	216	36,465,020	403	175,774,924
$500,000 under $1,000,000	8,177	6,386,592,900	7,157	299,823,572	8,177	6,086,769,408	**59	**45,022,565	**125	**63,485,872
$1,000,000 or more	434	473,426,487	300	18,918,402	434	454,508,086	**	**	**	**
All taxable returns	**10,982**	**21,882,197,479**	**10,256**	**1,054,406,215**	**10,982**	**20,827,791,339**	**346**	**470,725,564**	**851**	**1,625,564,184**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	**958	**177,968,900	**888	**95,178,217	**958	**82,790,700	**17	**9,863,802	**71	**71,430,278
$2,500 under $5,000	**	**	**	**	**	**	**	**	**	**
$5,000 under $10,000	382	134,298,327	371	59,125,315	382	75,173,001	* 16	* 7,771,042	**48	**64,618,335
$10,000 under $25,000	964	185,156,934	908	80,216,576	964	104,940,411	*56	*50,634,398	59	38,633,536
$25,000 under $50,000	1,107	345,159,711	1,051	95,328,316	1,107	249,831,325	**12	**63,122,081	**102	**202,422,774
$50,000 under $75,000	715	163,140,283	703	63,355,327	715	99,785,032	**	**	**	**
$75,000 under $100,000	520	136,794,391	509	43,938,340	520	92,856,049	* 4	* 39,451,238	**23	**7,376,839
$100,000 under $250,000	1,592	618,079,271	1,389	132,309,965	1,592	485,769,315	* 190	* 96,158,541	91	133,455,568
$250,000 under $500,000	1,115	670,253,516	1,049	99,161,048	1,115	571,092,474	* 9	* 2,686,480	84	169,899,203
$500,000 under $1,000,000	1,024	957,300,247	976	90,375,647	1,024	866,924,602	**42	**201,037,983	**373	**937,727,650
$1,000,000 or more	2,606	18,494,045,898	2,412	295,417,465	2,606	18,198,628,430	**	**	**	**

Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**7,999**	**5,987,935,685**	**141,069**	**35,672,377,141**	**115,209**	**73,802,567,412**	**180,763**	**109,474,940,331**	**180,420**	**36,168,791,100**
$0	3,237	2,158,105,588	0	0	39,694	20,016,153,785	39,694	20,016,153,796	39,523	6,525,546,041
$1 under $2,500	147	403,596,726	10,251	10,384,796	7,487	3,674,597,164	10,251	3,684,981,751	10,080	1,196,618,009
$2,500 under $5,000	65	53,413,796	6,970	26,475,946	3,874	2,724,021,129	6,970	2,750,497,075	6,970	899,732,009
$5,000 under $10,000	470	217,042,517	8,324	58,088,706	5,568	2,151,789,285	8,324	2,209,877,806	8,324	705,654,594
$10,000 under $25,000	1,015	413,917,687	24,975	409,065,623	15,226	5,454,689,394	24,975	5,863,753,984	24,975	1,820,386,596
$25,000 under $50,000	120	358,952,118	18,940	671,951,361	12,232	5,334,895,194	18,940	6,006,846,376	18,940	1,899,493,082
$50,000 under $75,000	566	82,862,279	12,041	753,089,042	6,393	3,453,141,924	12,041	4,206,230,625	12,041	1,330,018,480
$75,000 under $100,000	213	117,469,409	9,432	823,745,441	4,119	2,552,966,935	9,432	3,376,712,370	9,432	1,062,413,996
$100,000 under $250,000	872	550,475,871	25,115	4,048,560,967	10,543	6,208,184,285	25,115	10,256,744,562	25,115	3,226,741,757
$250,000 under $500,000	706	384,825,627	12,780	4,511,458,791	5,045	5,261,999,419	12,780	9,773,456,657	12,780	3,241,887,537
$500,000 under $1,000,000	273	199,400,586	9,201	6,754,293,422	2,830	3,304,836,099	9,201	10,059,129,471	9,201	3,352,481,528
$1,000,000 or more	316	1,047,873,483	3,040	17,605,263,045	2,200	13,665,292,799	3,040	31,270,555,858	3,040	10,907,817,472
All nontaxable returns	**6,828**	**3,891,645,937**	**130,087**	**16,940,875,629**	**105,088**	**39,669,295,423**	**169,781**	**56,610,167,400**	**169,438**	**17,763,284,491**
$0	3,237	2,158,105,588	0	0	39,694	20,016,153,785	39,694	20,016,153,796	39,523	6,525,546,041
$1 under $2,500	**125	**375,716,443	9,545	9,808,556	6,792	2,217,451,648	9,545	2,227,260,020	9,374	699,022,268
$2,500 under $5,000	**	**	6,719	25,555,566	3,633	2,047,305,494	6,719	2,072,861,060	6,719	666,269,255
$5,000 under $10,000	408	144,653,140	7,942	55,305,082	5,197	1,304,391,555	7,942	1,359,696,467	7,942	410,651,964
$10,000 under $25,000	905	324,649,753	24,011	393,393,145	14,262	3,636,345,678	24,011	4,029,737,802	24,011	1,193,755,081
$25,000 under $50,000	**577	**176,269,542	17,833	631,324,164	11,147	3,089,908,615	17,833	3,721,232,608	17,833	1,113,264,203
$50,000 under $75,000	**	**	11,327	709,644,826	5,678	1,454,978,545	11,327	2,164,623,029	11,327	625,335,556
$75,000 under $100,000	* 186	* 70,641,332	8,912	777,717,469	3,599	873,973,570	8,912	1,651,691,039	8,912	465,841,881
$100,000 under $250,000	592	320,861,761	23,522	3,792,405,762	9,307	3,074,977,987	23,522	6,867,383,576	23,522	2,060,120,830
$250,000 under $500,000	618	212,239,944	11,664	4,112,952,000	3,946	1,656,663,585	11,664	5,769,614,033	11,664	1,807,537,763
$500,000 under $1,000,000	**181	**108,508,435	8,177	5,995,549,157	**1,832	**297,144,963	**8,611	**6,729,913,971	**8,611	**2,195,939,649
$1,000,000 or more	**	**	434	437,219,902	**	**	**	**	**	**
All taxable returns	**1,171**	**2,096,289,748**	**10,982**	**18,731,501,512**	**10,121**	**34,133,271,989**	**10,982**	**52,864,772,931**	**10,982**	**18,405,506,609**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	**88	**81,294,079	706	576,240	695	1,457,145,516	706	1,457,721,732	706	497,595,742
$2,500 under $5,000	**	**	252	920,381	240	676,715,634	252	677,636,015	252	233,462,754
$5,000 under $10,000	62	72,389,377	382	2,783,624	371	847,397,730	382	850,181,339	382	295,002,630
$10,000 under $25,000	110	89,267,934	964	15,672,477	964	1,818,343,716	964	1,834,016,182	964	626,631,515
$25,000 under $50,000	**109	**265,544,855	1,107	40,627,196	1,085	2,244,986,579	1,107	2,285,613,768	1,107	786,228,878
$50,000 under $75,000	**	**	715	43,444,216	715	1,998,163,379	715	2,041,607,596	715	704,682,924
$75,000 under $100,000	27	46,828,077	520	46,027,972	520	1,678,993,365	520	1,725,021,331	520	596,572,115
$100,000 under $250,000	280	229,614,110	1,592	256,155,205	1,236	3,133,206,299	1,592	3,389,360,985	1,592	1,166,620,927
$250,000 under $500,000	88	172,585,683	1,115	398,506,791	1,099	3,605,335,835	1,115	4,003,842,624	1,115	1,434,349,774
$500,000 under $1,000,000	**407	**1,138,765,633	1,024	758,744,265	**3,197	**16,672,983,935	**3,630	**34,599,771,358	**3,630	**12,064,359,351
$1,000,000 or more	**	**	2,606	17,168,043,143	**	**	**	**	**	**

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit previously used		Available unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
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	99,828,269	964	5,344,195	964	5,344,195
$25,000 under $50,000	18,021	168,710,322	1,107	13,106,089	1,107	13,106,089
$50,000 under $75,000	11,479	189,374,098	715	13,813,305	715	13,813,305
$75,000 under $100,000	8,993	207,350,988	520	15,237,204	520	15,237,204
$100,000 under $250,000	23,852	1,104,803,568	1,592	75,015,852	1,592	75,015,852
$250,000 under $500,000	12,101	1,324,949,083	1,115	110,607,389	1,115	110,607,389
$500,000 under $1,000,000	**10,422	**2,435,997,648	1,024	188,880,121	1,024	188,880,121
$1,000,000 or more	**	**	2,606	5,760,377,619	2,606	5,760,377,617
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.

11-Jan-12

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

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**223,093**	**37,872,051,381**	**211,337**	**8,949,942,897**	**146,107**	**28,922,108,378**	**2,605**	**1,775,523,345**	**4,491**	**3,139,753,115**
$0	79,713	5,375,136,962	79,462	3,357,788,881	2,826	2,017,348,068	1,550	1,012,968,731	1,290	1,004,379,327
$1 under $2,500	10,473	1,034,550,105	9,253	543,060,645	10,374	491,489,347	131	97,184,788	789	384,820,237
$2,500 under $5,000	5,948	335,677,572	5,749	221,109,438	5,948	114,568,430	33	48,469,984	29	42,740,609
$5,000 under $10,000	13,203	747,459,341	10,888	492,769,633	13,203	254,689,566	328	92,819,607	345	66,081,419
$10,000 under $25,000	20,224	1,363,015,927	19,432	746,186,091	20,224	616,829,241	127	135,047,960	388	155,086,253
$25,000 under $50,000	21,531	1,765,641,542	20,542	822,292,401	21,531	943,349,935	18	32,688,413	334	127,705,439
$50,000 under $75,000	13,026	1,417,315,654	12,489	495,479,282	13,026	921,836,275	35	25,769,754	422	100,032,254
$75,000 under $100,000	7,699	1,048,736,758	7,283	279,341,830	7,699	769,394,734	*6	*7,264,565	244	79,261,180
$100,000 under $250,000	26,670	5,485,708,284	24,447	922,660,284	26,670	4,563,047,630	181	108,480,025	237	109,179,612
$250,000 under $500,000	13,467	5,684,217,139	12,052	506,680,396	13,467	5,177,536,746	117	128,701,513	161	206,209,097
$500,000 under $1,000,000	9,407	7,546,678,192	8,266	415,068,749	9,407	7,131,609,774	67	60,762,844	131	239,682,184
$1,000,000 or more	1,732	6,067,913,906	1,473	147,505,266	1,732	5,920,408,633	12	25,365,160	120	624,575,505
All nontaxable returns	**213,448**	**29,171,898,869**	**202,200**	**8,024,581,476**	**136,462**	**21,147,317,438**	**2,444**	**1,565,265,847**	**3,846**	**1,864,033,092**
$0	79,713	5,375,136,962	79,462	3,357,788,881	2,826	2,017,348,068	1,550	1,012,968,731	1,290	1,004,379,327
$1 under $2,500	9,834	842,180,663	8,736	481,217,946	9,735	360,962,618	114	73,910,148	**	**
$2,500 under $5,000	5,506	265,903,507	5,307	176,709,594	5,506	89,194,209	**	**	**326	**83,403,959
$5,000 under $10,000	12,779	672,033,995	10,506	444,003,237	12,779	228,030,564	**336	**119,251,224	316	54,409,195
$10,000 under $25,000	19,165	1,158,005,728	18,373	639,301,728	19,165	518,703,421	113	84,537,258	280	125,675,121
$25,000 under $50,000	20,512	1,611,706,809	19,523	734,223,472	20,512	877,484,130	*6	*12,675,106	287	119,692,685
$50,000 under $75,000	12,394	1,286,410,643	11,899	442,402,243	12,394	844,008,301	**	**	**	**
$75,000 under $100,000	7,233	907,791,553	6,817	230,184,248	7,233	677,607,111	**16	**23,263,026	**594	**98,817,547
$100,000 under $250,000	24,941	4,927,567,194	22,759	755,737,311	24,941	4,171,829,681	142	51,293,385	152	47,424,311
$250,000 under $500,000	12,437	5,048,673,093	11,085	410,702,693	12,437	4,637,970,396	105	121,537,543	96	49,932,336
$500,000 under $1,000,000	8,519	6,627,409,301	7,440	333,776,356	8,519	6,293,633,287	**	**	**	**
$1,000,000 or more	415	449,079,420	292	18,533,766	415	430,545,652	**63	**65,829,425	**85	**56,558,034
All taxable returns	**9,645**	**8,700,152,512**	**9,138**	**925,361,421**	**9,645**	**7,774,790,940**	**161**	**210,257,498**	**645**	**1,275,720,023**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	639	192,369,442	517	61,842,699	639	130,526,729	*17	*23,274,640	53	106,670,465
$2,500 under $5,000	442	69,774,065	442	44,399,844	442	25,374,221	**	**	**	**
$5,000 under $10,000	424	75,425,346	382	48,766,396	424	26,659,002	**26	**22,038,367	**48	**25,418,069
$10,000 under $25,000	1,059	205,010,199	1,059	106,884,364	1,059	98,125,820	*14	*50,510,702	108	29,411,132
$25,000 under $50,000	1,019	153,934,733	1,019	88,068,929	1,019	65,865,804	*12	*20,013,307	47	8,012,754
$50,000 under $75,000	632	130,905,010	590	53,077,039	632	77,827,973	**	**	**	**
$75,000 under $100,000	467	140,945,204	467	49,157,582	467	91,787,623	**25	**9,771,293	**71	**80,475,887
$100,000 under $250,000	1,729	558,141,090	1,688	166,922,973	1,729	391,217,949	39	57,186,640	85	61,755,301
$250,000 under $500,000	1,029	635,544,046	967	95,977,703	1,029	539,566,350	*11	*7,163,970	65	156,276,761
$500,000 under $1,000,000	888	919,268,891	825	81,292,393	888	837,976,487	**	**	**	**
$1,000,000 or more	1,317	5,618,834,486	1,181	128,971,500	1,317	5,489,862,981	**16	**20,298,579	**167	**807,699,656

Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**7,041**	**4,915,276,328**	**143,380**	**24,015,252,407**	**113,023**	**74,161,704,058**	**183,907**	**98,176,955,992**	**183,356**	**35,982,673,970**
$0	2,826	2,017,348,058	-	-	40,626	22,280,297,867	40,626	22,280,298,666	40,330	8,031,414,448
$1 under $2,500	915	482,005,019	10,473	9,484,421	8,605	5,223,214,635	10,374	5,232,698,376	10,119	1,925,058,459
$2,500 under $5,000	61	91,210,593	5,948	23,357,837	4,069	2,246,088,111	5,948	2,269,445,849	5,948	818,996,250
$5,000 under $10,000	671	158,901,026	13,203	95,788,539	9,724	2,785,751,514	13,203	2,881,540,152	13,203	959,238,471
$10,000 under $25,000	506	290,134,214	20,224	326,695,017	12,082	5,434,399,024	20,224	5,761,093,191	20,224	1,987,053,153
$25,000 under $50,000	348	160,393,851	21,531	782,955,985	11,042	7,459,553,941	21,531	8,242,510,087	21,531	2,999,823,203
$50,000 under $75,000	454	125,802,007	13,026	796,034,267	6,016	3,754,203,998	13,026	4,550,238,409	13,026	1,588,885,450
$75,000 under $100,000	249	86,525,745	7,699	682,868,989	2,812	1,721,224,424	7,699	2,404,093,413	7,699	812,278,102
$100,000 under $250,000	411	217,659,520	26,670	4,345,387,991	10,151	7,514,160,959	26,670	11,859,548,872	26,670	4,064,614,302
$250,000 under $500,000	277	334,910,600	13,467	4,842,626,133	4,010	4,220,975,648	13,467	9,063,601,776	13,467	3,215,037,988
$500,000 under $1,000,000	192	300,445,029	9,407	6,831,164,715	2,849	2,840,206,817	9,407	9,671,371,576	9,407	3,494,983,765
$1,000,000 or more	131	649,940,665	1,732	5,278,888,512	1,037	8,681,627,121	1,732	13,960,515,625	1,732	6,085,290,377
All nontaxable returns	**6,256**	**3,429,298,817**	**133,735**	**17,718,018,446**	**103,724**	**43,627,452,115**	**174,262**	**61,345,469,924**	**173,711**	**20,509,583,004**
$0	2,826	2,017,348,058	-	-	40,626	22,280,297,867	40,626	22,280,298,666	40,330	8,031,414,448
$1 under $2,500	847	352,059,914	9,834	8,902,797	7,966	3,373,149,196	9,735	3,382,051,401	9,480	1,165,092,419
$2,500 under $5,000	20	67,373,048	5,506	21,821,161	3,627	1,157,488,206	5,506	1,179,309,268	5,506	377,175,439
$5,000 under $10,000	639	135,282,136	12,779	92,748,428	9,300	1,933,528,631	12,779	2,026,277,158	12,779	622,544,078
$10,000 under $25,000	391	210,212,379	19,165	308,491,031	11,044	3,103,916,832	19,165	3,412,406,875	19,165	1,048,751,839
$25,000 under $50,000	290	132,367,790	20,512	745,116,242	10,044	4,905,673,221	20,512	5,650,789,561	20,512	1,948,181,008
$50,000 under $75,000	394	86,149,665	12,394	757,858,637	5,384	1,806,711,853	12,394	2,564,570,589	12,394	768,623,604
$75,000 under $100,000	214	35,930,908	7,233	641,676,203	2,345	671,345,996	7,233	1,313,022,199	7,233	374,796,901
$100,000 under $250,000	290	98,717,580	24,941	4,073,111,985	8,422	3,143,745,219	24,941	7,216,857,109	24,941	2,174,844,815
$250,000 under $500,000	201	171,469,879	12,437	4,466,500,515	2,987	931,245,469	12,437	5,397,745,984	12,437	1,681,414,246
$500,000 under $1,000,000	133	107,232,766	8,519	6,186,400,488	**	**	8,519	6,506,750,152	8,519	2,173,094,894
$1,000,000 or more	11	15,154,693	415	415,390,959	**1,981	**320,349,625	415	415,390,962	415	143,649,312
All taxable returns	**785**	**1,485,977,511**	**9,645**	**6,297,233,961**	**9,299**	**30,534,251,943**	**9,645**	**36,831,486,069**	**9,645**	**15,473,090,965**
$0	0	0	0	0	0	0	0	0	0	0
$1 under $2,500	68	129,945,105	639	581,624	639	1,850,065,439	639	1,850,646,976	639	759,966,040
$2,500 under $5,000	*41	*23,837,545	442	1,536,676	442	1,088,599,904	442	1,090,136,581	442	441,820,811
$5,000 under $10,000	32	23,618,891	424	3,040,111	424	852,222,884	424	855,262,995	424	336,694,393
$10,000 under $25,000	116	79,921,834	1,059	18,203,986	1,038	2,330,482,192	1,059	2,348,686,316	1,059	938,301,314
$25,000 under $50,000	59	28,026,061	1,019	37,839,744	998	2,553,880,720	1,019	2,591,720,526	1,019	1,051,642,196
$50,000 under $75,000	60	39,652,343	632	38,175,631	632	1,947,492,144	632	1,985,667,820	632	820,261,845
$75,000 under $100,000	35	50,594,837	467	41,192,786	467	1,049,878,428	467	1,091,071,214	467	437,481,201
$100,000 under $250,000	121	118,941,941	1,729	272,276,007	1,729	4,370,415,740	1,729	4,642,691,763	1,729	1,889,769,487
$250,000 under $500,000	75	163,440,720	1,029	376,125,618	1,023	3,289,730,178	1,029	3,665,855,792	1,029	1,533,623,742
$500,000 under $1,000,000	59	193,212,263	888	644,764,227	**	**	888	3,164,621,423	888	1,321,888,871
$1,000,000 or more	120	634,785,972	1,317	4,863,497,553	**1,906	**11,201,484,313	1,317	13,545,124,663	1,317	5,941,641,065

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

Tax status and size of taxable gifts, current period	Unified credit, applied [6]		Net tax on current period gifts		Total tax [7]	
	Number	Amount	Number	Amount	Number	Amount
All returns	**135,523**	**5,786,635,003**	**9,645**	**2,445,261,446**	**9,645**	**2,453,681,984**
$0	*101	*103	0	0	0	0
$1 under $2,500	8,965	2,540,954	639	247,174	639	247,174
$2,500 under $5,000	5,532	5,601,242	442	634,509	442	634,509
$5,000 under $10,000	12,807	23,885,362	424	1,297,440	424	1,297,440
$10,000 under $25,000	19,221	78,038,034	1,059	7,733,617	1,059	7,733,617
$25,000 under $50,000	20,686	197,338,942	1,019	14,951,203	1,019	14,951,203
$50,000 under $75,000	12,576	204,118,144	632	13,568,809	632	13,568,809
$75,000 under $100,000	7,340	171,085,796	467	14,563,815	467	14,563,815
$100,000 under $250,000	25,363	1,203,702,828	1,729	103,662,000	1,729	103,662,000
$250,000 under $500,000	12,824	1,429,480,798	1,029	126,652,676	1,029	126,652,682
$500,000 under $1,000,000	8,996	2,158,864,265	888	193,184,347	888	193,184,347
$1,000,000 or more	1,111	311,978,538	1,317	1,968,765,855	1,317	1,977,186,388
All nontaxable returns	**132,963**	**5,484,879,320**	**0**	**0**	**0**	**0**
$0	*101	*103	0	0	0	0
$1 under $2,500	8,961	2,540,835	0	0	0	0
$2,500 under $5,000	5,506	5,591,544	0	0	0	0
$5,000 under $10,000	12,779	23,875,336	0	0	0	0
$10,000 under $25,000	19,165	77,987,745	0	0	0	0
$25,000 under $50,000	20,512	196,114,313	0	0	0	0
$50,000 under $75,000	12,394	201,086,957	0	0	0	0
$75,000 under $100,000	7,233	168,053,383	0	0	0	0
$100,000 under $250,000	24,941	1,189,400,402	0	0	0	0
$250,000 under $500,000	12,437	1,394,418,435	0	0	0	0
$500,000 under $1,000,000	8,519	2,082,215,975	0	0	0	0
$1,000,000 or more	415	143,594,292	0	0	0	0
All taxable returns	**2,560**	**301,755,684**	**9,645**	**2,445,261,446**	**9,645**	**2,453,681,984**
$0	0	0	0	0	0	0
$1 under $2,500	*4	*119	639	247,174	639	247,174
$2,500 under $5,000	**	**	442	634,509	442	634,509
$5,000 under $10,000	**55	**19,723	424	1,297,440	424	1,297,440
$10,000 under $25,000	*56	*50,289	1,059	7,733,617	1,059	7,733,617
$25,000 under $50,000	174	1,224,629	1,019	14,951,203	1,019	14,951,203
$50,000 under $75,000	183	3,031,186	632	13,568,809	632	13,568,809
$75,000 under $100,000	*108	*3,032,413	467	14,563,815	467	14,563,815
$100,000 under $250,000	422	14,302,426	1,729	103,662,000	1,729	103,662,000
$250,000 under $500,000	387	35,062,363	1,029	126,652,676	1,029	126,652,682
$500,000 under $1,000,000	476	76,648,290	888	193,184,347	888	193,184,347
$1,000,000 or more	696	168,384,246	1,317	1,968,765,855	1,317	1,977,186,388

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

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

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

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

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

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

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

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

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

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

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

20-Dec-10

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

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
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	145,375,279
$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**	**10,702**	**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	154,641,503
$2,500 under $5,000	372	43,242,004	356	31,981,011	372	11,260,976	**29	**5,254,568	**56	**34,164,482
$5,000 under $10,000	450	71,295,046	434	38,529,838	450	32,765,178	**	**	**	**
$10,000 under $25,000	1,099	187,751,072	1,083	121,037,823	1,099	66,713,204	**34	**35,274,880	**131	**136,264,353
$25,000 under $50,000	1,040	254,658,423	1,008	93,021,714	1,040	161,636,713	**	**	**	**
$50,000 under $75,000	647	212,358,796	631	64,330,913	647	148,027,883	**15	**52,957,747	**80	**74,030,341
$75,000 under $100,000	659	141,066,567	636	64,691,689	659	76,374,886	**	**	**	**
$100,000 under $250,000	1,626	574,893,637	1,576	150,231,971	1,626	424,661,629	21	44,666,693	122	113,244,352
$250,000 under $500,000	1,223	635,166,392	1,147	113,003,667	1,223	522,162,730	*8	*13,925,667	74	55,491,896
$500,000 under $1,000,000	1,119	1,145,733,113	1,041	101,142,836	1,119	1,044,590,273	*10	*27,259,915	81	180,382,614
$1,000,000 or more	1,556	5,925,692,546	1,437	154,890,372	1,556	5,770,802,169	10	16,356,870	132	385,790,949

Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**5,938**	**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	8,408,810,865	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	1,091,165,656
$25,000 under $50,000	79	122,967,659	1,040	38,669,041	1,040	2,756,200,282	1,040	2,794,869,190	1,040	1,138,804,085
$50,000 under $75,000	40	108,432,030	647	39,671,794	640	2,219,745,734	647	2,259,417,520	647	944,310,588
$75,000 under $100,000	47	18,556,059	659	57,818,820	652	1,468,645,912	659	1,526,464,734	659	611,925,145
$100,000 under $250,000	136	157,911,045	1,626	267,007,780	1,626	4,519,774,457	1,626	4,786,782,283	1,626	1,966,167,360
$250,000 under $500,000	83	69,417,563	1,223	452,745,171	1,223	3,395,062,454	1,223	3,847,807,647	1,223	1,591,294,040
$500,000 under $1,000,000	90	207,642,529	**2,675	**6,237,331,706	**2,295	**11,228,850,882	1,119	3,659,031,223	**2,675	**7,549,358,496
$1,000,000 or more	141	402,147,820	**	**	**	**	1,556	13,807,151,359	**	**

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit previously used		Available unified credit [6]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
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	3,514,513,255
$10,000 under $25,000	14,104	1,145,221,571	19,431	86,222,717	19,431	6,716,736,752	14,104	1,196,925,393	19,431	5,519,811,218
$25,000 under $50,000	10,223	911,825,057	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	155,689,534	450	155,617,390	*26	*72,144
$10,000 under $25,000	1,083	1,083,427,061	1,099	7,738,596	1,099	372,654,116	1,099	372,174,362	124	479,731
$25,000 under $50,000	1,040	1,122,160,965	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	1,116	382,362,420	1,093	272,788,002	653	109,574,399
$1,000,000 or more	**	**	1,556	2,368,701,576	1,556	537,594,706	1,191	338,145,663	927	199,449,016

Tax status and size of taxable gifts, current period	Available unified credit [6]		Specific exemption		Unified credit, applied		Net tax on current period gifts		Total tax [7]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
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	10,981	2,639,814	928	167,006	928	167,006
$2,500 under $5,000	6,761	2,199,615,792	**	**	6,754	4,911,272	372	565,922	372	565,922
$5,000 under $10,000	11,942	3,514,585,399	*144	*726,227	11,939	22,140,588	450	1,324,427	450	1,324,443
$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	21,726,928	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**	**d**	**d**
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**	**d**	**d**
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	21,726,928	d	d
$100,000 under $250,000	422	12,921,138	d	d	373	12,637,977	1,626	102,706,216	d	d
$250,000 under $500,000	592	55,519,679	d	d	569	55,291,238	1,223	137,347,399	d	d
$500,000 under $1,000,000	653	109,574,399	d	d	633	109,351,010	1,119	238,673,529	d	d
$1,000,000 or more	927	199,449,016	d	d	886	199,115,689	1,556	2,169,506,517	d	d

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

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

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

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

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

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

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

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

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

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

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

20-Dec-10

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

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**257,485**	**45,213,996,401**	**244,347**	**9,452,994,769**	**171,879**	**35,760,999,166**	**1,354**	**1,177,436,266**	**7,775**	**6,519,818,619**
Less than $2,500	104,590	6,941,072,876	104,105	3,951,041,301	18,984	2,990,030,471	675	758,393,831	5,296	2,216,824,631
$2,500 under $5,000	7,163	438,931,192	6,223	316,217,063	7,163	122,714,457	*5	*12,989,989	56	84,586,283
$5,000 under $10,000	9,463	705,614,317	9,447	375,938,725	9,463	329,675,695	73	17,839,073	266	241,819,757
$10,000 under $25,000	24,203	1,480,686,481	22,382	876,260,326	24,203	604,425,158	36	61,122,492	235	155,091,407
$25,000 under $50,000	26,721	2,051,019,086	25,769	848,993,620	26,721	1,202,025,507	55	21,622,799	260	229,491,168
$50,000 under $75,000	15,076	2,254,440,057	14,140	475,718,501	15,076	1,778,721,516	92	23,129,667	275	759,193,265
$75,000 under $100,000	10,881	1,380,653,891	9,074	348,387,798	10,881	1,032,266,205	10	23,938,218	207	72,303,143
$100,000 under $250,000	29,860	6,148,960,295	27,061	1,027,705,885	29,860	5,121,254,224	224	34,682,832	397	330,058,010
$250,000 under $500,000	16,694	6,851,843,372	14,775	589,308,239	16,694	6,262,534,874	78	91,215,502	364	311,689,334
$500,000 under $1,000,000	10,631	8,518,350,164	9,394	458,437,547	10,631	8,059,912,176	86	87,989,832	269	241,938,617
$1,000,000 or more	2,203	8,442,424,672	1,976	184,985,765	2,203	8,257,438,884	20	44,512,031	149	1,876,823,003
All nontaxable returns	**247,932**	**33,205,261,560**	**235,196**	**8,557,112,794**	**162,327**	**24,648,146,279**	**1,218**	**1,035,012,803**	**7,022**	**3,074,733,036**
Less than $2,500	104,002	6,829,180,502	103,533	3,893,172,332	18,396	2,936,007,093	**659	**761,469,445	**5,272	**2,225,139,850
$2,500 under $5,000	6,872	379,113,569	5,949	290,172,162	6,872	88,941,712	**	**	**	**
$5,000 under $10,000	9,035	534,917,346	9,035	340,930,118	9,035	193,987,296	**77	**39,874,688	**382	**216,494,575
$10,000 under $25,000	23,538	1,310,535,425	21,733	804,439,931	23,538	506,094,497	**	**	**	**
$25,000 under $50,000	26,013	1,894,345,652	25,094	779,968,104	26,013	1,114,377,550	*45	*10,321,233	217	179,120,250
$50,000 under $75,000	14,440	1,498,727,885	13,521	417,934,040	14,440	1,080,793,862	*83	*20,260,528	215	103,245,712
$75,000 under $100,000	10,481	1,253,172,156	8,674	306,067,895	10,481	947,104,346	**215	**41,557,124	**464	**154,939,108
$100,000 under $250,000	28,098	5,483,416,974	25,366	867,792,456	28,098	4,615,624,306	**	**	**	**
$250,000 under $500,000	15,518	6,062,286,103	13,640	477,981,318	15,518	5,584,304,555	65	43,915,694	276	104,290,689
$500,000 under $1,000,000	9,437	7,400,900,678	8,270	358,132,099	9,437	7,042,768,132	67	80,906,766	183	89,067,269
$1,000,000 or more	499	558,665,267	383	20,522,339	499	538,142,932	6	36,707,325	12	2,435,583
All taxable returns	**9,553**	**12,008,734,842**	**9,151**	**895,881,976**	**9,553**	**11,112,852,887**	**137**	**142,423,463**	**752**	**3,445,085,583**
Less than $2,500	588	111,892,373	572	57,868,969	588	54,023,378	**21	**9,914,375	**80	**76,271,065
$2,500 under $5,000	291	59,817,622	275	26,044,901	291	33,772,746	**	**	**	**
$5,000 under $10,000	428	170,696,971	412	35,008,608	428	135,688,399	**32	**39,086,877	**119	**180,416,589
$10,000 under $25,000	666	170,151,056	649	71,820,395	666	98,330,661	**	**	**	**
$25,000 under $50,000	708	156,673,433	676	69,025,515	708	87,647,957	*10	*11,301,566	43	50,370,918
$50,000 under $75,000	636	755,712,172	620	57,784,462	636	697,927,654	*9	*2,869,139	60	655,947,553
$75,000 under $100,000	400	127,481,735	400	42,319,903	400	85,161,859	**19	**17,063,926	**140	**247,422,045
$100,000 under $250,000	1,762	665,543,320	1,695	159,913,429	1,762	505,629,918	**	**	**	**
$250,000 under $500,000	1,176	789,557,268	1,135	111,326,921	1,176	678,230,320	13	47,299,809	88	207,398,645
$500,000 under $1,000,000	1,193	1,117,449,485	1,125	100,305,448	1,193	1,017,144,044	19	7,083,066	86	152,871,348
$1,000,000 or more	1,704	7,883,759,405	1,593	164,463,426	1,704	7,719,295,952	14	7,804,706	137	1,874,387,420

Tax status and size of taxable gifts, current period	Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**9,059**	**7,697,255,246**	**167,237**	**28,097,083,463**	**117,356**	**73,913,664,680**	**206,182**	**102,010,749,117**	**205,279**	**37,444,753,509**
Less than $2,500	5,948	2,975,218,811	14,342	14,854,024	46,814	23,303,883,410	53,287	23,318,738,522	52,384	8,147,904,018
$2,500 under $5,000	60	97,576,272	7,163	25,138,185	3,476	1,354,509,549	7,163	1,379,647,734	7,163	508,514,212
$5,000 under $10,000	332	259,658,829	9,463	70,016,865	6,644	1,718,010,299	9,463	1,788,027,202	9,463	605,045,553
$10,000 under $25,000	266	216,213,920	24,203	388,211,239	13,877	4,430,449,022	24,203	4,818,660,265	24,203	1,638,410,513
$25,000 under $50,000	312	251,113,968	26,721	950,911,539	13,516	13,816,712,572	26,721	14,767,624,127	26,721	5,870,141,608
$50,000 under $75,000	361	782,322,931	15,076	996,398,585	5,786	2,739,774,232	15,076	3,736,172,836	15,076	1,276,003,784
$75,000 under $100,000	214	96,241,361	10,881	936,024,818	3,697	2,533,626,909	10,881	3,469,651,693	10,881	1,179,330,056
$100,000 under $250,000	616	364,740,842	29,860	4,756,546,481	11,982	8,183,880,364	29,860	12,940,426,942	29,860	4,443,346,077
$250,000 under $500,000	434	402,904,836	16,694	5,860,121,486	6,602	4,862,333,645	16,694	10,722,454,923	16,694	3,714,768,226
$500,000 under $1,000,000	348	329,928,441	10,631	7,732,880,978	3,706	3,280,571,194	10,631	11,013,452,137	10,631	3,981,311,221
$1,000,000 or more	169	1,921,335,034	2,203	6,365,979,264	1,256	7,689,913,484	2,203	14,055,892,737	2,203	6,079,978,241
All nontaxable returns	**8,199**	**4,109,746,208**	**157,685**	**20,538,442,373**	**108,323**	**47,877,269,565**	**196,629**	**68,415,712,874**	**195,727**	**23,404,072,401**
Less than $2,500	**5,908	**2,986,609,643	13,754	14,324,461	46,226	22,207,973,126	52,698	22,222,298,659	51,796	7,719,671,369
$2,500 under $5,000	**	**	6,872	24,057,064	3,185	913,853,748	6,872	937,910,812	6,872	342,323,790
$5,000 under $10,000	**455	**256,369,284	9,035	66,963,404	6,216	971,012,334	9,035	1,037,975,777	9,035	315,428,325
$10,000 under $25,000	**	**	23,538	376,749,105	13,228	2,800,884,775	23,538	3,177,633,882	23,538	972,436,918
$25,000 under $50,000	259	189,441,484	26,013	924,936,066	12,808	12,354,147,537	26,013	13,279,083,619	26,013	5,281,340,545
$50,000 under $75,000	298	123,506,239	14,440	957,287,622	5,150	1,014,255,098	14,440	1,971,542,721	14,440	555,374,970
$75,000 under $100,000	**675	**196,496,232	10,481	901,001,499	3,297	1,399,394,845	10,481	2,300,396,307	10,481	699,015,571
$100,000 under $250,000	**	**	28,098	4,465,230,860	10,264	3,955,190,213	28,098	8,420,421,165	28,098	2,607,841,353
$250,000 under $500,000	338	148,206,382	15,518	5,436,098,171	5,429	1,865,391,779	15,518	7,301,489,739	15,518	2,308,579,702
$500,000 under $1,000,000	248	169,974,035	9,437	6,872,794,096	2,521	395,166,112	9,437	7,267,960,170	9,437	2,429,505,650
$1,000,000 or more	18	39,142,908	499	499,000,024	0	0	499	499,000,022	499	172,554,206
All taxable returns	**860**	**3,587,509,038**	**9,553**	**7,558,641,090**	**9,033**	**26,036,395,114**	**9,553**	**33,595,036,243**	**9,553**	**14,040,681,109**
Less than $2,500	**100	**86,185,439	588	529,563	588	1,095,910,284	588	1,096,439,863	588	428,232,649
$2,500 under $5,000	**	**	291	1,081,121	291	440,655,801	291	441,736,922	291	166,190,422
$5,000 under $10,000	**143	**219,503,465	428	3,053,461	428	746,997,964	428	750,051,425	428	289,617,228
$10,000 under $25,000	**	**	666	11,462,134	649	1,629,564,248	666	1,641,026,382	666	665,973,595
$25,000 under $50,000	52	61,672,484	708	25,975,473	708	1,462,565,035	708	1,488,540,508	708	588,801,063
$50,000 under $75,000	64	658,816,692	636	39,110,962	636	1,725,519,134	636	1,764,630,115	636	720,628,814
$75,000 under $100,000	**156	**264,485,970	400	35,023,319	400	1,134,232,064	400	1,169,255,386	400	480,314,485
$100,000 under $250,000	**	**	1,762	291,315,621	1,718	4,228,690,152	1,762	4,520,005,777	1,762	1,835,504,725
$250,000 under $500,000	96	254,698,454	1,176	424,023,315	1,173	2,996,941,867	1,176	3,420,965,184	1,176	1,406,188,524
$500,000 under $1,000,000	99	159,954,406	1,193	860,086,882	1,185	2,885,405,082	1,193	3,745,491,967	1,193	1,551,805,571
$1,000,000 or more	151	1,882,192,126	1,704	5,866,979,240	1,256	7,689,913,484	1,704	13,556,892,715	1,704	5,907,424,035

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current period gifts		Maximum unified credit		Unified credit previously used		Available unified credit [6]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
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	110,502,542	9,437	2,319,003,121	9,437	3,250,094,601	2,493	110,376,907	9,437	3,139,717,669
$1,000,000 or more	0	0	499	172,554,206	499	172,554,200	0	0	499	172,554,200
All taxable returns	**9,033**	**10,760,685,984**	**9,553**	**3,279,995,174**	**9,529**	**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	d	d	725	10,114,984
$50,000 under $75,000	*18	*105,310	14,591	232,678,386	636	15,257,069	0	0	636	15,257,069
$75,000 under $100,000	*26	*82,583	10,561	239,721,321	400	13,881,919	d	d	438	15,298,575
$100,000 under $250,000	208	3,329,053	28,559	1,322,424,208	1,762	104,973,387	d	d	1,800	105,914,978
$250,000 under $500,000	98	348,229	16,041	1,781,064,356	1,176	130,887,036	d	d	1,197	134,099,930
$500,000 under $1,000,000	48	226,577	10,174	2,432,057,748	1,193	245,531,428	d	d	1,193	248,428,671
$1,000,000 or more	59	258,496	1,540	420,925,549	1,704	2,316,626,174	d	d	1,704	2,346,521,973
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	**8,362,181	0	0	d	d	d	d
$2,500 under $5,000	d	d	**	**	0	0	d	d	d	d
$5,000 under $10,000	d	d	9,035	16,241,648	0	0	d	d	d	d
$10,000 under $25,000	d	d	23,538	91,580,635	0	0	d	d	d	d
$25,000 under $50,000	d	d	26,013	237,268,999	0	0	d	d	d	d
$50,000 under $75,000	d	d	14,440	230,980,355	0	0	d	d	d	d
$75,000 under $100,000	d	d	10,481	238,362,065	0	0	d	d	d	d
$100,000 under $250,000	d	d	28,098	1,303,124,313	0	0	d	d	d	d
$250,000 under $500,000	d	d	15,518	1,730,962,325	0	0	d	d	d	d
$500,000 under $1,000,000	d	d	9,437	2,319,003,121	0	0	d	d	d	d
$1,000,000 or more	d	d	499	172,554,204	0	0	d	d	d	d
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

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

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

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

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

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

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

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

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

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

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

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

Gift Tax Returns Filed in 2007: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]		Total deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**243,686**	**39,675,082,444**	**231,216**	**8,867,530,335**	**159,782**	**30,807,549,457**	**2,179**	**1,439,689,801**	**4,831**	**4,709,884,015**	**6,916**	**6,149,573,821**
Less than $2,500	98,829	6,649,108,139	97,088	3,888,165,839	14,925	2,760,942,499	1,596	835,580,433	2,118	1,913,779,358	3,669	2,749,359,794
$2,500 under $5,000	8,339	539,779,492	7,903	247,241,234	8,339	292,538,253	*9	*113,043,612	183	148,835,302	190	261,878,914
$5,000 under $10,000	13,032	633,481,098	12,792	375,908,790	13,032	257,572,177	*134	*33,200,191	396	129,320,143	527	162,520,333
$10,000 under $25,000	22,925	1,503,230,122	21,493	789,923,839	22,925	713,305,809	132	53,586,718	419	284,519,637	545	338,106,355
$25,000 under $50,000	19,955	1,790,920,352	19,179	724,553,664	19,955	1,066,365,311	24	32,426,384	321	310,837,729	338	343,264,113
$50,000 under $75,000	12,824	1,510,945,251	11,938	495,327,340	12,824	1,015,617,729	*9	*6,670,055	151	211,590,601	160	218,260,656
$75,000 under $100,000	10,795	1,274,902,009	9,588	302,227,083	10,795	972,674,564	*20	*5,279,215	104	33,250,427	123	38,529,643
$100,000 under $250,000	29,679	6,100,986,861	26,947	960,060,526	29,679	5,140,926,222	104	118,522,303	402	290,994,733	486	409,517,037
$250,000 under $500,000	16,189	6,592,787,572	14,518	569,218,072	16,189	6,023,569,559	72	41,810,251	360	318,429,268	428	360,239,519
$500,000 under $1,000,000	9,474	8,196,797,804	8,315	378,061,498	9,474	7,818,736,068	59	115,961,065	258	838,996,547	312	954,957,613
$1,000,000 or more	1,646	4,882,143,745	1,455	136,842,449	1,646	4,745,301,267	20	83,609,574	119	229,330,271	138	312,939,845
All nontaxable returns	**235,302**	**31,382,130,806**	**223,192**	**8,126,071,105**	**151,398**	**23,256,057,208**	**2,085**	**1,191,851,807**	**4,266**	**2,991,433,162**	**6,275**	**4,183,284,973**
Less than $2,500	98,433	6,521,577,752	96,699	3,850,370,597	14,529	2,671,207,341	1,585	812,937,739	2,067	1,847,133,937	3,609	2,660,071,679
$2,500 under $5,000	8,127	415,306,277	7,691	230,446,537	8,127	184,859,740	**138	**45,754,070	**556	**228,758,206	**690	**274,512,276
$5,000 under $10,000	12,712	562,100,402	12,494	349,876,207	12,712	212,224,063	**	**	**	**	**	**
$10,000 under $25,000	22,251	1,322,602,476	20,833	727,497,941	22,251	595,104,055	125	51,729,903	378	179,822,467	500	231,552,370
$25,000 under $50,000	19,204	1,651,740,980	18,442	654,606,426	19,204	997,133,196	*10	*27,673,503	259	273,628,724	267	301,302,227
$50,000 under $75,000	12,252	1,268,397,045	11,381	445,163,054	12,252	823,233,814	*3	*5,647,869	133	56,018,638	136	61,666,507
$75,000 under $100,000	10,314	1,172,252,279	9,114	261,826,364	10,314	910,425,580	*20	*5,279,215	*74	*13,251,196	93	18,530,411
$100,000 under $250,000	28,203	5,649,894,871	25,531	827,997,173	28,203	4,821,897,616	89	109,209,861	324	214,764,470	393	323,974,332
$250,000 under $500,000	14,984	5,820,820,288	13,371	466,483,613	14,984	5,354,336,767	58	30,943,753	283	95,722,764	340	126,666,518
$500,000 under $1,000,000	8,449	6,593,674,838	7,370	295,773,672	8,449	6,297,900,955	50	94,649,962	184	76,633,581	233	171,283,544
$1,000,000 or more	373	403,763,600	266	16,029,521	373	387,734,080	*6	*8,025,932	9	5,699,177	15	13,725,109
All taxable returns	**8,384**	**8,292,951,638**	**8,024**	**741,459,229**	**8,384**	**7,551,492,249**	**94**	**247,837,994**	**565**	**1,718,450,854**	**642**	**1,966,288,848**
Less than $2,500	396	127,530,388	389	37,795,242	396	89,735,158	*11	*22,642,694	51	66,645,421	60	89,288,115
$2,500 under $5,000	212	124,473,214	212	16,794,697	212	107,678,513	**5	**100,489,733	**23	**49,397,238	**27	**149,886,971
$5,000 under $10,000	320	71,380,696	298	26,032,582	320	45,348,114	**	**	**	**	**	**
$10,000 under $25,000	674	180,627,646	660	62,425,898	674	118,201,754	*7	*1,856,815	41	104,697,170	45	106,553,985
$25,000 under $50,000	751	139,179,372	737	69,947,237	751	69,232,114	*14	*4,752,881	62	37,209,004	71	41,961,885
$50,000 under $75,000	572	242,548,206	558	50,164,287	572	192,383,915	*6	*1,022,186	19	155,571,964	24	156,594,149
$75,000 under $100,000	481	102,649,731	474	40,400,719	481	62,248,984	--	--	30	19,999,231	30	19,999,231
$100,000 under $250,000	1,476	451,091,991	1,416	132,063,353	1,476	319,028,606	*15	*9,312,443	78	76,230,263	93	85,542,706
$250,000 under $500,000	1,205	771,967,284	1,147	102,734,459	1,205	669,232,792	14	10,866,498	77	222,706,503	88	233,573,001
$500,000 under $1,000,000	1,025	1,603,122,966	945	82,287,826	1,025	1,520,835,113	*9	*21,311,103	74	762,362,966	80	783,674,069
$1,000,000 or more	1,273	4,478,380,145	1,189	120,812,928	1,273	4,357,567,187	14	75,583,642	110	223,631,094	123	299,214,736

Tax status and size of taxable gifts, current period	Taxable gifts, current period [4]		Taxable gifts, prior periods [5]		Total taxable gifts, all periods		Tax on total taxable gifts		Tax on prior taxable gifts		Tax on current period gifts	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**156,537**	**24,690,139,808**	**118,825**	**68,238,910,102**	**195,654**	**92,929,047,703**	**195,435**	**33,748,557,456**	**118,498**	**25,379,064,089**	**156,297**	**8,369,492,306**
Less than $2,500	11,680	12,653,754	47,471	23,550,047,912	50,797	23,562,700,360	50,578	8,382,690,010	47,253	8,379,588,329	11,440	3,101,999
$2,500 under $5,000	8,339	30,659,338	6,290	1,788,111,783	8,339	1,818,771,017	8,339	593,582,847	6,290	585,591,052	8,339	7,991,685
$5,000 under $10,000	13,032	95,051,843	8,656	2,686,849,580	13,032	2,781,901,750	13,032	953,793,135	8,656	930,372,430	13,032	23,420,551
$10,000 under $25,000	22,925	375,199,563	15,071	7,188,670,802	22,925	7,563,870,063	22,925	2,785,551,321	15,070	2,687,709,086	22,925	97,841,637
$25,000 under $50,000	19,955	723,101,217	10,070	4,462,550,874	19,955	5,185,651,577	19,955	1,763,108,358	9,961	1,573,836,098	19,955	189,272,102
$50,000 under $75,000	12,824	797,357,075	6,623	3,677,763,147	12,824	4,475,120,151	12,824	1,515,781,732	6,623	1,289,553,647	12,824	226,227,845
$75,000 under $100,000	10,795	934,356,982	4,278	2,188,065,617	10,795	3,122,422,494	10,795	1,033,982,173	4,278	779,500,736	10,795	254,481,492
$100,000 under $250,000	29,679	4,731,409,179	10,007	7,172,993,280	29,679	11,904,402,418	29,679	4,088,228,294	10,007	2,697,822,159	29,679	1,390,405,947
$250,000 under $500,000	16,189	5,663,329,876	6,159	6,188,643,002	16,189	11,851,972,832	16,189	4,283,462,827	6,159	2,433,718,529	16,189	1,849,744,378
$500,000 under $1,000,000	9,474	6,864,246,172	3,266	3,272,615,302	9,474	10,136,861,421	9,474	3,711,504,106	3,266	1,333,912,667	9,474	2,377,591,380
$1,000,000 or more	1,646	4,462,774,809	935	6,062,598,801	1,646	10,525,373,619	1,646	4,636,872,653	935	2,687,459,355	1,646	1,949,413,290
All nontaxable returns	**148,152**	**19,073,843,237**	**110,852**	**44,829,412,891**	**187,270**	**63,903,253,875**	**187,051**	**21,463,655,676**	**110,525**	**15,562,636,872**	**147,912**	**5,901,017,838**
Less than $2,500	11,284	12,206,711	47,075	22,886,065,315	50,401	22,898,270,720	50,182	8,125,904,370	46,857	8,122,990,157	11,044	2,914,520
$2,500 under $5,000	8,127	29,855,241	6,086	1,487,886,440	8,127	1,517,741,573	8,127	479,765,548	6,086	472,103,770	8,127	7,661,667
$5,000 under $10,000	12,712	92,716,284	8,343	1,955,318,714	12,712	2,048,035,325	12,712	654,426,065	8,343	631,978,866	12,712	22,446,980
$10,000 under $25,000	22,251	363,551,794	14,411	5,682,000,671	22,251	6,045,552,158	22,251	2,169,521,825	14,410	2,076,579,162	22,251	92,942,075
$25,000 under $50,000	19,204	695,830,987	9,326	2,954,435,816	19,204	3,650,266,275	19,204	1,151,282,133	9,217	973,693,262	19,204	177,588,736
$50,000 under $75,000	12,252	761,567,308	6,052	2,435,164,925	12,252	3,196,732,166	12,252	1,001,965,154	6,052	791,322,770	12,252	210,642,166
$75,000 under $100,000	10,314	891,895,169	3,797	1,134,582,438	10,314	2,026,477,498	10,314	591,955,812	3,797	355,925,162	10,314	236,030,716
$100,000 under $250,000	28,203	4,497,923,282	8,545	3,173,700,242	28,203	7,671,623,478	28,203	2,332,248,348	8,545	1,042,936,464	28,203	1,289,311,751
$250,000 under $500,000	14,984	5,227,670,084	4,961	2,723,702,964	14,984	7,951,372,993	14,984	2,645,638,624	4,961	982,404,580	14,984	1,663,234,112
$500,000 under $1,000,000	8,449	6,126,617,407	**2,256	**396,555,365	8,449	6,522,799,718	8,449	2,181,375,913	**2,256	*112,702,678	8,449	2,068,785,849
$1,000,000 or more	373	374,008,971	**	**	373	374,381,971	373	129,571,885	**	**	373	129,459,265
All taxable returns	**8,384**	**5,616,296,571**	**7,973**	**23,409,497,211**	**8,384**	**29,025,793,828**	**8,384**	**12,284,901,780**	**7,973**	**9,816,427,217**	**8,384**	**2,468,474,468**
Less than $2,500	396	447,043	396	663,982,597	396	664,429,640	396	256,785,640	396	256,598,172	396	187,479
$2,500 under $5,000	212	804,097	205	300,225,343	212	301,029,444	212	113,817,299	205	113,487,282	212	330,017
$5,000 under $10,000	320	2,335,558	312	731,530,866	320	733,866,424	320	299,367,070	312	298,393,564	320	973,571
$10,000 under $25,000	674	11,647,769	660	1,506,670,131	674	1,518,317,905	674	616,029,497	660	611,129,924	674	4,899,562
$25,000 under $50,000	751	27,270,230	744	1,508,115,058	751	1,535,385,302	751	611,826,226	744	600,142,836	751	11,683,366
$50,000 under $75,000	572	35,789,768	572	1,242,598,222	572	1,278,387,985	572	513,816,578	572	498,230,877	572	15,585,679
$75,000 under $100,000	481	42,461,813	481	1,053,483,179	481	1,095,944,997	481	442,026,361	481	423,575,574	481	18,450,775
$100,000 under $250,000	1,476	233,485,897	1,462	3,999,293,038	1,476	4,232,778,940	1,476	1,755,979,945	1,462	1,654,885,695	1,476	101,094,196
$250,000 under $500,000	1,205	435,659,793	1,198	3,464,940,038	1,205	3,900,599,839	1,205	1,637,824,203	1,198	1,451,313,949	1,205	186,510,266
$500,000 under $1,000,000	1,025	737,628,765	**1,945	**8,938,658,738	1,025	3,614,061,703	1,025	1,530,128,193	1,011	1,221,322,609	1,025	308,805,531
$1,000,000 or more	1,273	4,088,765,838	**	**	1,273	10,150,991,648	1,273	4,507,300,768	934	2,687,346,735	1,273	1,819,954,025

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available unified credit [6]		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	Number	Amount	Number	Amount	Number	Amount
All returns	**243,499**	**83,302,776,994**	**119,813**	**13,317,054,732**	**236,190**	**69,998,763,158**	**1,659**	**7,462,685**	**151,084**	**6,280,386,793**	**8,384**	**2,088,984,042**	**290**	**33,419,536**	**8,629**	**2,122,403,618**
Less than $2,500	98,719	33,956,845,015	47,923	5,634,681,899	95,967	28,322,353,920	556	2,592,625	11,075	2,922,476	396	179,524	**8	**1,202,785	397	1,369,524
$2,500 under $5,000	8,332	2,634,338,122	6,290	499,659,227	8,189	2,134,646,201	*240	*651,085	8,168	7,711,659	212	280,026	**	**	212	280,026
$5,000 under $10,000	13,032	4,427,865,177	8,881	635,712,003	12,788	3,792,152,562	*28	*164,121	12,760	22,491,201	320	929,351	**	**	327	942,146
$10,000 under $25,000	22,911	7,826,024,424	15,499	1,308,035,807	22,352	6,517,986,913	*174	*973,676	22,325	93,175,770	674	4,665,867	*218	*732,093	892	5,397,960
$25,000 under $50,000	19,948	6,878,295,084	9,961	1,025,615,254	19,401	5,852,678,377	*41	*208,348	19,389	178,824,210	751	10,447,880	--	--	751	10,447,880
$50,000 under $75,000	12,817	4,320,658,528	6,841	909,555,256	12,409	3,411,202,202	*136	*545,569	12,409	212,663,128	572	13,564,717	--	--	572	13,564,717
$75,000 under $100,000	10,795	3,656,708,595	4,147	474,736,552	10,439	3,181,971,733	*69	*287,592	10,436	238,037,436	481	16,444,056	*5	*212,058	481	16,656,114
$100,000 under $250,000	29,660	10,223,326,968	10,002	1,344,639,168	28,704	8,879,578,184	154	811,108	28,654	1,304,911,425	1,476	85,494,512	*18	*37	1,495	85,494,590
$250,000 under $500,000	16,189	5,554,913,906	6,060	871,164,057	15,665	4,683,749,724	145	724,589	15,638	1,725,447,036	1,205	124,297,309	--	--	1,205	124,297,309
$500,000 under $1,000,000	9,452	3,255,006,672	3,276	366,284,613	9,075	2,900,239,955	62	253,439	9,062	2,172,643,861	1,025	204,947,539	13	456,898	1,025	205,404,436
$1,000,000 or more	1,645	568,794,506	933	246,936,895	1,202	322,203,388	55	250,533	1,167	321,558,591	1,273	1,627,733,263	28	30,815,656	1,273	1,658,548,918
All nontaxable returns	**235,166**	**80,456,346,094**	**111,833**	**10,850,431,437**	**232,790**	**69,617,872,086**	**1,358**	**6,061,992**	**147,912**	**5,900,896,431**	**--**	**--**	***244**	***1,934,925**	***244**	***1,934,925**
Less than $2,500	98,324	33,822,458,807	47,527	5,500,183,604	95,921	28,322,273,210	542	2,519,870	11,044	2,914,520	--	--	**8	**1,202,795	**8	**1,202,795
$2,500 under $5,000	8,127	2,568,000,484	6,086	433,531,610	8,127	2,134,470,179	*218	*525,055	8,127	7,661,667	--	--	**	**	**	**
$5,000 under $10,000	12,712	4,319,534,999	8,561	527,590,166	12,712	3,791,944,221	--	--	12,712	22,446,980	--	--	**	**	**	**
$10,000 under $25,000	22,251	7,603,120,088	14,839	1,085,475,705	22,251	6,517,642,680	*147	*863,138	22,251	92,942,075	--	--	*218	*732,093	*218	*732,093
$25,000 under $50,000	19,204	6,624,204,458	9,217	772,856,073	19,204	5,851,346,949	*19	*112,400	19,204	177,588,736	--	--	--	--	--	--
$50,000 under $75,000	12,245	4,122,909,340	6,269	713,836,947	12,252	3,409,171,323	*133	*535,652	12,252	210,642,166	--	--	--	--	--	--
$75,000 under $100,000	10,314	3,492,139,225	3,666	312,190,402	10,314	3,179,948,513	*67	*271,092	10,314	236,030,716	--	--	--	--	--	--
$100,000 under $250,000	28,203	9,728,846,381	8,540	865,113,485	28,203	8,863,732,560	*103	*565,159	28,203	1,289,311,751	--	--	*18	*37	*18	*37
$250,000 under $500,000	14,984	5,140,625,714	4,855	519,294,365	14,984	4,621,331,238	*92	*519,026	14,984	1,663,234,110	--	--	--	--	--	--
$500,000 under $1,000,000	8,430	2,904,999,001	**2,272	**120,359,079	8,449	2,796,279,087	*37	*150,600	8,449	2,068,785,849	--	--	--	--	--	--
$1,000,000 or more	372	129,507,600	**	**	373	129,732,124	--	--	373	129,337,860	--	--	--	--	--	--
All taxable returns	**8,332**	**2,846,430,900**	**7,980**	**2,466,623,296**	**3,401**	**380,891,073**	**300**	**1,400,692**	**3,172**	**379,490,362**	**8,384**	**2,088,984,042**	**46**	**31,484,612**	**8,384**	**2,120,468,693**
Less than $2,500	395	134,386,208	396	134,498,295	46	80,710	*14	*72,755	*32	*7,955	396	179,524	--	--	**928	**1,388,901
$2,500 under $5,000	205	66,337,638	205	66,161,617	62	176,021	*22	*126,030	*41	*49,991	212	280,026	--	--	**	**
$5,000 under $10,000	320	108,330,178	320	108,121,837	76	208,341	*28	*164,121	*48	*44,220	320	929,351	--	--	**	**
$10,000 under $25,000	660	222,904,336	660	222,560,103	101	344,233	*26	*110,538	74	233,695	674	4,665,867	--	--	674	4,665,867
$25,000 under $50,000	744	254,090,626	744	252,759,182	197	1,331,428	*21	*95,948	185	1,235,475	751	10,447,880	--	--	751	10,447,880
$50,000 under $75,000	572	197,749,188	572	195,718,309	158	2,030,879	*3	*9,917	158	2,020,962	572	13,564,717	--	--	572	13,564,717
$75,000 under $100,000	481	164,569,370	481	162,546,150	125	2,023,220	*3	*16,500	122	2,006,720	481	16,444,056	*5	*212,058	481	16,656,114
$100,000 under $250,000	1,457	494,480,587	1,462	479,525,682	501	15,845,623	51	245,948	451	15,599,675	1,476	85,494,512	--	--	1,476	85,494,553
$250,000 under $500,000	1,205	414,288,192	1,205	351,869,692	681	62,418,486	53	205,563	654	62,212,925	1,205	124,297,309	--	--	1,205	124,297,309
$500,000 under $1,000,000	1,022	350,007,672	**1,937	**492,862,429	626	103,960,867	25	102,839	613	103,858,012	1,025	204,947,539	13	456,898	1,025	205,404,436
$1,000,000 or more	1,273	439,286,906	**	**	829	192,471,264	55	250,533	794	192,220,731	1,273	1,627,733,263	28	30,815,656	1,273	1,658,548,918

*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.
** Indicates that data were combined to prevent disclosure of individual taxpayer data.
[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.
[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.
[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.
[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.
[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.
[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.
[7] This is the reported value of gift tax on current period gifts.
NOTE: Detail may not add to totals due to rounding.
Source: IRS, Statistics of Income Division, unpublished data, November 2008.

19-Nov-08

Gift Tax Returns Filed in 2006: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts (Net Gift Tax)

[All figures are estimates based on samples--money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Total gifts [1]		Total annual exclusions		Total included amount of gifts		Marital deduction [2]		Charitable deduction [3]		Total deductions		Taxable gifts, current period [4]		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	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**261,104**	**38,474,233,567**	**247,300**	**8,847,914,884**	**176,046**	**29,631,289,179**	**1,539**	**1,004,596,671**	**5,622**	**4,309,119,253**	**7,057**	**5,313,715,915**	**172,429**	**24,344,517,380**	**121,606**	**67,310,575,099**	**212,675**	**91,655,210,118**	**212,336**	**33,163,710,770**
Less than $2,500	98,737	5,527,818,456	97,157	3,765,044,078	13,679	1,767,747,628	854	656,859,692	2,978	1,096,610,553	3,777	1,753,470,237	10,063	10,859,215	47,809	24,426,869,948	50,309	24,437,729,046	49,970	8,899,026,434
$2,500 under $5,000	8,974	421,370,112	8,059	291,784,687	8,974	129,584,735	*4	*9,562,037	124	86,953,452	127	96,515,489	8,974	33,069,246	5,509	1,435,205,495	8,974	1,468,274,734	8,974	485,535,295
$5,000 under $10,000	13,109	604,733,483	12,729	363,267,546	13,109	241,465,880	23	24,717,639	160	117,678,983	181	142,396,622	13,109	99,069,258	8,447	2,287,929,620	13,109	2,386,999,117	13,109	787,387,279
$10,000 under $25,000	25,849	1,407,484,271	24,483	757,129,242	25,849	650,354,241	18	19,002,750	551	207,686,042	567	226,688,793	25,849	423,665,446	13,766	6,243,376,565	25,849	6,667,042,033	25,849	2,451,144,287
$25,000 under $50,000	28,768	2,190,324,647	27,064	799,932,602	28,768	1,390,392,080	220	34,401,102	338	314,893,761	556	349,294,863	28,768	1,041,097,217	13,736	6,253,503,085	28,768	7,294,600,155	28,768	2,458,715,552
$50,000 under $75,000	16,320	1,649,837,221	14,967	506,149,771	16,320	1,143,686,473	*137	*12,875,120	175	132,996,712	310	145,871,832	16,321	1,013,530,300	6,071	3,424,740,756	16,320	4,440,328,446	16,321	1,494,945,861
$75,000 under $100,000	11,473	1,405,015,826	10,606	360,268,589	11,473	1,044,747,163	**	**	**	**	142	44,557,954	11,473	1,000,255,456	4,226	2,480,893,514	11,473	3,481,148,050	11,473	1,185,052,109
$100,000 under $250,000	30,548	6,415,370,537	28,124	973,164,917	30,548	5,442,205,434	**159	**97,353,178	**702	**431,693,296	707	484,488,520	30,548	4,957,730,852	11,479	7,417,146,190	30,548	12,374,877,317	30,548	4,206,641,717
$250,000 under $500,000	17,468	7,336,619,805	15,565	614,369,093	17,468	6,722,250,683	65	68,435,618	343	427,783,436	386	496,219,055	17,468	6,231,280,086	6,936	5,165,380,928	17,468	11,396,758,917	17,468	3,990,333,780
$500,000 under $1,000,000	8,425	7,353,510,289	7,281	313,294,919	8,425	7,040,215,415	42	48,430,133	163	923,164,698	201	971,594,828	8,425	6,070,700,431	2,873	2,634,301,777	8,425	8,705,004,909	8,425	3,175,889,896
$1,000,000 or more	1,433	4,162,148,919	1,265	103,509,440	1,433	4,058,639,447	17	32,959,402	88	569,658,321	104	602,617,723	1,432	3,463,259,874	753	5,541,227,220	1,433	9,002,447,396	1,432	4,029,038,560
All nontaxable returns	**253,440**	**31,113,341,261**	**240,010**	**8,210,081,605**	**168,382**	**22,908,230,233**	**1,445**	**882,265,810**	**5,121**	**2,236,316,143**	**6,477**	**3,118,581,959**	**164,766**	**19,791,046,114**	**114,375**	**45,467,888,110**	**205,012**	**65,258,914,784**	**204,673**	**21,844,902,465**
Less than $2,500	98,349	5,433,814,101	96,784	3,728,079,126	13,291	1,710,708,220	845	656,707,885	2,920	1,040,135,061	3,712	1,696,842,955	9,675	10,447,099	47,420	23,539,945,612	49,920	23,550,392,597	49,581	8,535,535,172
$2,500 under $5,000	8,798	402,085,055	7,897	279,512,628	8,798	122,571,739	*4	*9,562,037	119	80,577,919	122	90,139,956	8,798	32,431,783	5,333	1,169,758,576	8,798	1,202,190,358	8,798	384,072,206
$5,000 under $10,000	12,770	541,231,022	12,432	337,725,430	12,770	203,505,529	*4	*7,187,054	142	99,740,237	144	106,927,291	12,770	96,578,237	8,114	1,767,733,737	12,770	1,864,312,212	12,770	582,428,085
$10,000 under $25,000	25,156	1,279,931,839	23,804	705,755,422	25,156	574,175,630	*6	*17,579,249	525	144,672,958	531	162,252,207	25,156	411,923,420	13,074	3,784,633,009	25,156	4,196,556,449	25,156	1,382,423,784
$25,000 under $50,000	28,151	2,088,366,255	26,447	748,046,316	28,151	1,340,319,988	215	34,154,384	305	287,417,887	519	321,572,271	28,151	1,018,747,716	13,127	4,856,351,752	28,151	5,875,099,314	28,151	1,877,450,123
$50,000 under $75,000	15,930	1,572,890,242	14,577	469,467,410	15,930	1,103,421,884	*131	*11,587,428	142	103,126,392	271	114,713,820	15,930	988,708,064	5,681	2,700,437,819	15,930	3,689,145,883	15,930	1,198,585,083
$75,000 under $100,000	11,025	1,308,751,622	10,172	320,467,092	11,025	988,284,467	**	**	**	**	100	27,258,405	11,025	961,026,378	3,783	1,382,142,168	11,025	2,343,167,616	11,025	714,532,649
$100,000 under $250,000	29,067	5,854,879,833	26,713	845,540,445	29,067	5,009,339,200	**141	**39,711,004	**581	**279,896,987	616	292,349,586	29,067	4,716,989,677	10,003	3,650,468,687	29,067	8,367,458,616	29,067	2,540,550,830
$250,000 under $500,000	16,397	6,487,104,751	14,548	521,445,246	16,397	5,965,659,487	57	58,722,703	275	75,916,832	312	134,639,535	16,397	5,835,835,585	5,869	2,277,249,793	16,397	8,113,066,645	16,397	2,601,736,684
$500,000 under $1,000,000	7,470	5,797,335,372	6,400	242,190,235	7,470	5,555,145,183	37	43,030,841	103	119,786,213	138	162,817,051	7,470	5,392,328,129	1,970	339,166,958	7,470	5,731,495,067	7,470	1,914,846,667
$1,000,000 or more	326	346,951,169	237	11,852,256	326	335,098,908	*5	*4,023,225	*8	*5,045,657	13	9,068,882	326	326,030,026	--	--	326	326,030,026	326	112,741,183
All taxable returns	**7,663**	**7,360,892,307**	**7,290**	**637,833,279**	**7,663**	**6,723,058,946**	**95**	**122,330,862**	**501**	**2,072,803,110**	**579**	**2,195,133,956**	**7,663**	**4,553,471,266**	**7,231**	**21,842,686,988**	**7,663**	**26,396,295,334**	**7,663**	**11,318,808,304**
Less than $2,500	388	94,004,355	373	36,964,952	388	57,039,408	*10	*151,807	58	56,475,491	65	56,627,282	388	412,116	388	886,924,336	388	887,336,449	388	363,491,262
$2,500 under $5,000	176	19,285,056	162	12,272,060	176	7,012,997	--	--	*4	*6,375,533	*4	*6,375,533	176	637,464	176	265,446,919	176	266,084,375	176	101,463,088
$5,000 under $10,000	339	63,502,462	297	25,542,116	339	37,960,351	*19	*17,530,585	18	17,938,745	36	35,469,331	339	2,491,021	332	520,195,884	339	522,686,904	339	204,959,194
$10,000 under $25,000	693	127,552,432	679	51,373,820	693	76,178,612	*12	*1,423,501	26	63,013,085	36	64,436,586	693	11,742,026	693	2,458,743,556	693	2,470,485,584	693	1,068,720,503
$25,000 under $50,000	616	101,958,392	616	51,886,286	616	50,072,092	*5	*246,717	32	27,475,874	37	27,722,591	616	22,349,501	609	1,397,151,333	616	1,419,500,841	616	581,265,429
$50,000 under $75,000	390	76,946,979	390	36,682,361	390	40,264,589	*6	*1,287,692	33	29,870,320	39	31,158,012	391	24,822,236	390	724,302,937	390	751,182,564	391	296,360,777
$75,000 under $100,000	448	96,264,204	434	39,801,497	448	56,462,696	**	**	**	**	42	17,299,548	448	39,229,078	443	1,098,751,346	448	1,137,980,433	448	470,519,461
$100,000 under $250,000	1,481	560,490,704	1,410	127,624,472	1,481	432,866,234	**18	**57,642,174	**121	**151,796,308	91	192,138,934	1,481	240,741,175	1,476	3,766,677,503	1,481	4,007,418,701	1,481	1,666,090,887
$250,000 under $500,000	1,070	849,515,054	1,017	92,923,847	1,070	756,591,195	*8	*9,712,915	68	351,866,604	74	361,579,521	1,070	395,444,500	1,068	2,888,131,135	1,070	3,283,692,272	1,070	1,388,597,097
$500,000 under $1,000,000	955	1,556,174,917	881	71,104,684	955	1,485,070,233	*5	*5,399,292	61	803,378,485	64	808,777,778	955	678,372,302	902	2,295,134,819	955	2,973,509,842	955	1,261,043,229
$1,000,000 or more	1,107	3,815,197,751	1,028	91,657,184	1,107	3,723,540,539	12	28,936,177	80	564,612,664	91	593,548,841	1,106	3,137,229,848	753	5,541,227,220	1,107	8,676,417,370	1,106	3,916,297,377

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		Specific exemption amount		Unified credit, applied [6]		Net tax on current period gifts [7]		Generation-skipping transfer tax		Total tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**121,456**	**25,081,953,807**	**172,068**	**8,081,755,433**	**260,974**	**89,049,352,870**	**122,200**	**13,347,513,867**	**255,080**	**75,701,836,219**	**2,439**	**10,536,022**	**167,608**	**6,453,701,729**	**7,663**	**1,628,274,706**	**226**	**25,978,589**	**7,790**	**1,653,783,446**
Less than $2,500	47,696	8,896,415,107	9,701	2,611,285	98,625	33,689,453,378	48,183	5,479,392,161	96,622	28,210,059,679	1,018	4,731,642	9,344	2,442,689	388	168,593	*120	*60,369	508	228,963
$2,500 under $5,000	5,509	477,708,901	8,974	7,826,218	8,974	2,827,795,236	5,171	355,432,020	8,832	2,472,363,829	*298	*918,697	8,822	7,577,077	176	249,142	*7	*3,206	183	252,348
$5,000 under $10,000	8,447	763,211,401	13,109	24,175,668	13,109	4,478,019,658	8,228	600,527,607	12,841	3,877,492,258	*253	*1,143,782	12,829	23,227,614	339	948,020	--	--	339	948,020
$10,000 under $25,000	13,766	2,346,565,747	25,849	104,577,966	25,849	8,839,056,345	14,054	1,116,531,073	25,346	7,722,524,959	*147	*166,140	25,312	100,220,240	693	4,357,720	--	--	693	4,357,720
$25,000 under $50,000	13,736	2,188,770,385	28,768	269,944,384	28,761	9,781,971,837	13,735	1,465,305,402	28,333	8,316,665,370	*242	*970,027	28,321	261,583,161	616	8,361,216	--	--	616	8,361,216
$50,000 under $75,000	6,071	1,225,431,875	16,321	268,711,483	16,320	5,583,230,017	6,634	825,743,848	16,062	4,757,486,029	**	**	16,057	259,252,988	**	**	**	**	391	9,501,709
$75,000 under $100,000	4,226	913,349,899	11,473	271,702,261	11,466	3,938,355,293	4,465	520,137,490	11,220	3,418,217,782	**75	**297,238	11,218	257,912,151	**838	**23,216,359	**8	**109,151	448	13,856,040
$100,000 under $250,000	11,479	2,730,429,445	30,548	1,476,212,135	30,548	10,529,214,430	11,316	1,549,298,058	29,619	8,979,916,045	181	798,198	29,562	1,386,710,582	**	**	**	**	1,481	89,515,435
$250,000 under $500,000	6,917	1,951,878,854	17,468	2,038,454,763	17,465	5,990,862,242	6,882	933,641,842	17,033	5,057,220,279	112	1,011,258	17,010	1,927,796,541	**2,551	**200,072,129	**14	**758,847	1,070	111,315,538
$500,000 under $1,000,000	2,854	1,074,668,491	8,425	2,101,221,364	8,425	2,897,490,930	2,781	307,071,558	8,098	2,590,419,298	81	361,724	8,078	1,927,645,313	955	173,544,596	21	2,118,734	955	175,663,331
$1,000,000 or more	753	2,513,523,702	1,432	1,516,317,907	1,433	493,903,506	750	194,432,807	1,075	299,470,690	32	137,315	1,055	299,333,374	1,107	1,217,356,932	57	22,928,282	1,106	1,239,783,127
All nontaxable returns	**114,225**	**15,769,699,092**	**164,404**	**6,075,201,840**	**253,328**	**86,465,513,283**	**114,957**	**11,143,556,203**	**251,663**	**75,321,954,350**	**2,149**	**8,734,150**	**164,404**	**6,075,201,806**	**--**	**--**	***127**	***63,575**	***127**	***63,575**
Less than $2,500	47,308	8,533,098,746	9,313	2,436,325	98,236	33,559,445,948	47,795	5,349,470,149	96,572	28,209,974,264	999	4,652,590	9,313	2,436,325	--	--	*120	*60,369	*120	*60,369
$2,500 under $5,000	5,333	376,513,056	8,798	7,558,975	8,798	2,769,946,270	4,995	297,644,877	8,798	2,472,302,005	*288	*874,976	8,798	7,558,975	--	--	*7	*3,206	*7	*3,206
$5,000 under $10,000	8,114	559,245,953	12,770	23,181,887	12,770	4,368,152,138	7,889	490,764,257	12,770	3,877,388,088	*239	*1,085,339	12,770	23,181,887	--	--	--	--	--	--
$10,000 under $25,000	13,074	1,282,770,663	25,156	99,652,533	25,156	8,616,826,912	13,362	895,026,938	25,156	7,721,799,675	*113	*8,563	25,156	99,652,533	--	--	--	--	--	--
$25,000 under $50,000	13,127	1,617,146,131	28,151	260,303,232	28,151	9,575,945,252	13,126	1,260,623,148	28,151	8,315,321,056	*225	*905,641	28,151	260,303,232	--	--	--	--	--	--
$50,000 under $75,000	5,681	940,727,344	15,930	257,858,291	15,930	5,450,359,819	6,244	694,298,411	15,930	4,756,061,273	**	**	15,930	257,858,291	--	--	--	--	--	--
$75,000 under $100,000	3,783	459,997,729	11,025	254,534,981	11,025	3,786,530,657	4,023	371,712,426	11,025	3,414,818,168	**64	**244,733	11,025	254,534,981	--	--	--	--	--	--
$100,000 under $250,000	10,003	1,170,049,388	29,067	1,370,501,340	29,067	10,023,188,566	9,835	1,059,865,060	29,067	8,963,323,188	*102	*384,522	29,067	1,370,501,340	--	--	--	--	--	--
$250,000 under $500,000	5,850	734,208,458	16,397	1,867,528,075	16,397	5,626,662,873	5,814	629,957,847	16,397	4,996,704,913	*77	*383,936	16,397	1,867,528,066	--	--	--	--	--	--
$500,000 under $1,000,000	1,952	95,941,622	7,470	1,818,905,017	7,470	2,575,713,677	1,873	94,193,090	7,470	2,481,520,546	*41	*193,850	7,470	1,818,905,000	--	--	--	--	--	--
$1,000,000 or more	--	--	326	112,741,183	326	112,741,174	--	--	326	112,741,174	--	--	326	112,741,174	--	--	--	--	--	--
All taxable returns	**7,231**	**9,312,254,715**	**7,663**	**2,006,553,593**	**7,646**	**2,583,839,587**	**7,243**	**2,203,957,664**	**3,417**	**379,881,869**	**290**	**1,801,872**	**3,204**	**378,499,923**	**7,663**	**1,628,274,706**	**100**	**25,915,013**	**7,663**	**1,653,719,870**
Less than $2,500	388	363,316,361	388	174,959	388	130,007,430	388	129,922,012	49	85,415	*19	*79,052	31	6,363	388	168,593	--	--	388	168,593
$2,500 under $5,000	176	101,195,845	176	267,244	176	57,848,966	176	57,787,143	*34	*61,823	*10	*43,721	*24	*18,102	176	249,142	--	--	176	249,142
$5,000 under $10,000	332	203,965,448	339	993,781	339	109,867,520	339	109,763,350	*71	*104,170	*14	*58,443	*59	*45,727	339	948,020	--	--	339	948,020
$10,000 under $25,000	693	1,063,795,083	693	4,925,433	693	222,229,433	693	221,504,134	190	725,284	*34	*157,577	156	567,707	693	4,357,720	--	--	693	4,357,720
$25,000 under $50,000	609	571,624,253	616	9,641,152	609	206,026,586	609	204,682,254	182	1,344,314	*17	*64,386	170	1,279,929	616	8,361,216	--	--	616	8,361,216
$50,000 under $75,000	390	284,704,531	391	10,853,192	390	132,870,199	390	131,445,437	132	1,424,756	**	**	127	1,394,696	**	**	**	**	391	9,501,709
$75,000 under $100,000	443	453,352,170	448	17,167,279	441	151,824,636	441	148,425,063	195	3,399,615	**12	**52,505	193	3,377,169	**838	**23,216,359	**8	**109,151	448	13,856,040
$100,000 under $250,000	1,476	1,560,380,057	1,481	105,710,794	1,481	506,025,865	1,481	489,432,999	552	16,592,857	78	413,676	495	16,209,241	**	**	**	**	1,481	89,515,435
$250,000 under $500,000	1,068	1,217,670,396	1,070	170,926,687	1,068	364,199,370	1,068	303,683,996	636	60,515,366	35	627,322	613	60,268,475	**2,551	**200,072,129	**14	**758,847	1,070	111,315,538
$500,000 under $1,000,000	902	978,726,869	955	282,316,347	955	321,777,253	908	212,878,469	627	108,898,752	40	167,874	608	108,740,313	955	173,544,596	21	2,118,734	955	175,663,331
$1,000,000 or more	753	2,513,523,702	1,106	1,403,576,724	1,107	381,162,332	750	194,432,807	749	186,729,516	32	137,315	729	186,592,200	1,107	1,217,356,932	57	22,928,282	1,106	1,239,783,127

*Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.
** Indicates that data were combined to prevent disclosure of individual taxpayer data.
[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.
[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.
[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.
[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.
[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.
[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.
[7] This is the reported value of gift tax on current period gifts.
NOTE: Detail may not add to totals due to rounding.
Source: IRS, Statistics of Income Division, unpublished data, November 2007.

19-Nov-08

Gift Tax Returns Filed in 2005: Total Gifts of Donor, Total Gifts, Deductions, Credits, and Net Tax on Current Period Gifts (Net Gift Tax)

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

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	**7,222**	**5,104,554,368**	**167,335**	**23,016,468,190**	**121,024**	**66,607,993,038**	**206,492**	**89,624,461,453**	**206,026**	**32,613,482,887**
Less than $2,500	3,579	1,972,436,784	10,990	12,180,059	46,469	22,139,720,261	50,147	22,151,900,435	49,681	8,137,414,344
$2,500 under $5,000	71	306,501,676	7,806	28,488,887	5,084	1,388,758,232	7,806	1,417,247,119	7,806	470,799,763
$5,000 under $10,000	475	148,649,186	15,224	112,502,214	9,298	4,325,729,093	15,224	4,438,231,153	15,224	1,555,216,759
$10,000 under $25,000	526	266,141,037	25,265	416,967,949	14,009	5,127,486,631	25,265	5,544,454,686	25,265	1,877,712,386
$25,000 under $50,000	583	182,736,636	26,753	983,894,889	14,217	6,016,805,235	26,753	7,000,700,179	26,753	2,342,811,030
$50,000 under $75,000	424	141,805,872	13,292	820,661,964	6,089	3,281,356,046	13,292	4,102,018,013	13,292	1,409,174,653
$75,000 under $100,000	126	82,784,517	10,075	873,467,152	3,668	2,084,556,254	10,075	2,958,023,484	10,075	997,898,151
$100,000 under $250,000	632	317,071,942	32,468	5,215,022,249	12,032	8,325,309,118	32,468	13,540,331,432	32,468	4,682,248,578
$250,000 under $500,000	396	414,538,904	15,973	5,509,797,350	6,464	5,584,882,755	15,973	11,094,680,104	15,973	3,980,914,363
$500,000 under $1,000,000	292	184,588,008	8,058	5,765,358,776	2,872	2,832,915,202	8,058	8,598,273,933	8,058	3,171,564,519
$1,000,000 or more	119	1,087,299,807	1,433	3,278,126,701	825	5,500,474,212	1,433	8,778,600,916	1,433	3,987,728,339
All nontaxable returns	**6,663**	**3,312,464,272**	**160,317**	**18,603,371,271**	**114,320**	**46,247,739,571**	**199,474**	**64,851,111,069**	**199,008**	**21,846,165,933**
Less than $2,500	3,525	1,947,425,741	10,661	11,793,631	46,147	21,415,068,743	49,818	21,426,862,489	49,352	7,836,261,507
$2,500 under $5,000	52	184,106,374	7,708	28,154,124	4,986	1,198,179,983	7,708	1,226,334,106	7,708	394,338,007
$5,000 under $10,000	449	130,247,425	14,916	110,284,690	8,991	3,741,659,703	14,916	3,851,944,232	14,916	1,320,948,190
$10,000 under $25,000	497	183,299,575	24,805	409,280,913	13,548	4,113,939,976	24,805	4,523,221,013	24,805	1,457,094,208
$25,000 under $50,000	562	155,518,022	26,281	966,588,667	13,745	4,758,854,554	26,281	5,725,443,279	26,281	1,804,329,941
$50,000 under $75,000	401	109,507,180	12,987	801,376,095	5,784	2,606,329,358	12,987	3,407,705,452	12,987	1,124,867,424
$75,000 under $100,000	105	58,283,671	9,741	844,389,257	3,334	1,198,719,488	9,741	2,043,108,827	9,741	613,474,066
$100,000 under $250,000	538	199,272,248	31,122	4,994,419,286	10,685	4,722,481,913	31,122	9,716,901,264	31,122	3,066,628,976
$250,000 under $500,000	294	221,701,514	14,719	5,045,817,388	5,214	2,122,227,808	14,719	7,168,045,178	14,719	2,298,155,975
$500,000 under $1,000,000	**238	**123,102,522	**7,378	**5,391,267,221	**1,885	**370,278,045	7,053	5,435,377,970	7,053	1,817,209,342
$1,000,000 or more	**	**	**	**	**	**	325	326,167,259	325	112,858,297
All taxable returns	**560**	**1,792,090,096**	**7,018**	**4,413,096,919**	**6,705**	**20,360,253,467**	**7,018**	**24,773,350,384**	**7,018**	**10,767,316,955**
Less than $2,500	53	25,011,043	329	386,428	321	724,651,518	329	725,037,946	329	301,152,837
$2,500 under $5,000	19	122,395,302	98	334,763	98	190,578,249	98	190,913,012	98	76,461,756
$5,000 under $10,000	26	18,401,760	307	2,217,524	307	584,069,390	307	586,286,921	307	234,268,569
$10,000 under $25,000	30	82,841,462	460	7,687,036	460	1,013,546,655	460	1,021,233,673	460	420,618,178
$25,000 under $50,000	20	27,218,614	472	17,306,222	472	1,257,950,681	472	1,275,256,900	472	538,481,090
$50,000 under $75,000	23	32,298,692	305	19,285,869	305	675,026,689	305	694,312,561	305	284,307,229
$75,000 under $100,000	21	24,500,847	334	29,077,895	334	885,836,767	334	914,914,656	334	384,424,085
$100,000 under $250,000	93	117,799,694	1,346	220,602,963	1,346	3,602,827,205	1,346	3,823,430,168	1,346	1,615,619,603
$250,000 under $500,000	102	192,837,390	1,254	463,979,962	1,250	3,462,654,947	1,254	3,926,634,926	1,254	1,682,758,388
$500,000 under $1,000,000	**173	**1,148,785,293	**2,112	**3,652,218,257	**1,812	**7,963,111,367	1,005	3,162,895,962	1,005	1,354,355,178
$1,000,000 or more	**	**	**	**	**	**	1,107	8,452,433,657	1,107	3,874,870,042

Tax status and size of taxable gifts, current period	Tax on prior taxable gifts		Tax on current taxable gifts		Maximum unified credit		Unified credit previously used		Allowable unified credit	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**120,675**	**24,918,138,413**	**167,174**	**7,695,346,314**	**261,368**	**89,671,499,697**	**120,410**	**12,915,349,301**	**257,370**	**76,756,149,855**
Less than $2,500	46,122	8,134,559,176	10,829	2,855,157	105,024	36,070,225,369	45,774	4,659,048,317	104,187	31,411,177,510
$2,500 under $5,000	5,084	463,663,653	7,806	7,136,152	7,806	2,650,753,454	4,737	358,151,074	7,721	2,292,602,256
$5,000 under $10,000	9,298	1,526,133,150	15,224	29,083,558	15,224	5,249,728,956	9,409	974,814,551	14,979	4,274,914,281
$10,000 under $25,000	14,009	1,773,151,452	25,265	104,562,611	25,265	8,700,569,976	14,430	1,240,322,344	24,943	7,460,247,624
$25,000 under $50,000	14,217	2,080,871,516	26,753	261,939,677	26,753	9,195,008,648	14,100	1,458,682,909	26,450	7,736,325,738
$50,000 under $75,000	6,089	1,186,219,153	13,292	222,955,559	13,292	4,562,069,728	5,919	665,453,862	13,037	3,896,615,858
$75,000 under $100,000	3,668	761,033,494	10,075	236,864,574	10,075	3,441,282,919	3,856	459,833,935	9,916	2,981,448,901
$100,000 under $250,000	12,032	3,130,865,895	32,468	1,551,382,604	32,468	11,075,635,480	12,165	1,606,019,538	31,767	9,469,615,371
$250,000 under $500,000	6,464	2,170,397,673	15,973	1,810,516,819	15,973	5,472,844,398	6,375	938,879,694	15,548	4,533,964,637
$500,000 under $1,000,000	2,869	1,159,891,206	8,058	2,011,673,314	8,056	2,760,851,970	2,825	346,885,826	7,711	2,413,966,134
$1,000,000 or more	825	2,531,352,047	1,433	1,456,376,288	1,433	492,528,800	819	207,257,251	1,111	285,271,543
All nontaxable returns	**113,970**	**16,127,889,766**	**160,156**	**5,718,278,047**	**254,352**	**87,275,595,067**	**113,721**	**10,897,840,436**	**253,743**	**76,377,754,122**
Less than $2,500	45,801	7,833,570,085	10,500	2,691,425	104,695	35,961,234,311	45,453	4,552,934,559	104,087	31,408,300,210
$2,500 under $5,000	4,986	387,348,265	7,708	6,989,785	7,708	2,618,914,362	4,639	326,316,906	7,708	2,292,597,332
$5,000 under $10,000	8,991	1,292,816,867	14,916	28,131,272	14,916	5,143,485,364	9,101	868,664,273	14,916	4,274,820,975
$10,000 under $25,000	13,548	1,355,808,548	24,805	101,287,344	24,805	8,543,364,552	13,978	1,086,542,111	24,805	7,456,822,439
$25,000 under $50,000	13,745	1,549,946,768	26,281	254,383,339	26,281	9,035,838,262	13,628	1,300,974,788	26,281	7,734,863,474
$50,000 under $75,000	5,784	910,439,338	12,987	214,428,150	12,987	4,458,619,382	5,614	562,567,176	12,987	3,896,052,206
$75,000 under $100,000	3,334	389,558,780	9,741	223,915,203	9,741	3,326,476,718	3,522	348,375,988	9,741	2,978,100,647
$100,000 under $250,000	10,685	1,613,427,562	31,122	1,453,201,301	31,122	10,615,092,786	10,824	1,167,079,143	31,122	9,448,013,057
$250,000 under $500,000	5,214	688,417,350	14,719	1,609,738,772	14,719	5,040,847,480	5,121	584,812,150	14,719	4,456,035,274
$500,000 under $1,000,000	**1,882	**106,556,202	**7,378	**1,823,511,456	7,053	2,418,836,576	**1,840	**99,573,342	**7,378	**2,432,148,509
$1,000,000 or more	**	**	**	**	325	112,885,276	**	**	**	**
All taxable returns	**6,705**	**8,790,248,647**	**7,018**	**1,977,068,267**	**7,016**	**2,395,904,630**	**6,689**	**2,017,508,864**	**3,627**	**378,395,733**
Less than $2,500	321	300,989,091	329	163,732	329	108,991,058	321	106,113,758	101	2,877,300
$2,500 under $5,000	98	76,315,388	98	146,367	98	31,839,092	98	31,834,168	13	4,924
$5,000 under $10,000	307	233,316,283	307	952,286	307	106,243,592	307	106,150,277	63	93,307
$10,000 under $25,000	460	417,342,903	460	3,275,267	460	157,205,424	452	153,780,234	138	3,425,185
$25,000 under $50,000	472	530,924,748	472	7,556,338	472	159,170,386	472	157,708,122	169	1,462,264
$50,000 under $75,000	305	275,779,814	305	8,527,409	305	103,450,346	305	102,886,685	50	563,653
$75,000 under $100,000	334	371,474,714	334	12,949,371	334	114,806,201	334	111,457,947	175	3,348,254
$100,000 under $250,000	1,346	1,517,438,332	1,346	98,181,303	1,346	460,542,695	1,341	438,940,395	645	21,602,314
$250,000 under $500,000	1,250	1,481,980,322	1,254	200,778,047	1,254	431,996,918	1,254	354,067,544	829	77,929,363
$500,000 under $1,000,000	**1,812	**3,584,687,052	**2,112	**1,644,538,146	1,003	342,015,394	**1,804	**454,569,734	**1,443	**267,089,168
$1,000,000 or more	**	**	**	**	1,107	379,643,524	**	**	**	**

Tax status and size of taxable gifts, current period	Specific exemption		Unified credit, applied [6]		Net tax on current period gifts [7]		Generation-skipping transfer tax		Total tax	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
All returns	**2,434**	**20,723,830**	**163,584**	**6,089,663,412**	**7,018**	**1,605,262,206**	**60**	**15,879,665**	**7,026**	**1,621,141,878**
Less than $2,500	926	11,425,438	10,582	2,705,302	329	149,879	--	--	329	149,879
$2,500 under $5,000	*116	*548,142	7,721	6,994,709	98	141,443	--	--	98	141,443
$5,000 under $10,000	*9	*53,238	14,970	28,171,341	307	912,217	*8	*10,030	315	922,247
$10,000 under $25,000	360	3,896,179	24,906	101,766,090	460	2,796,513	--	--	460	2,796,513
$25,000 under $50,000	*185	*873,203	26,445	255,824,926	472	6,114,751	--	--	472	6,114,751
$50,000 under $75,000	*353	*1,544,038	13,032	214,983,073	305	7,972,473	*5	*54,211	305	8,026,689
$75,000 under $100,000	*34	*136,105	9,892	227,147,498	334	9,717,081	--	--	334	9,717,081
$100,000 under $250,000	181	909,576	31,721	1,474,448,025	1,346	76,934,575	*6	*251,280	1,346	77,185,855
$250,000 under $500,000	123	558,437	15,521	1,687,349,551	1,254	123,167,264	*6	*31,555	1,254	123,198,818
$500,000 under $1,000,000	109	609,922	7,703	1,805,197,887	**2,112	**1,377,356,010	**35	**15,532,590	**2,112	**1,392,888,603
$1,000,000 or more	38	169,553	1,091	285,075,011	**	**	**	**	**	**
All nontaxable returns	**2,105**	**16,465,955**	**160,156**	**5,718,278,047**	**--**	**--**	***8**	***10,030**	***8**	***10,030**
Less than $2,500	907	11,314,558	10,500	2,691,425	--	--	--	--	--	--
$2,500 under $5,000	*116	*548,142	7,708	6,989,785	--	--	--	--	--	--
$5,000 under $10,000	--	--	14,916	28,131,272	--	--	*8	*10,030	*8	*10,030
$10,000 under $25,000	*315	*949,740	24,805	101,287,344	--	--	--	--	--	--
$25,000 under $50,000	*180	*852,527	26,281	254,383,339	--	--	--	--	--	--
$50,000 under $75,000	*348	*1,535,308	12,987	214,428,150	--	--	--	--	--	--
$75,000 under $100,000	*5	*20,145	9,741	223,915,203	--	--	--	--	--	--
$100,000 under $250,000	*102	*553,951	31,122	1,453,201,301	--	--	--	--	--	--
$250,000 under $500,000	*56	*239,852	14,719	1,609,738,772	--	--	--	--	--	--
$500,000 under $1,000,000	*77	*451,733	7,053	1,710,702,244	--	--	--	--	--	--
$1,000,000 or more	--	--	325	112,809,212	--	--	--	--	--	--
All taxable returns	**329**	**4,257,875**	**3,428**	**371,385,365**	**7,018**	**1,605,262,206**	**52**	**15,869,635**	**7,018**	**1,621,131,849**
Less than $2,500	*19	*110,880	82	13,876	329	149,879	--	--	329	149,879
$2,500 under $5,000	--	--	*13	*4,924	98	141,443	--	--	98	141,443
$5,000 under $10,000	*9	*53,238	*54	*40,069	307	912,217	--	--	307	912,217
$10,000 under $25,000	*45	*2,946,439	102	478,746	460	2,796,513	--	--	460	2,796,513
$25,000 under $50,000	*5	*20,677	164	1,441,588	472	6,114,751	--	--	472	6,114,751
$50,000 under $75,000	*5	*8,730	45	554,923	305	7,972,473	*5	*54,211	305	8,026,689
$75,000 under $100,000	*29	*115,959	151	3,232,295	334	9,717,081	--	--	334	9,717,081
$100,000 under $250,000	80	355,626	599	21,246,724	1,346	76,934,575	*6	*251,280	1,346	77,185,855
$250,000 under $500,000	67	318,584	803	77,610,779	1,254	123,167,264	*6	*31,555	1,254	123,198,818
$500,000 under $1,000,000	32	158,189	650	94,495,643	**2,112	**206,475,445	**35	**15,532,590	**2,112	**1,392,888,603
$1,000,000 or more	38	169,553	765	172,265,799	**	**	**	**	**	**

NOTE: Detail may not add to totals due to rounding.
* Indicates that estimates should be used with caution because of the small number of sample returns on which they were based.
** Indicates that data were combine to prevent disclosure of individual taxpayer data.
[1] This is the value of total gifts reported by the donor after gifts have been split between the donor and the consenting spouse.
[2] An unlimited marital deduction is available for all outright transfers to a donor's spouse. The deduction is available for gifts to trust only on limited circumstances.
[3] An unlimited charitable deduction is available for all outright transfers to qualified charities. The deduction is available for gifts to trust only if the trust meets certain requirements.
[4] This is the amount of taxable gifts (total gifts less exclusions and deductions) for the current tax year.
[5] This is the amount of taxable gifts (total gifts less exclusions and deductions) for all prior tax years in which the donor transferred property.
[6] This is the value of available unified credit that is applied to the gift tax liability in the current period.
[7] This is the reported value of gift tax on current period gifts.
Source: IRS, Statistics of Income Division, unpublished data, November 2006.

Exhibit 99

GAP, Inc. Reconciliation of Net Sales

Percentage Changes Compared to Prior Year Period and Percentage Changes Excluding Impact of Foreign Currency Translation, Comparable Sales, Net Sales Excluding Impact of Foreign Currency Translation and Comparable Sales Excluding Impact of Foreign Currency Translation

	Q1 2016			Q2 2016			Q3 2016			Q4 2016			FY 2016		
	Net Sales	Comparable Sales	Net Sales Excluding Impact of Foreign Currency Translation	Net Sales	Comparable Sales	Net Sales Excluding Impact of Foreign Currency Translation	Net Sales	Comparable Sales	Net Sales Excluding Impact of Foreign Currency Translation	Net Sales	Comparable Sales	Net Sales Excluding Impact of Foreign Currency Translation	Net Sales	Comparable Sales	Net Sales Excluding Impact of Foreign Currency Translation
Consolidated															
Fiscal year 2016	$3,611	(1)%	(1)%	$3,811	(1)%	(1)%	$3,811	(1)%	(1)%	$4,811	(1)%	(1)%	$16,044	(1)%	(1)%
Impact of 53rd week	—	—	—	—	—	—	—	—	—	103	—	—	103	—	—
Fiscal year 2015	$3,611	(1)%	(1)%	$3,811	(1)%	(1)%	$3,811	(1)%	(1)%	$4,708	(1)%	(1)%	$15,941	(1)%	(1)%
Impact of foreign currency translation	15			12			12			17			56		
Fiscal year 2015 on a constant currency basis	$3,626	(1)%		$3,823	(1)%		$3,823	(1)%		$4,725	(1)%		$15,997	(1)%	
Impact of 53rd week	—	—		—	—		—	—		(103)	—		(103)	—	
Fiscal year 2015 on a 52 week basis	$3,626	(1)%		$3,823	(1)%		$3,823	(1)%		$4,622	(1)%		$15,894	(1)%	
Percentage change	(0)%			(0)%			(0)%			2%			1%		
Impact of foreign currency translation	(0)%			(0)%			(0)%			(0)%			(0)%		
Percentage change excluding impact of foreign currency translation	(0)%			(0)%			(0)%			2%			1%		
Old Navy															
Fiscal year 2016	$2,000	(2)%	(2)%	$2,110	(2)%	(2)%	$2,110	(2)%	(2)%	$2,610	(2)%	(2)%	$8,830	(2)%	(2)%
Impact of 53rd week	—	—	—	—	—	—	—	—	—	56	—	—	56	—	—
Fiscal year 2015	$2,000	(2)%	(2)%	$2,110	(2)%	(2)%	$2,110	(2)%	(2)%	$2,554	(2)%	(2)%	$8,774	(2)%	(2)%
Impact of foreign currency translation	1			1			1			1			4		
Fiscal year 2015 on a constant currency basis	$2,001	(2)%		$2,111	(2)%		$2,111	(2)%		$2,555	(2)%		$8,778	(2)%	
Impact of 53rd week	—	—		—	—		—	—		(56)	—		(56)	—	
Fiscal year 2015 on a 52 week basis	$2,001	(2)%		$2,111	(2)%		$2,111	(2)%		$2,499	(2)%		$8,722	(2)%	
Percentage change	(0)%			(0)%			(0)%			4%			1%		
Impact of foreign currency translation	(0)%			(0)%			(0)%			(0)%			(0)%		
Percentage change excluding impact of foreign currency translation	(0)%			(0)%			(0)%			4%			1%		
Banana Republic															
Fiscal year 2016	$1,611	(1)%	(1)%	$1,701	(1)%	(1)%	$1,701	(1)%	(1)%	$2,201	(1)%	(1)%	$7,214	(1)%	(1)%
Impact of 53rd week	—	—	—	—	—	—	—	—	—	47	—	—	47	—	—
Fiscal year 2015	$1,611	(1)%	(1)%	$1,701	(1)%	(1)%	$1,701	(1)%	(1)%	$2,154	(1)%	(1)%	$7,167	(1)%	(1)%
Impact of foreign currency translation	14			11			11			16			52		
Fiscal year 2015 on a constant currency basis	$1,625	(1)%		$1,712	(1)%		$1,712	(1)%		$2,170	(1)%		$7,219	(1)%	
Impact of 53rd week	—	—		—	—		—	—		(47)	—		(47)	—	
Fiscal year 2015 on a 52 week basis	$1,625	(1)%		$1,712	(1)%		$1,712	(1)%		$2,123	(1)%		$7,172	(1)%	
Percentage change	(0)%			(0)%			(0)%			4%			1%		
Impact of foreign currency translation	(0)%			(0)%			(0)%			(0)%			(0)%		
Percentage change excluding impact of foreign currency translation	(0)%			(0)%			(0)%			4%			1%		
Gap International															
Fiscal year 2016	$1,000	(1)%	(1)%	$1,000	(1)%	(1)%	$1,000	(1)%	(1)%	$1,000	(1)%	(1)%	$4,000	(1)%	(1)%
Impact of 53rd week	—	—	—	—	—	—	—	—	—	100	—	—	100	—	—
Fiscal year 2015	$1,000	(1)%	(1)%	$1,000	(1)%	(1)%	$1,000	(1)%	(1)%	$1,100	(1)%	(1)%	$4,100	(1)%	(1)%
Impact of foreign currency translation	1			1			1			1			4		
Fiscal year 2015 on a constant currency basis	$1,001	(1)%		$1,001	(1)%		$1,001	(1)%		$1,101	(1)%		$4,104	(1)%	
Impact of 53rd week	—	—		—	—		—	—		(100)	—		(100)	—	
Fiscal year 2015 on a 52 week basis	$1,001	(1)%		$1,001	(1)%		$1,001	(1)%		$1,001	(1)%		$4,004	(1)%	
Percentage change	(0)%			(0)%			(0)%			9%			2%		
Impact of foreign currency translation	(0)%			(0)%			(0)%			(0)%			(0)%		
Percentage change excluding impact of foreign currency translation	(0)%			(0)%			(0)%			9%			2%		

(1) Comparable sales are calculated on a 52 week basis, commencing with our fiscal year beginning February 1, 2015. Comparable sales for fiscal year 2016 consist of sales for the 52 weeks ended January 28, 2017 and sales for the 52 weeks ended January 30, 2016. Comparable sales for fiscal year 2015 consist of sales for the 52 weeks ended January 30, 2016 and sales for the 52 weeks ended February 1, 2015.

(2) Net sales excluding impact of foreign currency translation is a non-GAAP financial measure. Management believes that this measure reflects our ongoing business in a manner that allows for meaningful period-to-period comparison and analysis of trends in our business, because it excludes the effect of foreign currency translation which is outside the control of the company. Management uses this measure in its internal forecasts and analysis of its business and believes that it is useful to investors and others in evaluating our operating performance for the same reasons.

(3) The 53rd week in fiscal year 2016 is the week ended January 28, 2017.

(4) The 53rd week in fiscal year 2015 is the week ended February 1, 2015.

(5) Fiscal year 2015 on a 52 week basis excludes the 53rd week in fiscal year 2015.

(6) Fiscal year 2015 on a constant currency basis excludes the 53rd week in fiscal year 2015 and adjusts for the impact of foreign currency translation.

(7) Percentage change excluding impact of foreign currency translation compares fiscal year 2016 to fiscal year 2015 on a 52 week basis and adjusts for the impact of foreign currency translation.

(8) Fiscal year 2015 on a 52 week basis for Gap International excludes the 53rd week in fiscal year 2015 and includes the results of our former franchise operations in Hong Kong and Taiwan for the 52 weeks ended January 30, 2016.

Source: GAP, INC. FISCAL 2016 FOURTH QUARTER EARNINGS, FEB. 16, 2017

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