

2009 Gifts

by Melissa J. Belvedere

The Federal gift tax is one component of the Federal transfer tax system, which also includes the estate tax and the generation-skipping transfer tax. The gift tax is levied on gifts given during a donor's life, known as *inter vivos* gifts, while the estate tax is imposed on the right to transfer property at death. The generation-skipping transfer tax ensures that wealth is taxed at each successive generation.

Donors file Form 709, *United States Gift (and Generation-Skipping Transfer) Tax Return*, to report gifts made during a given calendar year. The data presented here are for gifts given in 2009 and reported on forms filed with the Internal Revenue Service (IRS) during 2010; the Statistics of Income Division (SOI) of IRS collects data from samples of gift tax returns. There were 223,093 returns filed during 2010, approximately 89 percent of which reported gifts given during 2009. The remaining 11 percent of returns were filed to report gifts given prior to 2009; these returns are considered an appropriate proxy for gifts made in 2009 that will be reported in subsequent years.

Background Information

Congress added the gift tax to the United States transfer tax system in 1924.¹ Gift tax rates were set equal to estate tax rates, and there were provisions for both an annual exclusion and a lifetime exemption. The annual exclusion is the amount that a donor can give to any single recipient during a given year without incurring tax (the number of donees is unlimited); the lifetime exemption is the total amount the donor can transfer tax-free over the course of his or her lifetime.

Congress made various changes to gift tax law in subsequent years. All gifts to charitable organizations, regardless of amount, were made tax exempt in 1932. The estate tax marital deduction, which allowed one spouse to give an amount of up to half of his or her adjusted gross estate (excluding community property) to the other spouse without incurring estate tax, was introduced in 1948. The Act also in-

roduced the split-gift rule, which allowed the donor spouse to treat one-half of a gift as having been made by the non-donor spouse for tax purposes. The split-gift rule effectively doubled the amount that a donor could give to any single recipient without incurring tax liability.

Congress significantly restructured gift tax law with the Tax Reform Act of 1976. The Act unified the system of estate and gift taxation, imposing a single, graduated tax rate schedule on all gifts, and created the unified credit, which replaced both the estate tax exclusion and the lifetime gift exemption. The Act also introduced the generation-skipping tax. Only relatively minor changes to gift tax law have been made since 1976.

2009 Gifts—Overview

Of the 223,093 Forms 709 filed for Gift Year 2009 (Figure A), 213,448 were nontaxable (95.7 percent), and 9,645 were taxable (4.3 percent). Tax liability is calculated after making adjustments for annual exclusions, marital deductions, and charitable deductions. Female donors accounted for 54.9 percent of all returns filed and 63.3 percent of all taxable returns.

Figure A

Number of Gift Tax Returns Filed, by Tax Status and Sex of Donor, Gift Year 2009

[All figures are estimates based on a sample]

Tax status	All donors (1)	Female (2)	Male (3)
Total	223,093	122,420	100,673
Nontaxable	213,448	116,317	97,131
Taxable	9,645	6,102	3,543

There were 867,507 donees, or gift recipients, for gifts given in 2009 (Figure B). The majority of gift recipients, 84.3 percent, were relatives of the donor. As in prior years, children and grandchildren received the highest percentages of gifts reported for 2009, some 50.3 percent and 24.2 percent, respectively. Gifts to all other relatives accounted for an additional 9.8 percent of the total. Charitable organizations received only 1.4 percent of all gifts reported on Form 709.

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¹ For more detailed information on the history of the transfer tax system in the United States, see Luckey, John R., "A History of Federal Estate, Gift, and Generation-Skipping Taxes," April 9, 2003, Congressional Research Service, Library of Congress.

Figure B**Relationship of Donees to Donors, Gift Year 2009**

[All figures are estimates based on a sample]

Relationship	Number of donees	Percent of total
Total	867,507	100.0
Children [1]	436,363	50.3
Grandchildren [2]	209,958	24.2
Other donees [3]	124,295	14.3
Other relatives [4]	40,135	4.6
Siblings [5]	25,026	2.9
Charitable organizations	12,156	1.4
Parents [6]	11,154	1.3
Spouses [7]	8,418	1.0

[1] "Children" includes children by blood, adopted children, foster children, step-children, and sons- and daughters-in-law.

[2] "Grandchildren" includes grandchildren by blood, adopted grandchildren, foster grandchildren, step-grandchildren, grandchildren-in-law, and great-grandchildren.

[3] "Other donees" includes other individuals whose relationship was not specified and unidentified organizations.

[4] "Other relatives" includes nieces and nephews, grand-nieces or grand-nephews, cousins (including second cousins, etc.), and aunts and uncles.

[5] "Siblings" includes siblings by blood, adopted siblings, foster siblings, step-siblings, half-siblings, and siblings-in-law.

[6] "Parents" includes parents by blood, adopted parents, foster parents, step-parents, parents-in-law, and grandparents.

[7] "Spouses" includes current and divorced spouses and life partners.

NOTE: Percentages may not add to 100 percent due to rounding.

Most gifts (67.3 percent, or \$25.5 billion) were given directly, meaning that recipients immediately had full use and enjoyment of the gifts (Figure C). Gifts through trust, where the donee's use of the gift is controlled by a trustee, accounted for the remaining 32.7 percent (\$12.4 billion) of the gifts. A trust is a legal entity that holds property and assets transferred to it by one person, known as the settler or

grantor, for the benefit of one or more beneficiaries. Family trusts, which are designed to allow assets to be passed from one generation to the next, were the most common trust type used, comprising \$2.8 billion, or 7.3 percent, of all gifts given. Compared to women, men gave more through split-interest trusts, which are trusts that have both charitable and non-charitable beneficiaries. Male donors gave \$604.1 million through split-interest trusts, or 67 percent of all gifts through this trust type. Overall, male and female donors gave nearly the same amounts in 2009, with female donors accounting for 52.8 percent of the total amount of gifts given.

Most gifts were in the form of cash which represented 47.5 percent (\$18 billion) of total gifts (Figure D). Cash represented the largest share of gift amounts reported on both taxable and nontaxable returns. Gifts of real estate and stock made up the second and third largest shares of total gifts, 18.4 percent and 16.2 percent of the total, respectively. The asset composition of gifts reported on taxable returns differed somewhat from the composition reported of nontaxable returns. The most significant difference was in the share of gifts in the form of real estate, which made up 21.1 percent of taxable gifts, but only 8 percent on returns with no tax liability. The shares of cash and stock gifts were lower on taxable returns than on returns with no tax liability.

Data Sources and Limitations

Statistics presented in this article were derived from a sample of 7,883 Forms 709 filed in Calendar Year 2010. Approximately 89 percent of returns filed dur-

Figure C**Amount of Gifts Transferred, by Transfer Method, by Sex of Donor and Tax Status of Return, Gift Year 2009**

[All figures are estimates based on a sample]

Donor sex and tax status of return	All methods	Direct gifts	Family trusts [1]	Simple trusts	Split-interest trusts [2]	Qualified personal residence trusts	Other trust types [3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	37,872,050,488	25,491,671,308	2,784,675,307	1,527,960,786	901,469,908	688,069,619	6,478,203,560
Female donors	19,995,636,164	14,060,543,007	1,469,992,748	814,575,443	297,321,390	402,948,010	2,950,255,566
Nontaxable	15,357,346,142	10,911,368,077	1,024,552,468	546,333,826	193,659,326	334,745,010	2,346,687,435
Taxable	4,638,290,022	3,149,174,930	445,440,280	268,241,617	103,662,064	68,203,000	603,568,131
Male donors	17,876,414,324	11,431,128,301	1,314,682,559	713,385,343	604,148,518	285,121,609	3,527,947,994
Nontaxable	13,814,551,411	8,720,273,920	1,078,382,072	546,485,653	246,422,956	233,159,696	2,989,827,114
Taxable	4,061,862,913	2,710,854,381	236,300,487	166,899,691	357,725,561	51,961,913	538,120,880

[1] "Family trusts" includes children's trusts and bypass trusts.

[2] "Split-interest trusts" includes charitable remainder unitrusts, charitable remainder annuity trusts, charitable lead trusts, pooled income funds, unknown charitable remainder trusts, and unknown split-interest trusts.

[3] "Other trust types" includes insurance trusts, marital trusts, 529 trusts, grantor retained annuity trusts, generation-skipping trusts, and unknown trusts.

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Figure D

Asset Composition of Gifts, by Tax Status of Return, Gift Year 2009

[All figures are estimates based on a sample]

Type of assets gifted	All returns		Nontaxable returns		Taxable returns	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
All gifts	37,872,050,489	100.0	29,171,897,554	100.0	8,700,152,934	100.0
Cash	18,004,378,318	47.5	13,454,746,982	46.1	4,549,631,337	52.3
Real estate [1]	6,951,916,340	18.4	6,165,576,189	21.1	786,340,151	9.0
Stock [2]	6,132,917,354	16.2	4,516,775,990	15.5	1,616,141,364	18.6
Partnerships [3]	1,760,967,304	4.6	1,303,980,655	4.5	456,986,649	5.3
Other non-corporate business assets [4]	1,449,871,639	3.8	1,009,738,297	3.5	440,133,342	5.1
Farm assets	1,376,792,774	3.6	1,288,326,146	4.4	88,466,628	1.0
Other assets [5]	945,783,477	2.5	730,237,302	2.5	215,546,175	2.5
Bonds [6]	863,740,348	2.3	391,483,149	1.3	472,257,197	5.4
Mortgages and notes	149,919,363	0.4	124,188,307	0.4	25,731,056	0.3
Hedge funds	140,193,607	0.4	102,074,434	0.3	38,119,172	0.4
Other mutual funds	95,569,965	0.3	84,770,103	0.3	10,799,863	0.1

[1] "Real estate" includes personal residences, vacant land, improved real estate, farm land, real estate partnerships, and real estate mutual funds.

[2] "Stock" includes publicly traded and closely held stock.

[3] "Partnerships" includes family limited partnerships and unidentified limited partnerships.

[4] "Other non-corporate business assets" includes general partnerships, limited liability partnerships, limited liability companies, and all assets belonging to a business.

[5] "Other assets" includes annuities, retirement assets, futures, face value of insurance policies, art, depletable/intangible property, and other assets.

[6] "Bonds" includes State and local bonds, Federal savings bonds, other Federal bonds, corporate and foreign bonds, and bond funds.

ing 2010 were to report gifts made during 2009. The remaining approximately 11 percent of returns filed during 2010 reported gifts made prior to Calendar Year 2009. These included fiscal year filers, taxpayers who were granted extensions to file their gift returns, and late-filed returns. They are considered an appropriate proxy for gifts made in 2009 that will be reported in subsequent filing periods.

The Form 709, *United States Gift (and Generation-Skipping Transfer) Tax Return*, study is an annual study based on a stratified random sample. Returns are stratified based on tax status (taxable or nontaxable) and size of total gifts. Tax status is determined based on the amount of tax liability reported on the return in Part 2, Line 15. The amount of total taxable gifts is the sum of gifts given during a specific calendar year, prior to reductions for the annual exclusion amounts and the marital and charitable deductions.

There are four strata of nontaxable returns and five strata of taxable returns, based on the amount of total deductions. Nontaxable returns with total gifts of less than \$100,000 were sampled at a rate of 1.01 percent; rates increased as the amount of

total taxable gifts increased, up to a rate of 100 percent for returns with total gifts of \$1.05 million or more. Taxable returns with total gifts of less than \$100,000 were sampled at a rate of 4.47 percent; rates increased to 100 percent for taxable returns reporting gifts of \$1 million or more. The final sample included 5,001 nontaxable returns and 2,882 taxable returns.

Weights were applied, by strata, to each return in the sample to create population estimates. All weights were calculated by dividing the final population count by the final sample count for each stratum. Weights were adjusted to account for missing returns and returns rejected from the final sample. Selected coefficients of variation, which measure sampling error, are shown in Figure E.

Selected Terms and Concepts

Annual exclusion—The amount that a donor can give to any single beneficiary, within a given tax year, without incurring Federal gift tax. For gifts given in 2009, the annual exclusion amount was \$13,000.

Charitable deduction—Completed, outright transfers to a qualifying charitable organization

Figure E**Coefficients of Variation for Selected Data Items, by Tax Status, Gift Year 2009**

Item	All returns	Nontaxable returns	Taxable returns
	Coefficients of variation (percentages)		
	(1)	(2)	(3)
Total returns filed	0.24	0.06	1.29
Male donors	2.18	2.25	3.93
Female donors	1.79	1.88	2.91
Total gift amount	0.76	0.96	0.42

entitle the donor to take a deduction for the full amount of the transfer. Gifts given through trust must meet various legal requirements in order for the donation to qualify for a charitable deduction.

Marital deduction—Gifts between spouses, either during life or at death, qualify the donor for an unlimited marital deduction for the full amount of the transfer.

Maximum unified credit—A credit applied as a dollar-for-dollar reduction in both gift and estate taxes. The unified credit represents the amount of tax on that part of gross estate that is below the filing requirement. The credit may be used to offset gift taxes on lifetime transfers made after 1976.

However, to the extent it is so used, the amount of credit available at death is reduced.

Net tax on current period gifts—Net tax is calculated as the tentative tax on current period gifts, less the applied unified credit and applied foreign gift tax credits, which are credits allowed for gift taxes paid to other countries with which the U.S. has gift tax treaty provisions.

Tax status—Returns can be considered taxable or nontaxable, based on the amount of tax liability reported on Part 2, line 15 of the return. Gift tax returns with a positive amount of reported liability are taxable returns; those with no reported liability are nontaxable.

Trust—An independent legal entity governed by a trust agreement, created when one party (known as the grantor or settler) transfers ownership of assets to the trust under the control of a trustee, for the benefit of a third-party beneficiary. Trusts can be either simple or complex. Simple trusts are those that are required to distribute all income in the tax year in which it is earned, that neither distribute nor reserve any money for charitable purposes, and that do not distribute amounts from the corpus of the trust. Complex trusts are those that are not, by definition, simple trusts.

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Table 1. 2009 Gifts Reported on Returns Filed in 2010: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts, by Tax Status and Size of Taxable Gifts

[All figures are estimates based on a sample—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]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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
\$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 under \$2,500	10,473	1,034,550,105	9,253	543,060,645	10,374	491,489,347	131	97,184,788
\$2,500 under \$5,000	5,948	335,677,572	5,749	221,109,438	5,948	114,568,430	33	48,469,984
\$5,000 under \$10,000	13,203	747,459,341	10,888	492,769,633	13,203	254,689,566	328	92,819,607
\$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
\$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
\$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
\$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
\$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
\$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
\$500,000 under \$1 million	9,407	7,546,678,192	8,266	415,068,749	9,407	7,131,609,774	67	60,762,844
\$1 million or more	1,732	6,067,913,906	1,473	147,505,266	1,732	5,920,408,633	12	25,365,160
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
\$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 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	d	d
\$5,000 under \$10,000	12,779	672,033,995	10,506	444,003,237	12,779	228,030,564	325	80,872,940
\$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
\$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
\$50,000 under \$75,000	12,394	1,286,410,643	11,899	442,402,243	12,394	844,008,301	* 12	* 17,431,292
\$75,000 under \$100,000	7,233	907,791,553	6,817	230,184,248	7,233	677,607,111	d	d
\$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
\$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
\$500,000 under \$1 million	8,519	6,627,409,301	7,440	333,776,356	8,519	6,293,633,287	61	57,699,442
\$1 million or more	415	449,079,420	292	18,533,766	415	430,545,652	d	d
Taxable returns	9,645	8,700,152,512	9,138	925,361,421	9,645	7,774,790,940	161	210,257,498
\$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
\$2,500 under \$5,000	442	69,774,065	442	44,399,844	442	25,374,221	d	d
\$5,000 under \$10,000	424	75,425,346	382	48,766,396	424	26,659,002	* 4	* 11,946,667
\$10,000 under \$25,000	1,059	205,010,199	1,059	106,884,364	1,059	98,125,820	* 14	* 50,510,702
\$25,000 under \$50,000	1,019	153,934,733	1,019	88,068,929	1,019	65,865,804	* 12	* 20,013,307
\$50,000 under \$75,000	632	130,905,010	590	53,077,039	632	77,827,973	* 23	* 8,338,462
\$75,000 under \$100,000	467	140,945,204	467	49,157,582	467	91,787,623	d	d
\$100,000 under \$250,000	1,729	558,141,090	1,688	166,922,973	1,729	391,217,949	39	57,186,640
\$250,000 under \$500,000	1,029	635,544,046	967	95,977,703	1,029	539,566,350	* 11	* 7,163,970
\$500,000 under \$1 million	888	919,268,891	825	81,292,393	888	837,976,487	* 6	* 3,063,402
\$1 million or more	1,317	5,618,834,486	1,181	128,971,500	1,317	5,489,862,981	d	d

Footnotes at end of table.

Table 1. 2009 Gifts Reported on Returns Filed in 2010: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts, by Tax Status and Size of Taxable Gifts—Continued

[All figures are estimates based on a sample—money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Charitable deduction [3]		Total deductions		Taxable gifts, current period [4]		Taxable gifts, prior periods [5]	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns	4,491	3,139,753,115	7,041	4,915,276,328	143,380	24,015,252,407	113,023	74,161,704,058
\$0	1,290	1,004,379,327	2,826	2,017,348,058	0	0	40,626	22,280,297,867
\$1 under \$2,500	789	384,820,237	915	482,005,019	10,473	9,484,421	8,605	5,223,214,635
\$2,500 under \$5,000	29	42,740,609	61	91,210,593	5,948	23,357,837	4,069	2,246,088,111
\$5,000 under \$10,000	345	66,081,419	671	158,901,026	13,203	95,788,539	9,724	2,785,751,514
\$10,000 under \$25,000	388	155,086,253	506	290,134,214	20,224	326,695,017	12,082	5,434,399,024
\$25,000 under \$50,000	334	127,705,439	348	160,393,851	21,531	782,955,985	11,042	7,459,553,941
\$50,000 under \$75,000	422	100,032,254	454	125,802,007	13,026	796,034,267	6,016	3,754,203,998
\$75,000 under \$100,000	244	79,261,180	249	86,525,745	7,699	682,868,989	2,812	1,721,224,424
\$100,000 under \$250,000	237	109,179,612	411	217,659,520	26,670	4,345,387,991	10,151	7,514,160,959
\$250,000 under \$500,000	161	206,209,097	277	334,910,600	13,467	4,842,626,133	4,010	4,220,975,648
\$500,000 under \$1 million	131	239,682,184	192	300,445,029	9,407	6,831,164,715	2,849	2,840,206,817
\$1 million or more	120	624,575,505	131	649,940,665	1,732	5,278,888,512	1,037	8,681,627,121
Nontaxable returns	3,846	1,864,033,092	6,256	3,429,298,817	133,735	17,718,018,446	103,724	43,627,452,115
\$0	1,290	1,004,379,327	2,826	2,017,348,058	0	0	40,626	22,280,297,867
\$1 under \$2,500	736	278,149,771	847	352,059,914	9,834	8,902,797	7,966	3,373,149,196
\$2,500 under \$5,000	d	d	d	d	d	d	d	d
\$5,000 under \$10,000	316	54,409,195	639	135,282,136	12,779	92,748,428	9,300	1,933,528,631
\$10,000 under \$25,000	280	125,675,121	391	210,212,379	19,165	308,491,031	11,044	3,103,916,832
\$25,000 under \$50,000	287	119,692,685	290	132,367,790	20,512	745,116,242	10,044	4,905,673,221
\$50,000 under \$75,000	* 383	* 68,718,373	394	86,149,665	12,394	757,858,637	5,384	1,806,711,853
\$75,000 under \$100,000	d	d	214	35,930,908	7,233	641,676,203	2,345	671,345,996
\$100,000 under \$250,000	152	47,424,311	290	98,717,580	24,941	4,073,111,985	8,422	3,143,745,219
\$250,000 under \$500,000	96	49,932,336	201	171,469,879	12,437	4,466,500,515	2,987	931,245,469
\$500,000 under \$1 million	76	49,533,324	133	107,232,766	8,519	6,186,400,488	1,977	320,349,621
\$1 million or more	d	d	d	d	d	d	d	d
Taxable returns	645	1,275,720,023	785	1,485,977,511	9,645	6,297,233,961	9,299	30,534,251,943
\$0	0	0	0	0	0	0	0	0
\$1 under \$2,500	53	106,670,465	68	129,945,105	639	581,624	639	1,850,065,439
\$2,500 under \$5,000	d	d	d	d	d	d	d	d
\$5,000 under \$10,000	* 29	* 11,672,224	32	23,618,891	424	3,040,111	424	852,222,884
\$10,000 under \$25,000	108	29,411,132	116	79,921,834	1,059	18,203,986	1,038	2,330,482,192
\$25,000 under \$50,000	47	8,012,754	59	28,026,061	1,019	37,839,744	998	2,553,880,720
\$50,000 under \$75,000	38	31,313,881	60	39,652,343	632	38,175,631	632	1,947,492,144
\$75,000 under \$100,000	d	d	35	50,594,837	467	41,192,786	467	1,049,878,428
\$100,000 under \$250,000	85	61,755,301	121	118,941,941	1,729	272,276,007	1,729	4,370,415,740
\$250,000 under \$500,000	65	156,276,761	75	163,440,720	1,029	376,125,618	1,023	3,289,730,178
\$500,000 under \$1 million	56	190,148,861	59	193,212,263	888	644,764,227	872	2,519,857,196
\$1 million or more	d	d	d	d	d	d	d	d

Footnotes at end of table.

2009 Gifts

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Table 1. 2009 Gifts Reported on Returns Filed in 2010: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts, by Tax Status and Size of Taxable Gifts—Continued

[All figures are estimates based on a sample—money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	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
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	183,907	98,176,955,992	183,356	35,982,673,970	112,718	27,750,722,894	142,608	8,231,951,516
\$0	40,626	22,280,298,666	40,330	8,031,414,448	40,330	8,031,414,345	*101	*103
\$1 under \$2,500	10,374	5,232,698,376	10,119	1,925,058,459	8,605	1,922,270,931	9,600	2,788,148
\$2,500 under \$5,000	5,948	2,269,445,849	5,948	818,996,250	4,069	812,760,212	5,948	6,235,752
\$5,000 under \$10,000	13,203	2,881,540,152	13,203	959,238,471	9,724	934,056,558	13,203	25,182,802
\$10,000 under \$25,000	20,224	5,761,093,191	20,224	1,987,053,153	12,082	1,901,282,162	20,224	85,771,629
\$25,000 under \$50,000	21,531	8,242,510,087	21,531	2,999,823,203	11,042	2,787,532,702	21,531	212,290,151
\$50,000 under \$75,000	13,026	4,550,238,409	13,026	1,588,885,450	6,016	1,371,199,448	13,026	217,686,953
\$75,000 under \$100,000	7,699	2,404,093,413	7,699	812,278,102	2,812	626,628,280	7,699	185,649,611
\$100,000 under \$250,000	26,670	11,859,548,872	26,670	4,064,614,302	10,151	2,757,248,124	26,670	1,307,364,814
\$250,000 under \$500,000	13,467	9,063,601,776	13,467	3,215,037,988	4,010	1,658,904,235	13,467	1,556,133,480
\$500,000 under \$1 million	9,407	9,671,371,576	9,407	3,494,983,765	2,849	1,142,934,968	9,407	2,352,048,637
\$1 million or more	1,732	13,960,515,625	1,732	6,085,290,377	1,028	3,804,490,930	1,732	2,280,799,437
Nontaxable returns	174,262	61,345,469,924	173,711	20,509,583,004	103,425	15,024,649,312	132,963	5,484,934,340
\$0	40,626	22,280,298,666	40,330	8,031,414,448	40,330	8,031,414,345	*101	*103
\$1 under \$2,500	9,735	3,382,051,401	9,480	1,165,092,419	7,966	1,162,552,078	8,961	2,540,835
\$2,500 under \$5,000	5,506	1,179,309,268	5,506	377,175,439	3,627	371,583,609	5,506	5,591,544
\$5,000 under \$10,000	12,779	2,026,277,158	12,779	622,544,078	9,300	598,669,630	12,779	23,875,336
\$10,000 under \$25,000	19,165	3,412,406,875	19,165	1,048,751,839	11,044	970,764,785	19,165	77,987,745
\$25,000 under \$50,000	20,512	5,650,789,561	20,512	1,948,181,008	10,044	1,752,066,498	20,512	196,114,313
\$50,000 under \$75,000	12,394	2,564,570,589	12,394	768,623,604	5,384	567,537,633	12,394	201,086,957
\$75,000 under \$100,000	7,233	1,313,022,199	7,233	374,796,901	2,345	206,743,321	7,233	168,053,383
\$100,000 under \$250,000	24,941	7,216,857,109	24,941	2,174,844,815	8,422	985,443,053	24,941	1,189,400,402
\$250,000 under \$500,000	12,437	5,397,745,984	12,437	1,681,414,246	2,987	286,995,570	12,437	1,394,418,435
\$500,000 under \$1 million	8,519	6,506,750,152	8,519	2,173,094,894	1,977	90,878,789	8,519	2,082,215,975
\$1 million or more	415	415,390,962	415	143,649,312	0	0	415	143,649,312
Taxable returns	9,645	36,831,486,069	9,645	15,473,090,965	9,293	12,726,073,583	9,645	2,747,017,176
\$0	0	0	0	0	0	0	0	0
\$1 under \$2,500	639	1,850,646,976	639	759,966,040	639	759,718,852	639	247,314
\$2,500 under \$5,000	442	1,090,136,581	442	441,820,811	442	441,176,603	442	644,208
\$5,000 under \$10,000	424	855,262,995	424	336,694,393	424	335,386,928	424	1,307,465
\$10,000 under \$25,000	1,059	2,348,686,316	1,059	938,301,314	1,038	930,517,377	1,059	7,783,885
\$25,000 under \$50,000	1,019	2,591,720,526	1,019	1,051,642,196	998	1,035,466,205	1,019	16,175,838
\$50,000 under \$75,000	632	1,985,667,820	632	820,261,845	632	803,661,815	632	16,599,995
\$75,000 under \$100,000	467	1,091,071,214	467	437,481,201	467	419,884,959	467	17,596,228
\$100,000 under \$250,000	1,729	4,642,691,763	1,729	1,889,769,487	1,729	1,771,805,070	1,729	117,964,412
\$250,000 under \$500,000	1,029	3,665,855,792	1,029	1,533,623,742	1,023	1,371,908,664	1,029	161,715,045
\$500,000 under \$1 million	888	3,164,621,423	888	1,321,888,871	872	1,052,056,179	888	269,832,661
\$1 million or more	1,317	13,545,124,663	1,317	5,941,641,065	1,028	3,804,490,930	1,317	2,137,150,125

Footnotes at end of table.

Table 1. 2009 Gifts Reported on Returns Filed in 2010: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts, by Tax Status and Size of Taxable Gifts—Continued

[All figures are estimates based on a sample—money amounts are in whole dollars]

Tax status and size of taxable gifts, current period	Maximum unified credit		Unified credit previously used		Available unified credit	
	Number	Amount	Number	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
All returns	223,089	76,689,798,146	112,246	13,804,053,195	213,218	62,885,739,561
\$0	79,713	27,514,176,668	39,976	5,084,510,599	76,798	22,429,665,173
\$1 under \$2,500	10,473	3,609,233,600	8,505	1,108,897,676	9,719	2,500,335,192
\$2,500 under \$5,000	5,948	2,056,735,408	4,167	505,704,480	5,534	1,551,030,830
\$5,000 under \$10,000	13,203	4,422,848,765	9,805	650,915,588	12,823	3,771,932,782
\$10,000 under \$25,000	20,224	6,894,396,191	12,082	1,300,968,017	19,270	5,593,427,424
\$25,000 under \$50,000	21,531	7,402,915,927	11,042	1,342,662,351	20,709	6,060,253,170
\$50,000 under \$75,000	13,026	4,458,977,976	5,720	734,872,582	12,619	3,724,104,392
\$75,000 under \$100,000	7,699	2,660,221,620	2,910	354,332,796	7,342	2,305,888,721
\$100,000 under \$250,000	26,670	9,167,586,384	9,931	1,501,130,897	25,404	7,666,454,686
\$250,000 under \$500,000	13,467	4,656,121,813	4,249	618,540,541	12,849	4,037,581,140
\$500,000 under \$1 million	9,406	3,249,289,206	2,832	316,401,591	9,005	2,932,887,569
\$1 million or more	1,729	597,294,591	1,026	285,116,077	1,145	312,178,483
Nontaxable returns	213,448	73,372,260,628	102,960	10,807,179,157	210,413	62,565,076,206
\$0	79,713	27,514,176,668	39,976	5,084,510,599	76,798	22,429,665,173
\$1 under \$2,500	9,834	3,388,253,568	7,866	887,932,423	9,714	2,500,320,413
\$2,500 under \$5,000	5,506	1,903,853,770	3,725	352,833,909	d	d
\$5,000 under \$10,000	12,779	4,276,312,557	9,381	504,483,365	d	d
\$10,000 under \$25,000	19,165	6,529,841,655	11,044	943,792,884	19,165	5,586,048,020
\$25,000 under \$50,000	20,512	7,055,057,408	10,044	1,000,655,903	20,512	6,054,401,120
\$50,000 under \$75,000	12,394	4,240,432,376	5,088	519,621,683	12,394	3,720,809,706
\$75,000 under \$100,000	7,233	2,498,902,462	2,444	196,138,391	7,233	2,302,763,969
\$100,000 under \$250,000	24,941	8,575,775,633	8,219	929,639,714	24,941	7,646,135,153
\$250,000 under \$500,000	12,437	4,300,751,876	3,220	298,424,435	12,437	4,002,327,321
\$500,000 under \$1 million	8,519	2,945,308,364	1,953	89,145,851	8,519	2,856,162,481
\$1 million or more	415	143,594,293	0	0	415	143,594,293
Taxable returns	9,641	3,317,537,518	9,286	2,996,874,039	2,804	320,663,355
\$0	0	0	0	0	0	0
\$1 under \$2,500	639	220,980,032	639	220,965,253	* 5	* 14,779
\$2,500 under \$5,000	442	152,881,638	442	152,870,571	d	d
\$5,000 under \$10,000	424	146,536,208	424	146,432,223	d	d
\$10,000 under \$25,000	1,059	364,554,537	1,038	357,175,132	* 105	* 7,379,404
\$25,000 under \$50,000	1,019	347,858,519	998	342,006,448	197	5,852,049
\$50,000 under \$75,000	632	218,545,600	632	215,250,900	225	3,294,686
\$75,000 under \$100,000	467	161,319,158	467	158,194,405	110	3,124,753
\$100,000 under \$250,000	1,729	591,810,751	1,712	571,491,183	463	20,319,533
\$250,000 under \$500,000	1,029	355,369,937	1,029	320,116,106	411	35,253,820
\$500,000 under \$1 million	887	303,980,842	879	227,255,740	486	76,725,088
\$1 million or more	1,314	453,700,298	1,026	285,116,077	730	168,584,190

Footnotes at end of table.

2009 Gifts

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Table 1. 2009 Gifts Reported on Returns Filed in 2010: Total Gifts of Donor, Deductions, Credits, and Net Tax on Current Period Gifts, by Tax Status and Size of Taxable Gifts—Continued

[All figures are estimates based on a sample—money amounts are in whole dollars]

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
	(31)	(32)	(33)	(34)	(35)	(36)
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 million	8,996	2,158,864,265	888	193,184,347	888	193,184,347
\$1 million or more	1,111	311,978,538	1,317	1,968,765,855	1,317	1,977,186,388
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	d	d	0	0	0	0
\$5,000 under \$10,000	d	d	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 million	8,519	2,082,215,975	0	0	0	0
\$1 million or more	415	143,594,292	0	0	0	0
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	d	d	442	634,509	442	634,509
\$5,000 under \$10,000	d	d	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 million	476	76,648,290	888	193,184,347	888	193,184,347
\$1 million 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.

d = Data were deleted to prevent disclosure of individual taxpayer data. However, the data are included in the appropriate totals.

[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. refers to the number of returns.