



Selected data items from returns filed in 2011	
Number of returns filed in 2011	219,544
Number of nontaxable returns	208,562
Number of taxable returns	10,982
Total gifts	\$50,949,668,470
Total annual exclusions	\$9,289,355,706
Total deductions	\$5,987,935,685
Taxable gifts, current period	\$35,672,377,141
Unified credit, applied	\$5,554,027,751
Total tax	\$6,183,874,158

Gift Tax Statistics

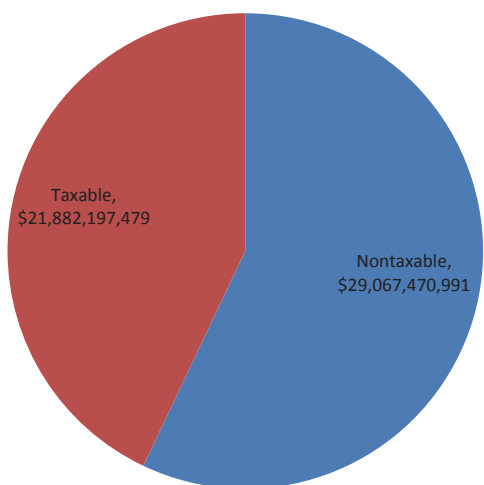
The gift tax study is an annual study based on a stratified random sample of Forms 709, United States Gift (and Generation-Skipping Transfer) Tax returns. The form is used to report information on gifts and their recipients, deductions, credits, and tax liability for gifts given during the donor’s life.

Returns are stratified based by both the tax status of the return and the size of total gifts. The data presented here are collected from returns submitted to the IRS between January 1 and December 31, 2011.

Highlights of the Data

- For Filing Year 2011, there were a total of 219,544 gift returns filed, reporting total gifts of approximately \$50.9 billion.
- Annual exclusions totaled approximately \$9.3 billion; applied unified credit, approximately \$5.6 billion.
- Donors reported charitable deductions of about \$4.4 billion.
- Approximately 95.0% of all returns filed reported no tax liability. The remaining 5.0% of returns reported tax liability of roughly \$6.2 billion.

Amount of total gifts, by tax status of return, for returns filed in 2011



Products

- Read metadata about gift (and generation-skipping) transfer tax return studies.
- Total gifts of donor, deductions, credits, and net gift tax data by tax status and size of taxable gifts are updated annually.
- Articles from the SOI Bulletin and other research papers are available to download or print.