

The following table is based on the data disclosed by the returns for the calendar year 1925:

TABLE 1.—*Gifts of resident donors distributed by net amount of gifts, showing number of returns, gross and net gifts, and tax. (Gifts reported for the calendar year 1925)*

| Net amount of taxable gifts | Number of returns | Gross amount | Net amount | Tax |
|----------------------------------|-------------------|----------------|---------------|-------------|
| Under \$50,000..... | 323 | \$27, 217, 585 | \$6, 654, 868 | \$67, 057 |
| \$50,000 to \$150,000..... | 272 | 43, 824, 459 | 23, 739, 905 | 341, 277 |
| \$150,000 to \$250,000..... | 85 | 27, 504, 026 | 15, 646, 826 | 304, 326 |
| \$250,000 to \$450,000..... | 52 | 23, 380, 283 | 17, 340, 998 | 466, 382 |
| \$450,000 to \$750,000..... | 18 | 42, 397, 171 | 10, 276, 653 | 384, 535 |
| \$750,000 to \$1,000,000..... | 6 | 8, 447, 856 | 5, 166, 516 | 242, 321 |
| \$1,000,000 to \$1,500,000..... | 5 | 8, 179, 050 | 6, 537, 813 | 459, 890 |
| \$1,500,000 to \$2,000,000..... | 2 | 3, 702, 730 | 3, 554, 092 | 269, 491 |
| \$2,000,000 to \$3,000,000..... | 1 | 2, 621, 475 | 2, 103, 475 | 175, 986 |
| \$3,000,000 to \$4,000,000..... | | | | |
| \$4,000,000 to \$5,000,000..... | | | | |
| \$5,000,000 to \$6,000,000..... | | | | |
| \$6,000,000 to \$7,000,000..... | | | | |
| \$7,000,000 to \$8,000,000..... | | | | |
| \$8,000,000 to \$9,000,000..... | | | | |
| \$9,000,000 to \$10,000,000..... | | | | |
| \$10,000,000 and over..... | | | | |
| Total..... | 764 | 187, 274, 635 | 91, 021, 146 | 2, 711, 265 |
| Nontaxable..... | 80 | 15, 789, 070 | | |
| Grand total..... | 844 | 203, 063, 705 | 91, 021, 146 | 2, 711, 265 |

The aggregate number of returns filed, the net amount of taxable gifts and the total gift tax reported for 1924 and 1925 were:

TABLE 2.—*Gifts of resident and nonresident donors, calendar years 1924 and 1925, showing number of returns, net gifts, and tax*

| | 1924 | 1925 |
|--|-----------------|----------------|
| Number of gift tax returns filed (resident and nonresident)..... | 1, 528 | 848 |
| Net amount of taxable gifts (resident and nonresident)..... | \$170, 181, 677 | \$91, 289, 373 |
| Total gift tax (resident and nonresident)..... | 7, 242, 136 | 2, 714, 924 |

Tables exhibiting the distribution of income in the United States, in each State and Territory, and by size of net income and industrial divisions are continued in the following pages.

Respectfully,

D. H. BLAIR,
Commissioner of Internal Revenue.

HON. A. W. MELLON,
Secretary of the Treasury.