The following chart indicates the amount of charitable contributions claimed by individual taxpayers, separated according to the level of the adjusted gross income of the contributor. These statistics were taken from "Statistics of Income—1964—Individual Income Tax Returns" which contains the most recent information on this subject.

Adjusted gross income classes	Contributions	
	Number of returns	Amount (thousands)
Total, taxable returns	24,051,665	$7,897,858
Under $1,000	9,831	725
$1,000 under $2,000	319,519	35,190
$2,000 under $3,000	867,973	119,849
$3,000 under $4,000	1,427,592	236,370
$4,000 under $5,000	1,963,363	356,757
$5,000 under $6,000	2,507,322	500,283
$6,000 under $7,000	2,781,854	605,392
$7,000 under $8,000	2,757,311	655,577
$8,000 under $9,000	2,407,380	624,600
$9,000 under $10,000	1,906,584	548,614
$10,000 under $15,000	4,645,655	1,629,278
$15,000 under $20,000	1,190,218	609,562
$20,000 under $50,000	1,079,926	987,473
$50,000 under $100,000	151,958	401,686
$100,000 under $500,000	33,681	392,845
$500,000 under $1,000,000	1,037	72,898
$1,000,000 or more	461	120,759

Mr. CORMAN. I have no further questions.

Mr. PATMAN. I would like to ask some questions. Maybe you will have some by the time I finish.

Mr. CORMAN. Thank you, Mr. Chairman.

Mr. PATMAN. Mr. Cohen, the IRS assessed five of the foundations in our study that we exposed about $28 million. You recall it. Three of these five foundations have been in the Tax Court for 2 years here in Washington. I understand that the delay has been due to IRS.

Is that correct?

Mr. COHEN. I do not know that that is the case. I can find out from the Chief Counsel's office.

Mr. PATMAN. You may extend your remarks in the record.

(The information referred to follows:)

DECEMBER 6, 1967.

Re David, Josephine & Winfield Baird Foundation, Inc., Docket No. 7244–65.
Winfield Baird Foundation, David G. Baird, Trustee, Docket No. 7245–65.
Public Health Foundation For Cancer and Blood Pressure Research, Inc., Docket No. 3034–65.

Hon. WRIGHT PATMAN,
Chairman, Subcommittee No. 2, Foundation Study, Select Committee on Small Business, House of Representatives, Washington, D.C.

DEAR MR. CHAIRMAN: At the hearing before your Subcommittee on November 16, 1967, you requested information as to the causes of delay in litigation in three of five foundation cases. Mr. Harry Olsher subsequently indicated to a representative of the Chief Councel's Office that the above-designated cases were those to which you were referring in the discussion shown on page 530 of the transcript of the hearing.

On August 4, 1965, letters were sent to the above Baird Foundations revoking their exempt status for the years 1960 to 1964, inclusive. Jeopardy assessments were made against the two Baird Foundations for these years.

Statutory notices of deficiencies were issued to the Baird Foundations on October 1, 1965 and petitions therefrom were filed with the Tax Court on December 30, 1965. For the Winfield Baird Foundation, the petition was executed by David G. Baird, Trustee, and for the David, Josephine & Winfield Baird Foundation, Inc., the petition was executed by David G. Baird as President. The peti-