The other statistical difficulty involves the accuracy of contributions reported on tax returns. ("Statistics of Income for Individuals" includes unaudited data.) Several authorities in the field have attempted to estimate charitable contributions received by collecting this information from the charities. In some cases estimates have to be reconstructed from estimated expenditures of charitable organizations and changes in endowments. The most reliable of these estimates is a series prepared by Ralph Nelson from which preliminary figures have been published by the National Bureau of Economic Research. Table 2 shows that there has been some relative growth in contributions over time. The ratio of contributions of living individuals based on tax return data shows a growth from the 1920's to recent years from about 1.5 percent of adjusted gross income to about 2.5 percent, roughly an increase of two-thirds. The other series suggest much less growth. The recipient estimate for 1930 is conspicuously high and probably overstates the actual figure. The donor figure is inflated relative to AGI for 1930 because it includes bequests from persons whose deaths occurred (and whose wills were written) in the different atmosphere of the 1920's.

Table 3 presents more detail on estate tax charitable deductions. Here the raw data show little trend because of two offsetting tendencies. By 1959–61, due to growing wealth levels, the United States reached the point where estate tax returns were filed with respect to about 3½ percent of all decedents. The number of returns filed in the 1920's and 1930's covered on the average about 0.9 percent of the decedents. At the same time charitable bequests account for a significantly greater part of the estate for large estates compared to small estates. The broadening of the estate tax coverage brought in relatively more small estates where charitable bequests were less common, thus holding down the contribution ratio.

TABLE 3.—*Charitable bequests reported on estate tax returns*

[Dollar amounts in millions]

Filing year	Gross estate	Charitable bequests					Ratio to gross estate of—	
		Total	Educational, scientific or literary institutions		Religious	Other	Total charitable bequests	Other charitable bequests
			Publicly owned	Privately owned				
							Percent	*Percent*
1961 [1]	$9,362	$850	----------	----------	----------	$683	9.1	7.3
1961	14,622	951	$33	$81	$89	748	6.5	5.1
1959	11,648	669	31	117	86	435	5.7	3.7
1955	7,467	398	(2)	(2)	(2)	(2)	5.3	(2)
1954	7,411	354	(2)	(2)	(2)	(2)	4.8	(2)
1951	5,505	274	(2)	(2)	(2)	(2)	5.0	(2)
1950	4,918	206	17	38	22	129	4.2	2.6
1949	4,933	296	16	98	35	147	6.0	3.0
1948	4,774	223	19	30	25	151	4.7	3.2
1944	2,907	202	18	32	16	135	6.9	4.6
1939	2,746	178	7	44	16	111	6.5	4.0
1934	2,244	146	(2)	(2)	(2)	(2)	6.5	(2)
1929	3,844	154	(2)	(2)	(2)	(2)	4.0	(2)
1924	2,350	66	(2)	(2)	(2)	(2)	2.8	(2)

[1] Top quarter of returns.
[2] Not available.

Source: "Statistics of Income", various years.