

Individual Noncash Contributions, Tax Year 2014

by Pearson Liddell and Janette Wilson

For Tax Year 2014, individual taxpayers who itemized deductions reported a total of \$65.3 billion in noncash charitable contributions on a total of 22.2 million returns.¹ About a third (8.0 million) of these returns reported \$60.4 billion in charitable contribution deductions using Form 8283, *Noncash Charitable Contributions*. Individual taxpayers use this form when the amount of taxpayer deductions for all noncash donations on Schedule A, *Itemized Deductions*, exceeds \$500.

The number of individual returns filed by taxpayers with a Form 8283 attached increased 3.9 percent, from 7.7 million for Tax Year 2013 to 8.0 million for Tax Year 2014. Total donations increased 30.1 percent for 2014, up from \$46.4 billion for the previous year. Corporate stock donations increased 48.0 percent from \$19.7 billion for 2013 to \$29.2 billion for 2014, while easements more than doubled to \$3.2 billion. Of the \$60.4 billion in noncash donations reported, over half went to foundations (\$18.9 billion or 31.4 percent of the total) and large charitable organizations (\$12.2 billion or 20.2 percent of the total). Taxpayers 65 years and older made up a smaller percentage (19.0 percent) of the returns filed with Form 8283 than all other age groups (except the under-35 group), but they accounted for the largest percentage (41.6 percent or \$25.1 billion) of non-cash charitable contributions. In addition, taxpayers in the \$10 million or more adjusted gross income (AGI) category donated \$22.4 billion, 37.0 percent of total noncash donations in 2014.

Types of Noncash Contributions

Corporate stock accounted for the largest amount and percentage (\$29.2 billion, 48.4 percent) of taxpayers' total noncash charitable contributions for 2014, followed by clothing (\$10.3 billion, 17 percent) and household items (\$5.0 billion, 8.2 percent) (Figure A). Only about 160,000 returns included stock donations, compared to 6.1 million returns with clothing donations and 3.2 million with donations of household items. The average corporate stock donation, however, was \$183,200 per return, while the average donations for clothing (\$1,674 per return) and household items (\$1,567 per return) were much smaller. In comparison, the highest average donation amount per return was for easements, followed by other investments (excluding corporate stocks or mutual funds). Slightly more than 3,200 returns had donations of easements totaling \$3.2 billion, or \$983,651 per return, and approximately 5,685 returns had donations of other investments totaling \$1.9 billion, or \$325,647 per return.

Donation amounts changed between 2013 and 2014 for several categories of noncash assets (Figure B). The most notable

positive percentage changes occurred in easements, increasing from \$1.1 billion in 2013 to \$3.2 billion in 2014 (194.9 percent), corporate stock, increasing from \$19.7 billion in 2013 to \$29.2 billion in 2014 (48.0 percent), and mutual funds, increasing from \$1.6 billion in 2013 to \$2.1 billion in 2014 (29.1 percent). The most notable negative percentage changes occurred in other investments (-17.0 percent) and real estate (-11.6 percent). While these percentage decreases were large, their overall significance is muted by the fact that their share of the overall donation amount was small. Combined, they represented only 5.0 percent of the total 2014 donation amount.

Highlights

- The number of individual returns filed with a Form 8283 (*Noncash Charitable Contributions*) increased from 7.7 million for Tax Year 2013 to 8.0 million for Tax Year 2014.
- Total donations increased 3.9 percent in that period, from \$51.6 billion in Tax Year 2013 to \$65.3 billion in 2014.

The breakdown:

- *By type of noncash donations* Corporate stock accounted for the largest amount and percentage (\$29.2 billion, 48.4 percent), followed by clothing and household items. About 160,000 returns included stock donations, compared to 6.1 million with clothing donations and 3.2 million with donations of household items.
- *By size of adjusted gross income* All AGI classes with income above \$100,000 reported increases. The largest percentage increase was made by taxpayers in the \$1.5-million-to-\$2-million category, who reported a 182.8-percent increase in noncash donations from \$830 million in 2013 to \$2.3 billion in 2014, followed by those taxpayers in the \$10-million-or-more group, who reported a 57.6-percent increase from \$14.2 billion to \$22.4 billion. In contrast, all taxpayer age groups making under \$30,000 reported decreased amounts donated.
- *By type of charitable organization* Foundations (\$18.9 billion) and large organizations (\$12.2 billion) received the largest amount of donations for 2014. Donations to these two types of charity made up just over half of all donations reported by individual taxpayers for the year.
- *By age of taxpayer* All age groups, except the under-35 category, donated more in noncash donations in 2014 than in 2013. Donation amounts in the ages 65-and-older category increased 45.0 percent, from \$17.3 billion donated the previous year.

¹ For further details on Tax Year 2014 individual income and tax statistics, see *Statistics of Income—2014, Individual Income Tax Returns* (IRS Publication 1304) at <https://www.irs.gov/uac/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>.



Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donation | Number of returns [1] | Number of donations | Amount carried to Schedule A | Average amount per return | Average amount per donation | Percent of number of donations | Percent of amount carried to Schedule A |
|-----------------------------------|-----------------------|---------------------|------------------------------|---------------------------|-----------------------------|--------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All donations | 8,043,179 | 24,058,232 | 60,389,382 | 7,508 | 2,510 | 100.0 | 100.0 |
| Corporate stock | 159,504 | 357,967 | 29,221,162 | 183,200 | 81,631 | 1.5 | 48.4 |
| Mutual funds | 20,179 | 31,961 | 2,122,848 | 105,199 | 66,420 | 0.1 | 3.5 |
| Other investments | 5,685 | 10,804 | 1,851,336 | 325,647 | 171,352 | [2] | 3.1 |
| Real estate | 7,987 | 8,584 | 1,189,723 | 148,949 | 138,597 | [2] | 2.0 |
| Land | 5,686 | 5,830 | 1,210,009 | 212,808 | 207,549 | [2] | 2.0 |
| Easements | 3,249 | 4,370 | 3,196,137 | 983,651 | 731,400 | [2] | 5.3 |
| Art and collectibles | 112,675 | 170,622 | 1,136,134 | 10,083 | 6,659 | 0.7 | 1.9 |
| Food | 227,339 | 359,633 | 129,793 | 571 | 361 | 1.5 | 0.2 |
| Clothing | 6,128,978 | 14,412,862 | 10,259,246 | 1,674 | 712 | 59.9 | 17.0 |
| Accessories | 61,918 | 79,109 | 52,526 | 848 | 664 | 0.3 | 0.1 |
| Electronics | 474,720 | 588,787 | 420,311 | 885 | 714 | 2.4 | 0.7 |
| Household items | 3,169,086 | 6,254,255 | 4,967,148 | 1,567 | 794 | 26.0 | 8.2 |
| Cars and other motor vehicles | 158,946 | 162,362 | 330,228 | 2,078 | 2,034 | 0.7 | 0.5 |
| Planes, boats, and other vehicles | 13,122 | 14,608 | 133,585 | 10,180 | 9,145 | 0.1 | 0.2 |
| Services | 15,140 | 43,552 | 37,639 | 2,486 | 864 | 0.2 | 0.1 |
| Airline tickets and miles | 1,626 | 1,627 | 1,260 | 775 | 775 | [2] | [2] |
| Other [3] | 998,320 | 1,551,299 | 4,130,298 | 4,137 | 2,662 | 6.4 | 6.8 |

[1] Total number of returns does not equal the sum of returns by donation type because a return could have more than one type of donation.

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donation | 2013 | | | 2014 | | | Percentage change | |
|-----------------------------------|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|
| | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All donations | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Corporate stock | 137,699 | 19,741,778 | 143,369 | 159,504 | 29,221,162 | 183,200 | 15.8 | 48.0 |
| Mutual funds | 22,059 | 1,644,483 | 74,549 | 20,179 | 2,122,848 | 105,199 | -8.5 | 29.1 |
| Other investments | 6,050 | 2,231,863 | 368,880 | 5,685 | 1,851,336 | 325,647 | -6.0 | -17.0 |
| Real estate | 6,898 | 1,346,602 | 195,223 | 7,987 | 1,189,723 | 148,949 | 15.8 | -11.6 |
| Land | 6,363 | 651,254 | 102,354 | 5,686 | 1,210,009 | 212,808 | -10.6 | 85.8 |
| Easements | 2,025 | 1,083,785 | 535,311 | 3,249 | 3,196,137 | 983,651 | 60.5 | 194.9 |
| Art and collectibles | 96,085 | 1,189,816 | 12,383 | 112,675 | 1,136,134 | 10,083 | 17.3 | -4.5 |
| Food | 217,481 | 125,019 | 575 | 227,339 | 129,793 | 571 | 4.5 | 3.8 |
| Clothing | 6,041,041 | 9,731,709 | 1,611 | 6,128,978 | 10,259,246 | 1,674 | 1.5 | 5.4 |
| Accessories | 78,769 | 46,234 | 587 | 61,918 | 52,526 | 848 | -21.4 | 13.6 |
| Electronics | 457,900 | 409,416 | 894 | 474,720 | 420,311 | 885 | 3.7 | 2.7 |
| Household items | 2,877,390 | 4,221,882 | 1,467 | 3,169,086 | 4,967,148 | 1,567 | 10.1 | 17.7 |
| Cars and other motor vehicles | 135,418 | 262,960 | 1,942 | 158,946 | 330,228 | 2,078 | 17.4 | 25.6 |
| Planes, boats, and other vehicles | 5,734 | 101,713 | 17,739 | 13,122 | 133,585 | 10,180 | 128.9 | 31.3 |
| Services | 16,735 | 56,345 | 3,367 | 15,140 | 37,639 | 2,486 | -9.5 | -33.2 |
| Airline tickets and miles | 1,309 | 767 | 586 | 1,626 | 1,260 | 775 | 24.2 | 64.3 |
| Other [2] | 940,137 | 3,558,136 | 3,785 | 998,320 | 4,130,298 | 4,137 | 6.2 | 16.1 |

[1] Total number of returns does not equal the sum of returns by donation type because a return could have more than one type of donation.

[2] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

The average donation amount per return for noncash contributions increased 25.2 percent, from \$5,995 per return with Form 8283 attached in 2013 to \$7,508 per return in 2014.² Average 2014 corporate stock donations increased by 27.8 percent to \$183,200. On the other hand, clothing donations, the second largest group in terms of overall amount claimed, saw its average donation rise only 3.9 percent, to \$1,674 per return in 2014. For household items, the average donation rose 6.8 percent, from about \$1,467 per return to approximately \$1,567 per return. In contrast, average donations of other investments declined 11.7 percent from around \$368,880 to approximately \$325,650.

Over the years, taxpayer donations of corporate stock have consistently represented the highest amounts of donations. Clothing has accounted for the second largest share of donations in nearly every year. The exception was 2007 when taxpayers reported slightly larger noncash contributions for real estate, land, and easements. However, while the amount of clothing donations has remained consistent since 2007, the amounts deducted for corporate stock and real estate, land, and easements declined significantly between 2007 and 2009. Donations of corporate stock have recovered since that time, and donations of real estate, land, and easements jumped considerably (by 81.6 percent) in 2014 (Figure C).³ In 2007, taxpayers reported \$23.7 billion in corporate stock donations, and, together,

the declines in 2008 and 2009 represented a 59.0-percent decrease since 2007. For 2010, stock donations rose 37.3 percent, followed by increases for 2011 (19.5 percent), 2012 (5.1 percent), 2013 (17.7 percent), and 2014 (48.0 percent).

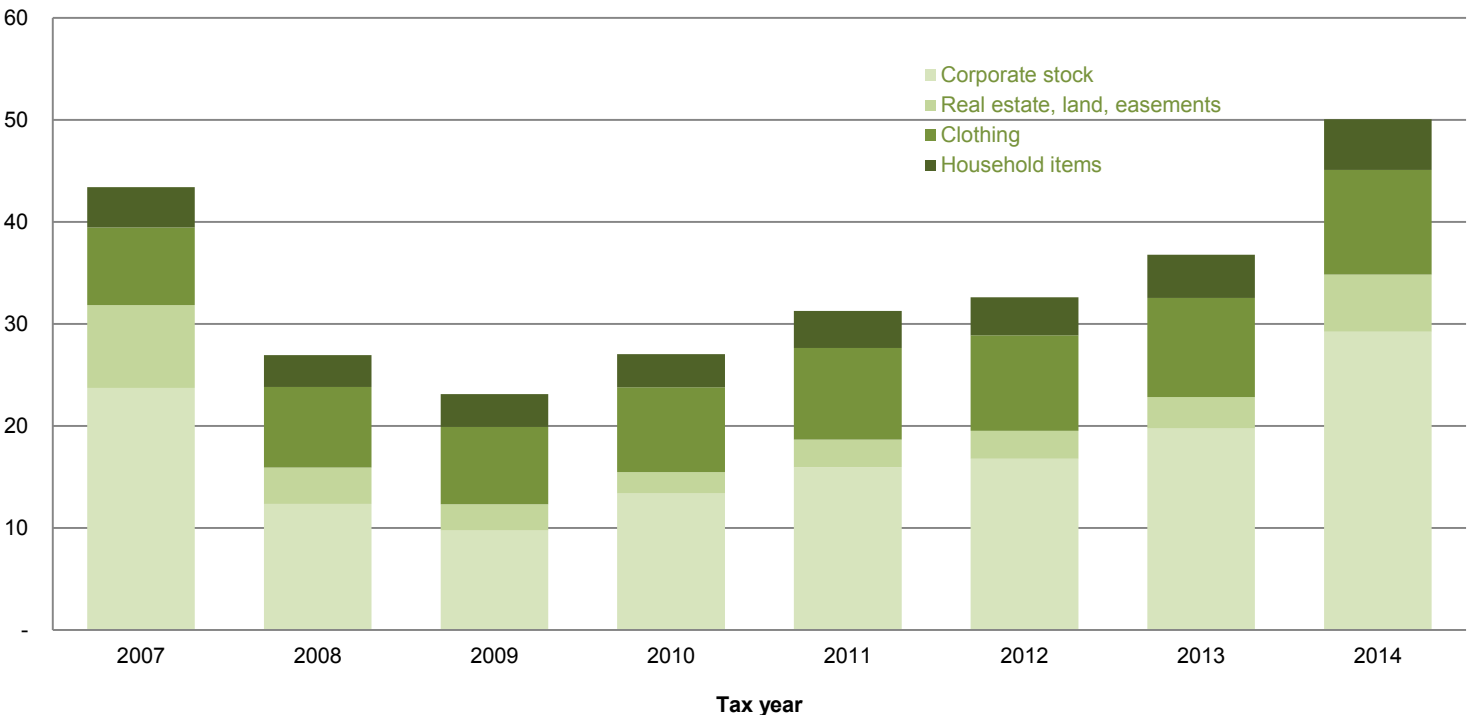
Donations by Size of Adjusted Gross Income

Taxpayers with an AGI of \$10 million or more, who claimed noncash contributions, collectively deducted 10.4 percent of their AGI, claiming \$22.4 billion in contributions on a little more than 6,200 Forms 8283 (Figure D). Donations from taxpayers in this AGI category represented 37.0 percent of all individual taxpayer noncash donations reported on Forms 8283 in 2014. These same taxpayers reported 13.5 percent of the AGI by taxpayers who claimed noncash contributions, while representing only 0.1 percent of the returns filed. Taxpayers in the \$100,000-to-\$200,000 category reported \$7.4 billion in contributions on 3.0 million tax returns; these contributions represented 1.8 percent of their AGI and 12.3 percent of all donations claimed. Taxpayers in the \$200,000-to-\$500,000 category reported \$7.0 billion, or 11.6 percent of donations claimed. Taxpayers in these two income groups accounted for almost 50 percent of the AGI among taxpayers who had noncash charitable contribution deductions on Form 8283 in 2014. As stated above, the average donation for all taxpayers who claimed noncash donation

Figure C

Individual Noncash Charitable Contributions, by Selected Donation Type, Reported on Form 8283, Tax Years 2007–2014

Amount carried to Schedule A (billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

² The deduction amounts reported in this article are the amounts carried to Schedule A for reporting itemized deductions.

³ Pearson Liddell and Janette Wilson, Tax Years 2005–2013, “Noncash Charitable Contributions,” *Statistics of Income Bulletin*, Spring 2008, 2010, 2012, 2014, and 2015; Summer 2009 and 2016; and Winter 2011 and 2013, IRS Publication 1136.

Figure D**All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2014**

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Size of adjusted gross income | Number of returns | Percent of returns | Adjusted gross income (AGI) | Amount carried to Schedule A | Percent of amount carried to Schedule A | Donation as percent of AGI | Average donation per return |
|------------------------------------|-------------------|--------------------|-----------------------------|------------------------------|---|----------------------------|-----------------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All returns | 8,043,179 | 100.0 | 1,588,133,931 | 60,389,382 | 100.0 | 3.8 | 7,508 |
| Under \$5,000 (including deficits) | 56,141 | 0.7 | -12,785,427 | 462,485 | 0.8 | -3.6 | 8,238 |
| \$5,000 under \$10,000 | 18,622 | 0.2 | 144,822 | 27,116 | 0.0 | 18.7 | 1,456 |
| \$10,000 under \$15,000 | 33,809 | 0.4 | 420,999 | 70,559 | 0.1 | 16.8 | 2,087 |
| \$15,000 under \$20,000 | 66,639 | 0.8 | 1,171,275 | 126,443 | 0.2 | 10.8 | 1,897 |
| \$20,000 under \$25,000 | 84,164 | 1.0 | 1,897,003 | 173,261 | 0.3 | 9.1 | 2,059 |
| \$25,000 under \$30,000 | 105,972 | 1.3 | 2,906,914 | 229,814 | 0.4 | 7.9 | 2,169 |
| \$30,000 under \$40,000 | 296,002 | 3.7 | 10,481,474 | 735,597 | 1.2 | 7.0 | 2,485 |
| \$40,000 under \$50,000 | 378,379 | 4.7 | 17,018,600 | 913,493 | 1.5 | 5.4 | 2,414 |
| \$50,000 under \$75,000 | 1,125,853 | 14.0 | 70,740,797 | 2,420,538 | 4.0 | 3.4 | 2,150 |
| \$75,000 under \$100,000 | 1,249,172 | 15.5 | 109,480,967 | 2,836,951 | 4.7 | 2.6 | 2,271 |
| \$100,000 under \$200,000 | 3,017,281 | 37.5 | 424,021,819 | 7,429,284 | 12.3 | 1.8 | 2,462 |
| \$200,000 under \$500,000 | 1,287,806 | 16.0 | 368,728,797 | 6,999,603 | 11.6 | 1.9 | 5,435 |
| \$500,000 under \$1,000,000 | 213,036 | 2.6 | 143,609,395 | 2,801,439 | 4.6 | 2.0 | 13,150 |
| \$1,000,000 under \$1,500,000 | 46,475 | 0.6 | 56,048,263 | 1,800,915 | 3.0 | 3.2 | 38,750 |
| \$1,500,000 under \$2,000,000 | 19,916 | 0.2 | 34,109,977 | 2,349,002 | 3.9 | 6.9 | 117,947 |
| \$2,000,000 under \$5,000,000 | 29,459 | 0.4 | 88,962,173 | 5,477,943 | 9.1 | 6.2 | 185,948 |
| \$5,000,000 under \$10,000,000 | 8,230 | 0.1 | 56,753,290 | 3,173,914 | 5.3 | 5.6 | 385,663 |
| \$10,000,000 or more | 6,224 | 0.1 | 214,422,793 | 22,361,027 | 37.0 | 10.4 | 3,592,664 |

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

deductions on Form 8283 was \$7,508 per return. In comparison, the highest average amount claimed was \$3.6 million per return by taxpayers in the \$10-million-or-more category, followed by approximately \$385,660 claimed per return by those in the \$5-million-to-\$10-million category.

The percentage change in the number of returns claiming noncash charitable contributions and the amount of those contributions claimed on Forms 8283 between 2013 and 2014 varied by size of adjusted gross income (Figure E). With overall donations rising by 30.1 percent between Tax Years 2013 and 2014, taxpayers in the majority of AGI categories reported increases in charitable contributions. All AGI classes with income above \$100,000 reported increases. The largest percentage increase was made by taxpayers in the \$1.5-million-to-\$2-million category, who reported a 182.8-percent increase in noncash donations from \$830 million in 2013 to \$2.3 billion in 2014, followed by those taxpayers in the \$10-million-or-more group, who reported a 57.6-percent increase from \$14.2 billion to \$22.4 billion. In contrast, all taxpayer age groups making under \$30,000 reported decreased amounts donated.

Types of Charitable Organizations

Organizations that received noncash charitable contributions included, among others, arts groups, educational institutions, environment- and animal-related organizations, health and medical research organizations, religious organizations, and public

and societal benefit organizations (Figure F). In terms of the noncash contribution amounts claimed by individual taxpayers, foundations (\$18.9 billion) and large organizations (\$12.2 billion) received the largest amount of donations for 2014. Donations to these two types of charity made up just over half of all donations reported by individual taxpayers for the year. While donations to large organizations accounted for about one-fifth of all noncash charitable contributions, these organizations received the second lowest average donation (about \$1,900 per return). In contrast, foundations received the largest average donation, approximately \$147,414 per return. Despite having the second largest average donation (\$133,453 per return), donor-advised funds received only 9.7 percent of the total amount deducted by taxpayers on the Schedule A. Educational institutions went from being the third highest in terms of amount carried in 2013 to the fourth highest in 2014, increasing from \$4.6 billion to \$4.7 billion, or 1.7 percent, when they were surpassed by donor-advised funds of \$5.9 billion in 2014 (Figure G).

For the first time in a few tax years, donations to all organization types increased between 2013 and 2014. The top four largest percentage increases occurred in environment- and animal-related organizations (86.2), foundations (60.0), donor-advised funds (49.9), and arts, culture, and humanities (37.5). The largest category in terms of donation amount, large organizations, saw a comparatively moderate increase of 11.0 percent from 2013 to 2014.

Figure E

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Size of adjusted gross income | 2013 | | | 2014 | | | Percentage change | |
|------------------------------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|-----------------------------|-------------------|------------------------------|
| | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A | Average donation per return | Number of returns | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Under \$5,000 (including deficits) | 54,475 | 505,632 | 9,282 | 56,141 | 462,485 | 8,238 | 3.1 | -8.5 |
| \$5,000 under \$10,000 | 26,675 | 57,670 | 2,162 | 18,622 | 27,116 | 1,456 | -30.2 | -53.0 |
| \$10,000 under \$15,000 | 63,719 | 114,749 | 1,801 | 33,809 | 70,559 | 2,087 | -46.9 | -38.5 |
| \$15,000 under \$20,000 | 64,719 | 145,323 | 2,245 | 66,639 | 126,443 | 1,897 | 3.0 | -13.0 |
| \$20,000 under \$25,000 | 91,368 | 181,882 | 1,991 | 84,164 | 173,261 | 2,059 | -7.9 | -4.7 |
| \$25,000 under \$30,000 | 125,685 | 279,152 | 2,221 | 105,972 | 229,814 | 2,169 | -15.7 | -17.7 |
| \$30,000 under \$40,000 | 312,319 | 678,908 | 2,174 | 296,002 | 735,597 | 2,485 | -5.2 | 8.3 |
| \$40,000 under \$50,000 | 393,382 | 1,209,693 | 3,075 | 378,379 | 913,493 | 2,414 | -3.8 | -24.5 |
| \$50,000 under \$75,000 | 1,105,920 | 2,392,133 | 2,163 | 1,125,853 | 2,420,538 | 2,150 | 1.8 | 1.2 |
| \$75,000 under \$100,000 | 1,262,844 | 3,447,069 | 2,730 | 1,249,172 | 2,836,951 | 2,271 | -1.1 | -17.7 |
| \$100,000 under \$200,000 | 2,828,830 | 6,583,196 | 2,327 | 3,017,281 | 7,429,284 | 2,462 | 6.7 | 12.9 |
| \$200,000 under \$500,000 | 1,138,442 | 5,446,210 | 4,784 | 1,287,806 | 6,999,603 | 5,435 | 13.1 | 28.5 |
| \$500,000 under \$1,000,000 | 180,703 | 2,428,167 | 13,437 | 213,036 | 2,801,439 | 13,150 | 17.9 | 15.4 |
| \$1,000,000 under \$1,500,000 | 39,709 | 1,499,490 | 37,762 | 46,475 | 1,800,915 | 38,750 | 17.0 | 20.1 |
| \$1,500,000 under \$2,000,000 | 15,937 | 830,629 | 52,120 | 19,916 | 2,349,002 | 117,947 | 25.0 | 182.8 |
| \$2,000,000 under \$5,000,000 | 24,253 | 3,711,138 | 153,015 | 29,459 | 5,477,943 | 185,948 | 21.5 | 47.6 |
| \$5,000,000 under \$10,000,000 | 6,435 | 2,705,208 | 420,398 | 8,230 | 3,173,914 | 385,663 | 27.9 | 17.3 |
| \$10,000,000 or more | 4,616 | 14,187,515 | 3,073,552 | 6,224 | 22,361,027 | 3,592,664 | 34.8 | 57.6 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donee | Number of returns [1] | Number of donations | Amount carried to Schedule A | Average amount per return | Average amount per donation | Percent of number of donations | Percent of amount carried to Schedule A |
|---|-----------------------|---------------------|------------------------------|---------------------------|-----------------------------|--------------------------------|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All donees | 8,043,179 | 24,058,232 | 60,389,382 | 7,508 | 2,510 | 100.0 | 100.0 |
| Arts, culture, and humanities | 280,963 | 409,197 | 1,892,111 | 6,734 | 4,624 | 1.7 | 3.1 |
| Educational institutions | 354,819 | 583,464 | 4,685,105 | 13,204 | 8,030 | 2.4 | 7.8 |
| Environment- and animal-related organizations | 224,725 | 377,239 | 3,527,801 | 15,698 | 9,352 | 1.6 | 5.8 |
| Health and medical research | 912,056 | 1,564,614 | 1,813,079 | 1,988 | 1,159 | 6.5 | 3.0 |
| Large organizations | 6,407,555 | 15,336,831 | 12,221,504 | 1,907 | 797 | 63.7 | 20.2 |
| Public and societal benefit | 1,598,314 | 2,829,649 | 3,259,537 | 2,039 | 1,152 | 11.8 | 5.4 |
| Religious organizations | 1,139,891 | 2,121,012 | 3,856,053 | 3,383 | 1,818 | 8.8 | 6.4 |
| Donor-advised funds | 44,089 | 80,633 | 5,883,771 | 133,453 | 72,970 | 0.3 | 9.7 |
| Foundations | 81,867 | 128,519 | 18,945,459 | 231,417 | 147,414 | 0.5 | 31.4 |
| Other donees | 423,780 | 627,074 | 4,304,962 | 10,158 | 6,865 | 2.6 | 7.1 |

[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Over the 2008 through 2014 timeframe, most organization types received the highest donation amounts in Tax Year 2014 (Figure H). Donations to most types of charitable organizations declined between 2008 and 2009, the most notable being the \$2-billion decline (down 28 percent) in noncash donations to

foundations. The upward trend since then is demonstrated most notably by large organizations, which had their highest donations over this timeframe starting with donations of \$8.9 billion in 2010, \$9.7 billion in 2011, followed by \$10.1 billion in 2012, \$11.8 billion in 2013, and \$12.2 billion in 2014. Following that

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Type of donee | 2013 | | | 2014 | | | Percentage change | |
|---|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|---------------------------|-----------------------|------------------------------|
| | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A | Average amount per return | Number of returns [1] | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All donees | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Arts, culture, and humanities | 260,313 | 1,376,286 | 5,287 | 280,963 | 1,892,111 | 6,734 | 7.9 | 37.5 |
| Educational institutions | 344,386 | 4,606,444 | 13,376 | 354,819 | 4,685,105 | 13,204 | 3.0 | 1.7 |
| Environment- and animal-related organizations | 164,557 | 1,894,720 | 11,514 | 224,725 | 3,527,801 | 15,698 | 36.6 | 86.2 |
| Health and medical research | 954,123 | 1,586,103 | 1,662 | 912,056 | 1,813,079 | 1,988 | -4.4 | 14.3 |
| Large organizations | 6,110,548 | 11,008,927 | 1,802 | 6,407,555 | 12,221,504 | 1,907 | 4.9 | 11.0 |
| Public and societal benefit | 1,514,564 | 2,984,079 | 1,970 | 1,598,314 | 3,259,537 | 2,039 | 5.5 | 9.2 |
| Religious organizations | 1,110,105 | 3,502,046 | 3,155 | 1,139,891 | 3,856,053 | 3,383 | 2.7 | 10.1 |
| Donor-advised funds | 30,134 | 3,925,809 | 130,280 | 44,089 | 5,883,771 | 133,452 | 46.3 | 49.9 |
| Foundations | 83,827 | 11,840,978 | 141,254 | 81,867 | 18,945,459 | 231,418 | -2.3 | 60.0 |
| Other donees | 456,485 | 3,678,371 | 8,058 | 423,780 | 4,304,962 | 10,158 | -7.2 | 17.0 |

[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

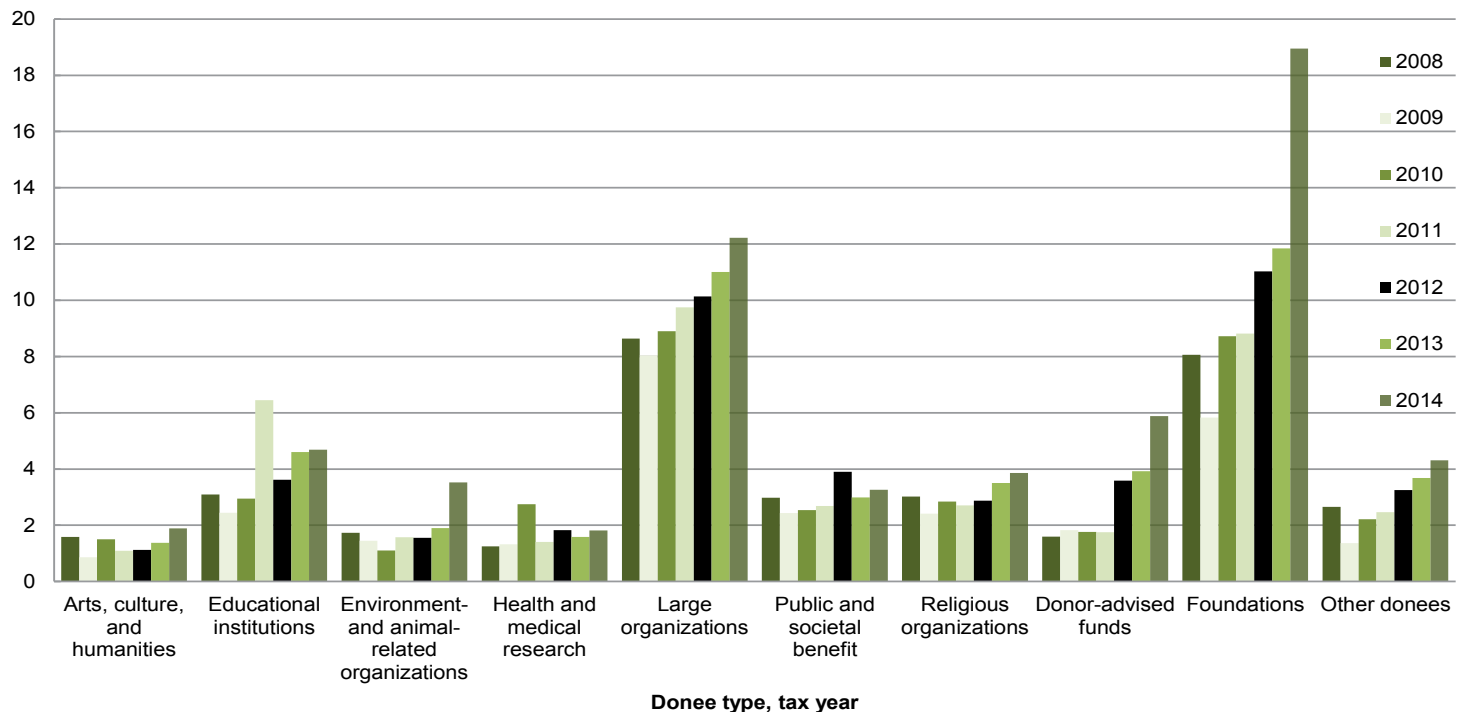
NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure H

All Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2008–2014

Amount carried to Schedule A (billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

same trend, and with similar increases, were foundations, which, over this timeframe, had \$8.7 billion in 2010, \$8.8 billion in donations in 2011, followed by \$11.0 billion in 2012, \$11.8 billion in 2013, and \$18.9 billion in 2014.

Donations by Age

Taxpayers 65 years and older who reported noncash contributions on Form 8283 gave the most in terms of the total amount of contributions (both cash and noncash) reported on Schedule

A (Figure I). This group reported \$13.8 billion in cash contributions (35.0 percent of the \$39.4 billion given in cash by filers of Form 8283) and \$25.1 billion in noncash contributions (41.6 percent of the \$60.4 billion in noncash contributions reported on Form 8283) in 2014. These same taxpayers filed 19.0 percent (1.5 million) of the 8.0 million individual income tax returns with noncash donation deductions on Form 8283 for 2014. They also received 20.5 percent of the AGI among these taxpayers in 2014. The average noncash donation for taxpayers ages 65 and older was \$16,419 per return, more than twice the average amount for all taxpayers of \$7,508 and also more than twice the average of the next largest group, taxpayers between 55 and 65 years old. Taxpayers in this latter age category donated 3.3 percent of their total AGI (\$427.9 billion) in noncash contributions; combined with their cash gifts, these taxpayers donated 5.9 percent of their AGI. In comparison, taxpayers 65 and over donated 12.0 percent of their AGI in combined cash and non-cash contributions.

Donations of corporate stocks, mutual funds, and other investments accounted for \$18.1 billion (72.1 percent) of all noncash contributions made by taxpayers ages 65 and older and represented 54.6 percent of donations of this type of property and 30.0 percent of all noncash charitable contributions

donated in 2014 (Table 4). For these taxpayers, real estate, land, and easement donations was the next largest category, at just under \$2.0 billion, closely followed by clothing donations (\$1.6 billion). Taxpayers in the 55 to 65 age category claimed noncash donations of \$14.2 billion, with an average donation of \$7,097 per return. Those in the 45 to 55 age category donated less (\$11.1 billion or 2.4 percent of their AGI), with an average donation of \$5,060 per return. For cash contributions, taxpayers between 55 and 65 years of age gave \$11.1 billion in cash donations, and those in the 45 to 55 age group gave \$8.6 billion.

All age groups, except the under-35 category, donated more in noncash donations in 2014 than in 2013. Donation amounts in the ages 65-and-older category increased 45.0 percent, from \$17.3 billion donated the previous year (Figure J). The next largest percentage increase was made by taxpayers in the 35 to 45 age category. Their \$7.6 billion in noncash gifts represented a 39.8-percent increase from 2013. Taxpayers in the 55 to 65 age category donated 22.5 percent more in 2014 than 2013 (giving \$11.6 billion in Tax Year 2013). Taxpayers under age 35, the smallest group in terms of the amount donated and number of returns, decreased their donation amount 22.1 percent to \$2.4 billion for 2014.

Figure I

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Donor age | Number of returns | Amount carried to Schedule A | Average amount per return | Adjusted gross income less deficit (AGI) | Donation as percent of AGI | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
|-----------------|-------------------|------------------------------|---------------------------|--|----------------------------|---|--|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| All ages | 8,043,179 | 60,389,382 | 7,508 | 1,588,125,352 | 3.8 | 7,992,149 | 39,395,226 |
| Under 35 | 693,268 | 2,377,689 | 3,430 | 77,885,772 | 3.1 | 691,958 | 1,056,312 |
| 35 under 45 | 1,626,639 | 7,589,807 | 4,666 | 288,893,640 | 2.6 | 1,618,811 | 4,815,967 |
| 45 under 55 | 2,190,166 | 11,081,848 | 5,060 | 468,689,425 | 2.4 | 2,178,759 | 8,639,421 |
| 55 under 65 | 2,002,816 | 14,213,818 | 7,097 | 427,882,568 | 3.3 | 1,990,538 | 11,087,522 |
| 65 and older | 1,530,291 | 25,126,219 | 16,419 | 324,773,947 | 7.7 | 1,512,083 | 13,796,005 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

| Donor age | 2013 | | | 2014 | | | Percentage change | |
|-----------------|-------------------|------------------------------|---------------------------|-------------------|------------------------------|---------------------------|-------------------|------------------------------|
| | Number of returns | Amount carried to Schedule A | Average amount per return | Number of returns | Amount carried to Schedule A | Average amount per return | Number of returns | Amount carried to Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 7,740,032 | 46,403,763 | 5,995 | 8,043,179 | 60,389,382 | 7,508 | 3.9 | 30.1 |
| Under 35 | 706,977 | 3,052,943 | 4,318 | 693,268 | 2,377,689 | 3,430 | -1.9 | -22.1 |
| 35 under 45 | 1,603,737 | 5,428,184 | 3,385 | 1,626,639 | 7,589,807 | 4,666 | 1.4 | 39.8 |
| 45 under 55 | 2,153,420 | 8,985,867 | 4,173 | 2,190,166 | 11,081,848 | 5,060 | 1.7 | 23.3 |
| 55 under 65 | 1,897,939 | 11,606,556 | 6,115 | 2,002,816 | 14,213,818 | 7,097 | 5.5 | 22.5 |
| 65 and older | 1,377,959 | 17,330,214 | 12,577 | 1,530,291 | 25,126,219 | 16,419 | 11.1 | 45.0 |

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Explanation of Selected Terms

Age—Defined by the primary taxpayer's age at the time of filing.

Amount carried to Schedule A—This is the fair market value from Form 8283, Section A (items with a deduction of \$5,000 or less and certain publicly traded securities), plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000 except contributions of certain publicly traded securities). The dollar amounts of donations reported in this article reflect the amounts reported on Form 8283 that are carried to Schedule A for reporting itemized deductions.

Donor's cost—This is also known as the adjusted basis or tax basis, and is generally the amount the owner paid for the property. If the owner received property as a gift, the original cost carries over to the recipient of the gift, increased by any gift tax paid on the appreciated portion of the property. If acquired from a decedent, the basis is the fair market value of the property used for estate tax purposes.

Fair market value—The fair market value is the value a willing and knowledgeable buyer would pay a seller in a voluntary situation.

Number of donations—For this study, the IRS Statistics of Income (SOI) Division collected data in the manner reported by taxpayers. For example, if a tax return had clothing listed twice, even if it was given to the same donee organization, it was counted as two separate donations.

Number of returns—The number of returns in the Individual SOI sample with Form 8283 attached. For this study, SOI counted all returns with Form 8283 attached, whether or not the taxpayer carried Form 8283 amounts to Schedule A.

Note that the allowable amount of a noncash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property that, if sold, would generate ordinary income or short-term capital gain. Examples are clothing, household items, inventory, and capital assets held less than a year. Capital gain property results in a long-term gain, if sold. Examples of this are real property used for a taxpayer's business and corporate stock held more than 1 year.

The total charitable deduction is generally limited to no more than 50 percent of AGI. Taxpayers can reduce this amount (to 30 percent or 20 percent), depending on the type of property donated and type of charitable organization. The statistics in this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 17 of Schedule A. The limitations are then applied to the amount reported on line 19 of that schedule.

Donated Property Types

Accessories—Includes belts, furs, jewelry, purses, scarves, and watches.

Art and collectibles—Includes art works, such as ceramics, drawings, paintings, photographs, and sculptures; and

collectibles, including coins, books, historical documents, memorabilia, rare or valuable clothing, jewelry, and stamps.

Cars and other motor vehicles—Includes vehicles designed for road transportation, such as cars, buses, motorcycles, motor homes, SUVs, and trucks.

Clothing—Includes apparel for children, men, and women, such as coats, dresses, hats, shoes, and suits. Also includes sports and school uniforms.

Conservation easements—Includes land and right-of-way easements. Donations of this type must be a qualified real property interest contributed to a qualified organization for conservation purposes.⁴

Corporate stock—Includes shares of publicly traded and closely held common and preferred stock, as well as stock rights.

Electronics—Includes cameras, computer systems, copiers, DVD players, fax machines, stereo systems, televisions, telephones, and video games.

Facade easements—Includes real estate easements and historical preservation or architectural easements.

Food—Includes beverages, individual food items or meals, snacks, restaurant coupons, vitamins, and wine.

Household items—Includes appliances, books, exercise equipment, furniture, luggage, tools, and toys.

Intellectual property—Includes copyrights, patents, trademarks, trade names, trade secrets, and certain types of software.

Land—Includes farms, orchards, and open lots.

Mutual funds—Includes shares of taxable and nontaxable mutual funds, exchange-traded funds, and unit investment trusts.

Other investments—Includes annuities, bonds, certificates of deposit (CDs), life insurance policies, notes, options, partnership interests, and real estate investment trusts.

Planes, boats, and other vehicles—Includes all-terrain vehicles, airplanes, and watercraft vehicles, such as boats, canoes, ships, and waterskis.

Real estate—Includes apartments, cabins, houses, and other residential and commercial property.

Services—Includes audio presentations, catering, healthcare services, transport and travel expenses, tutoring, and other professional services.

Other—Includes animals, building materials, cemetery plots, medical equipment, tickets to events, and donated vacations or use of vacation property.

Donee Organizations

Arts, culture, and humanities—Includes organizations involved with the arts, music, history, and cultural activities, such as museums, libraries, science centers, and theaters.

Donor-advised funds—A segregated fund within a public charity that permits the donor to have advisory privileges on distributions or investments. Donations to donor-advised funds may be understated due to the difficulty of identifying all such donations because they ultimately distribute to another charity that could be of any type.

⁴ Notice 2007-50, Guidance Regarding Deductions by Individuals for Qualified Conservation Contributions, includes a tax law change for conservation contributions such that the 50-percent-of-AGI limitation is increased to 100 percent (the 100-percent limitation) for eligible farmers and ranchers.

Educational institutions—Includes organizations whose primary function is educational, such as fraternities, schools (including those with a religious affiliation), scholarship funds, and universities.

Environmental and animal organizations—Includes organizations that protect, promote, or seek to improve the environment or welfare of animals, such as local animal shelters, botanical gardens, and garden clubs.

Foundations—A foundation is a type of philanthropic organization set up by individuals or institutions as a legal entity (usually either a corporation or trust) with the purpose of distributing grants to support causes in line with the goals of the foundation. For the purpose of this study, this includes private foundations, which are often specific to a person or family, and community foundations.

Health and medical research—Includes hospitals, medical associations, nursing homes, and hospices.

Large organizations—Includes large national and international organizations that have local chapters, such as Goodwill Industries International, The Salvation Army, United Way International, Habitat for Humanity International, and Boy Scouts of America.

Other—Includes all other organizations that are not included in any other category.

Public or societal benefit—These are organizations that benefit individuals or communities and do not meet the conditions of other categories such as education, health, and religion. These include homeless shelters, food banks, and political think tanks.

Religious organizations—Includes churches, synagogues, and bookstores and thrift stores run by religious organizations.

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2015. The IRS Statistics of Income (SOI) Division stratified the returns in the sample based on the: (1) larger of positive income or negative income (absolute value); (2) size of business and farm receipts; (3) presence or absence of specific forms or schedules; and (4) usefulness of returns for tax policy modeling purposes. SOI then selected returns at rates ranging from 0.10 percent to 100 percent.

SOI based the Tax Year 2014 data on a sample of 343,748 returns and an estimated final population of 149,647,908 returns.⁵ The number of returns in the sample with an attached Form 8283 was 49,007.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude and are estimated for the number of returns and money amounts for selected income items (Figure K). The reliability of estimates based on samples and the use of CVs for evaluating the precision of estimates based on samples are discussed in SOI Sampling Methodology and Data Limitations (see <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>).

Pearson Liddell and Janette Wilson are economists with the Individual Data Processing and Perfection Section. This article was prepared under the direction of Michael Strudler, Chief.

Figure K

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2014

[Coefficients of variation are in percentages]

| Size of adjusted gross income | Number of returns | Donor's cost | Amount carried to Schedule A | Fair market value |
|-------------------------------------|-------------------|--------------|------------------------------|-------------------|
| | (1) | (2) | (3) | (4) |
| All returns | 0.92 | 2.80 | 2.69 | 7.08 |
| Under \$25,000 (including deficits) | 5.83 | 10.23 | 8.52 | 8.29 |
| \$25,000 under \$50,000 | 3.54 | 10.81 | 7.37 | 7.37 |
| \$50,000 under \$75,000 | 2.91 | 5.52 | 4.19 | 4.21 |
| \$75,000 under \$100,000 | 2.75 | 9.89 | 7.02 | 8.77 |
| \$100,000 under \$200,000 | 1.57 | 3.07 | 3.87 | 3.92 |
| \$200,000 under \$500,000 | 1.30 | 9.78 | 14.82 | 28.17 |
| \$500,000 under \$1,000,000 | 2.03 | 7.06 | 6.53 | 25.56 |
| \$1,000,000 under \$1,500,000 | 2.55 | 13.62 | 10.74 | 27.33 |
| \$1,500,000 under \$2,000,000 | 1.96 | 18.04 | 36.46 | 33.18 |
| \$2,000,000 under \$5,000,000 | 1.17 | 4.72 | 14.13 | 13.30 |
| \$5,000,000 under \$10,000,000 | 1.16 | 3.64 | 2.83 | 10.30 |
| \$10,000,000 or more | 0.04 | 0.14 | 0.15 | 0.14 |

NOTE: For more information on the use of CVs for evaluating the precision of estimates based on samples, see the SOI Sampling Methodology and Data Limitations on SOI's Tax Stats Web site at <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>. This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS. Statistics of Income Division. Noncash Charitable Contributions. March 2017.

⁵ For further details on sampling methodology, see *Statistics of Income—2014, Individual Income Tax Returns* (IRS Publication 1304) at <https://www.irs.gov/uac/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>.

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | All returns with donations | | | | |
|-------------------------------------|----------------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 8,043,179 | 24,058,232 | 49,158,613 | 79,733,145 | 60,389,382 |
| Under \$25,000 (including deficits) | 259,375 | 639,437 | 1,144,465 | 940,175 | 859,865 |
| \$25,000 under \$50,000 | 780,353 | 1,825,730 | 4,089,687 | 1,878,904 | 1,878,904 |
| \$50,000 under \$75,000 | 1,125,853 | 2,995,698 | 4,841,057 | 2,448,881 | 2,420,538 |
| \$75,000 under \$100,000 | 1,249,172 | 3,524,591 | 6,039,085 | 2,914,221 | 2,836,951 |
| \$100,000 under \$200,000 | 3,017,281 | 9,556,420 | 13,297,757 | 7,465,943 | 7,429,284 |
| \$200,000 under \$500,000 | 1,287,806 | 4,458,359 | 10,453,716 | 18,516,171 | 6,999,603 |
| \$500,000 under \$1,000,000 | 213,036 | 677,467 | 2,428,533 | 5,301,356 | 2,801,439 |
| \$1,000,000 under \$1,500,000 | 46,475 | 155,594 | 836,164 | 2,954,225 | 1,800,915 |
| \$1,500,000 under \$2,000,000 | 19,916 | 65,043 | 594,478 | 2,613,409 | 2,349,002 |
| \$2,000,000 under \$5,000,000 | 29,459 | 101,414 | 1,355,551 | 7,717,066 | 5,477,943 |
| \$5,000,000 under \$10,000,000 | 8,230 | 30,521 | 799,407 | 3,926,790 | 3,173,914 |
| \$10,000,000 or more | 6,224 | 27,957 | 3,278,713 | 23,056,004 | 22,361,027 |

Footnotes at end of Table 1J.

Table 1B. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of corporate stock, mutual funds, and other investments | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 185,368 | 400,731 | 5,537,911 | 33,456,384 | 33,195,346 |
| Under \$25,000 (including deficits) | 1,395 | 3,330 | 35,930 | 179,200 | 178,991 |
| \$25,000 under \$50,000 | 2,145 | 2,205 | 3,363 | 5,828 | 5,828 |
| \$50,000 under \$75,000 | 6,377 | 13,446 | 28,131 | 60,843 | 60,803 |
| \$75,000 under \$100,000 | 8,945 | 11,965 | 11,560 | 121,701 | 121,701 |
| \$100,000 under \$200,000 | 39,992 | 70,148 | 269,552 | 702,456 | 702,040 |
| \$200,000 under \$500,000 | 63,579 | 131,506 | 538,386 | 1,741,040 | 1,737,329 |
| \$500,000 under \$1,000,000 | 26,347 | 60,338 | 415,279 | 1,484,330 | 1,480,215 |
| \$1,000,000 under \$1,500,000 | 10,587 | 26,631 | 227,750 | 1,109,497 | 1,103,187 |
| \$1,500,000 under \$2,000,000 | 5,894 | 15,794 | 217,706 | 1,817,717 | 1,815,230 |
| \$2,000,000 under \$5,000,000 | 11,591 | 34,859 | 740,129 | 4,273,781 | 4,237,907 |
| \$5,000,000 under \$10,000,000 | 4,332 | 13,860 | 519,136 | 2,396,882 | 2,378,996 |
| \$10,000,000 or more | 4,186 | 16,649 | 2,530,988 | 19,563,109 | 19,373,117 |

Footnotes at end of Table 1J.

Table 1C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of real estate, land, and easements | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 16,923 | 18,784 | 3,907,609 | 22,812,597 | 5,595,869 |
| Under \$25,000 (including deficits) | 1,138 | 1,184 | 31,941 | 184,062 | 109,464 |
| \$25,000 under \$50,000 | 2,006 | 2,006 | 109,561 | 108,564 | 108,564 |
| \$50,000 under \$75,000 | 1,349 | 1,350 | 4,331 | 7,646 | 6,429 |
| \$75,000 under \$100,000 | 3,016 | 3,016 | 172,444 | 231,478 | 164,860 |
| \$100,000 under \$200,000 | 611 | 616 | 10,489 | 53,254 | 52,005 |
| \$200,000 under \$500,000 | 4,999 | 5,435 | 2,241,711 | 11,575,922 | 1,748,287 |
| \$500,000 under \$1,000,000 | 1,676 | 2,117 | 311,980 | 2,852,897 | 361,498 |
| \$1,000,000 under \$1,500,000 | 560 | 903 | 61,274 | 1,452,254 | 312,092 |
| \$1,500,000 under \$2,000,000 | 379 | 445 | 198,217 | 535,283 | 302,026 |
| \$2,000,000 under \$5,000,000 | 722 | 1,022 | 236,174 | 2,830,170 | 640,354 |
| \$5,000,000 under \$10,000,000 | 259 | 352 | 131,216 | 1,141,014 | 426,802 |
| \$10,000,000 or more | 207 | 338 | 398,273 | 1,840,053 | 1,363,490 |

Footnotes at end of Table 1J.

Table 1D. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of art and collectibles | | | | |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 112,675 | 170,622 | 553,596 | 1,194,500 | 1,136,134 |
| Under \$25,000 (including deficits) | 3,909 | 6,508 | 20,843 | 18,895 | 13,605 |
| \$25,000 under \$50,000 | 9,536 | 14,897 | 9,147 | 13,445 | 13,445 |
| \$50,000 under \$75,000 | 16,497 | 21,548 | 19,221 | 33,873 | 22,722 |
| \$75,000 under \$100,000 | 17,482 | 26,548 | 47,936 | 27,638 | 27,638 |
| \$100,000 under \$200,000 | 37,114 | 62,279 | 77,470 | 261,102 | 257,705 |
| \$200,000 under \$500,000 | 20,306 | 26,861 | 94,369 | 192,518 | 192,263 |
| \$500,000 under \$1,000,000 | 4,457 | 6,390 | 37,469 | 92,944 | 92,827 |
| \$1,000,000 under \$1,500,000 | 1,392 | 2,121 | 71,978 | 54,293 | 53,488 |
| \$1,500,000 under \$2,000,000 | 467 | 681 | 7,999 | 19,749 | 19,683 |
| \$2,000,000 under \$5,000,000 | 987 | 1,723 | 44,273 | 125,787 | 118,991 |
| \$5,000,000 under \$10,000,000 | 245 | 458 | 18,314 | 75,033 | 64,084 |
| \$10,000,000 or more | 284 | 606 | 104,576 | 279,224 | 259,682 |

Footnotes at end of Table 1J.

Table 1E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of food | | | | |
|-------------------------------------|--------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 227,339 | 359,633 | 111,339 | 136,536 | 129,793 |
| Under \$25,000 (including deficits) | 5,413 | 5,458 | 4,908 | 6,048 | 6,048 |
| \$25,000 under \$50,000 | 13,280 | 18,452 | 2,921 | 3,708 | 3,708 |
| \$50,000 under \$75,000 | 26,197 | 36,918 | 22,561 | 17,337 | 17,337 |
| \$75,000 under \$100,000 | 32,144 | 48,104 | 20,968 | 21,004 | 21,004 |
| \$100,000 under \$200,000 | 93,059 | 161,343 | 28,445 | 39,256 | 39,256 |
| \$200,000 under \$500,000 | 45,931 | 71,631 | 11,427 | 16,864 | 16,864 |
| \$500,000 under \$1,000,000 | 7,207 | 11,112 | 2,066 | 3,278 | 3,278 |
| \$1,000,000 under \$1,500,000 | 1,734 | 2,808 | 7,365 | 8,293 | 3,592 |
| \$1,500,000 under \$2,000,000 | 802 | 1,404 | 1,238 | 1,435 | 1,432 |
| \$2,000,000 under \$5,000,000 | 1,044 | 1,467 | 5,212 | 12,906 | 12,048 |
| \$5,000,000 under \$10,000,000 | 316 | 577 | 2,952 | 4,901 | 3,843 |
| \$10,000,000 or more | 212 | 358 | 1,275 | 1,507 | 1,383 |

Footnotes at end of Table 1J.

Table 1F. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of clothing and accessories | | | | |
|-------------------------------------|--|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 6,190,896 | 14,491,971 | 20,274,199 | 10,333,176 | 10,311,772 |
| Under \$25,000 (including deficits) | 169,518 | 320,962 | 425,117 | 226,380 | 226,289 |
| \$25,000 under \$50,000 | 585,666 | 1,076,895 | 1,979,250 | 1,036,480 | 1,036,480 |
| \$50,000 under \$75,000 | 831,613 | 1,778,332 | 2,408,513 | 1,324,906 | 1,308,970 |
| \$75,000 under \$100,000 | 980,296 | 2,198,165 | 3,334,054 | 1,533,460 | 1,531,572 |
| \$100,000 under \$200,000 | 2,423,485 | 6,040,845 | 6,913,697 | 3,934,694 | 3,935,186 |
| \$200,000 under \$500,000 | 993,125 | 2,601,128 | 3,999,903 | 1,816,672 | 1,816,672 |
| \$500,000 under \$1,000,000 | 148,166 | 342,330 | 804,343 | 279,018 | 279,018 |
| \$1,000,000 under \$1,500,000 | 28,793 | 68,835 | 190,850 | 60,784 | 60,770 |
| \$1,500,000 under \$2,000,000 | 11,083 | 23,623 | 73,670 | 27,200 | 23,530 |
| \$2,000,000 under \$5,000,000 | 14,338 | 31,065 | 105,335 | 50,819 | 50,633 |
| \$5,000,000 under \$10,000,000 | 3,179 | 6,657 | 24,402 | 9,580 | 9,565 |
| \$10,000,000 or more | 1,632 | 3,136 | 15,066 | 33,183 | 33,087 |

Footnotes at end of Table 1J.

Table 1G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of electronics | | | | |
|-------------------------------------|---------------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 474,720 | 588,787 | 1,036,206 | 426,059 | 420,311 |
| Under \$25,000 (including deficits) | 11,976 | 13,091 | 28,618 | 10,933 | 10,933 |
| \$25,000 under \$50,000 | 41,577 | 50,798 | 105,752 | 43,830 | 43,830 |
| \$50,000 under \$75,000 | 63,781 | 73,050 | 127,839 | 50,645 | 50,645 |
| \$75,000 under \$100,000 | 70,549 | 82,120 | 119,584 | 62,271 | 56,658 |
| \$100,000 under \$200,000 | 179,515 | 224,886 | 418,338 | 156,790 | 156,790 |
| \$200,000 under \$500,000 | 90,836 | 123,617 | 176,845 | 81,667 | 81,667 |
| \$500,000 under \$1,000,000 | 11,839 | 15,252 | 39,630 | 12,053 | 12,053 |
| \$1,000,000 under \$1,500,000 | 1,963 | 2,552 | 8,592 | 2,911 | 2,911 |
| \$1,500,000 under \$2,000,000 | 937 | 1,226 | 3,283 | 1,220 | 1,220 |
| \$2,000,000 under \$5,000,000 | 1,238 | 1,584 | 5,263 | 2,254 | 2,210 |
| \$5,000,000 under \$10,000,000 | 310 | 374 | 1,317 | 601 | 523 |
| \$10,000,000 or more | 198 | 237 | 1,145 | 883 | 870 |

Footnotes at end of Table 1J.

Table 1H. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of household items | | | | |
|-------------------------------------|---|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 3,169,086 | 6,254,255 | 12,529,430 | 4,973,452 | 4,967,148 |
| Under \$25,000 (including deficits) | 115,452 | 229,565 | 476,334 | 175,908 | 175,882 |
| \$25,000 under \$50,000 | 275,427 | 532,056 | 1,120,923 | 522,536 | 522,536 |
| \$50,000 under \$75,000 | 468,658 | 844,630 | 1,916,178 | 779,363 | 779,363 |
| \$75,000 under \$100,000 | 499,151 | 901,645 | 1,908,699 | 726,126 | 722,976 |
| \$100,000 under \$200,000 | 1,162,868 | 2,316,806 | 3,967,778 | 1,661,710 | 1,661,491 |
| \$200,000 under \$500,000 | 524,700 | 1,178,855 | 2,325,771 | 839,273 | 838,152 |
| \$500,000 under \$1,000,000 | 85,977 | 177,668 | 540,738 | 171,901 | 170,626 |
| \$1,000,000 under \$1,500,000 | 17,209 | 34,670 | 104,476 | 34,095 | 34,057 |
| \$1,500,000 under \$2,000,000 | 6,887 | 14,580 | 54,240 | 18,376 | 18,376 |
| \$2,000,000 under \$5,000,000 | 9,428 | 17,639 | 83,870 | 30,937 | 30,661 |
| \$5,000,000 under \$10,000,000 | 2,136 | 4,010 | 16,756 | 7,296 | 7,284 |
| \$10,000,000 or more | 1,193 | 2,132 | 13,666 | 5,931 | 5,745 |

Footnotes at end of Table 1J.

Table 1I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with donations of cars and other vehicles | | | | |
|-------------------------------------|---|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 172,068 | 176,970 | 1,911,844 | 518,027 | 463,813 |
| Under \$25,000 (including deficits) | 3,247 | 4,278 | 28,693 | 7,172 | 7,136 |
| \$25,000 under \$50,000 | 13,646 | 13,646 | 175,167 | 22,035 | 22,035 |
| \$50,000 under \$75,000 | 19,536 | 19,536 | 67,968 | 22,480 | 22,480 |
| \$75,000 under \$100,000 | 19,889 | 19,889 | 177,510 | 29,921 | 29,921 |
| \$100,000 under \$200,000 | 76,688 | 78,888 | 864,579 | 195,717 | 164,470 |
| \$200,000 under \$500,000 | 31,320 | 32,840 | 372,142 | 79,779 | 75,230 |
| \$500,000 under \$1,000,000 | 4,879 | 4,893 | 109,192 | 43,503 | 36,298 |
| \$1,000,000 under \$1,500,000 | 1,184 | 1,224 | 28,926 | 24,631 | 23,336 |
| \$1,500,000 under \$2,000,000 | 611 | 611 | 16,714 | 5,295 | 5,285 |
| \$2,000,000 under \$5,000,000 | 759 | 833 | 29,845 | 28,664 | 26,410 |
| \$5,000,000 under \$10,000,000 | 191 | 202 | 34,571 | 30,098 | 23,328 |
| \$10,000,000 or more | 118 | 130 | 6,536 | 28,733 | 27,885 |

Footnotes at end of Table 1J.

Table 1J. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Returns with other donations [3] | | | | |
|-------------------------------------|----------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,015,223 | 1,596,478 | 3,296,480 | 5,882,414 | 4,169,197 |
| Under \$25,000 (including deficits) | 36,372 | 55,060 | 92,081 | 131,577 | 131,516 |
| \$25,000 under \$50,000 | 77,893 | 114,775 | 583,603 | 122,477 | 122,477 |
| \$50,000 under \$75,000 | 140,050 | 206,888 | 246,315 | 151,789 | 151,789 |
| \$75,000 under \$100,000 | 137,090 | 233,138 | 246,330 | 160,621 | 160,621 |
| \$100,000 under \$200,000 | 367,811 | 600,609 | 747,409 | 460,964 | 460,341 |
| \$200,000 under \$500,000 | 194,402 | 286,487 | 693,161 | 2,172,437 | 493,139 |
| \$500,000 under \$1,000,000 | 37,335 | 57,367 | 167,836 | 361,433 | 365,625 |
| \$1,000,000 under \$1,500,000 | 8,536 | 15,850 | 134,953 | 207,467 | 207,483 |
| \$1,500,000 under \$2,000,000 | 4,379 | 6,679 | 21,410 | 187,133 | 162,219 |
| \$2,000,000 under \$5,000,000 | 6,962 | 11,223 | 105,451 | 361,750 | 358,728 |
| \$5,000,000 under \$10,000,000 | 2,335 | 4,032 | 50,744 | 261,385 | 259,490 |
| \$10,000,000 or more | 2,059 | 4,370 | 207,187 | 1,303,381 | 1,295,767 |

[1] Not every donation has a donor cost reported.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or the amount claimed on Section B (items with a deduction of more than \$5,000).

[3] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: Tables 1A-1J are based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | All donees | | | | |
|-------------------------------------|-------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 8,043,179 | 24,058,232 | 49,158,613 | 79,733,145 | 60,389,382 |
| Under \$25,000 (including deficits) | 259,375 | 639,437 | 1,144,465 | 940,175 | 859,865 |
| \$25,000 under \$50,000 | 780,353 | 1,825,730 | 4,089,687 | 1,878,904 | 1,878,904 |
| \$50,000 under \$75,000 | 1,125,853 | 2,995,698 | 4,841,057 | 2,448,881 | 2,420,538 |
| \$75,000 under \$100,000 | 1,249,172 | 3,524,591 | 6,039,085 | 2,914,221 | 2,836,951 |
| \$100,000 under \$200,000 | 3,017,281 | 9,556,420 | 13,297,757 | 7,465,943 | 7,429,284 |
| \$200,000 under \$500,000 | 1,287,806 | 4,458,359 | 10,453,716 | 18,516,171 | 6,999,603 |
| \$500,000 under \$1,000,000 | 213,036 | 677,467 | 2,428,533 | 5,301,356 | 2,801,439 |
| \$1,000,000 under \$1,500,000 | 46,475 | 155,594 | 836,164 | 2,954,225 | 1,800,915 |
| \$1,500,000 under \$2,000,000 | 19,916 | 65,043 | 594,478 | 2,613,409 | 2,349,002 |
| \$2,000,000 under \$5,000,000 | 29,459 | 101,414 | 1,355,551 | 7,717,066 | 5,477,943 |
| \$5,000,000 under \$10,000,000 | 8,230 | 30,521 | 799,407 | 3,926,790 | 3,173,914 |
| \$10,000,000 or more | 6,224 | 27,957 | 3,278,713 | 23,056,004 | 22,361,027 |

Footnotes at end of Table 2K.

Table 2B. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Arts, culture, and humanities | | | | |
|-------------------------------------|-------------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 280,963 | 409,197 | 670,934 | 4,526,452 | 1,892,111 |
| Under \$25,000 (including deficits) | 6,812 | 16,182 | 7,485 | 63,475 | 17,685 |
| \$25,000 under \$50,000 | 12,347 | 18,213 | 4,522 | 4,309 | 4,309 |
| \$50,000 under \$75,000 | 42,261 | 59,668 | 40,526 | 27,944 | 27,944 |
| \$75,000 under \$100,000 | 30,688 | 43,233 | 31,682 | 28,559 | 28,559 |
| \$100,000 under \$200,000 | 106,696 | 150,036 | 136,406 | 294,150 | 294,091 |
| \$200,000 under \$500,000 | 60,498 | 88,569 | 118,567 | 1,920,223 | 249,892 |
| \$500,000 under \$1,000,000 | 13,592 | 18,903 | 43,818 | 65,640 | 65,626 |
| \$1,000,000 under \$1,500,000 | 3,039 | 4,702 | 22,904 | 70,994 | 59,376 |
| \$1,500,000 under \$2,000,000 | 1,339 | 2,161 | 11,882 | 38,852 | 38,787 |
| \$2,000,000 under \$5,000,000 | 2,334 | 4,565 | 103,134 | 332,901 | 245,770 |
| \$5,000,000 under \$10,000,000 | 696 | 1,515 | 25,268 | 583,327 | 106,153 |
| \$10,000,000 or more | 661 | 1,451 | 124,742 | 1,096,077 | 753,920 |

Footnotes at end of Table 2K.

Table 2C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Educational institutions | | | | |
|-------------------------------------|--------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 354,820 | 583,464 | 2,218,383 | 4,984,086 | 4,685,105 |
| Under \$25,000 (including deficits) | 10,032 | 10,601 | 53,187 | 123,888 | 97,822 |
| \$25,000 under \$50,000 | 20,792 | 31,916 | 88,239 | 41,013 | 41,013 |
| \$50,000 under \$75,000 | 33,082 | 47,538 | 61,828 | 47,215 | 47,176 |
| \$75,000 under \$100,000 | 47,987 | 93,862 | 80,039 | 81,894 | 81,894 |
| \$100,000 under \$200,000 | 122,338 | 193,760 | 223,627 | 294,912 | 294,422 |
| \$200,000 under \$500,000 | 83,916 | 143,544 | 969,660 | 1,002,821 | 784,110 |
| \$500,000 under \$1,000,000 | 19,551 | 28,081 | 104,613 | 345,539 | 343,908 |
| \$1,000,000 under \$1,500,000 | 5,854 | 10,669 | 50,432 | 225,640 | 224,257 |
| \$1,500,000 under \$2,000,000 | 2,826 | 5,088 | 47,777 | 219,436 | 218,324 |
| \$2,000,000 under \$5,000,000 | 5,040 | 10,051 | 129,956 | 563,014 | 547,770 |
| \$5,000,000 under \$10,000,000 | 1,817 | 4,046 | 91,719 | 400,936 | 397,182 |
| \$10,000,000 or more | 1,585 | 4,309 | 317,307 | 1,637,779 | 1,607,227 |

Footnotes at end of Table 2K.

Table 2D. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Environment- and animal-related organizations | | | | |
|-------------------------------------|---|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 224,725 | 377,239 | 2,732,378 | 18,056,272 | 3,527,801 |
| Under \$25,000 (including deficits) | 12,590 | 14,717 | 4,981 | 42,786 | 42,713 |
| \$25,000 under \$50,000 | 25,560 | 46,782 | 42,822 | 23,598 | 23,598 |
| \$50,000 under \$75,000 | 30,388 | 44,503 | 50,085 | 31,591 | 30,644 |
| \$75,000 under \$100,000 | 23,749 | 31,807 | 212,341 | 259,031 | 192,413 |
| \$100,000 under \$200,000 | 87,170 | 180,307 | 118,345 | 86,050 | 85,825 |
| \$200,000 under \$500,000 | 33,979 | 41,266 | 1,415,903 | 10,407,784 | 1,083,003 |
| \$500,000 under \$1,000,000 | 6,585 | 10,409 | 261,117 | 1,660,409 | 213,823 |
| \$1,000,000 under \$1,500,000 | 1,542 | 2,508 | 90,496 | 1,376,111 | 257,038 |
| \$1,500,000 under \$2,000,000 | 1,009 | 1,432 | 174,361 | 428,793 | 247,132 |
| \$2,000,000 under \$5,000,000 | 1,366 | 2,055 | 113,169 | 2,506,833 | 442,927 |
| \$5,000,000 under \$10,000,000 | 405 | 712 | 75,683 | 548,218 | 346,841 |
| \$10,000,000 or more | 382 | 741 | 173,076 | 685,068 | 561,842 |

Footnotes at end of Table 2K.

Table 2E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Health and medical research | | | | |
|-------------------------------------|-----------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 912,056 | 1,564,614 | 2,909,161 | 1,841,997 | 1,813,079 |
| Under \$25,000 (including deficits) | 18,121 | 25,452 | 51,115 | 27,461 | 27,441 |
| \$25,000 under \$50,000 | 60,747 | 105,223 | 140,133 | 70,242 | 70,242 |
| \$50,000 under \$75,000 | 121,858 | 196,382 | 270,547 | 119,112 | 119,112 |
| \$75,000 under \$100,000 | 138,056 | 235,329 | 730,202 | 143,938 | 143,938 |
| \$100,000 under \$200,000 | 357,157 | 620,627 | 794,281 | 377,964 | 377,964 |
| \$200,000 under \$500,000 | 175,199 | 311,663 | 572,663 | 246,341 | 246,341 |
| \$500,000 under \$1,000,000 | 26,998 | 45,308 | 107,315 | 97,551 | 97,034 |
| \$1,000,000 under \$1,500,000 | 6,163 | 11,028 | 29,228 | 34,762 | 34,683 |
| \$1,500,000 under \$2,000,000 | 2,434 | 4,621 | 23,173 | 42,947 | 41,415 |
| \$2,000,000 under \$5,000,000 | 3,644 | 5,952 | 40,670 | 155,870 | 145,506 |
| \$5,000,000 under \$10,000,000 | 947 | 1,673 | 42,928 | 92,327 | 92,324 |
| \$10,000,000 or more | 733 | 1,356 | 106,904 | 433,482 | 417,078 |

Footnotes at end of Table 2K.

Table 2F. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Large organizations | | | | |
|-------------------------------------|---------------------|---------------------|-------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 6,407,555 | 15,336,831 | 25,785,108 | 12,248,278 | 12,221,504 |
| Under \$25,000 (including deficits) | 201,757 | 409,949 | 723,236 | 317,939 | 317,939 |
| \$25,000 under \$50,000 | 612,665 | 1,219,812 | 2,641,990 | 1,274,486 | 1,274,486 |
| \$50,000 under \$75,000 | 911,019 | 1,890,952 | 3,297,200 | 1,632,504 | 1,621,533 |
| \$75,000 under \$100,000 | 1,009,131 | 2,287,455 | 3,769,890 | 1,729,165 | 1,724,127 |
| \$100,000 under \$200,000 | 2,426,034 | 6,131,915 | 8,750,300 | 4,303,850 | 4,303,644 |
| \$200,000 under \$500,000 | 1,026,873 | 2,866,725 | 5,018,117 | 2,248,075 | 2,241,304 |
| \$500,000 under \$1,000,000 | 158,176 | 386,813 | 1,069,406 | 380,358 | 379,212 |
| \$1,000,000 under \$1,500,000 | 29,665 | 70,387 | 198,451 | 92,284 | 92,269 |
| \$1,500,000 under \$2,000,000 | 11,881 | 26,943 | 96,173 | 66,041 | 66,041 |
| \$2,000,000 under \$5,000,000 | 15,179 | 34,903 | 148,448 | 80,110 | 79,532 |
| \$5,000,000 under \$10,000,000 | 3,414 | 7,490 | 37,641 | 39,587 | 39,202 |
| \$10,000,000 or more | 1,761 | 3,488 | 34,254 | 83,879 | 82,214 |

Footnotes at end of Table 2K.

Table 2G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Public and societal benefit | | | | |
|-------------------------------------|-----------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,598,314 | 2,829,649 | 5,524,310 | 4,450,779 | 3,259,537 |
| Under \$25,000 (including deficits) | 47,186 | 86,045 | 140,467 | 72,421 | 68,656 |
| \$25,000 under \$50,000 | 128,460 | 194,612 | 777,806 | 206,590 | 206,590 |
| \$50,000 under \$75,000 | 217,784 | 413,964 | 658,029 | 300,375 | 295,411 |
| \$75,000 under \$100,000 | 235,107 | 413,282 | 625,646 | 306,090 | 300,477 |
| \$100,000 under \$200,000 | 618,619 | 1,116,552 | 1,555,898 | 776,866 | 744,982 |
| \$200,000 under \$500,000 | 275,284 | 474,017 | 993,406 | 508,816 | 501,232 |
| \$500,000 under \$1,000,000 | 49,753 | 83,696 | 269,050 | 1,238,168 | 205,776 |
| \$1,000,000 under \$1,500,000 | 10,830 | 20,716 | 71,628 | 96,188 | 81,363 |
| \$1,500,000 under \$2,000,000 | 4,939 | 8,665 | 38,201 | 106,100 | 63,680 |
| \$2,000,000 under \$5,000,000 | 6,944 | 11,727 | 158,436 | 238,183 | 207,414 |
| \$5,000,000 under \$10,000,000 | 2,014 | 3,593 | 42,105 | 122,965 | 113,652 |
| \$10,000,000 or more | 1,394 | 2,781 | 193,638 | 478,019 | 470,305 |

Footnotes at end of Table 2K.

Table 2H. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Religious organizations | | | | |
|-------------------------------------|-------------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 1,139,891 | 2,121,012 | 3,584,062 | 3,931,405 | 3,856,053 |
| Under \$25,000 (including deficits) | 38,266 | 63,146 | 115,996 | 78,932 | 78,885 |
| \$25,000 under \$50,000 | 77,776 | 132,395 | 224,022 | 103,137 | 103,137 |
| \$50,000 under \$75,000 | 140,511 | 243,401 | 329,254 | 181,551 | 181,551 |
| \$75,000 under \$100,000 | 174,582 | 326,363 | 394,498 | 201,843 | 201,843 |
| \$100,000 under \$200,000 | 458,364 | 909,804 | 1,204,704 | 860,888 | 860,422 |
| \$200,000 under \$500,000 | 198,699 | 354,349 | 697,569 | 723,850 | 664,236 |
| \$500,000 under \$1,000,000 | 32,359 | 55,724 | 195,806 | 341,472 | 334,569 |
| \$1,000,000 under \$1,500,000 | 8,251 | 15,669 | 81,789 | 194,144 | 194,012 |
| \$1,500,000 under \$2,000,000 | 3,365 | 5,801 | 46,718 | 148,575 | 148,474 |
| \$2,000,000 under \$5,000,000 | 5,410 | 9,506 | 108,639 | 276,248 | 275,191 |
| \$5,000,000 under \$10,000,000 | 1,433 | 2,696 | 62,282 | 184,069 | 178,304 |
| \$10,000,000 or more | 874 | 2,156 | 122,785 | 636,695 | 635,427 |

Footnotes at end of Table 2K.

Table 2I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Donor-advised funds | | | | |
|-------------------------------------|---------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 44,089 | 80,633 | 1,069,407 | 5,888,359 | 5,883,771 |
| Under \$50,000 (including deficits) | 377 | 766 | 5,371 | 15,069 | 15,069 |
| \$25,000 under \$50,000 | 2 | 14 | 0 | 1,195 | 1,195 |
| \$50,000 under \$75,000 | 1,057 | 3,108 | 11,522 | 11,565 | 11,565 |
| \$75,000 under \$100,000 | 445 | 459 | 1,777 | 8,294 | 8,294 |
| \$100,000 under \$200,000 | 8,345 | 9,412 | 48,569 | 106,242 | 106,211 |
| \$200,000 under \$500,000 | 17,299 | 27,824 | 144,065 | 479,887 | 479,878 |
| \$500,000 under \$1,000,000 | 6,146 | 11,816 | 103,906 | 300,823 | 300,711 |
| \$1,000,000 under \$1,500,000 | 3,079 | 7,253 | 49,112 | 264,839 | 264,839 |
| \$1,500,000 under \$2,000,000 | 1,749 | 3,757 | 52,667 | 1,017,533 | 1,017,407 |
| \$2,000,000 under \$5,000,000 | 3,336 | 9,358 | 149,093 | 679,269 | 679,128 |
| \$5,000,000 under \$10,000,000 | 1,172 | 3,029 | 108,518 | 522,869 | 520,552 |
| \$10,000,000 or more | 1,081 | 3,838 | 394,807 | 2,480,775 | 2,478,923 |

Footnotes at end of Table 2K.

Table 2J. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Foundations | | | | |
|-------------------------------------|-------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 81,312 | 128,519 | 3,059,272 | 19,436,099 | 18,945,459 |
| Under \$25,000 (including deficits) | 319 | 488 | 14,872 | 69,786 | 65,967 |
| \$25,000 under \$50,000 | 1,023 | 11,244 | 10 | 2,317 | 2,317 |
| \$50,000 under \$75,000 | 9,564 | 12,518 | 29,326 | 40,682 | 29,261 |
| \$75,000 under \$100,000 | 6,149 | 6,154 | 43,603 | 66,296 | 66,296 |
| \$100,000 under \$200,000 | 30,802 | 38,752 | 135,627 | 96,852 | 94,048 |
| \$200,000 under \$500,000 | 17,552 | 26,881 | 198,057 | 393,637 | 184,762 |
| \$500,000 under \$1,000,000 | 5,548 | 7,667 | 163,056 | 433,877 | 420,065 |
| \$1,000,000 under \$1,500,000 | 2,859 | 4,922 | 101,083 | 358,436 | 352,253 |
| \$1,500,000 under \$2,000,000 | 1,399 | 2,846 | 83,164 | 373,055 | 352,966 |
| \$2,000,000 under \$5,000,000 | 3,077 | 7,528 | 332,809 | 2,446,419 | 2,418,529 |
| \$5,000,000 under \$10,000,000 | 1,332 | 3,785 | 247,761 | 1,139,578 | 1,120,665 |
| \$10,000,000 or more | 1,687 | 5,733 | 1,709,903 | 14,015,165 | 13,838,330 |

Footnotes at end of Table 2K.

Table 2K. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income | Other donees [3] | | | | |
|-------------------------------------|-------------------|---------------------|------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Donor's cost [1] | Fair market value | Amount carried to Schedule A [2] |
| | (1) | (2) | (3) | (4) | (5) |
| All returns | 423,780 | 627,074 | 1,605,598 | 4,369,417 | 4,304,962 |
| Under \$25,000 (including deficits) | 11,211 | 12,092 | 27,755 | 128,419 | 127,687 |
| \$25,000 under \$50,000 | 40,115 | 65,518 | 170,142 | 152,016 | 152,016 |
| \$50,000 under \$75,000 | 54,330 | 83,664 | 92,740 | 56,341 | 56,341 |
| \$75,000 under \$100,000 | 63,292 | 86,649 | 149,406 | 89,110 | 89,110 |
| \$100,000 under \$200,000 | 132,516 | 205,255 | 329,999 | 268,170 | 267,674 |
| \$200,000 under \$500,000 | 88,506 | 123,521 | 325,709 | 584,737 | 564,842 |
| \$500,000 under \$1,000,000 | 18,993 | 29,050 | 110,446 | 437,519 | 440,715 |
| \$1,000,000 under \$1,500,000 | 5,613 | 7,740 | 141,043 | 240,828 | 240,825 |
| \$1,500,000 under \$2,000,000 | 2,431 | 3,728 | 20,362 | 172,077 | 154,776 |
| \$2,000,000 under \$5,000,000 | 4,093 | 5,770 | 71,197 | 438,220 | 436,175 |
| \$5,000,000 under \$10,000,000 | 1,407 | 1,982 | 65,501 | 292,913 | 259,040 |
| \$10,000,000 or more | 1,273 | 2,104 | 101,297 | 1,509,066 | 1,515,760 |

[1] Not every donation has a donor cost reported.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[3] Other donees includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Type of donation | All donees | | Arts, culture, and humanities | | Educational institutions |
|--|---------------------|----------------------------------|-------------------------------|----------------------------------|--------------------------|
| | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations |
| | (1) | (2) | (3) | (4) | (5) |
| All donations | 24,058,083 | 60,389,382 | 409,197 | 1,892,111 | 583,453 |
| Corporate stock, mutual funds, and other investments | 400,731 | 33,195,346 | 19,387 | 876,969 | 90,340 |
| Real estate, land, and easements | 18,784 | 5,595,869 | 306 | 150,618 | 453 |
| Art and collectibles | 170,622 | 1,136,134 | 23,423 | 665,021 | 17,387 |
| Food | 359,633 | 129,793 | 6,877 | 1,489 | 30,318 |
| Clothing and accessories | 14,491,971 | 10,311,772 | 84,777 | 40,064 | 188,207 |
| Electronics | 588,787 | 420,311 | 7,454 | 3,984 | 13,168 |
| Household items | 6,254,255 | 4,967,148 | 212,869 | 76,946 | 111,307 |
| Cars and other vehicles | 176,970 | 463,813 | 9,950 | 23,909 | 7,212 |
| Other [2] | 1,596,329 | 4,169,197 | 44,155 | 53,110 | 125,062 |

| Type of donation | Educational institutions—continued | Environment- and animal-related organizations | | Health and medical research | |
|--|------------------------------------|---|----------------------------------|-----------------------------|----------------------------------|
| | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
| | (6) | (7) | (8) | (9) | (10) |
| All donations | 4,685,105 | 377,239 | 3,527,801 | 1,564,614 | 1,813,079 |
| Corporate stock, mutual funds, and other investments | 3,693,099 | 9,768 | 318,431 | 14,265 | 718,190 |
| Real estate, land, and easements | 271,046 | 4,760 | 2,930,872 | 47 | 37,888 |
| Art and collectibles | 167,970 | 4,229 | 12,598 | 6,122 | 5,951 |
| Food | 9,910 | 7,744 | 3,079 | 10,595 | 3,214 |
| Clothing and accessories | 122,877 | 138,564 | 93,009 | 1,017,126 | 607,687 |
| Electronics | 13,681 | 5,437 | 1,264 | 29,349 | 17,786 |
| Household items | 98,879 | 91,613 | 52,604 | 375,371 | 250,010 |
| Cars and other vehicles | 24,095 | 1,831 | 33,654 | 20,539 | 26,831 |
| Other [2] | 283,547 | 113,292 | 82,289 | 91,199 | 145,522 |

| Type of donation | Large organizations | | Public and societal benefit | | Religious organizations |
|--|---------------------|----------------------------------|-----------------------------|----------------------------------|-------------------------|
| | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations |
| | (11) | (12) | (13) | (14) | (15) |
| All donations | 15,336,831 | 12,221,504 | 2,829,649 | 3,259,537 | 2,121,012 |
| Corporate stock, mutual funds, and other investments | 12,622 | 242,002 | 21,246 | 678,718 | 93,960 |
| Real estate, land, and easements | 2,109 | 95,577 | 4,852 | 436,157 | 781 |
| Art and collectibles | 59,397 | 51,839 | 26,245 | 76,348 | 20,018 |
| Food | 29,218 | 13,907 | 128,923 | 36,335 | 123,977 |
| Clothing and accessories | 10,113,189 | 7,420,272 | 1,599,622 | 1,025,572 | 1,106,989 |
| Electronics | 405,276 | 282,361 | 73,139 | 47,641 | 43,757 |
| Household items | 4,059,932 | 3,401,304 | 698,439 | 565,743 | 543,867 |
| Cars and other vehicles | 37,241 | 38,045 | 66,130 | 171,699 | 15,374 |
| Other [2] | 617,847 | 676,195 | 211,053 | 221,324 | 172,290 |

| Type of donation | Religious organizations—continued | Foundations | | Other donees [3] | |
|--|-----------------------------------|---------------------|----------------------------------|---------------------|----------------------------------|
| | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
| | (16) | (17) | (18) | (19) | (20) |
| All donations | 3,856,053 | 128,518 | 18,945,459 | 707,570 | 10,188,732 |
| Corporate stock, mutual funds, and other investments | 2,102,155 | 47,534 | 18,019,460 | 91,607 | 6,546,321 |
| Real estate, land, and easements | 262,300 | 1,415 | 234,720 | 4,061 | 1,176,690 |
| Art and collectibles | 27,202 | 2,226 | 81,377 | 11,574 | 47,827 |
| Food | 34,355 | 3,422 | 1,598 | 18,558 | 25,905 |
| Clothing and accessories | 753,078 | 28,371 | 27,953 | 215,128 | 221,261 |
| Electronics | 38,881 | 2,704 | 1,907 | 8,504 | 12,806 |
| Household items | 362,841 | 15,440 | 7,146 | 145,416 | 151,674 |
| Cars and other vehicles | 43,238 | 8,565 | 66,997 | 10,129 | 35,344 |
| Other [2] | 232,003 | 18,840 | 504,303 | 202,593 | 1,970,903 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[2] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

[3] Other donees includes donor-advised funds.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | All returns | | | | | | | |
|-----------------|--|---------------------|-------------------|----------------------------------|--|---------------------------------------|---|--|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns with contributions on Schedule A | Amount of contributions on Schedule A | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 8,043,179 | 24,058,232 | 79,733,145 | 60,389,382 | 7,992,149 | 60,049,546 | 6,793,029 | 39,395,226 |
| Under 35 | 693,268 | 1,522,611 | 5,813,434 | 2,377,689 | 691,958 | 2,372,660 | 467,329 | 1,056,312 |
| 35 under 45 | 1,626,639 | 4,262,409 | 10,654,638 | 7,589,807 | 1,618,811 | 7,577,093 | 1,286,584 | 4,815,967 |
| 45 under 55 | 2,190,166 | 6,608,712 | 15,267,228 | 11,081,848 | 2,178,759 | 11,061,011 | 1,850,423 | 8,639,421 |
| 55 under 65 | 2,002,816 | 6,612,273 | 17,225,070 | 14,213,818 | 1,990,538 | 14,072,758 | 1,778,983 | 11,087,522 |
| 65 and older | 1,530,291 | 5,052,227 | 30,772,775 | 25,126,219 | 1,512,083 | 24,966,025 | 1,409,711 | 13,796,005 |
| Donor age | Corporate stock, mutual funds, and other investments | | | | Real estate, land, and easements | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All ages | 185,368 | 400,732 | 33,456,384 | 33,195,346 | 16,923 | 18,784 | 22,812,597 | 5,595,869 |
| Under 35 | 1,829 | 2,798 | 673,656 | 665,920 | 2,182 | 2,195 | 3,570,371 | 148,085 |
| 35 under 45 | 16,063 | 29,674 | 3,438,871 | 3,437,307 | 1,173 | 1,571 | 3,445,867 | 407,605 |
| 45 under 55 | 34,607 | 68,455 | 3,600,831 | 3,550,434 | 2,744 | 3,293 | 5,842,288 | 1,744,569 |
| 55 under 65 | 43,319 | 97,112 | 7,436,494 | 7,431,998 | 6,662 | 7,131 | 4,289,505 | 1,303,210 |
| 65 and older | 89,551 | 202,693 | 18,306,533 | 18,109,687 | 4,162 | 4,594 | 5,664,566 | 1,992,400 |
| Donor age | Art and collectibles | | | | Food | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All ages | 112,675 | 170,622 | 1,194,500 | 1,136,134 | 227,339 | 359,633 | 136,536 | 129,793 |
| Under 35 | 4,383 | 4,398 | 15,214 | 15,214 | 1,935 | 1,951 | 5,623 | 5,623 |
| 35 under 45 | 8,850 | 9,406 | 16,228 | 16,057 | 31,010 | 44,078 | 19,539 | 16,102 |
| 45 under 55 | 16,186 | 27,084 | 94,905 | 83,183 | 57,896 | 91,053 | 35,296 | 33,304 |
| 55 under 65 | 37,305 | 67,418 | 269,976 | 259,635 | 64,443 | 109,052 | 30,483 | 29,629 |
| 65 and older | 45,951 | 62,315 | 798,175 | 762,044 | 72,056 | 113,498 | 45,594 | 45,134 |
| Donor age | Clothing and accessories | | | | Electronics | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All ages | 6,190,896 | 14,491,971 | 10,333,176 | 10,311,772 | 474,720 | 588,787 | 426,059 | 420,311 |
| Under 35 | 526,997 | 984,091 | 822,059 | 822,059 | 44,428 | 50,469 | 56,842 | 51,229 |
| 35 under 45 | 1,292,791 | 2,811,165 | 2,247,162 | 2,231,213 | 88,096 | 100,945 | 104,068 | 104,068 |
| 45 under 55 | 1,755,227 | 4,250,918 | 3,050,771 | 3,050,556 | 128,728 | 167,971 | 110,188 | 110,132 |
| 55 under 65 | 1,529,969 | 3,861,401 | 2,571,428 | 2,565,504 | 113,870 | 144,823 | 87,639 | 87,561 |
| 65 and older | 1,085,911 | 2,584,396 | 1,641,755 | 1,642,439 | 99,599 | 124,579 | 67,321 | 67,321 |

Footnotes at end of table.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2014—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | Household items | | | | Cars and other vehicles | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|-------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All ages | 3,169,086 | 6,254,255 | 4,973,452 | 4,967,148 | 172,068 | 176,970 | 518,027 | 463,813 |
| Under 35 | 241,606 | 395,039 | 463,991 | 463,991 | 6,870 | 6,870 | 6,628 | 6,628 |
| 35 under 45 | 583,371 | 1,000,610 | 960,518 | 956,765 | 21,531 | 21,825 | 27,749 | 26,090 |
| 45 under 55 | 835,554 | 1,574,472 | 1,373,631 | 1,372,621 | 39,996 | 41,092 | 111,977 | 99,325 |
| 55 under 65 | 814,260 | 1,788,572 | 1,223,092 | 1,222,061 | 54,862 | 56,544 | 97,220 | 94,619 |
| 65 and older | 694,295 | 1,495,564 | 952,220 | 951,709 | 48,808 | 50,639 | 274,453 | 237,151 |

| Donor age | Other donations [2] | | | |
|-----------------|---------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (41) | (42) | (43) | (44) |
| All ages | 1,015,223 | 1,596,478 | 5,882,414 | 4,169,197 |
| Under 35 | 59,242 | 74,800 | 199,049 | 198,940 |
| 35 under 45 | 172,798 | 243,136 | 394,635 | 394,599 |
| 45 under 55 | 239,106 | 384,374 | 1,047,340 | 1,037,724 |
| 55 under 65 | 284,681 | 480,221 | 1,219,233 | 1,219,601 |
| 65 and older | 259,396 | 413,947 | 3,022,158 | 1,318,334 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

[2] Other donations includes intellectual property, services, airline tickets and miles, and other donations.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2014

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | All donees | | | | | | | |
|-----------------|---|---------------------|-------------------|----------------------------------|--|---------------------------------------|---|--|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns with contributions on Schedule A | Amount of contributions on Schedule A | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All ages | 8,043,179 | 24,058,232 | 79,733,145 | 60,389,382 | 7,992,149 | 60,049,546 | 6,793,029 | 39,395,226 |
| Under 35 | 693,268 | 1,522,611 | 5,813,434 | 2,377,689 | 691,958 | 2,372,660 | 467,329 | 1,056,312 |
| 35 under 45 | 1,626,639 | 4,262,409 | 10,654,638 | 7,589,807 | 1,618,811 | 7,577,093 | 1,286,584 | 4,815,967 |
| 45 under 55 | 2,190,166 | 6,608,712 | 15,267,228 | 11,081,848 | 2,178,759 | 11,061,011 | 1,850,423 | 8,639,421 |
| 55 under 65 | 2,002,816 | 6,612,273 | 17,225,070 | 14,213,818 | 1,990,538 | 14,072,758 | 1,778,983 | 11,087,522 |
| 65 and older | 1,530,291 | 5,052,227 | 30,772,775 | 25,126,219 | 1,512,083 | 24,966,025 | 1,409,711 | 13,796,005 |
| Donor age | Arts, culture, and humanities | | | | Educational institutions | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All ages | 280,963 | 409,197 | 4,526,452 | 1,892,111 | 354,820 | 583,464 | 4,984,086 | 4,685,105 |
| Under 35 | 6,013 | 6,041 | 40,768 | 17,201 | 12,919 | 15,722 | 23,323 | 23,323 |
| 35 under 45 | 20,500 | 30,052 | 192,388 | 41,777 | 44,443 | 71,773 | 132,474 | 121,775 |
| 45 under 55 | 45,381 | 58,197 | 255,753 | 131,230 | 102,055 | 171,952 | 758,979 | 747,688 |
| 55 under 65 | 83,018 | 122,197 | 551,598 | 512,501 | 93,673 | 175,752 | 1,052,561 | 1,024,317 |
| 65 and older | 126,051 | 192,710 | 3,485,945 | 1,189,403 | 101,730 | 148,265 | 3,016,750 | 2,768,000 |
| Donor age | Environment- and animal-related organizations | | | | Health and medical research | | | |
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All ages | 224,725 | 377,239 | 18,056,272 | 3,527,801 | 912,056 | 1,564,614 | 1,841,997 | 1,813,079 |
| Under 35 | 15,819 | 21,856 | 3,458,070 | 54,962 | 40,186 | 47,915 | 44,276 | 44,276 |
| 35 under 45 | 38,970 | 53,085 | 3,249,786 | 379,063 | 154,694 | 270,322 | 210,401 | 208,825 |
| 45 under 55 | 47,762 | 73,991 | 5,121,692 | 1,331,649 | 264,796 | 453,814 | 332,418 | 332,394 |
| 55 under 65 | 64,328 | 135,038 | 2,660,125 | 835,618 | 240,002 | 439,523 | 470,845 | 470,771 |
| 65 and older | 57,846 | 93,269 | 3,566,599 | 926,509 | 212,378 | 353,040 | 784,057 | 756,813 |

Footnotes at end of table.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2014—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Donor age | Large organizations | | | | Public and societal benefit | | | |
|-----------------|---------------------|---------------------|-------------------|----------------------------------|-----------------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All ages | 6,407,555 | 15,336,831 | 12,248,278 | 12,221,504 | 1,598,314 | 2,829,649 | 4,450,779 | 3,259,537 |
| Under 35 | 577,333 | 1,154,753 | 1,119,088 | 1,119,088 | 94,859 | 138,711 | 159,161 | 153,438 |
| 35 under 45 | 1,337,075 | 2,969,681 | 2,611,280 | 2,597,092 | 267,523 | 445,034 | 434,186 | 422,345 |
| 45 under 55 | 1,792,642 | 4,478,470 | 3,619,992 | 3,618,881 | 409,853 | 681,119 | 651,672 | 636,273 |
| 55 under 65 | 1,608,855 | 4,105,325 | 2,927,842 | 2,922,777 | 412,766 | 803,211 | 2,003,155 | 914,793 |
| 65 and older | 1,091,650 | 2,628,601 | 1,970,076 | 1,963,665 | 413,313 | 761,573 | 1,202,604 | 1,132,687 |

| Donor age | Religious organizations | | | | Donor-advised funds | | | |
|-----------------|-------------------------|---------------------|-------------------|----------------------------------|---------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All ages | 1,139,891 | 2,121,012 | 3,931,405 | 3,856,053 | 44,089 | 80,633 | 5,888,359 | 5,883,771 |
| Under 35 | 54,687 | 89,032 | 91,778 | 91,778 | 176 | 274 | 33,954 | 33,834 |
| 35 under 45 | 172,082 | 308,726 | 401,152 | 399,805 | 2,800 | 6,049 | 582,247 | 582,247 |
| 45 under 55 | 276,548 | 516,765 | 766,064 | 756,744 | 10,673 | 19,339 | 1,148,784 | 1,148,439 |
| 55 under 65 | 307,261 | 602,978 | 1,016,905 | 1,012,985 | 10,528 | 23,327 | 1,517,675 | 1,515,003 |
| 65 and older | 329,312 | 603,511 | 1,655,506 | 1,594,742 | 19,913 | 31,644 | 2,605,697 | 2,604,248 |

| Donor age | Foundations | | | | Other donees | | | |
|-----------------|-------------------|---------------------|-------------------|----------------------------------|-------------------|---------------------|-------------------|----------------------------------|
| | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] | Number of returns | Number of donations | Fair market value | Amount carried to Schedule A [1] |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All ages | 81,867 | 128,519 | 19,436,099 | 18,945,459 | 423,780 | 627,074 | 4,369,417 | 4,304,962 |
| Under 35 | 2,304 | 3,615 | 605,183 | 601,958 | 27,341 | 44,691 | 237,832 | 237,832 |
| 35 under 45 | 12,786 | 18,154 | 2,504,585 | 2,502,849 | 66,376 | 89,533 | 336,139 | 334,028 |
| 45 under 55 | 13,376 | 17,703 | 1,602,797 | 1,384,909 | 97,159 | 137,362 | 1,009,076 | 993,640 |
| 55 under 65 | 23,476 | 31,606 | 4,033,717 | 4,016,029 | 117,971 | 173,315 | 990,647 | 989,025 |
| 65 and older | 29,925 | 57,440 | 10,689,818 | 10,439,714 | 114,932 | 182,173 | 1,795,724 | 1,750,438 |

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2017.