

Individual Noncash Contributions, 2013

by Pearson Liddell and Janette Wilson

For Tax Year 2013, individual taxpayers who itemized deductions reported a total of \$51.6 billion in noncash charitable contributions on a total of 22.2 million returns.¹ About a third (7.7 million) of these returns reported \$46.4 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 2.4 percent, from 7.6 million for Tax Year 2012 to 7.7 million for Tax Year 2013. Total donations increased 8.1 percent, from \$42.9 billion for 2012. Corporate stock donations increased 17.7 percent from \$16.8 billion for 2012 to \$19.7 billion for 2013. Of the \$46.4 billion in noncash donations reported, almost half went to foundations (\$11.8 billion or 25.5 percent of the total) and large charitable organizations (\$11.0 billion or 23.7 percent of the total). Taxpayers 65 years and older made up a smaller percentage (18 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 (37.3 percent or \$17.3 billion) of noncash charitable contributions.

The American Taxpayer Relief Act of 2012 (Public Law 112-240) was introduced in the summer of 2012, passed both houses of Congress on January 1, 2013, and was signed into law on January 2, 2013. This legislation allowed a series of temporary, though long-standing, tax cuts to expire for high-income individuals for 2013 and beyond. The net effect was an increase in the top marginal tax rate on ordinary income, long-term capital gains, and qualified dividends. This legislation therefore had the potential to induce some taxpayers to shift their charitable contributions from 2012 to 2013.

The legislation also extended for 2012 and 2013 the provision authorizing qualified charitable distributions—otherwise taxable distributions from an IRA owned by someone 70 1/2 years or older—to be paid directly to an eligible charitable organization. Each year, the IRA owner can exclude from gross income up to \$100,000 of such distributions. For Tax Year 2012 only, IRA owners had the choice to report such contributions made in January 2013 as if they occurred in 2012. In addition, IRA owners who received IRA distributions during December 2012 could contribute, in cash, all or part of the distributions to eligible charities during January 2013 and have them count as qualified distributions for 2012.

Finally, the legislation extended for 2012 and 2013 special rules that temporarily raised the percentage-of-income limitations for gifts of certain conservation easements. This allowed individuals to deduct up to 50 percent of their contribution base and allowed individuals who are qualified farmers and ranchers to deduct up to 100 percent of their contribution base. In addition, the donors could deduct any remaining value of the donated easement over the succeeding 15 years.

Types of Noncash Contributions

Corporate stock accounted for the largest amount and percentage (\$19.7 billion, 42.5 percent) of taxpayers' total noncash charitable contributions for 2013, followed by clothing (\$9.7 billion, 21 percent), and household items (\$4.2 billion, 9.1 percent) (Figure A). Only about 138,000 returns included stock donations, compared to 6.0 million returns with clothing donations and 2.9 million with donations of household items. The average corporate stock donation, however, was \$143,369 per return, while the average donation for clothing (\$1,611 per return) and household items (\$1,467 per return) was 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 2,000 returns had donations of easements totaling \$1.1 billion, or \$535,311 per return, and 6,050 returns had donations of other investments totaling \$2.2 billion, or \$368,880 per return.

Donation amounts changed between 2012 and 2013 for several categories of noncash assets (Figure B). The most notable negative percentage changes occurred in airline tickets and miles (-72.9 percent); planes, boats, and other vehicles (-39.2 percent); other investments (-37.7 percent); and land (-32.7 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 6.5 percent of the total donation amount (less than .01 percent, 0.2 percent, 1.4 percent, and 4.8 percent, respectively). The most notable positive percentage changes occurred in corporate stock, increasing from \$16.8 billion in 2012 to \$19.7 billion in 2013 (17.7 percent), real estate, increasing from \$0.8 billion in 2012 to \$1.4 billion in 2013 (66.4 percent), and other donations, increasing from \$2.7 billion in 2012 to \$3.6 billion in 2013 (29.4 percent).

In terms of the average donation amount, noncash contributions increased 5.6 percent per return, from \$5,676 per return

¹ For further details on Tax Year 2013 individual income and tax statistics, see *Statistics of Income—2013, Individual Income Tax Returns* (IRS Publication 1304).

Figure A

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

[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	7,740,032	23,083,213	46,403,763	5,995	2,010	100.0	100.0
Corporate stock	137,699	308,361	19,741,778	143,369	64,022	1.3	42.5
Mutual funds	22,059	36,158	1,644,483	74,549	45,480	0.2	3.5
Other investments	6,050	9,714	2,231,863	368,880	229,746	[2]	4.8
Real estate	6,898	7,017	1,346,602	195,223	191,905	[2]	2.9
Land	6,363	7,720	651,254	102,354	84,358	[2]	1.4
Easements	2,025	2,390	1,083,785	535,311	453,389	[2]	2.3
Art and collectibles	96,085	125,815	1,189,816	12,383	9,457	0.5	2.6
Food	217,481	368,136	125,019	575	340	1.6	0.3
Clothing	6,041,041	14,206,530	9,731,709	1,611	685	61.5	21.0
Accessories	78,769	94,588	46,234	587	489	0.4	0.1
Electronics	457,900	561,428	409,416	894	729	2.4	0.9
Household items	2,877,390	5,633,837	4,221,882	1,467	749	24.4	9.1
Cars and other motor vehicles	135,418	140,214	262,960	1,942	1,875	0.6	0.6
Planes, boats and other vehicles	5,734	6,060	101,713	17,739	16,785	[2]	0.2
Services	16,735	42,129	56,345	3,367	1,337	0.2	0.1
Airline tickets and miles	1,309	1,336	767	586	574	[2]	[2]
Other [3]	940,137	1,531,779	3,558,136	3,785	2,323	6.6	7.7

[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 2016.

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2012 and 2013

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

Type of donation	2012			2013			Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Average donation per return	Number of returns [1]	Amount carried to Schedule A	Average donation per return	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donations	7,560,739	42,913,291	5,676	7,740,032	46,403,763	5,995	2.4	8.1
Corporate stock	118,598	16,775,406	141,448	137,699	19,741,778	143,369	16.1	17.7
Mutual funds	15,528	1,717,532	110,607	22,059	1,644,483	74,549	42.1	-4.3
Other investments	5,149	3,581,759	695,624	6,050	2,231,863	368,880	17.5	-37.7
Real estate	4,961	809,251	163,134	6,898	1,346,602	195,223	39.1	66.4
Land	9,906	967,482	97,667	6,363	651,254	102,354	-35.8	-32.7
Easements	1,114	971,276	872,250	2,025	1,083,785	535,311	81.8	11.6
Art and collectibles	100,293	1,183,374	11,799	96,085	1,189,816	12,383	-4.2	0.5
Food	229,908	120,221	523	217,481	125,019	575	-5.4	4.0
Clothing	5,959,727	9,340,226	1,567	6,041,041	9,731,709	1,611	1.4	4.2
Accessories	65,397	40,590	621	78,769	46,234	587	20.4	13.9
Electronics	488,387	421,747	864	457,900	409,416	894	-6.2	-2.9
Household items	2,706,875	3,736,990	1,381	2,877,390	4,221,882	1,467	6.3	13.0
Cars and other motor vehicles	154,093	297,374	1,930	135,418	262,960	1,942	-12.1	-11.6
Planes, boats and other vehicles	5,574	167,233	30,000	5,734	101,713	17,739	2.9	-39.2
Services	13,286	30,430	2,290	16,735	56,345	3,367	26.0	85.2
Airline tickets and miles	2,065	2,827	1,369	1,309	767	586	-36.6	-72.9
Other [2]	925,208	2,749,573	2,972	940,137	3,558,136	3,785	1.6	29.4

[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 2016.

with Form 8283 attached in 2012 to \$5,995 per return in 2013.² Despite this overall increase in the contribution average, other investment donations declined greatly from more than \$695,000 to about \$369,000. While appearing to be a significant, this decrease was nominal as the category only accounted for 4.8 percent of all donations. Donations of mutual funds also experienced a significant decline in average donation size, decreasing 32.6 percent from around \$110,600 to approximately \$74,500. While one of the smallest categories with respect to number of donations, easements also had a large decrease in average donation amount per return, decreasing by 38.6 percent from \$872,250 to just over \$535,300.

Average 2013 corporate stock donations increased by 1.4 percent to more than \$143,000. Clothing donations, the second largest group in terms of overall amount claimed, saw its average donation rise 2.8 percent, to \$1,611 per return in 2013. For household items, the average donation rose 6.3 percent, from about \$1,380 per return to approximately \$1,465 per return.

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 since 2006; the sole 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 2006, the amounts deducted for corporate stock and real estate, land, and easements declined significantly between 2007 and

2009. Donations of corporate stock have almost recovered since that time, but donations of real estate, land, and easements have remained relatively low (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), and 2013 (17.7 percent).

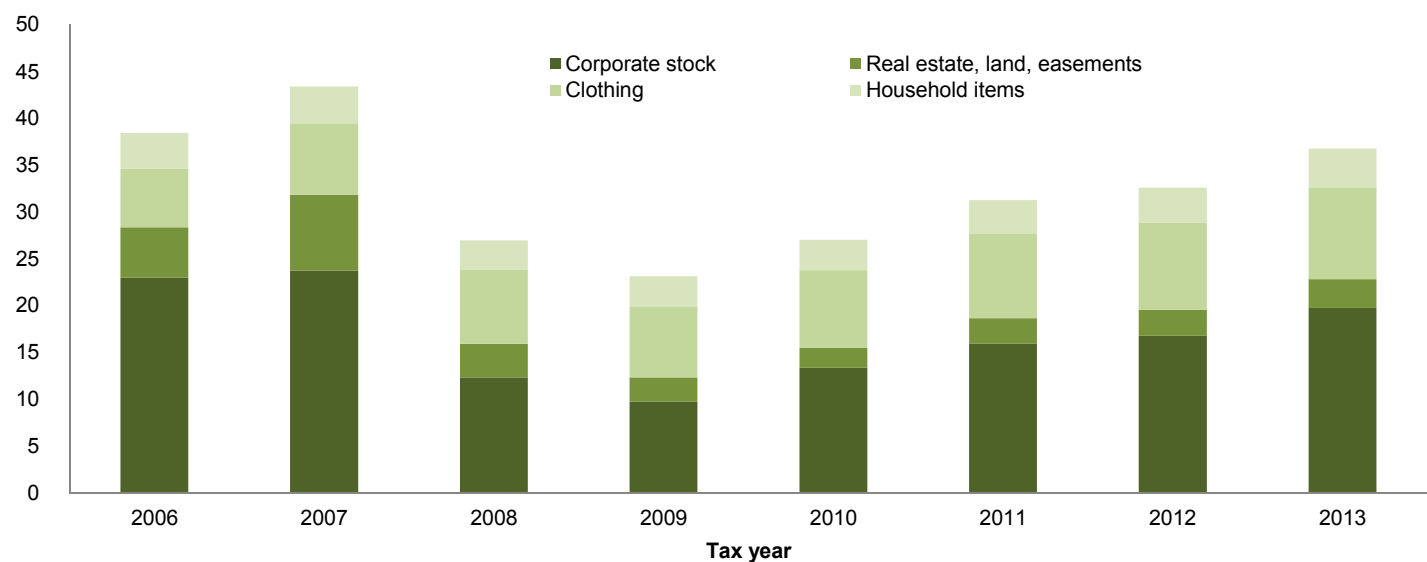
Donations by Size of Adjusted Gross Income

Taxpayers with an adjusted gross income (AGI) of \$10 million or more, who claimed noncash contributions, collectively deducted 8.7 percent of their AGI, claiming \$14.2 billion in contributions on a little more than 4,600 Forms 8283 (Figure D). Donations from taxpayers in this AGI category represented 30.6 percent of all individual taxpayer noncash donations reported on Forms 8283 in 2013, while representing only 0.1 percent of the returns filed and 11.7 percent of the AGI by taxpayers who claimed noncash contributions. Taxpayers in the \$100,000 to \$200,000 category reported \$6.6 billion in contributions on 2.8 million tax returns; these contributions represented 1.7 percent of their AGI and 14.2 percent of all donations claimed. Taxpayers in the \$200,000 to \$500,000 category reported \$5.4 billion, or 11.7 percent of donations claimed. Taxpayers in these two income groups accounted for 51.5 percent of the AGI among taxpayers who had noncash charitable contribution deductions on Form 8283 in 2013. As stated above, the average

Figure C

Individual Noncash Charitable Contributions, by Selected Donation Type, Reported on Form 8283, Tax Years 2006–2013

Amount carried to Schedule A (Billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.

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

³ Liddell, Pearson, and Janette Wilson, Tax Years 2005–2012, “Noncash Charitable Contributions,” *Statistics of Income Bulletin*, Spring, Winter 2007–2013, IRS Publication 1136, various volumes, various numbers.

Figure D

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

[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	7,740,032	100.0	1,399,706,658	46,403,763	100.0	3.3	5,995
Under \$5,000 (including deficits)	54,475	0.7	-13,051,282	505,632	1.1	-3.9	9,282
\$5,000 under \$10,000	26,675	0.3	199,856	57,670	0.1	28.9	2,162
\$10,000 under \$15,000	63,719	0.8	806,600	114,749	0.2	14.2	1,801
\$15,000 under \$20,000	64,719	0.8	1,124,323	145,323	0.3	12.9	2,245
\$20,000 under \$25,000	91,368	1.2	2,081,232	181,882	0.4	8.7	1,991
\$25,000 under \$30,000	125,685	1.6	3,481,963	279,152	0.6	8.0	2,221
\$30,000 under \$40,000	312,319	4.0	11,012,424	678,908	1.5	6.2	2,174
\$40,000 under \$50,000	393,382	5.1	17,764,881	1,209,693	2.6	6.8	3,075
\$50,000 under \$75,000	1,105,920	14.3	69,591,830	2,392,133	5.2	3.4	2,163
\$75,000 under \$100,000	1,262,844	16.3	109,852,629	3,447,069	7.4	3.1	2,730
\$100,000 under \$200,000	2,828,830	36.5	395,540,420	6,583,196	14.2	1.7	2,327
\$200,000 under \$500,000	1,138,442	14.7	324,941,963	5,446,210	11.7	1.7	4,784
\$500,000 under \$1,000,000	180,703	2.3	121,100,449	2,428,167	5.2	2.0	13,437
\$1,000,000 under \$1,500,000	39,709	0.5	47,834,789	1,499,490	3.2	3.1	37,762
\$1,500,000 under \$2,000,000	15,937	0.2	27,377,733	830,629	1.8	3.0	52,120
\$2,000,000 under \$5,000,000	24,253	0.3	72,753,027	3,711,138	8.0	5.1	153,015
\$5,000,000 under \$10,000,000	6,435	0.1	44,200,135	2,705,208	5.8	6.1	420,398
\$10,000,000 or more	4,616	0.1	163,093,686	14,187,515	30.6	8.7	3,073,552

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 2016.

donation for all taxpayers who claimed noncash donation deductions on Forms 8283 was \$5,995 per return. In comparison, the highest average amount claimed was \$3.1 million per return by taxpayers in the \$10 million-or-more category, followed by approximately \$420,400 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 2012 and 2013 varied by size of adjusted gross income (Figure E). With overall donations rising by 8.1 percent between Tax Years 2012 and 2013, taxpayers in a majority of AGI categories reported increases in charitable contributions (unlike between 2011 and 2012). All AGI classes above \$50,000, with the exception of taxpayers in the \$10-million-or-more category, reported increases. Taxpayers in this income group gave contributions of \$12.9 million less in 2013 representing a 0.1-percent decrease in donations. The largest percentage increase was made by taxpayers in the \$1 million-to-\$1.5 million category, who reported a 57.2-percent increase in noncash donations from \$1.0 billion in 2012 to \$1.5 billion in 2013.

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 (\$11.8 billion) and large organizations (\$11.0 billion) received the largest amount of donations for 2013. Donations to large organizations (23.7 percent of all donations) and foundations (25.5 percent) made up just under half of all donations reported by individual taxpayers for the year. While donations to large organizations accounted for a little less than a quarter of all noncash charitable contributions, large organizations received the second lowest average donation (about \$1,800 per return). In contrast, foundations received the largest average donation, approximately \$141,250 per return. Despite having the second largest average donation (\$130,280 per return), donor-advised funds received only 8.5 percent of the total amount deducted by taxpayers on the Schedule A. Educational institutions went from being the fourth highest in terms of amount carried in 2012 to the third highest, increasing from \$3.6 billion to \$4.6 billion, or 27.3 percent, the largest percentage increase of 2013 (Figure G).

Donations to most organization types increased between 2012 and 2013, but public and societal benefit organizations received about \$0.9 billion less in noncash contributions in 2013 than in 2012 (down 24.1 percent). The donation amounts given to large organizations, which received the second most in terms of the amount claimed for 2012 and for 2013, increased 8.6 percent, from \$10.1 billion to \$11.0 billion. Donations to foundations increased 7.4 percent, from \$11.0 billion in 2012 to \$11.8 billion

Figure E

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2012 and 2013

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

Size of adjusted gross income	2012			2013			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	7,560,739	42,913,291	5,676	7,740,032	46,403,763	5,995	2.4	8.1
Under \$5,000 (including deficits)	58,725	633,923	10,795	54,475	505,632	9,282	-7.2	-20.2
\$5,000 under \$10,000	32,196	48,549	1,508	26,675	57,670	2,162	-17.1	18.8
\$10,000 under \$15,000	51,707	99,806	1,930	63,719	114,749	1,801	23.2	15.0
\$15,000 under \$20,000	72,136	164,718	2,283	64,719	145,323	2,245	-10.3	-11.8
\$20,000 under \$25,000	92,751	164,738	1,776	91,368	181,882	1,991	-1.5	10.4
\$25,000 under \$30,000	115,345	239,434	2,076	125,685	279,152	2,221	9.0	16.6
\$30,000 under \$40,000	313,128	706,451	2,256	312,319	678,908	2,174	-0.3	-3.9
\$40,000 under \$50,000	386,591	2,131,991	5,515	393,382	1,209,693	3,075	1.8	-43.3
\$50,000 under \$75,000	1,112,262	2,219,700	1,996	1,105,920	2,392,133	2,163	-0.6	7.8
\$75,000 under \$100,000	1,262,737	2,426,915	1,922	1,262,844	3,447,069	2,730	0.0	42.0
\$100,000 under \$200,000	2,756,062	5,960,717	2,163	2,828,830	6,583,196	2,327	2.6	10.4
\$200,000 under \$500,000	1,032,741	3,711,409	3,594	1,138,442	5,446,210	4,784	10.2	46.7
\$500,000 under \$1,000,000	168,919	2,369,757	14,029	180,703	2,428,167	13,437	7.0	2.5
\$1,000,000 under \$1,500,000	43,775	953,575	21,784	39,709	1,499,490	37,762	-9.3	57.2
\$1,500,000 under \$2,000,000	18,508	757,584	40,932	15,937	830,629	52,120	-13.9	9.6
\$2,000,000 under \$5,000,000	28,908	3,493,326	120,841	24,253	3,711,138	153,015	-16.1	6.2
\$5,000,000 under \$10,000,000	8,078	2,630,258	325,604	6,435	2,705,208	420,398	-20.3	2.8
\$10,000,000 or more	6,167	14,200,441	2,302,650	4,616	14,187,515	3,073,552	-25.1	-0.1

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 2016.

Figure F

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

[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 donation 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	7,740,032	23,083,213	46,403,763	5,995	2,010	100.0	100.0
Arts, culture, and humanities	260,313	381,162	1,376,286	5,287	3,611	1.7	3.0
Educational institutions	344,386	581,780	4,606,444	13,376	7,918	2.5	9.9
Environment and animal related organizations	164,557	271,511	1,894,720	11,514	6,978	1.2	4.1
Health and medical research	954,123	1,628,987	1,586,103	1,662	974	7.1	3.4
Large organizations	6,110,548	14,625,744	11,008,927	1,802	753	63.4	23.7
Public and societal benefit	1,514,564	2,711,924	2,984,079	1,970	1,100	11.7	6.4
Religious organizations	1,110,105	2,025,073	3,502,046	3,155	1,729	8.8	7.5
Donor-advised funds	30,134	56,850	3,925,809	130,280	69,056	0.2	8.5
Foundations	83,827	147,871	11,840,978	141,254	80,077	0.6	25.5
Other donees	456,485	652,313	3,678,371	8,058	5,639	2.8	7.9

[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 2016.

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2012 and 2013

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

Type of donee	2012			2013			Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Average donation per return	Number of returns [1]	Amount carried to Schedule A	Average donation per return	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donees	7,560,739	42,913,291	5,676	7,740,032	46,403,763	5,995	2.4	8.1
Arts, culture, and humanities	266,387	1,121,713	4,211	260,313	1,376,286	5,287	-2.3	22.7
Educational institutions	357,503	3,617,674	10,119	344,386	4,606,444	13,376	-3.7	27.3
Environment and animal related organizations	151,066	1,554,146	10,288	164,557	1,894,720	11,514	8.9	21.9
Health and medical research	919,368	1,827,464	1,988	954,123	1,586,103	1,662	3.8	-13.2
Large organizations	5,941,605	10,133,509	1,706	6,110,548	11,008,927	1,802	2.8	8.6
Public and societal benefit	1,493,427	3,929,737	2,631	1,514,564	2,984,079	1,970	1.4	-24.1
Religious organizations	1,066,140	2,870,242	2,692	1,110,105	3,502,046	3,155	4.1	22.0
Donor-advised funds	27,219	3,583,096	131,638	30,134	3,925,809	130,280	10.7	9.6
Foundations	77,294	11,023,323	142,616	83,827	11,840,978	141,254	8.5	7.4
Other donees	497,516	3,252,388	6,537	456,485	3,678,371	8,058	-8.2	13.1

[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 2016.

in 2013, whereas donations to health and medical research decreased 13.2 percent, from \$1.8 billion to \$1.6 billion.

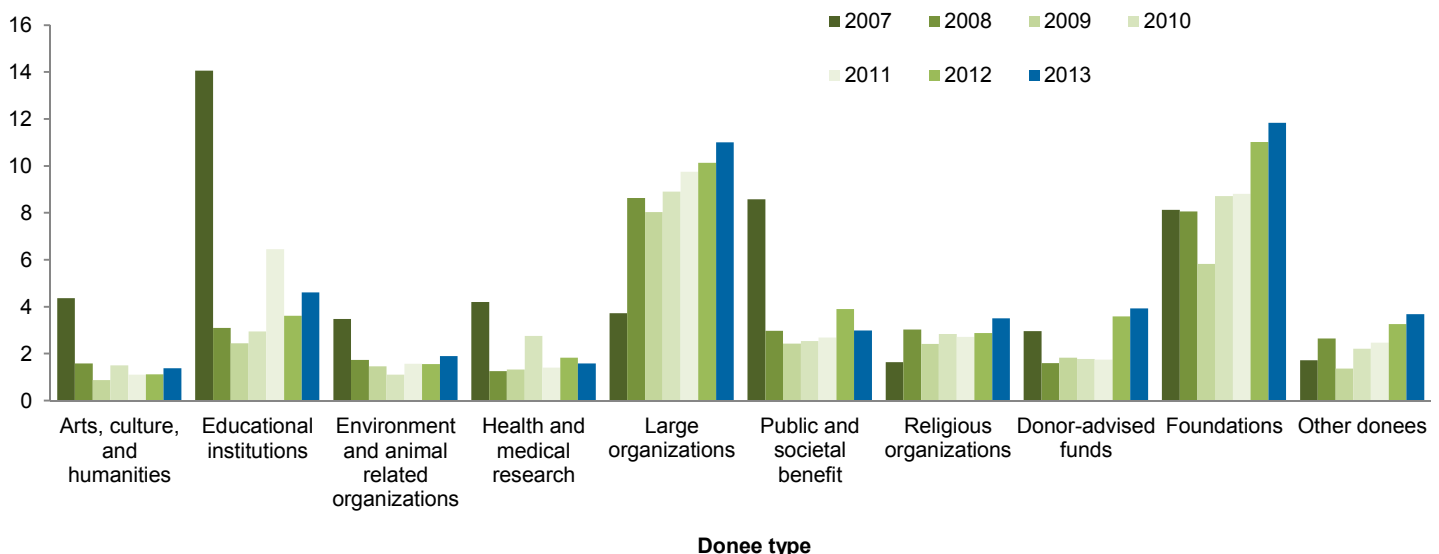
Over the 2007 through 2013 timeframe, most organization types received the highest donation amounts in Tax Year 2007 (Figure H). Donations to each type of charitable organization declined between 2007 and 2009, the most notable being the \$8.2-billion decline (down 59 percent) in noncash donations to foundations. The organizations receiving the highest donations

in 2013 included foundations, large organizations, educational institutions, and donor-advised funds. Notably, large organizations had their highest donations over this timeframe starting with donations of \$9.7 billion in 2011, followed by \$10.1 billion in 2012, and \$11.8 billion in 2013. Following that same trend, and with similar increases, were foundations, which, over this timeframe, had \$8.8 billion in donations in 2011, followed by \$11.0 billion in 2012, and \$11.8 billion in 2013.

Figure H

All Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2007–2013

Amount carried to Schedule A (Billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2016.
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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 \$12.7 billion in cash contributions (35.1 percent of the \$36.2 billion given in cash by filers of Form 8283) and \$17.3 billion in noncash contributions (37.3 percent of the \$46.4 billion noncash contributions reported on Form 8283) in 2013. These same taxpayers filed 17.8 percent (1.4 million) of the 7.7 million individual income tax returns with noncash donation deductions on Form 8283 for 2013. They also received 19.1 percent of the AGI among these taxpayers in 2013. The average noncash donation for taxpayers ages 65 and older was approximately \$12,575 per return, more than twice the average of the next largest group, taxpayers between 55 and 65 years old. Taxpayers in this latter age category donated 3.1 percent of their total AGI (\$369.2 billion) in noncash contributions; combined with their cash gifts, these taxpayers donated 5.7 percent of their AGI.

Donations of corporate stocks, mutual funds, and other investments accounted for \$11.5 billion (66.5 percent) of all non-cash contributions made by taxpayers ages 65 and older and represented 48.8 percent of donations of this type of property and 25.3 percent of all noncash charitable contributions donated in 2013 (Table 4). For these taxpayers, real estate, land, and easement donations was the next largest category, at just under \$1.5 billion, closely followed by clothing donations (\$1.5 billion). Taxpayers in the 55 under 65 age category claimed noncash donations of \$11.6 billion, with an average donation of \$6,115 per return. Those in the 45 under 55 age category donated less (\$9.0 billion or 2.2 percent of their AGI), with an average donation just under \$4,175 per return. For cash contributions, taxpayers 55 under 65 years old gave \$9.6 billion in cash donations, and those in the 45 to 55 age group gave \$8.2 billion.

All age groups donated more in noncash donations in 2013 than in 2012. Donation amounts in the ages 65 and older category increased 9.8 percent, from \$15.8 billion (Figure J). Taxpayers in the 55 under 65 age category donated 5.5 percent

Figure I

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

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

Donor age	Number of returns	Amount carried to Schedule A	Average donation 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	7,740,032	46,403,763	5,995	1,399,707,698	3.3	6,624,180	36,211,861
Under 35	706,977	3,052,943	4,318	77,975,816	3.9	488,176	1,144,554
35 under 45	1,603,737	5,428,184	3,385	267,779,057	2.0	1,272,093	4,575,133
45 under 55	2,153,420	8,985,867	4,173	417,280,725	2.2	1,878,788	8,164,096
55 under 65	1,897,939	11,606,556	6,115	369,206,002	3.1	1,693,467	9,615,565
65 and older	1,377,959	17,330,214	12,577	267,466,098	6.5	1,291,656	12,712,512

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 2016.

Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2012 and 2013

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

Donor age	2012			2013			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 ages	7,560,739	42,913,291	5,676	7,740,032	46,403,763	5,995	2.4	8.1
Under 35	725,791	2,836,295	3,908	706,977	3,052,943	4,318	-2.6	7.6
35 under 45	1,636,099	4,866,712	2,975	1,603,737	5,428,184	3,385	-2.0	11.5
45 under 55	2,099,900	8,425,159	4,012	2,153,420	8,985,867	4,173	2.5	6.7
55 under 65	1,827,881	11,001,107	6,019	1,897,939	11,606,556	6,115	3.8	5.5
65 and older	1,271,067	15,784,018	12,418	1,377,959	17,330,214	12,577	8.4	9.8

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 2016.

more in 2013 than 2012 (giving \$11.0 billion in Tax Year 2012). Taxpayers under age 35, the smallest group in terms of the amount donated and number of returns, increased their donation amount 7.6 percent to \$3.1 billion for 2013.

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.

Façade 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.

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.

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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.

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 2014. 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 2013 data on a sample of 332,040 returns and an estimated final population of 147,759,485 returns.⁵ The number of returns in the sample with an attached Form 8283 was 44,579.

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 Research Section. This article was prepared under the direction of Michael Strudler, Chief.

⁵ For further details on sampling methodology, see *Statistics of Income—2013, Individual Income Tax Returns* (IRS Publication 1304).

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 2013**

[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	0.97	3.58	3.15	4.38
Under \$25,000 (including deficits)	5.34	8.61	5.72	8.18
\$25,000 under \$50,000	3.43	25.75	38.93	38.93
\$50,000 under \$75,000	2.93	5.51	5.33	5.33
\$75,000 under \$100,000	2.74	7.57	4.42	37.08
\$100,000 under \$200,000	1.65	4.13	2.87	6.51
\$200,000 under \$500,000	1.46	7.16	5.48	8.57
\$500,000 under \$1,000,000	2.22	5.96	19.19	18.30
\$1,000,000 under \$1,500,000	2.58	7.77	6.86	6.79
\$1,500,000 under \$2,000,000	1.88	16.36	6.15	22.03
\$2,000,000 under \$5,000,000	1.17	18.99	8.09	7.81
\$5,000,000 under \$10,000,000	1.15	2.62	2.16	2.23
\$10,000,000 or more	0.00	0.00	0.00	0.00

NOTES: For more information on the use of CVs for evaluating the precision of estimates based on samples, see SOI Sampling Methodology and Data Limitations 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 2016.

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2013

[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	7,740,032	23,083,213	40,844,416	56,098,470	46,403,763
Under \$25,000 (including deficits)	300,956	690,068	1,316,140	1,039,856	1,005,255
\$25,000 under \$50,000	831,386	1,907,401	3,848,236	2,173,353	2,167,753
\$50,000 under \$75,000	1,105,920	2,869,451	4,663,264	2,406,395	2,392,133
\$75,000 under \$100,000	1,262,844	3,685,879	4,304,634	3,484,160	3,447,069
\$100,000 under \$200,000	2,828,830	9,103,068	11,301,914	6,702,337	6,583,196
\$200,000 under \$500,000	1,138,442	3,928,128	6,700,411	5,607,718	5,446,210
\$500,000 under \$1,000,000	180,703	586,453	2,163,304	7,896,641	2,428,167
\$1,000,000 under \$1,500,000	39,709	130,570	1,018,335	2,434,290	1,499,490
\$1,500,000 under \$2,000,000	15,937	52,732	702,910	1,930,376	830,629
\$2,000,000 under \$5,000,000	24,253	84,196	1,225,062	4,776,502	3,711,138
\$5,000,000 under \$10,000,000	6,435	24,916	643,542	2,955,304	2,705,208
\$10,000,000 or more	4,616	20,350	2,956,663	14,691,538	14,187,515

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 2013

[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	165,808	354,233	4,561,611	23,915,692	23,618,124
Under \$25,000 (including deficits)	5,048	6,486	51,331	233,691	233,555
\$25,000 under \$50,000	3,748	4,010	14,135	33,251	33,251
\$50,000 under \$75,000	5,523	5,888	3,711	53,654	53,104
\$75,000 under \$100,000	8,937	10,766	24,696	1,100,273	1,100,273
\$100,000 under \$200,000	43,338	79,355	273,530	730,941	730,715
\$200,000 under \$500,000	48,051	107,899	-115,302	1,966,482	1,962,152
\$500,000 under \$1,000,000	23,636	51,790	366,609	1,124,347	1,119,947
\$1,000,000 under \$1,500,000	8,093	26,509	203,227	867,886	867,886
\$1,500,000 under \$2,000,000	4,099	11,237	142,867	492,885	491,907
\$2,000,000 under \$5,000,000	8,992	27,739	604,388	2,777,307	2,757,864
\$5,000,000 under \$10,000,000	3,287	10,841	427,821	1,979,264	1,973,221
\$10,000,000 or more	3,059	11,713	2,564,599	12,555,712	12,294,251

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 2013

[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	15,285	17,128	2,361,805	12,166,694	3,081,642
Under \$25,000 (including deficits)	95	113	37,380	108,559	103,794
\$25,000 under \$50,000	2,079	2,079	17,578	288,057	285,110
\$50,000 under \$75,000	986	986	7,905	12,120	9,167
\$75,000 under \$100,000	978	978	14,957	65,815	28,724
\$100,000 under \$200,000	4,647	5,645	122,234	123,799	100,160
\$200,000 under \$500,000	2,874	2,910	585,128	585,257	431,829
\$500,000 under \$1,000,000	1,572	1,794	335,502	5,869,262	440,485
\$1,000,000 under \$1,500,000	959	1,164	351,129	1,230,126	331,292
\$1,500,000 under \$2,000,000	200	229	345,967	1,183,737	85,167
\$2,000,000 under \$5,000,000	483	626	290,516	1,428,644	432,546
\$5,000,000 under \$10,000,000	222	298	89,971	492,279	258,129
\$10,000,000 or more	191	305	163,537	779,039	575,238

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 2013

[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	96,085	125,815	579,693	1,270,632	1,189,816
Under \$25,000 (including deficits)	3,839	4,935	20,445	38,362	25,194
\$25,000 under \$50,000	13,741	14,149	27,178	19,033	19,033
\$50,000 under \$75,000	16,034	20,536	28,858	41,617	41,617
\$75,000 under \$100,000	10,067	18,170	40,708	29,927	29,927
\$100,000 under \$200,000	29,362	39,023	141,534	104,611	99,672
\$200,000 under \$500,000	16,029	19,367	71,922	137,204	133,812
\$500,000 under \$1,000,000	4,218	5,041	36,976	156,876	126,729
\$1,000,000 under \$1,500,000	1,148	1,443	5,122	17,619	17,619
\$1,500,000 under \$2,000,000	518	1,021	73,184	91,886	91,835
\$2,000,000 under \$5,000,000	665	1,171	35,112	128,753	109,637
\$5,000,000 under \$10,000,000	254	397	35,318	111,277	106,397
\$10,000,000 or more	212	561	63,335	393,466	388,343

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 2013

[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	217,481	368,136	217,482	217,483	125,019
Under \$25,000 (including deficits)	7,382	13,666	2,132	4,276	4,276
\$25,000 under \$50,000	11,399	21,090	2,898	4,433	4,433
\$50,000 under \$75,000	27,664	35,891	13,657	14,069	14,069
\$75,000 under \$100,000	31,839	50,735	10,867	14,055	14,055
\$100,000 under \$200,000	86,353	169,451	17,354	26,200	26,200
\$200,000 under \$500,000	42,380	61,621	18,388	22,213	22,213
\$500,000 under \$1,000,000	7,118	10,877	5,105	28,030	23,896
\$1,000,000 under \$1,500,000	1,208	1,534	1,242	970	970
\$1,500,000 under \$2,000,000	718	1,208	1,557	2,421	2,316
\$2,000,000 under \$5,000,000	965	1,315	3,701	5,018	5,018
\$5,000,000 under \$10,000,000	288	472	2,555	4,917	3,035
\$10,000,000 or more	167	278	3,367	4,878	4,537

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 2013

[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	6,119,810	14,301,118	17,813,851	9,866,867	9,777,942
Under \$25,000 (including deficits)	208,075	393,149	574,359	325,722	325,722
\$25,000 under \$50,000	635,211	1,137,033	2,264,934	1,042,206	1,042,206
\$50,000 under \$75,000	860,626	1,757,825	2,261,390	1,362,933	1,362,860
\$75,000 under \$100,000	1,012,718	2,234,673	2,451,986	1,435,897	1,435,897
\$100,000 under \$200,000	2,339,630	6,017,073	6,082,832	3,797,469	3,708,672
\$200,000 under \$500,000	892,978	2,353,174	3,194,744	1,557,620	1,557,570
\$500,000 under \$1,000,000	121,225	299,969	668,099	231,810	231,810
\$1,000,000 under \$1,500,000	24,679	55,001	143,298	50,418	50,418
\$1,500,000 under \$2,000,000	9,021	19,973	60,684	18,561	18,561
\$2,000,000 under \$5,000,000	11,935	25,529	82,025	26,534	26,534
\$5,000,000 under \$10,000,000	2,473	5,304	19,739	7,350	7,350
\$10,000,000 or more	1,238	2,414	9,762	10,346	10,341

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 2013

[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	457,900	561,428	969,159	409,416	409,416
Under \$25,000 (including deficits)	13,364	14,663	59,148	31,925	31,925
\$25,000 under \$50,000	41,577	49,674	89,511	39,556	39,556
\$50,000 under \$75,000	62,887	69,144	137,525	61,419	61,419
\$75,000 under \$100,000	65,744	81,419	83,806	41,449	41,449
\$100,000 under \$200,000	173,363	212,894	341,629	126,174	126,174
\$200,000 under \$500,000	86,104	114,952	196,840	83,003	83,003
\$500,000 under \$1,000,000	10,411	12,923	28,263	8,861	8,861
\$1,000,000 under \$1,500,000	2,208	2,932	23,122	12,964	12,964
\$1,500,000 under \$2,000,000	756	920	2,024	697	697
\$2,000,000 under \$5,000,000	1,017	1,305	4,949	1,595	1,595
\$5,000,000 under \$10,000,000	299	392	1,555	1,312	1,312
\$10,000,000 or more	169	209	788	461	461

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 2013

[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	2,877,390	5,633,837	10,641,408	4,222,726	4,221,882
Under \$25,000 (including deficits)	107,635	195,541	450,774	162,754	162,752
\$25,000 under \$50,000	315,759	536,984	1,109,334	541,254	541,254
\$50,000 under \$75,000	409,193	731,863	1,850,309	652,665	652,665
\$75,000 under \$100,000	473,551	948,878	1,371,058	595,696	595,696
\$100,000 under \$200,000	1,003,447	2,033,957	3,134,673	1,319,401	1,319,401
\$200,000 under \$500,000	463,877	976,900	2,013,423	736,374	736,270
\$500,000 under \$1,000,000	72,472	148,510	470,815	131,462	130,763
\$1,000,000 under \$1,500,000	15,311	29,600	114,545	38,402	38,402
\$1,500,000 under \$2,000,000	5,777	11,832	42,823	15,097	15,053
\$2,000,000 under \$5,000,000	7,841	15,094	61,522	21,259	21,259
\$5,000,000 under \$10,000,000	1,691	3,172	15,167	5,061	5,066
\$10,000,000 or more	837	1,505	6,966	3,301	3,301

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 2013

[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	141,152	146,274	1,535,653	395,687	364,673
Under \$25,000 (including deficits)	5,442	5,455	25,458	9,873	9,864
\$25,000 under \$50,000	8,242	8,242	70,033	16,287	16,287
\$50,000 under \$75,000	21,559	22,606	148,799	40,571	40,571
\$75,000 under \$100,000	15,966	15,966	117,496	31,349	31,349
\$100,000 under \$200,000	58,800	60,772	681,278	103,276	101,890
\$200,000 under \$500,000	25,509	27,503	328,264	66,092	66,091
\$500,000 under \$1,000,000	3,999	4,022	58,486	10,394	10,341
\$1,000,000 under \$1,500,000	591	591	25,110	19,127	17,554
\$1,500,000 under \$2,000,000	337	356	8,525	3,033	3,033
\$2,000,000 under \$5,000,000	499	520	58,577	73,835	51,048
\$5,000,000 under \$10,000,000	93	105	5,362	7,282	5,611
\$10,000,000 or more	116	136	8,265	14,569	11,035

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 2013

[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	958,181	1,575,244	2,298,413	3,719,275	3,615,249
Under \$25,000 (including deficits)	40,644	56,059	95,113	124,694	108,173
\$25,000 under \$50,000	96,240	134,141	252,635	189,277	186,624
\$50,000 under \$75,000	119,092	224,712	211,110	167,347	156,661
\$75,000 under \$100,000	162,048	324,295	189,060	169,699	169,699
\$100,000 under \$200,000	323,566	484,897	506,849	370,466	370,313
\$200,000 under \$500,000	163,215	263,801	407,004	453,473	453,269
\$500,000 under \$1,000,000	31,081	51,527	193,450	335,599	335,333
\$1,000,000 under \$1,500,000	8,525	11,796	151,540	196,777	162,385
\$1,500,000 under \$2,000,000	3,710	5,956	25,279	122,060	122,060
\$2,000,000 under \$5,000,000	6,593	10,896	84,272	313,556	305,637
\$5,000,000 under \$10,000,000	1,888	3,934	46,055	346,560	345,086
\$10,000,000 or more	1,578	3,229	136,044	929,766	900,009

[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: 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 2016.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2013

[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	7,740,032	23,083,213	40,844,416	56,098,470	46,403,763
Under \$25,000 (including deficits)	300,956	690,068	1,316,140	1,039,856	1,005,255
\$25,000 under \$50,000	831,386	1,907,401	3,848,236	2,173,353	2,167,753
\$50,000 under \$75,000	1,105,920	2,869,451	4,663,264	2,406,395	2,392,133
\$75,000 under \$100,000	1,262,844	3,685,879	4,304,634	3,484,160	3,447,069
\$100,000 under \$200,000	2,828,830	9,103,068	11,301,914	6,702,337	6,583,196
\$200,000 under \$500,000	1,138,442	3,928,128	6,700,411	5,607,718	5,446,210
\$500,000 under \$1,000,000	180,703	586,453	2,163,304	7,896,641	2,428,167
\$1,000,000 under \$1,500,000	39,709	130,570	1,018,335	2,434,290	1,499,490
\$1,500,000 under \$2,000,000	15,937	52,732	702,910	1,930,376	830,629
\$2,000,000 under \$5,000,000	24,253	84,196	1,225,062	4,776,502	3,711,138
\$5,000,000 under \$10,000,000	6,435	24,916	643,542	2,955,304	2,705,208
\$10,000,000 or more	4,616	20,350	2,956,663	14,691,538	14,187,515

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 2013

[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	260,313	381,162	665,553	2,091,627	1,376,286
Under \$25,000 (including deficits)	7,586	7,756	3,752	27,781	27,457
\$25,000 under \$50,000	19,248	24,165	36,680	19,952	19,952
\$50,000 under \$75,000	26,988	47,279	40,698	49,563	49,563
\$75,000 under \$100,000	37,006	55,530	26,306	41,746	41,746
\$100,000 under \$200,000	101,418	147,554	132,251	91,569	91,419
\$200,000 under \$500,000	51,317	72,641	80,433	131,733	130,973
\$500,000 under \$1,000,000	9,954	14,466	58,739	205,278	164,759
\$1,000,000 under \$1,500,000	2,679	4,031	15,027	43,451	43,451
\$1,500,000 under \$2,000,000	1,064	1,887	77,176	105,268	105,174
\$2,000,000 under \$5,000,000	1,986	3,588	86,467	739,596	168,940
\$5,000,000 under \$10,000,000	605	1,121	31,016	212,316	110,154
\$10,000,000 or more	462	1,144	77,009	423,374	422,697

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 2013

[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	344,386	581,780	1,855,611	4,948,805	4,606,444
Under \$25,000 (including deficits)	7,893	12,558	69,022	80,788	80,652
\$25,000 under \$50,000	23,023	30,220	71,696	38,687	36,034
\$50,000 under \$75,000	39,848	82,555	65,561	53,876	53,876
\$75,000 under \$100,000	44,571	83,884	79,828	42,850	42,850
\$100,000 under \$200,000	123,716	189,069	364,600	386,217	381,168
\$200,000 under \$500,000	73,319	124,740	300,538	469,255	434,704
\$500,000 under \$1,000,000	17,040	28,678	91,935	287,639	287,619
\$1,000,000 under \$1,500,000	5,276	9,175	134,776	363,124	238,919
\$1,500,000 under \$2,000,000	2,324	4,405	40,052	131,882	130,308
\$2,000,000 under \$5,000,000	4,661	9,838	109,282	623,171	601,584
\$5,000,000 under \$10,000,000	1,496	3,499	103,257	403,974	399,269
\$10,000,000 or more	1,220	3,159	425,064	2,067,343	1,919,464

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 2013

[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	164,557	271,511	1,653,174	9,660,376	1,894,720
Under \$25,000 (including deficits)	6,581	13,152	16,403	57,088	54,515
\$25,000 under \$50,000	14,163	18,387	13,105	9,097	6,150
\$50,000 under \$75,000	23,203	56,310	56,141	32,411	32,411
\$75,000 under \$100,000	22,337	42,426	9,536	16,790	16,033
\$100,000 under \$200,000	62,456	87,799	78,855	84,614	76,606
\$200,000 under \$500,000	26,825	40,144	495,773	272,598	198,742
\$500,000 under \$1,000,000	5,085	6,924	272,452	5,642,430	278,225
\$1,000,000 under \$1,500,000	1,674	2,846	143,716	872,537	263,634
\$1,500,000 under \$2,000,000	586	789	280,152	1,095,913	52,882
\$2,000,000 under \$5,000,000	1,030	1,691	164,161	660,383	251,980
\$5,000,000 under \$10,000,000	338	527	32,129	253,947	155,392
\$10,000,000 or more	279	516	90,750	662,568	508,150

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 2013

[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	954,123	1,628,987	2,096,399	1,625,081	1,586,103
Under \$25,000 (including deficits)	30,345	45,671	64,779	34,426	32,986
\$25,000 under \$50,000	82,854	122,662	161,108	82,916	82,916
\$50,000 under \$75,000	114,411	169,459	185,658	98,615	98,066
\$75,000 under \$100,000	160,123	289,191	248,580	149,589	149,589
\$100,000 under \$200,000	375,646	660,654	710,537	385,282	371,512
\$200,000 under \$500,000	156,108	282,158	467,688	227,431	227,431
\$500,000 under \$1,000,000	21,414	36,380	114,584	106,994	106,580
\$1,000,000 under \$1,500,000	6,181	10,644	22,269	25,427	25,424
\$1,500,000 under \$2,000,000	2,196	3,815	21,030	26,590	26,590
\$2,000,000 under \$5,000,000	3,449	5,809	33,424	140,150	140,150
\$5,000,000 under \$10,000,000	829	1,469	13,962	66,840	65,656
\$10,000,000 or more	567	1,073	52,780	280,820	259,203

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 2013

[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	6,110,548	14,625,744	22,706,345	11,014,112	11,008,927
Under \$25,000 (including deficits)	227,614	434,535	828,241	399,392	399,392
\$25,000 under \$50,000	649,686	1,201,648	2,792,070	1,281,989	1,281,989
\$50,000 under \$75,000	882,061	1,853,597	3,370,565	1,565,360	1,565,360
\$75,000 under \$100,000	1,004,183	2,358,334	2,934,673	1,551,327	1,551,327
\$100,000 under \$200,000	2,262,416	5,834,588	7,282,469	3,811,020	3,808,597
\$200,000 under \$500,000	903,812	2,502,336	4,103,338	1,814,199	1,814,133
\$500,000 under \$1,000,000	129,470	325,276	877,494	293,319	292,377
\$1,000,000 under \$1,500,000	25,421	56,994	282,480	119,509	119,462
\$1,500,000 under \$2,000,000	9,606	22,172	78,669	34,470	34,429
\$2,000,000 under \$5,000,000	12,376	27,544	104,531	62,925	62,887
\$5,000,000 under \$10,000,000	2,604	6,032	26,274	28,636	27,178
\$10,000,000 or more	1,300	2,687	25,543	51,968	51,797

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 2013

[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	1,514,564	2,711,924	4,171,279	3,133,580	2,984,079
Under \$25,000 (including deficits)	52,548	77,463	113,690	70,879	70,879
\$25,000 under \$50,000	157,470	269,735	482,199	520,368	520,368
\$50,000 under \$75,000	220,466	343,280	536,183	317,543	317,543
\$75,000 under \$100,000	227,064	409,632	493,128	317,692	281,358
\$100,000 under \$200,000	550,875	1,048,476	1,175,924	654,665	621,790
\$200,000 under \$500,000	241,118	446,733	763,663	372,020	370,530
\$500,000 under \$1,000,000	43,233	77,055	246,575	152,679	145,870
\$1,000,000 under \$1,500,000	9,371	17,070	87,081	94,899	78,753
\$1,500,000 under \$2,000,000	3,911	7,151	30,698	54,634	54,570
\$2,000,000 under \$5,000,000	5,989	10,537	129,117	202,409	194,022
\$5,000,000 under \$10,000,000	1,494	2,842	35,820	114,649	98,963
\$10,000,000 or more	1,025	1,949	77,201	261,143	229,433

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 2013

[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	1,110,105	2,025,073	3,306,319	3,600,077	3,502,046
Under \$25,000 (including deficits)	47,410	70,900	137,969	124,853	124,853
\$25,000 under \$50,000	90,328	162,308	187,739	129,962	129,962
\$50,000 under \$75,000	146,814	234,461	319,772	191,869	181,183
\$75,000 under \$100,000	167,597	330,730	405,464	230,701	230,701
\$100,000 under \$200,000	441,244	839,770	1,010,174	735,842	692,950
\$200,000 under \$500,000	167,430	303,428	520,224	481,071	478,278
\$500,000 under \$1,000,000	32,688	53,746	240,607	268,207	267,390
\$1,000,000 under \$1,500,000	7,394	12,507	65,100	141,392	138,075
\$1,500,000 under \$2,000,000	2,954	4,886	29,777	64,237	56,722
\$2,000,000 under \$5,000,000	4,554	8,894	80,949	234,272	233,092
\$5,000,000 under \$10,000,000	1,041	2,007	40,558	111,565	106,972
\$10,000,000 or more	650	1,435	267,986	886,107	861,869

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 2013

[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	30,134	56,850	785,524	3,938,500	3,925,809
Under \$50,000 (including deficits)	148	177	5,590	20,895	20,895
\$25,000 under \$50,000	11	52	193	452	452
\$50,000 under \$75,000	* 4	* 5	* 16	* 67	* 67
\$75,000 under \$100,000	1,037	1,038	183	1,014	1,014
\$100,000 under \$200,000	5,168	6,029	13,045	52,164	52,164
\$200,000 under \$500,000	11,213	17,517	142,531	308,888	308,608
\$500,000 under \$1,000,000	5,684	11,351	92,446	294,270	294,270
\$1,000,000 under \$1,500,000	1,913	6,465	46,115	182,430	182,430
\$1,500,000 under \$2,000,000	1,103	3,343	34,029	141,108	141,108
\$2,000,000 under \$5,000,000	2,249	5,834	106,637	793,845	784,987
\$5,000,000 under \$10,000,000	818	2,450	103,101	376,122	375,796
\$10,000,000 or more	786	2,588	241,638	1,767,247	1,764,020

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 2013

[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	83,827	147,871	2,472,440	12,145,526	11,840,978
Under \$25,000 (including deficits)	1,269	1,453	34,274	153,879	124,120
\$25,000 under \$50,000	5,866	14,935	17,079	18,803	18,803
\$50,000 under \$75,000	2,284	2,297	10,290	4,645	4,645
\$75,000 under \$100,000	8,278	8,352	25,236	1,022,375	1,022,375
\$100,000 under \$200,000	31,348	60,527	95,170	219,771	218,384
\$200,000 under \$500,000	21,375	31,674	186,317	668,817	623,921
\$500,000 under \$1,000,000	5,248	9,801	88,718	253,376	234,510
\$1,000,000 under \$1,500,000	2,358	4,753	76,397	297,619	266,108
\$1,500,000 under \$2,000,000	898	1,432	77,751	164,103	120,691
\$2,000,000 under \$5,000,000	2,514	5,411	353,062	970,914	937,768
\$5,000,000 under \$10,000,000	1,092	3,122	193,598	1,051,644	1,044,607
\$10,000,000 or more	1,299	4,114	1,314,548	7,319,581	7,225,046

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 2013

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

Size of adjusted gross income	Other 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	456,485	652,313	1,131,772	3,940,787	3,678,371
Under \$25,000 (including deficits)	21,181	26,403	42,420	69,875	69,507
\$25,000 under \$50,000	50,810	63,288	86,366	71,129	71,129
\$50,000 under \$75,000	51,850	80,206	78,381	92,445	89,420
\$75,000 under \$100,000	81,050	106,763	81,700	110,078	110,078
\$100,000 under \$200,000	148,227	228,602	438,888	281,193	268,607
\$200,000 under \$500,000	74,597	106,756	-360,093	861,706	858,890
\$500,000 under \$1,000,000	16,463	22,775	79,755	392,448	356,567
\$1,000,000 under \$1,500,000	4,488	6,085	145,374	293,902	143,235
\$1,500,000 under \$2,000,000	2,067	2,853	33,577	112,172	108,155
\$2,000,000 under \$5,000,000	3,612	5,051	57,433	348,837	335,727
\$5,000,000 under \$10,000,000	1,141	1,846	63,828	335,613	321,222
\$10,000,000 or more	1,000	1,685	384,144	971,388	945,836

* Estimates should be used with caution because of the small number of sample returns on which they are based.

[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).

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 2016.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2013

[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	23,083,213	46,403,763	381,162	1,376,286	581,780
Corporate stock, mutual funds, and other investments	354,233	23,618,125	15,557	511,124	64,155
Real estate, land, and easements	17,128	3,081,642	562	115,791	843
Art and collectibles	125,815	1,189,816	17,744	537,614	11,799
Food	368,136	125,019	7,169	848	29,709
Clothing and accessories	14,301,118	9,777,942	96,603	44,473	174,475
Electronics	561,428	409,416	6,767	2,237	16,319
Household items	5,633,837	4,221,882	200,008	88,143	147,465
Cars and other vehicles	146,274	364,673	5,656	16,573	8,991
Other [2]	1,575,244	3,615,249	31,095	59,485	128,025

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	4,606,444	271,511	1,894,720	1,628,987	1,586,103
Corporate stock, mutual funds, and other investments	3,395,330	13,240	435,975	15,692	516,701
Real estate, land, and easements	274,890	2,698	1,303,158	77	66,664
Art and collectibles	388,917	3,639	6,916	10,289	21,078
Food	8,752	5,670	2,180	11,566	3,006
Clothing and accessories	92,592	82,701	31,817	1,062,174	585,439
Electronics	19,654	8,813	2,774	39,664	21,222
Household items	105,190	73,400	33,522	374,949	211,464
Cars and other vehicles	43,773	3,018	22,184	19,211	23,627
Other [2]	277,346	78,332	56,194	95,365	136,902

Footnotes at end of table.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2013—Continued

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

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	14,625,744	11,008,927	2,711,924	2,984,079	2,025,073
Corporate stock, mutual funds, and other investments	17,316	184,433	20,613	542,643	89,876
Real estate, land, and easements	1,399	29,885	6,252	503,846	2,027
Art and collectibles	35,707	37,201	24,975	30,445	12,836
Food	30,121	9,612	157,386	39,587	107,718
Clothing and accessories	10,051,438	7,123,568	1,538,685	1,027,635	1,029,719
Electronics	353,465	261,715	61,970	52,916	57,519
Household items	3,485,038	2,775,381	674,378	514,708	516,515
Cars and other vehicles	39,780	58,160	44,820	103,386	12,992
Other [2]	611,481	528,972	182,846	168,912	195,871

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	3,502,046	147,871	11,840,978	709,162	7,604,180
Corporate stock, mutual funds, and other investments	1,906,976	45,786	10,976,278	71,999	5,148,664
Real estate, land, and easements	222,530	510	340,964	2,761	223,914
Art and collectibles	38,836	798	57,415	8,030	71,393
Food	30,086	3,072	1,481	15,725	29,467
Clothing and accessories	678,947	57,203	31,524	208,121	161,949
Electronics	31,046	485	1,028	16,425	16,824
Household items	360,671	25,786	17,385	136,298	115,417
Cars and other vehicles	41,258	2,477	30,166	9,329	25,548
Other [2]	191,697	11,754	384,737	240,475	1,811,004

[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 2016.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2013

[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	7,740,032	23,083,213	56,098,470	46,403,763	7,705,193	46,087,493	6,624,180	36,211,861
Under 35	706,977	1,515,439	3,085,998	3,052,943	703,961	3,044,882	488,176	1,144,554
35 under 45	1,603,737	4,277,885	10,903,999	5,428,184	1,600,512	5,420,800	1,272,093	4,575,133
45 under 55	2,153,420	6,636,619	10,084,252	8,985,867	2,147,299	8,961,605	1,878,788	8,164,096
55 under 65	1,897,939	6,052,937	13,913,876	11,606,556	1,888,817	11,522,642	1,693,467	9,615,565
65 and older	1,377,959	4,600,332	18,110,345	17,330,214	1,364,604	17,137,564	1,291,656	12,712,512

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	165,808	354,233	23,915,692	23,618,124	15,285	17,128	12,166,694	3,081,642
Under 35	5,628	11,735	1,445,896	1,445,896	1,223	2,253	141,994	108,938
35 under 45	10,905	20,183	1,612,303	1,612,194	1,599	1,829	5,756,055	310,106
45 under 55	29,647	55,845	2,828,764	2,804,806	2,163	2,330	1,600,756	528,319
55 under 65	34,828	80,355	6,265,813	6,230,422	3,742	3,882	2,768,316	646,478
65 and older	84,800	186,115	11,762,915	11,524,806	6,558	6,834	1,899,574	1,487,800

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	100,293	125,815	1,270,632	1,189,816	217,481	368,136	131,481	125,019
Under 35	4,338	4,355	8,063	8,063	3,013	7,046	1,554	1,554
35 under 45	10,965	6,246	17,060	16,874	27,202	38,933	18,512	14,400
45 under 55	15,432	28,471	290,126	289,681	57,851	104,339	27,737	26,819
55 under 65	28,597	38,334	164,396	146,542	71,063	121,063	54,783	53,960
65 and older	40,961	48,409	790,988	728,656	58,352	96,756	28,895	28,286

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 2013—Continued

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

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	6,119,810	14,301,118	9,866,867	9,777,942	457,900	561,428	409,416	409,416
Under 35	555,723	1,011,540	940,287	940,287	31,463	38,478	25,964	25,964
35 under 45	1,300,986	2,963,859	2,142,435	2,142,435	81,543	89,114	103,810	103,810
45 under 55	1,735,030	4,389,282	2,926,996	2,926,996	111,599	140,712	97,148	97,148
55 under 65	1,518,513	3,578,067	2,391,117	2,302,309	126,990	158,718	102,812	102,812
65 and older	1,009,557	2,358,370	1,466,031	1,465,915	106,305	134,406	79,682	79,682

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	2,877,390	5,633,837	4,222,726	4,221,882	141,152	146,274	395,687	364,673
Under 35	224,547	340,879	372,347	372,347	7,451	7,451	15,030	15,030
35 under 45	515,979	933,554	757,122	757,122	18,717	18,718	24,814	24,814
45 under 55	782,057	1,470,814	1,216,940	1,216,940	41,590	44,226	99,388	99,258
55 under 65	750,642	1,582,252	1,054,796	1,054,124	45,929	47,257	172,123	147,308
65 and older	604,165	1,306,338	821,521	821,349	27,464	28,621	84,333	78,264

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	958,181	1,575,244	3,719,275	3,615,249
Under 35	71,969	91,703	134,864	134,864
35 under 45	135,538	205,449	471,889	446,429
45 under 55	235,112	400,602	996,397	995,900
55 under 65	267,950	443,008	939,719	922,600
65 and older	247,612	434,482	1,176,407	1,115,455

[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 2016.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2013

[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	7,740,032	23,083,213	56,098,470	46,403,763	7,705,193	46,087,493	6,624,180	36,211,861
Under 35	706,977	1,515,439	3,085,998	3,052,943	703,961	3,044,882	488,176	1,144,554
35 under 45	1,603,737	4,277,885	10,903,999	5,428,184	1,600,512	5,420,800	1,272,093	4,575,133
45 under 55	2,153,420	6,636,619	10,084,252	8,985,867	2,147,299	8,961,605	1,878,788	8,164,096
55 under 65	1,897,939	6,052,937	13,913,876	11,606,556	1,888,817	11,522,642	1,693,467	9,615,565
65 and older	1,377,959	4,600,332	18,110,345	17,330,214	1,364,604	17,137,564	1,291,656	12,712,512

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	260,313	381,162	2,091,627	1,376,286	344,386	581,780	4,948,805	4,606,444
Under 35	1,494	1,508	20,124	20,124	10,998	18,838	17,946	17,946
35 under 45	25,474	33,894	123,236	24,202	50,145	79,887	138,519	134,916
45 under 55	51,705	76,243	708,813	152,613	95,631	177,039	726,129	723,497
55 under 65	79,831	117,660	176,621	165,571	89,312	148,507	1,358,286	1,214,201
65 and older	101,809	151,857	1,062,833	1,013,777	98,300	157,509	2,707,925	2,515,885

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	164,557	271,511	9,660,376	1,894,720	954,123	1,628,987	1,625,081	1,586,103
Under 35	10,254	11,560	94,376	60,904	49,075	66,575	68,413	68,413
35 under 45	21,565	32,405	5,516,488	260,978	145,777	260,947	228,203	228,203
45 under 55	38,795	76,342	868,898	449,190	269,700	489,647	322,903	321,463
55 under 65	46,124	73,555	2,320,522	424,272	253,319	445,613	352,516	337,293
65 and older	47,818	77,649	860,092	699,376	236,251	366,205	653,047	630,732

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 2013—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	6,110,548	14,625,744	11,014,112	11,008,927	1,514,564	2,711,924	3,133,580	2,984,079
Under 35	583,114	1,124,842	1,099,189	1,099,189	94,640	147,841	196,854	197,271
35 under 45	1,326,552	3,037,009	2,460,061	2,458,747	239,322	417,560	325,758	321,646
45 under 55	1,720,595	4,439,795	3,243,400	3,243,306	407,653	675,902	666,106	624,429
55 under 65	1,503,654	3,657,794	2,595,294	2,591,923	421,418	804,014	860,223	775,844
65 and older	976,634	2,366,304	1,616,170	1,615,762	351,530	666,607	1,084,639	1,064,889

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	1,110,105	2,025,073	3,600,077	3,502,046	30,134	56,850	3,938,500	3,925,809
Under 35	56,574	94,988	110,152	110,152	335	641	137,873	137,873
35 under 45	179,867	304,247	295,117	293,722	2,594	6,711	472,252	472,252
45 under 55	278,322	496,848	615,922	607,687	9,890	14,855	825,946	825,946
55 under 65	294,699	556,044	854,070	789,493	6,479	15,706	1,081,807	1,070,505
65 and older	300,643	572,946	1,724,817	1,700,992	10,835	18,936	1,420,622	1,419,233

Donor age	Foundations				Other donees [2]			
	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	83,827	147,871	12,145,526	11,840,978	456,485	652,313	3,940,787	3,678,371
Under 35	3,722	5,055	1,242,103	1,242,103	30,833	43,591	98,969	98,969
35 under 45	9,635	11,418	941,672	934,661	73,957	93,809	402,694	298,856
45 under 55	18,866	26,635	1,276,829	1,216,551	122,495	163,313	829,308	821,185
55 under 65	21,075	49,679	3,229,204	3,206,734	118,365	184,364	1,085,333	1,030,720
65 and older	30,528	55,084	5,455,718	5,240,928	110,834	167,235	1,524,483	1,428,641

[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 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 2016.