Individual Noncash Contributions, 2005

by Janette Wilson

For Tax Year 2005, 25.4 million individual taxpayers who itemized deductions reported $48.1 billion in deductions for noncash charitable contributions. Of these taxpayers, 6.6 million reported $41.1 billion in charitable contributions on Form 8283, *Noncash Charitable Contributions*. This is the form used by individual taxpayers when the amount of taxpayer deductions for all noncash donations on Schedule A, *Itemized Deductions*, exceeds $500. The number of filers remained about the same between Tax Years 2004 and 2005, but the amount of donation contributions increased 10.4 percent from $37.2 billion in Tax Year 2004.

For Tax Year 2005, tax law changes altered the deduction rules for some charitable contributions. The most significant change was made to the deduction amount allowable for vehicle donations. In previous years, taxpayers could deduct the fair market value of the automobile. Starting in 2005, the deductible amount for most donated vehicles was changed to the lesser of the fair market value or the gross proceeds from the sale of the vehicle by the donee.[1]

The effects of this tax law change are reflected in the data. As shown in Figure B, the number of automobile donations decreased 67.0 percent from about 900.7 thousand in Tax Year 2004, to 297.1 thousand in Tax Year 2005. The amount claimed for these donations declined by 80.6 percent from $2.4 billion in 2004 to $0.5 billion in 2005.[2]

Figure A shows that, in Tax Year 2005, corporate stock, followed by clothing and household donations, were the largest categories in terms of total donated amount ($16.3 billion, $7.0 billion, and $3.9 billion, respectively) carried to Schedule A. Figure B shows that this pattern did not change from Tax Year 2004. However, there were significant changes in some other categories. As previously mentioned, vehicle donations fell significantly. Donations of land, which represented about 7.1 percent of the value of donations deducted, increased by about 64.0 percent to $2.9 billion, despite the fact that the number of these donations fell 26.1 percent from 13.4 thousand to 9.9 thousand. Conservation easement donations, which represented about 4.4 percent of donations deducted, also increased substantially in terms of the amount deducted. The amount carried to Schedule A almost doubled from $0.9 billion to $1.8 billion, while the number of donations increased 12.3 percent from 1.9 thousand to 2.2 thousand.

Figure C shows that those taxpayers in the $10-million or more adjusted gross income (AGI) category gave the most donations in terms of amount, followed by those taxpayers in the $100-thousand under $200-thousand group (representing 27.1 percent and 13.3 percent of all donation amounts, respectively). The average donation of taxpayers in the $10-million or more AGI category was $2.1 million. In contrast, the average donation for those taxpayers in the $100 under $200 thousand AGI class was $2,638 and for all returns was $6,262.

Figure D shows that the percentage change in donations by AGI, in general, increased in the upper income groups (starting with those making over $1.5 million) and fell in the middle income groups. Those taxpayers with $10-million or more AGI increased their donation amounts by 36.5 percent, from $8.2 billion in Tax Year 2004 to $11.1 billion in 2005.

Figures E and G show information on donee types (organizations). In terms of donation amount, the most donations were given to foundations, large organizations, religious organizations, and educational institutions ($9.8 billion, $8.5 billion, $4.5 billion, and $4.2 billion, respectively). Figure F shows that, for Tax Year 2004, most donations were given to foundations followed by large organizations, but the third largest recipient was educational institutions followed by religious organizations.

There was an 88.7-percent increase in donations to environmental and animal organizations, from $1.8 billion in 2004 to $3.3 billion in Tax Year 2005, even though the number of returns with donations to these organizations, decreased nearly 10 percent. Although donor-advised funds only represented 3.9 percent of the amount deducted on Schedule A, they had the highest average per donation amount of $56,452. This represents an increase of 60.4 percent in dona-

Janette Wilson is an economist with the Individual Research Section. This article was prepared under the direction of Michael Strudler, Chief.

[1] The American Jobs Creation Act of 2004, Public Law 108-357, limits the allowable deduction for donated vehicles to the sale proceeds of the donation by the donee. There are a few exceptions. Fair market value can still be deducted when the charity uses the vehicle for its own purposes, if the charity makes material improvements to the vehicle, or if the charity donates or sells the vehicle to a needy individual significantly below market price. In addition, the new 2005 instructions state that fair market value cannot be more than the private party sale price for a similar vehicle found in a used vehicle pricing guide.

[2] The overall effects of the law change for valuing donated vehicles may be overstated by these comparisons because vehicle donations are not reported separately on Schedule A by taxpayers whose total deductions for noncash donations does not exceed $500. Thus, the number of such additional donations is not known.

Figure A

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types, Form 8283, Tax Year 2005

[Money amounts are in thousands of dollars, except 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	Percentage of number of donations	Percentage of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donations	**6,559,140**	**16,465,082**	**41,070,632**	**6,262**	**2,494**	**100.0**	**100.0**
Corporate stock	181,192	399,828	16,336,601	90,162	40,859	2.4	39.8
Mutual funds	7,736	11,087	669,646	86,557	60,401	0.1	1.6
Other investments	4,853	7,844	1,577,085	324,975	201,064	[2]	3.8
Real estate	7,654	8,203	1,183,888	154,678	144,320	[2]	2.9
Land	9,883	10,477	2,915,322	294,974	278,265	0.1	7.1
Conservation easements	2,186	2,307	1,815,814	830,481	787,062	[2]	4.4
Façade easements	1,028	1,132	307,370	299,080	271,629	[2]	0.7
Art and collectibles	110,632	178,391	1,244,906	11,253	6,979	1.1	3.0
Intellectual property	1,021	1,023	19,932	19,520	19,481	[2]	[2]
Food	195,807	271,088	105,870	541	391	1.6	0.3
Clothing	4,692,990	8,304,578	7,021,681	1,496	846	50.4	17.1
Accessories	50,691	72,109	58,586	1,156	812	0.4	0.1
Electronics	517,625	622,628	474,505	917	762	3.8	1.2
Household items	2,864,635	5,000,319	3,858,494	1,347	772	30.4	9.4
Cars	297,070	311,451	469,695	1,581	1,508	1.9	1.1
Other vehicles	12,807	13,921	140,621	10,980	10,101	0.1	0.3
Services	13,907	21,910	47,881	3,443	2,185	0.1	0.1
Airline tickets and miles	1,559	1,565	2,040	1,308	1,303	[2]	[2]
Other	794,323	1,225,222	2,820,696	3,551	2,302	7.4	6.9

[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.

Figure B

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types, Form 8283, Tax Years 2004 and 2005.

[Money amounts are in thousands of dollars]

Type of donation	2004		2005		Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Number of returns [1]	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All donations	**6,565,034**	**37,189,160**	**6,559,140**	**41,070,632**	**-0.1**	**10.4**
Corporate stock	170,819	15,053,389	181,192	16,336,601	6.1	8.5
Mutual funds	6,173	482,351	7,736	669,646	25.3	38.8
Other investments	5,158	1,015,953	4,853	1,577,085	-5.9	55.2
Real estate	11,985	1,334,354	7,654	1,183,888	-36.1	-11.3
Land	13,371	1,778,173	9,883	2,915,322	-26.1	64.0
Conservation easements	1,948	911,909	2,186	1,815,814	12.3	99.1
Façade easements	1,023	537,301	1,028	307,370	0.4	-42.8
Art and collectibles	108,554	928,950	110,632	1,244,906	1.9	34.0
Intellectual property	173	30,995	1,021	19,932	490.5	-35.7
Food	194,369	104,409	195,807	105,870	0.7	1.4
Clothing	4,386,808	6,293,839	4,692,990	7,021,681	7.0	11.6
Accessories	60,267	37,508	50,691	58,586	-15.9	56.2
Electronics	549,195	477,406	517,625	474,505	-5.7	-0.6
Household items	2,620,600	3,464,077	2,864,635	3,858,494	9.3	11.4
Cars	900,691	2,421,650	297,070	469,695	-67.0	-80.6
Other vehicles	17,409	205,045	12,807	140,621	-26.4	-31.4
Services	8,073	19,464	13,907	47,881	72.3	146.0
Airline tickets and miles	7,552	7,413	1,559	2,040	-79.4	-72.5
Other	829,240	2,084,974	794,323	2,820,696	-4.2	35.3

[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.

Individual Noncash Contributions, 2005

Figure C

Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Size of adjusted gross income	Number of returns	Percentage of returns	Adjusted gross income (AGI)	Amount carried to Schedule A	Percentage of amount carried to Schedule A	Donation as percent of AGI	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	**6,559,140**	**100.0**	**1,137,659,788**	**41,070,632**	**100.0**	**3.6**	**6,262**
Under $5,000 (including deficits)	37,402	0.6	-6,553,018	350,927	0.9	-5.4	9,383
$5,000 under $10,000	32,164	0.5	251,833	56,187	0.1	22.3	1,747
$10,000 under $15,000	51,997	0.8	651,802	85,897	0.2	13.2	1,652
$15,000 under $20,000	85,630	1.3	1,503,639	227,358	0.6	15.1	2,655
$20,000 under $25,000	94,313	1.4	2,122,426	203,180	0.5	9.6	2,154
$25,000 under $30,000	108,225	1.6	2,998,970	281,359	0.7	9.4	2,600
$30,000 under $40,000	338,160	5.2	11,931,876	774,975	1.9	6.5	2,292
$40,000 under $50,000	404,686	6.2	18,354,263	869,751	2.1	4.7	2,149
$50,000 under $75,000	1,206,015	18.4	75,380,749	2,648,338	6.4	3.5	2,196
$75,000 under $100,000	1,227,279	18.7	106,677,980	2,446,824	6.0	2.3	1,994
$100,000 under $200,000	2,066,716	31.5	280,489,240	5,451,006	13.3	1.9	2,638
$200,000 under $500,000	684,658	10.4	198,420,245	4,570,700	11.1	2.3	6,676
$500,000 under $1,000,000	135,385	2.1	91,729,123	2,140,922	5.2	2.3	15,814
$1,000,000 under $1,500,000	34,558	0.5	41,702,310	2,044,341	5.0	4.9	59,156
$1,500,000 under $2,000,000	15,286	0.2	26,354,815	1,591,485	3.9	6.0	104,116
$2,000,000 under $5,000,000	24,287	0.4	73,183,729	3,717,494	9.1	5.1	153,067
$5,000,000 under $10,000,000	6,995	0.1	48,231,156	2,467,162	6.0	5.1	352,712
$10,000,000 or more	5,385	0.1	164,228,650	11,142,727	27.1	6.8	2,069,216

Figure D

Individual Noncash Charitable Contributions: All Returns with Donations, by Size of Adjusted Gross Income, Form 8283, Tax Years 2004 and 2005

[Money amounts are in thousands of dollars]

Size of adjusted gross income	2004		2005		Percentage change	
	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**6,565,034**	**37,189,160**	**6,559,140**	**41,070,632**	**-0.1**	**10.4**
Under $5,000 (including deficits)	40,118	276,801	37,402	350,927	-6.8	26.8
$5,000 under $10,000	24,655	42,061	32,164	56,187	30.5	33.6
$10,000 under $15,000	62,273	105,344	51,997	85,897	-16.5	-18.5
$15,000 under $20,000	66,976	157,038	85,630	227,358	27.9	44.8
$20,000 under $25,000	102,786	244,395	94,313	203,180	-8.2	-16.9
$25,000 under $30,000	149,797	333,138	108,225	281,359	-27.8	-15.5
$30,000 under $40,000	360,675	894,095	338,160	774,975	-6.2	-13.3
$40,000 under $50,000	428,046	891,853	404,686	869,751	-5.5	-2.5
$50,000 under $75,000	1,245,509	2,698,626	1,206,015	2,648,338	-3.2	-1.9
$75,000 under $100,000	1,307,939	2,743,905	1,227,279	2,446,824	-6.2	-10.8
$100,000 under $200,000	1,945,236	5,743,239	2,066,716	5,451,006	6.2	-5.1
$200,000 under $500,000	638,059	3,864,534	684,658	4,570,700	7.3	18.3
$500,000 under $1,000,000	120,910	2,323,597	135,385	2,140,922	12.0	-7.9
$1,000,000 under $1,500,000	29,289	2,157,059	34,558	2,044,341	18.0	-5.2
$1,500,000 under $2,000,000	12,768	1,136,092	15,286	1,591,485	19.7	40.1
$2,000,000 under $5,000,000	20,469	3,091,183	24,287	3,717,494	18.7	20.3
$5,000,000 under $10,000,000	5,558	2,320,947	6,995	2,467,162	25.9	6.3
$10,000,000 or more	3,972	8,165,251	5,385	11,142,727	35.6	36.5

Figure E

Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Types, Form 8283, Tax Year 2005

[Money amounts are in thousands of dollars, except 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	Percentage of number of donations	Percentage of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donees	**6,559,140**	**16,465,082**	**41,070,632**	**6,262**	**2,494**	**100.0**	**100.0**
Arts, culture, and humanities	235,690	326,247	1,338,311	5,678	4,102	2.0	3.3
Educational institutions	343,200	482,988	4,160,844	12,124	8,615	2.9	10.1
Environment and animals	106,106	129,314	3,348,537	31,558	25,895	0.8	8.2
Health and medical research	919,940	1,334,696	1,611,826	1,752	1,208	8.1	3.9
Large organizations	4,931,660	9,573,536	8,472,212	1,718	885	58.1	20.6
Public and societal benefit	1,266,610	1,884,312	2,746,584	2,168	1,458	11.4	6.7
Religious organizations	1,257,036	1,904,357	4,506,943	3,585	2,367	11.6	11.0
Donor-advised funds	17,573	28,608	1,614,979	91,904	56,452	0.2	3.9
Foundations	147,717	203,997	9,811,124	66,419	48,095	1.2	23.9
Other donees	471,373	597,028	3,459,273	7,339	5,794	3.6	8.4

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

Figure F

Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Types, Form 8283, Tax Years 2004 and 2005

[Money amounts are in thousands of dollars]

Type of donee	2004		2005		Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Number of returns [1]	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All donees	**6,565,034**	**37,189,160**	**6,559,140**	**41,070,632**	**-0.1**	**10.4**
Arts, culture, and humanities	230,476	1,568,784	235,690	1,338,311	2.3	-14.7
Educational institutions	334,849	4,329,920	343,200	4,160,844	2.5	-3.9
Environment and animals	117,714	1,774,812	106,106	3,348,537	-9.9	88.7
Health and medical research	893,996	2,026,762	919,940	1,611,826	2.9	-20.5
Large organizations	4,761,242	8,073,046	4,931,660	8,472,212	3.6	4.9
Public and societal benefit	1,571,091	3,056,819	1,266,610	2,746,584	-19.4	-10.1
Religious organizations	1,374,135	4,113,568	1,257,036	4,506,943	-8.5	9.6
Donor-advised funds	13,490	1,006,825	17,573	1,614,979	30.3	60.4
Foundations	145,449	8,487,483	147,717	9,811,124	1.6	15.6
Other donees	356,386	2,751,140	471,373	3,459,273	32.3	25.7

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

tion amount, from $1.0 billion in Tax Year 2004 to $1.6 billion in 2005.

Figure H shows that taxpayers age 65 and older gave the most donations in terms of amount deducted on Schedule A (more than one-third of the total). Their average donation per return ($17,023) was more than twice the average of any other age group. Also, their contribution as a percentage of AGI (7.8 percent) was also more than twice the average of any other group.

Figure I shows that the amount deducted by these taxpayers increased about 12.0 percent, from $12.6 billion in Tax Year 2004 to $14.1 billion in 2005. Details in Table 4 show that, of the total do-

Figure G

Amount of Individual Noncash Charitable Contributions by Donee Types, Tax Years 2004 and 2005

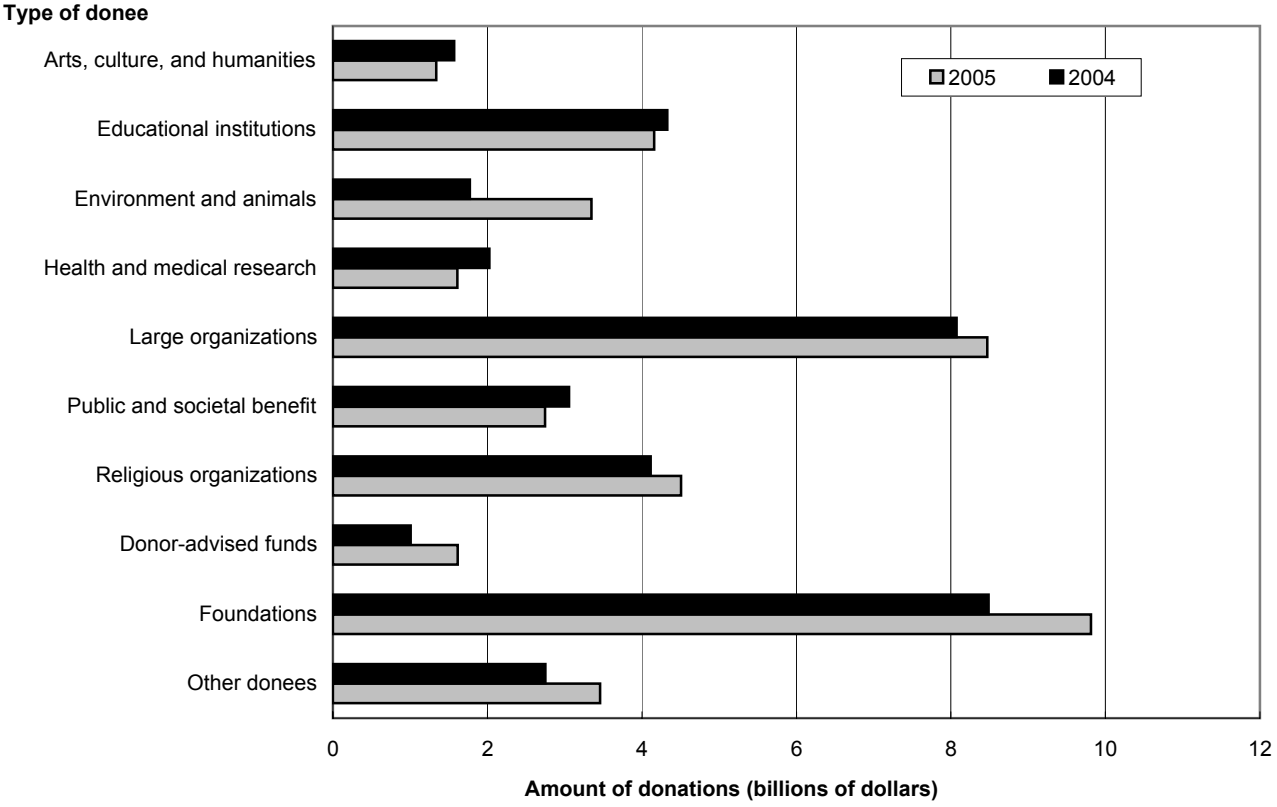

Figure H

Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Year 2005

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Donor age	Number of returns	Amount carried to Schedule A	Average amount per return	Adjusted gross income (AGI)	Noncash contributions as a percentage of AGI	Number of returns on Schedule A with cash contributions	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All ages	**6,559,140**	**41,070,632**	**6,262**	**1,137,659,788**	**3.6**	**6,053,552**	**30,583,284**
Under 35	793,262	2,231,510	2,813	84,070,881	2.7	668,197	1,688,893
35 under 45	1,683,889	6,071,559	3,606	257,639,450	2.4	1,535,461	4,906,539
45 under 55	1,873,519	8,949,908	4,777	343,767,216	2.6	1,753,877	7,966,096
55 under 65	1,382,485	9,756,707	7,057	271,149,362	3.6	1,312,001	7,598,431
65 and older	825,984	14,060,948	17,023	181,032,879	7.8	784,018	8,423,325

nations by taxpayers 65 or over, $9.4 billion were donations of corporate stock, mutual funds, and other investments (up 16.5 percent from $8.1 million in 2004), followed by $1.7 billion in real estate and easement donations (down from $1.9 billion in Tax Year 2004).[3]

[3] See Wilson, Janette and Michael Strudler, "Individual Noncash Charitable Contributions, 2004," *Statistics of Income Bulletin*, Spring 2007, Volume 25, Number 4.

Figure I

Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Years 2004 and 2005

[Money amounts are in thousands of dollars]

Donor age	2004		2005		Percentage change	
	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All ages	**6,565,034**	**37,189,160**	**6,559,140**	**41,070,632**	**-0.1**	**10.4**
Under 35	826,012	2,045,066	793,262	2,231,510	-4.0	9.1
35 under 45	1,671,313	5,605,235	1,683,889	6,071,559	0.8	8.3
45 under 55	1,892,001	8,510,992	1,873,519	8,949,908	-1.0	5.2
55 under 65	1,417,852	8,475,131	1,382,485	9,756,707	-2.5	15.1
65 and older	757,856	12,552,736	825,984	14,060,948	9.0	12.0

Explanation of Selected Terms

Amount Carried to Schedule A—This 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).

Amount Claimed—This amount is reported on Section B only. For ordinary income property, the amount claimed is the fair market value minus the amount of ordinary income or short-term gain. For capital gain property, the fair market value is usually used. For bargain sales (a sale or exchange for less than the fair market value), the amount claimed is the fair market value minus the amount received for the sale.

Donor's Cost—Also known as the adjusted basis or tax basis, this is the amount the owner paid for the property. If the property was received as a gift, the donor's cost carries over to the donee, 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, data were collected in the manner they were reported by the taxpayer. For example, if clothing were listed twice even though it was given to the same donee organization, it was counted as two separate donations.

Number of Returns—This is the number of returns that had a Form 8283 attached in the Individual SOI sample. For this study, all returns were used whether or not the taxpayer carried the Form 8283 amounts to the Schedule A.

Please 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, or inventory and capital assets held less than 1 year. Capital gain property results in a long-term gain if sold. An example of this would be real property used for a taxpayer business or corporate stock held more than 1 year. The total charitable deduction is generally limited to no more than 50 percent of AGI. This amount can be reduced to 30 percent or 20 percent, depending on the type of property donated and the type of charitable organization. The statistics for this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 16 of Schedule A. The limitations are then applied to the amount reported on line 18 of that schedule.

Donated property types:

- *Accessories*—Includes belts, jewelry, and purses.
- *Art and Collectibles*—Includes sculptures, photography, paintings, memorabilia, and jewelry.
- *Cars*—Includes cars and trucks.
- *Clothing*—Includes coats, shoes, etc.

- *Conservation Easements*—Includes land and right of way easements.
- *Corporate Stock*—Includes shares of publicly traded and closely held common stock and stock rights.
- *Electronics*—Includes televisions, DVD players, video games, fax machines, and computer systems.
- *Façade Easements*—Includes real estate easements and historical preservation easements.
- *Food*—Includes wine, vitamins, snacks, restaurant coupons, and catering.
- *Household Items*—Includes books, appliances, exercise equipment, furniture, and toys.
- *Intellectual Property*—Includes patents, copyrights, trademarks, trade names, and trade secrets.
- *Land*—Includes farms and open lots.
- *Mutual Funds*—Includes shares of taxable and nontaxable mutual funds.
- *Other Investments*—Includes partnerships, real estate investment trusts, bonds, futures, and life insurance policies.
- *Other Vehicles*—Includes planes and boats.
- *Real Estate*—Includes buildings, cabins, commercial property, and building rentals.
- *Services*—Includes catering services and other professional services.
- *Other*—Includes airline tickets and miles, other tickets, medical equipment, horses, musical instruments, building materials, etc.

Donee types (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.
- *Educational Institutions*—Includes organizations whose primary function is educational, such as schools, universities, fraternities, and scholarship funds.
- *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 goal of the foundation. For the purpose of this study, this includes family foundations which are specific to a person or family and other private foundations which are 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, International Committee of the Red Cross, 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 book stores and thrift stores run by religious organizations.

Data Sources 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 2006. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.[4] Returns were then selected at rates ranging from 0.10 percent to 100 percent. The Tax Year 2005 data are based on a sample of 292,966 returns and an estimated final population of 134,494,440 returns.[5] The number of returns in the sample with Form 8283 was 41,720.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure J shows estimated CVs for the numbers of returns and money amounts for selected income items. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in "SOI Sampling Methodology and Data Limitations" later in this issue of the *Bulletin*.

Figure J

Individual Noncash Charitable Contributions: Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

[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	**1.00**	**1.95**	**2.21**	**2.54**
Under $25,000 (including deficits)	4.99	7.48	7.99	12.38
$25,000 under $50,000	3.16	4.73	5.22	5.22
$50,000 under $75,000	2.65	4.41	7.80	7.80
$75,000 under $100,000	2.64	4.54	4.13	4.13
$100,000 under $200,000	1.79	2.97	5.52	5.50
$200,000 under $500,000	1.79	4.12	11.64	11.65
$500,000 under $1,000,000	2.20	22.74	7.03	12.32
$1,000,000 under $1,500,000	2.54	14.74	16.29	20.11
$1,500,000 under $2,000,000	2.02	12.40	29.40	26.34
$2,000,000 under $5,000,000	1.11	6.64	4.74	6.03
$5,000,000 under $10,000,000	0.98	4.97	1.56	2.31
$10,000,000 or more	0.00	0.00	0.00	0.00

[4] Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit* (*Individual, Fiduciary, or Nonresident Alien Individual*); Schedule C, *Profit or Loss From Business* (*Sole Proprietorship*); and Schedule F, *Profit or Loss From Farming.*

[5] For further details on the description of the sample, see *Statistics of Income—2005*, *Individual Income Tax Returns* (IRS Publication 1304).

Table 1a. Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**6,559,140**	**16,465,082**	**43,815,301**	**49,011,733**	**41,070,632**
Under $25,000 (including deficits)	301,505	641,962	1,510,972	1,077,849	923,549
$25,000 under $50,000	851,071	1,821,840	4,346,792	1,926,085	1,926,085
$50,000 under $75,000	1,206,015	2,894,841	6,230,063	2,648,511	2,648,338
$75,000 under $100,000	1,227,279	3,048,727	6,249,125	2,446,824	2,446,824
$100,000 under $200,000	2,066,716	5,429,824	12,519,280	5,549,153	5,451,006
$200,000 under $500,000	684,658	1,930,518	5,631,824	5,171,355	4,570,700
$500,000 under $1,000,000	135,385	417,141	2,459,440	3,053,105	2,140,922
$1,000,000 under $1,500,000	34,558	98,270	826,829	2,893,561	2,044,341
$1,500,000 under $2,000,000	15,286	46,019	439,374	2,518,388	1,591,485
$2,000,000 under $5,000,000	24,287	79,707	1,012,477	4,837,998	3,717,494
$5,000,000 under $10,000,000	6,995	25,476	655,024	3,260,269	2,467,162
$10,000,000 or more	5,385	30,756	1,934,100	13,628,634	11,142,727

Footnotes at end of table 1j.

Table 1b. Individual Noncash Charitable Contributions: Returns with Donations of Corporate Stock, Mutual Funds, and Other Investments, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**193,782**	**418,759**	**3,779,993**	**19,760,536**	**18,583,331**
Under $25,000 (including deficits)	2,648	6,191	24,397	111,840	110,277
$25,000 under $50,000	6,872	17,876	27,403	65,364	65,364
$50,000 under $75,000	11,351	18,097	51,194	96,082	96,082
$75,000 under $100,000	20,565	29,197	58,643	116,874	116,874
$100,000 under $200,000	45,978	83,937	168,638	640,752	639,255
$200,000 under $500,000	53,771	113,237	324,157	1,553,535	1,423,197
$500,000 under $1,000,000	23,030	58,283	764,211	1,098,184	1,042,631
$1,000,000 under $1,500,000	8,692	22,658	201,340	1,019,972	968,268
$1,500,000 under $2,000,000	4,574	12,211	131,685	1,000,301	961,615
$2,000,000 under $5,000,000	9,474	29,478	419,708	2,422,716	2,305,651
$5,000,000 under $10,000,000	3,445	11,649	309,682	1,899,294	1,776,498
$10,000,000 or more	3,382	15,943	1,298,935	9,735,621	9,077,619

Footnotes at end of table 1j.

Table 1c. Individual Noncash Charitable Contributions: Returns with Donations of Real Estate and Easements, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**20,751**	**22,119**	**2,639,030**	**12,674,293**	**6,222,394**
Under $25,000 (including deficits)	1,532	1,545	23,786	242,289	152,926
$25,000 under $50,000	* 1,303	* 1,304	* 58,574	* 42,310	* 42,310
$50,000 under $75,000	* 2,284	* 2,284	* 41,370	* 295,896	* 295,724
$75,000 under $100,000	* 1,329	* 1,329	* 8,916	* 25,220	* 25,220
$100,000 under $200,000	3,639	3,680	111,950	457,937	361,316
$200,000 under $500,000	5,469	5,844	399,566	1,511,838	1,042,814
$500,000 under $1,000,000	1,625	1,825	495,385	1,314,667	481,935
$1,000,000 under $1,500,000	1,142	1,269	310,317	1,575,376	781,200
$1,500,000 under $2,000,000	541	675	129,992	1,358,603	507,510
$2,000,000 under $5,000,000	1,075	1,302	366,906	1,922,088	956,808
$5,000,000 under $10,000,000	417	521	215,558	1,043,297	440,259
$10,000,000 or more	395	540	476,710	2,884,772	1,134,375

Footnotes at end of table 1j.

Table 1d. Individual Noncash Charitable Contributions: Returns with Donations of Art and Collectibles, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**110,632**	**178,391**	**558,908**	**1,460,637**	**1,244,906**
Under $25,000 (including deficits)	6,302	7,354	14,152	116,858	53,533
$25,000 under $50,000	13,738	17,575	57,692	56,641	56,641
$50,000 under $75,000	15,636	21,349	43,348	36,081	36,081
$75,000 under $100,000	12,330	20,658	11,723	25,572	25,572
$100,000 under $200,000	40,629	53,208	164,451	262,573	262,568
$200,000 under $500,000	15,527	38,494	65,372	186,674	185,925
$500,000 under $1,000,000	3,227	5,576	81,641	125,614	103,444
$1,000,000 under $1,500,000	1,084	1,922	11,917	28,435	26,671
$1,500,000 under $2,000,000	639	2,434	22,161	57,770	42,165
$2,000,000 under $5,000,000	925	3,144	18,139	118,183	110,128
$5,000,000 under $10,000,000	317	901	26,227	103,710	54,158
$10,000,000 or more	279	5,777	42,084	342,527	288,018

Footnotes at end of table 1j.

Table 1e. Individual Noncash Charitable Contributions: Returns with Donations of Food, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**195,807**	**271,088**	**123,722**	**110,618**	**105,870**
Under $25,000 (including deficits)	7,392	11,236	1,720	4,306	4,304
$25,000 under $50,000	14,058	17,784	9,835	8,933	8,933
$50,000 under $75,000	35,320	46,152	40,977	13,513	13,513
$75,000 under $100,000	38,357	48,047	19,458	27,022	27,022
$100,000 under $200,000	71,133	107,703	27,510	30,355	30,355
$200,000 under $500,000	22,363	30,904	10,052	10,391	10,391
$500,000 under $1,000,000	4,401	5,386	3,318	4,054	4,054
$1,000,000 under $1,500,000	1,146	1,406	924	733	733
$1,500,000 under $2,000,000	521	678	3,367	4,655	813
$2,000,000 under $5,000,000	748	1,095	3,221	2,294	2,284
$5,000,000 under $10,000,000	208	286	1,020	1,426	788
$10,000,000 or more	159	410	2,321	2,936	2,681

Footnotes at end of table 1j.

Table 1f. Individual Noncash Charitable Contributions: Returns with Donations of Clothing and Accessories, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**4,743,682**	**8,376,687**	**19,959,181**	**7,084,757**	**7,080,266**
Under $25,000 (including deficits)	208,200	319,363	822,671	315,354	315,308
$25,000 under $50,000	579,873	934,370	2,305,574	944,958	944,958
$50,000 under $75,000	860,317	1,483,561	3,188,269	1,177,506	1,177,506
$75,000 under $100,000	930,139	1,634,099	3,470,142	1,301,611	1,301,611
$100,000 under $200,000	1,554,822	2,789,246	6,548,098	2,195,940	2,195,940
$200,000 under $500,000	479,776	955,926	2,715,875	867,241	867,241
$500,000 under $1,000,000	86,930	181,388	543,916	175,336	175,336
$1,000,000 under $1,500,000	19,369	35,212	148,999	41,078	41,078
$1,500,000 under $2,000,000	8,306	15,228	56,237	18,197	18,160
$2,000,000 under $5,000,000	11,681	20,752	85,769	27,251	27,168
$5,000,000 under $10,000,000	2,718	4,797	57,016	7,951	7,948
$10,000,000 or more	1,550	2,743	16,613	12,334	8,013

Footnotes at end of table 1j.

Table 1g. Individual Noncash Charitable Contributions: Returns with Donations of Electronics, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**517,625**	**622,628**	**1,119,935**	**474,505**	**474,505**
Under $25,000 (including deficits)	20,662	22,446	56,521	24,991	24,991
$25,000 under $50,000	62,642	78,120	145,002	79,440	79,440
$50,000 under $75,000	99,162	117,587	220,388	83,561	83,561
$75,000 under $100,000	96,342	112,684	134,990	65,715	65,715
$100,000 under $200,000	167,393	200,459	361,620	137,314	137,314
$200,000 under $500,000	57,433	73,246	147,900	62,730	62,730
$500,000 under $1,000,000	9,351	12,592	35,217	13,021	13,021
$1,000,000 under $1,500,000	1,944	2,279	7,405	2,634	2,634
$1,500,000 under $2,000,000	940	1,140	3,096	1,265	1,265
$2,000,000 under $5,000,000	1,249	1,463	5,321	2,519	2,519
$5,000,000 under $10,000,000	302	350	1,002	460	460
$10,000,000 or more	206	263	1,473	855	855

Footnotes at end of table 1j.

Table 1h. Individual Noncash Charitable Contributions: Returns with Donations of Household Items, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**2,864,635**	**5,000,319**	**11,152,477**	**3,860,090**	**3,858,494**
Under $25,000 (including deficits)	115,388	187,704	400,293	157,225	157,225
$25,000 under $50,000	352,341	569,910	1,250,138	507,456	507,456
$50,000 under $75,000	550,044	921,480	2,059,084	705,131	705,131
$75,000 under $100,000	541,013	916,725	1,851,312	595,070	595,070
$100,000 under $200,000	927,043	1,704,470	3,567,390	1,206,687	1,206,679
$200,000 under $500,000	297,302	543,435	1,485,510	493,896	493,353
$500,000 under $1,000,000	54,304	109,211	339,407	113,304	113,304
$1,000,000 under $1,500,000	12,482	21,308	81,058	27,167	27,167
$1,500,000 under $2,000,000	4,970	8,695	39,410	13,447	13,116
$2,000,000 under $5,000,000	6,914	12,393	53,669	26,139	26,139
$5,000,000 under $10,000,000	1,784	3,130	13,550	6,513	6,414
$10,000,000 or more	1,051	1,858	11,653	8,055	7,439

Footnotes at end of table 1j.

Table 1i. Individual Noncash Charitable Contributions: Returns with Donations of Cars and Other Vehicles, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**309,877**	**325,372**	**2,372,265**	**621,988**	**610,317**
Under $25,000 (including deficits)	11,250	13,224	64,964	14,474	14,474
$25,000 under $50,000	48,859	52,501	267,394	66,767	66,767
$50,000 under $75,000	63,950	65,894	369,396	82,791	82,791
$75,000 under $100,000	56,506	59,507	387,007	89,075	89,075
$100,000 under $200,000	96,849	100,953	775,166	147,514	147,514
$200,000 under $500,000	25,472	25,759	307,986	72,834	72,833
$500,000 under $1,000,000	4,738	5,096	109,532	52,353	52,271
$1,000,000 under $1,500,000	908	925	34,027	34,324	34,230
$1,500,000 under $2,000,000	411	430	9,099	12,231	3,665
$2,000,000 under $5,000,000	620	730	19,963	18,070	16,150
$5,000,000 under $10,000,000	177	195	4,979	8,184	7,450
$10,000,000 or more	138	159	22,754	23,370	23,096

Footnotes at end of table 1j.

Table 1j. Individual Noncash Charitable Contributions: Returns with Other Donations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005 [3]

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

Size of adjusted gross income	All returns				
	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	**810,810**	**1,249,720**	**2,109,791**	**2,964,308**	**2,890,549**
Under $25,000 (including deficits)	45,511	72,898	102,468	90,511	90,511
$25,000 under $50,000	100,989	132,399	225,180	154,217	154,217
$50,000 under $75,000	133,694	218,438	216,037	157,949	157,949
$75,000 under $100,000	133,076	226,482	306,934	200,665	200,665
$100,000 under $200,000	259,295	386,169	794,457	470,081	470,064
$200,000 under $500,000	96,096	143,673	175,406	412,217	412,217
$500,000 under $1,000,000	22,892	37,784	86,813	156,573	154,926
$1,000,000 under $1,500,000	7,389	11,290	30,841	163,842	162,360
$1,500,000 under $2,000,000	3,019	4,528	44,326	51,917	43,176
$2,000,000 under $5,000,000	5,358	9,349	39,781	298,740	270,647
$5,000,000 under $10,000,000	1,833	3,648	25,991	189,434	173,188
$10,000,000 or more	1,658	3,063	61,557	618,163	600,631

* 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. The total donor cost is based on 8.9 million out of 16.4 million donations.

[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 claimed on Section B (items with a deduction of more than $5,000).

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

Table 2a. Individual Noncash Charitable Contributions: All Donee Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**6,559,140**	**16,465,082**	**43,815,301**	**49,011,733**	**41,070,632**
Under $25,000 (including deficits)	301,505	641,962	1,510,972	1,077,849	923,549
$25,000 under $50,000	851,071	1,821,840	4,346,792	1,926,085	1,926,085
$50,000 under $75,000	1,206,015	2,894,841	6,230,063	2,648,511	2,648,338
$75,000 under $100,000	1,227,279	3,048,727	6,249,125	2,446,824	2,446,824
$100,000 under $200,000	2,066,716	5,429,824	12,519,280	5,549,153	5,451,006
$200,000 under $500,000	684,658	1,930,518	5,631,824	5,171,355	4,570,700
$500,000 under $1,000,000	135,385	417,141	2,459,440	3,053,105	2,140,922
$1,000,000 under $1,500,000	34,558	98,270	826,829	2,893,561	2,044,341
$1,500,000 under $2,000,000	15,286	46,019	439,374	2,518,388	1,591,485
$2,000,000 under $5,000,000	24,287	79,707	1,012,477	4,837,998	3,717,494
$5,000,000 under $10,000,000	6,995	25,476	655,024	3,260,269	2,467,162
$10,000,000 or more	5,385	30,756	1,934,100	13,628,634	11,142,727

Footnotes at end of Table 2k.

Table 2b. Individual Noncash Charitable Contributions: Donee Types (Arts, Culture, and Humanities), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**235,690**	**326,247**	**540,370**	**1,539,462**	**1,338,311**
Under $25,000 (including deficits)	10,800	15,305	20,573	119,723	56,399
$25,000 under $50,000	15,144	20,330	66,287	56,718	56,718
$50,000 under $75,000	39,088	50,910	51,201	40,957	40,957
$75,000 under $100,000	43,200	53,635	47,062	47,966	47,966
$100,000 under $200,000	74,165	107,084	90,744	76,384	76,380
$200,000 under $500,000	36,126	47,229	73,758	102,589	98,723
$500,000 under $1,000,000	9,140	14,084	37,419	77,113	76,713
$1,000,000 under $1,500,000	2,607	4,280	18,573	52,314	49,812
$1,500,000 under $2,000,000	1,383	3,500	15,054	89,471	56,409
$2,000,000 under $5,000,000	2,492	5,288	28,112	203,513	176,106
$5,000,000 under $10,000,000	816	1,668	36,665	159,804	110,456
$10,000,000 or more	729	2,932	54,920	512,910	491,673

Footnotes at end of Table 2k.

Table 2c. Individual Noncash Charitable Contributions: Donee Types (Educational Institutions), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**343,200**	**482,988**	**1,965,539**	**4,756,457**	**4,160,844**
Under $25,000 (including deficits)	10,000	15,151	11,513	72,905	71,364
$25,000 under $50,000	26,202	31,059	30,286	53,453	53,453
$50,000 under $75,000	50,789	58,912	85,827	47,387	47,387
$75,000 under $100,000	46,041	61,278	65,001	66,687	66,687
$100,000 under $200,000	118,825	152,598	333,137	368,500	367,007
$200,000 under $500,000	57,463	96,862	197,686	765,281	474,015
$500,000 under $1,000,000	16,908	30,749	681,767	429,925	387,115
$1,000,000 under $1,500,000	5,271	8,610	75,114	246,812	235,361
$1,500,000 under $2,000,000	2,780	4,827	20,491	147,271	123,192
$2,000,000 under $5,000,000	5,514	10,917	150,168	736,211	626,054
$5,000,000 under $10,000,000	1,812	4,178	89,675	408,520	359,485
$10,000,000 or more	1,597	7,846	224,875	1,413,504	1,349,724

Footnotes at end of Table 2k.

Table 2d. Individual Noncash Charitable Contributions: Donee Types (Environmental and Animal-Related Organizations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**106,106**	**129,314**	**1,434,091**	**7,009,538**	**3,348,537**
Under $25,000 (including deficits)	5,212	5,262	28,018	68,425	66,220
$25,000 under $50,000	8,697	15,726	10,119	6,955	6,955
$50,000 under $75,000	16,864	17,821	33,407	13,336	13,336
$75,000 under $100,000	19,780	21,774	43,097	20,423	20,423
$100,000 under $200,000	33,505	41,810	183,557	426,474	409,422
$200,000 under $500,000	15,103	16,059	284,884	973,431	829,509
$500,000 under $1,000,000	3,381	5,553	321,607	947,644	286,506
$1,000,000 under $1,500,000	1,219	1,601	134,936	1,063,624	403,956
$1,500,000 under $2,000,000	570	1,002	35,857	920,863	309,826
$2,000,000 under $5,000,000	1,046	1,506	124,153	770,860	287,178
$5,000,000 under $10,000,000	383	573	69,692	462,556	142,434
$10,000,000 or more	346	626	164,765	1,334,948	572,773

Footnotes at end of Table 2k.

Table 2e. Individual Noncash Charitable Contributions: Donee Types (Health and Medical Research), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**919,940**	**1,334,696**	**3,106,664**	**1,757,801**	**1,611,826**
Under $25,000 (including deficits)	31,930	44,014	135,126	58,498	58,179
$25,000 under $50,000	92,798	112,712	209,367	98,307	98,307
$50,000 under $75,000	144,933	215,976	530,275	155,040	155,040
$75,000 under $100,000	182,909	253,171	464,487	174,928	174,928
$100,000 under $200,000	324,988	479,985	1,045,329	370,243	336,950
$200,000 under $500,000	103,807	158,437	393,497	194,518	194,240
$500,000 under $1,000,000	24,595	48,399	134,338	100,626	89,575
$1,000,000 under $1,500,000	5,553	8,538	38,005	54,610	48,001
$1,500,000 under $2,000,000	2,489	3,583	19,375	77,830	48,270
$2,000,000 under $5,000,000	3,988	6,350	43,865	120,664	103,184
$5,000,000 under $10,000,000	1,128	1,961	25,751	87,062	66,702
$10,000,000 or more	822	1,570	67,248	265,476	238,449

Footnotes at end of Table 2k.

Table 2f. Individual Noncash Charitable Contributions: Donee Types (Large Organizations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**4,931,660**	**9,573,536**	**23,499,089**	**8,555,114**	**8,472,212**
Under $25,000 (including deficits)	210,258	356,854	844,682	331,380	331,334
$25,000 under $50,000	624,808	1,127,227	2,846,278	1,152,995	1,152,995
$50,000 under $75,000	918,321	1,765,918	3,965,600	1,438,061	1,438,061
$75,000 under $100,000	957,200	1,838,169	4,215,178	1,461,286	1,461,286
$100,000 under $200,000	1,571,944	3,144,062	7,518,048	2,557,327	2,523,562
$200,000 under $500,000	515,029	1,066,230	3,106,630	1,044,311	1,037,648
$500,000 under $1,000,000	89,693	192,042	597,019	220,274	220,274
$1,000,000 under $1,500,000	20,111	37,723	157,576	74,805	73,630
$1,500,000 under $2,000,000	8,240	15,419	89,037	30,768	29,850
$2,000,000 under $5,000,000	11,601	21,831	109,810	130,919	100,223
$5,000,000 under $10,000,000	2,822	5,051	23,316	46,128	40,742
$10,000,000 or more	1,634	3,011	25,916	66,860	62,607

Footnotes at end of Table 2k.

Table 2g. Individual Noncash Charitable Contributions: Donee Types (Public and Societal Benefit), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**1,266,610**	**1,884,312**	**4,506,707**	**3,461,870**	**2,746,584**
Under $25,000 (including deficits)	57,872	87,402	193,384	82,108	81,445
$25,000 under $50,000	156,042	215,990	498,007	216,512	216,512
$50,000 under $75,000	238,268	349,558	629,527	320,179	320,179
$75,000 under $100,000	233,412	352,492	589,182	229,119	229,119
$100,000 under $200,000	393,784	599,738	1,362,353	517,634	517,614
$200,000 under $500,000	140,441	205,898	641,150	414,501	391,134
$500,000 under $1,000,000	29,362	45,392	150,064	267,695	180,227
$1,000,000 under $1,500,000	6,852	11,101	58,877	87,464	75,849
$1,500,000 under $2,000,000	3,287	4,729	58,372	162,614	71,793
$2,000,000 under $5,000,000	4,982	7,915	110,869	485,710	263,678
$5,000,000 under $10,000,000	1,333	2,335	94,432	191,369	114,373
$10,000,000 or more	973	1,762	120,489	486,966	284,658

Footnotes at end of Table 2k.

Table 2h. Individual Noncash Charitable Contributions: Donee Types (Religious Organizations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**1,257,036**	**1,904,357**	**4,676,083**	**5,009,122**	**4,506,943**
Under $25,000 (including deficits)	58,500	78,543	162,780	103,603	102,903
$25,000 under $50,000	143,798	217,173	511,077	241,703	241,703
$50,000 under $75,000	214,319	303,161	651,828	442,026	442,026
$75,000 under $100,000	236,116	347,118	674,635	304,432	304,432
$100,000 under $200,000	407,563	638,936	1,331,483	686,578	681,019
$200,000 under $500,000	143,682	231,967	619,497	724,414	608,123
$500,000 under $1,000,000	31,683	51,209	230,185	394,548	344,514
$1,000,000 under $1,500,000	8,992	13,964	202,795	468,112	399,289
$1,500,000 under $2,000,000	3,776	6,548	52,844	188,826	123,036
$2,000,000 under $5,000,000	6,004	10,821	84,644	407,323	381,290
$5,000,000 under $10,000,000	1,577	2,916	43,597	329,977	317,767
$10,000,000 or more	1,027	2,002	110,720	717,577	560,840

Footnotes at end of Table 2k.

Table 2i. Individual Noncash Charitable Contributions: Donee Types (Donor-Advised Funds), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**17,573**	**28,608**	**283,159**	**1,752,212**	**1,614,979**
Under $25,000 (including deficits)	704	2,008	9,972	11,385	11,385
$25,000 under $50,000	* 1,673	* 1,673	* 6,395	* 10,305	* 10,305
$50,000 under $75,000	* 999	* 1,998	* 42,075	* 55,008	* 55,008
$75,000 under $100,000	* 978	* 978	* 212	* 8,818	* 8,818
$100,000 under $200,000	3,090	4,007	13,822	54,513	54,513
$200,000 under $500,000	3,862	5,976	20,306	127,715	127,715
$500,000 under $1,000,000	2,623	4,177	21,337	104,172	104,089
$1,000,000 under $1,500,000	1,042	2,199	9,651	92,842	82,060
$1,500,000 under $2,000,000	552	902	6,212	44,582	44,582
$2,000,000 under $5,000,000	1,179	2,348	37,106	243,259	200,635
$5,000,000 under $10,000,000	448	1,040	57,018	198,429	137,371
$10,000,000 or more	422	1,303	59,052	801,184	778,499

Footnotes at end of Table 2k.

Table 2j. Individual Noncash Charitable Contributions: Donee Types (Foundations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**147,717**	**203,997**	**2,200,134**	**11,224,716**	**9,811,124**
Under $25,000 (including deficits)	4,143	4,536	14,590	52,278	52,278
$25,000 under $50,000	11,651	13,306	38,617	20,040	20,040
$50,000 under $75,000	23,242	28,382	61,633	44,423	44,250
$75,000 under $100,000	27,694	33,014	69,656	59,224	59,224
$100,000 under $200,000	41,742	63,775	137,810	109,205	102,399
$200,000 under $500,000	21,618	27,449	137,151	521,171	507,350
$500,000 under $1,000,000	6,865	8,894	127,445	353,336	295,208
$1,000,000 under $1,500,000	2,796	4,261	103,387	523,843	514,983
$1,500,000 under $2,000,000	1,430	2,462	66,875	248,953	191,316
$2,000,000 under $5,000,000	3,179	6,878	268,523	1,276,160	1,200,975
$5,000,000 under $10,000,000	1,522	3,611	177,626	1,023,613	912,510
$10,000,000 or more	1,836	7,428	996,821	6,992,471	5,910,590

Footnotes at end of Table 2k.

Table 2k. Individual Noncash Charitable Contributions: Donee Types (Other), by Size of Adjusted Gross Income, Form 8283, Tax Year 2005

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

Size of adjusted gross income	All returns				
	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	**471,373**	**597,028**	**1,603,465**	**3,945,441**	**3,459,273**
Under $25,000 (including deficits)	29,500	32,886	90,335	177,544	92,041
$25,000 under $50,000	55,329	66,644	130,357	69,096	69,096
$50,000 under $75,000	79,862	102,205	178,691	92,094	92,094
$75,000 under $100,000	66,650	87,097	80,614	73,941	73,941
$100,000 under $200,000	155,229	197,830	502,998	382,295	382,140
$200,000 under $500,000	58,001	74,410	157,266	303,425	302,244
$500,000 under $1,000,000	13,359	16,642	158,257	157,774	156,702
$1,000,000 under $1,500,000	4,538	5,994	27,916	229,135	161,400
$1,500,000 under $2,000,000	2,244	3,047	75,259	607,211	593,211
$2,000,000 under $5,000,000	3,929	5,853	55,225	463,379	378,170
$5,000,000 under $10,000,000	1,420	2,143	37,253	352,812	265,323
$10,000,000 or more	1,312	2,276	109,295	1,036,737	892,913

* 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. The total donor cost is based on 8.9 million out of 16.4 million donations.

[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).

Table 3. Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Donee Types, Form 8283, Tax Year 2005

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

Type of donation	Total		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 returns	**16,465,082**	**41,070,632**	**326,247**	**1,338,311**	**482,988**
Corporate stock, mutual funds, and other investments	418,759	18,583,331	23,439	556,078	89,907
Real estate and easements	22,119	6,222,394	1,447	73,172	1,801
Art and collectibles	178,391	1,244,906	32,288	549,636	41,902
Food	271,088	105,870	3,873	814	24,561
Clothing and accessories	8,376,687	7,080,266	13,392	11,697	81,651
Electronics	622,628	474,505	8,898	2,885	29,620
Household items	5,000,319	3,858,494	212,388	82,335	110,307
Cars and other vehicles	325,372	610,317	1,566	11,246	19,152
Other [2]	1,249,720	2,890,549	28,956	50,446	84,087

Type of donation	Educational institutions—continued	Environment and animals		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 returns	**4,160,844**	**129,314**	**3,348,537**	**1,334,696**	**1,611,826**
Corporate stock, mutual funds, and other investments	2,897,087	20,097	335,203	17,194	484,618
Real estate and easements	521,372	3,448	2,771,490	848	86,953
Art and collectibles	307,462	3,864	82,440	12,033	19,610
Food	6,882	3,151	915	6,561	1,872
Clothing and accessories	56,198	26,388	19,720	748,731	528,269
Electronics	23,746	7,315	1,971	34,444	30,086
Household items	92,293	31,470	25,746	325,383	246,837
Cars and other vehicles	50,669	6,238	65,959	77,864	89,244
Other [2]	205,136	27,345	45,093	111,638	124,339

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 returns	**9,573,536**	**8,472,212**	**1,884,312**	**2,746,584**	**1,904,357**
Corporate stock, mutual funds, and other investments	33,587	264,480	17,120	349,276	121,390
Real estate and easements	631	61,355	3,655	916,990	6,177
Art and collectibles	32,711	40,889	18,487	49,281	19,978
Food	38,574	12,359	89,918	36,166	82,647
Clothing and accessories	5,614,702	4,907,299	871,420	652,898	792,053
Electronics	349,356	271,400	75,799	48,839	81,176
Household items	3,002,667	2,449,664	572,929	376,752	559,679
Cars and other vehicles	68,011	86,105	79,196	120,815	48,929
Other [2]	433,295	378,660	155,789	195,568	192,328

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 returns	**4,506,943**	**203,997**	**9,811,124**	**625,636**	**5,074,251**
Corporate stock, mutual funds, and other investments	2,085,562	54,106	8,931,413	41,919	2,679,615
Real estate and easements	872,736	669	428,930	3,442	489,396
Art and collectibles	70,417	5,086	66,406	12,042	58,766
Food	22,250	3,246	1,194	18,558	23,418
Clothing and accessories	686,506	58,956	53,068	169,393	164,612
Electronics	70,549	9,690	4,984	26,329	20,046
Household items	416,318	46,106	37,274	139,389	131,276
Cars and other vehicles	90,059	7,164	52,279	17,253	43,941
Other [2]	192,548	18,973	235,577	197,310	1,463,183

[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 include intellectual property, services, and tickets and airline miles.

[3] Other donees includes donor-advised funds.

Table 4. Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Donor Age, Form 8283, Tax Year 2005

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

Donor age	Total							
	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 on Schedule A with cash contributions	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	**6,559,140**	**16,465,082**	**49,011,733**	**41,070,632**	**6,528,419**	**40,867,902**	**6,053,552**	**30,583,284**
Under 35	793,262	1,545,255	2,287,106	2,231,510	790,141	2,122,215	668,197	1,688,893
35 under 45	1,683,889	4,104,940	8,613,907	6,071,559	1,678,398	6,030,407	1,535,461	4,906,539
45 under 55	1,873,519	4,931,399	10,222,743	8,949,908	1,867,419	8,916,911	1,753,877	7,966,096
55 under 65	1,382,485	3,593,844	11,825,399	9,756,707	1,377,653	9,759,799	1,312,001	7,598,431
65 and older	825,984	2,289,643	16,062,579	14,060,948	814,808	14,038,570	784,018	8,423,325

Donor age	Corporate stock, mutual funds, and other investments				Real estate 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	**193,782**	**418,759**	**19,760,536**	**18,583,331**	**20,751**	**22,119**	**12,674,293**	**6,222,394**
Under 35	3,876	5,741	323,105	310,732	67	84	301,029	282,936
35 under 45	22,217	34,988	1,783,467	1,540,900	2,169	2,296	3,099,416	820,943
45 under 55	36,628	83,479	3,439,772	3,238,378	4,251	4,537	2,414,215	1,360,794
55 under 65	43,036	85,261	4,129,884	4,070,286	5,254	5,454	3,919,478	2,017,434
65 and older	88,025	209,290	10,084,308	9,423,035	9,010	9,747	2,940,155	1,740,288

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	**110,632**	**178,391**	**1,460,637**	**1,244,906**	**195,807**	**271,088**	**110,618**	**105,870**
Under 35	4,017	21,635	33,505	32,757	15,719	17,226	5,783	5,783
35 under 45	10,889	13,516	147,002	138,852	40,075	62,970	33,566	30,047
45 under 55	24,624	39,425	180,318	177,061	68,523	99,016	35,408	34,449
55 under 65	41,764	54,438	349,223	269,790	50,026	63,024	26,012	25,742
65 and older	29,338	49,376	750,589	626,446	21,464	28,852	9,849	9,849

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	**4,743,682**	**8,376,687**	**7,084,757**	**7,080,266**	**517,625**	**622,628**	**474,505**	**474,505**
Under 35	583,137	879,739	893,493	893,493	63,987	69,358	82,574	82,574
35 under 45	1,246,964	2,188,256	1,850,650	1,850,650	121,551	148,922	104,046	104,046
45 under 55	1,388,373	2,567,064	2,094,707	2,092,997	157,146	191,980	136,800	136,800
55 under 65	980,743	1,772,113	1,448,537	1,446,887	109,709	133,353	91,797	91,797
65 and older	544,465	969,515	797,371	796,239	65,232	79,015	59,288	59,288

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	**2,864,635**	**5,000,319**	**3,860,090**	**3,858,494**	**309,877**	**325,372**	**621,988**	**610,317**
Under 35	295,401	421,587	436,760	436,706	37,021	39,045	68,223	68,223
35 under 45	753,533	1,330,938	1,000,137	1,000,137	66,395	70,848	102,084	101,885
45 under 55	827,529	1,440,490	1,064,186	1,063,511	107,589	113,955	182,236	181,750
55 under 65	629,034	1,125,939	892,652	891,832	65,566	66,846	133,871	124,872
65 and older	359,138	681,365	466,355	466,307	33,306	34,678	135,573	133,587

Donor age	Other [2]			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(41)	(42)	(43)	(44)
All ages	**810,810**	**1,249,720**	**2,964,308**	**2,890,549**
Under 35	72,134	90,840	142,634	118,307
35 under 45	180,449	252,207	493,538	484,098
45 under 55	226,180	391,452	675,100	664,168
55 under 65	187,728	287,415	833,946	818,067
65 and older	144,319	227,805	819,090	805,909

[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 include intellectual property, services, and tickets and airline miles.

Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Donor Age, Form 8283, Tax Year 2005

[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 on Schedule A with cash contributions	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	**6,559,140**	**16,465,082**	**49,011,733**	**41,070,632**	**6,528,419**	**40,867,902**	**6,053,552**	**30,583,284**
Under 35	793,262	1,545,255	2,287,106	2,231,510	790,141	2,122,215	668,197	1,688,893
35 under 45	1,683,889	4,104,940	8,613,907	6,071,559	1,678,398	6,030,407	1,535,461	4,906,539
45 under 55	1,873,519	4,931,399	10,222,743	8,949,908	1,867,419	8,916,911	1,753,877	7,966,096
55 under 65	1,382,485	3,593,844	11,825,399	9,756,707	1,377,653	9,759,799	1,312,001	7,598,431
65 and older	825,984	2,289,643	16,062,579	14,060,948	814,808	14,038,570	784,018	8,423,325

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	**235,690**	**326,247**	**1,539,462**	**1,338,311**	**343,200**	**482,988**	**4,756,457**	**4,160,844**
Under 35	7,263	7,589	12,785	9,557	16,768	38,431	74,676	50,788
35 under 45	32,076	49,451	92,263	69,194	74,109	93,966	487,039	448,811
45 under 55	56,843	71,926	137,790	115,190	99,911	135,951	741,340	656,011
55 under 65	67,560	96,642	391,149	309,470	70,941	97,556	1,089,688	1,005,405
65 and older	71,949	100,639	905,476	834,900	81,471	117,083	2,363,713	1,999,829

Donor age	Environment and animals				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	**106,106**	**129,314**	**7,009,538**	**3,348,537**	**919,940**	**1,334,696**	**1,757,801**	**1,611,826**
Under 35	7,856	7,860	275,995	264,694	79,291	108,291	135,667	134,608
35 under 45	21,238	21,909	2,464,708	648,578	231,621	317,367	316,911	311,143
45 under 55	31,659	44,510	1,042,622	489,921	292,381	431,982	422,374	358,745
55 under 65	22,048	25,201	1,924,089	1,129,228	192,078	294,595	330,848	315,863
65 and older	23,304	29,834	1,302,124	816,117	124,569	182,461	552,002	491,467

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	**4,931,660**	**9,573,536**	**8,555,114**	**8,472,212**	**1,266,610**	**1,884,312**	**3,461,870**	**2,746,584**
Under 35	642,407	1,052,091	1,144,261	1,144,261	109,346	139,114	128,753	128,636
35 under 45	1,298,162	2,507,999	2,099,631	2,099,498	302,067	464,984	642,296	448,370
45 under 55	1,452,590	2,948,636	2,527,396	2,495,377	364,448	561,117	743,592	640,964
55 under 65	1,028,143	2,052,039	1,859,359	1,821,949	290,547	414,840	916,085	679,960
65 and older	510,358	1,012,770	924,467	911,126	200,202	304,258	1,031,145	848,654

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	**1,257,036**	**1,904,357**	**5,009,122**	**4,506,943**	**17,573**	**28,608**	**1,752,212**	**1,614,979**
Under 35	93,173	122,065	136,979	136,309	1,302	1,484	36,066	36,058
35 under 45	289,144	465,311	736,715	623,877	2,590	3,286	457,067	374,083
45 under 55	354,824	508,837	1,532,864	1,372,855	5,294	9,395	474,331	443,528
55 under 65	292,612	419,076	1,167,909	970,334	3,874	6,648	362,804	362,721
65 and older	227,283	389,068	1,434,654	1,403,569	4,513	7,795	421,945	398,589

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	**147,717**	**203,997**	**11,224,716**	**9,811,124**	**471,373**	**597,028**	**3,945,441**	**3,459,273**
Under 35	8,920	9,835	226,477	212,237	50,784	58,494	115,447	114,362
35 under 45	30,220	42,917	844,590	684,099	112,363	137,751	472,686	363,906
45 under 55	45,761	60,989	1,852,263	1,740,041	116,793	158,055	748,171	637,276
55 under 65	30,780	42,156	2,841,506	2,288,453	111,782	145,092	941,963	873,323
65 and older	32,036	48,099	5,459,880	4,886,293	79,651	97,636	1,667,173	1,470,405

[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).