

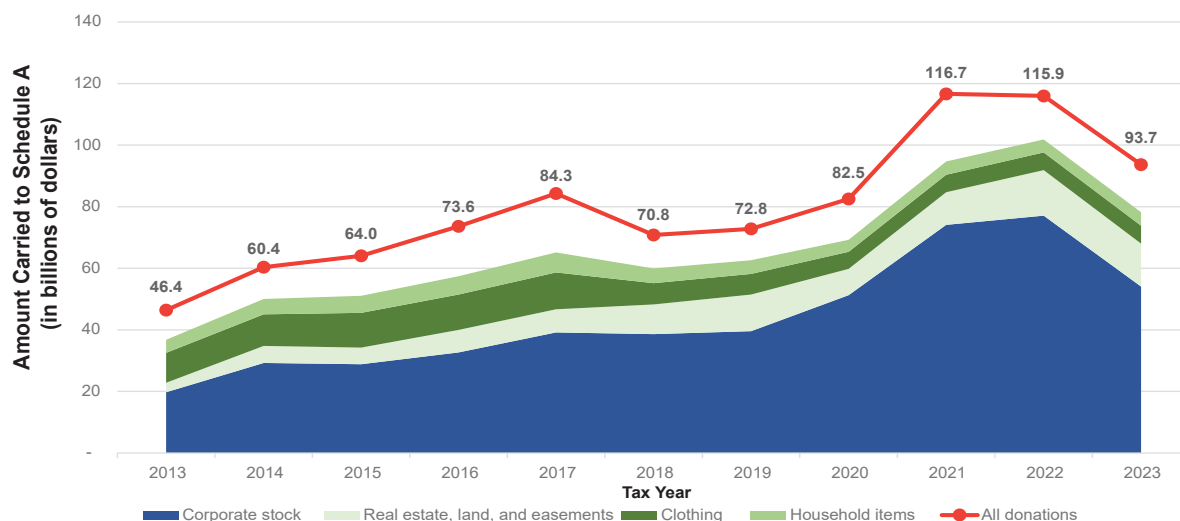
Individual Noncash Charitable Contributions, Tax Year 2023



Statistics of Income, a division of the Internal Revenue Service, collects data from Form 8283, Noncash Charitable Contributions. Individual taxpayers use this form when the amount of taxpayer deductions for all noncash donations on Schedule A (Form 1040), Itemized Deductions, exceeds \$500.

- The number of taxpayers filing individual returns that claimed the noncash charitable deduction on Schedule A decreased from 6.5 million in Tax Year (TY) 2022 to 6.2 million in TY 2023. The number of returns that were filed with a Form 8283 totaled 2.8 million in TY 2023, down from 2.9 million in TY 2022.
- The total amount that was carried from Form 8283 to Schedule A decreased by 19.2%, from \$115.9 billion in TY 2022 to \$93.7 billion in TY 2023. The average donation amount per return decreased from about \$40,070 to about \$33,545 during this period.
- Corporate stock donations accounted for 57.7% of the total amount donated. These donation amounts decreased 29.8% between TYs 2022 and 2023, from \$77.1 billion to \$54.1 billion, yielding an average stock donation per return of approximately \$361,700 in TY 2023. The amount carried to Schedule A for easements, the second largest category, decreased by 0.8% from TY 2022 to \$10.7 billion. The average donation amount for easements was \$4.4 million per return. Easements, real estate, and land combined represented 14.9% of the TY 2023 amount carried to Schedule A. Clothing donations were the fourth largest category with an amount of \$5.8 billion and an average donation of about \$3,150 per return.
- Donor-advised funds, the largest beneficiaries, received \$27.2 billion, or 29.0% of the total amount donated. The average donation per return to donor-advised funds was about \$309,375, the second highest average amount for all charity types. The amount donated to donor-advised funds increased by 90.8% from TY 2022. Donations to foundations, the second largest beneficiaries, were \$23.9 billion. These had the highest average amount per return among all beneficiaries of approximately \$339,465. The amount donated to foundations decreased by 58.8% from TY 2022. Large organizations (both national and international) were the third largest beneficiary and received \$10.0 billion in donations.
- Individuals with an adjusted gross income of over \$10 million donated \$45.7 billion, an 18.3% decrease from the previous tax year's amount of \$55.9 billion. These taxpayers accounted for 48.8% of the total amount donated.
- Taxpayers aged 65 and older reported the largest amount carried to Schedule A, claiming \$34.8 billion (37.1% of the total amount), or about \$50,975 per return. These taxpayers claimed \$27.9 billion for donations of corporate stock, mutual funds, and other investments, or 45.9% of the total amount for donations of this type.

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A by Selected Donation Type, Tax Years 2013-2023

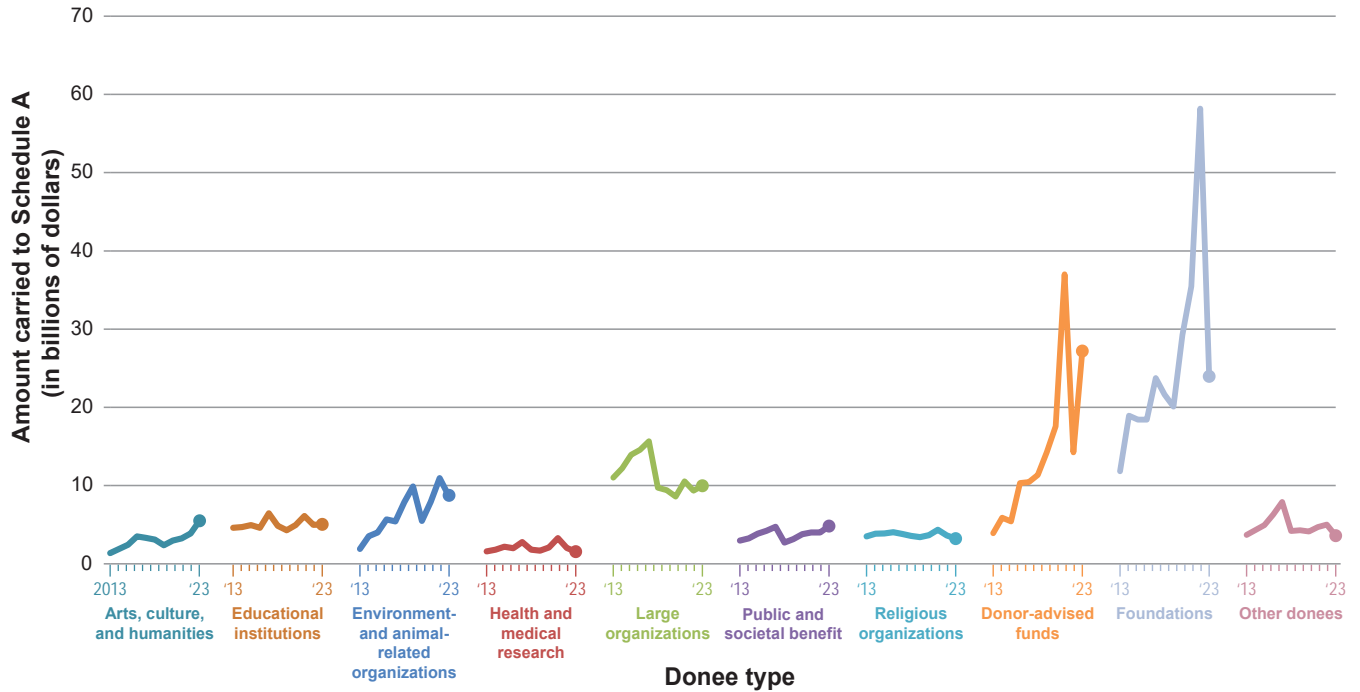


Source: IRS, Statistics of Income, Noncash Charitable Contributions, June 2026

Individual Noncash Charitable Contributions, Tax Year 2023



All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A by Donee Type, Tax Years 2013-2023



Source: IRS Statistics of Income Division, Noncash Charitable Contributions, June 2026



Individual Tax Statistics

