

# Individual Noncash Charitable Contributions, Tax Year 2016



The IRS Statistics of Income (SOI) Division collects data from Form 8283, *Noncash Charitable Contributions*. Individual taxpayers use this form when the amount of taxpayer deductions for all non-cash donations on Schedule A, *Itemized Deductions*, exceeds \$500.

The number of individual returns filed with a Form 8283 increased 2.8 percent from 8.4 million for Tax Year 2015 to 8.7 million for Tax Year 2016. Total donations increased by 15 percent from \$64.0 billion in Tax Year 2015 to \$73.6 billion in Tax Year 2016. The average donation amount per return increased from \$7,607 to \$8,509 during this period.

Corporate stock donations accounted for 44.4 percent of the value of all donations and increased 13.2 percent between Tax Years 2015 and 2016 from \$28.9 billion to \$32.7 billion. The average stock donation per return in Tax Year 2016 was \$199,939. Clothing donations, the second largest category in terms of donation amount, totaled \$11.5 billion, with an average donation of \$1,765 per return.

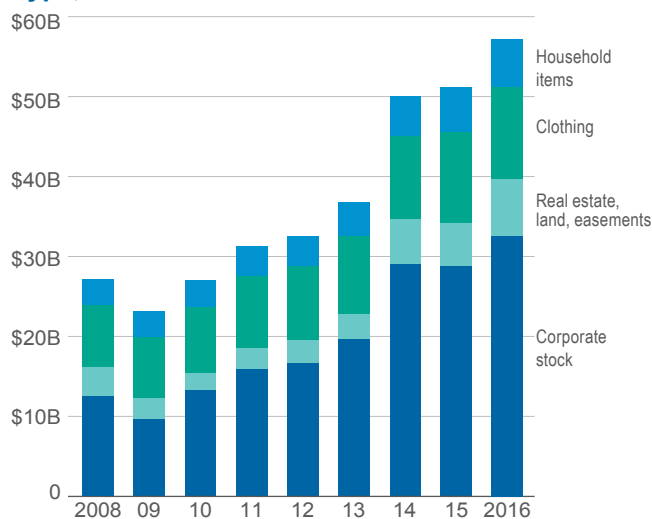
All adjusted gross income groups with incomes above \$100,000 reported increases in donations deducted. The largest increase was by taxpayers in the \$5 million-under-\$10 million group donating \$5.5 billion, which was 37.9 percent more than the previous tax year's amount of \$4.0 billion. Those taxpayers in the \$10 million-or-more income group donated 38.1 percent of all donations, or \$28.1 billion.

Foundations received the most donations, \$18.4 billion, or 25.1 percent of all donations. The average

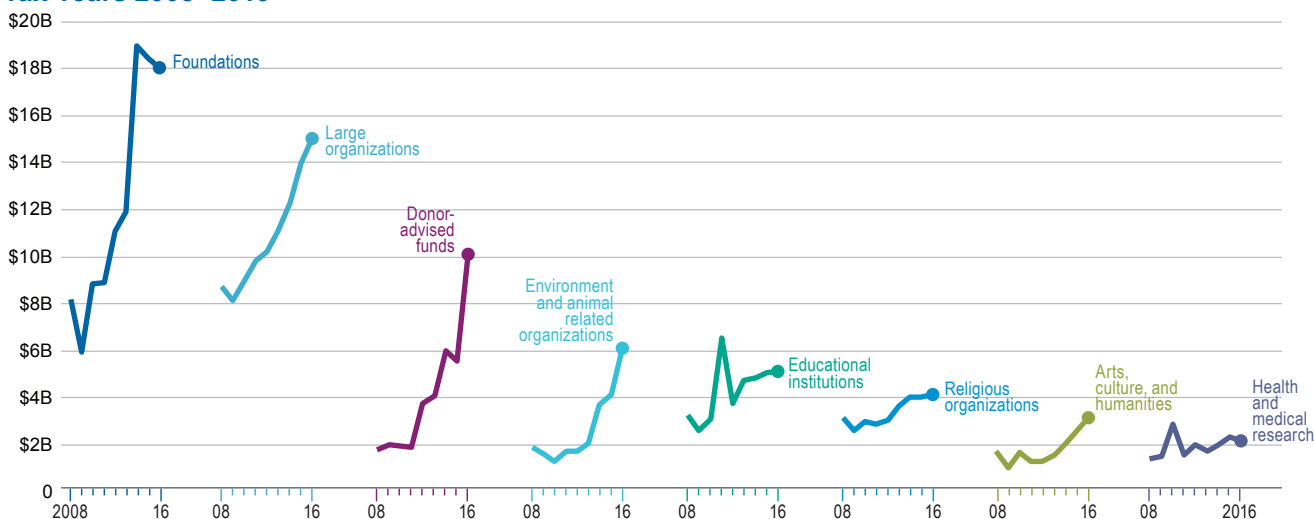
donation to foundations was \$213,661, the highest average donation amount for all charity types. The next largest donation recipient was "large organizations," which received \$14.6 billion worth of donations.

Taxpayers age 65 and older gave the most, donating \$27.8 billion (37.7 percent of the total amount), or an average of \$16,030 per return. In addition, donations of corporate stock, mutual funds, and other investments by these taxpayers (the largest type of donation for this group) was \$17.9 billion, representing 48 percent of the total amount.

**Individual Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type, Tax Years 2008–2016**



**All Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2008–2016**



Individual Tax Statistics

