

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.

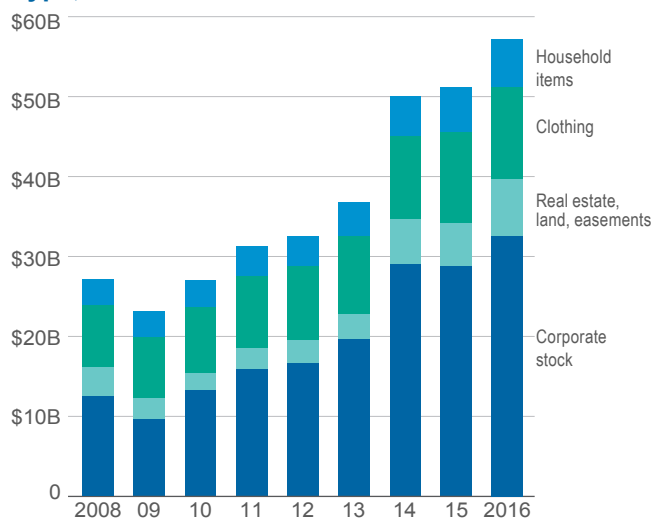
All adjusted gross income groups with incomes above \$100,000 reported increases in donations deducted. The largest increase was by taxpayers in the \$5 million-under-\$10 million group donating \$5.5 billion, which was 37.9 percent more than the previous tax year's amount of \$4.0 billion. Those taxpayers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

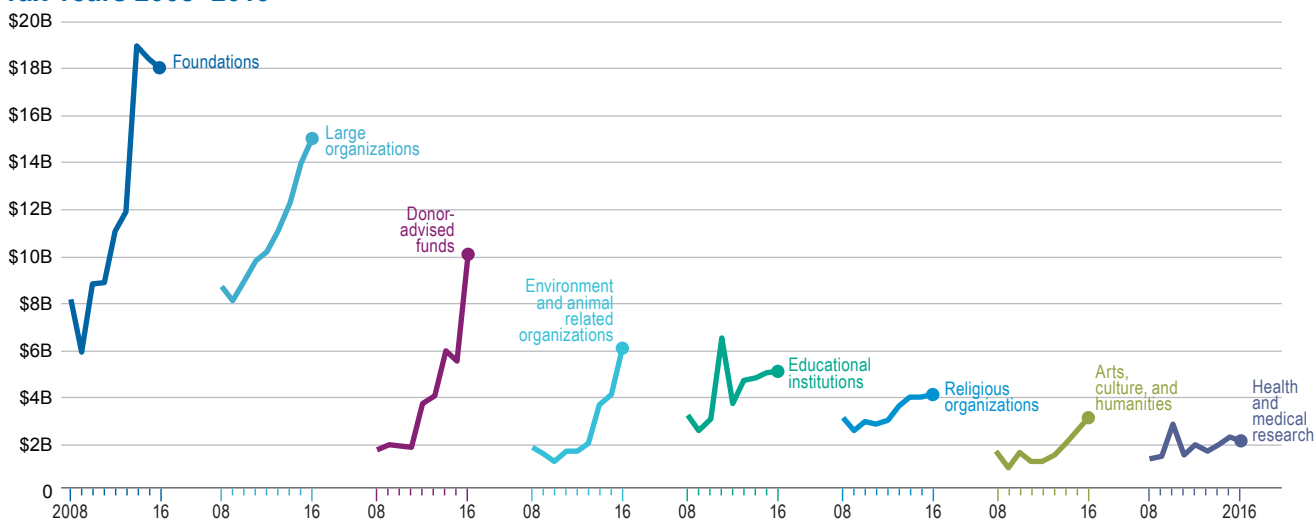
donation to foundations was \$213,661, the highest average donation amount for all charity types. The next largest donation recipient was "large organizations," which received \$14.6 billion worth of donations.

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

