

# Individual Noncash Charitable Contributions, Tax Year 2020



The Internal Revenue Service Statistics of Income Division 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, *Itemized Deductions*, exceed \$500.

The number of taxpayers filing individual returns that claimed the noncash charitable deduction on Schedule A decreased 19.5 percent, from 8.8 million for Tax Year (TY) 2019 to 7.0 million for TY 2020. The number of returns<sup>1</sup> filed with a Form 8283 totaled 3.1 million in TY 2020, down from 3.9 million in TY 2019.

Total donations taken on Form 8283 increased by 13.4 percent from \$72.8 billion in TY 2019 to \$82.5 billion in TY 2020. The average donation amount per return increased from \$18,635 to \$26,973 during this period.

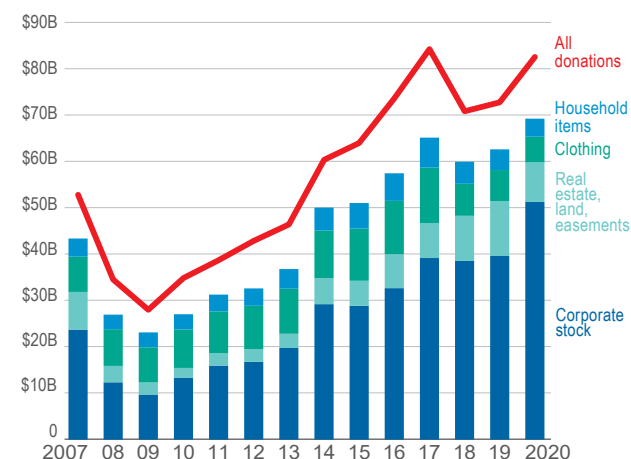
Corporate stock donations accounted for 62.1 percent of the total amount donated. These donations increased 29.4 percent between TYs 2019 and 2020 from \$39.6 billion to \$51.3 billion. The average stock donation per return in TY 2020 was \$354,821. Clothing donations, the second largest category in terms of donation amount, totaled \$5.6 billion with an average donation of \$2,684 per return. The third largest type of donations were easements with an amount of \$5.1 billion and an average donation of \$1.2 million per return claiming this donation. Combining easement with real estate and land, these represented 10.3 percent of all donations for 2020.

Foundations, the largest beneficiary, received \$29.2 billion, or 35.4 percent of the total amount donated. The average donation to foundations was \$350,598, the highest average amount for all charity types. Donations to donor-advised funds, the second largest beneficiary, were \$17.6 billion.

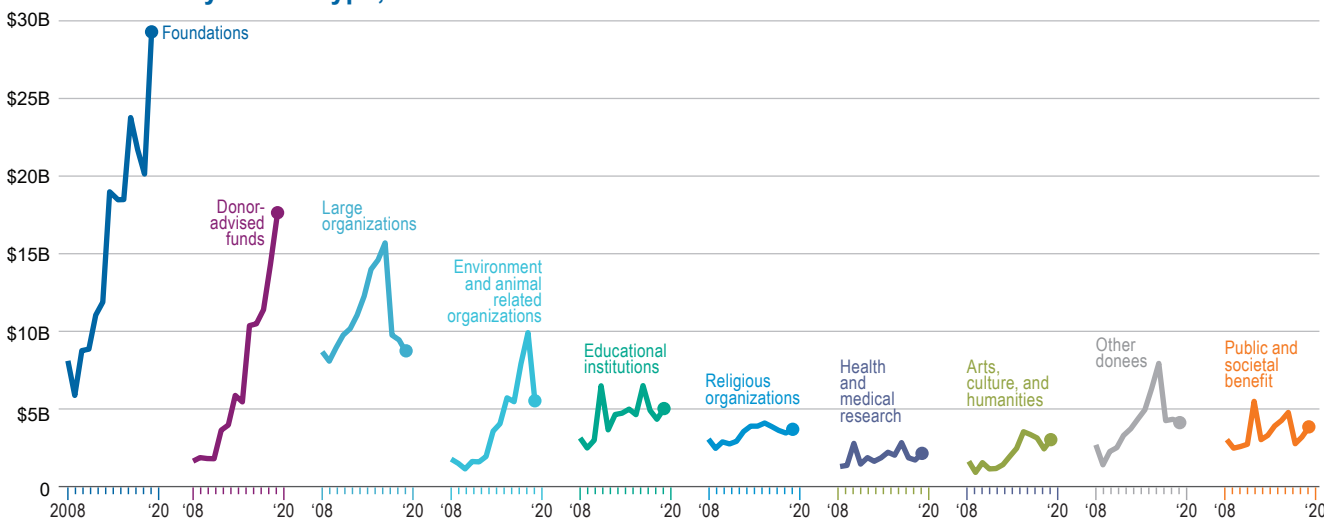
Individuals with adjusted gross income over \$10 million donated \$43.7 billion, a 40.5-percent increase from the previous tax year's amount of \$31.1 billion. These taxpayers accounted for 52.9 percent of the total amount donated.

Taxpayers aged 65 and older reported the largest amount carried to the Schedule A, claiming \$38.8 billion (47.0 percent of the total amount), or \$58,995 per return. These taxpayers claimed \$32.0 billion for donations of corporate stock, mutual funds, and other investments which was 54.8 percent 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 2007–2020**



**All Individual Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A by Donee Type, Tax Years 2008–2020**



<sup>1</sup> This only includes returns where Adjusted Gross Income is greater than 0.  
SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, February 2023.



Individual Tax Statistics