

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-

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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.

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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.

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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 |

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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-

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Figure G

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

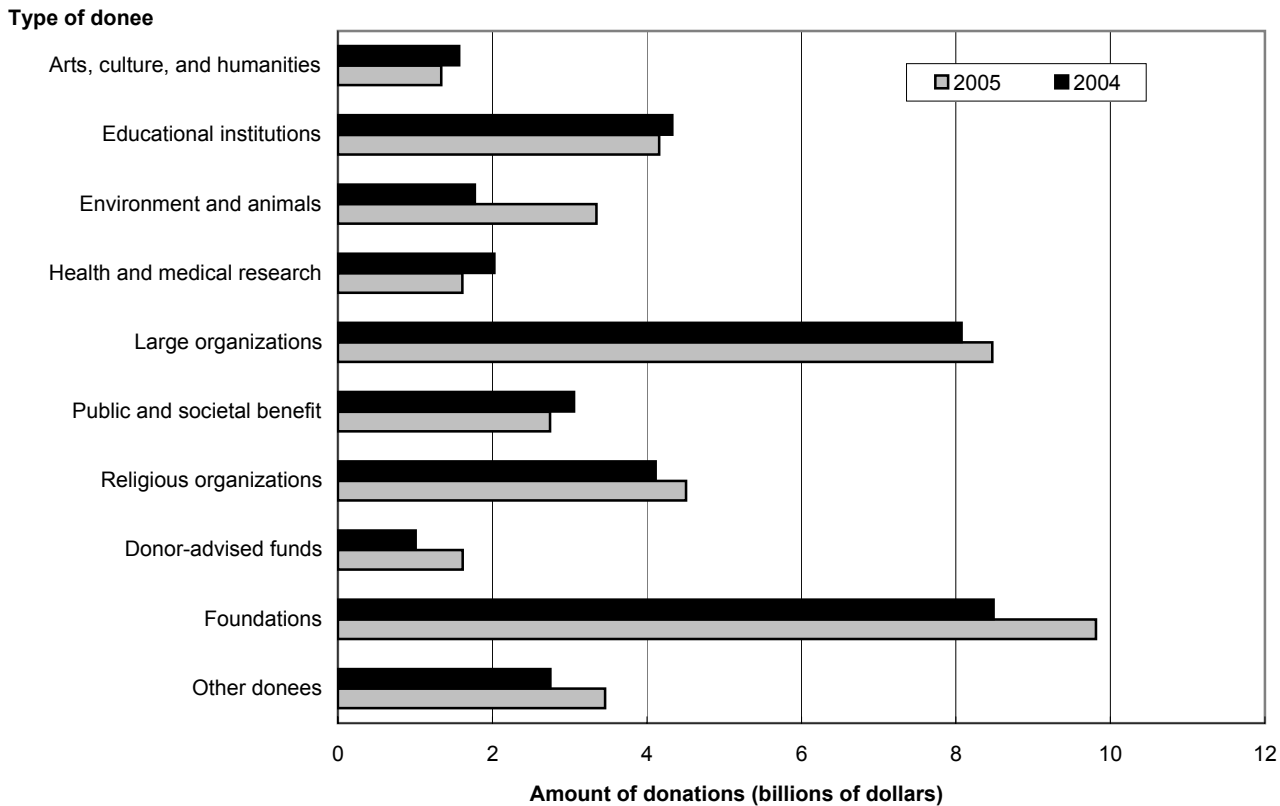


Figure H

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 non-cash 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.

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- *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

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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).

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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).

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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.

Individual Noncash Contributions, 2005

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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.

Individual Noncash Contributions, 2005

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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).