

Individual Noncash Contributions, 2006

by Pearson Liddell and Janette Wilson

For Tax Year 2006, 24.7 million individual taxpayers who itemized deductions reported \$52.6 billion in deductions for noncash charitable contributions.¹ Of these taxpayers, 6.2 million reported \$46.8 billion in deductions for 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. Despite the number of filers of Form 8283 declining by 5.9 percent between Tax Years 2005 and 2006, the amount of donation contributions increased 14.1 percent, from \$41.1 billion in Tax Year 2005.

For Tax Year 2006, corporate stock donations of \$23.0 billion, representing 49.1 percent of the total amount donated by taxpayers, increased 40.7 percent from \$16.3 billion for Tax Year 2005. For Tax Year 2006, there were two tax law changes that affected the deductions allowed for certain noncash contributions. Beginning on August 18, 2006, donations of clothing and household items were required to be in good condition or better in order for taxpayers to claim a deduction. In previous years, taxpayers were allowed to deduct the fair market value of all clothing and household items regardless of condition. While it is not known what effect this had on donations of these items, the amount deducted for clothing and household items declined 10.8 percent and 1.0 percent, respectively, between Tax Years 2005 and 2006. In previous years, from Tax Years 2003 to 2005, there was a steady increase in both clothing and household donations.^{2, 3} The other tax law change added restrictions for deductions for façade easements, which took effect in the summer of 2006.⁴

Figure A shows that, for Tax Year 2006, corporate stock donations of \$23.0 billion accounted for the largest percentage of total noncash donations

(49.1 percent), followed by clothing (\$6.3 billion) and household donations (\$3.8 billion), which represented 13.4 percent and 8.2 percent, respectively, of the total amount donated.⁵ Figure B shows a similar pattern for Tax Year 2005. Corporate stock donations were the largest at \$16.3 billion, followed by clothing and household item donations (\$7.0 billion and \$3.9 billion, respectively). The amount of corporate stock donations increased by \$6.7 billion, or 40.7 percent, between Tax Years 2005 and 2006, while the amount of clothing donations declined 10.8 percent, or 0.8 billion. The average corporate stock donation increased, from just over \$90,000 in Tax Year 2005 to almost \$123,000 in 2006, whereas the average clothing donation decreased slightly, from nearly \$1,500 in 2005 to just over \$1,450 in Tax Year 2006.

Some other significant changes in other categories for Tax Year 2006 are shown in Figure B. Donations of mutual funds increased 44.2 percent between Tax Years 2005 and 2006, from \$0.7 billion to almost \$1.0 billion. Also, donations of other investments, which represented 4.5 percent of the total donated amount in Tax Year 2006, increased 34.2 percent between Tax Years 2005 and 2006, from \$1.6 to \$2.1 billion. Land donations, which represented 4.8 percent of the amount donated in Tax Year 2006, declined 23.0 percent between 2005 and 2006, from \$2.9 billion to \$2.2 billion. The average land donation per return declined, from nearly \$295,000 in Tax Year 2005 to approximately \$172,000 in 2006.

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, giving \$17.8 billion, followed by those taxpayers in the \$100 thousand up to \$200 thousand AGI group who gave \$5.5 billion (which represented 38.0 percent and 11.8 percent of all donation amounts, respectively). The average donation of taxpayers in the \$10 million or more AGI category was \$2.9 million, and their noncash donations were 9.5 percent of their AGIs. By comparison, the average donation for those taxpayers in the \$100 under \$200 thousand AGI group was about \$2,700. This group donated

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¹ For further details on Tax Year 2006 individual income and tax statistics, see *Statistics of Income—2006, Individual Income Tax Returns* (IRS Publication 1304).

² See Wilson, Janette and Michael Strudler, "Individual Noncash Charitable Contributions, 2003," *Statistics of Income Bulletin*, Spring 2006, Volume 25, Number 4.

³ See Wilson, Janette and Michael Strudler, "Individual Noncash Charitable Contributions, 2004," *Statistics of Income Bulletin*, Spring 2007, Volume 25, Number 4.

⁴ Beginning July 25, 2006, a façade easement donation can be claimed as a deduction only if the contributed interest includes restrictions on preserving the exterior of the building. If a donation of this type is claimed, beginning August 17, 2006, a qualified appraisal and an exterior photograph must be included with the tax return.

⁵ The deduction amounts reported in this article include the amount carried to Schedule A for reporting itemized deductions.

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Figure A

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Type, Form 8283, Tax Year 2006

[Money amounts are in thousands of dollars—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	6,174,855	15,682,030	46,841,245	7,586	2,987	100.0	100.0
Corporate stock	187,325	429,139	22,993,269	122,745	53,580	2.7	49.1
Mutual funds	10,498	16,735	965,673	91,989	57,703	0.1	2.1
Other investments	3,790	6,079	2,116,331	558,436	348,123	[2]	4.5
Real estate	4,550	4,674	1,358,630	298,628	290,699	[2]	2.9
Land	13,028	13,438	2,245,019	172,317	167,067	0.1	4.8
Conservation easements	3,402	3,529	1,489,589	437,895	422,092	[2]	3.2
Façade easements	1,143	1,145	264,575	231,572	231,167	[2]	0.6
Art and collectibles	108,374	147,896	1,222,044	11,276	8,263	0.9	2.6
Intellectual property	50	50	17,652	353,242	353,242	[2]	[2]
Food	156,081	218,370	96,294	617	441	1.4	0.2
Clothing	4,295,574	7,697,930	6,262,697	1,458	814	49.1	13.4
Accessories	40,421	50,637	34,388	851	679	0.3	0.1
Electronics	498,243	587,740	445,376	894	758	3.7	1.0
Household items	2,802,627	4,924,144	3,821,313	1,363	776	31.4	8.2
Cars	296,587	307,080	490,242	1,653	1,596	2.0	1.0
Other vehicles	9,975	11,418	70,395	7,057	6,165	0.1	0.2
Services	9,373	14,513	27,553	2,940	1,898	0.1	0.1
Airline tickets and miles	3,568	3,681	5,988	1,678	1,627	[2]	[2]
Other	846,505	1,243,834	2,914,218	3,443	2,343	7.9	6.2

[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.

2.0 percent of their AGIs. The average donation for all returns with a Form 8283 was just under \$7,600.

Figure D compares the percentage change in donation amounts by AGI group, which for all returns increased 14.1 percent, from \$41.1 billion in Tax Year 2005 to \$46.8 billion in 2006. However, most AGI groups showed declines in the amount of donations reported. There were some exceptions, with those taxpayers with \$10 million or more AGI reporting increased donation amounts of \$17.8 billion in 2006. This represented a 59.9-percent increase, from the \$11.1 billion reported for Tax Year 2005. The amount donated by this AGI group comprised 38.0 percent of total donations. Taxpayers in the \$100,000 under \$200,000 and \$200,000 under \$500,000 groups, combined, represented 21.0 percent of total donations. The donation amount for the latter group fell 6.1 percent in Tax Year 2006, to \$4.3 billion from \$4.6 billion in 2005.

Information on donee organizations is presented in Figures E, F, and G. Figure E shows that, for Tax

Year 2006, most donations were given to foundations, large organizations, and educational institutions (\$15.5 billion, \$8.0, billion, and \$4.8 billion, respectively). This was a slight change from 2005, when the first two categories were the same, but religious organizations were the third largest recipient (see Figure F). Donations to foundations represented 33.2 percent of the total donation amount, and the average donation was almost \$78,700. The second highest average donation was to donor-advised funds (just under \$55,000). However, in contrast to foundation donations, donor-advised fund donations represented only 4.2 percent of the total amount deducted on Schedule A.

Figure F shows that the amount claimed for foundation donations increased by 58.5 percent, from \$9.8 billion in 2005 to \$15.5 billion in Tax Year 2006, even though the number of returns with donations to these organizations decreased 7.8 percent. In addition, donations to the arts, culture, and humanities rose 29.3 percent, from \$1.3 billion in

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Figure B

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Type, Form 8283, Tax Years 2005 and 2006

[Money amounts are in thousands of dollars]

Type of donation	2005		2006		Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Number of returns [1]	Amount carried to Schedule A	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All donations	6,559,140	41,070,632	6,174,855	46,841,245	-5.9	14.1
Corporate stock	181,192	16,336,601	187,325	22,993,269	3.4	40.7
Mutual funds	7,736	669,646	10,498	965,673	35.7	44.2
Other investments	4,853	1,577,085	3,790	2,116,331	-21.9	34.2
Real estate	7,654	1,183,888	4,550	1,358,630	-40.6	14.8
Land	9,883	2,915,322	13,028	2,245,019	31.8	-23.0
Conservation easements	2,186	1,815,814	3,402	1,489,589	55.6	-18.0
Façade easements	1,028	307,370	1,143	264,575	11.2	-13.9
Art and collectibles	110,632	1,244,906	108,374	1,222,044	-2.0	-1.8
Intellectual property	1,021	19,932	50	17,652	-95.1	-11.4
Food	195,807	105,870	156,081	96,294	-20.3	-9.0
Clothing	4,692,990	7,021,681	4,295,574	6,262,697	-8.5	-10.8
Accessories	50,691	58,586	40,421	34,388	-20.3	-41.3
Electronics	517,625	474,505	498,243	445,376	-3.7	-6.1
Household items	2,864,635	3,858,494	2,802,627	3,821,313	-2.2	-1.0
Cars	297,070	469,695	296,587	490,242	-0.2	4.4
Other vehicles	12,807	140,621	9,975	70,395	-22.1	-49.9
Services	13,907	47,881	9,373	27,553	-32.6	-42.5
Airline tickets and miles	1,559	2,040	3,568	5,988	128.8	193.6
Other	794,323	2,820,696	846,505	2,914,218	6.6	3.3

[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.

Tax Year 2005 to \$1.7 billion in 2006, and donations to health and medical research increased 34.4 percent, from \$1.6 billion in Tax Year 2005 to \$2.2 billion in 2006. Figure G shows these data for 2005 and 2006.

Figure H shows that taxpayers age 65 and older gave the most donations in terms of amount deducted on Schedule A, giving 43.9 percent of the total amount, or \$20.6 billion. The average donation for these taxpayers, per return, was over \$25,300, which was more than three times the average of any other age group. In addition, taxpayers in this age group donated 9.9 percent of their AGIs, more than twice the average of any other group.

As shown in Figure I, the amount deducted by these taxpayers increased about 46.4 percent, from \$14.1 billion in Tax Year 2005 to \$20.6 billion in

2006. All other age groups, with the exception of the 55 under 65 group (whose donation amounts increased 9.4 percent, from \$9.8 billion in Tax Year 2005 to \$10.7 billion in 2006), experienced a decline in the amount of donation amounts claimed. Details in Table 4 show that, of the total donations by taxpayers 65 or over, \$15.7 billion were donations of corporate stock, mutual funds, and other investments (up 66.9 percent from the \$9.4 million donated in 2005), followed by \$2.0 billion in real estate and easement donations (up from \$1.7 billion in Tax Year 2005).⁶

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

⁶ See Wilson, Janette, "Individual Noncash Charitable Contributions, 2005," *Statistics of Income Bulletin*, Spring 2008, Volume 25, Number 4.

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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 2006

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

Size of adjusted gross income	Number of returns	Percent of returns	Adjusted gross income (AGI)	Amount carried to Schedule A	Percentage of amount carried to Schedule A	Donation as percentage of AGI	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	6,174,855	100.0	1,183,135,196	46,841,245	100.0	4.0	7,586
Under \$5,000 (including deficits)	38,175	0.6	-6,464,319	526,719	1.1	-8.1	13,797
\$5,000 under \$10,000	18,239	0.3	144,478	26,990	0.1	18.7	1,480
\$10,000 under \$15,000	31,681	0.5	409,877	109,992	0.2	26.8	3,472
\$15,000 under \$20,000	52,872	0.9	930,995	122,488	0.3	13.2	2,317
\$20,000 under \$25,000	85,246	1.4	1,921,342	176,084	0.4	9.2	2,066
\$25,000 under \$30,000	110,217	1.8	3,020,937	224,808	0.5	7.4	2,040
\$30,000 under \$40,000	287,837	4.7	10,132,638	607,106	1.3	6.0	2,109
\$40,000 under \$50,000	362,952	5.9	16,368,292	790,376	1.7	4.8	2,178
\$50,000 under \$75,000	1,074,988	17.4	67,677,202	2,281,356	4.9	3.4	2,122
\$75,000 under \$100,000	1,086,353	17.6	94,822,640	2,086,296	4.5	2.2	1,920
\$100,000 under \$200,000	2,058,274	33.3	283,090,594	5,548,102	11.8	2.0	2,696
\$200,000 under \$500,000	724,015	11.7	209,330,178	4,293,549	9.2	2.1	5,930
\$500,000 under \$1,000,000	146,248	2.4	99,612,935	2,529,142	5.4	2.5	17,294
\$1,000,000 under \$1,500,000	39,374	0.6	47,699,896	1,653,390	3.5	3.5	41,991
\$1,500,000 under \$2,000,000	17,065	0.3	29,408,762	1,442,228	3.1	4.9	84,514
\$2,000,000 under \$5,000,000	27,336	0.4	82,794,075	3,597,485	7.7	4.3	131,602
\$5,000,000 under \$10,000,000	7,912	0.1	54,695,540	3,008,570	6.4	5.5	380,258
\$10,000,000 or more	6,071	0.1	187,539,134	17,816,565	38.0	9.5	2,934,700

Figure D

Individual Noncash Charitable Contributions: All Returns with Donations, by Size of Adjusted Gross Income, Form 8283, Tax Years 2005 and 2006

[Money amounts are in thousands of dollars]

Size of adjusted gross income	2005		2006		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	6,559,140	41,070,632	6,174,855	46,841,245	-5.9	14.1
Under \$5,000 (including deficits)	37,402	350,927	38,175	526,719	2.1	50.1
\$5,000 under \$10,000	32,164	56,187	18,239	26,990	-43.3	-52.0
\$10,000 under \$15,000	51,997	85,897	31,681	109,992	-39.1	28.1
\$15,000 under \$20,000	85,630	227,358	52,872	122,488	-38.3	-46.1
\$20,000 under \$25,000	94,313	203,180	85,246	176,084	-9.6	-13.3
\$25,000 under \$30,000	108,225	281,359	110,217	224,808	1.8	-20.1
\$30,000 under \$40,000	338,160	774,975	287,837	607,106	-14.9	-21.7
\$40,000 under \$50,000	404,686	869,751	362,952	790,376	-10.3	-9.1
\$50,000 under \$75,000	1,206,015	2,648,338	1,074,988	2,281,356	-10.9	-13.9
\$75,000 under \$100,000	1,227,279	2,446,824	1,086,353	2,086,296	-11.5	-14.7
\$100,000 under \$200,000	2,066,716	5,451,006	2,058,274	5,548,102	-0.4	1.8
\$200,000 under \$500,000	684,658	4,570,700	724,015	4,293,549	5.7	-6.1
\$500,000 under \$1,000,000	135,385	2,140,922	146,248	2,529,142	8.0	18.1
\$1,000,000 under \$1,500,000	34,558	2,044,341	39,374	1,653,390	13.9	-19.1
\$1,500,000 under \$2,000,000	15,286	1,591,485	17,065	1,442,228	11.6	-9.4
\$2,000,000 under \$5,000,000	24,287	3,717,494	27,336	3,597,485	12.6	-3.2
\$5,000,000 under \$10,000,000	6,995	2,467,162	7,912	3,008,570	13.1	21.9
\$10,000,000 or more	5,385	11,142,727	6,071	17,816,565	12.7	59.9

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Figure E

Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Type, Form 8283, Tax Year 2006

[Money amounts are in thousands of dollars—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	6,174,855	15,682,030	46,841,245	7,586	2,987	100.0	100.0
Arts, culture, and humanities	265,011	358,420	1,729,915	6,528	4,827	2.3	3.7
Educational institutions	315,232	437,120	4,790,188	15,196	10,959	2.8	10.2
Environment and animal-related organizations	107,455	175,324	2,769,989	25,778	15,799	1.1	5.9
Health and medical research	964,138	1,491,284	2,167,023	2,248	1,453	9.5	4.6
Large organizations	4,592,309	9,159,138	8,003,464	1,743	874	58.4	17.1
Public and societal benefit	1,069,973	1,628,317	2,808,888	2,625	1,725	10.4	6.0
Religious organizations	1,081,541	1,662,865	4,075,699	3,768	2,451	10.6	8.7
Donor-advised funds	20,691	35,686	1,958,349	94,650	54,878	0.2	4.2
Foundations	136,188	197,586	15,547,278	114,160	78,686	1.3	33.2
Other donees	416,941	536,290	2,990,450	7,172	5,576	3.4	6.4

[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

Figure F

Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Type, Form 8283, Tax Years 2005 and 2006

[Money amounts are in thousands of dollars]

Type of donee	2005		2006		Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Number of returns [1]	Amount carried to Schedule A	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All donees	6,559,140	41,070,632	6,174,855	46,841,245	-5.9	14.1
Arts, culture, and humanities	235,690	1,338,311	265,011	1,729,915	12.4	29.3
Educational institutions	343,200	4,160,844	315,232	4,790,188	-8.1	15.1
Environment and animal-related organizations	106,106	3,348,537	107,455	2,769,989	1.3	-17.3
Health and medical research	919,940	1,611,826	964,138	2,167,023	4.8	34.4
Large organizations	4,931,660	8,472,212	4,592,309	8,003,464	-6.9	-5.5
Public and societal benefit	1,266,610	2,746,584	1,069,973	2,808,888	-15.5	2.3
Religious organizations	1,257,036	4,506,943	1,081,541	4,075,699	-14.0	-9.6
Donor-advised funds	17,573	1,614,979	20,691	1,958,349	17.7	21.3
Foundations	147,717	9,811,124	136,188	15,547,278	-7.8	58.5
Other donees	471,373	3,459,273	416,941	2,990,450	-11.5	-13.6

[1] Total number of returns does not equal the sum of returns by donee type because a return could have donations to more than one type of donee.

the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000). The dollar amounts of donations reported in this article reflect the amounts reported on Form 8283 that are carried to Schedule A for reporting itemized deductions.

Donor's cost—Also known as the adjusted basis or tax basis, this is generally the amount the owner paid for the property. If the property was received as a gift, the original cost carries over to the recipient of the gift, increased by any gift tax paid on the appreciated portion of the property. If acquired from a dece-

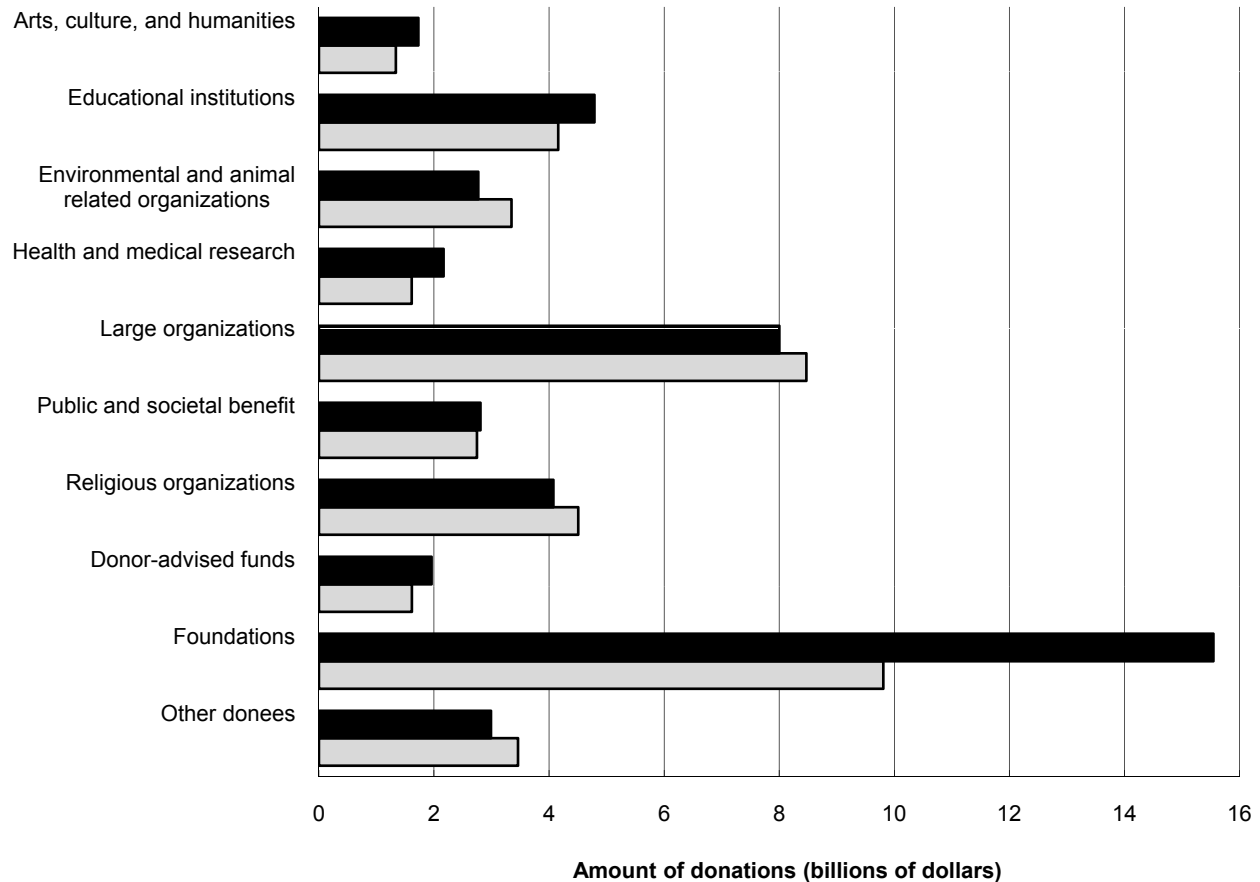
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Figure G

Amount of Individual Noncash Charitable Contributions, by Donee Types, Tax Years 2005 and 2006

Type of donee



■ 2006 □ 2005

dent, 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 was 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 with Form 8283 were counted whether or not the taxpayer carried the Form 8283 amounts to 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, inventory, and capital assets held less than 1 year. Capital gain property results in a long-term gain if sold. Examples of this are real property used for a taxpayer's

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Figure H

Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Year 2006

[Money amounts are in thousands of dollars—average amounts are in whole dollars]

Donor age	Number of returns	Amount carried to Schedule A	Average amount per return	Adjusted gross income (AGI)	Donation as percentage of AGI	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All ages	6,174,855	46,841,245	7,586	1,183,135,195	4.0	5,598,162	29,818,427
Under 35	649,666	1,957,073	3,012	71,764,714	2.7	530,033	1,483,872
35 under 45	1,566,178	4,840,502	3,091	250,576,511	1.9	1,370,872	4,477,510
45 under 55	1,793,726	8,789,705	4,900	361,820,169	2.4	1,645,514	7,524,069
55 under 65	1,352,832	10,675,344	7,891	290,232,522	3.7	1,279,670	7,575,184
65 and older	812,452	20,578,621	25,329	208,741,278	9.9	772,073	8,757,792

Figure I

Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Years 2005 and 2006

[Money amounts are in thousands of dollars]

Donor age	2005		2006		Percentage change	
	Number of return	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	6,559,140	41,070,632	6,174,855	46,841,245	-5.9	14.1
Under 35	793,262	2,231,510	649,666	1,957,073	-18.1	-12.3
35 under 45	1,683,889	6,071,559	1,566,178	4,840,502	-7.0	-20.3
45 under 55	1,873,519	8,949,908	1,793,726	8,789,705	-4.3	-1.8
55 under 65	1,382,485	9,756,707	1,352,832	10,675,344	-2.1	9.4
65 and older	825,984	14,060,948	812,452	20,578,621	-1.6	46.4

business and 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, furs, jewelry, purses, scarves, and watches.

Art and collectibles—Includes art works, such as ceramics, drawings, paintings, photographs, and sculptures; and collectibles including coins, books,

historical documents, memorabilia, rare or valuable clothing, jewelry, and stamps.

Cars—Includes vehicles designed for road transportation, such as cars, buses, motorcycles, motor homes, SUVs, and trucks.

Clothing—Includes apparel for children, men, and women, such as coats, dresses, hats, shoes, and suits. Also, includes sports and school uniforms.

Conservation easements—Includes land and right of way easements. Donations of this type must be a qualified real property interest contributed to a qualified organization for conservation purposes.

Corporate stock—Includes shares of publicly traded and closely held common and preferred stock, and also stock rights.

Electronics—Includes cameras, computer systems, copiers, DVD players, fax machines, stereo systems, televisions, telephones, and video games.

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Facade easements—Includes real estate easements and historical preservation or architectural easements.

Food—Includes beverages, individual food items or meals, snacks, restaurant coupons, vitamins, and wine.

Household items—Includes appliances, books, exercise equipment, furniture, luggage, tools, and toys.

Intellectual property—Includes copyrights, patents, trademarks, trade names, trade secrets, and certain types of software.

Land—Includes farms, orchards, and open lots.

Mutual funds—Includes shares of taxable and nontaxable mutual funds, exchange-traded funds, and unit investment trusts.

Other investments—Includes annuities, bonds, CDs, life insurance policies, notes, options, partnership interests, and real estate investment trusts.

Other vehicles—Includes all-terrain vehicles, airplanes, and watercraft vehicles, such as boats, canoes, ships, and water-skis.

Real estate—Includes apartments, cabins, houses, and other residential and commercial property.

Services—Includes audio presentations, catering, healthcare services, transport and travel expenses, tutoring, and other professional services.

Other—Includes animals, building materials, cemetery plots, medical equipment, tickets to events, and donated vacations or use of vacation property.

Donee 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 because of the difficulty of identifying all such donations.

Educational institutions—Includes organizations whose primary function is educational, such as fraternities, schools (including those with religious affiliation), scholarship funds, and universities.

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, 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 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 2007. 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. Returns were then selected at rates ranging from 0.10 percent to 100 percent. The Tax Year

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2006 data are based on a sample of 317,975 returns and an estimated final population of 138,485,446 returns.⁷ The number of returns in the sample with Form 8283 was 43,122.

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.

Figure J

Individual Noncash Charitable Contributions: Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[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	1.03	1.65	1.48	1.65
deficits)	5.69	8.67	9.76	13.39
\$25,000 under \$50,000	3.35	5.34	5.24	5.24
\$50,000 under \$75,000	2.80	4.57	5.98	6.11
\$75,000 under \$100,000	2.83	6.16	4.45	4.45
\$100,000 under \$200,000	1.83	3.25	6.86	6.82
\$200,000 under \$500,000	1.79	3.36	10.13	11.68
\$500,000 under \$1,000,000	2.18	7.66	8.12	8.92
\$1,000,000 under \$1,500,000	2.46	10.16	10.17	10.74
\$1,500,000 under \$2,000,000	1.92	8.93	8.11	7.68
\$2,000,000 under \$5,000,000	1.09	6.45	3.90	5.81
\$5,000,000 under \$10,000,000	0.98	2.06	1.79	2.96
\$10,000,000 or more	0.00	0.00	0.00	0.00

⁷ For further details on the description of the sample, see *Statistics of Income—2006, 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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with donations				
	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	6,174,855	15,682,030	39,890,034	50,310,197	46,841,245
Under \$25,000 (including deficits)	226,213	485,994	1,240,509	1,129,884	962,272
\$25,000 under \$50,000	761,006	1,554,232	3,760,740	1,622,324	1,622,290
\$50,000 under \$75,000	1,074,988	2,636,151	5,240,753	2,304,642	2,281,356
\$75,000 under \$100,000	1,086,353	2,662,477	5,644,547	2,086,296	2,086,296
\$100,000 under \$200,000	2,058,274	5,609,954	11,776,581	5,633,249	5,548,102
\$200,000 under \$500,000	724,015	2,003,908	5,658,020	4,584,845	4,293,549
\$500,000 under \$1,000,000	146,248	421,224	1,659,616	2,800,403	2,529,142
\$1,000,000 under \$1,500,000	39,374	116,061	726,056	1,848,426	1,653,390
\$1,500,000 under \$2,000,000	17,065	50,831	453,275	1,724,293	1,442,228
\$2,000,000 under \$5,000,000	27,336	86,412	1,105,908	4,575,214	3,597,485
\$5,000,000 under \$10,000,000	7,912	27,555	655,535	3,452,233	3,008,570
\$10,000,000 or more	6,071	27,231	1,968,492	18,548,388	17,816,565

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of corporate stock, mutual funds, and other investments				
	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	201,613	451,953	3,659,955	26,449,932	26,075,272
Under \$25,000 (including deficits)	2,349	7,419	69,051	244,965	244,965
\$25,000 under \$50,000	2,734	4,745	16,300	39,447	39,447
\$50,000 under \$75,000	9,944	12,069	29,881	49,818	49,818
\$75,000 under \$100,000	12,813	14,535	27,014	51,681	51,681
\$100,000 under \$200,000	57,239	112,995	184,667	1,002,975	1,002,975
\$200,000 under \$500,000	53,891	123,492	343,267	1,596,361	1,595,868
\$500,000 under \$1,000,000	27,763	69,034	317,101	1,354,195	1,354,042
\$1,000,000 under \$1,500,000	10,441	29,197	193,071	930,187	927,952
\$1,500,000 under \$2,000,000	5,425	14,345	146,802	837,858	805,488
\$2,000,000 under \$5,000,000	11,080	33,602	488,020	2,628,197	2,452,740
\$5,000,000 under \$10,000,000	4,003	13,425	366,204	2,099,548	2,074,434
\$10,000,000 or more	3,930	17,094	1,478,576	15,614,701	15,475,862

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of real estate and easements				
	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	22,122	22,785	2,272,124	8,256,024	5,357,813
Under \$25,000 (including deficits)	1,540	1,572	79,102	308,131	172,750
\$25,000 under \$50,000	* 643	* 643	* 10,089	* 24,144	* 24,144
\$50,000 under \$75,000	* 2,543	* 2,543	* 75,897	* 154,539	* 154,539
\$75,000 under \$100,000	* 2,133	* 2,133	* 0	* 59,772	* 59,772
\$100,000 under \$200,000	6,197	6,198	349,196	395,390	331,711
\$200,000 under \$500,000	4,235	4,243	239,056	963,894	687,762
\$500,000 under \$1,000,000	1,692	1,798	277,890	839,334	573,181
\$1,000,000 under \$1,500,000	808	816	181,193	645,627	469,761
\$1,500,000 under \$2,000,000	511	637	147,510	645,987	407,436
\$2,000,000 under \$5,000,000	1,006	1,198	368,838	1,477,322	704,534
\$5,000,000 under \$10,000,000	396	482	191,054	981,885	575,630
\$10,000,000 or more	419	521	352,299	1,759,998	1,196,594

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of art and collectibles				
	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	108,374	147,896	380,960	1,303,544	1,222,044
Under \$25,000 (including deficits)	3,806	7,763	13,735	107,233	75,011
\$25,000 under \$50,000	10,685	11,287	17,061	28,092	28,092
\$50,000 under \$75,000	15,697	19,847	37,397	31,702	31,702
\$75,000 under \$100,000	14,141	18,435	21,666	33,234	33,234
\$100,000 under \$200,000	41,762	57,769	65,691	157,633	157,633
\$200,000 under \$500,000	14,939	20,893	56,016	122,537	119,888
\$500,000 under \$1,000,000	3,802	5,323	47,823	103,380	101,191
\$1,000,000 under \$1,500,000	1,229	2,406	18,223	40,373	36,808
\$1,500,000 under \$2,000,000	588	809	13,142	37,158	26,258
\$2,000,000 under \$5,000,000	1,055	2,110	24,256	100,447	96,560
\$5,000,000 under \$10,000,000	338	637	15,933	68,282	59,838
\$10,000,000 or more	333	618	50,017	473,473	455,830

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of food				
	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	156,081	218,370	99,002	99,890	96,294
Under \$25,000 (including deficits)	3,420	4,448	3,466	3,274	3,274
\$25,000 under \$50,000	12,684	18,839	19,463	12,871	12,871
\$50,000 under \$75,000	20,963	23,212	4,576	7,313	7,313
\$75,000 under \$100,000	27,535	43,209	8,833	8,490	8,490
\$100,000 under \$200,000	63,326	90,079	26,724	33,960	33,920
\$200,000 under \$500,000	20,594	27,730	11,183	11,100	11,100
\$500,000 under \$1,000,000	4,324	6,296	2,645	3,483	3,483
\$1,000,000 under \$1,500,000	1,354	1,700	1,000	1,475	1,436
\$1,500,000 under \$2,000,000	562	748	9,871	1,588	1,588
\$2,000,000 under \$5,000,000	908	1,318	2,348	2,683	2,607
\$5,000,000 under \$10,000,000	246	417	3,030	5,024	4,320
\$10,000,000 or more	165	375	5,864	8,629	5,892

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of clothing and accessories				
	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	4,335,995	7,748,567	17,358,689	6,297,942	6,297,085
Under \$25,000 (including deficits)	148,686	233,086	555,916	214,848	214,848
\$25,000 under \$50,000	508,414	798,250	1,968,494	790,776	790,776
\$50,000 under \$75,000	748,935	1,308,507	2,572,750	988,222	988,222
\$75,000 under \$100,000	779,705	1,338,316	2,681,006	1,027,614	1,027,614
\$100,000 under \$200,000	1,495,096	2,831,071	6,073,186	2,125,855	2,125,855
\$200,000 under \$500,000	514,988	976,515	2,655,673	855,190	855,193
\$500,000 under \$1,000,000	92,396	176,172	513,629	162,458	162,458
\$1,000,000 under \$1,500,000	21,659	39,022	142,229	42,400	42,321
\$1,500,000 under \$2,000,000	9,052	16,601	60,935	18,924	18,917
\$2,000,000 under \$5,000,000	12,461	22,735	93,303	34,263	34,263
\$5,000,000 under \$10,000,000	2,993	5,499	24,857	19,870	19,870
\$10,000,000 or more	1,610	2,794	16,711	17,523	16,747

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of electronics				
	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	498,243	587,740	1,029,513	445,391	445,376
Under \$25,000 (including deficits)	16,044	19,613	24,684	18,148	18,148
\$25,000 under \$50,000	54,515	60,309	107,222	56,283	56,283
\$50,000 under \$75,000	78,543	98,330	153,774	73,882	73,882
\$75,000 under \$100,000	75,915	83,985	170,382	59,338	59,338
\$100,000 under \$200,000	197,751	232,835	398,430	166,161	166,146
\$200,000 under \$500,000	58,668	71,868	123,295	49,487	49,487
\$500,000 under \$1,000,000	11,219	13,713	31,716	13,605	13,605
\$1,000,000 under \$1,500,000	2,745	3,674	9,716	4,144	4,144
\$1,500,000 under \$2,000,000	949	1,119	3,450	1,175	1,175
\$2,000,000 under \$5,000,000	1,364	1,675	4,754	1,954	1,954
\$5,000,000 under \$10,000,000	346	387	1,337	802	802
\$10,000,000 or more	184	232	752	412	412

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of household items				
	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	2,802,627	4,924,144	10,220,935	3,847,074	3,821,313
Under \$25,000 (including deficits)	92,088	165,573	397,954	162,750	162,750
\$25,000 under \$50,000	331,444	496,256	1,120,956	477,743	477,743
\$50,000 under \$75,000	503,665	897,041	1,685,593	714,525	691,239
\$75,000 under \$100,000	498,648	891,366	1,692,193	606,862	606,862
\$100,000 under \$200,000	974,358	1,735,076	3,332,308	1,214,728	1,214,695
\$200,000 under \$500,000	318,917	589,210	1,479,972	482,947	482,926
\$500,000 under \$1,000,000	53,412	96,222	293,388	99,156	99,156
\$1,000,000 under \$1,500,000	14,139	25,775	98,088	30,470	30,470
\$1,500,000 under \$2,000,000	5,434	9,771	36,446	12,513	12,513
\$2,000,000 under \$5,000,000	7,549	12,947	56,699	22,326	22,151
\$5,000,000 under \$10,000,000	1,871	3,068	16,988	11,096	8,867
\$10,000,000 or more	1,104	1,840	10,350	11,957	11,941

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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with donations of cars and other vehicles				
	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	306,563	318,497	2,693,513	593,606	560,637
Under \$25,000 (including deficits)	7,316	8,059	46,906	16,150	16,150
\$25,000 under \$50,000	49,513	51,470	331,620	73,604	73,604
\$50,000 under \$75,000	59,325	60,976	395,186	84,068	84,068
\$75,000 under \$100,000	62,601	65,945	621,475	83,874	83,874
\$100,000 under \$200,000	91,175	94,130	801,313	160,177	138,798
\$200,000 under \$500,000	28,502	29,476	366,792	80,531	72,412
\$500,000 under \$1,000,000	5,493	5,636	58,562	28,803	28,436
\$1,000,000 under \$1,500,000	1,021	1,086	21,131	8,931	8,567
\$1,500,000 under \$2,000,000	443	452	12,571	8,297	8,061
\$2,000,000 under \$5,000,000	811	869	17,958	25,569	23,714
\$5,000,000 under \$10,000,000	206	224	13,611	12,476	12,277
\$10,000,000 or more	156	174	6,388	11,128	10,677

Footnotes at end of table 1j.

Table 1j. Individual Noncash Charitable Contributions: Returns with Other Donations [3], by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with other donations [3]				
	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	859,496	1,262,077	2,175,341	3,016,794	2,965,411
Under \$25,000 (including deficits)	30,500	38,462	49,695	54,385	54,377
\$25,000 under \$50,000	90,714	112,433	169,534	119,364	119,330
\$50,000 under \$75,000	153,231	213,625	285,699	200,575	200,575
\$75,000 under \$100,000	146,937	204,551	421,977	155,430	155,430
\$100,000 under \$200,000	281,437	449,802	545,066	376,370	376,370
\$200,000 under \$500,000	107,714	160,482	382,768	422,800	418,913
\$500,000 under \$1,000,000	27,458	47,030	116,863	195,989	193,591
\$1,000,000 under \$1,500,000	8,150	12,384	61,404	144,818	131,930
\$1,500,000 under \$2,000,000	3,803	6,350	22,547	160,792	160,792
\$2,000,000 under \$5,000,000	5,947	9,958	49,733	282,453	258,961
\$5,000,000 under \$10,000,000	1,967	3,417	22,521	253,249	252,532
\$10,000,000 or more	1,639	3,583	47,535	650,568	642,610

* 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 reported.

[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 the amount 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, and other donations.

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Table 2a. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All donee organizations				
	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	6,174,855	15,682,030	39,890,034	50,310,197	46,841,245
Under \$25,000 (including deficits)	226,213	485,994	1,240,509	1,129,884	962,272
\$25,000 under \$50,000	761,006	1,554,232	3,760,740	1,622,324	1,622,290
\$50,000 under \$75,000	1,074,988	2,636,151	5,240,753	2,304,642	2,281,356
\$75,000 under \$100,000	1,086,353	2,662,477	5,644,547	2,086,296	2,086,296
\$100,000 under \$200,000	2,058,274	5,609,954	11,776,581	5,633,249	5,548,102
\$200,000 under \$500,000	724,015	2,003,908	5,658,020	4,584,845	4,293,549
\$500,000 under \$1,000,000	146,248	421,224	1,659,616	2,800,403	2,529,142
\$1,000,000 under \$1,500,000	39,374	116,061	726,056	1,848,426	1,653,390
\$1,500,000 under \$2,000,000	17,065	50,831	453,275	1,724,293	1,442,228
\$2,000,000 under \$5,000,000	27,336	86,412	1,105,908	4,575,214	3,597,485
\$5,000,000 under \$10,000,000	7,912	27,555	655,535	3,452,233	3,008,570
\$10,000,000 or more	6,071	27,231	1,968,492	18,548,388	17,816,565

Footnotes at end of table 2k.

Table 2b. Individual Noncash Charitable Contributions: Donee Organizations (Arts, Culture, and Humanities), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Arts, culture, and humanities				
	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	265,011	358,420	541,778	1,842,684	1,729,915
Under \$25,000 (including deficits)	5,996	6,256	21,631	117,714	85,492
\$25,000 under \$50,000	19,823	21,528	36,274	27,147	27,147
\$50,000 under \$75,000	35,095	48,667	22,183	53,295	30,009
\$75,000 under \$100,000	44,827	53,200	27,825	40,170	40,170
\$100,000 under \$200,000	95,842	139,346	120,047	142,526	142,526
\$200,000 under \$500,000	44,850	58,452	88,427	146,047	141,918
\$500,000 under \$1,000,000	9,160	14,054	30,446	116,039	111,105
\$1,000,000 under \$1,500,000	3,288	5,460	51,026	143,800	139,978
\$1,500,000 under \$2,000,000	1,472	2,348	19,512	58,921	48,336
\$2,000,000 under \$5,000,000	2,938	5,397	34,482	189,967	185,705
\$5,000,000 under \$10,000,000	900	1,966	25,132	149,110	137,524
\$10,000,000 or more	820	1,747	64,793	657,947	640,003

Footnotes at end of table 2k.

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Table 2c. Individual Noncash Charitable Contributions: Donee Organizations (Educational Institutions), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Educational institutions				
	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	315,232	437,120	1,594,619	5,079,098	4,790,188
Under \$25,000 (including deficits)	7,814	10,482	77,353	180,547	102,932
\$25,000 under \$50,000	20,914	22,152	32,910	18,156	18,156
\$50,000 under \$75,000	34,944	38,151	50,468	47,907	47,907
\$75,000 under \$100,000	39,001	46,761	249,079	39,180	39,180
\$100,000 under \$200,000	116,711	165,124	193,652	256,931	256,931
\$200,000 under \$500,000	56,997	82,284	255,032	653,317	653,317
\$500,000 under \$1,000,000	18,852	33,217	162,802	524,978	465,434
\$1,000,000 under \$1,500,000	6,984	12,778	48,746	274,761	274,055
\$1,500,000 under \$2,000,000	2,990	5,011	41,190	204,978	171,720
\$2,000,000 under \$5,000,000	6,110	11,648	164,121	586,708	514,368
\$5,000,000 under \$10,000,000	2,066	4,479	101,416	550,353	542,375
\$10,000,000 or more	1,850	5,032	217,850	1,741,284	1,703,814

Footnotes at end of table 2k.

Table 2d. Individual Noncash Charitable Contributions: Donee Organizations (Environmental and Animal-Related Organizations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Environmental and animal-related organizations				
	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	107,455	175,324	1,128,999	4,210,571	2,769,989
Under \$25,000 (including deficits)	4,443	6,357	56,256	149,124	134,692
\$25,000 under \$50,000	12,242	13,865	17,110	9,147	9,147
\$50,000 under \$75,000	11,296	16,218	44,043	22,565	22,565
\$75,000 under \$100,000	20,705	24,433	17,599	66,026	66,026
\$100,000 under \$200,000	38,043	82,373	261,209	556,504	528,539
\$200,000 under \$500,000	12,394	18,701	102,045	152,411	135,834
\$500,000 under \$1,000,000	4,277	7,187	152,495	385,646	303,972
\$1,000,000 under \$1,500,000	1,277	1,798	28,445	254,792	138,262
\$1,500,000 under \$2,000,000	692	1,000	87,553	363,374	198,630
\$2,000,000 under \$5,000,000	1,239	2,012	142,674	658,094	276,041
\$5,000,000 under \$10,000,000	441	708	79,353	632,929	338,057
\$10,000,000 or more	406	670	140,217	959,958	618,222

Footnotes at end of table 2k.

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Table 2e. Individual Noncash Charitable Contributions: Donee Organizations (Health and Medical Research), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Health and medical research				
	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	964,138	1,491,284	3,360,318	2,280,292	2,167,023
Under \$25,000 (including deficits)	25,382	37,812	55,306	40,933	40,933
\$25,000 under \$50,000	102,679	151,914	293,213	166,994	166,994
\$50,000 under \$75,000	159,390	242,557	525,685	289,958	289,958
\$75,000 under \$100,000	167,107	262,815	489,164	170,065	170,065
\$100,000 under \$200,000	352,569	547,344	1,229,137	455,900	455,900
\$200,000 under \$500,000	116,762	184,834	446,566	217,406	217,399
\$500,000 under \$1,000,000	23,844	37,292	116,826	173,401	173,401
\$1,000,000 under \$1,500,000	6,602	10,146	46,088	126,917	107,587
\$1,500,000 under \$2,000,000	3,004	4,937	22,745	34,760	34,735
\$2,000,000 under \$5,000,000	4,531	7,389	57,394	170,534	113,661
\$5,000,000 under \$10,000,000	1,301	2,480	25,532	103,084	91,225
\$10,000,000 or more	967	1,763	52,662	330,340	305,165

Footnotes at end of table 2k.

Table 2f. Individual Noncash Charitable Contributions: Donee Organizations (Large Organizations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Large organizations				
	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	4,592,309	9,159,138	21,084,722	8,018,718	8,003,464
Under \$25,000 (including deficits)	153,112	282,063	702,528	267,875	267,875
\$25,000 under \$50,000	554,369	935,533	2,295,584	921,021	921,021
\$50,000 under \$75,000	811,418	1,605,497	3,355,416	1,292,819	1,292,819
\$75,000 under \$100,000	832,696	1,639,227	3,367,957	1,227,040	1,227,040
\$100,000 under \$200,000	1,550,350	3,268,067	7,139,804	2,497,028	2,496,980
\$200,000 under \$500,000	542,532	1,135,678	3,192,829	1,039,273	1,039,280
\$500,000 under \$1,000,000	97,106	196,768	609,396	235,367	235,010
\$1,000,000 under \$1,500,000	23,771	46,077	163,439	75,832	75,832
\$1,500,000 under \$2,000,000	9,219	17,425	70,175	70,715	68,225
\$2,000,000 under \$5,000,000	12,915	24,308	102,352	72,966	72,937
\$5,000,000 under \$10,000,000	3,109	5,439	32,153	77,913	70,176
\$10,000,000 or more	1,712	3,055	53,090	240,867	236,268

Footnotes at end of table 2k.

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Table 2g. Individual Noncash Charitable Contributions: Donee Organizations (Public and Societal Benefit), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Public and societal benefit				
	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	1,069,973	1,628,317	3,901,993	3,086,326	2,808,888
Under \$25,000 (including deficits)	39,022	52,260	100,601	69,006	42,850
\$25,000 under \$50,000	123,523	173,056	462,740	184,319	184,319
\$50,000 under \$75,000	175,960	300,247	483,717	209,186	209,186
\$75,000 under \$100,000	175,352	242,403	701,837	198,472	198,472
\$100,000 under \$200,000	376,153	585,026	1,067,375	478,895	457,516
\$200,000 under \$500,000	134,188	204,175	536,910	509,072	507,594
\$500,000 under \$1,000,000	27,626	43,452	160,515	177,226	170,797
\$1,000,000 under \$1,500,000	7,173	10,117	94,642	134,195	109,310
\$1,500,000 under \$2,000,000	3,401	5,355	27,500	62,624	53,311
\$2,000,000 under \$5,000,000	5,006	7,915	81,380	221,325	179,898
\$5,000,000 under \$10,000,000	1,461	2,295	55,479	192,140	158,975
\$10,000,000 or more	1,109	2,017	129,299	649,866	536,659

Footnotes at end of table 2k.

Table 2h. Individual Noncash Charitable Contributions: Donee Organizations (Religious Organizations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Religious organizations				
	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	1,081,541	1,662,865	4,177,615	4,272,555	4,075,699
Under \$25,000 (including deficits)	42,414	53,158	141,099	96,621	88,751
\$25,000 under \$50,000	119,203	160,315	438,380	194,603	194,603
\$50,000 under \$75,000	172,585	265,422	587,817	282,322	282,322
\$75,000 under \$100,000	179,614	291,689	587,981	240,520	240,520
\$100,000 under \$200,000	372,011	582,872	1,170,781	680,783	680,783
\$200,000 under \$500,000	139,985	219,142	630,818	875,011	866,376
\$500,000 under \$1,000,000	33,308	51,439	204,518	397,454	366,359
\$1,000,000 under \$1,500,000	9,718	16,374	93,320	223,519	206,916
\$1,500,000 under \$2,000,000	3,983	6,561	58,254	164,887	118,370
\$2,000,000 under \$5,000,000	5,979	10,443	134,495	426,593	375,306
\$5,000,000 under \$10,000,000	1,639	2,981	62,460	233,749	211,543
\$10,000,000 or more	1,102	2,470	67,692	456,493	443,849

Footnotes at end of table 2k.

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Table 2i. Individual Noncash Charitable Contributions: Donee Organizations (Donor-Advised Funds), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Donor-advised funds				
	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	20,691	35,686	296,100	1,960,173	1,958,349
Under \$25,000 (including deficits)	* 115	* 119	* 31	* 1,331	* 1,331
\$25,000 under \$50,000	* 631	* 631	* 3,898	* 3,898	* 3,898
\$50,000 under \$75,000	* 998	* 998	* 1,797	* 998	* 998
\$75,000 under \$100,000	0	0	0	0	0
\$100,000 under \$200,000	3,900	5,963	21,800	77,944	77,944
\$200,000 under \$500,000	5,153	8,025	25,397	99,198	99,198
\$500,000 under \$1,000,000	4,451	8,130	38,611	186,359	186,359
\$1,000,000 under \$1,500,000	1,551	2,866	24,817	97,353	97,353
\$1,500,000 under \$2,000,000	892	1,578	9,545	98,411	98,411
\$2,000,000 under \$5,000,000	1,819	3,858	51,040	288,665	288,663
\$5,000,000 under \$10,000,000	623	1,616	35,276	192,183	191,974
\$10,000,000 or more	558	1,902	83,889	913,834	912,220

Footnotes at end of table 2k.

Table 2j. Individual Noncash Charitable Contributions: Donee Organizations (Foundations), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Foundations				
	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	136,188	197,586	2,470,988	16,423,243	15,547,278
Under \$25,000 (including deficits)	1,565	2,549	51,308	138,517	129,200
\$25,000 under \$50,000	13,154	14,778	41,149	12,283	12,283
\$50,000 under \$75,000	17,156	26,345	36,525	27,282	27,282
\$75,000 under \$100,000	20,447	25,118	73,576	20,274	20,274
\$100,000 under \$200,000	44,894	67,167	186,308	195,965	164,139
\$200,000 under \$500,000	18,547	24,876	165,701	515,066	257,340
\$500,000 under \$1,000,000	7,902	11,107	117,107	351,811	345,155
\$1,000,000 under \$1,500,000	3,066	4,606	118,190	357,277	344,141
\$1,500,000 under \$2,000,000	1,934	3,467	85,546	467,588	453,872
\$2,000,000 under \$5,000,000	3,841	7,659	302,536	1,637,201	1,280,737
\$5,000,000 under \$10,000,000	1,646	3,577	207,353	1,095,055	1,047,908
\$10,000,000 or more	2,037	6,338	1,085,687	11,604,924	11,464,947

Footnotes at end of table 2k.

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Table 2k. Individual Noncash Charitable Contributions: Donee Organizations (Other), by Size of Adjusted Gross Income, Form 8283, Tax Year 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Other donee organizations				
	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	416,941	536,290	1,332,901	3,136,537	2,990,450
Under \$25,000 (including deficits)	17,952	34,938	34,396	68,216	68,216
\$25,000 under \$50,000	50,644	60,460	139,481	84,757	84,723
\$50,000 under \$75,000	76,678	92,048	133,104	78,309	78,309
\$75,000 under \$100,000	56,672	76,830	129,529	84,548	84,548
\$100,000 under \$200,000	130,468	166,672	386,469	290,772	286,842
\$200,000 under \$500,000	55,988	67,742	214,295	378,044	375,292
\$500,000 under \$1,000,000	15,136	18,577	66,899	252,123	171,549
\$1,000,000 under \$1,500,000	4,322	5,839	57,342	159,979	159,956
\$1,500,000 under \$2,000,000	2,280	3,149	31,257	198,035	196,616
\$2,000,000 under \$5,000,000	4,168	5,783	35,434	323,162	310,168
\$5,000,000 under \$10,000,000	1,347	2,015	31,383	225,716	218,812
\$10,000,000 or more	1,285	2,237	73,313	992,876	955,418

* 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.

[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 2006

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of donation	All donees		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 donations	15,682,030	46,841,245	358,420	1,729,915	437,120
Corporate stock, mutual funds, and other investments	451,953	26,075,272	24,989	634,869	93,384
Real estate and easements	22,785	5,357,813	115	109,451	2,231
Art and collectibles	147,896	1,222,044	37,887	780,577	14,497
Food	218,370	96,294	4,297	3,211	19,357
Clothing and accessories	7,748,567	6,297,085	16,526	14,515	63,937
Electronics	587,740	445,376	7,332	5,953	36,873
Household items	4,924,144	3,821,313	224,801	101,642	115,359
Cars and other vehicles	318,497	560,637	2,470	32,633	12,229
Other [2]	1,262,077	2,965,411	40,002	47,065	79,253

Type of donation	Educational institutions—continued	Environment and animal-related organizations		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 donations	4,790,188	175,324	2,769,989	1,491,284	2,167,023
Corporate stock, mutual funds, and other investments	3,865,876	21,025	535,030	24,120	727,896
Real estate and easements	339,830	4,898	2,057,159	1,782	237,006
Art and collectibles	163,703	3,710	5,504	17,103	52,596
Food	5,656	2,170	727	5,501	3,683
Clothing and accessories	54,016	35,560	29,170	815,171	548,481
Electronics	33,057	13,115	7,180	37,771	32,206
Household items	76,558	45,794	28,769	425,837	331,692
Cars and other vehicles	35,309	4,878	16,697	60,139	65,013
Other [2]	216,183	44,175	89,754	103,861	168,450

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 donations	9,159,138	8,003,464	1,628,317	2,808,888	1,662,865
Corporate stock, mutual funds, and other investments	27,650	407,024	20,276	526,262	144,646
Real estate and easements	628	82,279	5,724	1,017,582	3,030
Art and collectibles	28,668	25,246	17,601	37,892	13,216
Food	31,991	22,564	62,195	17,529	74,198
Clothing and accessories	5,248,685	4,408,751	741,091	520,129	629,891
Electronics	320,704	234,834	73,551	59,584	66,697
Household items	2,949,598	2,356,035	508,936	371,982	491,055
Cars and other vehicles	63,589	84,736	72,529	104,846	61,673
Other [2]	487,626	381,995	126,414	153,084	178,461

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 donations	4,075,699	197,586	15,547,278	571,975	4,948,799
Corporate stock, mutual funds, and other investments	2,317,245	51,106	14,471,077	44,756	2,589,993
Real estate and easements	421,197	2,455	660,373	1,923	432,936
Art and collectibles	20,064	4,750	103,329	10,463	33,131
Food	26,153	2,058	1,589	16,603	15,184
Clothing and accessories	556,270	59,299	36,122	138,408	129,631
Electronics	54,370	9,974	5,878	21,724	12,314
Household items	377,979	39,209	33,828	123,556	142,827
Cars and other vehicles	128,772	15,864	39,861	25,127	52,769
Other [2]	173,648	12,871	195,220	189,415	1,540,013

[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 includes intellectual property, services, tickets, airline miles, and other donations.

[3] Other donees includes donor-advised funds.

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Table 4. Individual Noncash Charitable Contributions: All Returns with Donations, by Donations Types and Donor Age, Form 8283, Tax Year 2006

[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 with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	6,174,855	15,682,030	50,310,197	46,841,245	6,145,515	46,644,496	5,598,162	29,818,427
Under 35	649,666	1,293,317	2,259,608	1,957,073	644,615	1,953,333	530,033	1,483,872
35 under 45	1,566,178	3,780,046	5,079,973	4,840,502	1,561,668	4,804,572	1,370,872	4,477,510
45 under 55	1,793,726	4,667,891	9,551,528	8,789,705	1,785,100	8,742,838	1,645,514	7,524,069
55 under 65	1,352,832	3,642,245	11,662,652	10,675,344	1,346,226	10,593,012	1,279,670	7,575,184
65 and older	812,452	2,298,531	21,756,437	20,578,621	807,906	20,550,739	772,073	8,757,792
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	201,613	451,953	26,449,932	26,075,272	22,122	22,785	8,256,024	5,357,813
Under 35	4,602	7,610	506,036	501,972	1,511	1,530	394,313	103,950
35 under 45	18,537	34,584	1,085,189	1,077,591	2,028	2,112	664,691	444,164
45 under 55	41,540	89,701	3,616,581	3,523,615	7,964	8,096	1,860,271	1,208,598
55 under 65	43,411	89,254	5,519,291	5,312,107	4,951	5,179	2,336,676	1,652,790
65 and older	93,522	230,804	15,722,836	15,659,986	5,667	5,868	3,000,072	1,948,310
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	108,374	147,896	1,303,544	1,222,044	156,081	218,370	99,890	96,294
Under 35	691	697	4,321	4,284	6,060	7,056	2,049	2,049
35 under 45	17,062	17,996	34,323	24,570	27,550	39,277	21,544	20,926
45 under 55	34,037	50,535	198,299	188,792	56,065	79,757	34,253	32,204
55 under 65	28,647	43,053	399,989	360,534	44,195	56,501	28,358	27,515
65 and older	27,938	35,615	666,612	643,864	22,212	35,780	13,686	13,600
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	4,335,995	7,748,567	6,297,942	6,297,085	498,243	587,740	445,391	445,376
Under 35	449,596	710,225	734,168	734,168	46,737	48,802	56,902	56,902
35 under 45	1,148,302	1,999,077	1,683,520	1,683,524	123,356	142,807	122,738	122,738
45 under 55	1,281,108	2,341,853	1,823,345	1,823,345	144,827	162,456	125,127	125,112
55 under 65	948,563	1,760,886	1,340,236	1,340,171	126,240	157,069	89,246	89,246
65 and older	508,426	936,526	716,673	715,877	57,083	76,606	51,378	51,378

Footnotes at end of table.

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Table 4. Individual Noncash Charitable Contributions: All Returns with Donations, by Donations Types and Donor Age, Form 8283, Tax Year 2006—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

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	2,802,627	4,924,144	3,847,074	3,821,313	306,563	318,497	593,606	560,637
Under 35	268,719	392,239	382,370	382,370	27,166	27,174	54,966	48,770
35 under 45	718,358	1,229,230	975,525	975,504	71,273	73,911	120,178	120,046
45 under 55	817,859	1,468,448	1,121,018	1,118,800	96,506	97,309	141,305	140,780
55 under 65	641,961	1,142,872	838,052	837,846	72,492	77,567	166,973	141,254
65 and older	355,730	691,355	530,110	506,793	39,126	42,536	110,184	109,786

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		859,496	1,262,077	3,016,794	2,965,411
Under 35		72,789	97,984	124,483	122,608
35 under 45		187,631	241,052	372,266	371,437
45 under 55		251,757	369,737	631,329	628,460
55 under 65		209,524	309,864	943,831	913,879
65 and older		137,796	243,441	944,886	929,027

[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 includes intellectual property, services, and airline tickets and miles.

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Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Donor Age, Form 8283, Tax Year 2006

[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 with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	6,174,855	15,682,030	50,310,197	46,841,245	6,145,515	46,644,496	5,598,162	29,818,427
Under 35	649,666	1,293,317	2,259,608	1,957,073	644,615	1,953,333	530,033	1,483,872
35 under 45	1,566,178	3,780,046	5,079,973	4,840,502	1,561,668	4,804,572	1,370,872	4,477,510
45 under 55	1,793,726	4,667,891	9,551,528	8,789,705	1,785,100	8,742,838	1,645,514	7,524,069
55 under 65	1,352,832	3,642,245	11,662,652	10,675,344	1,346,226	10,593,012	1,279,670	7,575,184
65 and older	812,452	2,298,531	21,756,437	20,578,621	807,906	20,550,739	772,073	8,757,792
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	265,011	358,420	1,842,684	1,729,915	315,232	437,120	5,079,098	4,790,188
Under 35	8,721	8,747	19,073	16,150	10,576	12,216	32,011	31,418
35 under 45	31,633	48,166	52,496	43,177	59,520	69,783	233,761	171,150
45 under 55	69,418	84,464	215,295	210,940	96,927	139,455	737,216	666,160
55 under 65	81,886	111,198	468,322	426,932	73,016	101,423	1,126,433	1,077,799
65 and older	73,352	105,845	1,087,499	1,032,716	75,194	114,242	2,949,676	2,843,661
Donor age	Environmental and animal-related organizations				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	107,455	175,324	4,210,571	2,769,989	964,138	1,491,284	2,280,292	2,167,023
Under 35	5,426	5,451	320,970	49,694	74,995	110,857	98,435	98,435
35 under 45	19,693	26,672	311,275	210,281	226,043	349,103	288,882	281,782
45 under 55	31,889	43,269	911,016	695,676	293,471	473,783	473,298	432,376
55 under 65	27,850	63,144	1,070,605	631,116	227,316	355,512	458,969	450,824
65 and older	22,597	36,787	1,596,705	1,183,222	142,312	202,029	960,707	903,607

Footnotes at end of table.

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Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Donor Age, Form 8283, Tax Year 2006—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

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	4,592,309	9,159,138	8,018,718	8,003,464	1,069,973	1,628,317	3,086,326	2,808,888
Under 35	496,749	868,928	922,655	922,280	76,317	109,423	119,653	110,439
35 under 45	1,213,577	2,456,215	2,060,379	2,057,521	257,314	355,100	510,811	497,951
45 under 55	1,380,477	2,773,681	2,319,240	2,311,426	305,812	465,699	596,735	525,753
55 under 65	981,235	2,013,882	1,660,384	1,658,896	259,931	411,089	988,683	881,179
65 and older	520,270	1,046,431	1,056,060	1,053,343	170,598	287,006	870,443	793,566

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	1,081,541	1,662,865	4,272,555	4,075,699	20,691	35,686	1,960,173	1,958,349
Under 35	77,515	121,843	205,499	196,702	567	608	71,527	71,527
35 under 45	213,836	308,726	505,663	485,380	2,951	4,405	206,512	206,512
45 under 55	308,645	498,210	972,630	917,104	5,902	11,155	567,076	566,504
55 under 65	272,555	402,362	1,004,625	907,606	4,751	8,590	589,625	588,374
65 and older	208,991	331,725	1,584,139	1,568,908	6,519	10,928	525,434	525,433

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	136,188	197,586	16,423,243	15,547,278	416,941	536,290	3,136,537	2,990,450
Under 35	10,382	13,005	354,460	354,244	37,851	42,239	115,325	106,184
35 under 45	26,569	43,532	573,591	551,908	98,279	118,344	336,602	334,841
45 under 55	40,212	54,439	2,143,713	1,887,136	96,185	123,735	615,310	576,632
55 under 65	32,168	45,877	3,300,406	3,063,067	105,884	129,166	994,600	989,550
65 and older	26,857	40,733	10,051,073	9,690,922	78,742	122,805	1,074,701	983,243

[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).