

# Individual Noncash Contributions, 2007

by Pearson Liddell and Janette Wilson

**F**or Tax Year 2007, 23.8 million individual taxpayers who itemized deductions reported \$58.7 billion in deductions for noncash charitable contributions.<sup>1</sup> Of these taxpayers, 6.9 million reported \$52.8 billion in deductions for charitable contributions on Form 8283, *Noncash Charitable Contributions*. This form is used by individual taxpayers when the amount of taxpayer deductions for all noncash donations on Schedule A, *Itemized Deductions*, exceeds \$500. Both the number of taxpayers filing Form 8283 and the amount of their donations increased between Tax Years 2006 and 2007. The number of filers increased 12.3 percent from 6.2 million in Tax Year 2006, and the amount claimed in donations increased 12.8 percent from \$46.8 billion in 2006. For Tax Year 2007, there were no notable tax law changes that affected the deductions allowed for certain noncash contributions.<sup>2</sup>

For Tax Year 2007, corporate stock donations of \$23.7 billion, representing 44.9 percent of all donations claimed, increased 3.2 percent from the Tax Year 2006 amount of \$23.0 billion. Land donations, which, in Tax Year 2006 had been the fourth largest category in terms of amount claimed, were the third largest group in 2007. The donation amount increased from \$2.2 billion to \$4.0 billion.

Figure A shows that, for Tax Year 2007, corporate stock donations (as stated above) of \$23.7 billion accounted for the largest percentage of total noncash donations (44.9 percent), followed by clothing donations of \$7.6 billion and land donations of \$4.0 billion. The values of the latter two accounted for 14.4 percent and 7.7 percent, respectively, of all donations claimed.<sup>3</sup>

Figure B shows a similar pattern for Tax Year 2006. Corporate stock donations totaled \$23.0 billion, followed by clothing donations (\$6.3 billion), household item donations (\$3.8 billion), and land donations (\$2.2 billion). The amount of corporate stock donations increased by \$735.5 million (3.2 percent)

between Tax Years 2006 and 2007. The amount of clothing donations increased by \$1.4 billion (21.6 percent). The average corporate stock donation decreased from \$122,745 in Tax Year 2006 to \$117,458 in 2007, while the average clothing donation claimed per return also decreased slightly, from \$1,458 in Tax Year 2006 to \$1,441 in 2007.

Some other significant changes in donation categories for Tax Year 2007 are shown in Figure B. As previously stated, the amount claimed for land donations increased by \$1.8 billion (80.3 percent) from Tax Year 2006 to Tax Year 2007. This increase occurred despite the fact that the number of taxpayers donating land decreased 40.0 percent from 13,000 in Tax Years 2006 to 7,800 in 2007. (The average land donation for these taxpayers increased from more than \$170,000 to more than \$500,000 per return for 2007). In addition, the amount of mutual fund donations deducted increased 46.9 percent between Tax Year 2006 and 2007, from almost \$1.0 billion to \$1.4 billion. Conservation easement donations, which represented 3.7 percent of the amount donated in Tax Year 2007, increased 31.2 percent between Tax Years 2006 and 2007, from \$1.5 billion to \$2.0 billion.

Figure C shows that those taxpayers with \$10 million or more in adjusted gross income (AGI) gave \$17.6 billion, accounting for one-third of all donations, the most among the AGI groups. Taxpayers in the \$200,000 to \$500,000 AGI group gave \$6.6 billion (12.5 percent of all donations). The average donation per return of taxpayers in the \$10 million or more AGI category was \$2.4 million, and these noncash donations were 7.2 percent of their AGI. In comparison, the average donation for those taxpayers in the \$200,000 to \$500,000 AGI group was about \$8,100 (2.8 percent of AGI). Those taxpayers in the \$5,000 to \$20,000 AGI groups donated an average of 14.0 percent of their AGI, approximately \$2,040 per return. The overall average donation amount for all taxpayers claiming donation deductions was just over \$7,600 (3.9 percent of AGI).

Figure D compares donation amounts by AGI group from Tax Years 2006 to 2007 and shows that overall donation amounts claimed on Schedule A increased 12.8 percent, from \$46.8 billion in Tax Year 2006 to \$52.8 billion in 2007. Most AGI groups showed increases in the amount of donations reported.

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<sup>1</sup> For further details on Tax Year 2007 individual income and tax statistics, see *Statistics of Income—2007, Individual Income Tax Returns* (IRS Publication 1304).

<sup>2</sup> Notice 2007-50, Guidance Regarding Deductions by Individuals for Qualified Conservation Contributions includes a tax law change for conservation contributions which provides a general rule that the 50 percent limitation is increased to 100 percent (the 100 percent limitation) for eligible farmers and ranchers. This may have been a partial cause for the 31.2 percent increase in the amount of conservation easements for Tax Year 2007.

<sup>3</sup> 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 2007

[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)
<b>All donations</b>	<b>6,935,871</b>	<b>18,599,215</b>	<b>52,827,286</b>	<b>7,617</b>	<b>2,840</b>	<b>100.0</b>	<b>100.0</b>
Corporate stock	202,019	450,824	23,728,784	117,458	52,634	2.4	44.9
Mutual funds	14,160	23,395	1,418,878	100,205	60,650	0.1	2.7
Other investments	4,215	7,639	1,946,378	461,783	254,792	[2]	3.7
Real estate	8,552	9,932	1,896,978	221,809	190,995	0.1	3.6
Land	7,811	8,271	4,047,464	518,156	489,360	[2]	7.7
Conservation easements	2,231	2,405	1,954,122	875,891	812,369	[2]	3.7
Facade easements	228	242	222,269	974,779	918,392	[2]	0.4
Art and collectibles	69,762	108,556	997,996	14,306	9,193	0.6	1.9
Food	204,943	387,160	98,698	482	255	2.1	0.2
Clothing	5,283,547	11,141,891	7,613,709	1,441	683	59.9	14.4
Accessories	57,022	69,574	103,577	1,816	1,489	0.4	0.2
Electronics	471,594	580,759	372,087	789	641	3.1	0.7
Household items	2,404,979	4,183,228	3,920,893	1,630	937	22.5	7.4
Cars	317,632	331,979	578,113	1,820	1,741	1.8	1.1
Other vehicles	10,279	11,223	116,514	11,335	10,382	0.1	0.2
Services	19,117	34,183	56,546	2,958	1,654	0.2	0.1
Airline tickets and miles	1,558	1,851	3,712	2,383	2,005	[2]	[2]
Other	807,473	1,246,103	3,750,570	4,645	3,010	7.0	7.0

[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.

There were some exceptions, the most notable being those taxpayers with \$10 million or more in AGI. Collectively, they reported a donation amount of \$17.6 billion in 2007, a decrease of 1.1 percent from 2006. The largest decrease in terms of percentage change was for those taxpayers in the \$10,000 to \$15,000, and the \$1,500,000 to \$2,000,000 categories, who reported decreases of 42.1 percent and 29.5 percent, respectively. The largest increases, in terms of donations claimed, were reported by the \$200,000 to \$500,000 AGI group. Between Tax Years 2006 and 2007, donations by this group of taxpayers increased 54.0 percent, or \$2.3 billion. Taxpayers with AGI of \$200,000 or more collectively increased their donation amount 14.1 percent, from \$34.3 billion in Tax Year 2006 to \$39.2 billion in 2007. In comparison, those taxpayers with AGI under \$200,000 increased donations between Tax Years 2006 and 2007 by \$1.1 billion, or 9.0 percent.

Information on donee organizations are presented in Figures E, F, and G. Figure E shows that, for Tax Year 2007, most donations, in terms of amount

claimed, were given to foundations, large organizations, and educational institutions (\$14.1 billion, \$8.6 billion, and \$8.1 billion, respectively). These are the same donee categories that received the most donations in Tax Year 2006 (see Figure F). Donations to foundations represented 26.6 percent of the total donation amount, and the average donation to foundations was almost \$78,500 (the second highest average donation amount). The highest average donation amount was made to donor-advised funds (just under \$82,000). However, in contrast to foundation donations, donor-advised funds received only 6.6 percent of the total amount deducted by taxpayers on Schedule A.

While Figure E shows that most donations in Tax Year 2007 were received by foundations, Figure F shows that this amount decreased by 9.6 percent, from \$15.5 billion in Tax Year 2006 to \$14.1 billion in 2007. The number of returns with donations to these organizations decreased 12.0 percent from 136,200 to 119,900. However, donations to educational institutions, donor-advised funds, and large

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**Figure B**

## Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Type, Form 8283, Tax Years 2006 and 2007

[Money amounts are in thousands of dollars]

Type of donation	2006		2007		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)
<b>All donations</b>	<b>6,174,855</b>	<b>46,841,245</b>	<b>6,935,871</b>	<b>52,827,286</b>	<b>12.3</b>	<b>12.8</b>
Corporate stock	187,325	22,993,269	202,019	23,728,784	7.8	3.2
Mutual funds	10,498	965,673	14,160	1,418,878	34.9	46.9
Other investments	3,790	2,116,331	4,215	1,946,378	11.2	-8.0
Real estate	4,550	1,358,630	8,552	1,896,978	88.0	39.6
Land	13,028	2,245,019	7,811	4,047,464	-40.0	80.3
Conservation easements	3,402	1,489,589	2,231	1,954,122	-34.4	31.2
Facade easements	1,143	264,575	228	222,269	-80.0	-16.0
Art and collectibles	108,374	1,222,044	69,762	997,996	-35.6	-18.3
Food	156,081	96,294	204,943	98,698	31.3	2.5
Clothing	4,295,574	6,262,697	5,283,547	7,613,709	23.0	21.6
Accessories	40,421	34,388	57,022	103,577	41.1	201.2
Electronics	498,243	445,376	471,594	372,087	-5.3	-16.5
Household items	2,802,627	3,821,313	2,404,979	3,920,893	-14.2	2.6
Cars	296,587	490,242	317,632	578,113	7.1	17.9
Other vehicles	9,975	70,395	10,279	116,514	3.0	65.5
Services	9,373	27,553	19,117	56,546	104.0	105.2
Airline tickets and miles	3,568	5,988	1,558	3,712	-56.3	-38.0
Other	846,555	2,931,870	807,473	3,750,570	-4.6	27.9

[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.

organizations increased between Tax Years 2006 and 2007. Figures F and G show that donations to educational institutions increased by \$3.3 billion (69.8 percent) and that donations to donor-advised funds increased by \$1.5 billion (77.4 percent). In comparison, donations to large organizations increased by only \$0.6 billion (7.2 percent) between Tax Years 2006 and 2007.

Taxpayers age 65 and older gave the most in terms of the amount deducted on Schedule A. This group gave \$21.4 billion in Tax Year 2007, which was 40.5 percent of the total amount. Figure H shows that the average donation amount per return for these taxpayers was more than \$23,600, which was more than three times the average of any other age group. In addition, taxpayers in this age group donated 9.0 percent of their AGI, almost twice the average of any other group.

Figure I shows that the amount deducted by taxpayers 65 and older increased by 4.0 percent

from \$20.6 billion in Tax Year 2006. Between Tax Years 2006 and 2007, taxpayers in all age groups increased their donation amounts claimed. Although the amount donated by taxpayers under age 35 represented only 10.5 percent of the value of all donations, this group significantly increased its donation amount from \$2.0 billion in Tax Year 2006 to \$5.6 billion in 2007. Details in Table 4 show that, of the \$21.4 billion donations made by taxpayers 65 or over, \$14.4 billion were donations of corporate stock, mutual funds, and other investments. This represented a decrease from the \$15.7 billion for 2006. For these taxpayers, real estate and easement donations were the next largest category at \$2.9 billion, an increase from \$2.0 billion in Tax Year 2006.<sup>3</sup>

### 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

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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 2007

[Money amounts are in thousands of dollars—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 percentage of AGI	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns</b>	<b>6,935,871</b>	<b>100.0</b>	<b>1,363,427,671</b>	<b>52,827,286</b>	<b>100.0</b>	<b>3.9</b>	<b>7,617</b>
Under \$5,000 (including deficits)	53,644	0.8	-7,748,156	437,990	0.8	-5.7	8,165
\$5,000 under \$10,000	19,876	0.3	152,239	32,865	0.1	21.6	1,653
\$10,000 under \$15,000	41,379	0.6	527,661	63,656	0.1	12.1	1,538
\$15,000 under \$20,000	72,526	1.0	1,269,377	176,973	0.3	13.9	2,440
\$20,000 under \$25,000	79,185	1.1	1,785,854	142,373	0.3	8.0	1,798
\$25,000 under \$30,000	111,204	1.6	3,080,422	239,120	0.5	7.8	2,150
\$30,000 under \$40,000	329,437	4.7	11,617,188	607,097	1.1	5.2	1,843
\$40,000 under \$50,000	407,863	5.9	18,340,541	730,144	1.4	4.0	1,790
\$50,000 under \$75,000	1,199,060	17.3	74,908,468	2,314,376	4.4	3.1	1,930
\$75,000 under \$100,000	1,217,550	17.6	106,310,720	2,759,170	5.2	2.6	2,266
\$100,000 under \$200,000	2,316,810	33.4	318,732,544	6,123,973	11.6	1.9	2,643
\$200,000 under \$500,000	812,072	11.7	234,981,398	6,612,170	12.5	2.8	8,142
\$500,000 under \$1,000,000	166,326	2.4	113,283,479	3,304,007	6.3	2.9	19,865
\$1,000,000 under \$1,500,000	42,804	0.6	51,668,220	2,301,768	4.4	4.5	53,774
\$1,500,000 under \$2,000,000	18,888	0.3	32,474,362	1,016,069	1.9	3.1	53,794
\$2,000,000 under \$5,000,000	30,864	0.4	92,987,381	4,683,307	8.9	5.0	151,742
\$5,000,000 under \$10,000,000	9,158	0.1	63,119,077	3,668,368	6.9	5.8	400,570
\$10,000,000 or more	7,224	0.1	245,936,896	17,613,858	33.3	7.2	2,438,232

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 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 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 noncash 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 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

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**Figure D**

## Individual Noncash Charitable Contributions: All Returns with Donations, by Size of Adjusted Gross Income, Form 8283, Tax Years 2006 and 2007

[Money amounts are in thousands of dollars]

Size of adjusted gross income	2006		2007		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)
<b>All returns</b>	<b>6,174,855</b>	<b>46,841,245</b>	<b>6,935,871</b>	<b>52,827,286</b>	<b>12.3</b>	<b>12.8</b>
Under \$5,000 (including deficits)	38,175	526,719	53,644	437,990	40.5	-16.8
\$5,000 under \$10,000	18,239	26,990	19,876	32,865	9.0	21.8
\$10,000 under \$15,000	31,681	109,992	41,379	63,656	30.6	-42.1
\$15,000 under \$20,000	52,872	122,488	72,526	176,973	37.2	44.5
\$20,000 under \$25,000	85,246	176,084	79,185	142,373	-7.1	-19.1
\$25,000 under \$30,000	110,217	224,808	111,204	239,120	0.9	6.4
\$30,000 under \$40,000	287,837	607,106	329,437	607,097	14.5	[1]
\$40,000 under \$50,000	362,952	790,376	407,863	730,144	12.4	-7.6
\$50,000 under \$75,000	1,074,988	2,281,356	1,199,060	2,314,376	11.5	1.4
\$75,000 under \$100,000	1,086,353	2,086,296	1,217,550	2,759,170	12.1	32.3
\$100,000 under \$200,000	2,058,274	5,548,102	2,316,810	6,123,973	12.6	10.4
\$200,000 under \$500,000	724,015	4,293,549	812,072	6,612,170	12.2	54.0
\$500,000 under \$1,000,000	146,248	2,529,142	166,326	3,304,007	13.7	30.6
\$1,000,000 under \$1,500,000	39,374	1,653,390	42,804	2,301,768	8.7	39.2
\$1,500,000 under \$2,000,000	17,065	1,442,228	18,888	1,016,069	10.7	-29.5
\$2,000,000 under \$5,000,000	27,336	3,597,485	30,864	4,683,307	12.9	30.2
\$5,000,000 under \$10,000,000	7,912	3,008,570	9,158	3,668,368	15.7	21.9
\$10,000,000 or more	6,071	17,816,565	7,224	17,613,858	19.0	-1.1

[1] Less than 0.05 percent.

**Figure E**

## Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Type, Form 8283, Tax Year 2007

[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)
<b>All donees</b>	<b>6,935,871</b>	<b>18,599,215</b>	<b>52,827,286</b>	<b>7,617</b>	<b>2,840</b>	<b>100.0</b>	<b>100.0</b>
Arts, culture, and humanities	249,800	374,121	1,712,097	6,854	4,576	2.0	3.2
Educational institutions	451,651	687,041	8,133,919	18,009	11,839	3.7	15.4
Environment and animal-related organizations	116,555	194,267	2,951,850	25,326	15,195	1.0	5.6
Health and medical research	756,637	1,257,463	1,634,212	2,160	1,300	6.8	3.1
Large organizations	5,232,603	10,945,773	8,581,386	1,640	784	58.9	16.2
Public or societal benefit	1,416,492	2,372,614	3,723,395	2,629	1,569	12.8	7.0
Religious organizations	1,191,634	2,018,781	4,198,783	3,524	2,080	10.9	7.9
Donor-advised funds	24,533	42,374	3,473,953	141,602	81,983	0.2	6.6
Foundations	119,856	179,147	14,060,690	117,313	78,487	1.0	26.6
Other donees	399,927	527,633	4,357,002	10,894	8,258	2.8	8.2

[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.

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**Figure F**

## Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Type, Form 8283, Tax Years 2006 and 2007

[Money amounts are in thousands of dollars]

Type of donee	2006		2007		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)
<b>All donees</b>	<b>6,174,855</b>	<b>46,841,245</b>	<b>6,935,871</b>	<b>52,827,286</b>	<b>12.3</b>	<b>12.8</b>
Arts, culture, and humanities	265,011	1,729,915	249,800	1,712,097	-5.7	-1.0
Educational institutions	315,232	4,790,188	451,651	8,133,919	43.3	69.8
Environment and animal-related organizations	107,455	2,769,989	116,555	2,951,850	8.5	6.6
Health and medical research	964,138	2,167,023	756,637	1,634,212	-21.5	-24.6
Large organizations	4,592,309	8,003,464	5,232,603	8,581,386	13.9	7.2
Public or societal benefit	1,069,973	2,808,888	1,416,492	3,723,395	32.4	32.6
Religious organizations	1,081,541	4,075,699	1,191,634	4,198,783	10.2	3.0
Donor-advised funds	20,691	1,958,349	24,533	3,473,953	18.6	77.4
Foundations	136,188	15,547,278	119,856	14,060,690	-12.0	-9.6
Other donees	416,941	2,990,450	399,927	4,357,002	-4.1	45.7

[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.

17 of Schedule A. The limitations are then applied to the amount reported on line 19 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.

*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.

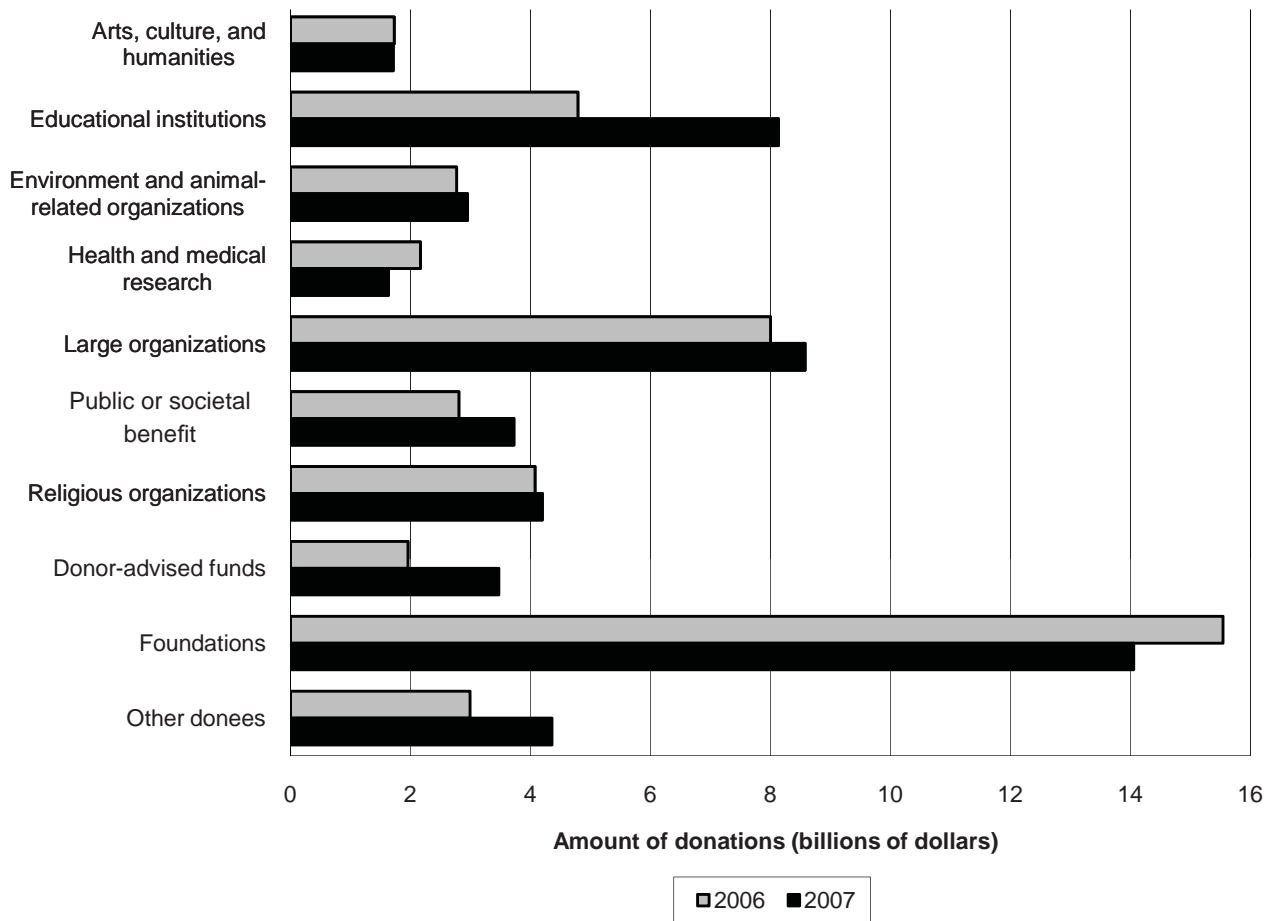
# Individual Noncash Contributions, 2007

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**Figure G**

## Amount of Individual Noncash Charitable Contributions, by Donee Type, Tax Years 2006 and 2007

Type of donee



*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 private

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**Figure H**

## Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Year 2007

[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)
<b>All ages</b>	<b>6,935,871</b>	<b>52,827,286</b>	<b>7,617</b>	<b>1,363,427,672</b>	<b>3.9</b>	<b>6,030,271</b>	<b>32,498,897</b>
Under 35	779,595	5,553,689	7,124	103,209,114	5.4	560,715	3,203,070
35 under 45	1,715,183	5,247,485	3,059	283,199,097	1.9	1,437,762	4,713,304
45 under 55	2,029,836	9,580,605	4,720	414,182,844	2.3	1,797,427	8,136,295
55 under 65	1,505,146	11,053,899	7,344	324,931,389	3.4	1,378,892	7,244,059
65 and older	906,110	21,391,609	23,608	237,905,228	9.0	855,474	9,202,170

**Figure I**

## Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Years 2006 and 2007

[Money amounts are in thousands of dollars]

Donor age	2006		2007		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)
<b>All ages</b>	<b>6,174,855</b>	<b>46,841,245</b>	<b>6,935,871</b>	<b>52,827,286</b>	<b>12.3</b>	<b>12.8</b>
Under 35	649,666	1,957,073	779,595	5,553,689	20.0	183.8
35 under 45	1,566,178	4,840,502	1,715,183	5,247,485	9.5	8.4
45 under 55	1,793,726	8,789,705	2,029,836	9,580,605	13.2	9.0
55 under 65	1,352,832	10,675,344	1,505,146	11,053,899	11.3	3.5
65 and older	812,452	20,578,621	906,110	21,391,609	11.5	4.0

foundations, which are often specific to a person or family, and 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 Source 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 2008. 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 pur-



# Individual Noncash Contributions, 2007

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## Figure J

### Individual Noncash Charitable Contributions: Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Form 8283, Tax Year 2007

[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)
<b>All returns</b>	<b>0.98</b>	<b>1.72</b>	<b>4.07</b>	<b>4.20</b>
Under \$25,000 (including deficits)	5.23	7.53	8.89	8.31
\$25,000 under \$50,000	3.20	5.43	4.77	4.77
\$50,000 under \$75,000	2.67	4.95	5.07	5.07
\$75,000 under \$100,000	2.68	4.47	20.15	20.15
\$100,000 under \$200,000	1.75	3.40	13.83	13.90
\$200,000 under \$500,000	1.72	6.03	26.29	24.93
\$500,000 under \$1,000,000	2.12	5.86	9.27	9.51
\$1,000,000 under \$1,500,000	2.44	14.99	22.38	19.82
\$1,500,000 under \$2,000,000	1.83	10.28	8.36	12.39
\$2,000,000 under \$5,000,000	1.06	9.86	9.16	12.77
\$5,000,000 under \$10,000,000	0.95	5.03	2.31	2.87
\$10,000,000 or more	0.03	0.00	0.00	0.00

poses. Returns were then selected at rates ranging from 0.10 percent to 100 percent.

The Tax Year 2007 data are based on a sample of 336,226 returns and an estimated final population of 153,832,380 returns.<sup>4</sup> The number of returns in the sample with Form 8283 was 46,465.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided

properly, 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 CVs for evaluating the precision of estimates based on samples are discussed in the appendix to this issue of the *Bulletin*.

<sup>4</sup> For further details on the description of the sample, see *Statistics of Income—2007, Individual Income Tax Returns* (IRS Publication 1304).

# Individual Noncash Contributions, 2007

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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 2007**

[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)
<b>All returns</b>	<b>6,935,871</b>	<b>18,599,215</b>	<b>39,749,757</b>	<b>58,663,408</b>	<b>52,827,286</b>
Under \$25,000 (including deficits)	266,611	600,137	1,281,022	917,111	853,857
\$25,000 under \$50,000	848,504	1,833,424	3,235,838	1,576,386	1,576,362
\$50,000 under \$75,000	1,199,060	2,841,165	5,042,805	2,315,926	2,314,376
\$75,000 under \$100,000	1,217,550	3,192,917	5,095,242	2,759,177	2,759,170
\$100,000 under \$200,000	2,316,810	6,870,591	10,451,172	6,169,363	6,123,973
\$200,000 under \$500,000	812,072	2,413,521	6,009,433	7,880,919	6,612,170
\$500,000 under \$1,000,000	166,326	500,763	1,861,189	3,724,341	3,304,007
\$1,000,000 under \$1,500,000	42,804	121,676	925,615	2,792,212	2,301,768
\$1,500,000 under \$2,000,000	18,888	58,953	415,097	1,256,281	1,016,069
\$2,000,000 under \$5,000,000	30,864	101,085	1,617,368	6,472,626	4,683,307
\$5,000,000 under \$10,000,000	9,158	33,053	986,316	4,273,916	3,668,368
\$10,000,000 or more	7,224	31,929	2,828,661	18,525,152	17,613,858

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 2007**

[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)
<b>All returns</b>	<b>220,394</b>	<b>481,858</b>	<b>4,854,601</b>	<b>27,708,182</b>	<b>27,094,040</b>
Under \$25,000 (including deficits)	3,443	4,699	17,601	74,626	73,991
\$25,000 under \$50,000	5,052	6,062	13,489	29,730	29,730
\$50,000 under \$75,000	13,078	18,285	39,097	180,251	180,251
\$75,000 under \$100,000	13,285	19,434	30,853	66,263	66,263
\$100,000 under \$200,000	56,674	105,358	191,378	647,960	647,946
\$200,000 under \$500,000	61,390	135,235	493,346	1,527,577	1,525,688
\$500,000 under \$1,000,000	27,816	71,262	322,922	1,451,778	1,444,635
\$1,000,000 under \$1,500,000	10,970	27,094	360,789	1,575,442	1,545,118
\$1,500,000 under \$2,000,000	6,486	18,040	153,520	697,144	689,177
\$2,000,000 under \$5,000,000	12,516	39,777	646,268	3,267,030	3,074,763
\$5,000,000 under \$10,000,000	4,896	16,661	563,461	2,671,332	2,581,233
\$10,000,000 or more	4,788	19,951	2,021,876	15,519,047	15,235,244

Footnotes at end of table 1j.

# Individual Noncash Contributions, 2007

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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 2007**

[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)
<b>All returns</b>	<b>18,823</b>	<b>20,851</b>	<b>2,954,569</b>	<b>12,906,892</b>	<b>8,120,833</b>
Under \$25,000 (including deficits)	817	884	124,096	214,302	152,448
\$25,000 under \$50,000	* 651	* 651	* 656	* 4,337	* 4,337
\$50,000 under \$75,000	* 1,313	* 1,947	* 43,222	* 23,927	* 23,927
\$75,000 under \$100,000	* 3,027	* 3,027	* 17,209	* 43,927	* 43,920
\$100,000 under \$200,000	1,710	2,011	9,552	311,210	269,588
\$200,000 under \$500,000	5,037	5,157	590,717	4,191,830	2,990,232
\$500,000 under \$1,000,000	2,923	2,966	346,027	1,364,301	951,579
\$1,000,000 under \$1,500,000	893	1,036	174,299	913,747	458,707
\$1,500,000 under \$2,000,000	452	641	111,862	416,575	203,571
\$2,000,000 under \$5,000,000	1,195	1,481	680,136	2,673,573	1,181,331
\$5,000,000 under \$10,000,000	409	494	315,240	1,107,147	704,691
\$10,000,000 or more	395	557	541,553	1,642,017	1,136,502

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 2007**

[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)
<b>All returns</b>	<b>69,762</b>	<b>108,556</b>	<b>340,028</b>	<b>1,259,751</b>	<b>997,996</b>
Under \$25,000 (including deficits)	2,468	2,498	10,046	66,843	66,654
\$25,000 under \$50,000	3,920	3,928	7,251	3,615	3,591
\$50,000 under \$75,000	7,789	15,955	25,562	15,541	15,541
\$75,000 under \$100,000	13,259	20,297	22,399	17,941	17,941
\$100,000 under \$200,000	21,480	33,784	51,109	90,707	90,707
\$200,000 under \$500,000	13,510	19,327	80,500	229,922	169,886
\$500,000 under \$1,000,000	3,908	6,655	42,771	119,396	119,246
\$1,000,000 under \$1,500,000	926	1,441	5,164	29,739	29,521
\$1,500,000 under \$2,000,000	594	1,564	7,179	30,370	14,814
\$2,000,000 under \$5,000,000	1,217	1,827	30,989	141,615	126,716
\$5,000,000 under \$10,000,000	363	592	7,005	157,932	68,467
\$10,000,000 or more	328	687	50,052	356,131	274,912

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 2007**

[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)
<b>All returns</b>	<b>204,943</b>	<b>387,160</b>	<b>106,390</b>	<b>101,464</b>	<b>98,698</b>
Under \$25,000 (including deficits)	3,721	6,323	3,610	3,949	3,949
\$25,000 under \$50,000	13,134	64,780	4,042	4,846	4,846
\$50,000 under \$75,000	25,990	37,786	20,739	12,694	12,694
\$75,000 under \$100,000	39,048	50,413	8,486	6,761	6,761
\$100,000 under \$200,000	85,533	169,531	40,761	33,341	33,341
\$200,000 under \$500,000	28,081	45,047	14,436	22,896	22,896
\$500,000 under \$1,000,000	5,627	8,070	3,613	2,779	2,779
\$1,000,000 under \$1,500,000	1,751	2,209	2,121	1,607	1,607
\$1,500,000 under \$2,000,000	584	882	470	500	500
\$2,000,000 under \$5,000,000	938	1,312	2,982	3,537	2,689
\$5,000,000 under \$10,000,000	295	439	1,236	2,622	1,535
\$10,000,000 or more	242	368	3,895	5,933	5,101

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 2007**

[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)
<b>All returns</b>	<b>5,340,569</b>	<b>11,211,465</b>	<b>16,490,288</b>	<b>7,758,898</b>	<b>7,717,286</b>
Under \$25,000 (including deficits)	182,235	342,732	493,080	252,639	252,536
\$25,000 under \$50,000	628,532	1,132,980	1,785,746	913,093	913,093
\$50,000 under \$75,000	939,304	1,741,617	2,643,172	1,262,160	1,262,160
\$75,000 under \$100,000	962,737	1,970,752	2,660,812	1,245,431	1,245,431
\$100,000 under \$200,000	1,851,029	4,314,246	5,323,503	2,634,927	2,634,815
\$200,000 under \$500,000	611,987	1,372,718	2,605,552	1,003,983	1,003,983
\$500,000 under \$1,000,000	109,967	231,406	598,719	259,441	259,441
\$1,000,000 under \$1,500,000	24,660	47,854	159,709	51,445	51,445
\$1,500,000 under \$2,000,000	10,082	19,460	69,301	26,663	26,080
\$2,000,000 under \$5,000,000	14,764	27,817	107,400	87,244	46,631
\$5,000,000 under \$10,000,000	3,389	6,452	28,741	12,859	12,686
\$10,000,000 or more	1,884	3,431	14,553	9,011	8,985

Footnotes at end of table 1j.

# Individual Noncash Contributions, 2007

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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 2007**

[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)
<b>All returns</b>	<b>471,594</b>	<b>580,759</b>	<b>902,368</b>	<b>372,092</b>	<b>372,087</b>
Under \$25,000 (including deficits)	20,571	24,617	22,187	11,112	11,112
\$25,000 under \$50,000	46,311	61,206	97,313	46,075	46,075
\$50,000 under \$75,000	76,852	90,128	163,388	66,509	66,509
\$75,000 under \$100,000	74,374	91,099	141,453	64,958	64,958
\$100,000 under \$200,000	173,967	211,508	266,164	108,265	108,265
\$200,000 under \$500,000	62,891	81,015	158,327	50,529	50,529
\$500,000 under \$1,000,000	11,208	14,527	33,743	13,254	13,254
\$1,000,000 under \$1,500,000	2,359	2,944	7,166	2,453	2,453
\$1,500,000 under \$2,000,000	969	1,261	3,640	1,560	1,560
\$2,000,000 under \$5,000,000	1,468	1,711	4,612	2,254	2,254
\$5,000,000 under \$10,000,000	367	436	1,013	1,228	1,223
\$10,000,000 or more	255	307	3,363	3,895	3,895

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 2007**

[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)
<b>All returns</b>	<b>2,404,979</b>	<b>4,183,228</b>	<b>8,991,005</b>	<b>3,921,392</b>	<b>3,920,893</b>
Under \$25,000 (including deficits)	99,520	156,528	391,935	132,975	132,950
\$25,000 under \$50,000	260,099	379,612	850,535	348,917	348,917
\$50,000 under \$75,000	408,106	686,237	1,415,261	514,045	514,045
\$75,000 under \$100,000	402,932	741,467	1,442,288	522,785	522,785
\$100,000 under \$200,000	832,139	1,490,547	3,053,687	1,764,736	1,764,736
\$200,000 under \$500,000	307,448	552,373	1,288,373	436,049	436,049
\$500,000 under \$1,000,000	62,114	118,795	323,169	108,477	108,465
\$1,000,000 under \$1,500,000	14,943	26,328	94,347	32,634	32,630
\$1,500,000 under \$2,000,000	5,636	10,379	39,466	13,749	13,749
\$2,000,000 under \$5,000,000	8,631	15,231	63,653	27,009	26,649
\$5,000,000 under \$10,000,000	2,113	3,527	15,123	5,771	5,736
\$10,000,000 or more	1,297	2,203	13,168	14,246	14,183

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 2007**

[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)
<b>All returns</b>	<b>327,911</b>	<b>343,202</b>	<b>3,008,965</b>	<b>727,406</b>	<b>694,627</b>
Under \$25,000 (including deficits)	13,839	14,379	121,967	27,630	27,182
\$25,000 under \$50,000	41,262	43,275	301,355	93,602	93,602
\$50,000 under \$75,000	65,195	69,459	461,679	99,540	97,991
\$75,000 under \$100,000	63,944	67,678	523,362	96,454	96,454
\$100,000 under \$200,000	106,736	110,790	1,144,428	230,883	227,243
\$200,000 under \$500,000	28,856	29,345	306,468	67,630	67,601
\$500,000 under \$1,000,000	4,876	4,964	64,352	18,868	18,584
\$1,000,000 under \$1,500,000	1,414	1,449	16,528	11,941	11,926
\$1,500,000 under \$2,000,000	552	552	9,064	6,529	6,488
\$2,000,000 under \$5,000,000	841	889	34,761	29,146	7,773
\$5,000,000 under \$10,000,000	231	240	15,495	15,331	13,066
\$10,000,000 or more	166	181	9,505	29,854	26,718

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 2007**

[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)
<b>All returns</b>	<b>828,147</b>	<b>1,282,138</b>	<b>2,101,541</b>	<b>3,907,331</b>	<b>3,810,828</b>
Under \$25,000 (including deficits)	36,353	47,477	96,499	133,034	133,034
\$25,000 under \$50,000	90,536	140,931	175,452	132,171	132,171
\$50,000 under \$75,000	111,790	179,751	230,684	141,260	141,260
\$75,000 under \$100,000	153,776	228,750	248,379	694,657	694,657
\$100,000 under \$200,000	267,174	432,815	370,589	347,334	347,334
\$200,000 under \$500,000	116,877	173,306	471,714	350,502	345,305
\$500,000 under \$1,000,000	27,788	42,119	125,871	386,048	386,025
\$1,000,000 under \$1,500,000	8,214	11,322	105,493	173,203	168,360
\$1,500,000 under \$2,000,000	4,091	6,174	20,595	63,191	60,131
\$2,000,000 under \$5,000,000	7,077	11,040	46,567	241,218	214,500
\$5,000,000 under \$10,000,000	2,450	4,211	39,002	299,694	279,732
\$10,000,000 or more	2,022	4,244	170,697	945,018	908,317

\* 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, airline tickets and miles, and other donations.

# Individual Noncash Contributions, 2007

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**Table 2a. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2007**

[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)
<b>All returns</b>	<b>6,935,871</b>	<b>18,599,215</b>	<b>39,749,757</b>	<b>58,663,408</b>	<b>52,827,286</b>
Under \$25,000 (including deficits)	266,611	600,137	1,281,022	917,111	853,857
\$25,000 under \$50,000	848,504	1,833,424	3,235,838	1,576,386	1,576,362
\$50,000 under \$75,000	1,199,060	2,841,165	5,042,805	2,315,926	2,314,376
\$75,000 under \$100,000	1,217,550	3,192,917	5,095,242	2,759,177	2,759,170
\$100,000 under \$200,000	2,316,810	6,870,591	10,451,172	6,169,363	6,123,973
\$200,000 under \$500,000	812,072	2,413,521	6,009,433	7,880,919	6,612,170
\$500,000 under \$1,000,000	166,326	500,763	1,861,189	3,724,341	3,304,007
\$1,000,000 under \$1,500,000	42,804	121,676	925,615	2,792,212	2,301,768
\$1,500,000 under \$2,000,000	18,888	58,953	415,097	1,256,281	1,016,069
\$2,000,000 under \$5,000,000	30,864	101,085	1,617,368	6,472,626	4,683,307
\$5,000,000 under \$10,000,000	9,158	33,053	986,316	4,273,916	3,668,368
\$10,000,000 or more	7,224	31,929	2,828,661	18,525,152	17,613,858

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 2007**

[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)
<b>All returns</b>	<b>249,800</b>	<b>374,121</b>	<b>650,543</b>	<b>1,900,767</b>	<b>1,712,097</b>
Under \$25,000 (including deficits)	12,176	16,015	26,128	22,522	21,304
\$25,000 under \$50,000	10,712	14,862	7,639	15,145	15,121
\$50,000 under \$75,000	34,415	50,432	38,896	97,182	97,182
\$75,000 under \$100,000	39,340	54,090	67,592	30,471	30,471
\$100,000 under \$200,000	83,641	138,015	106,714	89,552	89,552
\$200,000 under \$500,000	48,225	65,721	147,103	250,954	186,408
\$500,000 under \$1,000,000	11,804	17,534	80,264	192,167	178,974
\$1,000,000 under \$1,500,000	2,916	4,603	13,251	63,946	60,974
\$1,500,000 under \$2,000,000	1,550	3,077	15,975	60,417	44,201
\$2,000,000 under \$5,000,000	3,041	5,570	40,550	197,810	184,772
\$5,000,000 under \$10,000,000	1,040	2,092	38,957	281,522	247,558
\$10,000,000 or more	941	2,111	67,473	599,078	555,580

Footnotes at end of table 2k.

# Individual Noncash Contributions, 2007

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**Table 2c. Individual Noncash Charitable Contributions: Donee Organizations (Educational Institutions), by Size of Adjusted Gross Income, Form 8283, Tax Year 2007**

[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)
<b>All returns</b>	<b>451,651</b>	<b>687,041</b>	<b>1,957,965</b>	<b>8,450,619</b>	<b>8,133,919</b>
Under \$25,000 (including deficits)	9,897	14,427	33,388	47,937	40,484
\$25,000 under \$50,000	34,408	40,590	106,979	43,869	43,869
\$50,000 under \$75,000	44,382	56,941	90,215	83,270	83,270
\$75,000 under \$100,000	69,439	122,600	134,032	69,075	69,075
\$100,000 under \$200,000	169,221	243,263	336,651	1,092,854	1,092,854
\$200,000 under \$500,000	79,181	130,341	415,587	2,613,499	2,612,103
\$500,000 under \$1,000,000	22,989	36,187	150,256	408,483	385,434
\$1,000,000 under \$1,500,000	6,815	11,352	91,846	268,816	267,878
\$1,500,000 under \$2,000,000	4,016	7,132	48,279	246,503	213,448
\$2,000,000 under \$5,000,000	6,743	13,375	133,450	947,711	830,866
\$5,000,000 under \$10,000,000	2,438	5,408	118,293	634,938	555,905
\$10,000,000 or more	2,123	5,426	298,989	1,993,663	1,938,733

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 2007**

[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)
<b>All returns</b>	<b>116,555</b>	<b>194,267</b>	<b>1,369,191</b>	<b>4,700,958</b>	<b>2,951,850</b>
Under \$25,000 (including deficits)	6,228	6,884	83,776	91,622	89,615
\$25,000 under \$50,000	15,259	21,875	20,920	17,093	17,093
\$50,000 under \$75,000	17,148	34,878	33,020	26,972	26,972
\$75,000 under \$100,000	12,890	15,084	22,251	12,387	12,387
\$100,000 under \$200,000	36,618	72,329	63,564	106,295	106,295
\$200,000 under \$500,000	18,542	28,954	105,497	376,714	332,924
\$500,000 under \$1,000,000	4,893	6,795	194,417	557,685	471,616
\$1,000,000 under \$1,500,000	1,798	2,516	95,818	476,778	275,747
\$1,500,000 under \$2,000,000	725	1,123	21,093	172,581	156,458
\$2,000,000 under \$5,000,000	1,490	2,239	252,407	1,418,158	480,383
\$5,000,000 under \$10,000,000	478	762	185,816	683,794	443,294
\$10,000,000 or more	487	828	290,612	760,879	539,066

Footnotes at end of table 2k.



# Individual Noncash Contributions, 2007

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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 2007**

[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)
<b>All returns</b>	<b>756,637</b>	<b>1,257,463</b>	<b>2,227,821</b>	<b>1,824,772</b>	<b>1,634,212</b>
Under \$25,000 (including deficits)	29,091	40,753	94,455	40,975	40,874
\$25,000 under \$50,000	58,922	108,880	185,805	80,438	80,438
\$50,000 under \$75,000	119,212	183,343	304,777	102,221	102,221
\$75,000 under \$100,000	126,691	206,353	308,743	130,912	130,912
\$100,000 under \$200,000	280,588	496,962	695,460	281,743	281,743
\$200,000 under \$500,000	105,740	164,527	319,900	150,945	149,310
\$500,000 under \$1,000,000	22,447	34,099	90,865	107,304	106,043
\$1,000,000 under \$1,500,000	4,974	8,162	31,263	39,642	38,714
\$1,500,000 under \$2,000,000	2,642	4,340	42,917	172,068	37,340
\$2,000,000 under \$5,000,000	4,152	6,258	39,545	104,334	100,777
\$5,000,000 under \$10,000,000	1,210	2,098	52,772	116,331	101,513
\$10,000,000 or more	968	1,689	61,320	497,860	464,328

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 2007**

[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)
<b>All returns</b>	<b>5,232,603</b>	<b>10,945,773</b>	<b>19,409,947</b>	<b>8,603,533</b>	<b>8,581,386</b>
Under \$25,000 (including deficits)	194,518	396,468	689,847	337,319	337,192
\$25,000 under \$50,000	633,845	1,105,491	2,026,544	990,296	990,296
\$50,000 under \$75,000	903,092	1,726,318	3,103,552	1,348,398	1,348,398
\$75,000 under \$100,000	920,877	1,936,143	3,132,735	1,347,983	1,347,983
\$100,000 under \$200,000	1,806,669	4,083,592	6,491,190	2,738,752	2,738,752
\$200,000 under \$500,000	606,556	1,349,502	2,907,910	1,109,066	1,109,054
\$500,000 under \$1,000,000	110,825	238,143	626,414	231,443	231,424
\$1,000,000 under \$1,500,000	25,764	50,620	182,694	84,240	70,622
\$1,500,000 under \$2,000,000	10,193	20,002	72,463	40,415	39,832
\$2,000,000 under \$5,000,000	14,790	29,525	112,078	84,445	84,077
\$5,000,000 under \$10,000,000	3,504	6,467	28,285	35,123	34,893
\$10,000,000 or more	1,970	3,503	36,236	256,052	248,863

Footnotes at end of table 2k.

# Individual Noncash Contributions, 2007

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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 2007**

[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)
<b>All returns</b>	<b>1,416,492</b>	<b>2,372,614</b>	<b>5,343,150</b>	<b>4,974,540</b>	<b>3,723,395</b>
Under \$25,000 (including deficits)	41,484	66,114	237,983	162,789	112,698
\$25,000 under \$50,000	147,525	235,306	405,381	188,177	188,177
\$50,000 under \$75,000	224,215	362,034	696,783	273,435	273,435
\$75,000 under \$100,000	263,595	412,197	689,591	250,572	250,572
\$100,000 under \$200,000	483,739	878,994	1,350,976	491,632	491,520
\$200,000 under \$500,000	188,228	302,169	937,249	603,032	592,702
\$500,000 under \$1,000,000	40,739	71,151	275,128	562,028	302,902
\$1,000,000 under \$1,500,000	10,371	16,707	108,260	345,251	130,525
\$1,500,000 under \$2,000,000	4,913	8,026	56,586	63,382	56,880
\$2,000,000 under \$5,000,000	7,944	12,868	368,871	1,022,496	632,617
\$5,000,000 under \$10,000,000	2,143	3,851	79,188	297,399	163,201
\$10,000,000 or more	1,596	3,197	137,154	714,345	528,166

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 2007**

[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)
<b>All returns</b>	<b>1,191,634</b>	<b>2,018,781</b>	<b>3,885,743</b>	<b>4,341,983</b>	<b>4,198,783</b>
Under \$25,000 (including deficits)	31,686	38,153	81,635	54,387	54,387
\$25,000 under \$50,000	136,738	253,812	375,841	184,439	184,439
\$50,000 under \$75,000	181,148	309,286	570,518	259,052	259,052
\$75,000 under \$100,000	212,245	339,299	567,483	287,453	287,446
\$100,000 under \$200,000	414,470	724,992	962,058	705,100	703,272
\$200,000 under \$500,000	154,633	252,735	554,166	561,935	561,935
\$500,000 under \$1,000,000	37,791	60,546	237,517	602,248	579,030
\$1,000,000 under \$1,500,000	8,755	14,065	109,154	269,472	256,183
\$1,500,000 under \$2,000,000	4,210	6,943	50,327	113,582	111,751
\$2,000,000 under \$5,000,000	6,826	12,709	200,163	499,801	416,610
\$5,000,000 under \$10,000,000	1,922	3,588	71,144	279,746	275,135
\$10,000,000 or more	1,210	2,652	105,736	524,769	509,542

Footnotes at end of table 2k.

# Individual Noncash Contributions, 2007

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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 2007**

[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)
<b>All returns</b>	<b>24,533</b>	<b>42,374</b>	<b>437,478</b>	<b>4,203,373</b>	<b>3,473,953</b>
Under \$25,000 (including deficits)	*49	*69	*898	*3,712	*3,712
\$25,000 under \$50,000	-	-	-	-	-
\$50,000 under \$75,000	*1,671	*2,948	*3,167	*12,382	*12,382
\$75,000 under \$100,000	*11	*13	*58	*439	*439
\$100,000 under \$200,000	4,381	5,867	15,663	60,265	60,265
\$200,000 under \$500,000	7,676	12,203	100,408	860,772	314,324
\$500,000 under \$1,000,000	3,964	6,644	27,347	222,492	222,492
\$1,000,000 under \$1,500,000	1,948	3,452	29,876	645,169	645,169
\$1,500,000 under \$2,000,000	1,130	2,132	15,753	91,447	91,447
\$2,000,000 under \$5,000,000	2,081	4,161	57,393	312,203	312,133
\$5,000,000 under \$10,000,000	881	2,076	59,811	335,292	289,735
\$10,000,000 or more	740	2,809	127,104	1,659,200	1,521,855

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 2007**

[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)
<b>All returns</b>	<b>119,856</b>	<b>179,147</b>	<b>3,241,246</b>	<b>15,205,224</b>	<b>14,060,690</b>
Under \$25,000 (including deficits)	3,890	3,937	6,925	85,365	85,297
\$25,000 under \$50,000	8,567	9,567	37,018	13,152	13,152
\$50,000 under \$75,000	14,438	21,518	54,134	33,581	33,581
\$75,000 under \$100,000	17,451	25,508	36,097	19,296	19,296
\$100,000 under \$200,000	33,748	46,788	205,288	384,378	340,945
\$200,000 under \$500,000	21,323	33,442	373,201	1,064,714	464,423
\$500,000 under \$1,000,000	7,951	11,779	120,672	392,149	382,074
\$1,000,000 under \$1,500,000	2,717	4,590	230,513	453,415	410,473
\$1,500,000 under \$2,000,000	1,629	2,798	64,907	227,667	203,736
\$2,000,000 under \$5,000,000	3,884	8,168	336,142	1,507,196	1,290,945
\$5,000,000 under \$10,000,000	1,858	4,052	316,030	1,273,566	1,251,704
\$10,000,000 or more	2,401	6,999	1,460,320	9,750,747	9,565,065

Footnotes at end of table 2k.

# Individual Noncash Contributions, 2007

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**Table 2k. Individual Noncash Charitable Contributions: Donee Organizations (Other), by Size of Adjusted Gross Income, Form 8283, Tax Year 2007**

[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)
<b>All returns</b>	<b>399,927</b>	<b>527,633</b>	<b>1,226,672</b>	<b>4,457,638</b>	<b>4,357,002</b>
Under \$25,000 (including deficits)	15,535	17,317	25,987	70,482	68,294
\$25,000 under \$50,000	38,292	43,042	69,711	43,777	43,777
\$50,000 under \$75,000	62,011	93,466	147,740	79,434	77,884
\$75,000 under \$100,000	71,709	81,630	136,661	610,589	610,589
\$100,000 under \$200,000	126,027	179,788	223,608	218,791	218,776
\$200,000 under \$500,000	57,045	73,928	148,413	289,287	288,987
\$500,000 under \$1,000,000	14,261	17,886	58,308	448,341	444,016
\$1,000,000 under \$1,500,000	4,659	5,610	32,942	145,483	145,483
\$1,500,000 under \$2,000,000	2,494	3,382	26,797	68,219	60,976
\$2,000,000 under \$5,000,000	4,567	6,212	76,768	378,471	350,128
\$5,000,000 under \$10,000,000	1,763	2,659	36,020	336,205	305,431
\$10,000,000 or more	1,565	2,715	243,717	1,768,558	1,742,660

\* 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 amount claimed on Section B (items with a deduction of more than \$5,000).

# Individual Noncash Contributions, 2007

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**Table 3. Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Donee Types, Form 8283, Tax Year 2007**

[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)
<b>All donations</b>	<b>18,599,215</b>	<b>52,827,286</b>	<b>374,121</b>	<b>1,712,097</b>	<b>687,041</b>
Corporate stock, mutual funds, and other investments	481,858	27,094,040	22,689	933,075	101,586
Real estate and easements	20,851	8,120,833	794	52,130	3,042
Art and collectibles	108,556	997,996	29,605	500,927	13,849
Food	387,160	98,698	10,461	4,243	35,571
Clothing and accessories	11,211,465	7,717,286	53,876	22,783	225,487
Electronics	580,759	372,087	15,631	5,915	37,267
Household items	4,183,228	3,920,893	207,388	78,969	142,580
Cars and other vehicles	343,202	694,627	6,389	26,097	15,929
Other [2]	1,282,138	3,810,828	27,288	87,958	111,730

Type of donation	Educational institutions—continued	Environmental 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	
	(6)	(7)	(8)	(9)	
<b>All donations</b>	<b>8,133,919</b>	<b>194,267</b>	<b>2,951,850</b>	<b>1,257,463</b>	<b>1,634,212</b>
Corporate stock, mutual funds, and other investments	4,208,758	14,913	258,532	21,818	764,757
Real estate and easements	2,482,123	3,533	2,527,280	158	71,775
Art and collectibles	169,465	5,303	8,030	10,938	29,770
Food	9,100	3,595	1,270	8,886	5,698
Clothing and accessories	141,494	68,736	27,434	778,560	425,711
Electronics	23,765	7,334	1,476	29,981	14,505
Household items	886,366	34,691	24,962	259,935	168,968
Cars and other vehicles	44,792	8,947	22,915	50,043	55,818
Other [2]	168,057	47,214	79,952	97,145	97,211

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)
<b>All donations</b>	<b>10,945,773</b>	<b>8,581,386</b>	<b>2,372,614</b>	<b>3,723,395</b>	<b>2,018,781</b>
Corporate stock, mutual funds, and other investments	21,588	400,731	32,330	783,669	155,612
Real estate and easements	1,916	41,337	3,941	1,299,497	3,928
Art and collectibles	19,383	12,593	13,619	24,463	6,780
Food	32,931	15,656	124,562	31,726	153,971
Clothing and accessories	7,674,769	5,419,800	1,284,165	801,250	914,988
Electronics	319,384	212,780	80,439	54,113	67,066
Household items	2,393,837	1,941,486	562,956	400,329	464,943
Cars and other vehicles	80,156	171,982	100,214	152,745	47,090
Other [2]	401,811	365,021	170,389	175,603	204,403

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)
<b>All donations</b>	<b>4,198,783</b>	<b>179,147</b>	<b>14,060,690</b>	<b>570,007</b>	<b>7,830,955</b>
Corporate stock, mutual funds, and other investments	2,424,300	56,580	12,642,898	54,743	4,677,320
Real estate and easements	461,534	1,876	861,096	1,664	324,062
Art and collectibles	16,664	2,793	195,321	6,285	40,763
Food	21,306	5,067	2,664	12,115	7,036
Clothing and accessories	670,268	56,684	32,478	154,200	176,069
Electronics	44,001	2,850	3,514	20,807	12,017
Household items	318,442	26,156	18,374	90,743	82,999
Cars and other vehicles	70,695	11,236	97,409	23,199	52,173
Other [2]	171,573	15,906	206,937	206,251	2,458,517

[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, airline tickets and miles, and other donations.

[3] Other donees includes donor-advised funds.

# Individual Noncash Contributions, 2007

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**Table 4. Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Donor Age, Form 8283, Tax Year 2007**

[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)
<b>All ages</b>	<b>6,935,871</b>	<b>18,599,215</b>	<b>58,663,408</b>	<b>52,827,286</b>	<b>6,904,447</b>	<b>52,613,202</b>	<b>6,030,271</b>	<b>32,498,897</b>
Under 35	779,595	1,607,488	5,815,194	5,553,689	775,639	5,545,152	560,715	3,203,070
35 under 45	1,715,183	4,408,032	5,978,648	5,247,485	1,709,017	5,238,739	1,437,762	4,713,304
45 under 55	2,029,836	5,602,980	10,436,894	9,580,605	2,023,301	9,540,576	1,797,427	8,136,295
55 under 65	1,505,146	4,357,956	12,104,112	11,053,899	1,497,248	10,930,359	1,378,892	7,244,059
65 and older	906,110	2,622,760	24,328,559	21,391,609	899,242	21,358,376	855,474	9,202,170
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)
<b>All ages</b>	<b>220,394</b>	<b>481,858</b>	<b>27,708,182</b>	<b>27,094,040</b>	<b>18,823</b>	<b>20,851</b>	<b>12,906,892</b>	<b>8,120,833</b>
Under 35	3,839	7,742	2,305,221	2,142,396	896	1,273	1,931,698	1,884,816
35 under 45	18,822	36,761	1,627,676	1,495,979	1,846	1,935	1,023,915	426,456
45 under 55	45,719	94,059	4,185,830	4,073,771	4,777	5,547	1,723,412	1,058,311
55 under 65	49,599	104,543	5,090,820	4,972,457	4,701	5,066	2,695,873	1,891,896
65 and older	102,414	238,753	14,498,635	14,409,436	6,602	7,030	5,531,994	2,859,353
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)
<b>All ages</b>	<b>69,762</b>	<b>108,556</b>	<b>1,259,751</b>	<b>997,996</b>	<b>204,943</b>	<b>387,160</b>	<b>101,464</b>	<b>98,698</b>
Under 35	1,095	1,102	54,040	6,461	8,657	8,671	3,027	3,027
35 under 45	9,276	9,947	27,012	26,343	41,088	59,195	17,647	17,647
45 under 55	13,580	24,553	84,987	77,886	61,472	122,573	28,035	28,035
55 under 65	21,373	37,000	407,735	324,380	63,014	139,680	33,807	32,272
65 and older	24,437	35,953	685,976	562,925	30,712	57,040	18,948	17,717
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)
<b>All ages</b>	<b>5,340,569</b>	<b>11,211,465</b>	<b>7,758,898</b>	<b>7,717,286</b>	<b>471,594</b>	<b>580,759</b>	<b>372,092</b>	<b>372,087</b>
Under 35	621,776	1,071,199	907,687	903,529	38,624	46,679	31,034	31,034
35 under 45	1,375,265	2,891,679	1,949,726	1,949,726	102,882	121,760	90,491	90,491
45 under 55	1,602,034	3,530,707	2,399,523	2,362,851	146,658	187,632	116,037	116,037
55 under 65	1,142,234	2,455,272	1,612,945	1,612,770	122,273	151,616	84,398	84,398
65 and older	599,260	1,262,608	889,017	888,411	61,157	73,072	50,132	50,126

Footnotes at end of table.

# Individual Noncash Contributions, 2007

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**Table 4. Individual Noncash Charitable Contributions: All Returns with Donations, by Donations Types and Donor Age, Form 8283, Tax Year 2007—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)
<b>All ages</b>	<b>2,404,979</b>	<b>4,183,228</b>	<b>3,921,392</b>	<b>3,920,893</b>	<b>327,911</b>	<b>343,202</b>	<b>727,406</b>	<b>694,627</b>
Under 35	221,813	315,990	307,331	307,331	32,347	32,347	52,110	52,049
35 under 45	571,902	994,626	731,585	731,579	61,268	63,284	95,241	95,225
45 under 55	698,865	1,203,317	929,563	929,500	114,924	120,940	224,788	198,324
55 under 65	557,120	1,021,013	678,005	677,987	84,138	89,382	145,906	140,529
65 and older	355,278	648,282	1,274,908	1,274,497	35,234	37,249	209,361	208,500

Donor age	Other [2]			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(41)	(42)	(43)	(44)
<b>All ages</b>	<b>828,147</b>	<b>1,282,138</b>	<b>3,907,331</b>	<b>3,810,828</b>
Under 35	75,779	122,485	223,045	223,045
35 under 45	167,391	228,844	415,356	414,040
45 under 55	224,039	313,652	744,720	735,889
55 under 65	206,218	354,385	1,354,622	1,317,210
65 and older	154,719	262,772	1,169,588	1,120,643

[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, airline tickets and miles, and other donations.

# Individual Noncash Contributions, 2007

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**Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Donor Age, Form 8283, Tax Year 2007**

[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)
<b>All ages</b>	<b>6,935,871</b>	<b>18,599,215</b>	<b>58,663,408</b>	<b>52,827,286</b>	<b>6,904,447</b>	<b>52,613,202</b>	<b>6,030,271</b>	<b>32,498,897</b>
Under 35	779,595	1,607,488	5,815,194	5,553,689	775,639	5,545,152	560,715	3,203,070
35 under 45	1,715,183	4,408,032	5,978,648	5,247,485	1,709,017	5,238,739	1,437,762	4,713,304
45 under 55	2,029,836	5,602,980	10,436,894	9,580,605	2,023,301	9,540,576	1,797,427	8,136,295
55 under 65	1,505,146	4,357,956	12,104,112	11,053,899	1,497,248	10,930,359	1,378,892	7,244,059
65 and older	906,110	2,622,760	24,328,559	21,391,609	899,242	21,358,376	855,474	9,202,170
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)
<b>All ages</b>	<b>249,800</b>	<b>374,121</b>	<b>1,900,767</b>	<b>1,712,097</b>	<b>451,651</b>	<b>687,041</b>	<b>8,450,619</b>	<b>8,133,919</b>
Under 35	2,689	3,863	65,504	18,454	28,964	37,844	1,752,274	1,750,548
35 under 45	32,696	42,259	60,900	53,950	98,853	152,859	421,397	292,720
45 under 55	67,970	95,760	159,727	149,336	141,879	225,465	893,041	811,495
55 under 65	69,255	121,884	351,670	294,901	93,560	141,482	1,012,769	987,031
65 and older	77,189	110,355	1,262,966	1,195,456	88,396	129,390	4,371,138	4,292,126
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)
<b>All ages</b>	<b>116,555</b>	<b>194,267</b>	<b>4,700,958</b>	<b>2,951,850</b>	<b>756,637</b>	<b>1,257,463</b>	<b>1,824,772</b>	<b>1,634,212</b>
Under 35	5,277	5,307	161,757	150,406	56,826	77,374	178,929	166,948
35 under 45	20,138	28,997	309,275	167,744	164,252	280,078	189,559	188,680
45 under 55	34,484	52,520	740,581	495,286	224,221	384,340	446,236	311,112
55 under 65	36,624	77,247	1,570,751	1,139,482	184,207	337,527	393,477	361,134
65 and older	20,032	30,197	1,918,594	998,933	127,131	178,144	616,571	606,337

Footnotes at end of table.



# Individual Noncash Contributions, 2007

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**Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Donor Age, Form 8283, Tax Year 2007—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)
<b>All ages</b>	<b>5,232,603</b>	<b>10,945,773</b>	<b>8,603,533</b>	<b>8,581,386</b>	<b>1,416,492</b>	<b>2,372,614</b>	<b>4,974,540</b>	<b>3,723,395</b>
Under 35	636,973	1,155,778	1,058,308	1,058,308	104,057	142,831	202,864	195,924
35 under 45	1,349,384	2,867,540	2,084,211	2,083,441	333,313	534,027	921,441	585,156
45 under 55	1,546,993	3,334,137	2,564,157	2,558,326	426,548	698,429	1,072,395	854,894
55 under 65	1,119,433	2,377,772	1,720,601	1,720,028	332,407	589,522	1,305,441	1,007,160
65 and older	579,821	1,210,547	1,176,256	1,161,284	220,167	407,805	1,472,400	1,080,261
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)
<b>All ages</b>	<b>1,191,634</b>	<b>2,018,781</b>	<b>4,341,983</b>	<b>4,198,783</b>	<b>24,533</b>	<b>42,374</b>	<b>4,203,373</b>	<b>3,473,953</b>
Under 35	89,518	137,605	259,697	188,260	55	665	527,233	527,233
35 under 45	227,154	368,227	492,261	472,875	4,249	5,911	354,272	308,440
45 under 55	346,900	596,984	962,147	936,133	6,364	12,152	801,221	710,470
55 under 65	292,895	521,941	1,066,581	1,053,081	6,231	9,458	515,372	469,597
65 and older	235,167	394,025	1,561,297	1,548,433	7,634	14,188	2,005,276	1,458,214
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)
<b>All ages</b>	<b>119,856</b>	<b>179,147</b>	<b>15,205,224</b>	<b>14,060,690</b>	<b>399,927</b>	<b>527,633</b>	<b>4,457,638</b>	<b>4,357,002</b>
Under 35	4,062	5,730	1,435,124	1,324,658	36,552	40,489	173,505	172,951
35 under 45	17,321	24,391	877,617	827,720	75,672	103,743	267,715	266,759
45 under 55	32,783	42,477	2,048,324	2,018,534	110,772	160,716	749,065	735,019
55 under 65	34,138	56,569	2,816,282	2,722,114	99,488	124,554	1,351,170	1,299,372
65 and older	31,552	49,980	8,027,877	7,167,663	77,442	98,131	1,916,183	1,882,902

[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).