

Individual Noncash Contributions, 2008

by Pearson Liddell and Janette Wilson

For Tax Year 2008, 23.0 million individual taxpayers who itemized deductions reported \$40.4 billion in deductions for noncash charitable contributions.¹ Of these taxpayers, 7.0 million reported \$34.6 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 non-cash donations on Schedule A, *Itemized Deductions*, exceeds \$500. The number of taxpayers filing Form 8283 increased slightly, by 1.2 percent, from 6.9 million in Tax Year 2007, while the amount of donations decreased 34.5 percent from \$52.8 billion in 2007. Between Tax Years 2007 and 2008, corporate stock donations declined 48.0 percent, from \$23.7 billion to \$12.3 billion. For Tax Year 2008, there were no notable tax law changes that affected the deductions allowed for noncash charitable contributions.

Despite the decline in corporate stock donations since Tax Year 2007, corporate stock donations accounted for the largest percentage of total noncash donations in Tax Year 2008. Clothing donations of \$7.9 billion accounted for the second largest percentage of total noncash donations (22.9 percent), followed by household item donations of \$3.1 billion, 9.1 percent of total noncash donations (Figure A). The average corporate stock donation was \$99,912 per return, and, while clothing and household items together represented 32.0 percent of all donations claimed, the average donation, per return, of clothing and household items was much smaller at \$1,457 and \$1,286, respectively. The highest average deduction per return was for investment donations (excluding stock and mutual funds) of \$531,842, followed by conservation easement donations of \$380,541.²

As stated above, although the number of taxpayers claiming donations increased 1.2 percent from 6.9 million in Tax Year 2007 to 7.0 million in 2008, the amount of donations claimed declined 34.5 percent from \$52.8 billion to \$34.6 billion in 2008 (Figure B). Corporate stock and clothing donations represented the highest amounts claimed for both Tax

Years 2007 and 2008. Donations of corporate stock declined 48.0 percent from \$23.7 billion in Tax Year 2007 to \$12.3 billion in 2008; as a proportion, donations of corporate stock decreased from 44.9 percent of all donations in 2007 to 35.7 percent in Tax Year 2008. In contrast, the amount taxpayers claimed for clothing donations increased 3.9 percent from \$7.6 billion in Tax Year 2007 to \$7.9 billion in Tax Year 2008; these donations represented 14.4 percent of all donations in Tax Year 2007 and 22.9 percent in 2008. Donations of household items decreased 20.1 percent from \$3.9 billion in Tax Year 2007 to \$3.1 billion in 2008. In terms of the amount claimed, household donations were the third largest category of donations in 2008, up from fourth largest in Tax Year 2007. From Tax Year 2007 to 2008, land donations decreased 63.2 percent from \$4.0 billion to \$1.5 billion. As a proportion of all donations, land donations decreased from 7.7 percent in 2007 to 4.3 percent in 2008.

Figure B also shows some other significant changes between Tax Years 2007 and 2008. Taxpayer donations of mutual funds declined 59.0 percent from \$1.4 billion in Tax Year 2007 to \$0.6 billion in 2008. In addition, land (as stated above) and easement donations also declined substantially. The amount deducted for all easement donations declined 44.1 percent from \$2.2 billion in Tax Year 2007 to \$1.2 billion in 2008. The amount claimed for car donations declined 23.2 percent between Tax Years 2007 and 2008, from \$0.6 billion to \$0.4 billion.

In terms of average donations per return, the overall average amount claimed decreased between Tax Years 2007 and 2008, from \$7,617 to \$4,930. Average corporate stock donations decreased between the 2 tax years, from \$117,458 to \$99,912. Although the amount that taxpayers claimed for mutual funds and other investments declined between Tax Years 2007 and 2008, average donations per return increased for both categories, from \$100,205 to \$129,776 for mutual funds and \$461,783 to \$531,842 for other investments. The average donation of land per return declined significantly from \$518,156 in 2007 to \$164,944 in 2008. In addition, the average easement donation per return declined from \$885,061 in Tax Year 2007 to \$284,488 in 2008.

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¹ For further details on Tax Year 2008 individual income and tax statistics, see *Statistics of Income—2008, Individual Income Tax Returns* (IRS Publication 1304).

² The deduction amounts reported in this article include the amount carried to Schedule A for reporting itemized deductions.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure A

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Type, Form 8283, Tax Year 2008

[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	7,017,933	19,478,520	34,597,290	4,930	1,776	100.0	100.0
Corporate stock	123,510	268,344	12,340,093	99,912	45,986	1.4	35.7
Mutual funds	4,482	8,499	581,662	129,776	68,441	[2]	1.7
Other investments	3,654	5,498	1,943,447	531,842	353,504	[2]	5.6
Real estate	9,423	9,828	857,130	90,966	87,211	0.1	2.5
Land	9,023	9,626	1,488,312	164,944	154,610	[2]	4.3
Conservation easements	3,095	3,158	1,177,753	380,541	372,925	[2]	3.4
Facade easements	1,180	1,396	38,290	32,462	27,423	[2]	0.1
Art and collectibles	92,518	129,532	1,351,382	14,607	10,433	0.7	3.9
Food	233,128	377,958	116,550	500	308	1.9	0.3
Clothing	5,431,988	11,956,236	7,914,117	1,457	662	61.4	22.9
Accessories	43,026	60,574	25,693	597	424	0.3	0.1
Electronics	467,925	589,041	432,403	924	734	3.0	1.2
Household items	2,435,153	4,441,990	3,131,977	1,286	705	22.8	9.1
Cars	236,667	251,970	443,729	1,875	1,761	1.3	1.3
Other vehicles	18,562	19,166	129,468	6,975	6,755	0.1	0.4
Services	29,044	48,716	60,558	2,085	1,243	0.3	0.2
Airline tickets and miles	3,925	3,953	3,282	836	830	[2]	[2]
Other [3]	831,030	1,293,034	2,561,445	3,082	1,981	6.6	7.4

[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.

[3] Other donations include donations of intellectual property.

Taxpayers with adjusted gross income (AGI) of \$10 million or more collectively deducted 6.1 percent of their AGI in noncash contributions, claiming \$9.2 billion on approximately 4,250 Forms 8283 (Figure C). Donations from this group of taxpayers represented 26.7 percent of all individual taxpayer donations in Tax Year 2008. Taxpayers in the \$100,000 to \$200,000 AGI group gave \$5.7 billion (1.7 percent of their AGI) on 2.5 million tax returns, which represented 16.4 percent of all donations claimed. Those taxpayers in the \$200,000 to \$500,000 AGI category gave \$3.8 billion (11.0 percent of donations claimed). Overall, the average donation amount for all taxpayers claiming donation deductions was \$4,930 per return. Taxpayers with AGI of \$10 million or more claimed \$2.2 million per return, followed by an average donation of just over \$320,000 by those in the \$5 million to \$10 million AGI group.

A comparison of donation amounts by AGI group across Tax Years 2007 and 2008 is shown in Figure D. Overall donations decreased 34.5 percent

between Tax Years 2007 and 2008, as cited above, and most AGI groups showed a decrease in the amount of donations reported. There were some exceptions, the most notable being donations claimed by taxpayers in the under \$25,000 AGI groups, whose donation amounts increased 60.1 percent between Tax Years 2007 and 2008, from \$0.9 billion to \$1.4 billion. Almost all of this increase was for taxpayers with negative AGI. Donations claimed by those taxpayers with AGI greater than \$10 million declined 47.6 percent, from \$17.6 billion in Tax Year 2007 to \$9.2 billion in 2008. This decline was in conjunction with the AGI for this income group decreasing by 38.7 percent, from \$245.9 billion in Tax Year 2007 to \$150.7 billion in 2008. Despite this decrease, donations made by this group still represented more than one-fourth (26.7 percent) of all donations claimed in 2008; donations made by this group were one-third of all donations in 2007. Taxpayers making \$10 million or more in AGI donated 6.1 percent of their AGI in 2008, compared with 7.2 percent in

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure B

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Type, Form 8283, Tax Years 2007 and 2008

[Money amounts are in thousands of dollars]

Type of donation	2007		2008		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	6,935,871	52,827,286	7,017,933	34,597,290	1.2	-34.5
Corporate stock	202,019	23,728,784	123,510	12,340,093	-38.9	-48.0
Mutual funds	14,160	1,418,878	4,482	581,662	-68.3	-59.0
Other investments	4,215	1,946,378	3,654	1,943,447	-13.3	-0.2
Real estate	8,552	1,896,978	9,423	857,130	10.2	-54.8
Land	7,811	4,047,464	9,023	1,488,312	15.5	-63.2
Conservation easements	2,231	1,954,122	3,095	1,177,753	38.7	-39.7
Façade easements	228	222,269	1,180	38,290	417.3	-82.8
Art and collectibles	69,762	997,996	92,518	1,351,382	32.6	35.4
Food	204,943	98,698	233,128	116,550	13.8	18.1
Clothing	5,283,547	7,613,709	5,431,988	7,914,117	2.8	3.9
Accessories	57,022	103,577	43,026	25,693	-24.5	-75.2
Electronics	471,594	372,087	467,925	432,403	-0.8	16.2
Household items	2,404,979	3,920,893	2,435,153	3,131,977	1.3	-20.1
Cars	317,632	578,113	236,667	443,729	-25.5	-23.2
Other vehicles	10,279	116,514	18,562	129,468	80.6	11.1
Services	19,117	56,546	29,044	60,558	51.9	7.1
Airline tickets and miles	1,558	3,712	3,925	3,282	151.9	-11.6
Other [2]	807,473	3,750,570	831,030	2,561,445	2.9	-31.7

[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] Other donations include donations of intellectual property.

Tax Year 2007. Donations by those taxpayers in the \$100,000 to \$200,000 and \$200,000 to \$500,000 AGI groups also declined by 7.3 percent and 42.6 percent, respectively, between Tax Years 2007 and 2008, from \$6.1 billion to \$5.7 billion for the former group, and from \$6.6 billion to \$3.8 billion for the latter group. Donations claimed by taxpayers in the \$5 million to \$10 million AGI group decreased 50.9 percent, from \$3.7 billion in Tax Year 2007 to \$1.8 billion in 2008. Lastly, taxpayers with AGI between \$2 million and \$5 million had the largest percentage decline in the amount of noncash contributions for 2008, with donated amounts falling by 51.9 percent from 2007 levels.³

Information on donee organizations is presented in Figures E, F, and G. Figure E shows that, for Tax Year 2008, most donations, in terms of amount

claimed, were given to large organizations and foundations (\$8.6 billion and \$8.1 billion, respectively). Donations to large organizations represented 25.0 percent of the total donation amount, and donations to foundations represented 23.3 percent. The largest average donation of \$76,170 per return was made to foundations; in contrast, the average donation to large organizations was about \$1,620, second lowest only to \$1,525 for donations to health and medical research organizations. The second highest average donation amount was made to donor-advised funds (just over \$70,000). However, in contrast to foundation donations, donor-advised funds received only 4.6 percent of the total amount deducted by taxpayers on the Schedule A.

Donations to almost all donee types declined between Tax Years 2007 and 2008 (Figures F and G).

³ For further details on Tax Year 2007 noncash charitable contributions, see *SOI Bulletin, Statistics of Income—2010, Individual Noncash Contributions, 2007* (IRS Publication 1136).

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure C

Individual Noncash Charitable Contributions: All Returns with Donations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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)
All returns	7,017,933	100.0	1,190,695,802	34,597,290	100.0	2.9	4,930
Under \$5,000 (including deficits)	65,357	0.9	-13,509,077	851,617	2.5	-6.3	13,030
\$5,000 under \$10,000	25,160	0.4	195,757	54,818	0.2	28.0	2,179
\$10,000 under \$15,000	46,870	0.7	609,804	95,742	0.3	15.7	2,043
\$15,000 under \$20,000	67,295	1.0	1,190,586	166,324	0.5	14.0	2,472
\$20,000 under \$25,000	91,997	1.3	2,096,162	198,401	0.6	9.5	2,157
\$25,000 under \$30,000	117,482	1.7	3,244,816	249,704	0.7	7.7	2,125
\$30,000 under \$40,000	310,078	4.4	10,911,514	593,080	1.7	5.4	1,913
\$40,000 under \$50,000	397,788	5.7	18,027,697	749,294	2.2	4.2	1,884
\$50,000 under \$75,000	1,176,946	16.8	74,096,451	2,184,527	6.3	2.9	1,856
\$75,000 under \$100,000	1,209,981	17.2	105,983,485	2,511,105	7.3	2.4	2,075
\$100,000 under \$200,000	2,475,689	35.3	341,015,276	5,676,972	16.4	1.7	2,293
\$200,000 under \$500,000	817,491	11.6	235,204,259	3,796,783	11.0	1.6	4,644
\$500,000 under \$1,000,000	136,002	1.9	92,673,193	2,120,916	6.1	2.3	15,595
\$1,000,000 under \$1,500,000	34,514	0.5	41,725,446	1,265,625	3.7	3.0	36,670
\$1,500,000 under \$2,000,000	14,319	0.2	24,680,298	797,369	2.3	3.2	55,687
\$2,000,000 under \$5,000,000	21,100	0.3	63,256,948	2,253,462	6.5	3.6	106,800
\$5,000,000 under \$10,000,000	5,616	0.1	38,552,639	1,802,489	5.2	4.7	320,982
\$10,000,000 or more	4,249	0.1	150,740,548	9,229,061	26.7	6.1	2,172,055

Donations to educational institutions declined by the largest percentage (62.0 percent) from \$8.1 billion in Tax Year 2007 to \$3.1 billion in 2008. These donations represented 15.4 percent of donations claimed in 2007 and just 8.9 percent in Tax Year 2008. The average donation per return to this donee type was about \$18,010 in Tax Year 2007 and \$7,950 in 2008. Another notable decrease was in donations made to foundations, which declined 42.6 percent from \$14.1 billion in Tax Year 2007 to \$8.1 billion in 2008; these donations represented 26.6 percent of all donations claimed in 2007 and 23.3 percent in 2008. In addition, the average donation per return for this donee type declined from more than \$117,300 in Tax Year 2007 to \$76,170 in 2008. The one exception to these declines was contributions to large organizations, which increased slightly, by 0.7 percent between Tax Years 2007 and 2008. These donations, valued at \$8.6 billion, represented 25.0 percent of all donations reported in Tax Year 2008 and 16.2 percent in Tax Year 2007. Despite this increase, the average donation per return made to large organizations in

Tax Year 2008 was about \$1,620, which was slightly lower than \$1,640 in 2007.

In comparing donations by different age groups, taxpayers age 65 and older gave the most in terms of the amount reported on Schedule A. This group gave \$13.8 billion in cash contributions (40.3 percent of the total cash contributions of \$34.3 billion) and \$14.0 billion in noncash contributions on Form 8283 (40.4 percent of the total noncash contributions of \$34.6 billion) in Tax Year 2008. Figure H shows that the average noncash donation amount per return for these taxpayers was nearly \$14,650, which was more than three times the average of any other age group. In addition, taxpayers in this age group donated 7.7 percent of their AGI amount of \$181.9 billion in noncash contributions, also more than three times the percentage of any other group. Details from Table 4 show that, of the \$14.0 billion in donations made by taxpayers 65 or older, \$9.2 billion (65.9 percent) were donations of corporate stock, mutual funds, and other investments. For these taxpayers, real estate and easement donations were the next largest category, at

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure D

Individual Noncash Charitable Contributions: All Returns with Donations, by Size of Adjusted Gross Income, Form 8283, Tax Years 2007 and 2008

[Money amounts are in thousands of dollars]

Size of adjusted gross income	2007		2008		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	6,935,871	52,827,286	7,017,933	34,597,290	1.2	-34.5
Under \$5,000 (including deficits)	53,644	437,990	65,357	851,617	21.8	94.4
\$5,000 under \$10,000	19,876	32,865	25,160	54,818	26.6	66.8
\$10,000 under \$15,000	41,379	63,656	46,870	95,742	13.3	50.4
\$15,000 under \$20,000	72,526	176,973	67,295	166,324	-7.2	-6.0
\$20,000 under \$25,000	79,185	142,373	91,997	198,401	16.2	39.4
\$25,000 under \$30,000	111,204	239,120	117,482	249,704	5.6	4.4
\$30,000 under \$40,000	329,437	607,097	310,078	593,080	-5.9	-2.3
\$40,000 under \$50,000	407,863	730,144	397,788	749,294	-2.5	2.6
\$50,000 under \$75,000	1,199,060	2,314,376	1,176,946	2,184,527	-1.8	-5.6
\$75,000 under \$100,000	1,217,550	2,759,170	1,209,981	2,511,105	-0.6	-9.0
\$100,000 under \$200,000	2,316,810	6,123,973	2,475,689	5,676,972	6.9	-7.3
\$200,000 under \$500,000	812,072	6,612,170	817,491	3,796,783	0.7	-42.6
\$500,000 under \$1,000,000	166,326	3,304,007	136,002	2,120,916	-18.2	-35.8
\$1,000,000 under \$1,500,000	42,804	2,301,768	34,514	1,265,625	-19.4	-45.0
\$1,500,000 under \$2,000,000	18,888	1,016,069	14,319	797,369	-24.2	-21.5
\$2,000,000 under \$5,000,000	30,864	4,683,307	21,100	2,253,462	-31.6	-51.9
\$5,000,000 under \$10,000,000	9,158	3,668,368	5,616	1,802,489	-38.7	-50.9
\$10,000,000 or more	7,224	17,613,858	4,249	9,229,061	-41.2	-47.6

Figure E

Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Type, Form 8283, Tax Year 2008

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Type of donee	Number of returns [1]	Number of donations	Amount carried to Schedule A	Average amount per return	Average amount per donation	Percentage of number of donations	Percentage of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donees	7,017,933	19,478,520	34,597,290	4,930	1,776	100.0	100.0
Arts, culture, and humanities	258,253	356,523	1,584,915	6,137	4,445	1.8	4.6
Educational institutions	388,563	600,703	3,090,630	7,954	5,145	3.1	8.9
Environment and animal related organizations	130,212	199,901	1,732,439	13,305	8,666	1.0	5.0
Health and medical research	817,481	1,349,903	1,247,090	1,526	924	6.9	3.6
Large organizations	5,335,476	11,768,127	8,637,960	1,619	734	60.4	25.0
Public and societal benefit	1,483,142	2,524,099	2,977,780	2,008	1,180	13.0	8.6
Religious organizations	1,118,419	1,895,631	3,019,787	2,700	1,593	9.7	8.7
Donor-advised funds	22,656	37,644	1,593,053	70,315	42,319	0.2	4.6
Foundations	105,867	177,252	8,063,904	76,170	45,494	0.9	23.3
Other donees	431,706	568,739	2,649,732	6,138	4,659	2.9	7.7

[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.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure F

Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Type, Form 8283, Tax Years 2007 and 2008

[Money amounts are in thousands of dollars]

Type of donee	2007		2008		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	6,935,871	52,827,286	7,017,933	34,597,290	1.2	-34.5
Arts, culture, and humanities	249,800	1,712,097	258,253	1,584,915	3.4	-7.4
Educational institutions	451,651	8,133,919	388,563	3,090,630	-14.0	-62.0
Environment and animal related organizations	116,555	2,951,850	130,212	1,732,439	11.7	-41.3
Health and medical research	756,637	1,634,212	817,481	1,247,090	8.0	-23.7
Large organizations	5,232,603	8,581,386	5,335,476	8,637,960	2.0	0.7
Public and societal benefit	1,416,492	3,723,395	1,483,142	2,977,780	4.7	-20.0
Religious organizations	1,191,634	4,198,783	1,118,419	3,019,787	-6.1	-28.1
Donor-advised funds	24,533	3,473,953	22,656	1,593,053	-7.7	-54.1
Foundations	119,856	14,060,690	105,867	8,063,904	-11.7	-42.6
Other donees	399,927	4,357,002	431,706	2,649,732	7.9	-39.2

[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.

\$1.4 billion. Those taxpayers age 45 under 55 made noncash donations of \$7.5 billion (2.0 percent of their AGI), with an average per return donation of about \$3,710. Those taxpayers age 55 under 65 donated slightly less (\$6.8 billion or 2.5 percent of their AGI), and their average donation per return was somewhat higher, at approximately \$4,425.

Figure I shows that all age groups donated considerably less in Tax Year 2008 compared to 2007. Donations made by taxpayers under 35 declined by the largest percentage (61.3 percent), from \$5.6 billion claimed in Tax Year 2007 to \$2.1 billion in 2008. Those taxpayers over 65 deducted the most in both Tax Years 2007 and 2008, claiming \$21.4 billion and \$14.0 billion, respectively. Although their donations declined by 34.6 percent, these taxpayers deducted about 40.0 percent of the total amount claimed in both tax years. The average donation per return for these taxpayers declined from just over \$23,600 in 2007 to about \$14,650 in Tax Year 2008. Of the 7.0 million returns filed with noncash donation deductions for Tax Year 2008, 13.6 percent (nearly 956,000) were filed by those taxpayers over 65. This is an increase of 5.5 percent from 2007, when, of the 6.9 million returns filed, approximately 906,000 (13.1 percent of all returns) were filed by this age

group. For Tax Year 2008, taxpayers 45 through 55 reported donations of \$7.5 billion (21.7 percent of total donations), second highest among the age groups. These taxpayers had an average donation per return of approximately \$3,710. For Tax Year 2007, this group reported \$9.6 billion in donations (18.1 percent of total donations), third highest among the age groups behind taxpayers 65 and older and those between 55 and 65.

Explanation of Selected Terms:

Amount carried to Schedule A—This is the fair market value from Section A (items with a deduction of \$5,000 or less or publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000). 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.

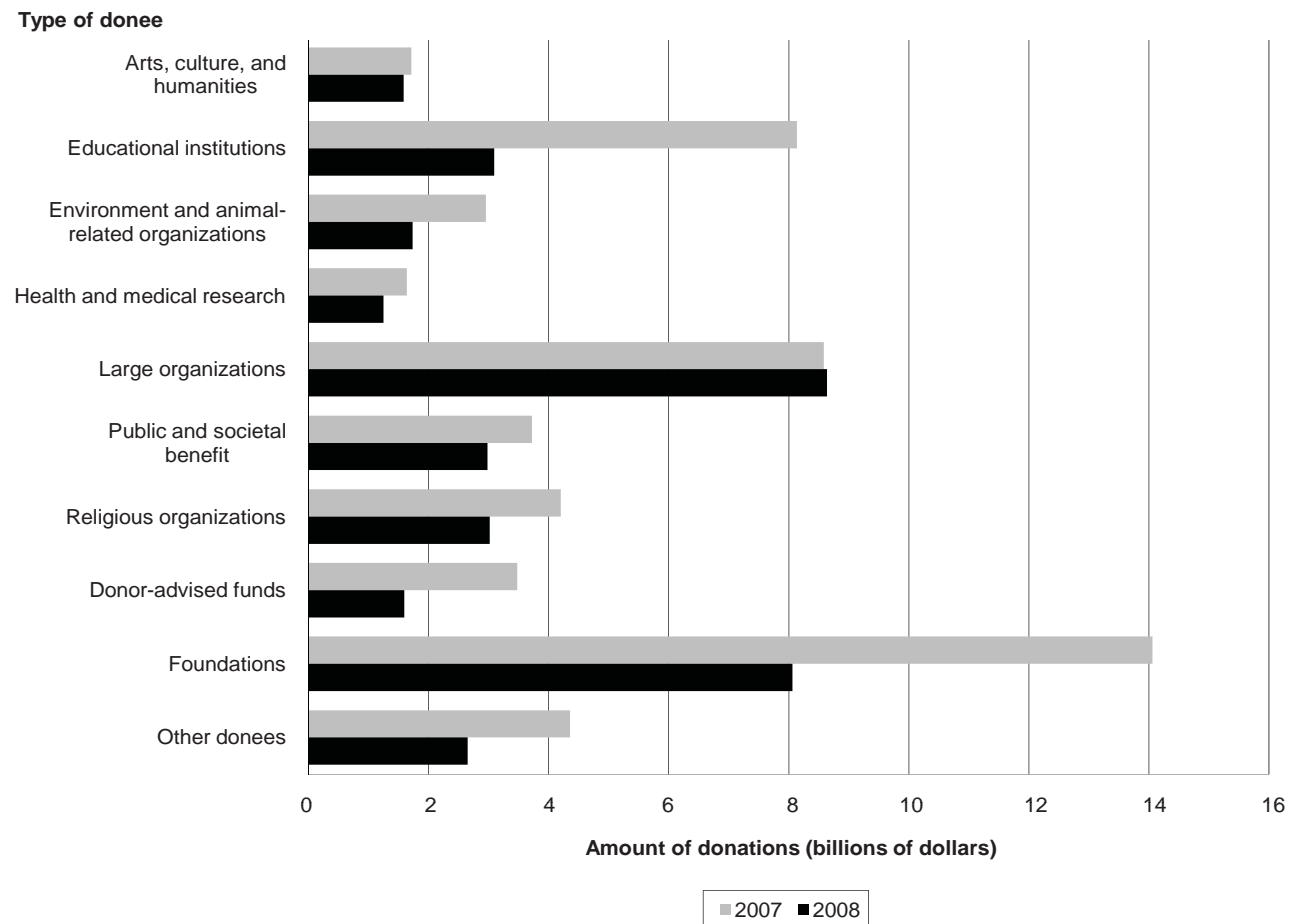
Donor's cost—Also known as the adjusted basis or tax basis, this is generally the amount that the owner paid for the property. If the property were received as a gift, the original cost carries over to the recipient of the gift, increased by any gift tax paid on the appreciated portion of the property.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

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure G

Amount of Individual Noncash Charitable Contributions, by Donee Type, Tax Years 2007 and 2008



from a decedent, the basis is the fair market value of the property used for estate tax purposes.

Fair market value—The fair market value is the value a willing and knowledgeable buyer would pay a seller in a voluntary situation.

Number of donations—For this study, data were collected in the manner they were reported by the taxpayer. For example, if clothing were listed twice, even though it was given to the same donee organization, it was counted as two separate donations.

Number of returns—This is the number of returns for which a Form 8283 was 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 the Schedule A.

Please note that the allowable amount of a non-cash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property, that if sold, would generate ordinary income or short-term capital gain. Examples are clothing, household items, 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

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure H

Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Year 2008

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Donor age	Number of returns	Amount carried to Schedule A	Average amount per return	Adjusted gross Income (AGI)	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	7,017,933	34,597,290	4,930	1,190,695,799	2.9	6,989,003	34,326,876
Under 35	755,997	2,146,802	2,840	95,749,356	2.2	752,821	2,139,265
35 under 45	1,744,011	4,138,123	2,373	263,147,563	1.6	1,738,290	4,130,905
45 under 55	2,026,075	7,519,928	3,712	373,239,550	2.0	2,018,726	7,469,908
55 under 65	1,536,299	6,800,937	4,427	276,655,329	2.5	1,530,001	6,765,876
65 and older	955,551	13,991,499	14,642	181,904,002	7.7	949,164	13,820,922

Figure I

Individual Noncash Charitable Contributions: All Returns with Donations, by Age of Donor, Form 8283, Tax Years 2007 and 2008

[Money amounts are in thousands of dollars]

Donor age	2007		2008		Percentage change	
	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All ages	6,935,871	52,827,286	7,017,933	34,597,290	1.2	-34.5
Under 35	779,595	5,553,689	755,997	2,146,802	-3.0	-61.3
35 under 45	1,715,183	5,247,485	1,744,011	4,138,123	1.7	-21.1
45 under 55	2,029,836	9,580,605	2,026,075	7,519,928	-0.2	-21.5
55 under 65	1,505,146	11,053,899	1,536,299	6,800,937	2.1	-38.5
65 and older	906,110	21,391,609	955,551	13,991,499	5.5	-34.6

the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 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.⁴

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

⁴ Notice 2007-50, Guidance Regarding Deductions by Individuals for Qualified Conservation Contributions, includes a tax law change for conservation contributions such that the 50-percent-of-AGI 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.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

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

Façade 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 private 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 2009. 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

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Figure J

Individual Noncash Charitable Contributions: Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	0.97	1.76	2.04	2.57
Under \$25,000 (including deficits)	4.93	7.59	7.87	7.72
\$25,000 under \$50,000	3.20	5.36	4.57	4.55
\$50,000 under \$75,000	2.69	5.28	5.29	17.40
\$75,000 under \$100,000	2.68	4.85	8.25	8.25
\$100,000 under \$200,000	1.70	3.39	5.58	5.59
\$200,000 under \$500,000	1.73	5.39	8.03	9.46
\$500,000 under \$1,000,000	2.37	7.49	14.88	18.71
\$1,000,000 under \$1,500,000	2.76	12.00	25.35	20.36
\$1,500,000 under \$2,000,000	2.11	10.68	17.63	16.28
\$2,000,000 under \$5,000,000	1.29	6.97	4.34	8.99
\$5,000,000 under \$10,000,000	1.24	4.68	3.39	5.78
\$10,000,000 or more	0.00	0.00	0.00	0.00

usefulness of returns for tax policy modeling purposes. Returns were then selected at rates ranging from 0.10 percent to 100 percent.

Tax Year 2008 data are based on a sample of 328,630 returns and an estimated final population of 142,580,866 returns.⁵ The number of returns in the sample with Form 8283 was 42,127.

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 SOI Sampling Methodology and Data Limitations later in this issue of the *Bulletin*.

⁵ For further details on the description of the sample, see *Statistics of Income—2008, Individual Income Tax Returns* (IRS Publication 1304).

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 1a. Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	7,017,933	19,478,520	36,117,384	39,358,995	34,597,290
Under \$25,000 (including deficits)	296,679	679,561	1,732,432	1,465,577	1,366,902
\$25,000 under \$50,000	825,349	1,855,511	3,303,562	1,599,967	1,592,078
\$50,000 under \$75,000	1,176,946	2,895,006	4,304,475	2,616,828	2,184,527
\$75,000 under \$100,000	1,209,981	3,229,250	4,715,340	2,513,935	2,511,105
\$100,000 under \$200,000	2,475,689	7,577,436	10,743,702	5,720,390	5,676,972
\$200,000 under \$500,000	817,491	2,594,774	5,781,697	4,381,317	3,796,783
\$500,000 under \$1,000,000	136,002	403,077	1,572,677	2,528,269	2,120,916
\$1,000,000 under \$1,500,000	34,514	104,017	669,675	1,713,039	1,265,625
\$1,500,000 under \$2,000,000	14,319	41,200	304,117	902,651	797,369
\$2,000,000 under \$5,000,000	21,100	64,798	839,489	3,413,937	2,253,462
\$5,000,000 under \$10,000,000	5,616	18,307	540,970	2,519,799	1,802,489
\$10,000,000 or more	4,249	15,583	1,609,247	9,983,286	9,229,061

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 2008

[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	131,646	282,340	2,868,742	15,696,625	14,865,203
Under \$25,000 (including deficits)	3,092	5,300	74,506	279,513	272,817
\$25,000 under \$50,000	5,777	9,258	15,013	62,806	62,124
\$50,000 under \$75,000	9,243	10,977	7,401	131,972	131,972
\$75,000 under \$100,000	8,782	17,958	27,893	97,564	97,564
\$100,000 under \$200,000	38,133	70,014	140,321	533,760	533,425
\$200,000 under \$500,000	35,536	82,773	491,718	1,349,439	1,078,696
\$500,000 under \$1,000,000	13,607	35,526	173,730	903,836	826,420
\$1,000,000 under \$1,500,000	5,223	14,218	144,721	807,685	761,067
\$1,500,000 under \$2,000,000	2,999	7,706	79,979	585,031	577,055
\$2,000,000 under \$5,000,000	5,293	15,168	270,715	1,391,498	1,351,545
\$5,000,000 under \$10,000,000	1,964	6,350	267,081	1,328,525	1,262,092
\$10,000,000 or more	1,997	7,092	1,175,663	8,224,996	7,910,426

Footnotes at end of table 1j.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 1c. Individual Noncash Charitable Contributions: Returns with Donations of Real Estate and Easements, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	22,720	24,009	1,666,445	7,218,445	3,561,485
Under \$25,000 (including deficits)	1,550	1,566	136,548	193,040	112,074
\$25,000 under \$50,000	* 2,080	* 2,080	* 8,099	* 14,948	* 10,273
\$50,000 under \$75,000	4,946	4,946	28,996	458,994	26,862
\$75,000 under \$100,000	* 2,489	* 2,489	* 553	* 276,968	* 276,968
\$100,000 under \$200,000	3,118	3,277	77,037	208,580	187,124
\$200,000 under \$500,000	3,828	3,981	233,923	873,992	587,596
\$500,000 under \$1,000,000	2,061	2,680	274,353	1,048,101	738,578
\$1,000,000 under \$1,500,000	869	954	176,417	647,098	262,138
\$1,500,000 under \$2,000,000	398	417	60,434	173,180	91,761
\$2,000,000 under \$5,000,000	806	938	281,602	1,600,619	516,200
\$5,000,000 under \$10,000,000	304	346	151,150	872,943	292,403
\$10,000,000 or more	271	335	237,333	849,981	459,509

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 2008

[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	92,518	129,532	672,344	1,510,754	1,351,382
Under \$25,000 (including deficits)	4,419	6,637	70,756	92,369	90,383
\$25,000 under \$50,000	5,824	6,721	10,092	15,755	15,529
\$50,000 under \$75,000	13,541	15,534	39,509	22,597	22,597
\$75,000 under \$100,000	13,272	22,131	44,622	51,904	49,080
\$100,000 under \$200,000	32,555	42,575	155,895	366,576	366,147
\$200,000 under \$500,000	16,747	26,172	107,109	200,317	176,054
\$500,000 under \$1,000,000	3,420	4,072	50,232	115,797	113,969
\$1,000,000 under \$1,500,000	794	1,474	44,137	63,752	62,505
\$1,500,000 under \$2,000,000	597	1,061	18,488	46,472	32,861
\$2,000,000 under \$5,000,000	793	1,958	27,711	122,509	99,426
\$5,000,000 under \$10,000,000	303	657	23,687	135,456	81,459
\$10,000,000 or more	254	540	80,106	277,252	241,371

Footnotes at end of table 1j.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 1e. Individual Noncash Charitable Contributions: Returns with Donations of Food, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	233,128	377,958	106,492	120,845	116,550
Under \$25,000 (including deficits)	7,030	15,767	13,390	14,600	14,600
\$25,000 under \$50,000	27,625	50,505	15,290	9,794	9,794
\$50,000 under \$75,000	34,164	55,751	11,304	12,151	12,151
\$75,000 under \$100,000	36,923	54,508	4,079	6,619	6,619
\$100,000 under \$200,000	85,674	139,723	30,806	38,880	38,879
\$200,000 under \$500,000	32,542	46,788	11,959	16,333	15,447
\$500,000 under \$1,000,000	5,955	9,993	2,650	2,738	2,736
\$1,000,000 under \$1,500,000	1,278	1,827	1,125	1,301	1,301
\$1,500,000 under \$2,000,000	640	994	447	948	948
\$2,000,000 under \$5,000,000	905	1,483	6,815	5,037	4,930
\$5,000,000 under \$10,000,000	231	362	3,448	5,859	3,696
\$10,000,000 or more	161	256	5,179	6,584	5,449

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 2008

[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	5,475,014	12,016,810	16,756,965	7,940,324	7,939,810
Under \$25,000 (including deficits)	202,960	363,762	671,422	328,711	328,711
\$25,000 under \$50,000	608,415	1,101,032	1,778,942	885,064	885,064
\$50,000 under \$75,000	913,255	1,789,107	2,369,442	1,215,150	1,214,987
\$75,000 under \$100,000	972,519	2,062,924	2,634,507	1,322,101	1,322,095
\$100,000 under \$200,000	1,997,364	4,859,007	5,735,939	2,841,875	2,841,875
\$200,000 under \$500,000	640,893	1,551,019	2,756,338	1,077,895	1,077,893
\$500,000 under \$1,000,000	94,423	198,894	516,159	164,363	164,336
\$1,000,000 under \$1,500,000	21,716	45,307	132,365	45,557	45,557
\$1,500,000 under \$2,000,000	8,210	16,131	52,079	21,672	21,672
\$2,000,000 under \$5,000,000	11,473	22,734	81,741	25,372	25,371
\$5,000,000 under \$10,000,000	2,416	4,446	16,773	6,213	6,213
\$10,000,000 or more	1,370	2,448	11,258	6,352	6,036

Footnotes at end of table 1j.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 1g. Individual Noncash Charitable Contributions: Returns with Donations of Electronics, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	467,925	589,041	990,464	432,220	432,403
Under \$25,000 (including deficits)	14,399	15,376	29,062	9,318	9,318
\$25,000 under \$50,000	49,577	60,797	130,124	66,860	66,860
\$50,000 under \$75,000	75,716	84,956	115,410	70,332	70,332
\$75,000 under \$100,000	73,933	98,911	150,777	62,926	62,926
\$100,000 under \$200,000	177,296	227,624	351,799	148,790	148,790
\$200,000 under \$500,000	63,062	84,584	160,387	56,006	56,006
\$500,000 under \$1,000,000	9,085	10,813	32,925	9,461	9,461
\$1,000,000 under \$1,500,000	2,170	2,674	7,701	2,757	2,757
\$1,500,000 under \$2,000,000	899	1,160	4,603	1,612	1,612
\$2,000,000 under \$5,000,000	1,281	1,546	4,922	2,471	3,102
\$5,000,000 under \$10,000,000	307	357	1,072	444	444
\$10,000,000 or more	198	244	1,680	1,242	795

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 2008

[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	2,435,153	4,441,990	8,445,621	3,140,717	3,131,977
Under \$25,000 (including deficits)	114,168	196,617	513,940	180,301	180,255
\$25,000 under \$50,000	276,575	464,138	936,573	377,694	376,564
\$50,000 under \$75,000	388,677	682,152	1,192,826	484,643	484,643
\$75,000 under \$100,000	407,737	705,928	1,309,519	486,987	486,987
\$100,000 under \$200,000	861,205	1,645,590	2,654,770	999,389	994,143
\$200,000 under \$500,000	306,173	600,263	1,357,274	451,886	451,873
\$500,000 under \$1,000,000	54,076	99,205	301,640	91,855	91,855
\$1,000,000 under \$1,500,000	12,480	23,080	83,240	27,612	27,612
\$1,500,000 under \$2,000,000	4,812	8,546	27,801	11,206	9,727
\$2,000,000 under \$5,000,000	6,821	11,920	48,219	19,231	18,439
\$5,000,000 under \$10,000,000	1,550	2,892	11,592	4,792	4,791
\$10,000,000 or more	880	1,659	8,227	5,122	5,088

Footnotes at end of table 1j.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 1i. Individual Noncash Charitable Contributions: Returns with Donations of Cars and Other Vehicles, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	255,229	271,136	2,524,076	613,276	573,197
Under \$25,000 (including deficits)	14,064	14,686	102,041	45,004	38,157
\$25,000 under \$50,000	26,526	28,285	200,716	40,577	39,400
\$50,000 under \$75,000	33,171	35,892	247,014	45,350	45,350
\$75,000 under \$100,000	39,914	43,238	330,974	55,876	55,875
\$100,000 under \$200,000	106,062	112,502	1,047,932	220,085	205,557
\$200,000 under \$500,000	28,720	29,184	393,287	91,771	89,886
\$500,000 under \$1,000,000	4,298	4,708	85,706	27,025	27,025
\$1,000,000 under \$1,500,000	1,130	1,213	39,382	23,096	14,047
\$1,500,000 under \$2,000,000	430	468	8,814	3,598	3,539
\$2,000,000 under \$5,000,000	596	622	40,984	28,429	26,694
\$5,000,000 under \$10,000,000	189	204	14,623	20,899	20,925
\$10,000,000 or more	127	134	12,601	11,568	6,741

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 2008

[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	863,999	1,345,703	2,086,235	2,685,789	2,625,284
Under \$25,000 (including deficits)	42,148	59,848	120,767	322,722	320,587
\$25,000 under \$50,000	89,730	132,696	208,711	126,471	126,471
\$50,000 under \$75,000	136,248	215,691	292,572	175,638	175,633
\$75,000 under \$100,000	144,687	221,163	212,416	152,992	152,992
\$100,000 under \$200,000	294,612	477,125	549,202	362,455	361,032
\$200,000 under \$500,000	113,284	170,010	269,701	263,677	263,332
\$500,000 under \$1,000,000	24,926	37,185	135,282	165,094	146,536
\$1,000,000 under \$1,500,000	6,911	13,270	40,586	94,180	88,640
\$1,500,000 under \$2,000,000	3,276	4,718	51,472	58,931	58,194
\$2,000,000 under \$5,000,000	5,188	8,429	76,781	218,770	207,756
\$5,000,000 under \$10,000,000	1,551	2,694	51,544	144,669	130,466
\$10,000,000 or more	1,437	2,875	77,200	600,190	593,647

* 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, 2008

Statistics of Income Bulletin | Winter 2011

Table 2a. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	7,017,933	19,478,520	36,117,384	39,358,995	34,597,290
Under \$25,000 (including deficits)	296,679	679,561	1,732,432	1,465,577	1,366,902
\$25,000 under \$50,000	825,349	1,855,511	3,303,562	1,599,967	1,592,078
\$50,000 under \$75,000	1,176,946	2,895,006	4,304,475	2,616,828	2,184,527
\$75,000 under \$100,000	1,209,981	3,229,250	4,715,340	2,513,935	2,511,105
\$100,000 under \$200,000	2,475,689	7,577,436	10,743,702	5,720,390	5,676,972
\$200,000 under \$500,000	817,491	2,594,774	5,781,697	4,381,317	3,796,783
\$500,000 under \$1,000,000	136,002	403,077	1,572,677	2,528,269	2,120,916
\$1,000,000 under \$1,500,000	34,514	104,017	669,675	1,713,039	1,265,625
\$1,500,000 under \$2,000,000	14,319	41,200	304,117	902,651	797,369
\$2,000,000 under \$5,000,000	21,100	64,798	839,489	3,413,937	2,253,462
\$5,000,000 under \$10,000,000	5,616	18,307	540,970	2,519,799	1,802,489
\$10,000,000 or more	4,249	15,583	1,609,247	9,983,286	9,229,061

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 2008

[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	258,253	356,523	638,634	1,714,305	1,584,915
Under \$25,000 (including deficits)	11,380	12,967	46,711	90,753	79,901
\$25,000 under \$50,000	17,888	24,176	13,075	11,969	11,969
\$50,000 under \$75,000	35,525	49,076	46,684	32,272	32,272
\$75,000 under \$100,000	41,526	52,163	21,086	14,641	14,641
\$100,000 under \$200,000	96,879	140,043	200,987	409,850	409,420
\$200,000 under \$500,000	39,682	54,047	73,476	108,441	105,715
\$500,000 under \$1,000,000	8,512	11,931	27,467	54,374	53,763
\$1,000,000 under \$1,500,000	2,643	4,073	58,612	80,781	79,535
\$1,500,000 under \$2,000,000	1,234	2,254	46,797	55,616	42,320
\$2,000,000 under \$5,000,000	1,896	3,624	33,933	184,556	159,918
\$5,000,000 under \$10,000,000	561	1,084	21,090	165,812	111,980
\$10,000,000 or more	527	1,086	48,716	505,240	483,480

Footnotes at end of table 2k.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 2c. Individual Noncash Charitable Contributions: Donee Organizations (Educational Institutions), by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	388,563	600,703	1,361,944	3,555,515	3,090,630
Under \$25,000 (including deficits)	14,281	20,208	57,795	81,637	80,818
\$25,000 under \$50,000	35,667	56,554	78,202	36,731	36,731
\$50,000 under \$75,000	56,448	79,869	53,579	47,126	47,126
\$75,000 under \$100,000	43,942	59,563	65,977	61,025	61,024
\$100,000 under \$200,000	146,379	237,547	329,040	272,808	258,124
\$200,000 under \$500,000	65,543	99,651	214,494	393,544	308,241
\$500,000 under \$1,000,000	13,367	23,002	120,729	367,031	365,451
\$1,000,000 under \$1,500,000	4,577	8,135	32,238	512,858	442,183
\$1,500,000 under \$2,000,000	2,184	3,825	27,655	143,150	121,451
\$2,000,000 under \$5,000,000	3,739	7,165	117,112	499,215	300,558
\$5,000,000 under \$10,000,000	1,299	2,611	63,603	309,999	267,068
\$10,000,000 or more	1,137	2,573	201,521	830,392	801,855

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 2008

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

Size of adjusted gross income	Environment 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	130,212	199,901	737,839	3,046,110	1,732,439
Under \$25,000 (including deficits)	8,534	9,852	54,665	38,153	21,898
\$25,000 under \$50,000	10,341	15,714	8,683	8,122	7,896
\$50,000 under \$75,000	15,969	20,175	18,459	9,722	9,722
\$75,000 under \$100,000	16,420	18,178	7,272	173,763	173,763
\$100,000 under \$200,000	52,814	104,946	97,027	174,900	170,500
\$200,000 under \$500,000	18,845	21,011	80,224	354,234	329,513
\$500,000 under \$1,000,000	3,802	5,038	105,621	224,808	199,588
\$1,000,000 under \$1,500,000	1,236	1,852	31,905	197,044	101,679
\$1,500,000 under \$2,000,000	624	833	37,120	58,587	46,649
\$2,000,000 under \$5,000,000	1,008	1,379	96,439	924,775	229,169
\$5,000,000 under \$10,000,000	323	453	85,784	388,176	156,033
\$10,000,000 or more	297	470	114,640	493,828	286,028

Footnotes at end of table 2k.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 2e. Individual Noncash Charitable Contributions: Donee Organizations (Health and Medical Research), by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	817,481	1,349,903	2,269,528	1,366,384	1,247,090
Under \$25,000 (including deficits)	29,168	44,188	96,761	41,681	40,854
\$25,000 under \$50,000	79,248	126,237	196,411	81,093	81,093
\$50,000 under \$75,000	129,668	201,658	301,604	118,952	118,952
\$75,000 under \$100,000	136,815	236,901	350,952	142,275	142,275
\$100,000 under \$200,000	306,353	513,963	792,891	317,552	316,150
\$200,000 under \$500,000	108,578	184,003	310,409	149,877	146,534
\$500,000 under \$1,000,000	18,000	27,747	86,314	59,489	59,460
\$1,000,000 under \$1,500,000	3,857	6,087	39,092	47,818	44,680
\$1,500,000 under \$2,000,000	1,804	2,748	9,067	12,396	12,082
\$2,000,000 under \$5,000,000	2,755	4,247	31,083	86,517	66,926
\$5,000,000 under \$10,000,000	678	1,118	18,667	82,271	46,292
\$10,000,000 or more	557	1,006	36,277	226,462	171,792

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 2008

[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	5,335,476	11,768,127	19,282,825	9,080,038	8,637,960
Under \$25,000 (including deficits)	205,000	386,186	782,134	364,038	363,467
\$25,000 under \$50,000	622,461	1,139,574	2,175,154	1,021,064	1,019,935
\$50,000 under \$75,000	893,276	1,779,543	2,677,940	1,318,396	1,318,233
\$75,000 under \$100,000	920,641	1,971,586	3,026,823	1,351,391	1,351,388
\$100,000 under \$200,000	1,931,418	4,659,500	6,596,823	2,966,715	2,966,675
\$200,000 under \$500,000	623,715	1,537,795	3,104,200	1,499,332	1,153,917
\$500,000 under \$1,000,000	94,010	202,649	582,038	307,431	232,775
\$1,000,000 under \$1,500,000	21,786	45,913	150,797	70,939	70,939
\$1,500,000 under \$2,000,000	8,311	16,250	55,681	26,488	24,197
\$2,000,000 under \$5,000,000	11,144	22,208	91,209	50,774	46,648
\$5,000,000 under \$10,000,000	2,386	4,554	20,642	19,121	18,962
\$10,000,000 or more	1,328	2,368	19,385	84,350	70,824

Footnotes at end of table 2k.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 2g. Individual Noncash Charitable Contributions: Donee Organizations (Public and Societal Benefit), by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	1,483,142	2,524,099	4,779,314	3,583,040	2,977,780
Under \$25,000 (including deficits)	63,344	101,841	270,457	285,266	237,833
\$25,000 under \$50,000	138,344	212,679	342,327	166,768	166,768
\$50,000 under \$75,000	238,061	396,440	629,954	260,970	260,970
\$75,000 under \$100,000	256,843	434,521	608,984	343,962	343,960
\$100,000 under \$200,000	535,802	941,683	1,446,938	642,070	636,322
\$200,000 under \$500,000	196,865	344,154	837,041	558,481	457,040
\$500,000 under \$1,000,000	33,562	59,500	247,045	216,676	192,468
\$1,000,000 under \$1,500,000	8,920	13,634	156,517	308,586	117,266
\$1,500,000 under \$2,000,000	3,675	5,927	33,358	99,473	55,706
\$2,000,000 under \$5,000,000	5,388	9,582	94,780	271,956	206,141
\$5,000,000 under \$10,000,000	1,369	2,349	46,065	160,261	99,947
\$10,000,000 or more	969	1,788	65,848	268,572	203,360

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 2008

[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	1,118,419	1,895,631	3,192,615	3,586,873	3,019,787
Under \$25,000 (including deficits)	46,579	78,424	262,258	182,052	171,946
\$25,000 under \$50,000	118,050	179,714	287,617	124,278	118,930
\$50,000 under \$75,000	172,583	253,146	402,796	735,612	303,669
\$75,000 under \$100,000	201,214	351,799	449,933	286,932	286,932
\$100,000 under \$200,000	395,437	717,059	890,370	595,768	586,380
\$200,000 under \$500,000	144,177	244,602	498,857	429,598	422,497
\$500,000 under \$1,000,000	24,987	42,182	206,574	438,576	416,725
\$1,000,000 under \$1,500,000	6,928	14,342	49,157	110,268	84,734
\$1,500,000 under \$2,000,000	2,797	4,620	26,773	113,863	106,643
\$2,000,000 under \$5,000,000	3,962	6,645	63,796	221,511	191,565
\$5,000,000 under \$10,000,000	1,026	1,834	26,769	109,416	96,466
\$10,000,000 or more	680	1,264	27,717	238,997	233,299

Footnotes at end of table 2k.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 2i. Individual Noncash Charitable Contributions: Donee Organizations (Donor-Advised Funds), by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	22,656	37,644	545,177	1,800,987	1,593,053
Under \$25,000 (including deficits)	222	325	14,632	29,007	26,728
\$25,000 under \$50,000	* 2,851	* 3,827	* 5,479	* 30,038	* 30,038
\$50,000 under \$75,000	* 2,045	* 2,054	* 1,174	* 904	* 904
\$75,000 under \$100,000	1,152	2,164	1,149	1,738	1,738
\$100,000 under \$200,000	7,545	14,808	16,775	89,908	89,892
\$200,000 under \$500,000	4,537	6,372	25,624	98,374	98,374
\$500,000 under \$1,000,000	1,484	2,906	8,262	82,119	82,119
\$1,000,000 under \$1,500,000	741	1,345	20,219	85,312	67,284
\$1,500,000 under \$2,000,000	577	965	11,251	40,298	40,298
\$2,000,000 under \$5,000,000	879	1,606	58,451	193,458	185,177
\$5,000,000 under \$10,000,000	326	569	57,137	309,068	151,835
\$10,000,000 or more	299	706	325,024	840,762	818,666

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 2008

[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	105,867	177,252	1,672,525	8,589,046	8,063,904
Under \$25,000 (including deficits)	2,856	5,336	57,584	209,677	209,535
\$25,000 under \$50,000	10,571	27,224	47,788	18,601	18,601
\$50,000 under \$75,000	11,095	13,428	13,895	12,197	12,008
\$75,000 under \$100,000	14,951	17,990	29,304	27,540	27,540
\$100,000 under \$200,000	37,041	64,853	102,242	94,692	93,194
\$200,000 under \$500,000	17,660	25,801	234,526	367,510	361,320
\$500,000 under \$1,000,000	5,347	9,980	91,862	256,321	205,552
\$1,000,000 under \$1,500,000	1,743	3,489	79,881	198,204	164,407
\$1,500,000 under \$2,000,000	912	1,345	28,022	266,385	264,846
\$2,000,000 under \$5,000,000	1,890	3,487	128,351	597,129	520,935
\$5,000,000 under \$10,000,000	824	1,959	149,105	763,953	687,079
\$10,000,000 or more	978	2,359	709,968	5,776,836	5,498,887

Footnotes at end of table 2k.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 2k. Individual Noncash Charitable Contributions: Donee Organizations (Other), by Size of Adjusted Gross Income, Form 8283, Tax Year 2008

[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	431,706	568,739	1,636,983	3,036,697	2,649,732
Under \$25,000 (including deficits)	17,571	20,233	89,435	143,313	133,921
\$25,000 under \$50,000	54,350	69,813	148,826	101,303	100,118
\$50,000 under \$75,000	75,234	99,617	158,390	80,676	80,670
\$75,000 under \$100,000	66,858	84,386	153,861	110,669	107,846
\$100,000 under \$200,000	134,725	183,034	270,609	156,127	150,315
\$200,000 under \$500,000	58,030	77,338	402,848	421,926	413,632
\$500,000 under \$1,000,000	13,541	18,141	96,765	521,444	313,014
\$1,000,000 under \$1,500,000	4,027	5,147	51,257	101,227	92,918
\$1,500,000 under \$2,000,000	1,784	2,434	28,393	86,394	83,177
\$2,000,000 under \$5,000,000	3,353	4,856	124,337	384,048	346,424
\$5,000,000 under \$10,000,000	1,139	1,777	52,108	211,721	166,828
\$10,000,000 or more	1,094	1,963	60,153	717,848	660,870

* 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, 2008

Statistics of Income Bulletin | Winter 2011

Table 3. Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Donee Types, Form 8283, Tax Year 2008

[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	19,478,520	34,597,290	356,523	1,584,915	600,703
Corporate stock, mutual funds, and other investments	282,340	14,865,203	16,456	667,170	60,899
Real estate and easements	24,009	3,561,485	60	41,841	826
Art and collectibles	129,532	1,351,382	21,699	728,406	14,229
Food	377,958	116,550	4,113	1,118	31,263
Clothing and accessories	12,016,810	7,939,810	75,989	26,230	198,034
Electronics	589,041	432,403	8,843	3,273	21,052
Household items	4,441,990	3,131,977	184,614	71,152	140,588
Cars and other vehicles	271,136	573,197	5,198	16,540	9,981
Other [2]	1,345,703	2,625,284	39,552	29,185	123,831

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	Amount carried to Schedule A [1]
	(6)	(7)	(8)	(9)	(10)
All donations	3,090,630	199,901	1,732,439	1,349,903	1,247,090
Corporate stock, mutual funds, and other investments	2,239,226	14,033	179,742	14,183	342,952
Real estate and easements	145,609	5,047	1,440,651	1,105	77,603
Art and collectibles	202,790	6,088	12,671	14,332	32,979
Food	7,296	2,893	506	12,290	8,083
Clothing and accessories	114,206	68,579	22,672	863,604	474,117
Electronics	20,671	6,167	6,420	34,435	23,982
Household items	72,668	59,264	22,597	270,027	168,637
Cars and other vehicles	95,520	5,760	19,100	41,950	42,278
Other [2]	192,644	32,069	28,081	97,976	76,461

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	11,768,127	8,637,960	2,524,099	2,977,780	1,895,631
Corporate stock, mutual funds, and other investments	14,571	180,653	16,928	488,591	76,145
Real estate and easements	3,535	96,195	5,309	561,499	4,793
Art and collectibles	21,161	70,391	23,549	41,866	16,307
Food	48,868	9,462	127,611	44,728	114,979
Clothing and accessories	8,180,651	5,569,224	1,413,586	875,887	941,037
Electronics	342,307	245,887	94,925	63,563	66,145
Household items	2,632,365	1,990,545	585,492	403,404	441,695
Cars and other vehicles	60,423	83,032	81,043	149,071	38,218
Other [2]	464,247	392,570	175,656	349,171	196,310

Footnotes at end of table.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 3. Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Donee Types, Form 8283, Tax Year 2008—Continued

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

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	3,019,787	177,252	8,063,904	606,383	4,242,786
Corporate stock, mutual funds, and other investments	1,218,127	33,593	7,386,647	35,533	2,162,097
Real estate and easements	424,645	434	200,490	2,900	572,951
Art and collectibles	65,516	3,696	137,130	8,470	59,633
Food	30,877	4,585	2,506	31,357	11,974
Clothing and accessories	646,455	70,916	36,374	204,413	174,644
Electronics	52,137	4,884	2,108	10,283	14,363
Household items	285,540	30,035	16,332	97,910	101,102
Cars and other vehicles	63,306	9,751	34,077	18,812	70,274
Other [2]	233,185	19,357	248,241	196,704	1,075,748

[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, 2008

Statistics of Income Bulletin | Winter 2011

Table 4. Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Donor Age, Form 8283, Tax Year 2008

[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	7,017,933	19,478,520	39,358,995	34,597,290	6,989,003	34,326,876	6,079,976	32,086,451
Under 35	755,997	1,585,829	2,196,797	2,146,802	752,821	2,139,265	568,118	2,995,539
35 under 45	1,744,011	4,557,279	4,393,032	4,138,123	1,738,290	4,130,905	1,443,093	4,422,598
45 under 55	2,026,075	5,715,377	9,128,702	7,519,928	2,018,726	7,469,908	1,778,318	8,304,632
55 under 65	1,536,299	4,826,510	8,442,631	6,800,937	1,530,001	6,765,876	1,392,454	7,190,363
65 and older	955,551	2,793,525	15,197,833	13,991,499	949,164	13,820,922	897,993	9,173,318
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	131,646	282,340	15,696,625	14,865,203	22,720	24,009	7,218,445	3,561,485
Under 35	1,384	4,220	574,619	583,443	1,826	1,845	126,329	73,889
35 under 45	7,531	18,407	602,348	588,295	3,245	3,398	467,704	242,088
45 under 55	27,681	61,508	2,398,285	2,183,351	2,839	3,528	2,296,308	960,766
55 under 65	34,637	64,872	2,610,967	2,287,849	7,638	7,797	2,221,769	900,722
65 and older	60,414	133,332	9,510,407	9,222,264	7,171	7,441	2,106,335	1,384,020
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	92,518	129,532	1,510,754	1,351,382	233,128	377,958	120,845	116,550
Under 35	1,867	2,205	43,503	42,368	13,061	24,316	4,696	4,696
35 under 45	13,996	17,505	40,841	38,856	41,407	58,869	15,074	15,074
45 under 55	15,661	22,463	138,579	118,832	64,631	106,092	30,813	29,788
55 under 65	27,245	37,797	307,716	319,011	67,473	128,034	37,637	35,658
65 and older	33,750	49,562	980,115	832,314	46,557	60,647	32,624	31,333
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	5,475,014	12,016,810	7,940,324	7,939,810	467,925	589,041	432,220	432,403
Under 35	585,878	1,061,699	855,976	855,976	34,242	39,813	45,121	45,121
35 under 45	1,398,822	3,045,795	2,048,735	2,048,735	102,725	122,568	101,848	102,478
45 under 55	1,622,493	3,664,360	2,373,792	2,373,314	147,857	200,170	157,024	156,576
55 under 65	1,192,374	2,804,166	1,684,420	1,684,389	106,537	135,950	74,706	74,706
65 and older	675,447	1,440,790	977,401	977,395	76,563	90,540	53,522	53,522

Footnotes at end of table.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 4. Individual Noncash Charitable Contributions: All Returns with Donations, by Donations Types and Donor Age, Form 8283, Tax Year 2008—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	2,435,153	4,441,990	3,140,717	3,131,977	255,229	271,136	613,276	573,197
Under 35	214,734	326,615	356,817	351,573	19,684	20,660	34,347	34,347
35 under 45	574,003	1,009,817	734,408	731,701	46,899	47,861	106,620	104,033
45 under 55	694,794	1,209,009	930,247	930,185	81,825	87,981	159,257	144,926
55 under 65	586,063	1,194,247	672,558	672,521	62,891	66,798	103,541	102,314
65 and older	365,559	702,302	446,687	445,996	43,929	47,836	209,511	187,578

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	863,999	1,345,703	2,685,789	2,625,284
Under 35	66,770	104,456	155,388	155,388
35 under 45	169,364	233,059	275,455	266,863
45 under 55	238,401	360,264	644,397	622,189
55 under 65	232,755	386,849	729,318	723,766
65 and older	156,710	261,074	881,231	857,078

[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, 2008

Statistics of Income Bulletin | Winter 2011

Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Donor Age, Form 8283, Tax Year 2008

[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	7,017,933	19,478,520	39,358,995	34,597,290	6,989,003	34,326,876	6,079,976	32,086,451
Under 35	755,997	1,585,829	2,196,797	2,146,802	752,821	2,139,265	568,118	2,995,539
35 under 45	1,744,011	4,557,279	4,393,032	4,138,123	1,738,290	4,130,905	1,443,093	4,422,598
45 under 55	2,026,075	5,715,377	9,128,702	7,519,928	2,018,726	7,469,908	1,778,318	8,304,632
55 under 65	1,536,299	4,826,510	8,442,631	6,800,937	1,530,001	6,765,876	1,392,454	7,190,363
65 and older	955,551	2,793,525	15,197,833	13,991,499	949,164	13,820,922	897,993	9,173,318

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	258,253	356,523	1,714,305	1,584,915	388,563	600,703	3,555,515	3,090,630
Under 35	7,416	9,002	165,722	159,158	21,621	28,930	88,476	95,096
35 under 45	28,495	34,616	32,072	30,089	80,175	118,506	145,655	137,595
45 under 55	62,038	81,577	151,018	136,380	116,873	203,242	660,704	558,721
55 under 65	73,405	106,819	159,470	173,502	85,131	140,890	871,985	587,804
65 and older	86,899	124,510	1,206,023	1,085,786	84,763	109,134	1,788,695	1,711,413

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	130,212	199,901	3,046,110	1,732,439	817,481	1,349,903	1,366,384	1,247,090
Under 35	11,989	12,019	33,041	31,846	49,522	98,843	73,585	73,585
35 under 45	24,944	25,613	284,386	142,352	177,632	268,592	196,913	196,769
45 under 55	33,135	45,729	988,735	322,254	251,970	421,774	274,012	273,905
55 under 65	35,363	81,754	765,682	466,786	196,431	351,160	331,400	278,371
65 and older	24,781	34,786	974,266	769,200	141,926	209,535	490,474	424,460

Footnotes at end of table.

Individual Noncash Contributions, 2008

Statistics of Income Bulletin | Winter 2011

Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Donor Age, Form 8283, Tax Year 2008—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	5,335,476	11,768,127	9,080,038	8,637,960	1,483,142	2,524,099	3,583,040	2,977,780
Under 35	607,938	1,124,904	1,042,567	1,042,482	106,189	163,812	226,013	181,329
35 under 45	1,356,439	3,009,932	2,091,317	2,089,849	339,557	568,192	508,449	482,914
45 under 55	1,578,767	3,472,321	2,662,834	2,586,481	421,261	706,399	871,512	696,117
55 under 65	1,167,017	2,802,880	2,255,768	1,902,178	381,389	684,736	906,388	787,307
65 and older	625,315	1,358,090	1,027,552	1,016,971	234,746	400,959	1,070,678	830,113
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	1,118,419	1,895,631	3,586,873	3,019,787	22,656	37,644	1,800,987	1,593,053
Under 35	69,240	102,028	146,459	134,828	1,062	1,075	173,311	178,326
35 under 45	233,209	379,795	359,278	359,288	2,815	5,509	149,543	142,005
45 under 55	314,494	566,431	857,306	823,147	6,517	13,764	653,888	487,199
55 under 65	270,636	462,248	1,140,147	656,025	3,678	5,871	290,829	290,268
65 and older	230,840	385,128	1,083,682	1,046,499	8,584	11,427	533,417	495,256
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	105,867	177,252	8,589,046	8,063,904	431,706	568,739	3,036,697	2,649,732
Under 35	7,262	10,223	132,630	135,159	32,627	34,994	114,993	114,993
35 under 45	22,338	30,097	401,229	340,124	82,430	116,427	224,189	217,138
45 under 55	27,337	57,187	1,009,274	911,613	115,253	146,953	999,419	724,112
55 under 65	21,190	29,233	1,082,324	1,041,543	116,287	160,919	638,637	617,153
65 and older	27,740	50,511	5,963,589	5,635,465	85,109	109,445	1,059,459	976,337

[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).