

Individual Noncash Contributions, 2009

by Pearson Liddell and Janette Wilson

For Tax Year 2009, 21.9 million individual taxpayers who itemized deductions reported \$31.8 billion in deductions for noncash charitable contributions.¹ Of these taxpayers, 6.7 million reported \$28 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. The number of taxpayers filing Form 8283 decreased by 4.8 percent from 7 million for Tax Year 2008, and the amount claimed for donations declined by a larger percentage, 19.1 percent, from \$34.6 billion in 2008. For both 2008 and 2009, corporate stock donations represented the largest share of total donations, in terms of amounts claimed. For 2009, corporate stock donations of \$9.7 billion, which represented 34.8 percent of all donations claimed, declined 21.2 percent from the Tax Year 2008 amount of \$12.3 billion. For Tax Year 2009, there were no notable tax law changes that affected the deductions allowed for noncash charitable contributions but donations were likely affected by the recession. For example, the 21 percent decline in stock donations was similar to the 22 percent decline in stock prices. The monthly average Standard and Poor 500 Stock Price Index decreased by 22.5 percent from 1,221 in 2008 to 947 in 2009.²

Types of Donation Contributions

For Tax Year 2009, corporate stock donations accounted for the largest percentage of total noncash donations, followed by clothing donations of \$7.6 billion and household item donations of \$3.2 billion, representing 27.1 percent and 11.5 percent, respectively (Figure A). The average corporate stock donation was \$86,186 per return, and, while clothing and household items together represented 38.6 percent of all donations claimed, the average donation per return for clothing and household items was much smaller, at \$1,452 and \$1,368, respectively.

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The highest average deduction per return was for easements, \$483,522 for conservation easements and \$477,225 for façade easements. Other investments (excluding stock and mutual funds), which had the highest average donation amount of \$531,842 in 2008, dropped to third highest, at \$282,765 (Figure B).³

Again, the number of taxpayers claiming donations decreased 4.8 percent from 7 million in Tax Year 2008 to 6.7 million in 2009, and the amount of donations claimed by taxpayers decreased 19.1 percent from \$34.6 billion to \$28 billion. Corporate stock and clothing donations represented the highest amounts claimed for both Tax Years 2008 and 2009. Donations of corporate stock declined 21.2 percent from \$12.3 billion in Tax Year 2008 to \$9.7 billion in 2009. As a proportion of the amount donated, these donations decreased slightly, from 35.7 percent of all donations in 2008 to 34.8 percent in Tax Year 2009. Clothing donations declined 4.2 percent, from \$7.9 billion to \$7.6 billion, between Tax Years 2008 and 2009. As a proportion of all donations, clothing donations increased from 22.9 percent of donations in 2008 to 27.1 percent in 2009. Donations of household items, the third highest donation type for both tax years, increased 3 percent from \$3.1 billion in 2008 to \$3.2 billion in 2009. Façade easement donations were the only other donation type that increased. Although the number of taxpayers reporting this type of donation decreased, the amount claimed increased 17.4 percent from \$0.38 billion in Tax Year 2008 to \$0.45 billion in 2009.

Taxpayer donations of corporate stock and clothing have consistently represented the highest amounts of all donations claimed. However, while the amount of clothing donations has remained fairly consistent since Tax Year 2007, the amounts deducted for corporate stock have declined significantly.⁴ In Tax Year 2007, taxpayers reported \$23.7 billion in corporate stock donations, and, together, the declines in 2008 and 2009 represent a decrease of 59.1 percent since 2007.

As shown in Figure B, there were some other significant decreases between Tax Years 2008 and 2009. Taxpayer donations of other investments

¹ For further details on Tax Year 2009 individual income and tax statistics, see *Statistics of Income—2009, Individual Income Tax Returns* (IRS Publication 1304).

² Information on current stock prices and historical data in regards to the S&P 500 can be found and is available via the Internet at <http://www.whitehouse.gov/administration>.

³ The deduction amounts reported in this article include the amount carried to Schedule A for reporting itemized deductions.

⁴ Liddell, Pearson, and Janette Wilson (2007), "Noncash Charitable Contributions," *Statistics of Income Bulletin*, Spring 2010, IRS Publication 1136, Volume 29, Number 4.

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Figure A

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Type, Tax Year 2009

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

Type of donation	Number of returns [1]	Number of donations	Amount carried to Schedule A	Average amount per return	Average amount per donation	Percentage of number of donations	Percentage of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donations	6,681,041	18,371,824	27,986,691	4,189	1,523	100.0	100.0
Corporate stock	112,852	231,171	9,726,331	86,186	42,074	1.3	34.8
Mutual funds	4,896	7,805	511,148	104,407	65,489	0.0	1.8
Other investments	3,089	4,554	873,535	282,765	191,823	0.0	3.1
Real estate	2,993	3,106	641,822	214,451	206,628	0.0	2.3
Land	5,069	5,519	937,818	185,017	169,935	0.0	3.4
Conservation easements	2,013	2,102	973,209	483,522	463,073	0.0	3.5
Façade easements	94	103	44,964	477,225	434,815	0.0	0.2
Art and collectibles	88,593	124,466	895,344	10,106	7,194	0.7	3.2
Food	205,782	301,288	85,326	415	283	1.6	0.3
Clothing	5,219,681	11,313,882	7,577,864	1,452	670	61.6	27.1
Accessories	65,274	74,241	22,296	342	300	0.7	0.3
Electronics	457,843	600,328	365,331	798	609	3.3	1.3
Household items	2,358,903	4,244,906	3,226,164	1,368	760	23.1	11.5
Cars	198,681	206,129	265,347	1,336	1,287	1.1	0.9
Other vehicles	7,661	7,704	119,468	15,594	15,508	0.0	0.4
Services	23,940	30,860	31,031	1,296	1,006	0.2	0.1
Airline tickets and miles	2,500	2,502	2,114	846	845	0.0	0.0
Other [2]	788,992	1,211,158	1,687,579	2,139	1,393	6.6	6.0

[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] Other donations include donations of intellectual property.

declined 55.1 percent from \$1.9 billion in 2008 to \$0.9 billion for Tax Year 2009. These donations represented 5.6 percent of all donations claimed in Tax Year 2008 and 3.1 percent in 2009. In addition, car and land donations declined 40.2 percent and 37 percent, respectively, from \$0.4 billion and \$1.5 billion, respectively, in Tax Year 2008 to \$0.3 billion, respectively, and \$0.9 billion in 2009.

Average Donations

In terms of average donations per return, the overall average amount claimed decreased between Tax Years 2008 and 2009, from \$4,930 to \$4,189 (Figure A). Average corporate stock donations decreased between the two tax years from \$99,912 to \$86,186. Average donations of clothing, the next largest group in terms of amount claimed, decreased slightly from \$1,457 in Tax Year 2008 to \$1,452 in Tax Year 2009. Although the amount taxpayers claimed for real estate, land, and conservation easements declined

between Tax Years 2008 and 2009, average donations per return increased for these categories. The average real estate donation increased from \$90,966 per return to \$214,451 per return, average land donations increased from \$164,944 per return to \$185,017 per return, and average conservation easement donations went from \$380,541 per return to \$483,522 per return. Average donations of other investments declined significantly, from \$531,842 per return in 2008 to \$282,765 per return in Tax Year 2009.

Donations by Size of Income

Taxpayers with adjusted gross income (AGI) of \$10 million or more who claimed noncash contributions collectively deducted 6.8 percent of their AGI in these contributions, claiming \$5.8 billion on 2,576 Forms 8283 (Figure C). Donations from this group of taxpayers represented 20.6 percent of all individual taxpayer noncash donations reported on Forms 8283 in Tax Year 2009. Taxpayers in the \$100,000

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Figure B

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Type, Tax Years 2008 and 2009

[Money amounts are in thousands of dollars]

Type of donation	2008		2009		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	7,017,933	34,597,290	6,681,041	27,986,691	-4.8	-19.1
Corporate stock	123,510	12,340,093	112,852	9,726,331	-8.6	-21.2
Mutual funds	4,482	581,662	4,896	511,148	9.2	-12.1
Other investments	3,654	1,943,447	3,089	873,535	-15.5	-55.1
Real estate	9,423	857,130	2,993	641,822	-68.2	-25.1
Land	9,023	1,488,312	5,069	937,818	-43.8	-37.0
Conservation easements	3,095	1,177,753	2,013	973,209	-35.0	-17.4
Façade easements	1,180	38,290	94	44,964	-92.0	17.4
Art and collectibles	92,518	1,351,382	88,593	895,344	-4.2	-33.7
Food	233,128	116,550	205,782	85,326	-11.7	-26.8
Clothing	5,431,988	7,914,117	5,219,681	7,577,864	-3.9	-4.2
Accessories	43,026	25,693	65,274	22,296	51.7	-13.2
Electronics	467,925	432,403	457,843	365,331	-2.2	-15.5
Household items	2,435,153	3,131,977	2,358,903	3,226,164	-3.1	3.0
Cars	236,667	443,729	198,681	265,347	-16.1	-40.2
Other vehicles	18,562	129,468	7,661	119,468	-58.7	-7.7
Services	29,044	60,558	23,940	31,031	-17.6	-48.8
Airline tickets and miles	3,925	3,282	2,500	2,114	-36.3	-35.6
Other [2]	831,030	2,561,445	788,992	1,687,579	-5.1	-34.1

[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.

to \$200,000 AGI group gave \$5.1 billion in contributions on 2.3 million tax returns; these contributions represented 1.6 percent of their AGI and 18.3 percent of all donations claimed. Those taxpayers in the \$200,000 to \$500,000 AGI category gave \$3 billion, or 10.6 percent of donations claimed. As state above, the average donation amount for all taxpayers who claimed noncash donation deductions on Forms 8283 was \$4,189 per return. The highest average amount claimed per return was \$2.2 million by taxpayers with AGI of \$10 million or more, followed by an average donation of just less than \$375,000 by those in the \$5 million to \$10 million AGI group.

A comparison of donation amounts by AGI group across Tax Years 2008 and 2009 is shown in Figure D. Again, overall donations decreased 19.1 percent between Tax Years 2008 and 2009, and most AGI groups showed a decrease in the amount of do-

nations reported. There were some exceptions, the most notable being donations claimed by taxpayers in the under \$25,000 AGI groups, whose donation amounts increased 32.9 percent between Tax Years 2008 and 2009, from \$1.4 billion to \$1.8 billion. Almost all of this increase was for taxpayers with negative AGI. Donations claimed by those taxpayers with AGI greater than \$10 million declined 37.5 percent from \$9.2 billion in Tax Year 2008 to \$5.8 billion in 2009; the number of returns with noncash donations in this income decreased by 39.4 percent. Despite these decreases, donations made by this group still represented more than one-fifth (20.6 percent) of all donations claimed in 2009. Donations made by this group were about one-fourth of all donations in 2008 and one-third of all donations in 2007.⁵ Taxpayers with \$10 million or more in AGI who reported noncash contributions on Forms 8283 donated 6.8

⁵ Ibid.

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Figure C

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	6,681,040	100.0	1,014,183,496	27,986,691	100.0	2.8	4,189
Under \$5,000 (including deficits)	58,611	0.9	-14,685,037	1,349,838	4.8	-9.2	23,030
\$5,000 under \$10,000	28,824	0.4	224,401	43,803	0.2	19.5	1,520
\$10,000 under \$15,000	53,403	0.8	675,154	108,313	0.4	16.0	2,028
\$15,000 under \$20,000	69,607	1.0	1,210,690	133,662	0.5	11.0	1,920
\$20,000 under \$25,000	97,447	1.5	2,191,487	181,124	0.6	8.3	1,859
\$25,000 under \$30,000	98,885	1.5	2,719,113	192,454	0.7	7.1	1,946
\$30,000 under \$40,000	292,644	4.4	10,321,857	580,074	2.1	5.6	1,982
\$40,000 under \$50,000	405,128	6.1	18,177,901	827,510	3.0	4.6	2,043
\$50,000 under \$75,000	1,114,098	16.7	70,065,734	1,972,793	7.0	2.8	1,771
\$75,000 under \$100,000	1,179,941	17.7	102,728,711	2,190,585	7.8	2.1	1,857
\$100,000 under \$200,000	2,342,053	35.1	322,681,858	5,120,086	18.3	1.6	2,186
\$200,000 under \$500,000	772,594	11.6	218,393,186	2,973,864	10.6	1.4	3,849
\$500,000 under \$1,000,000	110,918	1.7	75,587,571	1,577,479	5.6	2.1	14,222
\$1,000,000 under \$1,500,000	24,928	0.4	30,055,256	997,495	3.6	3.3	40,015
\$1,500,000 under \$2,000,000	10,477	0.2	18,021,026	680,101	2.4	3.8	64,914
\$2,000,000 under \$5,000,000	15,061	0.2	45,070,645	1,847,278	6.6	4.1	122,653
\$5,000,000 under \$10,000,000	3,845	0.1	26,109,200	1,440,556	5.1	5.5	374,657
\$10,000,000 or more	2,576	0.0	84,634,744	5,769,676	20.6	6.8	2,239,781

percent of their AGI in Tax Year 2009 compared with 6.1 percent of their AGI in 2008.⁶

For several income groups, the amount of donations declined by at least 20 percent from 2008 levels. The groups included the \$200,000 to \$500,000 and \$500,000 to \$1 million AGI groups, which declined by 21.7 percent and 25.6 percent, respectively, between Tax Years 2008 and 2009, from \$3.8 billion to \$3 billion for the former group and from \$2.1 billion to \$1.6 billion for the latter group. Donations claimed by taxpayers in the \$5 million to \$10 million AGI group decreased 20.1 percent from \$1.8 billion in Tax Year 2008 to \$1.4 billion in Tax Year 2009, and donations in the \$1 million under \$1.5 million class declined by 21.2 percent.⁷

Types of Charitable Organizations

Information on donee organizations is presented in Figures E, F, and G. Figure E shows that, for Tax Year 2009, most donations, in terms of amount claimed, were given to large organizations and foun-

dations (\$8 billion and \$5.8 billion, respectively). Donations to large organizations represented 28.7 percent of the total donation amount, and donations to foundations represented 20.8 percent. The largest average donation, \$111,127 per return, was made to donor-advised funds, and the second largest, \$78,447 per return was made to foundations. In contrast, the average donation to large organizations was \$1,567 per return, second lowest only to the average donation per return, \$1,512, to health and medical research organizations. Despite having the largest average donation, donor-advised funds received only 6.5 percent of the total amount deducted by taxpayers on the Schedule A.

Donations to almost all donee types declined between Tax Years 2008 and 2009 (Figures F and G). Donations to other donees declined by the largest percentage (48.5 percent) from \$2.6 billion in Tax Year 2008 to \$1.4 billion in 2009. Donations made to arts, cultures, and humanities declined 45.3 percent from \$1.6 billion in Tax Year 2008 to \$0.9

⁶ Liddell, Pearson, and Janette Wilson (2008), "Noncash Charitable Contributions," *Statistics of Income Bulletin*, Winter 2011, IRS Publication 1136, Volume 30, Number 3.

⁷ Ibid.

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Figure D

Individual Noncash Charitable Contributions: All Returns with Donations Reported on 8283, by Size of Adjusted Gross Income, Tax Years 2008 and 2009

[Money amounts are in thousands of dollars]

Size of adjusted gross income	2008		2009		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	7,017,933	34,597,290	6,681,040	27,986,691	-4.8	-19.1
Under \$5,000 (including deficits)	65,357	851,617	58,611	1,349,838	-10.3	58.5
\$5,000 under \$10,000	25,160	54,818	28,824	43,803	14.6	-20.1
\$10,000 under \$15,000	46,870	95,742	53,403	108,313	13.9	13.1
\$15,000 under \$20,000	67,295	166,324	69,607	133,662	3.4	-19.6
\$20,000 under \$25,000	91,997	198,401	97,447	181,124	5.9	-8.7
\$25,000 under \$30,000	117,482	249,704	98,885	192,454	-15.8	-22.9
\$30,000 under \$40,000	310,078	593,080	292,644	580,074	-5.6	-2.2
\$40,000 under \$50,000	397,788	749,294	405,128	827,510	1.8	10.4
\$50,000 under \$75,000	1,176,946	2,184,527	1,114,098	1,972,793	-5.3	-9.7
\$75,000 under \$100,000	1,209,981	2,511,105	1,179,941	2,190,585	-2.5	-12.8
\$100,000 under \$200,000	2,475,689	5,676,972	2,342,053	5,120,086	-5.4	-9.8
\$200,000 under \$500,000	817,491	3,796,783	772,594	2,973,864	-5.5	-21.7
\$500,000 under \$1,000,000	136,002	2,120,916	110,918	1,577,479	-18.4	-25.6
\$1,000,000 under \$1,500,000	34,514	1,265,625	24,928	997,495	-27.8	-21.2
\$1,500,000 under \$2,000,000	14,319	797,369	10,477	680,101	-26.8	-14.7
\$2,000,000 under \$5,000,000	21,100	2,253,462	15,061	1,847,278	-28.6	-18.0
\$5,000,000 under \$10,000,000	5,616	1,802,489	3,845	1,440,556	-31.5	-20.1
\$10,000,000 or more	4,249	9,229,061	2,576	5,769,676	-39.4	-37.5

Figure E

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donee Type, Tax Year 2009

[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	Percent of number of donations	Percent of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donees	6,681,041	18,371,824	27,986,691	4,189	1,523	100.0	100.0
Arts, culture, and humanities	244,424	356,583	866,362	3,545	2,430	1.9	3.1
Educational institutions	311,887	502,982	2,446,016	7,843	4,863	2.7	8.7
Environment and animal related organizations	144,534	208,780	1,452,864	10,052	6,959	1.1	5.2
Health and medical research	874,814	1,444,107	1,323,123	1,512	916	7.9	4.7
Large organizations	5,129,365	11,115,141	8,037,084	1,567	723	60.5	28.7
Public and societal benefit	1,381,978	2,280,532	2,429,825	1,758	1,065	12.4	8.7
Religious organizations	1,106,509	1,897,057	2,417,127	2,184	1,274	10.3	8.6
Donor-advised funds	16,404	29,638	1,822,922	111,127	61,506	0.2	6.5
Foundations	74,282	119,654	5,827,187	78,447	48,700	0.7	20.8
Other donees	316,275	417,351	1,364,182	4,313	3,269	2.3	4.9

[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 Reported on Form 8283, by Donee Type, Tax Years 2008 and 2009

[Money amounts are in thousands of dollars]

Type of donee	2008		2009		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	7,017,933	34,597,290	6,681,041	27,986,691	-4.8	-19.1
Arts, culture, and humanities	258,253	1,584,915	244,424	866,362	-5.4	-45.3
Educational institutions	388,563	3,090,630	311,887	2,446,016	-19.7	-20.9
Environment and animal related organizations	130,212	1,732,439	144,534	1,452,864	11.0	-16.1
Health and medical research	817,481	1,247,090	874,814	1,323,123	7.0	6.1
Large organizations	5,335,476	8,637,960	5,129,365	8,037,084	-3.9	-7.0
Public and societal benefit	1,483,142	2,977,780	1,381,978	2,429,825	-6.8	-18.4
Religious organizations	1,118,419	3,019,787	1,106,509	2,417,127	-1.1	-20.0
Donor-advised funds	22,656	1,593,053	16,404	1,822,922	-27.6	14.4
Foundations	105,867	8,063,904	74,282	5,827,187	-29.8	-27.7
Other donees	431,706	2,649,732	316,275	1,364,182	-26.7	-48.5

[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.

billion in 2009; these donations represented 4.6 percent of all donations claimed in 2008 and 3.1 percent of all donations, in 2009. In addition, the average donation per return for this donee type declined from more than \$6,137 in Tax Year 2008 to \$3,545 in 2009. Donations to foundations also declined significantly by 27.7 percent from \$8.1 billion in Tax Year 2008 to \$5.8 billion in 2009.

There were two exceptions to these declines. First, contributions to donor-advised funds increased by 14.4 percent between Tax Years 2008 and 2009. These donations, valued at \$1.8 billion, represented 6.5 percent of all donations reported in 2009 and 4.6 percent of all donations in Tax Year 2008. Contributions to health and medical research organizations increased by 6.1 percent between Tax Years 2008 and 2009. These donations, valued at \$1.3 billion, represented 4.7 percent of all donations reported in Tax Year 2009 and 3.6 percent in Tax Year 2008.

Donations by Age

In comparing donations by different age groups, taxpayers age 65 and older who filed Form 8283 to report their noncash contributions gave the most in terms of the amount reported on Schedule A. This group gave \$7.4 billion in cash contributions (28.2 percent of total cash contributions of \$26.4 billion)

and \$10.3 billion in noncash contributions on Forms 8283 (36.7 percent of total noncash contributions of \$28 billion) in Tax Year 2009. Figure H shows that the average noncash donation amount per return for these taxpayers was \$10,880, which was more than 2.5 times the average of the next largest group (taxpayers age 55 under 65). In addition, taxpayers in this age group who reported their noncash contributions on Forms 8283 donated 7.1 percent of their AGI of \$145.5 billion in noncash contributions, also more than 2.5 times the percentage of any other group.

Details from Table 4 show that, of the \$10.3 billion in donations made by taxpayers 65 or older, \$6.2 billion (60.5 percent) were donations of corporate stock, mutual funds, and other investments. This represented 55.9 percent of all donations of this type (stock, etc.). For these taxpayers, real estate and easement donations were the next largest category, at \$1.3 billion. In addition, taxpayers in this age group donated \$0.6 billion or 71.4 percent of all donations of art and collectibles.

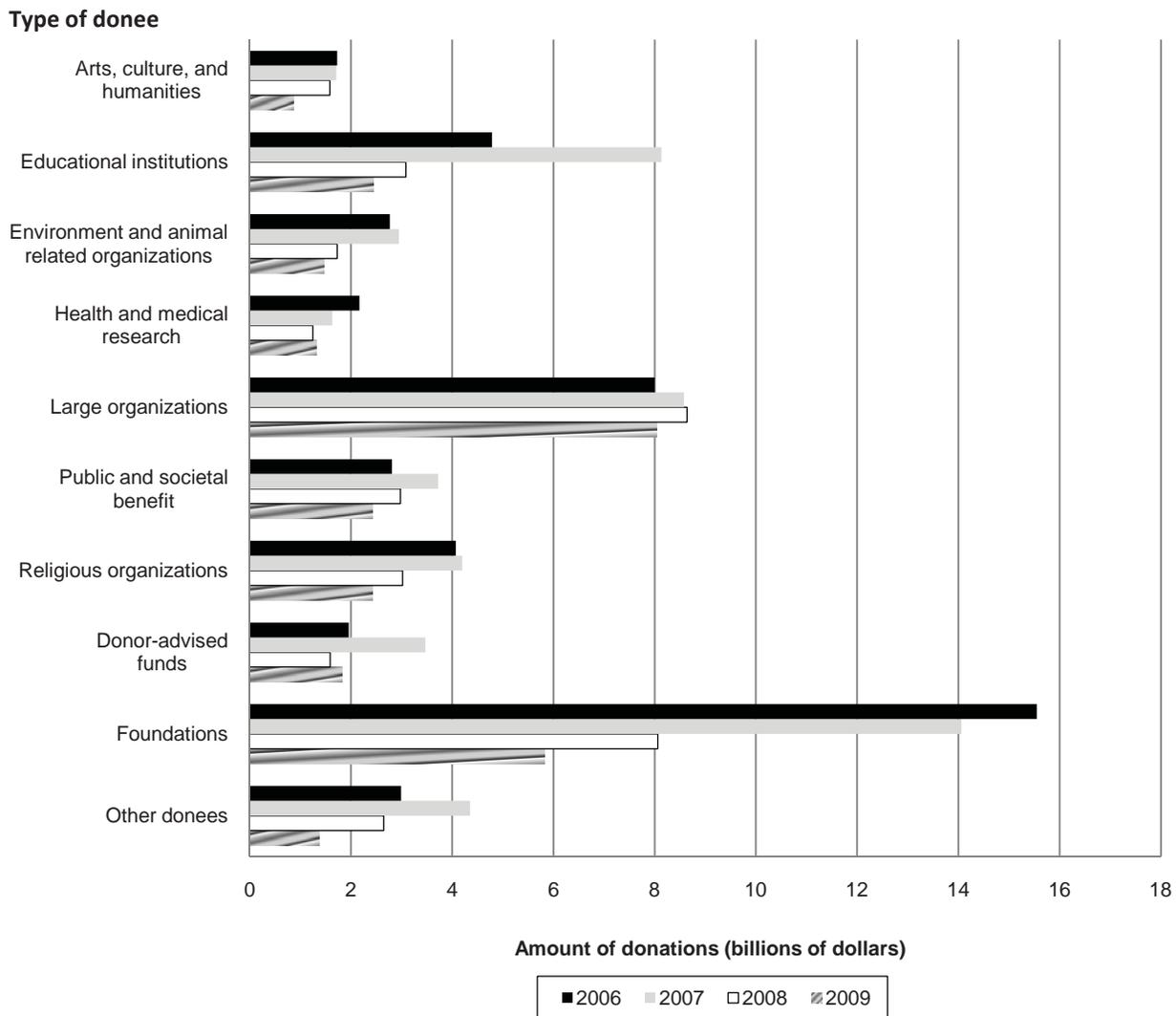
Those taxpayers 55 under 65 made noncash donations of \$6.4 billion (2.6 percent of their AGI), with an average per return donation of about \$4,172. Those taxpayers 45 under 55 donated slightly less (\$6 billion, which was 1.9 percent of their AGI), and

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Figure G

Amount of Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2006–2009



their average donation per return was somewhat lower at approximately \$3,108. Taxpayers 45 under 55 who filed Forms 8283 gave \$7.2 billion in cash donations, and those 55 to 65 gave \$6.5 billion. All age groups donated less in Tax Year 2009 than in 2008, as shown in Figure I. Donations made by taxpayers 65 and older declined by the largest percentage (26.6 percent), from \$14 billion claimed in Tax Year 2008 to \$10.3 billion in 2009. Taxpayers in this age group deducted the most in Tax Year 2008, as well as 2009. Although their donations declined, these taxpay-

ers still deducted a large percentage of all noncash donations (around 40.4 and 36.7 percent of the total amount claimed in Tax Years 2008 and 2009, respectively). Of the 6.7 million returns filed with noncash donation deductions reported on Forms 8283 for Tax Year 2009, 14.1 percent (nearly 944,000) were filed by those taxpayers 65 and older. This is a decrease of 1.3 percent from 2008, when, of the 7 million returns filed, approximately 956,000 (13.6 percent of all returns) were filed by this age group. For Tax Year 2009, taxpayers aged 45 through 55 years old

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Figure H

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Age of Donor, Tax Year 2009

[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 contribution on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All ages	6,681,041	27,986,691	4,189	1,014,183,496	2.8	5,768,271	26,363,249
Under 35	707,863	1,759,291	2,485	71,580,064	2.5	507,460	1,400,679
35 under 45	1,582,383	3,625,161	2,291	228,928,173	1.6	1,294,811	3,843,172
45 under 55	1,922,606	5,976,298	3,108	321,937,230	1.9	1,704,628	7,168,820
55 under 65	1,524,675	6,360,333	4,172	246,283,906	2.6	1,381,308	6,527,550
65 and older	943,514	10,265,609	10,880	145,454,123	7.1	880,064	7,423,027

Figure I

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Age of Donor, Tax Years 2008 and 2009

[Money amounts are in thousands of dollars]

Donor age	2008		2009		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	7,017,933	34,597,290	6,681,041	27,986,691	-4.8	-19.1
Under 35	755,997	2,146,802	707,863	1,759,291	-6.4	-18.1
35 under 45	1,744,011	4,138,123	1,582,383	3,625,161	-9.3	-12.4
45 under 55	2,026,075	7,519,928	1,922,606	5,976,298	-5.1	-20.5
55 under 65	1,536,299	6,800,937	1,524,675	6,360,333	-0.8	-6.5
65 and older	955,551	13,991,499	943,514	10,265,609	-1.3	-26.6

reported donations of \$6 billion (21.4 percent of total donations) third highest among the age groups. These taxpayers had an average of donation per return of approximately \$3,108. For Tax Year 2008, this group reported \$7.5 billion in donations (21.7 percent of total donations), second highest among the age groups behind taxpayers 65 years of age and older. Taxpayers aged 55 through 65, the second largest group for 2009, claimed \$6.4 billion in donations for Tax Year 2009, a decline of 6.5 percent from \$6.8 billion claimed in 2008.

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 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 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.

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Number of donations—For this study, data were collected in the manner they were reported by taxpayers. 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 to 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 a 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 in this article include 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.⁸

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

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.

⁸ 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.

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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 goals 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 2010. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes. Returns were then selected at rates ranging from 0.10 percent to 100 percent.

The Tax Year 2009 data are based on a sample of 295,133 returns and an estimated final population of 140,599,266 returns.⁹ The number of returns in the sample with attached Form 8283 was 35,858.

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*.

⁹ For further details on sampling methodology, see *Statistics of Income—2009, Individual Income Tax Returns* (IRS Publication 1304).

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Figure J

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2009

[Coefficients of variation are in percentages]

Size of adjusted gross income	Number of returns	Donor's cost	Amount carried to Schedule A	Fair market value
	(1)	(2)	(3)	(4)
All returns	1.04	6.45	2.35	1.68
Under \$25,000 (including deficits)	5.24	10.00	9.73	2.65
\$25,000 under \$50,000	3.47	5.92	5.14	5.17
\$50,000 under \$75,000	2.92	5.10	4.19	4.20
\$75,000 under \$100,000	2.82	4.94	14.19	5.12
\$100,000 under \$200,000	1.78	7.09	4.61	4.59
\$200,000 under \$500,000	1.68	28.59	5.97	4.87
\$500,000 under \$1,000,000	2.64	6.54	13.42	13.61
\$1,000,000 under \$1,500,000	3.27	17.55	18.94	19.48
\$1,500,000 under \$2,000,000	2.45	32.56	26.25	12.99
\$2,000,000 under \$5,000,000	1.55	24.53	8.42	8.32
\$5,000,000 under \$10,000,000	1.61	11.23	4.21	3.13
\$10,000,000 or more	0.00	0.00	0.00	0.00

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Table 1a. Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, All Donation Types, by Size of Adjusted Gross Income, Tax Year 2009

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

Size of adjusted gross income	All returns with donations				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	6,681,041	18,371,824	38,722,276	30,950,886	27,986,691
Under \$25,000 (including deficits)	307,892	696,307	1,941,468	2,276,264	1,816,739
\$25,000 under \$50,000	796,657	1,902,010	3,383,418	1,606,341	1,600,038
\$50,000 under \$75,000	1,114,098	2,741,234	4,241,237	1,980,718	1,972,793
\$75,000 under \$100,000	1,179,941	3,171,724	4,612,948	2,533,498	2,190,585
\$100,000 under \$200,000	2,342,053	6,953,664	11,888,256	5,202,767	5,120,086
\$200,000 under \$500,000	772,594	2,399,661	8,021,619	3,260,381	2,973,864
\$500,000 under \$1,000,000	110,918	332,271	1,256,884	1,936,162	1,577,479
\$1,000,000 under \$1,500,000	24,928	71,534	439,765	1,032,878	997,495
\$1,500,000 under \$2,000,000	10,477	32,893	398,286	1,197,645	680,101
\$2,000,000 under \$5,000,000	15,061	46,714	1,046,383	2,190,346	1,847,278
\$5,000,000 under \$10,000,000	3,845	13,259	361,751	1,711,565	1,440,556
\$10,000,000 or more	2,576	10,552	1,130,261	6,022,323	5,769,676

Footnotes at end of table 1j.

Table 1b. Individual Noncash Charitable Contributions: Returns with Donations of Corporate Stock, Mutual Funds, and Other Investments, Reported on Form 8283, by Size of Adjusted Gross Income, Form 8283, Tax Year 2009

[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	120,837	243,530	2,348,328	11,465,419	11,111,014
Under \$25,000 (including deficits)	2,574	6,845	289,403	1,153,152	990,369
\$25,000 under \$50,000	7,174	8,225	19,513	54,275	47,965
\$50,000 under \$75,000	6,386	11,613	9,980	67,458	67,121
\$75,000 under \$100,000	11,420	17,778	15,270	76,347	76,347
\$100,000 under \$200,000	38,729	70,997	116,061	381,386	381,245
\$200,000 under \$500,000	29,313	58,717	245,166	745,639	736,224
\$500,000 under \$1,000,000	11,843	29,859	173,547	781,021	674,120
\$1,000,000 under \$1,500,000	4,171	11,105	83,534	477,589	477,691
\$1,500,000 under \$2,000,000	2,406	6,945	61,690	315,555	309,465
\$2,000,000 under \$5,000,000	4,127	11,808	351,982	1,099,822	1,096,613
\$5,000,000 under \$10,000,000	1,430	4,732	162,794	1,100,430	1,085,161
\$10,000,000 or more	1,264	4,906	819,389	5,212,745	5,168,695

Footnotes at end of table 1j.

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Table 1c. Individual Noncash Charitable Contributions: Returns with Donations of Real Estate and Easements, Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	10,169	10,830	4,555,379	5,044,480	2,597,814
Under \$25,000 (including deficits)	227	270	230,684	491,291	203,347
\$25,000 under \$50,000	* 967	* 967	* 1,165	* 2,571	* 2,571
\$50,000 under \$75,000	* 1,315	* 1,315	* 7,803	* 47,371	* 39,783
\$75,000 under \$100,000	* 13	* 13	* 126	* 365,609	* 21,763
\$100,000 under \$200,000	3,134	3,137	84,918	184,726	133,487
\$200,000 under \$500,000	2,373	2,688	2,913,774	584,079	314,040
\$500,000 under \$1,000,000	705	719	146,047	417,726	219,108
\$1,000,000 under \$1,500,000	384	438	48,883	338,519	306,169
\$1,500,000 under \$2,000,000	286	318	210,637	765,227	265,081
\$2,000,000 under \$5,000,000	444	536	529,886	820,800	504,844
\$5,000,000 under \$10,000,000	169	220	140,005	487,612	240,475
\$10,000,000 or more	152	210	241,452	538,948	347,145

Footnotes at end of table 1j.

Table 1d. Individual Noncash Charitable Contributions: Returns with Donations of Art and Collectibles Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	88,593	124,466	375,045	983,596	895,344
Under \$25,000 (including deficits)	7,617	7,749	17,761	18,183	18,178
\$25,000 under \$50,000	10,457	10,462	47,310	27,123	27,131
\$50,000 under \$75,000	11,709	16,771	16,683	11,749	11,749
\$75,000 under \$100,000	13,940	20,985	57,800	103,189	104,167
\$100,000 under \$200,000	26,440	40,442	41,793	45,947	45,454
\$200,000 under \$500,000	12,603	17,991	69,795	128,410	122,109
\$500,000 under \$1,000,000	3,686	5,938	70,702	360,542	308,872
\$1,000,000 under \$1,500,000	867	1,337	7,625	38,883	38,452
\$1,500,000 under \$2,000,000	371	1,251	6,443	18,387	18,275
\$2,000,000 under \$5,000,000	580	941	13,902	87,624	70,902
\$5,000,000 under \$10,000,000	179	324	13,201	49,702	42,182
\$10,000,000 or more	144	275	12,030	93,856	87,872

Footnotes at end of table 1j.

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Table 1e. Individual Noncash Charitable Contributions: Returns with Donations of Food Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	205,782	301,288	95,135	91,340	85,326
Under \$25,000 (including deficits)	10,195	12,132	5,469	4,778	4,778
\$25,000 under \$50,000	16,708	27,667	7,237	7,448	7,448
\$50,000 under \$75,000	27,250	43,203	12,410	8,307	8,307
\$75,000 under \$100,000	32,718	48,759	11,241	9,522	9,522
\$100,000 under \$200,000	85,947	117,382	23,936	23,109	23,109
\$200,000 under \$500,000	26,730	42,522	8,609	11,970	11,970
\$500,000 under \$1,000,000	3,566	5,434	2,863	4,820	3,421
\$1,000,000 under \$1,500,000	1,126	1,679	2,011	2,169	1,309
\$1,500,000 under \$2,000,000	429	782	668	904	904
\$2,000,000 under \$5,000,000	792	1,177	9,786	6,938	4,960
\$5,000,000 under \$10,000,000	211	378	6,857	5,300	4,751
\$10,000,000 or more	109	173	4,046	6,076	4,847

Footnotes at end of table 1j.

Table 1f. Individual Noncash Charitable Contributions: Returns with Donations of Clothing and Accessories Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	5,284,955	11,388,123	16,559,644	7,608,126	7,600,160
Under \$25,000 (including deficits)	224,642	411,248	697,800	305,937	305,937
\$25,000 under \$50,000	602,096	1,110,393	1,948,424	960,564	960,564
\$50,000 under \$75,000	859,779	1,659,673	2,250,706	1,127,366	1,127,366
\$75,000 under \$100,000	945,917	2,004,173	2,361,639	1,237,042	1,237,042
\$100,000 under \$200,000	1,931,000	4,499,036	5,970,318	2,749,852	2,749,852
\$200,000 under \$500,000	610,210	1,474,090	2,687,516	1,009,473	1,009,473
\$500,000 under \$1,000,000	79,726	166,579	433,249	140,843	140,843
\$1,000,000 under \$1,500,000	15,270	30,689	92,822	29,812	29,245
\$1,500,000 under \$2,000,000	6,102	12,493	43,217	13,157	13,157
\$2,000,000 under \$5,000,000	7,849	15,501	56,077	26,816	19,803
\$5,000,000 under \$10,000,000	1,595	2,907	10,808	3,897	3,897
\$10,000,000 or more	767	1,341	7,068	3,367	2,982

Footnotes at end of table 1j.

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Table 1g. Individual Noncash Charitable Contributions: Returns with Donations of Electronics Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	457,843	600,328	967,026	365,336	365,331
Under \$25,000 (including deficits)	21,705	26,011	33,110	12,974	12,974
\$25,000 under \$50,000	47,547	71,958	87,457	48,384	48,384
\$50,000 under \$75,000	87,154	110,717	147,659	64,244	64,244
\$75,000 under \$100,000	76,349	88,128	199,938	58,305	58,305
\$100,000 under \$200,000	161,291	223,857	329,467	118,095	118,095
\$200,000 under \$500,000	53,892	67,889	130,799	51,062	51,062
\$500,000 under \$1,000,000	6,756	7,920	25,621	7,806	7,806
\$1,000,000 under \$1,500,000	1,494	1,884	6,521	1,921	1,921
\$1,500,000 under \$2,000,000	546	653	2,304	913	913
\$2,000,000 under \$5,000,000	834	977	2,938	1,061	1,061
\$5,000,000 under \$10,000,000	175	213	665	293	288
\$10,000,000 or more	102	121	547	277	277

Footnotes at end of table 1j.

Table 1h. Individual Noncash Charitable Contributions: Returns with Donations of Household Items Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	2,358,903	4,244,906	8,933,925	3,226,287	3,226,164
Under \$25,000 (including deficits)	110,858	164,560	526,667	150,638	150,638
\$25,000 under \$50,000	280,470	504,717	985,827	386,981	386,981
\$50,000 under \$75,000	385,561	651,316	1,168,880	470,529	470,529
\$75,000 under \$100,000	421,725	768,172	1,387,119	521,110	521,110
\$100,000 under \$200,000	811,747	1,483,143	3,161,913	1,131,093	1,131,093
\$200,000 under \$500,000	289,253	565,240	1,363,070	440,505	440,482
\$500,000 under \$1,000,000	40,473	74,448	219,253	73,171	73,171
\$1,000,000 under \$1,500,000	9,053	15,823	52,113	25,817	25,817
\$1,500,000 under \$2,000,000	3,494	6,380	19,542	6,824	6,824
\$2,000,000 under \$5,000,000	4,718	8,287	36,828	11,546	11,468
\$5,000,000 under \$10,000,000	975	1,653	6,616	2,998	2,994
\$10,000,000 or more	575	1,165	6,099	5,075	5,057

Footnotes at end of table 1j.

Individual Noncash Contributions, 2009

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Table 1i. Individual Noncash Charitable Contributions: Returns with Donations of Cars and Other Vehicles Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	206,343	213,833	2,162,714	387,174	384,815
Under \$25,000 (including deficits)	5,317	5,538	26,585	4,800	4,707
\$25,000 under \$50,000	20,680	20,680	142,179	30,195	30,195
\$50,000 under \$75,000	36,452	38,455	382,066	54,430	54,430
\$75,000 under \$100,000	37,785	39,832	309,305	43,198	43,153
\$100,000 under \$200,000	80,610	83,065	838,255	99,554	99,546
\$200,000 under \$500,000	20,394	20,890	289,016	40,455	40,372
\$500,000 under \$1,000,000	3,412	3,541	62,438	22,764	22,669
\$1,000,000 under \$1,500,000	742	792	53,716	41,606	41,606
\$1,500,000 under \$2,000,000	363	412	30,289	26,165	26,110
\$2,000,000 under \$5,000,000	390	418	9,268	8,649	7,896
\$5,000,000 under \$10,000,000	118	120	9,106	5,782	5,659
\$10,000,000 or more	78	89	10,491	9,576	8,471

Footnotes at end of table 1j.

Table 1j. Individual Noncash Charitable Contributions: Returns with Other Donations Reported on Form 8283 [3], by Size of Adjusted Gross Income, Tax Year 2009

[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	815,432	1,244,520	2,725,080	1,779,128	1,720,723
Under \$25,000 (including deficits)	44,548	61,954	113,989	134,511	125,812
\$25,000 under \$50,000	103,943	146,941	144,306	88,800	88,800
\$50,000 under \$75,000	131,292	208,172	245,050	129,264	129,264
\$75,000 under \$100,000	122,153	183,883	270,510	119,176	119,176
\$100,000 under \$200,000	277,398	432,605	1,321,594	469,004	438,204
\$200,000 under \$500,000	101,426	149,634	313,874	248,790	248,132
\$500,000 under \$1,000,000	20,761	37,832	123,164	127,470	127,470
\$1,000,000 under \$1,500,000	5,225	7,787	92,541	76,561	75,284
\$1,500,000 under \$2,000,000	2,309	3,660	23,496	50,511	39,371
\$2,000,000 under \$5,000,000	4,159	7,069	35,716	127,089	129,733
\$5,000,000 under \$10,000,000	1,246	2,710	11,700	55,550	55,148
\$10,000,000 or more	973	2,272	29,140	152,403	144,330

* 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.

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Table 2a. Individual Noncash Charitable Contributions: All Donee Organizations Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

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

Size of adjusted gross income	All donee organizations				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	6,681,041	18,371,824	38,722,276	30,950,886	27,986,691
Under \$25,000 (including deficits)	307,892	696,307	1,941,468	2,276,264	1,816,739
\$25,000 under \$50,000	796,657	1,902,010	3,383,418	1,606,341	1,600,038
\$50,000 under \$75,000	1,114,098	2,741,234	4,241,237	1,980,718	1,972,793
\$75,000 under \$100,000	1,179,941	3,171,724	4,612,948	2,533,498	2,190,585
\$100,000 under \$200,000	2,342,053	6,953,664	11,888,256	5,202,767	5,120,086
\$200,000 under \$500,000	772,594	2,399,661	8,021,619	3,260,381	2,973,864
\$500,000 under \$1,000,000	110,918	332,271	1,256,884	1,936,162	1,577,479
\$1,000,000 under \$1,500,000	24,928	71,534	439,765	1,032,878	997,495
\$1,500,000 under \$2,000,000	10,477	32,893	398,286	1,197,645	680,101
\$2,000,000 under \$5,000,000	15,061	46,714	1,046,383	2,190,346	1,847,278
\$5,000,000 under \$10,000,000	3,845	13,259	361,751	1,711,565	1,440,556
\$10,000,000 or more	2,576	10,552	1,130,261	6,022,323	5,769,676

Footnotes at end of table 2k.

Table 2b. Individual Noncash Charitable Contributions: Donee Organizations (Arts, Culture, and Humanities) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	244,424	356,583	420,578	949,977	866,362
Under \$25,000 (including deficits)	12,747	15,933	23,623	33,164	33,160
\$25,000 under \$50,000	25,339	44,559	35,504	14,479	14,487
\$50,000 under \$75,000	24,759	31,981	17,704	10,150	10,150
\$75,000 under \$100,000	43,046	63,494	39,524	23,486	23,486
\$100,000 under \$200,000	91,272	135,213	80,551	62,376	61,883
\$200,000 under \$500,000	35,597	46,127	120,927	125,929	120,989
\$500,000 under \$1,000,000	6,961	10,967	27,470	116,290	98,985
\$1,000,000 under \$1,500,000	1,731	2,756	10,811	45,336	45,038
\$1,500,000 under \$2,000,000	924	1,930	6,781	27,408	27,369
\$2,000,000 under \$5,000,000	1,338	2,100	21,288	160,945	113,846
\$5,000,000 under \$10,000,000	404	869	9,153	115,995	110,430
\$10,000,000 or more	305	656	27,242	214,420	206,540

Footnotes at end of table 2k.

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Table 2c. Individual Noncash Charitable Contributions: Donee Organizations (Educational Institutions) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	311,887	502,982	1,348,577	2,601,763	2,446,016
Under \$25,000 (including deficits)	10,504	13,874	77,628	100,518	91,029
\$25,000 under \$50,000	28,810	105,025	71,439	47,587	47,587
\$50,000 under \$75,000	37,901	48,835	29,686	33,825	33,825
\$75,000 under \$100,000	46,718	58,529	43,397	96,890	96,846
\$100,000 under \$200,000	121,319	174,327	382,132	307,345	288,461
\$200,000 under \$500,000	44,328	62,730	142,588	180,802	169,917
\$500,000 under \$1,000,000	12,612	20,994	146,836	220,468	205,435
\$1,000,000 under \$1,500,000	3,469	5,571	42,702	224,111	224,445
\$1,500,000 under \$2,000,000	1,822	3,821	41,868	139,310	133,387
\$2,000,000 under \$5,000,000	2,889	5,705	190,519	395,226	379,489
\$5,000,000 under \$10,000,000	865	1,947	87,765	320,049	256,980
\$10,000,000 or more	649	1,624	92,017	535,631	518,614

Footnotes at end of table 2k.

Table 2d. Individual Noncash Charitable Contributions: Donee Organizations (Environmental and Animal-Related Organizations) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	144,534	208,780	1,427,771	2,892,172	1,452,864
Under \$25,000 (including deficits)	8,982	13,146	214,500	370,077	103,261
\$25,000 under \$50,000	16,415	22,820	38,375	18,422	18,422
\$50,000 under \$75,000	18,588	22,328	11,249	40,228	40,228
\$75,000 under \$100,000	16,211	25,049	58,715	383,682	39,836
\$100,000 under \$200,000	59,585	91,615	72,501	104,492	87,276
\$200,000 under \$500,000	18,418	24,928	93,133	185,185	123,579
\$500,000 under \$1,000,000	3,826	5,021	87,843	253,837	141,378
\$1,000,000 under \$1,500,000	1,082	1,599	81,507	76,414	61,595
\$1,500,000 under \$2,000,000	453	657	191,757	380,860	115,501
\$2,000,000 under \$5,000,000	614	969	468,957	479,487	356,963
\$5,000,000 under \$10,000,000	189	351	45,799	268,822	163,041
\$10,000,000 or more	171	297	63,436	330,665	201,783

Footnotes at end of table 2k.

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Table 2e. Individual Noncash Charitable Contributions: Donee Organizations (Health and Medical Research) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	874,814	1,444,107	2,605,251	1,364,524	1,323,123
Under \$25,000 (including deficits)	41,497	55,208	97,805	75,201	75,201
\$25,000 under \$50,000	101,278	151,083	359,808	128,183	128,183
\$50,000 under \$75,000	136,541	210,825	412,760	132,110	132,110
\$75,000 under \$100,000	132,306	218,787	206,879	91,122	91,122
\$100,000 under \$200,000	327,614	583,479	917,258	357,730	357,728
\$200,000 under \$500,000	110,974	185,555	407,674	179,132	178,780
\$500,000 under \$1,000,000	16,672	26,216	95,604	85,580	76,529
\$1,000,000 under \$1,500,000	3,314	5,378	12,844	17,121	17,121
\$1,500,000 under \$2,000,000	1,615	2,486	7,895	7,086	7,086
\$2,000,000 under \$5,000,000	2,166	3,683	30,931	94,632	64,055
\$5,000,000 under \$10,000,000	505	808	8,213	26,140	24,739
\$10,000,000 or more	332	599	47,579	170,485	170,467

Footnotes at end of table 2k.

Table 2f. Individual Noncash Charitable Contributions: Donee Organizations (Large Organizations) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	5,129,365	11,115,141	19,252,618	8,045,084	8,037,084
Under \$25,000 (including deficits)	216,408	382,289	886,438	338,818	335,011
\$25,000 under \$50,000	594,218	1,092,544	1,994,224	966,771	966,771
\$50,000 under \$75,000	883,971	1,785,253	2,749,513	1,276,817	1,276,817
\$75,000 under \$100,000	915,556	1,962,244	3,003,196	1,317,942	1,317,942
\$100,000 under \$200,000	1,816,562	4,216,299	6,869,926	2,739,573	2,739,570
\$200,000 under \$500,000	594,662	1,447,091	3,056,835	1,105,409	1,105,386
\$500,000 under \$1,000,000	76,656	165,925	453,393	145,416	145,416
\$1,000,000 under \$1,500,000	15,504	31,593	105,470	41,202	40,374
\$1,500,000 under \$2,000,000	5,913	12,389	42,750	30,604	30,604
\$2,000,000 under \$5,000,000	7,602	15,140	63,637	32,346	32,006
\$5,000,000 under \$10,000,000	1,555	3,015	15,389	17,607	14,733
\$10,000,000 or more	757	1,359	11,846	32,578	32,453

Footnotes at end of table 2k.

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Table 2g. Individual Noncash Charitable Contributions: Donee Organizations (Public and Societal Benefit) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	1,381,978	2,280,532	5,056,978	2,946,781	2,429,825
Under \$25,000 (including deficits)	67,110	97,543	174,397	94,936	90,086
\$25,000 under \$50,000	152,225	247,016	422,648	183,803	183,803
\$50,000 under \$75,000	198,009	300,559	582,455	216,493	216,493
\$75,000 under \$100,000	234,347	390,955	558,372	221,815	222,830
\$100,000 under \$200,000	510,464	859,958	2,239,324	640,908	620,642
\$200,000 under \$500,000	179,048	313,047	703,670	415,727	314,156
\$500,000 under \$1,000,000	26,257	47,888	178,827	191,357	137,155
\$1,000,000 under \$1,500,000	6,259	9,622	42,204	259,015	240,685
\$1,500,000 under \$2,000,000	2,748	4,428	26,850	324,204	108,151
\$2,000,000 under \$5,000,000	3,986	6,340	59,417	131,663	94,849
\$5,000,000 under \$10,000,000	932	1,875	25,935	87,633	54,526
\$10,000,000 or more	594	1,300	42,881	179,229	146,448

Footnotes at end of table 2k.

Table 2h. Individual Noncash Charitable Contributions: Donee Organizations (Religious Organizations) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	1,106,509	1,897,057	3,246,384	2,612,127	2,417,127
Under \$25,000 (including deficits)	63,549	97,166	158,260	102,966	102,878
\$25,000 under \$50,000	115,863	177,839	398,802	174,890	174,890
\$50,000 under \$75,000	149,200	268,664	347,776	213,436	205,845
\$75,000 under \$100,000	210,696	364,934	628,059	334,025	334,025
\$100,000 under \$200,000	399,711	704,709	945,227	612,649	604,955
\$200,000 under \$500,000	134,331	230,554	445,172	484,262	397,382
\$500,000 under \$1,000,000	22,041	34,880	119,404	142,823	141,985
\$1,000,000 under \$1,500,000	4,925	7,979	36,754	63,791	63,859
\$1,500,000 under \$2,000,000	2,154	3,402	29,656	46,221	46,166
\$2,000,000 under \$5,000,000	2,890	4,586	34,052	147,539	96,359
\$5,000,000 under \$10,000,000	735	1,341	23,702	99,330	69,287
\$10,000,000 or more	413	1,004	79,521	190,196	179,498

Footnotes at end of table 2k.

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Table 2i. Individual Noncash Charitable Contributions: Donee Organizations (Donor-Advised Funds) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	16,404	29,638	584,461	1,824,497	1,822,922
Under \$25,000 (including deficits)	41	77	230,196	646,924	646,924
\$25,000 under \$50,000	*998	*998	*4,163	*14,529	*14,529
\$50,000 under \$75,000	1,220	3,431	709	14,173	14,173
\$75,000 under \$100,000	331	539	3,064	3,388	3,388
\$100,000 under \$200,000	3,812	8,244	11,699	58,241	58,241
\$200,000 under \$500,000	5,008	7,389	47,517	126,492	126,492
\$500,000 under \$1,000,000	2,264	3,698	31,351	95,381	95,003
\$1,000,000 under \$1,500,000	998	1,409	12,587	65,830	65,830
\$1,500,000 under \$2,000,000	395	901	8,218	40,107	39,740
\$2,000,000 under \$5,000,000	820	1,691	28,487	128,652	128,588
\$5,000,000 under \$10,000,000	275	598	21,491	99,126	98,906
\$10,000,000 or more	242	663	184,980	531,654	531,108

Footnotes at end of table 2k.

Table 2j. Individual Noncash Charitable Contributions: Donee Organizations (Foundations) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	74,282	119,654	1,126,926	6,254,510	5,827,187
Under \$25,000 (including deficits)	1,235	1,417	29,143	367,013	203,991
\$25,000 under \$50,000	6,249	19,991	3,690	17,039	10,729
\$50,000 under \$75,000	4,522	5,635	7,993	10,087	10,087
\$75,000 under \$100,000	9,292	10,520	14,167	18,663	18,644
\$100,000 under \$200,000	29,685	43,824	106,811	88,043	70,630
\$200,000 under \$500,000	14,958	23,481	72,610	192,931	178,328
\$500,000 under \$1,000,000	3,849	6,093	82,091	551,333	440,978
\$1,000,000 under \$1,500,000	1,085	1,842	66,437	154,100	153,606
\$1,500,000 under \$2,000,000	729	1,113	22,653	147,445	126,811
\$2,000,000 under \$5,000,000	1,484	2,856	121,128	466,300	429,088
\$5,000,000 under \$10,000,000	558	1,195	93,095	589,227	583,440
\$10,000,000 or more	636	1,686	507,109	3,652,328	3,600,855

Footnotes at end of table 2k.

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Table 2k. Individual Noncash Charitable Contributions: Donee Organizations (Other) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2009

[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	316,275	417,351	3,652,731	1,459,450	1,364,182
Under \$25,000 (including deficits)	18,703	19,655	49,479	146,647	135,199
\$25,000 under \$50,000	33,087	40,135	54,765	40,636	40,636
\$50,000 under \$75,000	40,683	63,725	81,393	33,398	33,064
\$75,000 under \$100,000	63,079	76,675	57,575	42,484	42,466
\$100,000 under \$200,000	96,553	135,995	262,826	231,408	230,699
\$200,000 under \$500,000	47,737	58,761	2,931,493	264,513	258,855
\$500,000 under \$1,000,000	8,166	10,588	34,066	133,678	94,615
\$1,000,000 under \$1,500,000	2,821	3,785	28,449	85,957	84,941
\$1,500,000 under \$2,000,000	1,312	1,764	19,859	54,400	45,287
\$2,000,000 under \$5,000,000	2,567	3,644	27,965	153,555	152,036
\$5,000,000 under \$10,000,000	830	1,259	31,208	87,635	64,473
\$10,000,000 or more	738	1,364	73,652	185,138	181,911

* 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).

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Table 3. Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Types and Donee Types, Tax Year 2009

[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	18,371,824	27,986,691	356,583	866,362	502,982
Corporate stock, mutual funds, and other investments	243,530	11,111,014	14,060	363,484	47,763
Real estate and easements	10,830	2,597,814	111	57,827	1,508
Art and collectibles	124,466	895,344	23,535	306,617	11,099
Food	301,288	85,326	4,952	2,682	25,372
Clothing and accessories	11,388,123	7,600,160	60,982	28,812	134,458
Electronics	600,328	365,331	13,712	6,389	35,554
Household items	4,244,906	3,226,164	198,955	56,250	158,108
Cars and other vehicles	213,833	384,815	3,088	9,954	9,221
Other [2]	1,244,520	1,720,723	37,189	34,347	79,900

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	2,446,016	208,780	1,452,864	1,444,107	1,323,123
Corporate stock, mutual funds, and other investments	1,666,721	9,831	166,416	12,970	316,626
Real estate and easements	147,743	1,673	1,099,914	51	95,354
Art and collectibles	178,134	3,784	13,099	11,476	18,343
Food	8,335	10,143	6,810	4,434	2,686
Clothing and accessories	76,594	60,438	25,958	941,020	527,843
Electronics	19,849	11,336	2,111	40,104	23,071
Household items	175,238	49,226	39,422	301,433	234,888
Cars and other vehicles	49,427	4,832	23,396	37,056	38,821
Other [2]	123,976	57,518	75,737	95,563	65,490

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	11,115,141	8,037,084	2,280,532	2,429,825	1,897,057
Corporate stock, mutual funds, and other investments	14,157	120,936	14,657	236,945	72,263
Real estate and easements	1,064	25,813	2,158	600,328	2,185
Art and collectibles	21,692	16,130	23,018	32,821	24,568
Food	25,389	6,295	115,963	32,143	101,994
Clothing and accessories	7,709,532	5,339,996	1,311,330	819,074	996,674
Electronics	354,855	226,024	78,966	41,616	50,957
Household items	2,471,538	1,880,663	513,175	426,809	455,034
Cars and other vehicles	60,467	58,717	59,252	85,018	17,721
Other [2]	456,448	362,511	162,014	155,072	175,661

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	2,417,127	119,654	5,827,187	446,989	3,187,103
Corporate stock, mutual funds, and other investments	940,703	25,199	5,326,169	32,633	1,973,013
Real estate and easements	173,160	330	153,154	1,751	244,521
Art and collectibles	50,892	3,873	228,426	1,421	50,882
Food	17,906	2,631	1,091	10,412	7,377
Clothing and accessories	679,245	41,979	16,949	131,710	85,691
Electronics	36,942	3,908	1,791	10,936	7,539
Household items	346,712	26,123	13,264	71,312	52,918
Cars and other vehicles	46,918	5,001	34,299	17,196	38,265
Other [2]	124,649	10,610	52,044	169,616	726,898

[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.

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Table 4. Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Types and Donor Age, Tax Year 2009

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

Donor age	Total							
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns with contributions on Schedule A	Amount of contributions on Schedule A	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	6,681,041	18,371,824	30,950,886	27,986,691	6,634,164	27,493,100	5,768,271	26,363,249
Under 35	707,863	1,522,384	1,837,889	1,759,291	702,171	1,750,110	507,460	1,400,679
35 under 45	1,582,383	4,178,424	3,727,812	3,625,161	1,575,539	3,582,667	1,294,811	3,843,172
45 under 55	1,922,606	5,350,753	6,773,782	5,976,298	1,911,917	5,934,764	1,704,628	7,168,820
55 under 65	1,524,675	4,606,869	6,897,152	6,360,333	1,513,364	6,201,529	1,381,308	6,527,550
65 and older	943,514	2,713,394	11,714,251	10,265,609	931,173	10,024,030	880,064	7,423,027
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	120,837	243,530	11,465,419	11,111,014	10,169	10,830	5,044,480	2,597,814
Under 35	2,610	5,920	445,384	445,384	215	228	150,901	75,787
35 under 45	7,103	13,633	462,493	460,310	688	710	207,030	127,719
45 under 55	22,744	45,341	1,548,861	1,511,622	1,843	1,925	1,219,872	484,156
55 under 65	30,834	56,045	2,656,595	2,485,256	3,556	3,676	958,108	608,529
65 and older	57,546	122,592	6,352,086	6,208,441	3,866	4,291	2,508,570	1,301,622
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	88,593	124,466	983,596	895,344	205,782	301,288	91,340	85,326
Under 35	2,434	9,779	2,915	2,915	3,052	3,069	3,737	1,387
35 under 45	9,360	10,090	34,504	34,504	35,616	53,989	8,630	8,630
45 under 55	14,764	18,223	47,078	40,867	63,292	98,877	29,740	28,882
55 under 65	21,499	28,124	182,571	178,205	64,659	92,453	31,452	29,824
65 and older	40,537	58,249	716,527	638,851	39,164	52,901	17,781	16,604
Donor age	Clothing and accessories				Electronics			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of donations	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All ages	5,284,955	11,388,123	7,608,126	7,600,160	457,843	600,328	365,336	365,331
Under 35	584,600	1,027,936	844,430	843,566	37,934	50,591	25,537	25,537
35 under 45	1,308,121	2,883,063	1,944,257	1,944,257	97,164	118,407	84,103	84,103
45 under 55	1,533,868	3,376,064	2,283,669	2,277,519	139,000	198,390	121,295	121,295
55 under 65	1,194,315	2,740,601	1,687,836	1,686,884	112,131	148,033	88,906	88,906
65 and older	664,050	1,360,458	847,934	847,934	71,615	84,908	45,495	45,490

Footnotes at end of table.

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Table 4. Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Types and Donor Age, Tax Year 2009—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 donations	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	2,358,903	4,244,906	3,226,287	3,226,164	206,343	213,833	387,174	384,815
Under 35	211,525	325,850	289,537	289,453	8,754	8,754	12,512	12,512
35 under 45	506,296	873,373	650,418	650,414	36,756	37,790	75,088	74,947
45 under 55	671,432	1,165,689	899,124	899,124	83,021	87,401	114,996	114,961
55 under 65	579,709	1,139,467	702,259	702,224	48,762	50,529	98,279	98,123
65 and older	389,940	740,527	684,949	684,949	29,049	29,359	86,299	84,272

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	815,432	1,244,520	1,779,128	1,720,723
Under 35	57,378	90,256	62,936	62,748
35 under 45	144,928	187,370	261,287	240,276
45 under 55	221,830	358,843	509,149	497,872
55 under 65	229,879	347,940	491,146	482,381
65 and older	161,418	260,111	454,610	437,446

[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.

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Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations Reported on Form 8283, by Donor Age, Tax Year 2009

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

Donor age	All returns							
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns with contributions on Schedule A	Amount of contributions on Schedule A	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	6,681,041	18,371,824	30,950,886	27,986,691	6,634,164	27,493,100	5,768,271	26,363,249
Under 35	707,863	1,522,384	1,837,889	1,759,291	702,171	1,750,110	507,460	1,400,679
35 under 45	1,582,383	4,178,424	3,727,812	3,625,161	1,575,539	3,582,667	1,294,811	3,843,172
45 under 55	1,922,606	5,350,753	6,773,782	5,976,298	1,911,917	5,934,764	1,704,628	7,168,820
55 under 65	1,524,675	4,606,869	6,897,152	6,360,333	1,513,364	6,201,529	1,381,308	6,527,550
65 and older	943,514	2,713,394	11,714,251	10,265,609	931,173	10,024,030	880,064	7,423,027
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	244,424	356,583	949,977	866,362	311,887	502,982	2,601,763	2,446,016
Under 35	5,654	5,852	8,696	8,696	11,941	15,617	21,325	21,325
35 under 45	33,418	39,381	73,754	73,754	65,336	89,588	117,371	117,434
45 under 55	56,641	75,127	101,566	89,221	93,986	134,564	456,603	412,180
55 under 65	75,269	127,680	190,369	155,791	72,648	167,857	496,803	471,719
65 and older	73,441	108,543	575,592	538,899	67,976	95,357	1,509,661	1,423,358
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	144,534	208,780	2,892,171	1,452,864	874,814	1,444,107	1,364,524	1,323,123
Under 35	9,967	11,032	80,097	64,070	59,747	96,457	66,124	66,124
35 under 45	29,240	41,816	132,713	77,473	183,042	294,628	214,103	214,017
45 under 55	36,668	49,905	684,595	310,124	257,083	413,796	273,066	273,066
55 under 65	42,403	74,360	498,093	367,305	227,113	402,809	450,925	415,049
65 and older	26,255	31,666	1,496,674	633,892	147,828	236,417	360,306	354,867

Footnotes at end of table.

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Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations Reported on Form 8283, by Donor Age, Tax Year 2009—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	5,129,365	11,115,141	8,045,084	8,037,084	1,381,978	2,280,532	2,946,781	2,429,825
Under 35	592,448	1,128,601	940,366	940,366	99,785	132,266	179,911	123,358
35 under 45	1,240,599	2,773,764	1,980,873	1,980,855	288,462	459,499	454,923	420,209
45 under 55	1,514,631	3,304,179	2,402,126	2,397,897	397,577	662,448	894,281	605,065
55 under 65	1,153,031	2,631,417	1,786,667	1,782,631	347,773	622,332	592,454	535,558
65 and older	628,656	1,277,180	935,051	935,335	248,381	403,987	825,212	745,635

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	1,106,509	1,897,057	2,612,127	2,417,127	16,404	29,638	1,824,497	1,822,922
Under 35	81,748	116,894	110,444	107,967	* 60	* 82	* 3,144	* 2,777
35 under 45	222,007	392,910	330,149	329,535	1,107	1,765	105,237	105,017
45 under 55	318,057	537,852	546,032	519,379	5,140	9,052	375,685	375,685
55 under 65	256,204	440,809	624,014	579,664	4,114	7,428	853,996	853,932
65 and older	228,493	408,593	1,001,488	880,581	5,982	11,310	486,435	485,511

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	74,282	119,654	6,254,510	5,827,187	316,275	417,351	1,459,450	1,364,182
Under 35	772	822	413,665	410,495	12,679	14,760	14,117	14,113
35 under 45	5,727	7,049	125,946	123,128	58,736	78,024	192,742	183,739
45 under 55	26,203	39,438	648,907	621,264	87,909	124,392	390,921	372,418
55 under 65	22,856	42,066	1,043,429	847,989	73,847	90,112	360,401	350,693
65 and older	18,725	30,280	4,022,563	3,824,312	83,105	110,063	501,269	443,219

*Estimate should be used with caution because of the small number of sample returns on which it is based.

[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).