

Individual Noncash Contributions, 2010

by Pearson Liddell and Janette Wilson*

For Tax Year 2010, 22.5 million individual taxpayers who itemized deductions reported \$44.3 billion in deductions for noncash charitable contributions.¹ Of these taxpayers, 7.3 million reported \$34.9 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 increased by 9.1 percent from 6.7 million for Tax Year 2009, and the amount claimed for donations increased even more (by 24.7 percent), from \$28.0 billion in 2009. For both 2009 and 2010, corporate stock donations represented the largest share of total donations, in terms of amounts claimed. For 2010, corporate stock donations of \$13.4 billion, which represented 38.3 percent of all donations claimed, increased 37.3 percent from the Tax Year 2009 amount of \$9.7 billion. In terms of donation recipients, for Tax Year 2010 large organizations

received the most in donations followed by foundations, receiving \$8.9 billion and \$8.7 billion, respectively. Those taxpayers ages 65 and older donated 42.6 percent of all donations, giving \$14.9 billion. For Tax Year 2010, there were no notable tax law changes that affected the deductions allowed for noncash charitable contributions.

Types of Donation Contributions

As stated above, corporate stock donations accounted for the largest percentage (38.3 percent) of total 2010 noncash donations deducted by taxpayers, followed by clothing donations of \$8.3 billion and household item donations of \$3.3 billion, representing 23.8 percent and 9.3 percent, respectively (Figure A). In contrast, the number of returns with stock donations was only 123.1 thousand, compared to 5.7 million returns with clothing donations and 2.5 million with household item donations. The average corporate stock donation was \$108,485 per return, while the average donation per return for clothing

Figure A

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Type, Tax Year 2010

[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	7,286,205	20,508,458	34,898,507	4,790	1,702	100.0	100.0
Corporate stock	123,109	270,729	13,355,479	108,485	49,331	1.3	38.3
Mutual funds	8,327	14,436	1,070,888	128,598	74,180	0.1	3.1
Other investments	3,135	5,000	2,517,785	803,126	503,543	[2]	7.2
Real estate	6,767	7,599	776,156	114,694	102,145	[2]	2.2
Land	7,382	7,565	568,479	77,006	75,145	[2]	1.6
Easements	2,933	3,241	765,539	261,027	236,208	[2]	2.2
Art and collectibles	84,600	109,654	1,055,346	12,475	9,624	0.5	3.0
Food	214,827	328,765	98,722	460	300	1.6	0.3
Clothing	5,695,243	12,892,893	8,303,763	1,458	644	62.9	23.8
Accessories	46,767	59,230	22,816	488	385	0.3	0.1
Electronics	509,750	670,439	453,226	889	676	3.3	1.3
Household items	2,527,796	4,531,854	3,258,405	1,289	719	22.1	9.3
Cars	179,831	182,679	295,287	1,642	1,616	0.9	0.8
Other vehicles	10,840	10,852	94,024	8,674	8,664	0.1	0.3
Services	18,401	28,095	45,274	2,460	1,611	0.1	0.1
Airline tickets and miles	4,392	5,357	3,574	814	667	[2]	[2]
Other [3]	821,024	1,380,067	2,213,743	2,696	1,604	6.7	6.3

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

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.

¹ For further details on Tax Year 2010 individual income and tax statistics, see *Statistics of Income—2010, Individual Income Tax Returns* (IRS Publication 1304). Taxpayers who are not required to file Form 8283 do not provide details of their noncash giving. As a result, this article focuses only on the data from Form 8283.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

and household items was much smaller, at \$1,458 and \$1,289, respectively. Other investments (excluding stock and mutual funds), had the highest average donation per return of \$803,126 followed by easement donations at just over \$261,000 per return.

The number of taxpayers claiming donations increased 9.1 percent from 6.7 million in Tax Year 2009 to 7.3 million in 2010, and the amount of donations claimed by taxpayers increased 24.7 percent from \$28.0 billion to \$34.9 billion. Corporate stock and clothing donations represented the highest amounts claimed for both Tax Years 2009 and 2010. Donations of corporate stock increased 37.3 percent from \$9.7 billion in Tax Year 2009 to \$13.4 billion in 2010. Clothing donations also increased 9.6 percent, from \$7.6 billion to \$8.3 billion, between Tax Years 2009 and 2010. Donations of household items, which were the third highest donation amount claimed

for Tax Years 2009 and 2010, increased only 1.0 percent to around \$3.3 billion for 2010. Amounts claimed for mutual funds and other investments for 2010 both more than doubled from 2009 levels, increasing from \$0.5 billion to \$1.1 billion for mutual funds and from \$0.9 billion to \$2.5 billion for other investments.

In terms of average donations per return, the overall average amount claimed increased 14.3 percent between Tax Years 2009 and 2010, from \$4,189 to \$4,790 (Figure B).² Average corporate stock donations increased between the two tax years from \$86,186 to \$108,485. Average donations of clothing, the next largest group in terms of amount claimed, increased slightly from \$1,452 per return in Tax Year 2009 to \$1,458 in Tax Year 2010. The average per return donation of household items, the third largest donation category, decreased 5.7 percent between Tax Year 2009 and 2010 from \$1,368 to \$1,289.

Figure B

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Type, Form 8283, Tax Years 2009 and 2010

[Money amounts are in thousands of dollars]

Type of donation	2009			2010			Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donations	6,681,041	27,986,691	4,189	7,286,205	34,898,507	4,790	9.1	24.7
Corporate stock	112,852	9,726,331	86,186	123,109	13,355,479	108,485	9.1	37.3
Mutual funds	4,896	511,148	104,407	8,327	1,070,888	128,598	70.1	109.5
Other investments	3,089	873,535	282,765	3,135	2,517,785	803,126	1.5	188.2
Real estate	2,993	641,822	214,451	6,767	776,156	114,694	126.1	20.9
Land	5,069	937,818	185,017	7,382	568,479	77,006	45.6	-39.4
Easements	2,107	1,018,173	483,240	2,933	765,539	261,027	39.2	-24.8
Art and collectibles	88,593	895,344	10,106	84,600	1,055,346	12,475	-4.5	17.9
Food	205,782	85,326	415	214,827	98,722	460	4.4	15.7
Clothing	5,219,681	7,577,864	1,452	5,695,243	8,303,763	1,458	9.1	9.6
Accessories	65,274	22,296	342	46,767	22,816	488	-28.4	2.3
Electronics	457,843	365,331	798	509,750	453,226	889	11.3	24.1
Household items	2,358,903	3,226,164	1,368	2,527,796	3,258,405	1,289	7.2	1.0
Cars	198,681	265,347	1,336	179,831	295,287	1,642	-9.5	11.3
Other vehicles	7,661	119,468	15,594	10,840	94,024	8,674	41.5	-21.3
Services	23,940	31,031	1,296	18,401	45,274	2,460	-23.1	45.9
Airline tickets and miles	2,500	2,114	846	4,392	3,574	814	75.7	69.1
Other [2]	788,992	1,687,579	2,139	821,024	2,213,743	2,696	4.1	31.2

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

[2] Other donations include donations of intellectual property.

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

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

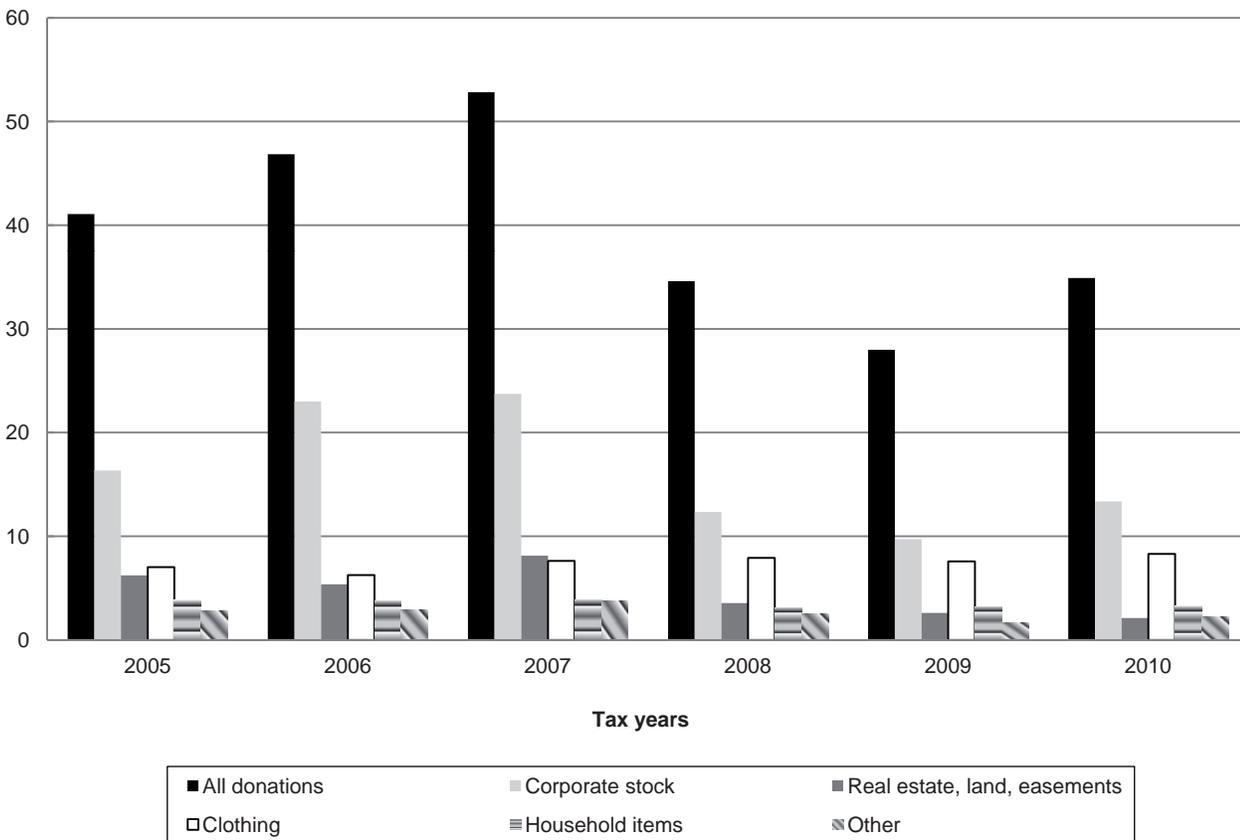
Taxpayer donations of corporate stock, clothing, and household items have consistently represented the highest amounts of all donations claimed. However, while the amount of clothing and household donations has remained fairly consistent since Tax Year 2005, the amounts deducted for corporate stock declined significantly between Tax Years 2007 and 2009, but increased

significantly in Tax Year 2010 (see Figure C).³ In Tax Year 2007, taxpayers reported \$23.7 billion in corporate stock donations, and, together, the declines in 2008 and 2009 represented a decrease of 59.1 percent since 2007. For Tax Year 2010, stock donations increased 37.3 percent from the previous year, but were still well below the levels of 2005 through 2007.

Figure C

Individual Noncash Charitable Contributions: Amount of Donation Reported on Form 8283, by Selected Donation Type, Tax Years 2005–2010

Amount of donations
(billions of dollars)



³ Liddell, Pearson, and Janette Wilson, "Noncash Charitable Contributions, 2009," *Statistics of Income Bulletin*, Spring 2012, IRS Publication 1136, Volume 31, Number 4. See also earlier versions of this article in *Statistics of Income Bulletin*, Winter 2011, Volume 30, Number 3; Spring 2010, Volume 29, Number 4; Summer 2009, Volume 29, Number 1; and Spring 2008, Volume 27, Number 4.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Donations by Size of Income

Taxpayers with adjusted gross income (AGI) of \$10 million or more who claimed noncash contributions collectively deducted 7.2 percent of their AGI in these contributions, claiming \$10.0 billion on 3,893 Forms 8283 (Figure D). Donations from this group of taxpayers represented 28.8 percent of all individual taxpayer noncash donations reported on Forms 8283 in Tax Year 2010. Taxpayers in the \$100,000 to \$200,000 AGI group gave \$5.4 billion in contributions on 2.6 million tax returns; these

contributions represented 1.5 percent of their AGI and 15.6 percent of all donations claimed. Those taxpayers in the \$200,000 to \$500,000 AGI category gave \$3.3 billion, or 9.5 percent of donations claimed. As stated above, the average donation amount for all taxpayers who claimed noncash donation deductions on Forms 8283 was \$4,790 per return. The highest average amount claimed per return was \$2.6 million by taxpayers with AGI of \$10 million or more, followed by an average donation of around \$578,000 by those in the \$5 million to \$10 million AGI group.

Figure D

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

[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	7,286,205	100.0	1,198,255,062	34,898,507	100.0	2.9	4,790
Under \$5,000 (including deficits)	53,596	0.7	-12,992,224	457,166	1.3	-3.5	8,530
\$5,000 under \$10,000	33,853	0.5	263,809	77,563	0.2	29.4	2,291
\$10,000 under \$15,000	51,195	0.7	662,438	80,893	0.2	12.2	1,580
\$15,000 under \$20,000	74,812	1.0	1,313,000	147,459	0.4	11.2	1,971
\$20,000 under \$25,000	88,691	1.2	2,007,464	190,869	0.5	9.5	2,152
\$25,000 under \$30,000	120,057	1.6	3,324,071	293,762	0.8	8.8	2,447
\$30,000 under \$40,000	315,559	4.3	11,068,462	765,163	2.2	6.9	2,425
\$40,000 under \$50,000	394,993	5.4	17,814,012	748,072	2.1	4.2	1,894
\$50,000 under \$75,000	1,209,630	16.6	75,914,414	2,273,297	6.5	3.0	1,879
\$75,000 under \$100,000	1,280,679	17.6	111,507,919	2,382,821	6.8	2.1	1,861
\$100,000 under \$200,000	2,585,962	35.5	356,247,809	5,441,997	15.6	1.5	2,104
\$200,000 under \$500,000	870,207	11.9	247,235,486	3,319,536	9.5	1.3	3,815
\$500,000 under \$1,000,000	134,372	1.8	91,510,022	1,602,114	4.6	1.8	11,923
\$1,000,000 under \$1,500,000	31,805	0.4	38,328,215	987,259	2.8	2.6	31,041
\$1,500,000 under \$2,000,000	13,035	0.2	22,442,383	1,020,370	2.9	4.5	78,281
\$2,000,000 under \$5,000,000	18,909	0.3	57,139,444	2,201,228	6.3	3.9	116,414
\$5,000,000 under \$10,000,000	4,958	0.1	34,248,452	2,865,131	8.2	8.4	577,857
\$10,000,000 or more	3,893	0.1	140,219,887	10,043,807	28.8	7.2	2,579,966

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

A comparison of donation amounts by AGI groups across Tax Years 2009 and 2010 is shown in Figure E. With overall donations increasing 24.7 percent between Tax Years 2009 and 2010, most AGI groups showed an increase in the amount of donations reported. There were some exceptions, the most notable being donations claimed by taxpayers in the under \$5,000 AGI groups, whose donation amounts decreased 66.1 percent from \$1.35 billion to \$0.5 billion, almost all of this decrease was for taxpayers with negative AGI. Taxpayers with \$10 million or more in AGI reported donations of \$10 billion, an increase of 74.1 percent from the Tax Year 2009 amount of \$5.8 billion. The noncash contributions of these taxpayers for Tax Year

2010 represented 7.2 percent of their AGI compared to 6.8 percent of their AGI donated in 2009. For both tax years the next largest donation amounts claimed were reported by those taxpayers with an AGI of \$100,000 to \$200,000 and those with an AGI of \$200,000 to \$500,000, respectively. These groups increased their donation amounts from 2009 by 6.3 percent (from \$5.1 billion to \$5.4 billion) and 11.6 percent (from \$3.0 billion to \$3.3 billion). The next largest AGI group for Tax Year 2010 in terms of amount donated was for those taxpayers with an AGI of \$5,000,000 to \$10,000,000. These taxpayers donated \$1.4 billion in 2009 and \$2.9 billion in Tax Year 2010, an increase of 98.9 percent.

Figure E

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2009 and 2010

[Money amounts are in thousands of dollars]

Size of adjusted gross income	2009		2010		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	6,681,040	27,986,691	7,286,205	34,898,507	9.1	24.7
Under \$5,000 (including deficits)	58,611	1,349,838	53,596	457,166	-8.6	-66.1
\$5,000 under \$10,000	28,824	43,803	33,853	77,563	17.4	77.1
\$10,000 under \$15,000	53,403	108,313	51,195	80,893	-4.1	-25.3
\$15,000 under \$20,000	69,607	133,662	74,812	147,459	7.5	10.3
\$20,000 under \$25,000	97,447	181,124	88,691	190,869	-9.0	5.4
\$25,000 under \$30,000	98,885	192,454	120,057	293,762	21.4	52.6
\$30,000 under \$40,000	292,644	580,074	315,559	765,163	7.8	31.9
\$40,000 under \$50,000	405,128	827,510	394,993	748,072	-2.5	-9.6
\$50,000 under \$75,000	1,114,098	1,972,793	1,209,630	2,273,297	8.6	15.2
\$75,000 under \$100,000	1,179,941	2,190,585	1,280,679	2,382,821	8.5	8.8
\$100,000 under \$200,000	2,342,053	5,120,086	2,585,962	5,441,997	10.4	6.3
\$200,000 under \$500,000	772,594	2,973,864	870,207	3,319,536	12.6	11.6
\$500,000 under \$1,000,000	110,918	1,577,479	134,372	1,602,114	21.1	1.6
\$1,000,000 under \$1,500,000	24,928	997,495	31,805	987,259	27.6	-1.0
\$1,500,000 under \$2,000,000	10,477	680,101	13,035	1,020,370	24.4	50.0
\$2,000,000 under \$5,000,000	15,061	1,847,278	18,909	2,201,228	25.5	19.2
\$5,000,000 under \$10,000,000	3,845	1,440,556	4,958	2,865,131	29.0	98.9
\$10,000,000 or more	2,576	5,769,676	3,893	10,043,807	51.1	74.1

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Types of Charitable Organizations

Information on donee organizations is presented in Figures F, G, and H. Figure F shows that, for Tax Year 2010, most donations, in terms of amount claimed, were given to large organizations and foundations (\$8.9 billion and \$8.7 billion, respectively). Between these two, they represented just over half of all donations, with donations to large organizations representing 25.5 percent of the total donation amount and donations to foundations representing 25.0 percent. The largest average donation, \$97,552 per return, was made to foundations, and the

second largest, \$86,981 per return, was made to donor-advised funds. In contrast, the average donation to large organizations was \$1,583 per return, which was the lowest amount in terms of average amount per return of the categories presented in Figure F. Despite having the second largest average donation, donor-advised funds received only 5.1 percent of the total amount deducted by taxpayers on the Schedule A. Donations of \$2.9 billion made to educational institutions were third highest in terms of amount claimed and average donation amount (\$8,169 per return).

Figure F

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donee Type, Tax Year 2010

[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	7,286,205	20,508,458	34,898,507	4,790	1,702	100.0	100.0
Arts, culture, and humanities	284,849	395,187	1,499,729	5,265	3,795	1.9	4.3
Educational institutions	360,817	550,563	2,947,477	8,169	5,354	2.7	8.4
Environment and animal related organizations	150,535	219,279	1,101,081	7,314	5,021	1.1	3.2
Health and medical research	934,120	1,592,430	2,747,090	2,941	1,725	7.8	7.9
Large organizations	5,620,773	12,549,930	8,899,950	1,583	709	61.2	25.5
Public and societal benefit	1,485,117	2,533,445	2,537,059	1,708	1,001	12.4	7.3
Religious organizations	1,162,012	1,993,381	2,837,800	2,442	1,424	9.7	8.1
Donor-advised funds	20,287	34,620	1,764,556	86,981	50,970	0.2	5.1
Foundations	89,375	165,800	8,718,688	97,552	52,585	0.8	25.0
Other donees	368,592	473,822	1,845,076	5,006	3,894	2.3	5.3

[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.

Donations to almost all donee types increased between Tax Years 2009 and 2010 (Figures G). Large organizations received the most in terms of amount claimed for Tax Years 2009 and 2010, and these donation amounts increased 10.7 percent from \$8.0 billion to \$8.9 billion. Donations to foundations increased 49.6 percent from \$5.8 billion in Tax Year 2009 to \$8.7 billion in 2010, and these donations, which represented 20.8 percent of all donation amounts in 2009, rose to 25.0 percent in Tax Year 2010. Donations to health and medical research and the arts, culture, and humanities, although only representing 7.9 and 4.3 percent of donations claimed for Tax Year

2010, increased 107.6 percent (from \$1.3 billion to \$2.7 billion) and 73.1 percent (from \$0.9 billion to \$1.5 billion), respectively. One exception to this growth for Tax Year 2010, was donations made to environmental and animal related organizations, which declined 24.2 percent from \$1.5 billion in Tax Year 2009 to \$1.1 billion; these donations represented 5.2 percent of all donations claimed in 2009 and 3.2 percent of all donations in 2010. Donations to donor-advised funds (the only other donee category receiving less in donations) declined 3.2 percent from \$1.8 billion in Tax Year 2009. This category received 6.5 percent of all donations in 2009 and 5.1 percent in 2010.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Figure G

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donee Type, Tax Years 2009 and 2010

[Money amounts are in thousands of dollars]

Type of donee	2009		2010		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	6,681,041	27,986,691	7,286,205	34,898,507	9.1	24.7
Arts, culture, and humanities	244,424	866,362	284,849	1,499,729	16.5	73.1
Educational institutions	311,887	2,446,016	360,817	2,947,477	15.7	20.5
Environment and animal related organizations	144,534	1,452,864	150,535	1,101,081	4.2	-24.2
Health and medical research	874,814	1,323,123	934,120	2,747,090	6.8	107.6
Large organizations	5,129,365	8,037,084	5,620,773	8,899,950	9.6	10.7
Public and societal benefit	1,381,978	2,429,825	1,485,117	2,537,059	7.5	4.4
Religious organizations	1,106,509	2,417,127	1,162,012	2,837,800	5.0	17.4
Donor-advised funds	16,404	1,822,922	20,287	1,764,556	23.7	-3.2
Foundations	74,282	5,827,187	89,375	8,718,688	20.3	49.6
Other donees	316,275	1,364,182	368,592	1,845,076	16.5	35.3

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

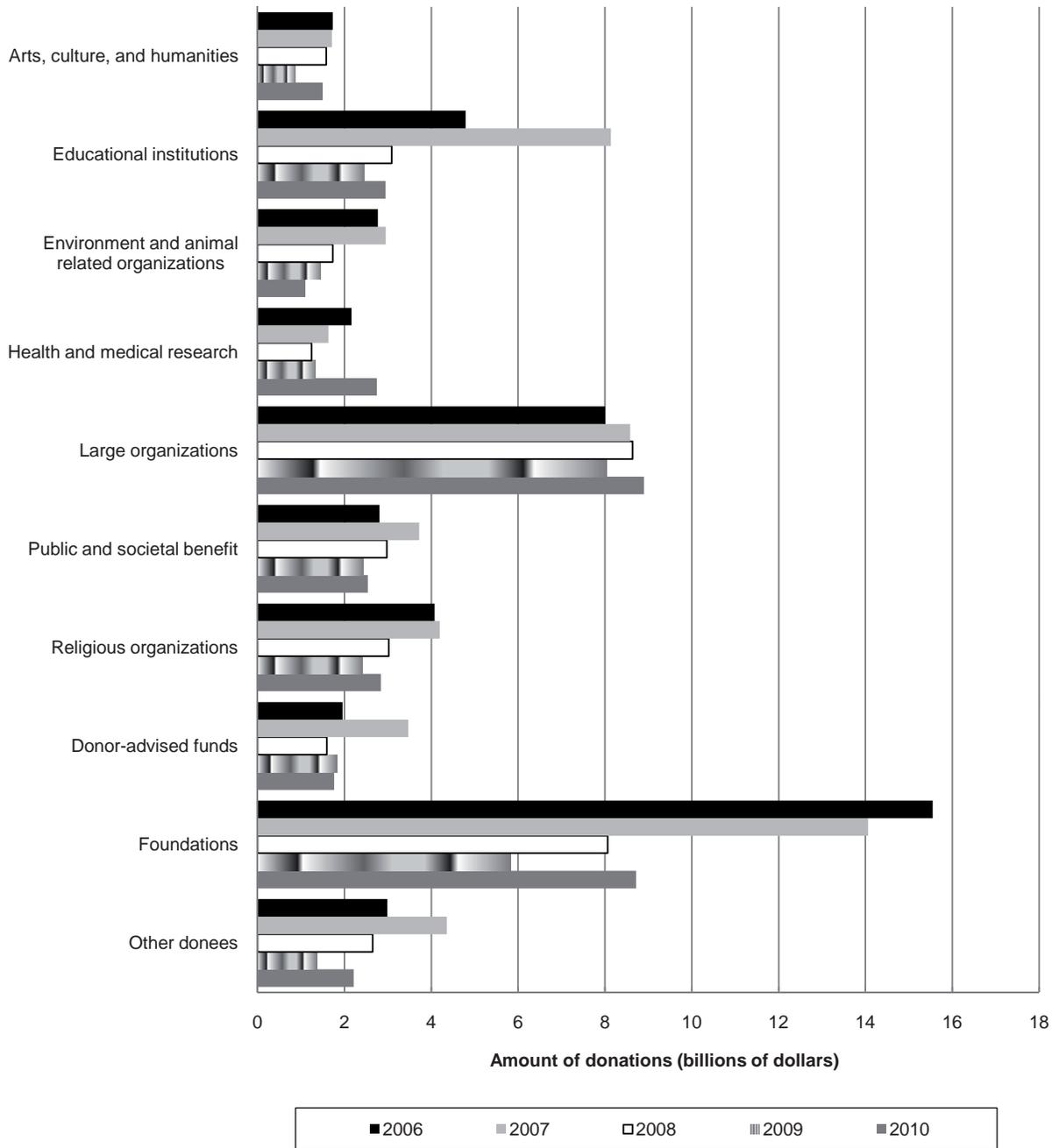
Figure H shows that most donee types (educational institutions, environment and animal related organizations, public and societal benefit, religious organizations, donor-advised funds, and donations to other donees) received the most in donations in Tax Year 2007. The other categories except large organizations show an overall

downward trend between Tax Years 2006 through 2009. In addition, all donee types, with the exception of environment and animal related organizations, health and medical research, large organizations, and donor-advised funds received the least donation amounts in Tax Year 2009.

Figure H

Individual Noncash Charitable Contributions: Amount of Donations Reported on Form 8283, by Donee Type, Tax Years 2006–2010

Type of donee



Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

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 \$9.2 billion in cash contributions (30.6 percent of the total cash contributions of \$30.0 billion given by filers of Form 8283) and \$14.9 billion in noncash contributions on Forms 8283 (42.6 percent of the total noncash contributions of \$34.9 billion reported on Form 8283) in Tax Year 2010. Figure I shows that the average noncash donation amount per return for these taxpayers was \$13,891, which was more than 3 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 7.9 percent of their AGI of \$188.4 billion in noncash contributions.

Details from Table 4 show that, of the \$14.9 billion in donations made by taxpayers 65 or older, \$10.5 billion (70.5 percent) were donations of corporate stock, mutual funds, and other investments. This represented 61.8 percent of all donations of this type. For these taxpayers, real estate and easement donations were the next largest category, at \$1.1 billion, closely followed by clothing at \$1.0 billion. In addition, taxpayers in this age group donated \$0.7 billion or 69.8 percent of all donations of art and collectibles.

Those taxpayers ages 55 and under 65 years old made noncash donations of \$7.4 billion (2.4 percent of their AGI), with an average per return donation of about \$4,135. Those taxpayers ages 45 and under 55 years old donated slightly less (\$7.0 billion, which was 1.9 percent of their AGI), and their average donation per return was somewhat lower at approximately \$3,468. Taxpayers ages 55 and under 65 years old gave \$8.0 billion in cash donations and those ages 45 and under 55 gave \$7.7 billion in cash donations.

Figure I

Individual Cash and Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Age of Donor, Tax Year 2010

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

Donor age	Number of returns	Amount carried to Schedule A	Average amount per return	Adjusted gross income (AGI)	Donation as percentage of AGI	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All ages	7,286,205	34,898,507	4,790	1,198,255,062	2.9	6,269,039	30,045,459
Under 35	716,554	1,480,987	2,067	71,666,746	2.1	524,326	1,001,976
35 under 45	1,681,447	4,124,944	2,453	252,673,406	1.6	1,355,559	4,142,396
45 under 55	2,030,769	7,041,707	3,468	375,223,149	1.9	1,785,314	7,725,612
55 under 65	1,787,838	7,393,364	4,135	310,290,725	2.4	1,603,903	7,984,108
65 and older	1,069,597	14,857,504	13,891	188,401,036	7.9	999,938	9,191,367

All age groups donated more in noncash donations in Tax Year 2010 than in 2009 with the exception of those taxpayers under age 35, whose donation amount declined 15.8 percent from \$1.8 billion to \$1.5 billion, as shown in Figure J. Of the 7.3 million returns filed with non-cash donation deductions reported on Form 8283 for Tax Year 2010, 14.7 percent (nearly 1.1 million) were filed by those taxpayers 65 and older. Donations by this group increased 44.7 percent between Tax Year 2009 and 2010 from \$10.3 billion to \$14.9 billion. Those taxpayers ages 55 and under 65 years old donated 16.2 percent more in

2010 than 2009 (giving \$6.4 billion in Tax Year 2009 and \$7.4 billion in 2010), and the next largest group, those from the ages of 45 and under 55, increased their donation amount 17.8 percent from \$6.0 billion for 2009. While the average donation amount of those taxpayers from the ages of 55 and under 65 remained almost the same between Tax Year 2009 and 2010, the average donation of taxpayers between the ages of 45 and 55 increased by 11.6 percent and for those over 65 increased even more (by 27.7 percent) from \$10,880 in 2009 to \$13,891 in 2010.

Figure J

Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Age of Donor, Tax Years 2009 and 2010

[Money amounts are in thousands of dollars]

Donor age	2009			2010			Percentage change	
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	6,681,041	27,986,691	4,189	7,286,205	34,898,507	4,790	9.1	24.7
Under 35	707,863	1,759,291	2,485	716,554	1,480,987	2,067	1.2	-15.8
35 under 45	1,582,383	3,625,161	2,291	1,681,447	4,124,944	2,453	6.3	13.8
45 under 55	1,922,606	5,976,298	3,108	2,030,769	7,041,707	3,468	5.6	17.8
55 under 65	1,524,675	6,360,333	4,172	1,787,838	7,393,364	4,135	17.3	16.2
65 and older	943,514	10,265,609	10,880	1,069,597	14,857,504	13,891	13.4	44.7

Explanation of Selected Terms

Amount carried to Schedule A—This is the fair market value from Section A of Form 8283 (items with a deduction of \$5,000 or less and certain 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 except contributions of certain publicly traded securities). The dollar amounts of donations reported in this article reflect the amounts reported on Form 8283 that are carried to Schedule A for reporting itemized deductions.

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

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

Number of donations—For this study, data were collected in the manner they were reported by 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 Form 8283 amounts to Schedule A.

Note that the allowable amount of a noncash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property that, if sold, would generate ordinary income or short-term capital gain. Examples are clothing, household items, inventory, and capital assets held less than 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.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

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.

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

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

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

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

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

Land—Includes farms, orchards, and open lots.

Mutual funds—Includes shares of taxable and non-taxable 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 a 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 2011. 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 2010 data are based on a sample of 308,946 returns and an estimated final population of

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.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

143,170,763 returns.⁵ The number of returns in the sample with attached Form 8283 was 39,769.

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 K 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*.

** Pearson Liddell and Janette Wilson are economists with the Individual Research Section. This article was prepared under the direction of Michael Strudler, Chief.*

Figure K

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 2010

[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	0.99	2.67	1.34	2.57
Under \$25,000 (including deficits)	5.36	13.53	5.74	30.03
\$25,000 under \$50,000	3.40	6.33	9.50	9.49
\$50,000 under \$75,000	2.80	5.25	5.51	5.51
\$75,000 under \$100,000	2.70	5.29	4.31	4.31
\$100,000 under \$200,000	1.69	7.21	3.98	4.20
\$200,000 under \$500,000	1.58	3.99	4.70	5.17
\$500,000 under \$1,000,000	2.41	8.47	6.84	9.10
\$1,000,000 under \$1,500,000	2.93	8.63	13.84	28.86
\$1,500,000 under \$2,000,000	2.19	20.08	20.99	22.30
\$2,000,000 under \$5,000,000	1.39	6.10	5.24	16.74
\$5,000,000 under \$10,000,000	1.37	1.57	1.16	1.67
\$10,000,000 or more	0.00	0.00	0.00	0.00

⁵ For further details on sampling methodology, see *Statistics of Income—2010, Individual Income Tax Returns* (IRS Publication 1304).

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

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 2010

[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	7,286,205	20,508,458	34,655,551	39,361,731	34,898,507
Under \$25,000 (including deficits)	302,148	655,203	1,474,764	1,457,061	953,950
\$25,000 under \$50,000	830,609	1,905,859	3,315,188	1,808,683	1,806,997
\$50,000 under \$75,000	1,209,630	2,988,159	4,321,029	2,273,308	2,273,297
\$75,000 under \$100,000	1,280,679	3,510,284	4,352,244	2,382,827	2,382,821
\$100,000 under \$200,000	2,585,962	7,949,072	10,793,905	5,550,270	5,441,997
\$200,000 under \$500,000	870,207	2,876,723	5,199,282	3,485,462	3,319,536
\$500,000 under \$1,000,000	134,372	394,772	1,433,600	1,918,308	1,602,114
\$1,000,000 under \$1,500,000	31,805	95,639	486,774	1,997,689	987,259
\$1,500,000 under \$2,000,000	13,035	41,287	408,321	1,260,973	1,020,370
\$2,000,000 under \$5,000,000	18,909	59,387	634,838	2,943,179	2,201,228
\$5,000,000 under \$10,000,000	4,958	16,905	650,494	3,125,458	2,865,131
\$10,000,000 or more	3,893	15,168	1,585,113	11,158,511	10,043,807

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, Tax Year 2010

[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	131,882	290,166	2,830,674	17,769,514	16,944,152
Under \$25,000 (including deficits)	3,977	8,331	70,318	182,168	181,600
\$25,000 under \$50,000	5,309	6,468	3,694	22,384	22,384
\$50,000 under \$75,000	5,035	9,265	13,761	140,337	140,326
\$75,000 under \$100,000	12,929	22,501	28,906	97,125	97,125
\$100,000 under \$200,000	39,629	76,875	133,945	522,265	521,498
\$200,000 under \$500,000	32,046	71,182	208,361	983,433	948,298
\$500,000 under \$1,000,000	13,792	38,477	206,062	857,565	830,446
\$1,000,000 under \$1,500,000	6,182	16,521	134,012	709,274	705,013
\$1,500,000 under \$2,000,000	3,281	8,779	78,230	512,909	512,909
\$2,000,000 under \$5,000,000	5,519	16,678	295,586	1,613,720	1,587,714
\$5,000,000 under \$10,000,000	2,080	6,698	433,018	2,581,166	2,531,796
\$10,000,000 or more	2,103	8,389	1,224,781	9,547,167	8,865,043

Footnotes at end of table 1j.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

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 2010

[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	17,055	18,405	1,178,436	5,456,063	2,110,174
Under \$25,000 (including deficits)	1,493	1,575	117,495	615,554	114,585
\$25,000 under \$50,000	* 2,049	* 2,092	* 31,304	* 166,020	* 164,333
\$50,000 under \$75,000	* 144	* 144	* 245	* 495	* 495
\$75,000 under \$100,000	* 2,329	* 2,330	* 18,433	* 69,328	* 69,328
\$100,000 under \$200,000	6,095	6,123	123,494	320,785	216,200
\$200,000 under \$500,000	3,032	3,935	140,653	391,325	274,190
\$500,000 under \$1,000,000	749	887	94,947	386,092	185,459
\$1,000,000 under \$1,500,000	365	383	99,351	1,130,581	122,264
\$1,500,000 under \$2,000,000	164	188	180,989	611,077	372,084
\$2,000,000 under \$5,000,000	372	415	154,212	838,803	209,820
\$5,000,000 under \$10,000,000	121	146	81,457	272,811	121,660
\$10,000,000 or more	143	186	135,854	653,191	259,756

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 2010

[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	84,600	109,654	451,498	1,275,498	1,055,346
Under \$25,000 (including deficits)	3,350	3,441	8,629	20,315	19,334
\$25,000 under \$50,000	6,075	7,074	2,753	3,130	3,130
\$50,000 under \$75,000	14,792	15,120	57,300	55,625	55,625
\$75,000 under \$100,000	15,151	20,228	30,740	30,463	30,463
\$100,000 under \$200,000	22,943	33,105	48,620	54,043	53,929
\$200,000 under \$500,000	15,666	20,582	45,043	127,871	120,040
\$500,000 under \$1,000,000	4,214	5,228	49,057	182,067	94,278
\$1,000,000 under \$1,500,000	943	2,572	12,216	26,030	26,030
\$1,500,000 under \$2,000,000	361	482	2,358	16,575	15,834
\$2,000,000 under \$5,000,000	717	1,117	35,421	145,438	88,958
\$5,000,000 under \$10,000,000	213	337	39,894	111,020	70,155
\$10,000,000 or more	173	368	119,467	502,921	477,571

Footnotes at end of table 1j.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 1e. Individual Noncash Charitable Contributions: Returns with Donations of Food Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

[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	214,827	328,765	108,375	101,088	98,722
Under \$25,000 (including deficits)	6,327	7,423	2,673	2,166	2,166
\$25,000 under \$50,000	14,037	17,164	5,027	6,259	6,259
\$50,000 under \$75,000	37,217	50,921	8,422	10,638	10,638
\$75,000 under \$100,000	31,770	45,832	5,888	6,994	6,994
\$100,000 under \$200,000	88,172	150,161	44,526	25,380	25,380
\$200,000 under \$500,000	30,810	47,538	25,150	22,859	22,859
\$500,000 under \$1,000,000	3,553	5,006	3,151	2,635	2,635
\$1,000,000 under \$1,500,000	1,147	1,611	1,030	1,071	1,071
\$1,500,000 under \$2,000,000	551	1,188	583	1,226	1,226
\$2,000,000 under \$5,000,000	870	1,301	2,437	6,713	6,304
\$5,000,000 under \$10,000,000	212	378	3,514	4,900	4,900
\$10,000,000 or more	162	242	5,975	10,248	8,291

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 2010

[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	5,703,418	12,952,123	15,601,857	8,326,570	8,326,579
Under \$25,000 (including deficits)	209,320	347,381	559,955	303,594	303,594
\$25,000 under \$50,000	620,534	1,175,107	1,646,850	942,465	942,465
\$50,000 under \$75,000	918,866	1,857,946	2,149,859	1,257,853	1,257,853
\$75,000 under \$100,000	1,045,309	2,378,507	2,555,776	1,482,300	1,482,300
\$100,000 under \$200,000	2,094,839	5,131,264	5,396,203	2,924,187	2,924,187
\$200,000 under \$500,000	680,216	1,780,351	2,495,647	1,151,038	1,151,038
\$500,000 under \$1,000,000	94,406	197,435	513,450	171,757	171,757
\$1,000,000 under \$1,500,000	19,653	41,877	121,245	38,498	38,498
\$1,500,000 under \$2,000,000	7,467	16,467	74,505	15,531	15,531
\$2,000,000 under \$5,000,000	9,778	19,893	63,736	23,474	23,474
\$5,000,000 under \$10,000,000	1,933	3,862	12,908	6,683	6,683
\$10,000,000 or more	1,096	2,033	11,723	9,190	9,199

Footnotes at end of table 1j.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 1g. Individual Noncash Charitable Contributions: Returns with Donations of Electronics Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

[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	509,750	670,439	1,095,634	456,869	453,226
Under \$25,000 (including deficits)	19,360	25,829	25,016	11,429	11,367
\$25,000 under \$50,000	58,497	76,937	124,631	53,398	53,398
\$50,000 under \$75,000	74,871	97,891	201,566	67,004	67,004
\$75,000 under \$100,000	82,190	106,539	159,322	71,482	71,482
\$100,000 under \$200,000	195,173	258,415	345,663	141,965	141,965
\$200,000 under \$500,000	67,111	89,814	189,692	66,391	66,391
\$500,000 under \$1,000,000	8,354	10,051	16,696	6,520	6,520
\$1,000,000 under \$1,500,000	1,877	2,177	8,182	2,168	2,168
\$1,500,000 under \$2,000,000	863	1,072	18,717	27,077	27,077
\$2,000,000 under \$5,000,000	1,038	1,209	3,821	5,599	5,144
\$5,000,000 under \$10,000,000	265	319	1,779	3,534	408
\$10,000,000 or more	150	185	549	303	303

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 2010

[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	2,527,796	4,531,854	8,290,413	3,263,718	3,258,405
Under \$25,000 (including deficits)	118,444	195,241	356,511	169,262	169,003
\$25,000 under \$50,000	281,211	463,948	1,046,457	413,903	413,903
\$50,000 under \$75,000	433,817	717,842	1,344,349	566,547	566,547
\$75,000 under \$100,000	404,422	680,285	1,089,759	456,093	456,093
\$100,000 under \$200,000	893,429	1,691,538	2,732,366	1,062,419	1,059,967
\$200,000 under \$500,000	321,566	640,157	1,275,309	438,823	438,822
\$500,000 under \$1,000,000	52,092	100,255	293,752	97,635	97,635
\$1,000,000 under \$1,500,000	10,430	19,817	62,286	21,736	21,016
\$1,500,000 under \$2,000,000	4,339	8,650	32,592	12,907	12,229
\$2,000,000 under \$5,000,000	5,978	10,555	40,085	15,401	15,324
\$5,000,000 under \$10,000,000	1,303	2,240	8,692	4,073	4,032
\$10,000,000 or more	764	1,326	8,254	4,918	3,835

Footnotes at end of table 1j.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

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 2010

[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	190,622	193,532	2,535,179	399,573	389,312
Under \$25,000 (including deficits)	4,731	4,731	52,705	19,313	19,313
\$25,000 under \$50,000	21,417	21,417	232,556	52,442	52,442
\$50,000 under \$75,000	26,575	26,575	275,796	32,605	32,605
\$75,000 under \$100,000	29,449	29,449	224,154	31,304	31,297
\$100,000 under \$200,000	81,958	84,576	1,342,017	127,644	127,294
\$200,000 under \$500,000	21,440	21,524	259,582	47,220	47,045
\$500,000 under \$1,000,000	3,251	3,342	75,072	30,120	29,726
\$1,000,000 under \$1,500,000	940	1,021	14,352	8,142	8,142
\$1,500,000 under \$2,000,000	252	252	4,396	5,160	5,036
\$2,000,000 under \$5,000,000	413	429	12,486	10,563	11,060
\$5,000,000 under \$10,000,000	102	110	35,412	26,169	17,940
\$10,000,000 or more	93	105	6,654	8,890	7,411

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 2010

[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	836,618	1,413,522	2,563,484	2,312,837	2,262,591
Under \$25,000 (including deficits)	38,157	61,250	281,462	133,260	132,988
\$25,000 under \$50,000	80,905	135,652	221,916	148,683	148,683
\$50,000 under \$75,000	129,979	212,454	269,731	142,204	142,204
\$75,000 under \$100,000	138,168	224,613	239,265	137,738	137,738
\$100,000 under \$200,000	296,481	517,015	627,071	371,581	371,579
\$200,000 under \$500,000	114,546	201,641	559,844	256,501	250,855
\$500,000 under \$1,000,000	21,676	34,090	181,412	183,916	183,658
\$1,000,000 under \$1,500,000	6,492	9,661	34,100	60,189	63,057
\$1,500,000 under \$2,000,000	2,773	4,210	15,953	58,511	58,444
\$2,000,000 under \$5,000,000	4,774	7,789	27,054	283,468	253,431
\$5,000,000 under \$10,000,000	1,392	2,814	33,821	115,102	107,557
\$10,000,000 or more	1,278	2,334	71,855	421,684	412,399

*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 of Forms 8283 (items with a deduction of \$5,000 or less and certain 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) except contribution of certain publicly traded securities.

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

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 2a. Individual Noncash Charitable Contributions: All Donee Organizations Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

[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	7,286,205	20,508,458	34,655,551	39,361,731	34,898,507
Under \$25,000 (including deficits)	302,148	655,203	1,474,764	1,457,061	953,950
\$25,000 under \$50,000	830,609	1,905,859	3,315,188	1,808,683	1,806,997
\$50,000 under \$75,000	1,209,630	2,988,159	4,321,029	2,273,308	2,273,297
\$75,000 under \$100,000	1,280,679	3,510,284	4,352,244	2,382,827	2,382,821
\$100,000 under \$200,000	2,585,962	7,949,072	10,793,905	5,550,270	5,441,997
\$200,000 under \$500,000	870,207	2,876,723	5,199,282	3,485,462	3,319,536
\$500,000 under \$1,000,000	134,372	394,772	1,433,600	1,918,308	1,602,114
\$1,000,000 under \$1,500,000	31,805	95,639	486,774	1,997,689	987,259
\$1,500,000 under \$2,000,000	13,035	41,287	408,321	1,260,973	1,020,370
\$2,000,000 under \$5,000,000	18,909	59,387	634,838	2,943,179	2,201,228
\$5,000,000 under \$10,000,000	4,958	16,905	650,494	3,125,458	2,865,131
\$10,000,000 or more	3,893	15,168	1,585,113	11,158,511	10,043,807

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 2010

[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	284,849	395,187	615,468	1,764,729	1,499,729
Under \$25,000 (including deficits)	13,361	13,763	16,885	15,100	14,863
\$25,000 under \$50,000	17,694	22,080	29,691	13,240	13,240
\$50,000 under \$75,000	48,757	67,581	35,892	28,039	28,039
\$75,000 under \$100,000	38,154	53,369	28,569	25,962	25,962
\$100,000 under \$200,000	106,004	153,683	97,014	83,706	83,641
\$200,000 under \$500,000	45,941	62,009	129,680	159,968	150,868
\$500,000 under \$1,000,000	9,301	12,638	17,984	168,690	81,935
\$1,000,000 under \$1,500,000	2,067	3,781	10,777	36,578	36,212
\$1,500,000 under \$2,000,000	973	1,688	8,221	88,658	88,658
\$2,000,000 under \$5,000,000	1,680	2,789	45,621	188,940	130,478
\$5,000,000 under \$10,000,000	519	966	53,579	141,795	106,056
\$10,000,000 or more	399	838	141,555	814,054	739,778

Footnotes at end of table 2k.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 2c. Individual Noncash Charitable Contributions: Donee Organizations (Educational Institutions) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

[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	360,817	550,563	1,204,248	3,074,607	2,947,477
Under \$25,000 (including deficits)	17,972	23,462	54,904	92,647	92,249
\$25,000 under \$50,000	28,786	49,133	58,530	37,042	36,511
\$50,000 under \$75,000	53,411	64,831	94,321	180,229	180,229
\$75,000 under \$100,000	45,064	65,407	36,335	56,822	56,822
\$100,000 under \$200,000	124,484	212,523	173,845	173,781	169,791
\$200,000 under \$500,000	64,150	90,368	188,128	263,052	250,093
\$500,000 under \$1,000,000	14,215	20,708	218,273	290,349	268,546
\$1,000,000 under \$1,500,000	4,554	7,966	33,598	251,952	250,937
\$1,500,000 under \$2,000,000	2,296	3,932	44,774	109,495	93,784
\$2,000,000 under \$5,000,000	3,620	7,050	80,654	417,600	384,935
\$5,000,000 under \$10,000,000	1,216	2,619	65,099	217,630	211,612
\$10,000,000 or more	1,048	2,565	155,786	984,009	951,969

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 2010

[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	150,535	219,279	619,872	2,066,709	1,101,081
Under \$25,000 (including deficits)	11,093	11,877	38,971	552,781	66,206
\$25,000 under \$50,000	16,334	28,330	14,621	11,416	11,416
\$50,000 under \$75,000	18,479	31,316	25,890	10,118	10,118
\$75,000 under \$100,000	16,572	19,641	31,345	23,428	23,428
\$100,000 under \$200,000	68,379	99,764	154,068	310,699	232,273
\$200,000 under \$500,000	14,063	20,232	67,780	202,549	149,804
\$500,000 under \$1,000,000	3,015	4,145	36,604	151,931	79,955
\$1,000,000 under \$1,500,000	1,052	1,553	46,357	140,819	87,440
\$1,500,000 under \$2,000,000	419	585	59,799	148,015	143,743
\$2,000,000 under \$5,000,000	695	1,100	45,759	175,526	81,408
\$5,000,000 under \$10,000,000	227	357	36,157	174,950	79,073
\$10,000,000 or more	206	379	62,521	164,478	136,218

Footnotes at end of table 2k.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 2e. Individual Noncash Charitable Contributions: Donee Organizations (Health and Medical Research) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

[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	934,120	1,592,430	2,282,700	2,774,254	2,747,090
Under \$25,000 (including deficits)	33,073	46,850	91,863	48,320	48,069
\$25,000 under \$50,000	85,182	121,549	268,497	107,257	106,102
\$50,000 under \$75,000	135,321	217,716	306,939	140,592	140,592
\$75,000 under \$100,000	159,016	258,019	391,092	160,816	160,816
\$100,000 under \$200,000	365,109	681,755	725,986	357,234	357,218
\$200,000 under \$500,000	126,411	217,498	312,163	175,162	175,155
\$500,000 under \$1,000,000	19,666	31,703	71,867	44,585	44,585
\$1,000,000 under \$1,500,000	4,719	8,300	26,709	41,129	39,584
\$1,500,000 under \$2,000,000	1,831	2,919	9,083	15,182	15,182
\$2,000,000 under \$5,000,000	2,637	4,207	21,598	116,792	119,793
\$5,000,000 under \$10,000,000	656	1,101	25,646	1,242,546	1,238,040
\$10,000,000 or more	498	813	31,257	324,639	301,955

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 2010

[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	5,620,773	12,549,930	18,642,384	8,901,964	8,899,950
Under \$25,000 (including deficits)	205,843	370,681	655,884	319,952	319,952
\$25,000 under \$50,000	639,155	1,237,796	2,177,860	1,076,232	1,076,232
\$50,000 under \$75,000	927,718	1,854,856	2,623,953	1,354,065	1,354,065
\$75,000 under \$100,000	983,867	2,215,381	2,712,607	1,455,563	1,455,563
\$100,000 under \$200,000	2,053,018	4,824,324	6,585,196	3,039,280	3,039,280
\$200,000 under \$500,000	675,776	1,761,615	3,008,200	1,247,565	1,247,520
\$500,000 under \$1,000,000	94,610	199,806	564,992	210,235	209,553
\$1,000,000 under \$1,500,000	20,092	43,074	126,208	53,321	53,320
\$1,500,000 under \$2,000,000	7,730	16,341	79,078	30,009	30,009
\$2,000,000 under \$5,000,000	9,758	19,719	72,333	47,248	47,164
\$5,000,000 under \$10,000,000	2,047	4,168	17,740	27,501	27,480
\$10,000,000 or more	1,159	2,167	18,333	40,993	39,811

Footnotes at end of table 2k.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 2g. Individual Noncash Charitable Contributions: Donee Organizations (Public and Societal Benefit) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

[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	1,485,117	2,533,445	4,193,110	3,013,785	2,537,059
Under \$25,000 (including deficits)	59,468	79,514	211,344	104,559	103,966
\$25,000 under \$50,000	149,104	222,370	434,983	214,647	214,647
\$50,000 under \$75,000	237,219	375,369	725,431	271,201	271,201
\$75,000 under \$100,000	251,445	453,532	477,719	248,137	248,131
\$100,000 under \$200,000	538,421	954,453	1,153,400	615,223	611,836
\$200,000 under \$500,000	199,068	364,217	732,399	392,114	373,472
\$500,000 under \$1,000,000	32,919	54,755	219,635	175,208	144,656
\$1,000,000 under \$1,500,000	7,333	11,578	37,332	44,215	40,958
\$1,500,000 under \$2,000,000	3,271	6,243	28,615	42,308	37,316
\$2,000,000 under \$5,000,000	4,829	7,826	64,394	167,141	139,106
\$5,000,000 under \$10,000,000	1,175	2,020	50,501	81,991	75,773
\$10,000,000 or more	866	1,567	57,358	657,043	275,998

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 2010

[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	1,162,012	1,993,381	3,199,567	3,495,474	2,837,800
Under \$25,000 (including deficits)	48,603	83,406	312,047	107,505	99,815
\$25,000 under \$50,000	113,999	181,746	235,747	301,576	301,576
\$50,000 under \$75,000	182,020	299,257	358,134	213,079	213,079
\$75,000 under \$100,000	204,936	316,688	506,188	279,887	279,887
\$100,000 under \$200,000	426,105	780,290	860,460	573,441	553,591
\$200,000 under \$500,000	147,014	263,961	456,886	409,415	375,228
\$500,000 under \$1,000,000	25,571	43,962	173,511	296,016	246,254
\$1,000,000 under \$1,500,000	5,909	9,803	44,968	69,440	69,440
\$1,500,000 under \$2,000,000	2,822	4,961	77,243	195,046	195,046
\$2,000,000 under \$5,000,000	3,611	6,430	64,896	635,043	126,732
\$5,000,000 under \$10,000,000	815	1,498	27,639	128,269	86,798
\$10,000,000 or more	607	1,379	81,847	286,756	290,354

Footnotes at end of table 2k.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 2i. Individual Noncash Charitable Contributions: Donee Organizations (Donor-Advised Funds) Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	Donor-advised funds				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	20,287	34,620	329,509	1,768,215	1,764,556
Under \$50,000 (including deficits)	434	529	2,262	15,868	15,868
\$50,000 under \$75,000	107	108	132	364	364
\$75,000 under \$100,000	251	569	952	1,452	1,452
\$100,000 under \$200,000	7,329	9,554	14,005	59,534	59,534
\$200,000 under \$500,000	5,360	9,410	46,189	192,135	192,135
\$500,000 under \$1,000,000	2,965	6,629	28,255	164,222	163,583
\$1,000,000 under \$1,500,000	1,135	1,790	27,629	122,124	122,124
\$1,500,000 under \$2,000,000	670	1,261	15,749	65,618	65,618
\$2,000,000 under \$5,000,000	1,113	2,469	51,009	263,209	252,710
\$5,000,000 under \$10,000,000	457	1,001	30,493	164,045	163,080
\$10,000,000 or more	467	1,299	112,834	719,645	728,089

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 2010

[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	89,375	165,800	1,752,547	8,927,955	8,718,688
Under \$25,000 (including deficits)	3,627	3,806	51,203	95,539	88,239
\$25,000 under \$50,000	3,993	5,025	993	5,996	5,996
\$50,000 under \$75,000	6,122	7,113	10,908	8,821	8,821
\$75,000 under \$100,000	16,433	38,012	14,230	18,705	18,705
\$100,000 under \$200,000	33,294	67,492	89,884	105,291	105,291
\$200,000 under \$500,000	14,954	23,991	82,999	245,183	244,576
\$500,000 under \$1,000,000	4,342	7,342	70,439	204,225	197,019
\$1,000,000 under \$1,500,000	1,778	2,764	65,911	205,548	200,084
\$1,500,000 under \$2,000,000	971	1,583	29,553	280,903	280,903
\$2,000,000 under \$5,000,000	1,940	4,004	168,975	695,668	683,924
\$5,000,000 under \$10,000,000	843	1,928	321,009	819,585	755,186
\$10,000,000 or more	1,079	2,742	846,442	6,242,492	6,129,945

Footnotes at end of table 2k.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 2k. Individual Noncash Charitable Contributions: Donee Organizations (Other) Reported on Form, by Size of Adjusted Gross Income, Tax Year 2010

[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	368,592	473,822	1,816,146	3,574,039	1,845,076
Under \$25,000 (including deficits)	19,983	21,340	39,468	105,320	105,253
\$25,000 under \$50,000	32,403	37,806	94,198	40,745	40,745
\$50,000 under \$75,000	50,647	70,011	139,430	66,801	66,790
\$75,000 under \$100,000	73,169	89,665	153,206	112,057	112,057
\$100,000 under \$200,000	120,962	165,235	940,046	232,082	229,543
\$200,000 under \$500,000	51,279	63,422	174,859	198,319	160,685
\$500,000 under \$1,000,000	10,487	13,084	32,039	212,848	166,028
\$1,000,000 under \$1,500,000	3,560	5,028	67,284	1,032,565	87,161
\$1,500,000 under \$2,000,000	1,396	1,774	56,206	285,741	70,112
\$2,000,000 under \$5,000,000	2,915	3,792	19,599	236,010	234,978
\$5,000,000 under \$10,000,000	878	1,247	22,633	127,146	122,033
\$10,000,000 or more	912	1,419	77,179	924,403	449,690

[1] Not every donation has a donor cost reported.

[2] Amount carried to Schedule A is the fair market value from Section A of Form 8283 (items with a deduction of \$5,000 or less and certain 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) except contributions of certain publicly traded securities.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 3. Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Types and Donee Types, Tax Year 2010

[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	20,508,458	34,898,507	395,187	1,499,729	550,563
Corporate stock, mutual funds, and other investments	290,166	16,944,152	14,131	503,382	62,810
Real estate and easements	18,405	2,110,174	795	93,829	424
Art and collectibles	109,654	1,055,346	19,968	738,177	22,367
Food	328,765	98,722	5,084	1,178	28,325
Clothing and accessories	12,952,123	8,326,579	61,339	20,952	164,011
Electronics	670,439	453,226	13,208	4,317	18,726
Household items	4,531,854	3,258,405	228,431	84,063	132,903
Cars and other vehicles	193,532	389,312	6,411	13,515	6,579
Other [2]	1,413,522	2,262,591	45,820	40,316	114,419

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	2,947,477	219,279	1,101,081	1,592,430	2,747,090
Corporate stock, mutual funds, and other investments	2,250,829	11,587	233,535	16,964	1,766,715
Real estate and easements	182,739	3,998	727,426	15	7,217
Art and collectibles	154,961	2,669	5,346	7,128	7,896
Food	8,872	5,244	1,232	4,054	3,665
Clothing and accessories	88,061	82,845	28,872	1,047,259	577,827
Electronics	15,176	8,571	2,308	39,787	21,795
Household items	71,656	46,246	19,244	338,689	212,751
Cars and other vehicles	40,308	3,040	27,347	36,598	39,684
Other [2]	134,875	55,080	55,771	101,937	109,539

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	12,549,930	8,899,950	2,533,445	2,537,059	1,993,381
Corporate stock, mutual funds, and other investments	16,393	180,464	14,888	389,921	85,444
Real estate and easements	2,197	30,534	3,132	398,466	4,079
Art and collectibles	24,231	22,458	16,838	16,669	9,199
Food	28,942	6,659	125,693	36,711	120,343
Clothing and accessories	8,823,665	5,884,961	1,512,485	914,062	1,031,327
Electronics	430,103	294,381	71,203	46,325	67,988
Household items	2,651,246	2,033,880	546,921	404,327	464,110
Cars and other vehicles	42,278	70,990	59,170	110,516	22,343
Other [2]	530,876	375,622	183,115	220,063	188,549

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	2,837,800	165,800	8,718,688	508,442	3,609,632
Corporate stock, mutual funds, and other investments	1,187,458	29,633	8,356,142	38,317	2,075,705
Real estate and easements	358,662	221	100,953	3,544	210,347
Art and collectibles	64,630	1,536	23,316	5,718	21,894
Food	24,035	2,867	7,968	8,214	8,404
Clothing and accessories	630,545	73,763	39,176	155,429	142,124
Electronics	59,065	7,201	3,615	13,652	6,243
Household items	346,419	36,473	17,591	86,835	68,473
Cars and other vehicles	48,173	3,209	9,323	13,904	29,455
Other [2]	118,814	10,899	160,605	182,828	1,046,987

[1] Amount carried to Schedule A is the fair market value from Section A of Form 8283 (items with a deduction of \$5,000 or less and certain 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 except for certain publicly traded securities).

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

[3] Other donees includes donor-advised funds.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 4. Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donation Types and Donor Age, Tax Year 2010

[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	7,286,205	20,508,458	39,361,731	34,898,507	7,261,402	34,750,637	6,269,039	30,045,459
Under 35	716,554	1,507,358	1,535,742	1,480,987	714,489	1,476,843	524,326	1,001,976
35 under 45	1,681,447	4,600,794	5,177,299	4,124,944	1,676,177	4,104,546	1,355,559	4,142,396
45 under 55	2,030,769	5,775,416	7,561,660	7,041,707	2,025,160	7,015,879	1,785,314	7,725,612
55 under 65	1,787,838	5,275,278	7,926,793	7,393,364	1,781,934	7,351,192	1,603,903	7,984,108
65 and older	1,069,597	3,349,613	17,160,237	14,857,504	1,063,643	14,802,178	999,938	9,191,367
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	131,882	290,166	17,769,514	16,944,152	17,055	17,088	5,456,063	2,110,174
Under 35	2,749	5,498	69,544	68,165	1,471	1,471	103,461	50,816
35 under 45	8,674	19,061	832,605	826,212	1,649	1,654	1,146,615	109,621
45 under 55	21,856	49,630	2,372,663	2,319,827	2,607	2,611	926,712	477,614
55 under 65	30,888	60,088	3,386,322	3,257,410	6,288	6,299	764,328	394,467
65 and older	67,715	155,889	11,108,379	10,472,538	5,040	5,053	2,514,948	1,077,655
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	84,600	109,654	1,275,498	1,055,346	214,827	328,765	101,088	98,722
Under 35	505	518	3,285	3,285	5,818	5,899	1,535	1,535
35 under 45	10,602	10,992	35,871	35,590	27,869	54,839	15,974	15,974
45 under 55	15,551	22,034	91,296	88,151	58,505	86,043	23,723	23,392
55 under 65	28,636	39,834	195,588	191,565	68,542	106,541	33,671	31,781
65 and older	29,307	36,275	949,459	736,756	54,093	75,443	26,185	26,040
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	5,703,418	12,952,123	8,326,570	8,326,579	509,750	670,439	456,869	453,226
Under 35	562,748	1,065,272	860,771	860,771	43,794	47,751	46,622	46,622
35 under 45	1,369,001	3,110,470	2,056,896	2,056,905	107,915	145,985	117,230	117,230
45 under 55	1,622,776	3,791,363	2,465,839	2,465,839	145,688	192,686	122,917	119,790
55 under 65	1,392,929	3,200,597	1,911,467	1,911,467	127,856	178,309	98,602	98,148
65 and older	755,964	1,784,421	1,031,596	1,031,596	84,497	105,708	71,498	71,436

Footnotes at end of table.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 4. Individual Noncash Charitable Contributions: All Returns with Donations Reported on Form 8283, by Donations Types and Donor Age, Tax Year 2010—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	2,527,796	4,531,854	3,263,718	3,258,405	190,622	193,532	399,573	389,312
Under 35	210,756	285,067	329,949	329,229	12,610	12,610	20,983	20,971
35 under 45	531,186	955,509	669,520	669,520	34,482	35,831	42,828	42,828
45 under 55	704,776	1,226,838	907,102	907,097	55,738	55,824	90,223	88,780
55 under 65	650,178	1,223,554	858,828	856,372	56,042	57,374	120,469	120,095
65 and older	430,900	840,884	498,320	496,186	31,750	31,893	125,071	116,638

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	836,618	1,413,522	2,312,837	2,262,591
Under 35	58,872	83,272	99,594	99,594
35 under 45	143,398	266,350	259,759	251,063
45 under 55	222,847	348,283	561,185	551,216
55 under 65	234,074	402,582	557,519	532,058
65 and older	177,427	313,037	834,781	828,659

[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, 2010

Statistics of Income Bulletin | Winter 2013

Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations Reported on Form 8283, by Donor Age, Tax Year 2010

[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	7,286,205	20,508,458	39,361,731	34,898,507	7,261,402	34,750,637	6,269,039	30,045,459
Under 35	716,554	1,507,358	1,535,742	1,480,987	714,489	1,476,843	524,326	1,001,976
35 under 45	1,681,447	4,600,794	5,177,299	4,124,944	1,676,177	4,104,546	1,355,559	4,142,396
45 under 55	2,030,769	5,775,416	7,561,660	7,041,707	2,025,160	7,015,879	1,785,314	7,725,612
55 under 65	1,787,838	5,275,278	7,926,793	7,393,364	1,781,934	7,351,192	1,603,903	7,984,108
65 and older	1,069,597	3,349,613	17,160,237	14,857,504	1,063,643	14,802,178	999,938	9,191,367
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	284,849	395,187	1,764,729	1,499,729	360,817	550,563	3,074,607	2,947,477
Under 35	8,969	9,988	5,520	5,520	15,405	26,516	15,377	15,377
35 under 45	23,779	27,979	45,919	40,929	69,344	103,238	114,576	112,589
45 under 55	65,527	89,000	169,708	118,988	93,142	149,380	503,702	497,446
55 under 65	83,059	116,564	189,584	182,907	96,904	146,541	743,663	693,942
65 and older	103,515	151,656	1,353,997	1,151,385	86,022	124,887	1,697,290	1,628,123
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	150,535	219,279	2,066,709	1,101,081	934,120	1,592,430	2,774,254	2,747,090
Under 35	12,159	15,813	21,373	13,594	59,172	92,828	76,512	76,512
35 under 45	24,457	33,831	496,999	44,037	188,200	301,466	209,218	209,218
45 under 55	31,765	39,166	484,775	454,176	260,689	462,582	322,860	321,092
55 under 65	51,537	72,418	390,256	210,961	252,556	434,346	360,192	356,182
65 and older	30,617	58,052	673,305	378,313	173,503	301,209	1,805,472	1,784,085

Footnotes at end of table.

Individual Noncash Contributions, 2010

Statistics of Income Bulletin | Winter 2013

Table 5. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations Reported on Form 8283, by Donor Age, Tax Year 2010—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	5,620,773	12,549,930	8,901,964	8,899,950	1,485,117	2,533,445	3,013,785	2,537,059
Under 35	580,386	1,072,802	959,344	959,344	105,881	138,012	135,515	135,516
35 under 45	1,350,203	3,094,585	2,131,279	2,131,288	303,470	517,595	438,289	423,979
45 under 55	1,595,258	3,658,222	2,600,459	2,600,360	396,827	663,069	536,418	495,806
55 under 65	1,378,960	3,117,374	2,094,340	2,093,538	392,283	732,506	681,939	650,279
65 and older	715,967	1,606,946	1,116,542	1,115,420	286,655	482,264	1,221,624	831,479

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	1,162,012	1,993,381	3,495,474	2,837,800	20,287	34,620	1,768,215	1,764,556
Under 35	78,001	114,010	104,552	103,173	79	194	5,562	5,562
35 under 45	204,839	419,318	868,134	343,893	3,019	3,715	113,133	113,923
45 under 55	315,282	548,084	678,043	605,121	4,209	8,046	525,983	521,398
55 under 65	292,129	468,067	648,970	641,160	5,297	8,764	492,339	492,871
65 and older	271,761	443,902	1,195,775	1,144,453	7,682	13,901	631,198	630,801

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	89,375	165,800	8,927,955	8,718,688	368,592	368,975	3,574,039	1,845,076
Under 35	4,736	4,994	41,561	41,549	28,483	28,490	170,425	124,839
35 under 45	11,447	14,324	505,689	501,016	61,794	61,812	254,061	204,072
45 under 55	18,116	28,582	978,136	972,537	100,964	101,164	761,576	454,783
55 under 65	21,983	56,114	1,765,560	1,639,928	98,397	98,449	559,950	431,595
65 and older	33,093	61,786	5,637,009	5,563,657	78,953	79,061	1,828,026	629,787

[1] Amount carried to Schedule A is the fair market value from Section A of Form 8283 (items with a deduction of \$5,000 or less and certain 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 except for certain publicly traded securities).