

Individual Noncash Contributions, 2011

by Pearson Liddell and Janette Wilson

For Tax Year 2011, individual taxpayers who itemized deductions (22.5 million) reported \$43.6 billion in noncash charitable contributions.¹ About a third (7.5 million) of these taxpayers reported \$38.7 billion in charitable contribution deductions using Form 8283, *Noncash Charitable Contributions*. Individual taxpayers use this form 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 3.3 percent, from 7.3 million for Tax Year 2010 to 7.5 million for Tax Year 2011. Donation amounts also increased, rising 10.9 percent from \$34.9 billion in 2010. For both tax years, corporate stock donations represented the largest share of total donations claimed by taxpayers. For 2011, corporate stock donations (\$16.0 billion) represented 41.2 percent of all donations claimed,

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a 19.5-percent increase from \$13.4 billion claimed the previous year. In terms of donation recipients, for 2011, large organizations received the most in donations (\$9.8 billion), followed by foundations (\$8.8 billion). Taxpayers ages 65 and older accounted for 45.4 percent of all donations, giving \$17.6 billion. For 2011, no notable changes to tax laws affected the deductions allowed for noncash charitable contributions.

Types of Donation Contributions

As stated above, corporate stock accounted for the largest amount and percentage (\$16.0 billion, 41.2 percent) of taxpayers' total noncash charitable contributions for 2011, followed by clothing (\$9.0 billion, 23.3 percent), and household items (\$3.6 billion, 9.3 percent) (Figure A). In contrast to the amounts reported for these contributions, only 112,000 returns included stock donations, compared to 6.0 million returns with clothing donations, and 2.6 million with donations of household items. The average corporate stock donation was \$142,409 per return, while the average donation for clothing (\$1,511

Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2011

[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	Percent of number of donations	Percent of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donations	7,529,302	21,814,286	38,698,506	5,140	1,774	100.0	100.0
Corporate stock	112,094	250,290	15,963,127	142,409	63,779	1.1	41.2
Mutual funds	12,553	20,578	829,735	66,097	40,322	0.1	2.1
Other investments	3,327	4,305	1,611,023	484,163	374,195	[2]	4.2
Real estate	9,039	9,290	1,122,946	124,239	120,876	[2]	2.9
Land	6,508	6,981	861,715	132,416	123,441	[2]	2.2
Easements	1,813	2,202	694,696	383,179	315,475	[2]	1.8
Art and collectibles	95,327	131,570	867,350	9,099	6,592	0.6	2.2
Food	235,615	429,611	110,070	467	256	2.0	0.3
Clothing	5,958,382	13,834,895	9,003,704	1,511	651	63.4	23.3
Accessories	63,770	78,192	42,469	666	543	0.4	0.1
Electronics	479,721	600,084	405,339	845	675	2.8	1.0
Household items	2,647,126	4,922,639	3,618,028	1,367	735	22.6	9.3
Cars and other vehicles	176,212	183,396	301,535	1,711	1,644	0.8	0.8
Planes, boats and other vehicles	7,121	7,143	200,220	28,116	28,030	[2]	0.5
Services	16,589	25,021	43,269	2,608	1,729	0.1	0.1
Airline tickets and miles	5,062	6,800	7,889	1,558	1,160	[2]	[2]
Other [3]	851,309	1,301,289	3,015,392	3,542	2,317	6.0	7.8

[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.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

Source: IRS Statistics of Income Division, *Noncash Charitable Contributions*, May 2014

¹ For further details on Tax Year 2011 individual income and tax statistics, see *Statistics of Income—2011, Individual Income Tax Returns* (IRS Publication 1304).

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per return) and household items (\$1,367 per return) was much smaller. Taxpayers reported the highest average donation amounts for other investments (excluding stock and mutual funds) of \$484,163 per return, followed by easements at \$383,179 per return.

Corporate stock and clothing donations also represented the highest amounts claimed for 2010, followed by household items. Donations of corporate stock increased 19.5 percent, from \$13.4 billion in 2010 to \$16.0 billion in 2011. Clothing donations also increased (up 8.4 percent), from \$8.3 billion to \$9.0 billion. The amounts claimed for household item donations rose 11.0 percent to around \$3.6 billion for 2011. Despite the rise in the total donation amounts between 2010 and 2011, taxpayers reported a decline in the amounts claimed for mutual funds (from \$1.1 billion to \$0.8 billion) and other investments (from \$2.5 billion to \$1.6 billion).

In terms of the average donation amount, noncash contributions increased 7.3 percent, from \$4,790 per return in 2010 to \$5,140 per return in 2011 (Figure B).² Average corporate stock donations increased 31.3 percent between the two tax years, from \$108,485 to \$142,409. Clothing donations, the next largest group in terms of amount claimed, rose slightly, from \$1,458 per return in 2010 to \$1,511 per return in 2011. For household items, the average donation also increased 6.0 percent, from \$1,289 per return to \$1,367 per return.

Taxpayer donations of corporate stock have consistently represented the highest amounts of donations. Clothing has accounted for the second largest share of donations in nearly every year since 2005; the sole exception was 2007 when taxpayers reported slightly larger noncash contributions for real estate, land, and easements. However, while the amount of clothing donations

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2010 and 2011

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

Type of donation	2010			2011			Percent change	
	Number of returns [1]	Amount carried to Schedule A	Average amount per	Number of returns [1]	Amount carried to Schedule A	Average amount per	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donations	7,286,205	34,898,507	4,790	7,529,302	38,698,506	5,140	3.3	10.9
Corporate stock	123,109	13,355,479	108,485	112,094	15,963,127	142,409	-8.9	19.5
Mutual funds	8,327	1,070,888	128,598	12,553	829,735	66,097	50.7	-22.5
Other investments	3,135	2,517,785	803,126	3,327	1,611,023	484,163	6.1	-36.0
Real estate	6,767	776,156	114,694	9,039	1,122,946	124,239	33.6	44.7
Land	7,382	568,479	77,006	6,508	861,715	132,416	-11.8	51.6
Easements	2,933	765,539	261,027	1,813	694,696	383,179	-38.2	-9.3
Art and collectibles	84,600	1,055,346	12,475	95,327	867,350	9,099	12.7	-17.8
Food	214,827	98,722	460	235,615	110,070	467	9.7	11.5
Clothing	5,695,243	8,303,763	1,458	5,958,382	9,003,704	1,511	4.6	8.4
Accessories	46,767	22,816	488	63,770	42,469	666	36.4	86.1
Electronics	509,750	453,226	889	479,721	405,339	845	-5.9	-10.6
Household items	2,527,796	3,258,405	1,289	2,647,126	3,618,028	1,367	4.7	11.0
Cars and other motor vehicles	179,831	295,287	1,642	176,212	301,535	1,711	-2.0	2.1
Planes, boats and other vehicles	10,840	94,024	8,674	7,121	200,220	28,116	-34.3	112.9
Services	18,401	45,274	2,460	16,589	43,269	2,608	-9.8	-4.4
Airline tickets and miles	4,392	3,574	814	5,062	7,889	1,558	15.2	120.7
Other [2]	821,024	2,213,743	2,696	851,309	3,015,392	3,542	3.7	36.2

[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.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

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

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has remained consistent since 2005, the amounts deducted for corporate stock and real estate, land, and easements declined significantly between 2007 and 2009. Donations of corporate stock have partially recovered since that time, while donations of real estate, land, and easements have remained relatively low. (Figure C).³ In 2007, taxpayers reported \$23.7 billion in corporate stock donations, and, together, the declines in 2008 and 2009 represent a 59.0-percent decrease since 2007. For 2010, stock donations rose 37.3 percent from the previous year, and another 19.5 percent for 2011, but were still well below the levels reported for 2005 through 2007.

Donations by Size of Income

Taxpayers with an adjusted gross income (AGI) of \$10 million or more, who claimed noncash contributions, collectively deducted 7.3 percent of their AGI, claiming \$9.1 billion in contributions on a little more than 3,800 Forms 8283 (Figure D). Donations from taxpayers in this

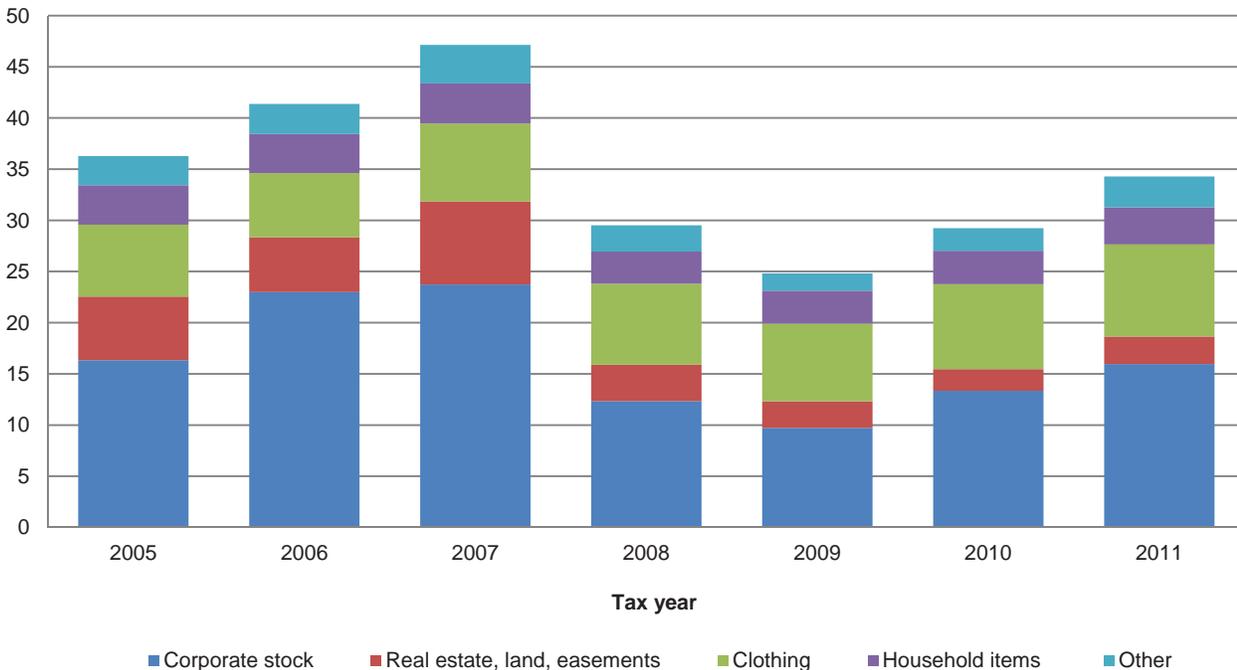
AGI category represented 23.6 percent of all individual taxpayer noncash donations reported on Forms 8283 in 2011, while only representing 0.1 percent of the returns filed. Taxpayers in the \$100,000-to-\$200,000 AGI category reported \$5.6 billion in contributions on 2.7 million tax returns; these contributions represented 1.5 percent of their AGI and 14.3 percent of all donations claimed. Taxpayers in the \$200,000-to-\$500,000 AGI category reported \$5.5 billion, or 14.2 percent of donations claimed. As stated above, the average donation for all taxpayers who claimed noncash donation deductions on Forms 8283 was \$5,140 per return. In comparison, the highest average amount claimed was \$2.4 million per return by taxpayers in the \$10 million-or-more AGI category, followed by \$664,319 per return by those in the \$5-million-to-\$10-million category.

The noncash charitable contributions claimed by taxpayers filing Form 8283 varied by size of adjusted gross income (Figure E). Donations rose 10.9 percent between

Figure C

Individual Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type, Tax Years 2005–2011

Amount carried to Schedule A
(billions of dollars)



³ Liddell, Pearson, and Janette Wilson, Tax Years 2005–2010, “Noncash Charitable Contributions,” *Statistics of Income Bulletin*, Spring, Winter 2007–2013, IRS Publication 1136, Various Volumes, Various Numbers.

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Figure D

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2011

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

Size of adjusted gross income	Number of returns	Percent of returns	Adjusted gross income (AGI)	Amount carried to Schedule A	Percent of amount carried to Schedule A	Donation as percent of AGI	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	7,529,302	100.0	1,247,370,707	38,698,506	100.0	3.1	5,140
Under \$5,000 (including deficits)	60,287	0.8	-14,440,833	702,862	1.8	-4.9	11,659
\$5,000 under \$10,000	30,033	0.4	237,685	181,925	0.5	76.5	6,058
\$10,000 under \$15,000	53,209	0.7	688,126	105,777	0.3	15.4	1,988
\$15,000 under \$20,000	73,880	1.0	1,310,361	143,900	0.4	11.0	1,948
\$20,000 under \$25,000	103,004	1.4	2,306,094	210,627	0.5	9.1	2,045
\$25,000 under \$30,000	135,810	1.8	3,753,795	261,757	0.7	7.0	1,927
\$30,000 under \$40,000	298,542	4.0	10,575,722	673,964	1.7	6.4	2,258
\$40,000 under \$50,000	394,555	5.2	17,824,793	762,481	2.0	4.3	1,933
\$50,000 under \$75,000	1,187,918	15.8	74,729,889	2,570,983	6.6	3.4	2,164
\$75,000 under \$100,000	1,334,831	17.7	116,317,972	2,623,872	6.8	2.3	1,966
\$100,000 under \$200,000	2,669,767	35.5	370,725,834	5,550,839	14.3	1.5	2,079
\$200,000 under \$500,000	959,279	12.7	272,212,098	5,486,288	14.2	2.0	5,719
\$500,000 under \$1,000,000	149,748	2.0	100,779,042	1,858,167	4.8	1.8	12,409
\$1,000,000 under \$1,500,000	34,775	0.5	42,102,694	1,094,744	2.8	2.6	31,481
\$1,500,000 under \$2,000,000	14,043	0.2	24,158,005	1,359,700	3.5	5.6	96,826
\$2,000,000 under \$5,000,000	20,398	0.3	61,348,651	2,402,768	6.2	3.9	117,794
\$5,000,000 under \$10,000,000	5,397	0.1	36,957,668	3,585,288	9.3	9.7	664,319
\$10,000,000 or more	3,824	0.1	125,783,111	9,122,563	23.6	7.3	2,385,607

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions. Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

Tax Years 2010 and 2011 and taxpayers in most AGI categories reported an increase in charitable contributions. There were some exceptions, the most notable being donations claimed by taxpayers in the \$10-million-or-more AGI category. While taxpayers in this category reported the highest total donation amounts for both years, the amount reported declined 9.2 percent, from \$10.0 billion in 2010 to \$9.1 billion in 2011. In comparison, taxpayers in the \$100,000-under-\$200,000 AGI category reported the second largest donation amounts for 2010 (\$5.4 billion) and 2011 (\$5.6 billion); however, they reported only a 2.0-percent difference in the donation amount for each tax year. Taxpayers in the \$5,000-under-\$10,000 AGI category reported the highest percentage increase in donations (up 134.6 percent), followed by those in the \$200,000-under-\$500,000 AGI category (up 65.3 percent) and under-\$5,000 AGI category (up 53.7 percent).

Types of Charitable Organizations

Donee organizations include educational institutions, environment and animal related organizations, and public and societal benefit organizations, among others. In terms of the amounts claimed by individual taxpayers,

large organizations (\$9.8 billion) and foundations (\$8.8 billion) received the most donations for 2011 (Figure F). The percentage of donations made to large organizations (25.3 percent) and foundations (22.7 percent) made up just under half of all donations reported by individual taxpayers for the year. While donations to large organizations accounted for about a quarter of all noncash charitable contributions, large organizations received the second lowest average donation (\$1,652 per return). In contrast, foundations received the largest average donation, \$114,478 per return. Despite having the second largest average donation (\$79,675 per return), donor-advised funds received only 4.5 percent of the total amount deducted by taxpayers on the Schedule A. Donations to educational institutions accounted for the third highest total donation amount (\$6.4 billion), an increase of 118.7 percent from 2010, and average donation amount (\$16,223 per return).

Donations to most donee types increased between 2010 and 2011 (Figure G). The donation amounts given to large organizations, which received the most in terms of the amount claimed for both tax years, increased 9.5 percent from \$8.9 billion to \$9.8 billion. Donations to

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Figure E

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2010 and 2011

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

Size of adjusted gross income	2010		Average donation per return	2011		Average donation per return	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)	(7)	(8)
All returns	7,286,205	34,898,507	4,790	7,529,302	38,698,506	5,140	3.3	10.9
Under \$5,000 (including deficits)	53,596	457,166	8,530	60,287	702,862	11,659	12.5	53.7
\$5,000 under \$10,000	33,853	77,563	2,291	30,033	181,925	6,058	-11.3	134.6
\$10,000 under \$15,000	51,195	80,893	1,580	53,209	105,777	1,988	3.9	30.8
\$15,000 under \$20,000	74,812	147,459	1,971	73,880	143,900	1,948	-1.2	-2.4
\$20,000 under \$25,000	88,691	190,869	2,152	103,004	210,627	2,045	16.1	10.4
\$25,000 under \$30,000	120,057	293,762	2,447	135,810	261,757	1,927	13.1	-10.9
\$30,000 under \$40,000	315,559	765,163	2,425	298,542	673,964	2,258	-5.4	-11.9
\$40,000 under \$50,000	394,993	748,072	1,894	394,555	762,481	1,933	-0.1	1.9
\$50,000 under \$75,000	1,209,630	2,273,297	1,879	1,187,918	2,570,983	2,164	-1.8	13.1
\$75,000 under \$100,000	1,280,679	2,382,821	1,861	1,334,831	2,623,872	1,966	4.2	10.1
\$100,000 under \$200,000	2,585,962	5,441,997	2,104	2,669,767	5,550,839	2,079	3.2	2.0
\$200,000 under \$500,000	870,207	3,319,536	3,815	959,279	5,486,288	5,719	10.2	65.3
\$500,000 under \$1,000,000	134,372	1,602,114	11,923	149,748	1,858,167	12,409	11.4	16.0
\$1,000,000 under \$1,500,000	31,805	987,259	31,041	34,775	1,094,744	31,481	9.3	10.9
\$1,500,000 under \$2,000,000	13,035	1,020,370	78,281	14,043	1,359,700	96,826	7.7	33.3
\$2,000,000 under \$5,000,000	18,909	2,201,228	116,414	20,398	2,402,768	117,794	7.9	9.2
\$5,000,000 under \$10,000,000	4,958	2,865,131	577,857	5,397	3,585,288	664,319	8.8	25.1
\$10,000,000 or more	3,893	10,043,807	2,579,966	3,824	9,122,563	2,385,607	-1.8	-9.2

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions. Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

foundations increased 0.7 percent from \$8.7 billion in 2010 to \$8.8 billion in 2011. Donations to health and medical research and the arts, culture, and humanities, declined significantly from 2010 to 2011. Donations to health and medical research decreased 48.7 percent, from \$2.7 billion to \$1.4 billion, while donations to the arts, culture, and humanities decreased 26.8 percent, from \$1.5 billion to \$1.1 billion. While noncash charitable contributions of arts, culture, and humanities and health and medical research declined, they only accounted for less than 5 percent of all donations in 2010 (2.8 percent) and 2011 (3.6 percent).

Most donee organizations received the highest donation amounts in Tax Year 2007 (Figure H). The exceptions were large organizations, which received the most (\$9.8 billion) in 2011, and donations to health and medical research, which received the most (\$2.7 billion) in 2010. Donations to all donee organizations declined between 2007 and 2009, the most notable being donations to foundations which decreased from \$14.1 billion to \$5.8 billion. Except for donor-advised funds, all donee

types received increased donations in 2011, compared to 2009 levels.

Donations by Age

In comparing donations by age, taxpayers in the 65-and-older age category, who reported noncash contributions on Form 8283, gave the most in terms of the total amount (both cash and noncash) reported on Schedule A (Figure I). This group gave \$10.1 billion in cash contributions (32.1 percent of the total cash contributions of \$31.4 billion given by filers of Form 8283) and \$17.6 billion in noncash contributions on Forms 8283 (45.4 percent of the total noncash contributions of \$38.7 billion reported on Form 8283) in 2011. The average noncash donation for these taxpayers was \$14,966 per return, which was more than 3 times the average of the next largest group (taxpayers ages 55 under 65). In addition, taxpayers in this category donated 8.6 percent of their total AGI (\$204.8 billion) in noncash contributions.

Donations of corporate stocks, mutual funds, and other investments accounted for \$12.7 billion (72.2

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Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2011

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

Type of donee	Number of returns [1]	Number of donations	Amount carried to Schedule A	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donees	7,529,302	21,814,286	38,698,506	5,140	1,774	100.0	100.0
Arts, culture, and humanities	272,599	371,600	1,097,146	4,025	2,952	1.7	2.8
Educational institutions	397,429	613,954	6,447,567	16,223	10,502	2.8	16.7
Environment and animal related organizations	169,031	260,863	1,572,959	9,306	6,030	1.2	4.1
Health and medical research	926,142	1,646,833	1,408,144	1,520	855	7.5	3.6
Large organizations	5,921,463	13,697,293	9,780,336	1,652	714	62.8	25.3
Public and societal benefit	1,544,948	2,600,925	2,684,133	1,737	1,032	11.9	6.9
Religious organizations	1,133,164	2,063,150	2,709,396	2,391	1,313	9.5	7.0
Donor-advised funds	21,967	33,457	1,750,248	79,675	52,313	0.2	4.5
Foundations	76,711	121,027	8,781,684	114,478	72,560	0.6	22.7
Other donees	328,510	405,184	2,466,895	7,509	6,088	1.9	6.4

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

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*. Source: IRS Statistics of Income Division, *Noncash Charitable Contributions*, May 2014

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2010 and 2011

[Money amounts are in thousands of dollars]

Type of donee	2010		2011		Percent 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	7,286,205	34,898,507	7,529,302	38,698,506	3.3	10.9
Arts, culture, and humanities	284,849	1,499,729	272,599	1,097,146	-4.3	-26.8
Educational institutions	360,817	2,947,477	397,429	6,447,567	10.1	118.7
Environment and animal related organizations	150,535	1,101,081	169,031	1,572,959	12.3	42.9
Health and medical research	934,120	2,747,090	926,142	1,408,144	-0.9	-48.7
Large organizations	5,620,773	8,899,950	5,921,463	9,780,336	5.3	9.9
Public and societal benefit	1,485,117	2,537,059	1,544,948	2,684,133	4.0	5.8
Religious organizations	1,162,012	2,837,800	1,133,164	2,709,396	-2.5	-4.5
Donor-advised funds	20,287	1,764,556	21,967	1,750,248	8.3	-0.8
Foundations	89,375	8,718,688	76,711	8,781,684	-14.2	0.7
Other donees	368,592	1,845,076	328,510	2,466,895	-10.9	33.7

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

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*. Source: IRS Statistics of Income Division, *Noncash Charitable Contributions*, May 2014

percent) of all noncash contributions (\$17.6 billion) made by taxpayers ages 65 and older and represented 69.0 percent of donations of this type (Table 4). For these taxpayers, clothing was the next largest category, at just over \$1.2 billion, closely followed by real estate, land, and

easement donations at just under \$1.2 billion. In addition, taxpayers in this age group accounted for \$0.5 billion or 60.1 percent of all donations of art and collectibles.

Taxpayers in the 55-under-65 age category claimed noncash donations of \$8.0 billion (2.5 percent of their

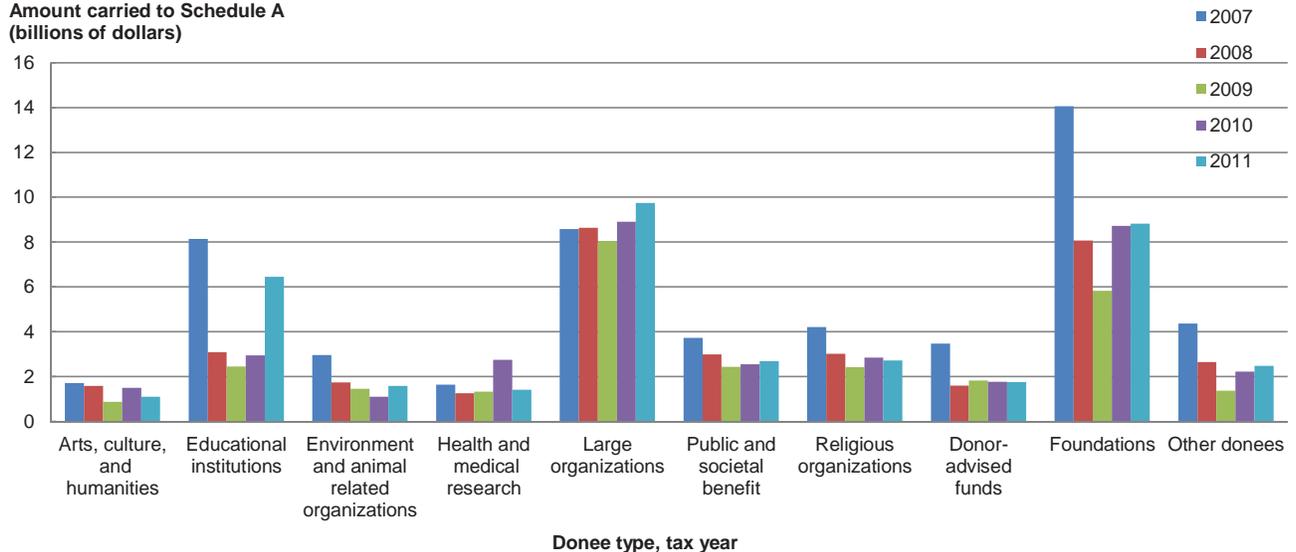
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Figure H

All Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2007–2011

Amount carried to Schedule A
(billions of dollars)



NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions. Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014.

Figure I

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Selected Items by Age of Donor, Tax Year 2011

[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 less deficit (AGI)	Donation as percent 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	7,529,302	38,698,506	5,140	1,247,370,707	3.1	6,406,556	31,419,499
Under 35	723,243	1,768,010	2,445	78,551,118	2.3	501,656	1,246,673
35 under 45	1,699,025	4,382,617	2,579	260,553,631	1.7	1,371,880	4,090,688
45 under 55	2,113,808	6,969,968	3,297	385,498,378	1.8	1,809,906	7,669,376
55 under 65	1,818,676	7,999,581	4,399	317,925,835	2.5	1,640,635	8,317,140
65 and older	1,174,550	17,578,330	14,966	204,841,744	8.6	1,082,479	10,095,621

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions. Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014.

AGI), with an average donation of just under \$4,400 per return. Those in the 45-under-55 age category donated slightly less (\$7.0 billion, which was 1.8 percent of their AGI), with an average donation somewhat lower at just under \$3,300 per return. For cash contributions,

taxpayers ages 55 under 65 years old gave \$8.3 billion in cash donations and those in the 45-under-55 age group gave \$7.7 billion.

All age groups donated more in noncash donations in 2011 than in 2010, with the exception of taxpayers ages

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Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2010 and 2011

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

Donor age	2010			2011			Percent 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	7,286,205	34,898,507	4,790	7,529,302	38,698,506	5,140	3.3	10.9
Under 35	716,554	1,480,987	2,067	723,243	1,768,010	2,445	0.9	19.4
35 under 45	1,681,447	4,124,944	2,453	1,699,025	4,382,617	2,579	1.0	6.2
45 under 55	2,030,769	7,041,707	3,468	2,113,808	6,969,968	3,297	4.1	-1.0
55 under 65	1,787,838	7,393,364	4,135	1,818,676	7,999,581	4,399	1.7	8.2
65 and older	1,069,597	14,857,504	13,891	1,174,550	17,578,330	14,966	9.8	18.3

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions. Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

45 under 55. Donation amounts in this age category declined 1.0 percent from just over \$7 billion to just under \$7 billion (Figure J). Taxpayers ages 65 and older filed 15.6 percent (1.2 million) of the 7.5 million individual income tax returns with noncash donation deductions on Form 8283 for 2011. Donations by this group increased 18.3 percent from \$14.9 billion to \$17.6 billion between the two tax years. Taxpayers in the 55-under-65 age category donated 8.2 percent more in 2011 than 2010 (giving \$7.4 billion in Tax Year 2010 and \$8.0 billion in Tax Year 2011). The smallest group in terms of the amount donated, those from the under-35 age category, increased their donation amount 19.4 percent to \$1.8 billion for 2011.

Explanation of Selected Terms

Age—Defined by the primary taxpayer’s age at the time of filing.

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—This is also known as the adjusted basis or tax basis, and is generally the amount the owner paid for the property. If the owner received the property 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, the IRS Statistics of Income (SOI) Division collected data in the manner reported by taxpayers. For example, if a tax return had clothing listed twice, even though it was given to the same donee organization, it was counted as two separate donations.

Number of returns—The number of returns in the Individual SOI sample with Form 8283 attached. For this study, SOI counted all returns with Form 8283 attached, 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 artworks, such as ceramics, drawings, paintings, photographs, and sculptures; and collectibles, including coins, books, historical documents, memorabilia, rare or valuable clothing, jewelry, and stamps.

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

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

Conservation easements—Includes land and right-of-way easements. Donations of this type must be a qualified real property interest contributed to a qualified organization for conservation purposes.⁴

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

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.

Planes, boats, and 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 because they ultimately distribute to another charity that could be of any type.

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.

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.

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Religious organizations—Includes churches, synagogues, and bookstores 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 2012. The IRS Statistics of Income (SOI) Division stratified the returns in the sample based on the: (1) larger of positive income or negative income (absolute value); (2) size of business and farm receipts; (3) presence or absence of specific forms or schedules; and (4) usefulness of returns for tax policy modeling purposes. SOI then selected returns at rates ranging from 0.10 percent to 100 percent.

SOI based the Tax Year 2011 data on a sample of 333,106 returns and an estimated final population of 145,601,196 returns.⁵ The number of returns in the sample with attached Form 8283 was 41,338.

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*.

Figure K

Individual Noncash Charitable Contributions Reported on Form 8283, Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2011

[Coefficients of variation are in percentages]

Size of adjusted gross income	Number of returns	Donor's cost	Amount carried to Schedule A	Fair market value
	(1)	(2)	(3)	(4)
All returns	0.97	2.42	3.74	8.71
Under \$25,000 (including deficits)	5.20	8.36	10.40	9.40
\$25,000 under \$50,000	3.40	5.92	5.91	7.21
\$50,000 under \$75,000	2.82	5.36	7.24	8.79
\$75,000 under \$100,000	2.66	5.06	4.53	4.53
\$100,000 under \$200,000	1.67	3.39	2.96	2.97
\$200,000 under \$500,000	1.51	9.95	24.42	23.53
\$500,000 under \$1,000,000	2.35	8.41	9.83	15.26
\$1,000,000 under \$1,500,000	2.86	18.51	17.13	75.16
\$1,500,000 under \$2,000,000	2.10	21.02	20.56	19.73
\$2,000,000 under \$5,000,000	1.35	16.02	8.96	9.46
\$5,000,000 under \$10,000,000	1.37	7.81	1.94	1.99
\$10,000,000 or more	0.00	0.00	0.00	0.00

NOTES: For more information on the use of CVs for evaluating the precision of estimates based on samples, see the SOI Sampling Methodology and Data Limitations section later in this issue of the *Bulletin*. This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

⁵ For further details on sampling methodology, see *Statistics of Income—2011, Individual Income Tax Returns* (IRS Publication 1304).

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Table 1a. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	7,529,302	21,814,286	37,211,960	40,855,772	38,698,506
Under \$25,000 (including deficits)	320,413	682,056	1,638,886	1,488,099	1,345,092
\$25,000 under \$50,000	828,908	2,044,089	3,175,021	1,768,220	1,698,202
\$50,000 under \$75,000	1,187,918	3,028,972	4,646,903	2,669,906	2,570,983
\$75,000 under \$100,000	1,334,831	3,845,071	4,635,215	2,623,872	2,623,872
\$100,000 under \$200,000	2,669,767	8,385,759	10,607,420	5,566,805	5,550,839
\$200,000 under \$500,000	959,279	3,124,715	6,763,577	6,180,877	5,486,288
\$500,000 under \$1,000,000	149,748	449,072	1,729,292	2,137,122	1,858,167
\$1,000,000 under \$1,500,000	34,775	108,680	599,554	1,234,984	1,094,744
\$1,500,000 under \$2,000,000	14,043	46,215	446,095	1,444,524	1,359,700
\$2,000,000 under \$5,000,000	20,398	67,076	912,621	2,697,274	2,402,768
\$5,000,000 under \$10,000,000	5,397	17,866	558,590	3,748,206	3,585,288
\$10,000,000 or more	3,824	14,716	1,498,786	9,295,882	9,122,563

Footnotes at end of Table 1j.

Table 1b. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	125,617	275,173	2,918,748	18,663,312	18,403,886
Under \$25,000 (including deficits)	1,182	2,302	84,534	461,704	379,397
\$25,000 under \$50,000	4,744	6,885	1,079	16,207	16,207
\$50,000 under \$75,000	6,342	7,660	72,535	175,111	116,202
\$75,000 under \$100,000	11,771	22,766	17,479	133,275	133,275
\$100,000 under \$200,000	33,378	71,614	129,559	423,686	409,673
\$200,000 under \$500,000	34,662	67,249	188,360	2,153,865	2,131,636
\$500,000 under \$1,000,000	15,144	37,850	216,881	838,201	837,622
\$1,000,000 under \$1,500,000	5,478	15,241	144,706	754,137	753,960
\$1,500,000 under \$2,000,000	2,964	9,875	197,221	882,284	856,339
\$2,000,000 under \$5,000,000	5,812	18,647	423,101	1,774,183	1,743,968
\$5,000,000 under \$10,000,000	2,128	6,970	320,021	3,145,989	3,136,843
\$10,000,000 or more	2,013	8,113	1,123,271	7,904,669	7,888,763

Footnotes at end of Table 1j.

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Table 1c. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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, land, 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	17,282	18,473	1,778,816	3,917,764	2,679,356
Under \$25,000 (including deficits)	246	295	66,703	108,577	92,149
\$25,000 under \$50,000	* 2,000	* 2,001	* 25,858	* 133,903	* 63,885
\$50,000 under \$75,000	3,942	3,942	97,959	252,005	212,039
\$75,000 under \$100,000	2,382	2,383	20,679	68,036	68,036
\$100,000 under \$200,000	2,773	2,787	102,015	90,375	88,813
\$200,000 under \$500,000	2,956	3,120	319,579	678,858	575,564
\$500,000 under \$1,000,000	1,531	1,860	287,771	634,609	358,341
\$1,000,000 under \$1,500,000	448	899	185,289	296,144	156,141
\$1,500,000 under \$2,000,000	250	282	104,229	210,983	161,052
\$2,000,000 under \$5,000,000	447	504	263,453	537,075	275,059
\$5,000,000 under \$10,000,000	157	199	134,913	388,569	241,770
\$10,000,000 or more	149	200	170,369	518,630	386,506

Footnotes at end of Table 1j.

Table 1d. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	95,327	131,570	389,996	998,557	867,350
Under \$25,000 (including deficits)	7,006	7,261	15,913	22,245	22,312
\$25,000 under \$50,000	11,069	12,077	41,135	26,236	26,236
\$50,000 under \$75,000	12,570	14,766	47,504	21,323	21,277
\$75,000 under \$100,000	15,026	25,494	14,644	28,957	28,957
\$100,000 under \$200,000	25,815	38,618	28,947	67,697	67,691
\$200,000 under \$500,000	18,550	23,535	85,274	255,162	154,025
\$500,000 under \$1,000,000	2,716	4,131	81,049	113,130	111,635
\$1,000,000 under \$1,500,000	853	1,923	6,935	10,500	10,485
\$1,500,000 under \$2,000,000	541	1,246	7,667	29,161	27,825
\$2,000,000 under \$5,000,000	762	1,703	13,247	88,606	88,213
\$5,000,000 under \$10,000,000	225	492	28,898	75,773	71,186
\$10,000,000 or more	194	325	18,784	259,765	237,509

Footnotes at end of Table 1j.

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Table 1e. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	235,615	429,611	77,985	110,394	110,070
Under \$25,000 (including deficits)	7,742	13,265	6,518	5,894	5,922
\$25,000 under \$50,000	17,923	37,272	3,450	5,755	5,755
\$50,000 under \$75,000	35,544	60,723	4,288	11,750	11,750
\$75,000 under \$100,000	38,909	89,466	4,487	8,923	8,923
\$100,000 under \$200,000	95,114	169,586	16,708	26,589	26,589
\$200,000 under \$500,000	31,631	46,701	18,121	25,652	25,825
\$500,000 under \$1,000,000	5,312	7,255	1,684	2,342	2,270
\$1,000,000 under \$1,500,000	1,273	2,130	2,172	2,095	2,095
\$1,500,000 under \$2,000,000	737	1,089	14,798	12,159	12,159
\$2,000,000 under \$5,000,000	1,031	1,482	2,916	4,905	4,769
\$5,000,000 under \$10,000,000	260	428	938	1,674	1,467
\$10,000,000 or more	138	215	1,905	2,657	2,548

Footnotes at end of Table 1j.

Table 1f. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	5,970,410	13,913,087	16,974,062	9,050,549	9,046,173
Under \$25,000 (including deficits)	231,282	397,630	683,099	355,206	355,249
\$25,000 under \$50,000	640,115	1,247,855	1,855,360	983,442	983,442
\$50,000 under \$75,000	927,297	1,915,059	2,430,427	1,409,325	1,409,325
\$75,000 under \$100,000	1,073,080	2,489,444	2,475,699	1,500,077	1,500,077
\$100,000 under \$200,000	2,199,985	5,587,685	5,832,738	3,229,045	3,229,045
\$200,000 under \$500,000	749,349	1,943,822	2,827,654	1,292,336	1,288,282
\$500,000 under \$1,000,000	104,688	233,775	586,447	192,737	192,737
\$1,000,000 under \$1,500,000	22,360	49,815	131,072	40,917	40,917
\$1,500,000 under \$2,000,000	8,349	18,777	52,273	16,628	16,628
\$2,000,000 under \$5,000,000	10,606	22,669	72,003	22,487	22,483
\$5,000,000 under \$10,000,000	2,184	4,390	17,454	5,213	4,902
\$10,000,000 or more	1,116	2,167	9,836	3,137	3,086

Footnotes at end of Table 1j.

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Table 1g. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	479,721	600,084	988,194	407,694	405,339
Under \$25,000 (including deficits)	18,537	19,614	76,429	31,246	31,246
\$25,000 under \$50,000	48,609	61,775	78,566	41,248	41,248
\$50,000 under \$75,000	78,042	88,439	170,683	70,519	70,519
\$75,000 under \$100,000	90,223	113,534	161,802	80,158	80,158
\$100,000 under \$200,000	168,569	221,163	299,809	108,703	108,703
\$200,000 under \$500,000	62,792	78,811	161,032	60,668	58,313
\$500,000 under \$1,000,000	8,310	10,914	26,073	9,601	9,601
\$1,000,000 under \$1,500,000	2,348	2,929	6,633	2,607	2,607
\$1,500,000 under \$2,000,000	782	985	1,905	594	594
\$2,000,000 under \$5,000,000	1,119	1,421	3,917	1,711	1,711
\$5,000,000 under \$10,000,000	249	332	754	293	293
\$10,000,000 or more	140	167	589	345	345

Footnotes at end of Table 1j.

Table 1h. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	2,647,126	4,922,639	9,379,311	3,625,800	3,618,028
Under \$25,000 (including deficits)	117,074	178,904	392,263	152,245	152,245
\$25,000 under \$50,000	288,379	514,757	940,939	408,951	408,951
\$50,000 under \$75,000	393,295	700,139	1,394,913	551,554	551,554
\$75,000 under \$100,000	470,953	854,823	1,424,714	614,619	614,619
\$100,000 under \$200,000	919,640	1,778,471	2,993,918	1,107,616	1,107,616
\$200,000 under \$500,000	371,824	730,289	1,732,381	614,445	607,834
\$500,000 under \$1,000,000	59,341	114,003	318,914	103,680	103,680
\$1,000,000 under \$1,500,000	12,995	25,606	80,091	25,980	25,980
\$1,500,000 under \$2,000,000	4,817	9,373	32,175	10,759	10,742
\$2,000,000 under \$5,000,000	6,626	12,501	51,379	27,082	27,069
\$5,000,000 under \$10,000,000	1,448	2,470	10,194	5,363	4,229
\$10,000,000 or more	735	1,303	7,431	3,506	3,508

Footnotes at end of Table 1j.

Individual Noncash Contributions, 2011

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Table 1i. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

[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	183,331	190,539	1,867,032	505,403	501,755
Under \$25,000 (including deficits)	6,971	6,977	176,135	101,619	101,420
\$25,000 under \$50,000	12,356	12,356	66,409	16,936	16,936
\$50,000 under \$75,000	21,708	22,704	138,060	35,651	35,651
\$75,000 under \$100,000	34,938	36,950	337,245	55,114	55,114
\$100,000 under \$200,000	72,622	75,562	556,287	93,783	93,398
\$200,000 under \$500,000	28,647	29,534	457,457	125,327	125,047
\$500,000 under \$1,000,000	4,055	4,342	74,347	23,805	23,263
\$1,000,000 under \$1,500,000	899	900	16,115	5,060	5,060
\$1,500,000 under \$2,000,000	390	414	12,115	5,998	5,998
\$2,000,000 under \$5,000,000	489	514	15,138	14,367	12,641
\$5,000,000 under \$10,000,000	132	145	6,665	6,348	6,346
\$10,000,000 or more	125	141	11,060	21,394	20,880

Footnotes at end of Table 1j.

Table 1j. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2011

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

Size of adjusted gross income	Returns with other donations [3]				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	863,703	1,333,110	2,837,816	3,576,300	3,066,551
Under \$25,000 (including deficits)	45,119	55,810	137,292	249,362	205,152
\$25,000 under \$50,000	95,463	149,111	162,226	135,543	135,543
\$50,000 under \$75,000	126,482	215,539	290,534	142,667	142,667
\$75,000 under \$100,000	131,000	210,210	178,465	134,712	134,712
\$100,000 under \$200,000	294,209	440,274	647,440	419,312	419,312
\$200,000 under \$500,000	130,082	201,654	973,720	974,565	519,762
\$500,000 under \$1,000,000	24,507	34,942	136,128	219,016	219,016
\$1,000,000 under \$1,500,000	6,425	9,236	26,541	97,544	97,498
\$1,500,000 under \$2,000,000	2,911	4,173	23,711	275,959	268,363
\$2,000,000 under \$5,000,000	4,813	7,634	67,466	226,856	226,856
\$5,000,000 under \$10,000,000	1,511	2,441	38,751	118,984	118,251
\$10,000,000 or more	1,182	2,085	155,540	581,779	579,418

* Estimates should be used with caution because of the small number of sample returns on which they are based.

[1] Not every donation has a donor cost 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.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

Individual Noncash Contributions, 2011

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Table 2a. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

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

Size of adjusted gross income	All donees				
	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	7,529,302	21,814,286	37,211,960	40,855,772	38,698,506
Under \$25,000 (including deficits)	320,413	682,056	1,638,886	1,488,099	1,345,092
\$25,000 under \$50,000	828,908	2,044,089	3,175,021	1,768,220	1,698,202
\$50,000 under \$75,000	1,187,918	3,028,972	4,646,903	2,669,906	2,570,983
\$75,000 under \$100,000	1,334,831	3,845,071	4,635,215	2,623,872	2,623,872
\$100,000 under \$200,000	2,669,767	8,385,759	10,607,420	5,566,805	5,550,839
\$200,000 under \$500,000	959,279	3,124,715	6,763,577	6,180,877	5,486,288
\$500,000 under \$1,000,000	149,748	449,072	1,729,292	2,137,122	1,858,167
\$1,000,000 under \$1,500,000	34,775	108,680	599,554	1,234,984	1,094,744
\$1,500,000 under \$2,000,000	14,043	46,215	446,095	1,444,524	1,359,700
\$2,000,000 under \$5,000,000	20,398	67,076	912,621	2,697,274	2,402,768
\$5,000,000 under \$10,000,000	5,397	17,866	558,590	3,748,206	3,585,288
\$10,000,000 or more	3,824	14,716	1,498,786	9,295,882	9,122,563

Footnotes at end of Table 2k.

Table 2b. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	272,599	371,600	586,725	1,276,928	1,097,146
Under \$25,000 (including deficits)	12,306	13,164	16,967	47,411	46,387
\$25,000 under \$50,000	17,762	19,225	10,805	6,665	6,665
\$50,000 under \$75,000	34,452	49,060	34,370	19,988	19,957
\$75,000 under \$100,000	48,387	70,481	34,027	31,907	31,907
\$100,000 under \$200,000	94,432	127,200	106,530	88,335	88,335
\$200,000 under \$500,000	50,899	69,012	91,616	217,999	188,988
\$500,000 under \$1,000,000	8,447	12,462	40,819	57,261	55,777
\$1,000,000 under \$1,500,000	2,197	3,509	115,777	139,238	33,922
\$1,500,000 under \$2,000,000	1,028	2,121	3,139	22,570	22,569
\$2,000,000 under \$5,000,000	1,717	3,506	23,798	162,799	152,277
\$5,000,000 under \$10,000,000	531	1,031	58,288	145,262	128,441
\$10,000,000 or more	442	830	50,589	337,494	321,919

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2011

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Table 2c. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	397,429	613,954	1,942,965	6,991,370	6,447,567
Under \$25,000 (including deficits)	12,314	15,268	41,627	91,720	91,151
\$25,000 under \$50,000	34,328	60,810	70,141	40,113	40,113
\$50,000 under \$75,000	56,517	73,394	118,167	111,651	111,651
\$75,000 under \$100,000	52,903	78,448	106,549	67,542	67,542
\$100,000 under \$200,000	149,397	237,038	251,951	271,247	256,934
\$200,000 under \$500,000	62,792	99,031	787,382	2,093,507	1,629,114
\$500,000 under \$1,000,000	16,259	25,422	102,898	225,781	223,347
\$1,000,000 under \$1,500,000	4,515	7,811	79,444	326,168	311,938
\$1,500,000 under \$2,000,000	2,053	4,086	58,246	203,528	177,801
\$2,000,000 under \$5,000,000	4,096	7,586	107,489	398,911	390,041
\$5,000,000 under \$10,000,000	1,258	2,582	57,528	2,156,496	2,156,407
\$10,000,000 or more	997	2,478	161,544	1,004,706	991,527

Footnotes at end of Table 2k.

Table 2d. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	169,031	260,863	975,481	1,911,364	1,572,959
Under \$25,000 (including deficits)	7,184	7,653	46,117	77,196	65,478
\$25,000 under \$50,000	14,333	26,530	25,558	16,386	16,386
\$50,000 under \$75,000	27,292	44,179	90,748	207,783	167,817
\$75,000 under \$100,000	26,506	30,709	24,232	18,256	18,256
\$100,000 under \$200,000	64,546	112,508	208,707	111,426	110,760
\$200,000 under \$500,000	21,949	26,809	101,994	341,674	322,518
\$500,000 under \$1,000,000	4,177	7,649	105,517	299,440	211,660
\$1,000,000 under \$1,500,000	1,121	1,575	9,945	40,076	25,895
\$1,500,000 under \$2,000,000	533	779	42,953	108,256	95,316
\$2,000,000 under \$5,000,000	888	1,536	168,350	216,232	124,294
\$5,000,000 under \$10,000,000	268	511	75,571	183,084	153,204
\$10,000,000 or more	233	425	75,791	291,555	261,373

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2011

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Table 2e. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	926,142	1,646,833	2,362,908	1,420,346	1,408,144
Under \$25,000 (including deficits)	26,110	40,640	95,213	46,592	46,393
\$25,000 under \$50,000	89,461	163,250	243,652	106,871	106,871
\$50,000 under \$75,000	123,717	193,191	343,719	138,524	138,524
\$75,000 under \$100,000	164,082	330,718	369,223	169,980	169,980
\$100,000 under \$200,000	364,797	646,259	710,875	317,477	316,969
\$200,000 under \$500,000	125,310	217,450	391,158	179,515	177,891
\$500,000 under \$1,000,000	21,475	35,252	80,533	89,558	89,558
\$1,000,000 under \$1,500,000	5,240	10,082	20,504	40,729	37,823
\$1,500,000 under \$2,000,000	1,850	3,456	9,387	21,738	21,738
\$2,000,000 under \$5,000,000	2,979	4,613	29,448	72,056	68,383
\$5,000,000 under \$10,000,000	657	1,161	16,767	57,602	57,602
\$10,000,000 or more	464	761	52,430	179,704	176,411

Footnotes at end of Table 2k.

Table 2f. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	5,921,463	13,697,293	20,217,702	9,787,770	9,780,336
Under \$25,000 (including deficits)	234,745	425,384	859,179	379,268	377,988
\$25,000 under \$50,000	637,370	1,280,735	2,147,059	1,081,251	1,081,251
\$50,000 under \$75,000	949,509	1,973,628	2,971,054	1,491,201	1,491,201
\$75,000 under \$100,000	1,056,754	2,439,114	2,850,817	1,657,274	1,657,274
\$100,000 under \$200,000	2,138,756	5,284,340	6,760,270	3,234,995	3,234,995
\$200,000 under \$500,000	751,438	1,947,876	3,487,009	1,473,242	1,470,055
\$500,000 under \$1,000,000	107,438	245,996	701,558	234,088	234,084
\$1,000,000 under \$1,500,000	22,568	50,670	184,917	99,709	99,663
\$1,500,000 under \$2,000,000	8,613	19,062	62,809	30,825	30,808
\$2,000,000 under \$5,000,000	10,822	23,585	83,159	39,811	39,750
\$5,000,000 under \$10,000,000	2,286	4,634	38,802	34,689	34,281
\$10,000,000 or more	1,163	2,267	71,068	31,418	28,985

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2011

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Table 2g. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	1,544,948	2,600,925	4,470,782	3,068,293	2,684,133
Under \$25,000 (including deficits)	68,560	99,332	310,060	168,426	167,268
\$25,000 under \$50,000	158,808	250,038	401,237	232,324	232,324
\$50,000 under \$75,000	211,244	354,665	554,941	261,054	261,054
\$75,000 under \$100,000	261,068	422,308	528,408	274,362	274,362
\$100,000 under \$200,000	582,877	1,013,128	1,269,353	588,792	588,690
\$200,000 under \$500,000	209,201	374,758	863,340	452,712	379,557
\$500,000 under \$1,000,000	33,295	53,713	260,658	419,520	233,310
\$1,000,000 under \$1,500,000	8,913	14,316	55,224	55,285	52,017
\$1,500,000 under \$2,000,000	3,653	6,154	54,608	72,849	34,077
\$2,000,000 under \$5,000,000	5,197	8,859	79,039	130,734	126,542
\$5,000,000 under \$10,000,000	1,259	2,068	25,697	126,864	72,917
\$10,000,000 or more	874	1,586	68,217	285,372	262,014

Footnotes at end of Table 2k.

Table 2h. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	1,133,164	2,063,150	3,152,283	2,743,902	2,709,396
Under \$25,000 (including deficits)	38,419	60,204	132,262	143,633	118,402
\$25,000 under \$50,000	102,643	188,454	161,266	117,023	117,023
\$50,000 under \$75,000	159,512	255,147	385,819	252,722	252,722
\$75,000 under \$100,000	223,136	406,890	590,546	326,284	326,284
\$100,000 under \$200,000	413,195	795,532	913,412	561,167	561,175
\$200,000 under \$500,000	155,070	286,344	592,704	474,427	466,004
\$500,000 under \$1,000,000	26,674	44,310	172,700	230,411	229,618
\$1,000,000 under \$1,500,000	6,549	11,622	43,221	73,637	74,152
\$1,500,000 under \$2,000,000	2,768	5,255	22,223	78,618	78,618
\$2,000,000 under \$5,000,000	3,724	6,388	49,920	122,623	122,441
\$5,000,000 under \$10,000,000	917	1,559	19,455	80,265	79,878
\$10,000,000 or more	557	1,444	68,756	283,093	283,079

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2011

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Table 2i. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	21,967	33,457	388,521	1,782,507	1,750,248
Under \$50,000 (including deficits)	88	109	4,918	23,265	23,265
\$25,000 under \$50,000	* 1004	* 2004	* 10	* 5133	* 5133
\$50,000 under \$75,000	1,001	1,002	12	12,174	12,174
\$75,000 under \$100,000	227	510	340	3,936	3,936
\$100,000 under \$200,000	5,753	7,047	26,984	61,131	61,131
\$200,000 under \$500,000	6,706	9,170	44,027	143,318	143,278
\$500,000 under \$1,000,000	3,418	5,608	62,742	172,681	172,383
\$1,000,000 under \$1,500,000	916	1,715	15,363	89,965	89,965
\$1,500,000 under \$2,000,000	612	1,329	26,107	89,204	89,204
\$2,000,000 under \$5,000,000	1,268	2,581	58,775	292,204	264,887
\$5,000,000 under \$10,000,000	541	1,271	45,963	188,929	186,430
\$10,000,000 or more	433	1,110	103,279	700,567	698,462

Footnotes at end of Table 2k.

Table 2j. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

[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	76,711	121,027	1,951,267	9,057,677	8,781,684
Under \$25,000 (including deficits)	3,606	4,178	69,639	364,462	262,612
\$25,000 under \$50,000	4,029	7,918	2,604	3,140	3,140
\$50,000 under \$75,000	5,041	15,757	3,869	4,848	4,848
\$75,000 under \$100,000	7,543	9,578	32,809	28,798	28,798
\$100,000 under \$200,000	29,314	36,783	105,712	96,606	96,596
\$200,000 under \$500,000	17,339	28,117	177,131	391,484	297,976
\$500,000 under \$1,000,000	3,727	5,634	99,351	198,247	198,362
\$1,000,000 under \$1,500,000	1,696	2,597	55,676	264,041	263,408
\$1,500,000 under \$2,000,000	923	1,580	141,426	530,896	526,183
\$2,000,000 under \$5,000,000	1,832	4,672	261,442	910,893	889,589
\$5,000,000 under \$10,000,000	748	1,689	196,627	593,462	586,837
\$10,000,000 or more	913	2,525	804,982	5,670,800	5,623,335

Footnotes at end of Table 2k.

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Table 2k. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2011

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

Size of adjusted gross income	Other donees				
	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	328,510	405,184	1,163,325	2,815,614	2,466,895
Under \$25,000 (including deficits)	14,625	16,124	62,904	146,127	146,148
\$25,000 under \$50,000	38,122	45,125	112,690	159,313	89,295
\$50,000 under \$75,000	58,851	68,949	144,204	169,960	111,035
\$75,000 under \$100,000	41,940	56,315	98,265	45,531	45,531
\$100,000 under \$200,000	101,517	125,924	253,626	235,630	235,254
\$200,000 under \$500,000	52,667	66,148	227,217	412,999	410,906
\$500,000 under \$1,000,000	11,194	13,024	102,516	210,136	210,066
\$1,000,000 under \$1,500,000	3,335	4,783	19,485	106,137	105,960
\$1,500,000 under \$2,000,000	1,659	2,391	25,196	286,043	283,385
\$2,000,000 under \$5,000,000	2,743	3,749	51,201	351,010	224,564
\$5,000,000 under \$10,000,000	993	1,360	23,891	181,554	129,291
\$10,000,000 or more	864	1,290	42,130	511,174	475,458

* 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).

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

Individual Noncash Contributions, 2011

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Table 3. All Individual Returns with Noncash Donations Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2011

[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	21,814,286	38,698,506	371,600	1,097,146	613,954
Corporate stock, mutual funds, and other investments	275,173	18,403,886	12,456	413,419	63,468
Real estate, land, and easements	18,473	2,679,356	595	86,160	811
Art and collectibles	131,570	867,350	26,162	368,176	14,351
Food	429,611	110,070	2,581	806	40,017
Clothing and accessories	13,913,087	9,046,173	81,536	22,528	226,067
Electronics	600,084	405,339	14,561	5,374	24,536
Household items	4,922,639	3,618,028	198,831	85,774	128,703
Cars and other vehicles	190,539	501,755	6,201	62,502	6,819
Other [2]	1,333,110	3,066,551	28,677	52,407	109,182
Type of donation	Educational institutions—continued	Environment and animal related organizations		Health and medical research	
	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(6)	(7)	(8)	(9)	(10)
All donations	6,447,567	260,863	1,572,959	1,646,833	1,408,144
Corporate stock, mutual funds, and other investments	5,315,440	10,089	251,904	13,798	377,098
Real estate, land, and easements	219,209	2,321	1,037,599	1,222	29,276
Art and collectibles	146,773	6,603	24,895	14,133	30,217
Food	9,041	1,750	255	8,985	4,363
Clothing and accessories	127,372	91,616	39,612	1,107,641	568,379
Electronics	15,791	9,400	2,425	42,200	22,106
Household items	130,138	61,544	51,244	346,887	208,409
Cars and other vehicles	37,005	9,869	51,120	30,948	37,889
Other [2]	446,799	67,673	113,904	81,020	130,407

Footnotes at end of table.

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Table 3. All Individual Returns with Noncash Donations Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2011—Continued

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

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	13,697,293	9,780,336	2,600,925	2,684,133	2,063,150
Corporate stock, mutual funds, and other investments	12,990	178,128	18,504	446,690	75,861
Real estate, land, and easements	2,440	104,580	3,238	386,234	4,161
Art and collectibles	19,892	13,438	20,030	21,198	20,033
Food	38,143	5,302	174,564	38,622	151,083
Clothing and accessories	9,660,792	6,475,093	1,484,987	926,910	1,088,324
Electronics	378,882	249,251	67,356	56,130	56,390
Household items	3,020,035	2,306,717	620,544	441,400	471,060
Cars and other vehicles	43,811	55,707	60,973	162,972	18,893
Other [2]	520,306	392,120	150,728	203,978	177,346

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	2,709,396	121,027	8,781,684	438,641	4,217,143
Corporate stock, mutual funds, and other investments	1,189,954	28,574	8,054,503	39,433	2,176,751
Real estate, land, and easements	260,264	1,493	304,265	2,194	251,770
Art and collectibles	27,857	2,506	136,784	7,860	98,013
Food	18,241	1,539	23,907	10,949	9,533
Clothing and accessories	685,420	47,202	27,553	124,923	173,305
Electronics	44,796	2,172	916	4,586	8,551
Household items	306,615	12,999	9,036	62,037	78,694
Cars and other vehicles	47,551	4,912	29,661	8,113	17,348
Other [2]	128,698	19,631	195,060	178,546	1,403,178

[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.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2014

Individual Noncash Contributions, 2011

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Table 4. All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2011

[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	7,529,302	21,814,286	40,855,772	38,698,506	7,468,300	38,363,651	6,406,556	31,419,499
Under 35	723,243	1,591,851	1,785,574	1,768,010	716,598	1,760,933	501,656	1,246,673
35 under 45	1,699,025	4,557,262	4,411,475	4,382,617	1,687,739	4,363,229	1,371,880	4,090,688
45 under 55	2,113,808	6,180,394	7,880,046	6,969,968	2,100,644	6,937,333	1,809,906	7,669,376
55 under 65	1,818,676	5,710,275	8,247,509	7,999,581	1,807,137	7,915,815	1,640,635	8,317,140
65 and older	1,174,550	3,774,504	18,531,168	17,578,330	1,156,182	17,386,341	1,082,479	10,095,621
Donor age	Corporate stock, mutual funds, and other investments				Real estate, land, 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	125,617	275,173	18,663,312	18,403,886	17,282	18,473	3,917,764	2,679,356
Under 35	2,430	6,093	170,036	169,483	1,505	1,517	59,082	42,308
35 under 45	8,919	15,406	1,007,591	1,006,400	1,341	1,390	90,637	68,865
45 under 55	20,047	44,472	1,791,978	1,766,152	2,768	3,362	879,363	455,161
55 under 65	30,465	58,076	2,795,978	2,767,572	4,523	4,898	1,103,623	919,888
65 and older	63,756	151,125	12,897,730	12,694,278	7,144	7,306	1,785,058	1,193,135
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	95,327	131,570	998,557	867,350	235,615	429,611	110,394	110,070
Under 35	506	517	177	177	9,284	12,700	6,008	5,939
35 under 45	13,688	14,058	25,051	24,843	29,498	43,920	10,544	10,544
45 under 55	19,308	23,067	74,516	73,673	51,746	117,113	15,836	15,927
55 under 65	26,239	41,168	279,747	247,232	79,042	143,651	43,820	43,755
65 and older	35,587	52,760	619,066	521,425	66,045	112,227	34,186	33,904
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	5,970,410	13,913,087	9,050,549	9,046,173	479,721	600,084	407,694	405,339
Under 35	580,510	1,098,039	925,495	925,491	40,343	47,893	53,368	53,326
35 under 45	1,403,956	3,223,021	2,187,571	2,187,571	104,615	123,710	105,217	102,903
45 under 55	1,684,211	4,029,788	2,603,388	2,603,397	121,808	161,131	103,452	103,452
55 under 65	1,451,070	3,501,393	2,088,289	2,088,289	136,096	182,107	97,557	97,557
65 and older	850,663	2,060,847	1,245,805	1,241,425	76,860	85,244	48,100	48,100

Footnotes at end of table.

Individual Noncash Contributions, 2011

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Table 4. All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2011—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	2,647,126	4,922,639	3,625,800	3,618,028	183,331	190,539	505,403	501,755
Under 35	216,954	344,746	381,975	381,854	11,792	11,792	18,908	18,908
35 under 45	511,397	887,162	664,507	662,798	31,170	31,515	53,360	53,360
45 under 55	754,641	1,363,180	1,120,910	1,116,116	60,156	65,837	91,411	91,008
55 under 65	687,194	1,359,328	907,482	906,348	48,495	49,485	88,378	87,711
65 and older	476,941	968,224	550,926	550,912	31,717	31,909	253,344	250,767

Donor age	Other donations [2]			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(41)	(42)	(43)	(44)
All ages	863,703	1,333,110	3,576,300	3,066,551
Under 35	50,676	68,554	170,524	170,524
35 under 45	162,238	217,079	266,997	265,332
45 under 55	228,655	372,445	1,199,192	745,082
55 under 65	229,830	370,170	842,636	841,229
65 and older	192,304	304,862	1,096,951	1,044,384

[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.

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

Source: IRS Statistics of Income Division, *Noncash Charitable Contributions*, May 2014

Individual Noncash Contributions, 2011

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Table 5. All Individual Returns with Noncash Donations Reported on Form 8283, by Donor Age and Donee Type, Tax Year 2011

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

Donor age	All donees							
	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	7,529,302	21,814,286	40,855,772	38,698,506	7,468,300	38,363,651	6,406,556	31,419,499
Under 35	723,243	1,591,851	1,785,574	1,768,010	716,598	1,760,933	501,656	1,246,673
35 under 45	1,699,025	4,557,262	4,411,475	4,382,617	1,687,739	4,363,229	1,371,880	4,090,688
45 under 55	2,113,808	6,180,394	7,880,046	6,969,968	2,100,644	6,937,333	1,809,906	7,669,376
55 under 65	1,818,676	5,710,275	8,247,509	7,999,581	1,807,137	7,915,815	1,640,635	8,317,140
65 and older	1,174,550	3,774,504	18,531,168	17,578,330	1,156,182	17,386,341	1,082,479	10,095,621
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	272,599	371,600	1,276,928	1,097,146	397,429	613,954	6,991,370	6,447,567
Under 35	11,867	13,023	38,850	22,592	20,133	32,004	52,869	51,785
35 under 45	21,681	28,073	29,377	29,035	68,884	100,542	144,444	141,922
45 under 55	49,990	65,420	228,937	118,701	113,819	183,585	942,947	481,697
55 under 65	81,165	111,251	293,562	253,186	107,299	174,179	866,302	836,150
65 and older	107,896	153,832	686,201	673,632	87,295	123,644	4,984,807	4,936,012
Donor age	Environment 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	169,031	260,863	1,911,364	1,572,959	926,142	1,646,833	1,420,346	1,408,144
Under 35	14,803	21,166	14,894	14,894	42,798	62,412	61,669	61,668
35 under 45	27,231	39,010	77,511	63,857	183,135	310,596	184,581	184,558
45 under 55	23,845	35,699	251,279	223,163	244,809	458,854	306,119	305,733
55 under 65	65,111	104,972	679,885	567,048	264,966	456,066	356,053	352,677
65 and older	38,041	60,017	887,795	703,997	190,434	358,904	511,925	503,508

Footnotes at end of table.

Individual Noncash Contributions, 2011

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Table 5. All Individual Returns with Noncash Donations Reported on Form 8283, by Donor Age and Donee Type, Tax Year 2011—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	5,921,463	13,697,293	9,787,770	9,780,336	1,544,948	2,600,925	3,068,293	2,684,133
Under 35	597,346	1,149,476	1,047,690	1,047,552	114,340	167,854	171,392	171,383
35 under 45	1,396,694	3,163,606	2,284,149	2,284,150	295,825	465,317	422,262	416,536
45 under 55	1,689,787	4,037,264	2,856,554	2,853,032	405,884	688,490	643,871	571,177
55 under 65	1,422,629	3,506,507	2,326,028	2,324,974	402,624	718,009	707,326	668,101
65 and older	815,007	1,840,441	1,273,348	1,270,626	326,276	561,255	1,123,443	856,936
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	1,133,164	2,063,150	2,743,902	2,709,396	21,967	33,457	1,782,507	1,750,248
Under 35	71,655	111,520	141,109	141,108	* 33	* 49	* 3,257	* 3,257
35 under 45	202,808	367,682	294,649	292,147	3,158	3,945	209,367	205,618
45 under 55	298,989	549,144	607,799	607,611	6,605	10,336	424,887	400,817
55 under 65	280,477	507,167	688,082	685,385	4,880	8,060	469,001	465,456
65 and older	279,236	527,637	1,012,263	983,145	7,292	11,067	675,996	675,100
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	76,711	121,027	9,057,677	8,781,684	328,510	405,184	2,815,614	2,466,895
Under 35	4,020	6,637	95,002	95,002	21,437	27,710	158,843	158,769
35 under 45	10,739	15,659	565,884	566,099	53,895	62,832	199,249	198,694
45 under 55	18,255	26,740	750,993	740,967	97,465	124,863	866,660	667,069
55 under 65	18,662	26,213	1,351,877	1,347,007	82,072	97,850	509,392	499,598
65 and older	25,036	45,778	6,293,920	6,032,610	73,642	91,928	1,081,469	942,765

* Estimates should be used with caution because of the small number of sample returns on which they are 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).

NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.

Source: IRS Statistics of Income Division, *Noncash Charitable Contributions*, May 2014