

Individual Noncash Charitable Contributions, Tax Year 2017

by Christopher Williams and Janette Wilson

For Tax Year 2017, individual taxpayers who itemized deductions reported a total of \$88.1 billion in noncash charitable contributions on 23.2 million returns. About 38 percent (8.9 million) of these returns carried \$84.3 billion in charitable contributions to Schedule A, *Itemized Deductions*, using Form 8283, *Noncash Charitable Contributions*. Form 8283 is used by individual taxpayers when the amount of deductions for all non-cash donations reported on Schedule A exceeds \$500.

Taxpayers carried \$84.3 billion in noncash charitable contributions to Schedule A in Tax Year 2017, up from \$73.6 billion in Tax Year 2016, an increase of 14.4 percent. The number of returns with donations increased 2.6 percent, from 8.7 million to 8.9 million. Donations of corporate stock, mutual funds, and other investments accounted for 56.2 percent (\$47.3 billion) of all donations. Of the \$84.3 billion in total donations, foundations

received the largest amount (\$23.7 billion or 28.2 percent), followed by large organizations (\$15.7 billion or 18.6 percent). Individuals with an adjusted gross income (AGI) between \$1.5 million and \$2 million nearly doubled the amounts they donated by 90.4 percent to \$3.2 billion in Tax Year 2017, from \$1.7 billion in Tax Year 2016. Donors in the age 55 under 65 category increased the amounts they carried to Schedule A by 33.2 percent, from \$18.0 billion in 2016 to \$23.9 billion in 2017.

Types of Noncash Contributions

Donations of corporate stock accounted for the highest amount carried to Schedule A (\$39.2 billion, 46.5 percent of the total) for 2017. Clothing was the second largest category (\$11.9 billion, 14.2 percent of the total), followed by household items (\$6.5 billion, 7.7 percent of the total) (Figure A). Corporate stock

Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2017

[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 [2]	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donations	8,879,280	28,082,111	84,264,033	9,490	3,001	100.0	100.0
Corporate stock	205,510	479,438	39,169,361	190,596	81,698	1.7	46.5
Mutual funds	29,608	52,399	3,213,360	108,531	61,325	0.2	3.8
Other investments	7,419	11,356	4,964,942	669,230	437,211	[3]	5.9
Real estate	4,827	5,222	1,275,840	264,335	244,317	[3]	1.5
Land	7,352	8,943	2,665,890	362,598	298,090	[3]	3.2
Easements	4,823	6,502	3,599,929	746,364	553,627	[3]	4.3
Art and collectibles	127,555	188,526	1,676,280	13,142	8,892	0.7	2.0
Food	258,765	465,479	158,659	613	341	1.7	0.2
Clothing	6,607,371	16,046,354	11,944,516	1,808	744	57.1	14.2
Accessories	105,250	131,406	98,416	935	749	0.5	0.1
Electronics	502,834	642,208	478,315	951	745	2.3	0.6
Household items	3,619,236	7,480,421	6,469,204	1,787	865	26.6	7.7
Cars and other motor vehicles	219,616	231,678	412,418	1,878	1,780	0.8	0.5
Planes, boats and other vehicles	5,067	5,205	138,079	27,250	26,526	[3]	0.2
Services	17,519	59,806	31,073	1,774	520	0.2	[3]
Airline tickets and miles	455	469	2,219	4,879	4,731	[3]	[3]
Other [4]	1,278,186	2,266,699	7,965,533	6,232	3,514	8.1	9.5

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

[3] Less than 0.05 percent.

[4] "Other" includes other donations and 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, November 2019.



donations had a relatively large average amount of \$190,596 per return, while clothing donations averaged \$1,808 per return, and household items averaged of \$1,787 per return. Easements, however, had the largest average donation of \$746,364 per return. These donations totaled \$3.6 billion from approximately 6,500 donations reported on an estimated 4,820 returns. Donations of other investments had the second largest average donation of \$669,230 per return based on approximately 7,420 returns that carried a total of \$5.0 billion in donations to Schedule A.

From Tax Year 2016 to Tax Year 2017, only 2 out of the 17 donation categories experienced a percentage change of less than 5 percent in the amount carried to Schedule A: food, 2.9 percent, and clothing, 3.7 percent (Figure B). The most notable increases were in donations of other investments, increasing from \$2.3 billion to \$5.0 billion (112.1 percent), and land donations, increasing from \$2.0 billion to \$2.7 billion (35.6 percent). In addition, donations of corporate stock increased 19.9 percent, from \$32.7 billion to \$39.2 billion between 2016 and 2017. Two donation categories, art and collectibles and easements, experienced the largest declines, decreasing from \$2.6 billion to \$1.7 billion (-35.9 percent) and from \$4.2 billion to \$3.6 billion (-15.0 percent), respectively. While these declines may appear large, when combined, they contributed to only 6.3 percent of

the total amounts donated for all 17 categories. Donations of services and accessories increased by large percentages (175.7 percent and 55.3 percent, respectively) but, when combined, they constituted less than half of a percent of all donations.

Overall, the average donation amount per return for noncash contributions increased 11.5 percent, from \$8,509 per return with an attached Form 8283 in 2016, to \$9,490 per return in 2017. Average corporate stock donations declined 4.7 percent from \$199,939 per return in Tax Year 2016 to \$190,596 in Tax Year 2017. In contrast, the average amount claimed for clothing donations, the second largest donation type, rose 2.4 percent, from \$1,765 per return to \$1,808 per return. Average household donations increased 8.2 percent, from \$1,651 per return to \$1,787 per return. Although easements donations had the largest amount carried per return to Schedule A in both tax years, this amount declined 37.6 percent, from \$1,195,539 per return in 2016 to \$746,364 per return in 2017.

Since Tax Year 2007, corporate stock and clothing donations have consistently been the highest amounts carried to Schedule A. Only donations of household items have consistently grown since 2008 in terms of the amount donated, with an average growth rate of approximately 8.4 percent per year. Clothing donations have also consistently grown since 2009,

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2016 and 2017

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

Type of donation	2016			2017			Percentage change	
	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donations	8,653,388	73,630,567	8,509	8,879,280	84,264,033	9,490	2.6	14.4
Corporate stock	163,428	32,675,625	199,939	205,510	39,169,361	190,596	25.7	19.9
Mutual funds	17,748	2,503,270	141,044	29,608	3,213,360	108,531	66.8	28.4
Other investments	5,119	2,340,645	457,266	7,419	4,964,942	669,230	44.9	112.1
Real estate	4,419	1,104,184	249,855	4,827	1,275,840	264,335	9.2	15.5
Land	5,077	1,966,444	387,362	7,352	2,665,890	362,598	44.8	35.6
Easements	3,540	4,232,744	1,195,539	4,823	3,599,929	746,364	36.2	-15.0
Art and collectibles	119,296	2,614,968	21,920	127,555	1,676,280	13,142	6.9	-35.9
Food	249,754	154,208	617	258,765	158,659	613	3.6	2.9
Clothing	6,526,997	11,517,653	1,765	6,607,371	11,944,516	1,808	1.2	3.7
Accessories	94,853	63,370	668	105,250	98,416	935	11.0	55.3
Electronics	492,219	519,967	1,056	502,834	478,315	951	2.2	-8.0
Household items	3,604,028	5,951,092	1,651	3,619,236	6,469,204	1,787	0.4	8.7
Cars and other motor vehicles	203,877	281,455	1,381	219,616	412,418	1,878	7.7	46.5
Planes, boats, and other vehicles	9,478	208,383	21,986	5,067	138,079	27,250	-46.5	-33.7
Services	8,935	11,270	1,261	17,519	31,073	1,774	96.1	175.7
Airline tickets and miles	5,189	6,707	1,293	455	2,219	4,879	-91.2	-66.9
Other [3]	1,101,534	7,478,582	6,789	1,278,186	7,965,533	6,232	16.0	6.5

[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] 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 all publicly traded securities) plus the lesser of the fair market value, the amount claimed, or the appraised value on Section B of Form 8283 (items with a deduction of more than \$5,000).

[3] "Other" includes other donations and 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, November 2019.

with an average growth rate of about 5.9 percent each year. All other categories have had at least one decline since 2009 in the amounts donated (Figure C).

Donations by Size of Adjusted Gross Income

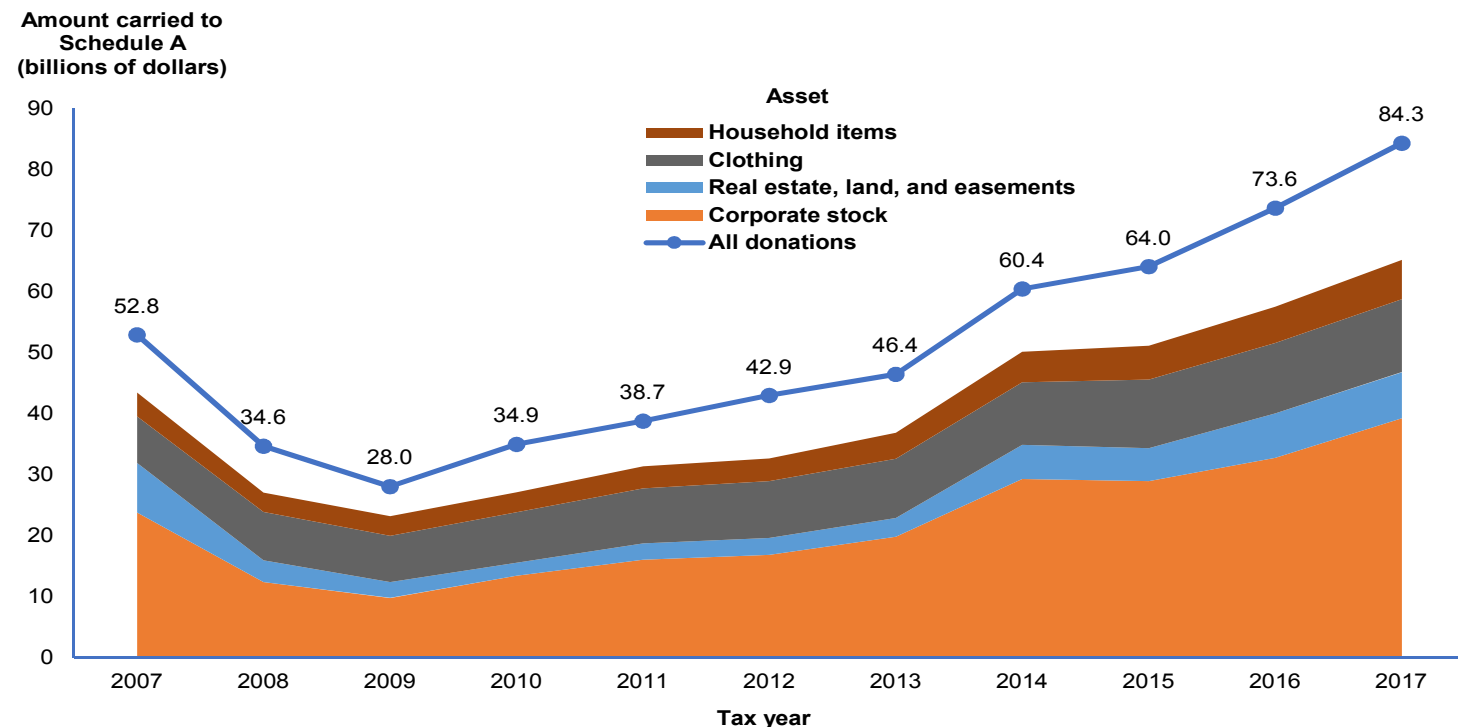
Individuals in the \$10 million or more adjusted gross income (AGI) group claimed donations of \$33.3 billion (39.5 percent of the overall amount donated and 11.3 percent of their AGI) on approximately 7,650 returns (the smallest number of returns out of all the AGI groups) (Figure D). Those taxpayers in the \$100,000 to \$200,000 category had the largest number of returns (3.5 million), representing 39.0 percent of the total returns claiming noncash contributions on Form 8283. In turn, they also reported the largest amount of AGI (\$492.8 billion) and the second largest amount of noncash charitable contributions (\$9.4 billion) carried to Schedule A. Similarly, the \$200,000 to \$500,000 group had the second largest number of returns with Form 8283 claims (1.6 million or 18.2 percent of the total), the second largest portion of AGI (\$465.1 billion), and the third largest amount carried to Schedule A (\$7.8 billion). While the combined AGI of these two income groups was slightly over 50 percent of the cumulative AGI for all Form 8283 filers, their contributions only accounted for 20.4 percent of the total

amount carried to Schedule A. Thus, these two income groups had the lowest donations as a percentage of AGI at 1.9 percent and 1.7 percent, respectively.

Both the percentage change in the number of individuals claiming noncash charitable contributions and the amount claimed between Tax Years 2016 and 2017 varied by AGI group (Figure E). The amount carried to Schedule A rose by 14.4 percent between the two tax years, while the number of returns with Form 8283 claims rose by 2.6 percent. Every group with an AGI over \$50,000 increased the amount carried to Schedule A, except the \$5 million under \$10 million group, which experienced a 15.8 percent decline. The largest change in the amount carried was in the \$1.5 million to \$2 million AGI group. Their donations nearly doubled, from \$1.7 billion in Tax Year 2016 to \$3.2 billion in Tax Year 2017. The amount carried by the \$1 million to \$1.5 million AGI group also significantly increased, from \$2.8 billion to \$4.4 billion (55.4 percent). The AGI groups with the largest declines in their donation amounts were the \$40,000 under \$50,000 (-17.9 percent) and the \$5 million under \$10 million (-15.8 percent) groups. By comparison, almost half of the increase between the 2 years was attributed to the \$10 million or more AGI group. Donations from these taxpayers increased by \$5.2 billion, or 18.7 percent.

Figure C

All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A by Asset Category, Tax Years 2007–2017



NOTE: Money amounts are in current dollars.
SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions November 2019.

Figure D
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2017

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

Size of adjusted gross income	Number of returns	Percent of number of returns	Adjusted gross income less deficit (AGI)	Amount carried to Schedule A [1]	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	8,879,280	100.0	1,913,584,861	84,264,033	100.0	4.4	9,490
Under \$5,000 (including deficits)	51,058	0.6	-16,180,678	884,648	1.0	-5.5	17,326
\$5,000 under \$10,000	36,926	0.4	285,190	60,819	0.1	21.3	1,647
\$10,000 under \$15,000	54,148	0.6	675,905	91,883	0.1	13.6	1,697
\$15,000 under \$20,000	76,277	0.9	1,349,931	190,001	0.2	14.1	2,491
\$20,000 under \$25,000	99,775	1.1	2,247,677	284,264	0.3	12.6	2,849
\$25,000 under \$30,000	104,405	1.2	2,881,194	246,973	0.3	8.6	2,366
\$30,000 under \$40,000	309,722	3.5	10,940,596	837,052	1.0	7.7	2,703
\$40,000 under \$50,000	353,922	4.0	15,887,037	990,966	1.2	6.2	2,800
\$50,000 under \$75,000	1,100,381	12.4	68,843,710	2,739,133	3.3	4.0	2,489
\$75,000 under \$100,000	1,217,105	13.7	106,432,145	2,915,725	3.5	2.7	2,396
\$100,000 under \$200,000	3,465,717	39.0	492,777,987	9,360,059	11.1	1.9	2,701
\$200,000 under \$500,000	1,615,609	18.2	465,075,547	7,834,228	9.3	1.7	4,849
\$500,000 under \$1,000,000	256,730	2.9	173,951,310	4,956,779	5.9	2.8	19,307
\$1,000,000 under \$1,500,000	58,596	0.7	70,894,948	4,352,642	5.2	6.1	74,283
\$1,500,000 under \$2,000,000	24,278	0.3	41,762,578	3,150,215	3.7	7.5	129,758
\$2,000,000 under \$5,000,000	36,843	0.4	110,520,245	7,448,918	8.8	6.7	202,181
\$5,000,000 under \$10,000,000	10,136	0.1	69,714,624	4,617,492	5.5	6.6	455,546
\$10,000,000 or more	7,651	0.1	295,524,915	33,302,236	39.5	11.3	4,352,664

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less, and all publicly traded securities) plus the lesser of the fair market value, the amount claimed, or the appraised value 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, November 2019.

Figure E
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2016 and 2017

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

Size of adjusted gross income	2016			2017			Percentage change	
	Number of returns	Amount carried to Schedule A [1]	Average amount per return	Number of returns	Amount carried to Schedule A [1]	Average donation per return	Number of returns	Amount carried to Schedule A [1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns	8,653,388	73,630,567	8,509	8,879,280	84,264,033	9,490	2.6	14.4
Under \$5,000 (including deficits)	63,583	852,462	13,407	51,058	884,648	17,326	-19.7	3.8
\$5,000 under \$10,000	26,822	68,721	2,562	36,926	60,819	1,647	37.7	-11.5
\$10,000 under \$15,000	52,034	101,934	1,959	54,148	91,883	1,697	4.1	-9.9
\$15,000 under \$20,000	81,021	153,122	1,890	76,277	190,001	2,491	-5.9	24.1
\$20,000 under \$25,000	103,461	249,715	2,414	99,775	284,264	2,849	-3.6	13.8
\$25,000 under \$30,000	115,428	279,686	2,423	104,405	246,973	2,366	-9.5	-11.7
\$30,000 under \$40,000	338,501	846,744	2,501	309,722	837,052	2,703	-8.5	-1.1
\$40,000 under \$50,000	381,225	1,207,424	3,167	353,922	990,966	2,800	-7.2	-17.9
\$50,000 under \$75,000	1,120,391	2,709,239	2,418	1,100,381	2,739,133	2,489	-1.8	1.1
\$75,000 under \$100,000	1,214,949	2,806,117	2,310	1,217,105	2,915,725	2,396	0.2	3.9
\$100,000 under \$200,000	3,352,756	8,618,193	2,570	3,465,717	9,360,059	2,701	3.4	8.6
\$200,000 under \$500,000	1,448,905	6,988,578	4,823	1,615,609	7,834,228	4,849	11.5	12.1
\$500,000 under \$1,000,000	236,870	4,130,811	17,439	256,730	4,956,779	19,307	8.4	20.0
\$1,000,000 under \$1,500,000	50,078	2,801,103	55,935	58,596	4,352,642	74,283	17.0	55.4
\$1,500,000 under \$2,000,000	20,534	1,654,579	80,578	24,278	3,150,215	129,758	18.2	90.4
\$2,000,000 under \$5,000,000	31,808	6,612,260	207,883	36,843	7,448,918	202,181	15.8	12.7
\$5,000,000 under \$10,000,000	8,708	5,484,700	629,870	10,136	4,617,492	455,546	16.4	-15.8
\$10,000,000 or more	6,314	28,065,178	4,444,913	7,651	33,302,236	4,352,664	21.2	18.7

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less, and all publicly traded securities) plus the lesser of the fair market value, the amount claimed, or the appraised value 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, November 2019.

Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2017

[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 [2]	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donees	8,879,280	28,082,111	84,264,033	9,490	3,001	100.0	100.0
Arts, culture, and humanities organizations	281,380	455,152	3,314,892	11,781	7,283	1.6	3.9
Educational institutions	364,667	586,279	6,458,988	17,712	11,017	2.1	7.7
Environment and animal-related organizations	208,734	396,223	5,429,580	26,012	13,703	1.4	6.4
Health and medical research organizations	798,170	1,434,651	2,786,540	3,491	1,942	5.1	3.3
Large organizations	7,094,054	18,372,656	15,657,877	2,207	852	65.4	18.6
Public and societal benefit organizations	1,706,353	3,315,001	4,729,668	2,772	1,427	11.8	5.6
Religious organizations	1,176,223	2,384,526	3,832,625	3,258	1,607	8.5	4.5
Foundations	90,446	152,575	23,727,061	262,334	155,510	0.5	28.2
Donor-advised funds	77,371	176,023	10,438,105	134,910	59,300	0.6	12.4
Other donees	507,813	809,025	7,888,697	15,535	9,751	2.9	9.4

[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.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less, and all publicly traded securities) plus the lesser of the fair market value, the amount claimed, or the appraised value 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, November 2019.

Types of Charitable Organizations

Beneficiaries of noncash charitable contributions are classified for this study as arts and humanities groups, educational institutions, environment and animal related organizations, health and medical research organizations, large organizations, religious organizations, public and societal benefit organizations, foundations, and donor-advised funds, with the remainder classified as other (Figure F).

Foundations (\$23.7 billion) and large organizations (\$15.7 billion) have consistently been the greatest beneficiaries of non-cash charitable contributions. Donations to foundations were reported on a little over 90,400 returns and claimed the largest average donation of \$262,334 per return. In contrast, donations to large organizations were reported on 7.1 million returns, resulting in the smallest average donation of \$2,207 per return. Donations to donor-advised funds were claimed on the fewest number of returns (just over 77,300) and accounted for the third largest total donation amount (\$10.4 billion), resulting in the second largest average donation (\$134,910 per return).

Educational institutions (40.7 percent) and health and medical research institutions (40.5 percent) experienced nearly identical percentage increases in donation amounts between Tax Years 2016 and 2017 (Figure G). Foundations, the category with the largest donation amount, grew 28.6 percent from 2016 to 2017, increasing from \$18.4 billion to \$23.7 billion. Three categories experienced declines in donation claims from 2016 to 2017: religious organizations (-5.3 percent), arts, culture, and humanities (-5.0 percent), and environment and animal related organizations (-4.3 percent).

Most organization categories received more donations in Tax Year 2017 than they have received in the past 10 years or since Tax Year 2007 (Figure H). Since 2009, the amount of donations received more than doubled for six out of the nine organization types (excluding those classified as Other). The largest growth was in donations to donor-advised funds, which increased from \$1.8 billion to \$10.4 billion. The next largest increases were donations to foundations, which received \$23.7 billion in 2017, up from \$5.8 billion in 2009, and arts, humanities, and culture organizations, which increased to \$3.3 billion in 2017, up from \$866.4 million in 2009.

Donations by Age

For those taxpayers filing Form 8283 in Tax Year 2017, individuals age 65 and over reported the largest total donation amount claimed on Schedule A for both noncash and cash contributions (Figure I). These taxpayers donated \$17.7 billion (36.7 percent) of the total \$48.4 billion claimed in cash contributions. In addition, they accounted for \$29.8 billion (35.3 percent) out of the total \$84.3 billion claimed in noncash contributions. However, while they accounted for, by far, the largest amount donated, the 65 and over age category was only the third largest in terms of the number of returns filed for both cash (1.8 million returns or 3.9 percent) and noncash (1.9 million returns or 21.7 percent) donations. The average noncash contribution for this group was \$15,432 per return, which was 44.6 percent higher than the age group (55 under 65) with the second largest average noncash contribution of \$10,674 per return. With an AGI of \$425.9 billion, the age 65 and over group donated 7.0 percent of their

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2016 and 2017

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

Type of donee	2016			2017			Percentage change	
	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donees	8,653,388	73,630,567	8,509	8,879,280	84,264,033	9,490	2.6	14.4
Arts, culture, and humanities	282,492	3,490,456	12,356	281,380	3,314,892	11,781	-0.4	-5.0
Educational institutions	349,489	4,590,234	13,134	364,667	6,458,988	17,712	4.3	40.7
Environment and animal-related organizations	236,146	5,672,657	24,022	208,734	5,429,580	26,012	-11.6	-4.3
Health and medical research	871,692	1,983,120	2,275	798,170	2,786,540	3,491	-8.4	40.5
Large organizations	6,910,226	14,553,805	2,106	7,094,054	15,657,877	2,207	2.7	7.6
Public and societal benefit	1,734,529	4,224,768	2,436	1,706,353	4,729,668	2,772	-1.6	12.0
Religious organizations	1,126,553	4,048,159	3,593	1,176,223	3,832,625	3,258	4.4	-5.3
Donor-advised funds	56,108	10,329,206	184,096	77,371	10,438,105	134,910	37.9	1.1
Foundations	86,331	18,445,666	213,661	90,446	23,727,061	262,334	4.8	28.6
Other donees	373,422	6,292,498	16,851	507,813	7,888,697	15,535	36.0	25.4

[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.

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

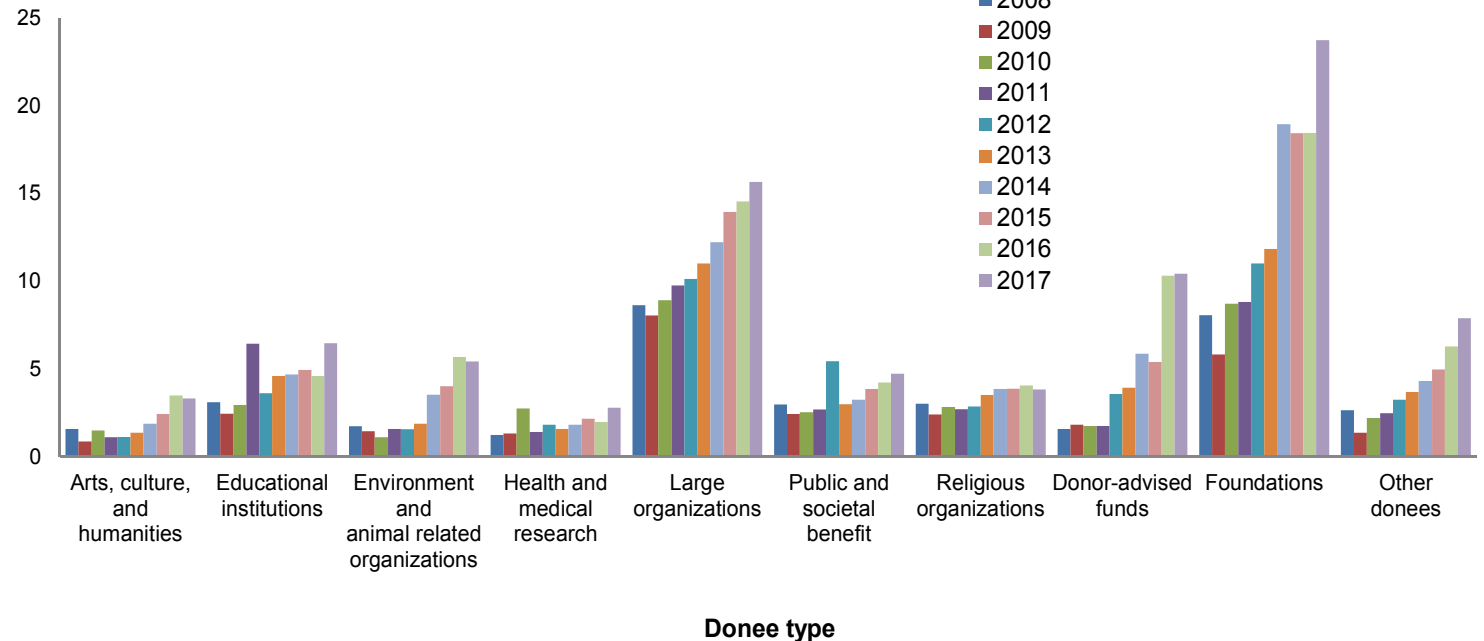
NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, November 2019.

Figure H

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283: Amounts Carried to Schedule A by Donee Type, Tax Years 2008–2017

Amount carried to Schedule A (billions of dollars)



NOTE: Money amounts are in current dollars.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, November 2019.

Figure I
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2017

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

Donor age [1]	Number of returns	Amount carried to Schedule A [2]	Average amount per return	Adjusted gross income less deficit (AGI)	Donation as a 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	8,879,280	84,264,033	9,490	1,913,584,862	4.4	7,389,397	48,366,331
Under 35	699,845	4,996,090	7,139	86,545,397	5.8	453,615	1,465,365
35 under 45	1,690,676	8,550,749	5,058	318,357,662	2.7	1,306,421	5,476,463
45 under 55	2,318,449	17,024,289	7,343	541,185,535	3.1	1,916,206	10,395,452
55 under 65	2,240,831	23,917,802	10,674	541,585,829	4.4	1,946,429	13,298,549
65 and older	1,929,479	29,775,104	15,432	425,910,438	7.0	1,766,726	17,730,502

[1] Donor age is taken as the age of the primary taxpayer for joint returns.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less, and all publicly traded securities) plus the lesser of the fair market value, the amount claimed, or the appraised value 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, November 2019.

income in noncash charitable contributions, increasing to 11.2 percent when cash contributions were included.

For taxpayers age 65 and over, the \$19.3 billion in donations of corporate stock, mutual funds, and other investments represented 65.0 percent of their donations (Table 4). Furthermore, this group accounted for 40.9 percent of all stock donated, 35.3 percent of all noncash contributions, and 35.8 percent of all charitable donations, including cash donations, carried to Schedule A. Donations of real estate, land, and easements was the second largest category donated by the 65 and over bracket (\$3.0 billion). Taxpayers in the age 55 under 65 group donated a total of \$23.9 billion, \$15.1 billion of which was corporate stock. However, the number of taxpayers reporting stock on Form 8283 for this group was only slightly higher than half the number of returns reporting stock for the age 65 and over group. Thus, the average corporate stock donation per return for the 55 under 65 group (\$265,971) was 53.7 percent larger than the age 65 and over group (\$173,018).

From Tax Year 2016 to Tax Year 2017, every age group, except for the age 35 under 45 group (-5.9 percent), reported an increase in the amount of noncash contributions that they carried to Schedule A (Figure J). The under 35 age group increased their donation amounts by 41.9 percent, with a 47.1 percent increase in the amount donated per return (\$7,139). Donors age 55 under 65 also exhibited a relatively large increase in their total donation amount, increasing 33.2 percent to \$23.9 billion. The average donation amount per return for these taxpayers increased 29.8 percent, from \$8,223 in Tax Year 2016 to \$10,674 in Tax Year 2017. Taxpayers over age 65, despite donating the overall largest total amount, decreased their average amount per return by 3.7 percent, declining from \$16,030 to \$15,432 from 2016 to 2017.

Explanation of Selected Terms

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

Figure J
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2016 and 2017

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

Donor age [1]	2016			2017			Percentage change	
	Number of returns	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	8,653,388	73,630,567	8,509	8,879,280	84,264,033	9,490	2.6	14.4
Under 35	725,404	3,520,261	4,853	699,845	4,996,090	7,139	-3.5	41.9
35 under 45	1,673,539	9,088,113	5,430	1,690,676	8,550,749	5,058	1.0	-5.9
45 under 55	2,338,515	15,292,143	6,539	2,318,449	17,024,289	7,343	-0.9	11.3
55 under 65	2,183,072	17,951,496	8,223	2,240,831	23,917,802	10,674	2.6	33.2
65 and older	1,732,858	27,778,554	16,030	1,929,479	29,775,104	15,432	11.3	7.2

[1] Donor age is taken as the age of the primary taxpayer.

[2] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less, and all publicly traded securities) plus the lesser of the fair market value, the amount claimed, or the appraised value 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, November 2019.

Amount carried to Schedule A—This is the fair market value from Form 8283, Section A, (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 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 if 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 1 year. Capital gain property results in a long-term gain, if sold. Examples of this are real property used for a taxpayer's business and corporate stock held more than 1 year. The total charitable deduction is generally limited to no more than 50 percent of AGI. This limitation is reduced to 20 percent or 30 percent depending on the type of property donated, the type of charitable organization to which the property is donated, and whether the property is donated to or for the use of the 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 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.¹

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

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

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

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

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

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

Land—Includes farms, orchards, and open lots.

Mutual funds—Includes shares of taxable and nontaxable mutual funds, exchange-traded funds, and unit investment trusts.

Other investments—Includes annuities, bonds, certificates of deposit (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 jet 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 due to 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

¹ 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.

(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 Scouts BSA.

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 bookstores and thrift stores run by religious organizations.

electronically filed returns) filed during Calendar Year 2017. 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 2017 data on a sample of 352,316 returns and an estimated final population of 153,575,872 returns.² The number of returns in the sample with an attached Form 8283 was 54,220.

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 and are estimated for the number of returns and money amounts for selected income items (Figure K). 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 (see <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>).

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including

Christopher Williams and Janette Wilson are economists with the Individual Data Processing and Perfection Section. This article was prepared under the direction of Michael Strudler, Initiatives Manager Individual and Tax-Exempt Branch.

Figure K

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2017

[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	0.89	2.22	6.53	1.79
Under \$25,000 (including deficits)	5.32	11.85	5.34	6.02
\$25,000 under \$50,000	3.57	6.16	5.26	5.26
\$50,000 under \$75,000	2.96	5.73	4.95	4.94
\$75,000 under \$100,000	2.81	5.35	4.75	4.75
\$100,000 under \$200,000	1.52	3.66	4.70	4.52
\$200,000 under \$500,000	1.19	3.95	17.52	5.95
\$500,000 under \$1,000,000	1.91	8.64	28.40	7.32
\$1,000,000 under \$1,500,000	2.26	15.39	43.06	26.67
\$1,500,000 under \$2,000,000	1.69	16.01	19.14	13.01
\$2,000,000 under \$5,000,000	1.04	25.06	10.33	5.04
\$5,000,000 under \$10,000,000	1.11	3.42	7.10	3.63
\$10,000,000 or more	0.00	0.00	0.00	0.00

NOTE: For more information on the use of CVs for evaluating the precision of estimates based on samples, see SOI Sampling Methodology and Data Limitations later at <https://www.irs.gov/pub/irs-soi/sampling.pdf>.

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, November 2019.

² For further details on sampling methodology, see *Statistics of Income—2017, Individual Income Tax Returns* (IRS Publication 1304).

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	8,879,280	28,082,111	61,563,325	125,095,544	84,264,033
Under \$25,000 (including deficits)	318,184	713,395	1,941,004	1,719,707	1,511,615
\$25,000 under \$50,000	768,049	1,927,444	3,951,327	2,074,991	2,074,990
\$50,000 under \$75,000	1,100,381	2,961,704	5,505,577	2,760,386	2,739,133
\$75,000 under \$100,000	1,217,105	3,563,378	5,174,485	2,915,725	2,915,725
\$100,000 under \$200,000	3,465,717	11,761,002	15,858,280	9,424,820	9,360,059
\$200,000 under \$500,000	1,615,609	5,766,720	10,947,319	10,731,369	7,834,228
\$500,000 under \$1,000,000	256,730	901,275	3,617,454	13,542,265	4,956,779
\$1,000,000 under \$1,500,000	58,596	194,758	1,736,715	15,337,981	4,352,642
\$1,500,000 under \$2,000,000	24,278	82,428	1,402,735	6,956,346	3,150,215
\$2,000,000 under \$5,000,000	36,843	133,658	3,658,301	15,441,336	7,448,918
\$5,000,000 under \$10,000,000	10,136	39,094	1,736,138	8,245,614	4,617,492
\$10,000,000 or more	7,651	37,255	6,033,991	35,945,004	33,302,236

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 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	233,853	543,193	9,828,763	47,829,179	47,347,663
Under \$25,000 (including deficits)	1,301	3,604	159,589	528,323	524,927
\$25,000 under \$50,000	2,700	3,947	6,575	25,929	25,929
\$50,000 under \$75,000	4,464	9,125	40,950	98,330	81,413
\$75,000 under \$100,000	13,686	17,778	88,843	165,456	165,456
\$100,000 under \$200,000	55,785	90,290	232,198	803,785	803,785
\$200,000 under \$500,000	73,625	172,046	1,047,688	2,913,160	2,899,699
\$500,000 under \$1,000,000	36,771	88,538	575,490	2,184,007	2,182,822
\$1,000,000 under \$1,500,000	13,960	40,675	388,491	2,606,634	2,606,633
\$1,500,000 under \$2,000,000	7,091	20,512	287,075	1,224,465	1,224,833
\$2,000,000 under \$5,000,000	14,552	51,891	1,112,149	4,774,862	4,759,671
\$5,000,000 under \$10,000,000	5,149	19,908	686,166	3,054,353	2,993,753
\$10,000,000 or more	4,770	24,878	5,203,549	29,449,874	29,078,742

Footnotes at end of Table 1J.

Table 1C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	16,051	20,668	6,564,613	46,772,085	7,541,659
Under \$25,000 (including deficits)	**1,401	**1,523	**225,783	**289,019	**94,691
\$25,000 under \$50,000	**	**	**	**	**
\$50,000 under \$75,000	* 62	* 75	* 9,759	* 17,224	* 12,888
\$75,000 under \$100,000	0	0	0	0	0
\$100,000 under \$200,000	3,538	3,582	69,259	542,883	478,582
\$200,000 under \$500,000	4,141	4,930	446,134	3,259,591	401,899
\$500,000 under \$1,000,000	3,166	5,147	866,709	9,495,364	929,286
\$1,000,000 under \$1,500,000	1,258	1,581	767,792	11,216,766	804,904
\$1,500,000 under \$2,000,000	726	1,130	783,127	4,747,802	1,169,519
\$2,000,000 under \$5,000,000	1,009	1,559	2,072,544	9,086,548	1,392,491
\$5,000,000 under \$10,000,000	416	597	849,853	4,350,096	758,710
\$10,000,000 or more	334	544	473,652	3,766,791	1,498,690

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 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	127,555	188,526	696,125	1,686,321	1,676,280
Under \$25,000 (including deficits)	3,830	4,391	7,401	13,067	12,879
\$25,000 under \$50,000	7,292	9,302	11,474	16,473	16,473
\$50,000 under \$75,000	16,783	35,889	53,730	80,746	80,746
\$75,000 under \$100,000	12,072	15,076	4,233	15,227	15,227
\$100,000 under \$200,000	51,797	76,782	86,166	79,926	79,823
\$200,000 under \$500,000	26,714	33,085	150,752	192,235	192,207
\$500,000 under \$1,000,000	5,509	7,541	36,823	88,564	84,113
\$1,000,000 under \$1,500,000	1,283	2,093	16,110	139,749	139,524
\$1,500,000 under \$2,000,000	669	1,505	59,328	122,304	83,406
\$2,000,000 under \$5,000,000	1,010	1,542	87,418	243,406	238,951
\$5,000,000 under \$10,000,000	330	689	65,002	255,757	301,326
\$10,000,000 or more	266	632	117,687	438,867	431,603

Footnotes at end of Table 1J.

Table 1E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	258,765	465,479	132,910	168,850	158,659
Under \$25,000 (including deficits)	7,566	8,573	5,098	7,546	3,931
\$25,000 under \$50,000	16,281	20,307	7,894	8,531	8,531
\$50,000 under \$75,000	17,796	33,239	412	6,320	6,320
\$75,000 under \$100,000	35,197	78,422	11,624	15,799	15,799
\$100,000 under \$200,000	113,838	201,604	55,403	52,853	52,853
\$200,000 under \$500,000	54,413	103,020	26,589	35,756	35,691
\$500,000 under \$1,000,000	9,236	13,398	8,351	7,510	7,510
\$1,000,000 under \$1,500,000	1,804	2,664	3,353	5,676	4,837
\$1,500,000 under \$2,000,000	893	1,579	2,691	4,327	4,125
\$2,000,000 under \$5,000,000	1,182	1,744	6,405	10,581	6,160
\$5,000,000 under \$10,000,000	313	500	2,851	8,174	7,168
\$10,000,000 or more	247	429	2,239	5,777	5,734

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 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	6,626,684	16,177,760	21,603,403	12,218,793	12,042,932
Under \$25,000 (including deficits)	224,801	391,543	766,062	417,080	417,067
\$25,000 under \$50,000	544,167	1,054,030	1,891,342	1,081,487	1,081,487
\$50,000 under \$75,000	799,652	1,595,597	2,483,952	1,350,060	1,350,060
\$75,000 under \$100,000	906,374	2,008,537	2,459,759	1,531,615	1,531,615
\$100,000 under \$200,000	2,685,751	7,207,115	7,660,325	4,726,794	4,726,779
\$200,000 under \$500,000	1,228,151	3,322,273	4,830,995	2,368,880	2,368,503
\$500,000 under \$1,000,000	168,629	441,508	1,001,207	361,057	360,949
\$1,000,000 under \$1,500,000	34,137	79,616	237,990	77,810	77,833
\$1,500,000 under \$2,000,000	12,794	28,543	87,037	206,832	32,536
\$2,000,000 under \$5,000,000	16,811	37,751	129,026	52,072	51,011
\$5,000,000 under \$10,000,000	3,587	7,651	27,671	13,186	13,171
\$10,000,000 or more	1,830	3,597	28,038	31,921	31,921

Footnotes at end of Table 1J.

Table 1G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	502,834	642,208	1,149,338	478,315	478,315
Under \$25,000 (including deficits)	15,213	16,393	35,520	12,543	12,543
\$25,000 under \$50,000	35,419	42,498	147,471	55,941	55,941
\$50,000 under \$75,000	68,010	88,579	152,857	70,962	70,962
\$75,000 under \$100,000	78,331	97,291	176,686	85,035	85,035
\$100,000 under \$200,000	187,967	241,039	345,014	139,746	139,746
\$200,000 under \$500,000	100,538	133,773	241,422	91,867	91,867
\$500,000 under \$1,000,000	12,067	15,682	28,148	12,757	12,757
\$1,000,000 under \$1,500,000	2,764	3,530	11,874	4,635	4,635
\$1,500,000 under \$2,000,000	974	1,356	3,293	1,549	1,549
\$2,000,000 under \$5,000,000	1,144	1,551	5,452	2,205	2,205
\$5,000,000 under \$10,000,000	246	328	982	434	434
\$10,000,000 or more	161	186	619	641	641

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 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	3,619,236	7,480,421	15,356,512	6,506,697	6,469,204
Under \$25,000 (including deficits)	140,159	216,820	611,858	236,721	236,721
\$25,000 under \$50,000	324,431	626,552	1,520,949	727,368	727,367
\$50,000 under \$75,000	452,775	892,535	2,016,462	880,074	880,074
\$75,000 under \$100,000	496,048	978,098	1,857,173	829,639	829,639
\$100,000 under \$200,000	1,383,530	2,903,741	5,368,159	2,305,251	2,305,251
\$200,000 under \$500,000	670,936	1,518,670	2,920,239	1,112,143	1,111,907
\$500,000 under \$1,000,000	105,487	249,768	679,752	229,245	229,246
\$1,000,000 under \$1,500,000	21,931	45,667	175,013	99,323	62,495
\$1,500,000 under \$2,000,000	8,809	18,684	66,881	24,897	24,893
\$2,000,000 under \$5,000,000	11,160	22,204	92,739	33,562	33,225
\$5,000,000 under \$10,000,000	2,514	5,057	23,228	19,262	18,800
\$10,000,000 or more	1,456	2,626	24,059	9,211	9,585

Footnotes at end of Table 1J.

Table 1I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2017

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

Size of adjusted gross income	Returns with donations of cars, planes, boats, and other vehicles				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	224,639	236,883	2,385,388	517,016	550,497
Under \$25,000 (including deficits)	7,873	9,270	57,486	8,459	8,459
\$25,000 under \$50,000	9,712	10,851	109,945	15,283	15,283
\$50,000 under \$75,000	28,148	29,153	324,987	48,539	48,539
\$75,000 under \$100,000	29,514	32,529	239,088	41,381	41,381
\$100,000 under \$200,000	91,309	94,796	797,297	125,091	125,091
\$200,000 under \$500,000	47,375	49,182	515,564	71,210	70,484
\$500,000 under \$1,000,000	7,721	7,936	173,136	94,423	94,423
\$1,000,000 under \$1,500,000	1,397	1,446	56,004	11,446	12,686
\$1,500,000 under \$2,000,000	518	567	25,987	19,932	19,932
\$2,000,000 under \$5,000,000	740	792	38,618	32,886	32,436
\$5,000,000 under \$10,000,000	193	205	14,620	19,439	19,439
\$10,000,000 or more	140	155	32,657	28,926	62,343

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 2017

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

Size of adjusted gross income	Returns with other donations [4]				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	1,289,873	2,326,974	3,846,272	8,918,288	7,998,825
Under \$25,000 (including deficits)	**153,988	**221,234	**327,884	**350,928	**344,375
\$25,000 under \$50,000	**	**	**	**	**
\$50,000 under \$75,000	159,845	277,512	422,468	208,130	208,130
\$75,000 under \$100,000	176,305	335,647	337,080	231,573	231,573
\$100,000 under \$200,000	477,516	942,052	1,244,459	648,492	648,151
\$200,000 under \$500,000	243,132	429,742	767,935	686,527	661,971
\$500,000 under \$1,000,000	47,029	71,757	247,839	1,069,337	1,055,672
\$1,000,000 under \$1,500,000	12,284	17,487	80,087	1,175,941	639,094
\$1,500,000 under \$2,000,000	5,818	8,553	87,315	604,238	589,422
\$2,000,000 under \$5,000,000	8,909	14,623	113,948	1,205,214	932,769
\$5,000,000 under \$10,000,000	2,670	4,159	65,766	524,912	504,692
\$10,000,000 or more	2,377	4,208	151,490	2,212,997	2,182,977

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

** Data combined to avoid disclosure of information for specific taxpayers.

[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] Not every donation has a donor cost reported.

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

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

NOTE: This table 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, November 2019.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2017

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

Size of adjusted gross income	All donees				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	8,879,280	28,082,111	61,563,325	125,095,544	84,264,033
Under \$25,000 (including deficits)	318,184	713,395	1,941,004	1,719,707	1,511,615
\$25,000 under \$50,000	768,049	1,927,444	3,951,327	2,074,991	2,074,990
\$50,000 under \$75,000	1,100,381	2,961,704	5,505,577	2,760,386	2,739,133
\$75,000 under \$100,000	1,217,105	3,563,378	5,174,485	2,915,725	2,915,725
\$100,000 under \$200,000	3,465,717	11,761,002	15,858,280	9,424,820	9,360,059
\$200,000 under \$500,000	1,615,609	5,766,720	10,947,319	10,731,369	7,834,228
\$500,000 under \$1,000,000	256,730	901,275	3,617,454	13,542,265	4,956,779
\$1,000,000 under \$1,500,000	58,596	194,758	1,736,715	15,337,981	4,352,642
\$1,500,000 under \$2,000,000	24,278	82,428	1,402,735	6,956,346	3,150,215
\$2,000,000 under \$5,000,000	36,843	133,658	3,658,301	15,441,336	7,448,918
\$5,000,000 under \$10,000,000	10,136	39,094	1,736,138	8,245,614	4,617,492
\$10,000,000 or more	7,651	37,255	6,033,991	35,945,004	33,302,236

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 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	281,380	455,152	1,087,387	4,975,392	3,314,892
Under \$25,000 (including deficits)	10,857	13,424	43,996	31,963	31,776
\$25,000 under \$50,000	17,351	53,045	34,026	26,697	26,697
\$50,000 under \$75,000	21,492	34,909	59,576	65,339	65,339
\$75,000 under \$100,000	37,315	54,256	39,498	32,481	32,481
\$100,000 under \$200,000	105,071	157,771	186,530	103,893	103,893
\$200,000 under \$500,000	67,589	103,727	173,590	203,520	203,502
\$500,000 under \$1,000,000	12,690	20,615	58,191	219,095	119,712
\$1,000,000 under \$1,500,000	3,220	5,660	47,465	927,585	891,604
\$1,500,000 under \$2,000,000	1,607	3,361	69,685	271,044	94,757
\$2,000,000 under \$5,000,000	2,761	5,024	113,028	830,128	308,724
\$5,000,000 under \$10,000,000	732	1,579	110,751	857,926	358,600
\$10,000,000 or more	695	1,782	151,051	1,405,720	1,077,808

Footnotes at end of Table 2K.

Table 2C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2017

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

Size of adjusted gross income	Educational institutions				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	364,667	586,279	2,527,172	7,166,276	6,458,988
Under \$25,000 (including deficits)	5,322	7,379	64,227	129,895	110,327
\$25,000 under \$50,000	20,135	24,187	26,645	23,116	23,115
\$50,000 under \$75,000	31,399	41,765	86,485	86,406	82,070
\$75,000 under \$100,000	45,268	86,550	92,802	77,696	77,696
\$100,000 under \$200,000	138,614	206,534	607,311	703,761	703,761
\$200,000 under \$500,000	85,814	149,285	602,118	1,366,153	863,555
\$500,000 under \$1,000,000	18,799	30,630	230,686	480,341	460,284
\$1,000,000 under \$1,500,000	7,007	12,718	87,230	468,498	454,457
\$1,500,000 under \$2,000,000	3,034	5,704	72,856	289,058	289,027
\$2,000,000 under \$5,000,000	5,762	12,370	206,079	919,482	888,551
\$5,000,000 under \$10,000,000	1,882	4,681	133,674	606,939	545,898
\$10,000,000 or more	1,631	4,475	317,060	2,014,929	1,960,247

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 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	208,734	396,223	5,179,143	38,755,297	5,429,580
Under \$25,000 (including deficits)	8,861	10,119	30,260	228,340	48,743
\$25,000 under \$50,000	13,127	17,188	27,628	19,521	19,521
\$50,000 under \$75,000	24,540	44,754	119,366	48,377	48,377
\$75,000 under \$100,000	22,181	41,454	95,010	64,039	64,039
\$100,000 under \$200,000	75,656	179,360	109,478	96,240	87,296
\$200,000 under \$500,000	46,453	73,204	104,447	817,096	229,286
\$500,000 under \$1,000,000	11,178	19,122	764,545	8,163,725	739,284
\$1,000,000 under \$1,500,000	2,602	4,403	451,968	10,625,907	376,868
\$1,500,000 under \$2,000,000	1,326	1,882	625,033	4,283,906	1,061,408
\$2,000,000 under \$5,000,000	1,828	2,788	1,903,288	7,959,811	1,028,569
\$5,000,000 under \$10,000,000	537	1,102	723,148	3,470,021	606,199
\$10,000,000 or more	446	847	224,972	2,978,314	1,119,990

Footnotes at end of Table 2K.

Table 2E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	798,170	1,434,651	2,591,201	2,874,927	2,786,540
Under \$25,000 (including deficits)	17,511	27,309	65,280	94,887	94,887
\$25,000 under \$50,000	60,891	100,135	236,869	109,850	109,850
\$50,000 under \$75,000	99,781	195,287	285,797	109,711	109,711
\$75,000 under \$100,000	98,513	163,038	227,259	148,819	148,819
\$100,000 under \$200,000	306,663	554,659	718,127	426,996	426,996
\$200,000 under \$500,000	172,960	319,472	473,154	275,357	266,071
\$500,000 under \$1,000,000	27,512	50,011	179,287	132,143	132,143
\$1,000,000 under \$1,500,000	5,999	10,126	43,539	45,524	45,426
\$1,500,000 under \$2,000,000	2,693	4,783	16,891	40,020	38,872
\$2,000,000 under \$5,000,000	3,938	6,856	69,931	214,661	209,615
\$5,000,000 under \$10,000,000	983	1,710	19,923	99,103	94,020
\$10,000,000 or more	726	1,263	255,145	1,177,856	1,110,128

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 2017

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

Size of adjusted gross income	Large organizations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	7,094,054	18,372,656	30,696,731	15,690,174	15,657,877
Under \$25,000 (including deficits)	232,399	438,686	1,022,707	537,418	537,406
\$25,000 under \$50,000	610,536	1,286,503	2,817,034	1,483,745	1,483,745
\$50,000 under \$75,000	865,877	1,913,209	3,801,248	1,853,662	1,853,662
\$75,000 under \$100,000	992,354	2,360,706	3,554,197	1,929,785	1,929,785
\$100,000 under \$200,000	2,836,858	7,947,865	10,940,246	5,667,254	5,667,238
\$200,000 under \$500,000	1,292,170	3,727,680	6,383,976	2,850,479	2,825,047
\$500,000 under \$1,000,000	187,449	512,420	1,322,639	502,654	502,546
\$1,000,000 under \$1,500,000	37,468	93,357	312,866	120,891	120,619
\$1,500,000 under \$2,000,000	14,155	34,107	120,788	88,073	88,486
\$2,000,000 under \$5,000,000	18,505	44,140	198,121	106,058	105,206
\$5,000,000 under \$10,000,000	4,149	9,622	46,428	38,357	38,353
\$10,000,000 or more	2,135	4,361	176,480	511,799	505,784

Footnotes at end of Table 2K.

Table 2G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	1,706,353	3,315,001	6,112,776	5,174,036	4,729,668
Under \$25,000 (including deficits)	75,852	128,621	246,264	174,513	170,327
\$25,000 under \$50,000	124,071	209,781	475,043	204,978	204,978
\$50,000 under \$75,000	198,448	390,393	608,063	261,321	261,321
\$75,000 under \$100,000	222,574	411,544	650,471	310,243	310,243
\$100,000 under \$200,000	653,898	1,335,000	1,554,072	815,244	815,233
\$200,000 under \$500,000	340,963	671,214	1,511,159	872,859	872,839
\$500,000 under \$1,000,000	59,008	111,798	301,544	183,231	180,832
\$1,000,000 under \$1,500,000	13,817	24,239	222,809	383,688	336,922
\$1,500,000 under \$2,000,000	5,799	10,533	152,712	400,260	218,403
\$2,000,000 under \$5,000,000	8,169	14,624	188,215	408,508	343,806
\$5,000,000 under \$10,000,000	2,149	4,008	86,024	259,340	202,202
\$10,000,000 or more	1,603	3,247	116,400	899,851	812,563

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 2017

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

Size of adjusted gross income	Religious organizations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	1,176,223	2,384,526	4,015,119	4,035,772	3,832,625
Under \$25,000 (including deficits)	33,195	47,692	272,903	67,227	66,877
\$25,000 under \$50,000	88,090	167,989	215,327	129,135	129,135
\$50,000 under \$75,000	130,852	238,867	394,816	205,159	205,159
\$75,000 under \$100,000	156,922	308,461	328,152	221,947	221,947
\$100,000 under \$200,000	483,676	1,034,021	1,212,762	774,497	774,497
\$200,000 under \$500,000	224,112	469,427	865,534	639,282	635,932
\$500,000 under \$1,000,000	38,222	77,453	221,562	390,491	390,491
\$1,000,000 under \$1,500,000	8,810	16,413	93,513	181,689	162,680
\$1,500,000 under \$2,000,000	3,791	6,989	100,123	189,067	150,115
\$2,000,000 under \$5,000,000	6,120	11,986	121,980	466,536	328,167
\$5,000,000 under \$10,000,000	1,469	3,063	67,596	209,672	209,173
\$10,000,000 or more	963	2,164	120,849	561,069	558,452

Footnotes at end of Table 2K.

Table 2I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2017

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

Size of adjusted gross income	Foundations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	90,446	152,575	4,966,714	25,070,752	23,727,061
Under \$25,000 (including deficits)	2,476	4,760	116,877	270,634	270,458
\$25,000 under \$50,000	* 4,230	* 5,239	* 12,376	* 3,043	* 3,043
\$50,000 under \$75,000	5,078	17,150	37,751	33,322	16,406
\$75,000 under \$100,000	6,207	6,238	17,345	5,921	5,921
\$100,000 under \$200,000	26,643	35,403	101,887	114,853	114,853
\$200,000 under \$500,000	25,461	36,785	176,698	369,087	364,456
\$500,000 under \$1,000,000	8,992	14,324	152,384	1,482,147	474,590
\$1,000,000 under \$1,500,000	2,799	4,993	85,594	710,911	667,126
\$1,500,000 under \$2,000,000	1,713	3,625	113,552	337,826	326,876
\$2,000,000 under \$5,000,000	3,571	11,496	363,984	1,542,865	1,511,386
\$5,000,000 under \$10,000,000	1,408	4,200	272,688	1,093,962	1,062,962
\$10,000,000 or more	1,865	8,363	3,515,578	19,106,180	18,908,983

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 2017

[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 [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	77,371	176,023	2,370,129	10,445,908	10,438,105
Under \$25,000 (including deficits)	139	359	4,705	26,109	23,956
\$25,000 under \$50,000	** 1,143	** 2,179	** 1,456	** 18,025	** 18,025
\$50,000 under \$75,000	**	**	**	**	**
\$75,000 under \$100,000	1,053	1,058	389	5,884	5,884
\$100,000 under \$200,000	12,033	31,312	47,037	208,154	208,154
\$200,000 under \$500,000	30,235	61,598	304,746	997,528	997,528
\$500,000 under \$1,000,000	14,463	28,276	229,189	734,941	734,941
\$1,000,000 under \$1,500,000	5,666	12,901	146,614	556,286	556,284
\$1,500,000 under \$2,000,000	2,849	7,057	85,131	362,909	362,909
\$2,000,000 under \$5,000,000	5,748	16,788	372,357	1,659,964	1,659,034
\$5,000,000 under \$10,000,000	2,154	6,526	205,122	948,729	947,229
\$10,000,000 or more	1,888	7,970	973,384	4,927,380	4,924,161

Footnotes at end of Table 2K.

Table 2K. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2017

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

Size of adjusted gross income	Other donees				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	507,813	809,025	2,016,951	10,907,011	7,888,697
Under \$25,000 (including deficits)	26,878	35,046	73,784	158,719	156,859
\$25,000 under \$50,000	** 101,227	** 146,566	** 217,396	** 153,969	** 153,969
\$50,000 under \$75,000	**	**	**	**	**
\$75,000 under \$100,000	73,200	130,072	169,363	118,910	118,910
\$100,000 under \$200,000	163,319	279,075	380,829	513,926	458,137
\$200,000 under \$500,000	98,261	154,329	351,896	2,340,007	576,011
\$500,000 under \$1,000,000	25,279	36,627	157,427	1,253,497	1,221,958
\$1,000,000 under \$1,500,000	7,100	9,949	245,118	1,317,001	740,657
\$1,500,000 under \$2,000,000	3,347	4,387	45,964	694,184	519,361
\$2,000,000 under \$5,000,000	5,592	7,587	121,317	1,333,325	1,065,861
\$5,000,000 under \$10,000,000	1,822	2,603	70,785	661,566	552,855
\$10,000,000 or more	1,786	2,783	183,071	2,361,907	2,324,119

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

** Data combined to avoid disclosure of information for specific taxpayers.

[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] Not every donation has a donor cost reported.

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

NOTE: This table 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, November 2019.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Selected Donee Type, Tax Year 2017

[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	Amount carried to Schedule A [1]
	(1)	(2)	(3)	(4)	(5)	(6)
All donations	28,082,111	84,264,033	455,152	3,314,892	586,279	6,458,988
Corporate stock, mutual funds, and other investments	543,193	47,347,663	17,823	1,946,298	92,056	5,025,268
Real estate, land, and easements	20,668	7,541,659	661	300,699	1,467	563,007
Art and collectibles	188,526	1,676,280	43,832	821,325	11,542	304,061
Food	465,479	158,659	3,140	1,442	41,624	9,895
Clothing and accessories	16,177,760	12,042,932	97,301	37,391	138,931	110,756
Electronics	642,208	478,315	7,741	6,573	14,981	26,975
Household items	7,480,421	6,469,204	215,958	92,102	139,418	110,521
Cars, planes, boats, and other vehicles	236,883	550,497	16,508	24,376	13,846	91,939
Other [2]	2,326,974	7,998,825	52,188	84,687	132,413	216,565

Type of donation	Environment and animal-related organizations		Health and medical research		Large organizations	
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(7)	(8)	(9)	(10)	(11)	(12)
All donations	396,223	5,429,580	1,434,651	2,786,540	18,372,656	15,657,877
Corporate stock, mutual funds, and other investments	15,388	550,602	26,953	1,567,136	16,879	747,353
Real estate, land, and easements	9,293	4,585,715	202	161,317	562	17,973
Art and collectibles	5,813	7,877	9,025	17,093	62,054	52,192
Food	15,341	1,996	11,087	6,115	36,815	14,543
Clothing and accessories	112,327	65,577	895,782	635,970	11,687,295	8,976,223
Electronics	11,615	3,114	20,769	8,814	439,931	342,872
Household items	101,191	76,444	361,651	260,050	4,967,116	4,516,781
Cars, planes, boats, and other vehicles	6,906	52,334	9,665	13,993	50,007	78,328
Other [2]	118,348	85,920	99,516	116,052	1,111,997	911,613

Type of donation	Public and societal benefit		Religious organizations		Foundations	
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(13)	(14)	(15)	(16)	(17)	(18)
All donations	3,315,001	4,729,668	2,384,526	3,832,625	152,575	23,727,061
Corporate stock, mutual funds, and other investments	30,006	1,662,825	99,228	1,975,032	57,448	22,660,823
Real estate, land, and easements	2,977	554,869	1,883	200,232	461	369,791
Art and collectibles	24,620	54,780	21,051	46,229	1,851	254,891
Food	182,936	48,188	140,101	48,031	3,147	3,025
Clothing and accessories	1,801,814	1,161,528	1,143,377	747,332	41,283	40,739
Electronics	74,972	50,404	57,000	31,820	1,615	450
Household items	853,556	698,762	660,978	512,081	20,345	25,947
Cars, planes, boats, and other vehicles	93,024	120,391	16,809	45,131	13,005	54,900
Other [2]	251,098	377,920	244,099	226,738	13,420	316,494

Footnotes at end of table.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Selected Donee Type, Tax Year 2017—Continued

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

Type of donation	Other donees [3]	
	Number of donations	Amount carried to Schedule A [1]
	(19)	(20)
All donations	985,047	18,326,802
Corporate stock, mutual funds, and other investments	187,411	11,212,327
Real estate, land, and easements	3,161	788,056
Art and collectibles	8,738	117,832
Food	31,287	25,425
Clothing and accessories	259,649	267,416
Electronics	13,583	7,292
Household items	160,208	176,517
Cars, planes, boats, and other vehicles	17,114	69,103
Other [2]	303,896	5,662,834

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

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

[3] Other donees includes donor-advised funds. These funds are shown separately in Table 2.

NOTE: This table 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, November 2019.

Table 4. All Individual Retruns with Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Donor Age, Tax Year 2017

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

Donor age [1]	All returns							
	Form 8283				Schedule A			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns with contributions	Amount of contributions	Number of returns with cash contributions	Amount of cash contributions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	8,879,280	28,082,111	125,095,544	84,264,033	8,835,162	83,453,750	7,389,397	48,366,331
Under 35	699,845	1,511,274	6,206,612	4,996,090	694,788	4,988,345	453,615	1,465,365
35 under 45	1,690,676	4,606,993	25,331,688	8,550,749	1,687,134	8,543,050	1,306,421	5,476,463
45 under 55	2,318,449	7,605,466	25,881,056	17,024,289	2,307,613	16,888,457	1,916,206	10,395,452
55 under 65	2,240,831	7,434,511	30,131,839	23,917,802	2,230,722	23,871,076	1,946,429	13,298,549
65 and older	1,929,479	6,923,867	37,544,349	29,775,104	1,914,904	29,162,822	1,766,726	17,730,502
Donor age [1]	Corporate stock, mutual funds, and other investments				Real estate, land, and easements			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All ages	233,853	543,193	47,829,179	47,347,663	16,051	20,668	46,772,085	7,541,659
Under 35	8,219	14,512	2,840,676	2,840,657	181	306	1,318,358	116,829
35 under 45	15,114	48,169	2,428,205	2,367,973	2,411	3,002	17,542,817	1,331,427
45 under 55	41,786	93,450	7,784,593	7,651,992	1,756	2,320	9,602,862	1,485,769
55 under 65	56,940	142,219	15,288,518	15,144,340	2,959	4,982	7,656,444	1,641,503
65 and older	111,796	244,843	19,487,186	19,342,701	8,744	10,058	10,651,603	2,966,132
Donor age [1]	Art and collectibles				Food			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All ages	127,555	188,526	1,686,321	1,676,280	258,765	465,479	168,850	158,659
Under 35	3,351	4,367	23,562	23,562	7,386	9,319	6,054	6,054
35 under 45	15,374	20,749	98,532	41,242	26,157	34,442	23,300	21,662
45 under 55	23,140	37,226	175,739	123,407	60,357	90,209	41,084	38,542
55 under 65	33,286	49,609	264,852	263,465	73,334	153,221	45,626	44,609
65 and older	52,404	76,575	1,123,636	1,224,604	91,532	178,288	52,787	47,792
Donor age [1]	Clothing and accessories				Electronics			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All ages	6,626,684	16,177,760	12,218,793	12,042,932	502,834	642,208	478,315	478,315
Under 35	529,900	965,809	1,009,565	1,009,565	39,786	45,497	64,705	64,705
35 under 45	1,296,318	2,879,451	2,644,809	2,470,236	92,521	111,593	111,597	111,597
45 under 55	1,805,730	4,711,521	3,410,034	3,407,461	130,444	176,893	126,791	126,791
55 under 65	1,654,192	4,169,922	2,972,577	2,973,838	115,945	141,627	96,051	96,051
65 and older	1,340,545	3,451,058	2,181,808	2,181,832	124,138	166,597	79,171	79,171

Footnotes at end of table.

Table 4. All Individual Retruns with Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Donor Age, Tax Year 2017—Continued

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

Donor age [1]	Household items				Cars, planes, boats, and other vehicles			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	3,619,236	7,480,421	6,506,697	6,469,204	224,639	236,883	517,016	550,497
Under 35	244,793	368,184	506,608	506,608	11,080	11,080	12,384	12,384
35 under 45	625,534	1,163,444	1,118,532	1,118,528	25,040	26,369	51,401	50,675
45 under 55	909,448	1,860,673	1,714,635	1,714,197	63,882	66,578	116,628	117,634
55 under 65	933,468	1,984,719	1,634,289	1,597,976	63,544	69,595	115,591	115,316
65 and older	905,994	2,103,400	1,532,631	1,531,895	61,093	63,262	221,010	254,487

Donor age [1]	Other donations [4]			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(41)	(42)	(43)	(44)
All ages	1,289,873	2,326,974	8,918,288	7,998,825
Under 35	69,824	92,200	424,699	415,726
35 under 45	202,168	319,775	1,312,495	1,037,410
45 under 55	289,207	566,596	2,908,688	2,358,495
55 under 65	378,829	718,615	2,057,890	2,040,703
65 and older	349,845	629,786	2,214,515	2,146,489

[1] Age for joint returns was based on the primary taxpayer's age.

[2] 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.

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

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

NOTE: This table 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, November 2019.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2017

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

Donor age [1]	All donees							
	Form 8283				Schedule A			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns with contributions	Amount of contributions	Number of returns with cash contributions	Amount of cash contributions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	8,879,280	28,082,111	125,095,544	84,264,033	8,835,162	83,453,750	7,389,397	48,366,331
Under 35	699,845	1,511,274	6,206,612	4,996,090	694,788	4,988,345	453,615	1,465,365
35 under 45	1,690,676	4,606,993	25,331,688	8,550,749	1,687,134	8,543,050	1,306,421	5,476,463
45 under 55	2,318,449	7,605,466	25,881,056	17,024,289	2,307,613	16,888,457	1,916,206	10,395,452
55 under 65	2,240,831	7,434,511	30,131,839	23,917,802	2,230,722	23,871,076	1,946,429	13,298,549
65 and older	1,929,479	6,923,867	37,544,349	29,775,104	1,914,904	29,162,822	1,766,726	17,730,502
Donor age [1]	Arts, culture, and humanities				Educational institutions			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All ages	281,380	455,152	4,975,392	3,314,892	364,667	586,279	7,166,276	6,458,988
Under 35	3,608	3,710	182,358	24,639	18,276	21,265	97,424	95,284
35 under 45	20,244	28,878	213,487	83,869	53,422	80,209	537,532	129,267
45 under 55	45,790	71,354	669,025	277,306	72,699	114,221	961,755	942,950
55 under 65	65,399	99,899	1,438,553	554,869	102,474	187,545	1,252,450	1,103,842
65 and older	146,340	251,312	2,471,969	2,374,210	117,795	183,039	4,317,115	4,187,644
Donor age [1]	Environment and animal-related organizations				Health and medical research			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All ages	208,734	396,223	38,755,297	5,429,580	798,170	1,434,651	2,874,927	2,786,540
Under 35	8,614	10,332	1,129,352	102,557	34,862	67,058	83,752	83,232
35 under 45	26,334	36,708	16,872,716	1,232,912	100,645	154,747	182,661	181,793
45 under 55	48,738	107,603	7,266,492	1,379,965	209,062	388,473	1,047,957	1,001,810
55 under 65	58,277	109,739	6,125,349	1,149,616	225,081	413,360	483,243	476,167
65 and older	66,772	131,840	7,361,389	1,564,529	228,520	411,014	1,077,314	1,043,538
Donor age [1]	Large organizations				Public and societal benefit			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All ages	7,094,054	18,372,656	15,690,174	15,657,877	1,706,353	3,315,001	5,174,036	4,729,668
Under 35	579,513	1,097,452	1,446,024	1,445,805	78,512	142,256	239,526	216,382
35 under 45	1,387,668	3,358,767	3,120,708	3,120,426	279,178	500,103	576,868	547,435
45 under 55	1,918,283	5,397,361	4,550,170	4,549,826	406,638	736,191	1,020,541	859,591
55 under 65	1,810,022	4,812,547	3,719,950	3,719,540	418,284	853,339	1,166,064	1,085,006
65 and older	1,398,569	3,706,530	2,853,322	2,822,281	523,742	1,083,112	2,171,037	2,021,254

Footnotes at end of table.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2017—Continued

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

Donor age [1]	Religious organizations				Donor-advised funds			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	1,176,223	2,384,526	4,035,772	3,832,625	77,371	176,023	10,445,908	10,438,105
Under 35	49,294	111,859	123,972	123,972	1,419	3,380	171,021	171,021
35 under 45	163,028	310,856	394,480	354,975	6,333	26,148	630,912	630,913
45 under 55	265,578	542,984	744,833	723,555	16,280	36,459	2,653,670	2,651,890
55 under 65	324,434	632,363	962,843	962,264	23,358	51,200	3,529,626	3,526,548
65 and older	373,889	786,464	1,809,643	1,667,860	29,981	58,836	3,460,679	3,457,734

Donor age [1]	Foundations				Other donees			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All ages	90,446	152,575	25,070,752	23,727,061	507,813	809,025	10,907,011	7,888,697
Under 35	3,598	4,712	2,313,037	2,313,037	37,111	49,250	420,146	420,161
35 under 45	9,561	11,079	1,372,302	1,314,302	72,815	99,499	1,430,023	954,858
45 under 55	17,218	23,238	2,465,619	2,393,825	118,912	187,583	4,500,993	2,243,572
55 under 65	27,044	47,422	9,459,733	9,443,921	131,519	227,097	1,994,029	1,896,028
65 and older	33,026	66,124	9,460,061	8,261,975	147,456	245,595	2,561,820	2,374,078

[1] Age for joint returns was based on the primary taxpayer's age.

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

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

NOTE: This table 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, November 2019.