

Individual Noncash Charitable Contributions, Tax Year 2018

by Christopher Williams and Janette Wilson

For Tax Year 2018, individual taxpayers who itemized deductions reported a total of \$83.5 billion in noncash charitable contributions on 9.2 million *U.S. Individual Income Tax Returns* (Form 1040). About 46 percent (4.2 million) of these returns carried \$70.8 billion in charitable contributions to Schedule A, *Itemized Deductions*, using *Noncash Charitable Contributions* (Form 8283). Individual taxpayers use Form 8283 when the amount of deductions for all noncash donations reported on Schedule A exceeds \$500. The number of returns filed with Form 8283 declined by 52.4 percent and the amount claimed by these taxpayers decreased 15.9 percent from the previous tax year. These declines are at least in part explained by the implementation of the Tax Cuts and Jobs Act (TCJA) that went into effect on January 1, 2018. Numerous tax law changes impacting whether or not individual taxpayers would itemize their deductions included an increase in the standard deduction amount, which almost doubled, and several changes to itemized deductions, including the limitation of the deduction of State and local taxes to \$10,000 claimed on Schedule A. Many taxpayers took the standard deduction instead of itemizing and did not file Schedule A or Form 8283, reducing the noncash charitable contributions reported on these forms.

While the amount of noncash charitable contributions reported on Form 8283 and carried to Schedule A in Tax Year 2018 represented a 15.9-percent decrease from 2017 levels, the average amount per return increased 76.6 percent from \$9,490 to \$16,762. Tax Year 2018 was the first year since 2009 to exhibit a decline in noncash charitable contributions reported on Form 8283, following growth of 15.0 percent in Tax Year 2016 and 14.4 percent in Tax Year 2017. Donations of corporate stock, mutual funds, and other investments accounted for 60.3 percent (\$42.7 billion) of all donations. The number of returns filed with easement donations increased 104.1 percent from about 4,820 returns to approximately 9,840 returns, and easement donations totaled \$6.5 billion, 9.2 percent of the total. Of the \$70.8 billion in total donations, foundations received the largest amount (\$21.7 billion or 30.6 percent), followed by donor-advised funds (\$11.3 billion or 16.0 percent). Individuals with an adjusted gross income (AGI) over \$10,000,000 donated 44.7 percent (\$31.7 billion) of all donations, a decrease of 5.0 percent from the previous year. Donors in the age 55-under-65 category demonstrated the largest decline in amounts given, decreasing the amounts they carried to Schedule A by 35.5 percent, from \$23.9 billion in 2017 to \$15.4 billion in 2018.

Types of Noncash Contributions

Donations of corporate stock accounted for the highest amount carried to the Schedule A (\$38.6 billion, 54.5 percent of the total) for 2018. Clothing was the second largest category (\$6.9 billion, 9.7 percent of the total), followed by easement donations (\$6.5 billion, 9.2 percent of the total) (Figure A). Corporate stock donations had a relatively large average amount of \$254,305 per return, while clothing donations averaged \$2,305 per return. Conservation easements, however, had the largest average donation of \$660,666 per return, with around 9,840 returns carrying donations to the Schedule A. Donations of other investments had the second largest average donation of \$478,230 per return based on approximately 3,520 returns that carried a total of \$1.7 billion in donations to Schedule A.

From Tax Year 2017 to Tax Year 2018, the number of returns filed with donations declined for all categories except for easement donations, which, as just mentioned above, increased from about 4,820 returns to approximately 9,840 returns (104.1 percent) (Figure B). Returns with corporate stock donations declined 26.1 percent from 205,503 in Tax Year 2017 to 151,817 in 2018, however, the amount carried to Schedule A only fell by 1.4 percent. These donations represented 54.5 percent of all donations. In addition, donation amounts declined for all categories except easements, planes, boats, and other vehicles, and services. Easement donations increased 80.7 percent from \$3.6 billion to \$6.5 billion between the two years. Returns with clothing donations, the second largest donation category, dropped from 6.6 million returns to 3.0 million returns (54.7 percent), while the amount donated fell by 42.2 percent to \$6.9 billion.

Overall, the average donation amount per return for non-cash contributions increased 76.6 percent, from \$9,490 per return with an attached Form 8283 in 2017, to \$16,762 in 2018. Average corporate stock donations grew from \$205,503 per return in Tax Year 2017 to \$254,305 in Tax Year 2018 (33.4 percent). In addition, the average amount claimed for clothing donations, the second largest donation type, rose 27.5 percent, from \$1,808 to \$2,305 per return, while average household donations increased from \$1,787 to \$2,514 per return (40.7 percent). Although easement donations had the largest average amount carried per return to Schedule A in both tax years, this amount declined 11.5 percent, from \$746,519 in 2017 to \$660,666 per return in 2018. Besides easements, the only types of donations that showed declines in average amount per return were other investments (-28.5 percent, \$669,230 down to \$478,230), and airline tickets and miles (-39.3 percent, \$4,879 down to \$2,960).



Figure A
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2018

(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	4,226,280	13,641,495	70,841,856	16,762	5,193	100.0	100.0
Corporate stock	151,817	395,294	38,607,945	254,305	97,669	2.9	54.5
Mutual funds	17,191	30,897	2,400,737	139,655	77,700	0.2	3.4
Other investments	3,522	4,461	1,684,445	478,230	377,581	[3]	2.4
Real estate	2,551	4,065	1,163,076	455,892	286,148	[3]	1.6
Land	5,425	6,085	1,994,156	367,584	327,718	[3]	2.8
Easements	9,844	14,095	6,503,494	660,666	461,411	0.1	9.2
Art and collectibles	75,327	117,365	1,554,736	20,640	13,247	0.9	2.2
Food	108,513	231,290	134,979	1,244	584	1.7	0.2
Clothing	2,994,164	7,271,753	6,902,741	2,305	949	53.3	9.7
Accessories	61,398	85,543	96,616	1,574	1,129	0.6	0.1
Electronics	226,439	286,637	320,979	1,418	1,120	2.1	0.5
Household items	1,896,389	4,072,962	4,768,052	2,514	1,171	29.9	6.7
Cars and other motor vehicles	98,400	104,553	199,531	2,028	1,908	0.8	0.3
Planes, boats and other vehicles	3,669	3,703	194,247	52,944	52,451	[3]	0.3
Services	9,789	40,722	76,665	7,832	1,883	0.3	0.1
Airline tickets and miles	380	413	1,125	2,960	2,723	[3]	[3]
Other [4]	540,659	971,657	4,238,332	7,839	4,362	7.1	6.0

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

[2] 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 donations include donations of intellectual property.

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

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, February 2021.

Since Tax Year 2007, corporate stock has consistently been the highest amount carried to Schedule A (Figure C). For Tax Year 2018, the amount of clothing carried to the Schedule A declined considerably, from \$11.9 billion in Tax Year 2017 to \$6.9 billion in 2018, lower than the 2007 amount of \$7.6 billion. This decline led to real estate, land, and easements becoming the second largest category for the first time since 2007. Since Tax Year 2008, this category had been the third largest group.

Donations by Size of Adjusted Gross Income

Individuals in the \$10 million or more adjusted gross income (AGI) group claimed donations of \$31.6 billion (44.7 percent of the overall amount donated and 10.8 percent of their AGI) on just under 8,200 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 (1.6 million), representing 36.9 percent of the total returns claiming noncash contributions on Form 8283. In turn, they reported the third largest amount of AGI (\$224.7 billion) and fourth largest amount of noncash charitable contributions (\$5.8 billion) carried to the Schedule A. The \$200,000-to-\$500,000 group had the second largest number of returns with Form 8283 claims (975.8 thousand or 23.1 percent of the total), the second largest portion of AGI (\$287.5 billion), and the third largest amount carried to the Schedule A (\$5.9 billion). While the combined AGI of these two income groups was slightly under 40 percent

of the cumulative AGI for all Form 8283 filers, their contributions only accounted for approximately 16.5 percent of the total amount carried to Schedule A. Thus, these two income groups had the lowest donations as a percentage of AGI at 2.6 percent and 2.0 percent, respectively.

Both the percentage of individuals claiming noncash charitable contributions and the amount claimed between Tax Years 2017 and 2018 declined for almost all AGI groups (Figure E). The amount carried to Schedule A decreased 15.9 percent between the two tax years, while the number of returns with Form 8283 claims declined 52.4 percent. The number of taxpayers claiming noncash donations declined in every group with an AGI under \$5,000,000. Those with an AGI of \$5,000,000 under \$10,000,000 filed 1.0 percent more returns with Form 8283 in 2017 than 2018 and claimed 4.5 percent more donations (increasing from \$4.6 billion to \$4.8 billion). In contrast, taxpayers with an AGI over \$10,000,000 filed 7.0 percent more returns, but their amount claimed declined 5.0 percent from \$33.3 billion to \$31.6 billion. Donations claimed by those taxpayers in the \$5,000-under-\$10,000 AGI group declined 50.6 percent, the largest percentage decrease of all AGI groups, from \$60.8 million in 2017 to \$30.0 million in 2018. In contrast, the average donation of this group increased 56.1 percent from \$1,647 to \$2,571 between the two years. Overall, the average donation amount increased 76.6 percent between 2017 and 2018 with most groups reporting increases. The most significant exceptions

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2017 and 2018

[Money amounts are in thousands of dollars; average amounts are in whole dollars.]

Type of donation	2017			2018			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]	Average amount per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All donations	8,879,280	84,264,033	9,490	4,226,280	70,841,856	16,762	-52.4	-15.9	76.6
Corporate stock	205,503	39,169,361	190,602	151,817	38,607,945	254,305	-26.1	-1.4	33.4
Mutual funds	29,607	3,213,360	108,535	17,191	2,400,737	139,655	-41.9	-25.3	28.7
Other investments	7,419	4,964,942	669,230	3,522	1,684,445	478,230	-52.5	-66.1	-28.5
Real estate	4,826	1,275,840	264,390	2,551	1,163,076	455,892	-47.1	-8.8	72.4
Land	7,343	2,665,890	363,052	5,425	1,994,156	367,584	-26.1	-25.2	1.2
Easements	4,822	3,599,929	746,519	9,844	6,503,494	660,666	104.1	80.7	-11.5
Art and collectibles	127,550	1,676,280	13,142	75,327	1,554,736	20,640	-40.9	-7.3	57.1
Food	258,764	158,659	613	108,513	134,979	1,244	-58.1	-14.9	102.9
Clothing	6,607,371	11,944,516	1,808	2,994,164	6,902,741	2,305	-54.7	-42.2	27.5
Accessories	105,250	98,416	935	61,398	96,616	1,574	-41.7	-1.8	68.3
Electronics	502,834	478,315	951	226,439	320,979	1,418	-55.0	-32.9	49.0
Household items	3,619,236	6,469,204	1,787	1,896,389	4,768,052	2,514	-47.6	-26.3	40.7
Cars and other motor vehicles	219,615	412,418	1,878	98,400	199,531	2,028	-55.2	-51.6	8.0
Planes, boats, and other vehicles	5,066	138,079	27,255	3,669	194,247	52,944	-27.6	40.7	94.3
Services	17,519	31,073	1,774	9,789	76,665	7,832	-44.1	146.7	341.6
Airline tickets and miles	455	2,219	4,879	380	1,125	2,960	-16.4	-49.3	-39.3
Other [3]	1,278,186	7,965,533	6,232	540,659	4,238,332	7,839	-57.7	-46.8	25.8

[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] 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] Other donations include donations of intellectual property.

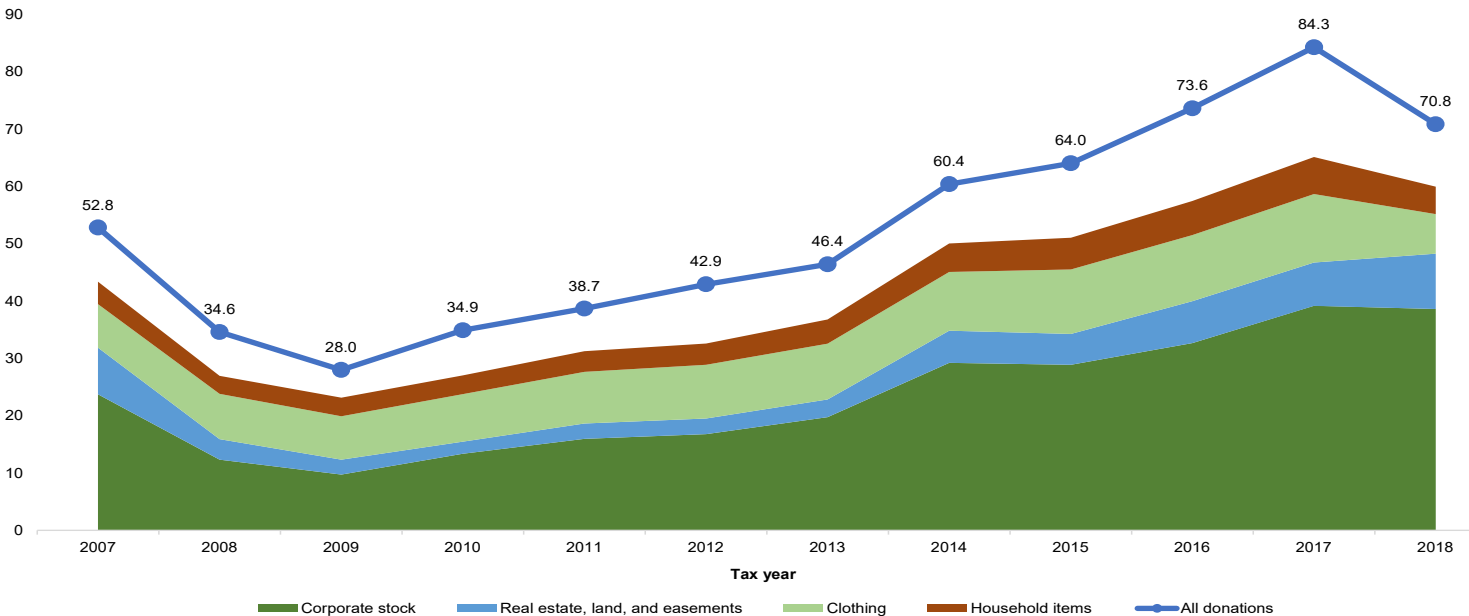
NOTE: This figure is based on data reported on U.S. Individual Income Tax Return (Form 1040); Itemized Deductions (Schedule A); and Noncash Charitable Contributions (Form 8283).

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2021.

Figure C

All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A, by Donation Type, Tax Years 2007–2018

Amount carried to Schedule A
(in billions of dollars)



SOURCE: IRS, Statistics of Income, Noncash Charitable Contributions May 2021.

Figure D
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2018

[Money amounts are in thousands of dollars; average amounts are in whole dollars.]

Size of adjusted gross income	Number of returns	Percent of returns with charitable contributions	Adjusted gross income (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	4,226,280	100.0	1,299,254,414	70,841,856	100.0	5.5	16,762
Under \$5,000 (including deficits)	28,896	0.7	-9,462,835	485,668	0.7	-5.1	16,808
\$5,000 under \$10,000	11,683	0.3	85,353	30,040	[2]	35.2	2,571
\$10,000 under \$15,000	22,427	0.5	282,370	62,548	0.1	22.2	2,789
\$15,000 under \$20,000	26,952	0.6	460,687	59,478	0.1	12.9	2,207
\$20,000 under \$25,000	38,024	0.9	844,919	137,187	0.2	16.2	3,608
\$25,000 under \$30,000	46,274	1.1	1,289,041	196,152	0.3	15.2	4,239
\$30,000 under \$40,000	107,969	2.6	3,819,199	430,285	0.6	11.3	3,985
\$40,000 under \$50,000	158,887	3.8	7,222,110	894,404	1.3	12.4	5,629
\$50,000 under \$75,000	453,771	10.7	28,399,530	1,736,468	2.5	6.1	3,827
\$75,000 under \$100,000	451,686	10.7	39,738,574	1,713,335	2.4	4.3	3,793
\$100,000 under \$200,000	1,560,310	36.9	224,741,852	5,810,866	8.2	2.6	3,724
\$200,000 under \$500,000	975,770	23.1	287,467,032	5,864,363	8.3	2.0	6,010
\$500,000 under \$1,000,000	216,835	5.1	146,859,627	4,882,515	6.9	3.3	22,517
\$1,000,000 under \$1,500,000	51,282	1.2	61,742,456	2,751,756	3.9	4.5	53,660
\$1,500,000 under \$2,000,000	22,119	0.5	38,036,060	2,094,226	3.0	5.5	94,682
\$2,000,000 under \$5,000,000	34,965	0.8	105,144,250	7,234,180	10.2	6.9	206,895
\$5,000,000 under \$10,000,000	10,242	0.2	70,711,888	4,825,899	6.8	6.8	471,174
\$10,000,000 or more	8,187	0.2	291,872,302	31,632,486	44.7	10.8	3,863,746

[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] Less than 0.05 percent.

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

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2021.

Figure E
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2017 and 2018

[Money amounts are in thousands of dollars; average amounts are in whole dollars.]

Size of adjusted gross income	2017			2018			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 amount per return	Number of returns	Amount carried to Schedule A [1]	Average amount per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	8,879,280	84,264,033	9,490	4,226,280	70,841,856	16,762	-52.4	-15.9	76.6
Under \$5,000 (including deficits)	51,058	884,648	17,326	28,896	485,668	16,808	-43.4	-45.1	-3.0
\$5,000 under \$10,000	36,926	60,819	1,647	11,683	30,040	2,571	-68.4	-50.6	56.1
\$10,000 under \$15,000	54,148	91,883	1,697	22,427	62,548	2,789	-58.6	-31.9	64.4
\$15,000 under \$20,000	76,277	190,001	2,491	26,952	59,478	2,207	-64.7	-68.7	-11.4
\$20,000 under \$25,000	99,775	284,264	2,849	38,024	137,187	3,608	-61.9	-51.7	26.6
\$25,000 under \$30,000	104,405	246,973	2,366	46,274	196,152	4,239	-55.7	-20.6	79.2
\$30,000 under \$40,000	309,722	837,052	2,703	107,969	430,285	3,985	-65.1	-48.6	47.5
\$40,000 under \$50,000	353,922	990,966	2,800	158,887	894,404	5,629	-55.1	-9.7	101.0
\$50,000 under \$75,000	1,100,381	2,739,133	2,489	453,771	1,736,468	3,827	-58.8	-36.6	53.7
\$75,000 under \$100,000	1,217,105	2,915,725	2,396	451,686	1,713,335	3,793	-62.9	-41.2	58.3
\$100,000 under \$200,000	3,465,717	9,360,059	2,701	1,560,310	5,810,866	3,724	-55.0	-37.9	37.9
\$200,000 under \$500,000	1,615,609	7,834,228	4,849	975,770	5,864,363	6,010	-39.6	-25.1	23.9
\$500,000 under \$1,000,000	256,730	4,956,779	19,307	216,835	4,882,515	22,517	-15.5	-1.5	16.6
\$1,000,000 under \$1,500,000	58,596	4,352,642	74,283	51,282	2,751,756	53,660	-12.5	-36.8	-27.8
\$1,500,000 under \$2,000,000	24,278	3,150,215	129,758	22,119	2,094,226	94,682	-8.9	-33.5	-27.0
\$2,000,000 under \$5,000,000	36,843	7,448,918	202,181	34,965	7,234,180	206,895	-5.1	-2.9	2.3
\$5,000,000 under \$10,000,000	10,136	4,617,492	455,546	10,242	4,825,899	471,174	1.0	4.5	3.4
\$10,000,000 or more	7,651	33,302,236	4,352,664	8,187	31,632,486	3,863,746	7.0	-5.0	-11.2

[1] Amount carried to Schedule A is the fair market value from Section A (items with a deduction of \$5,000 or less, other than 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 U.S. Individual Income Tax Return (Form 1040), Itemized Deductions (Schedule A), and Noncash Charitable Contributions (Form 8283).

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2021.

Individual Noncash Charitable Contributions, Tax Year 2018

were those taxpayers with \$1,000,000 under \$1,500,000 whose average donation dropped 27.8 percent from \$74,283 to \$53,660. The second largest decline was by those in the \$1,500,000-under-\$2,000,000 AGI group whose average donation fell from \$129,758 to \$94,682 (-27.0 percent). The third AGI group with a decrease was for taxpayers with an AGI over \$10,000,000, whose average donation per return decreased 11.2 percent from \$4.4 million in 2017 to \$3.9 million in 2018.

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). In previous years, foundations (\$21.7 billion

for 2018) and large organizations (\$9.7 billion for 2018) have consistently been the greatest beneficiaries of noncash charitable contributions. However, in 2018, donor-advised funds were the recipients of the second largest donation amount (\$11.3 billion). Foundations received 30.6 percent of all donations on just less than 65,000 returns with an average donation per return of \$334,747. Donor-advised funds received 16.0 percent of all donations on approximately 71,860 returns having an average donation of \$157,921 per return. In contrast, donations to large organizations were reported on 3.3 million returns, resulting in the smallest average amount of \$2,938 per return.

All categories experienced declines in donation claims on tax returns from 2017 to 2018 with the exception of donations to environment and animal related organizations (a 44.8-percent increase from \$5.4 billion to \$7.9 billion, 11.1 percent of all donations) and to donor-advised funds (an 8.7-percent rise from \$10.4 billion to \$11.3 billion) (Figure G). In addition, every

Figure F
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2018

{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	4,226,280	13,641,495	70,841,856	16,762	5,193	100.0	100.0
Arts, culture, and humanities	127,805	192,963	3,089,304	24,172	16,010	1.4	4.4
Educational institutions	166,858	280,739	4,866,449	29,165	17,334	2.1	6.9
Environment and animal related organizations	107,882	203,250	7,863,257	72,888	38,688	1.5	11.1
Health and medical research	391,715	812,407	1,810,681	4,622	2,229	6.0	2.6
Large organizations	3,305,704	8,797,586	9,713,045	2,938	1,104	64.5	13.7
Public and societal benefit	816,994	1,599,158	2,720,443	3,330	1,701	11.7	3.8
Religious organizations	557,287	1,139,285	3,574,766	6,415	3,138	8.4	5.0
Donor-advised funds	71,862	176,616	11,348,529	157,921	64,255	1.3	16.0
Foundations	64,677	121,869	21,650,309	334,747	177,652	0.9	30.6
Other donees	223,103	317,623	4,205,073	18,848	13,240	2.3	5.9

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

[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 *U.S. Individual Income Tax Return* (Form 1040); *Itemized Deductions* (Schedule A); and *Noncash Charitable Contributions* (Form 8283).

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2021.

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2017 and 2018

{Money amounts are in thousands of dollars; average amounts are in whole dollars.}

Type of donee	2017			2018			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	8,879,280	84,264,033	9,490	4,226,280	70,841,856	16,762	-52.4	-15.9
Arts, culture, and humanities	281,380	3,314,892	11,781	127,805	3,089,304	24,172	-54.6	-6.8
Educational institutions	364,667	6,458,988	17,712	166,858	4,866,449	29,165	-54.2	-24.7
Environment and animal related organizations	208,734	5,429,580	26,012	107,882	7,863,257	72,888	-48.3	44.8
Health and medical research	798,170	2,786,540	3,491	391,715	1,810,681	4,622	-50.9	-35.0
Large organizations	7,094,054	15,657,877	2,207	3,305,704	9,713,045	2,938	-53.4	-38.0
Public and societal benefit	1,706,353	4,729,668	2,772	816,994	2,720,443	3,330	-52.1	-42.5
Religious organizations	1,176,223	3,832,625	3,258	557,287	3,574,766	6,415	-52.6	-6.7
Donor-advised funds	77,371	10,438,105	134,910	71,862	11,348,529	157,921	-7.1	8.7
Foundations	90,446	23,727,061	262,334	64,677	21,650,309	334,747	-28.5	-8.8
Other donees	507,813	7,888,697	15,535	223,103	4,205,073	18,848	-56.1	-46.7

[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.

[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 *U.S. Individual Income Tax Return* (Form 1040); *Itemized Deductions* (Schedule A); and *Noncash Charitable Contributions* (Form 8283).

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2021.

category received donations on fewer returns, with almost all recipients receiving a 50-percent decline. Returns with donations to environment and animal related organizations fell 48.3 percent, and donations to donor-advised funds declined 7.1 percent. Aside from the classification of other donees, donations to those classified as arts, culture, and humanities showed the largest decline in number of returns (-54.6 percent) followed by those made to educational institutions (-54.2 percent). In contrast, the average donation per return increased for all donation recipients with the average donation to environment and animal related organizations increasing the most, from \$26,012 to \$72,888 per return (a 180.2-percent increase). The average donation to foundations (\$334,747) remained the highest, increasing 27.6 percent from \$262,334 in 2017.

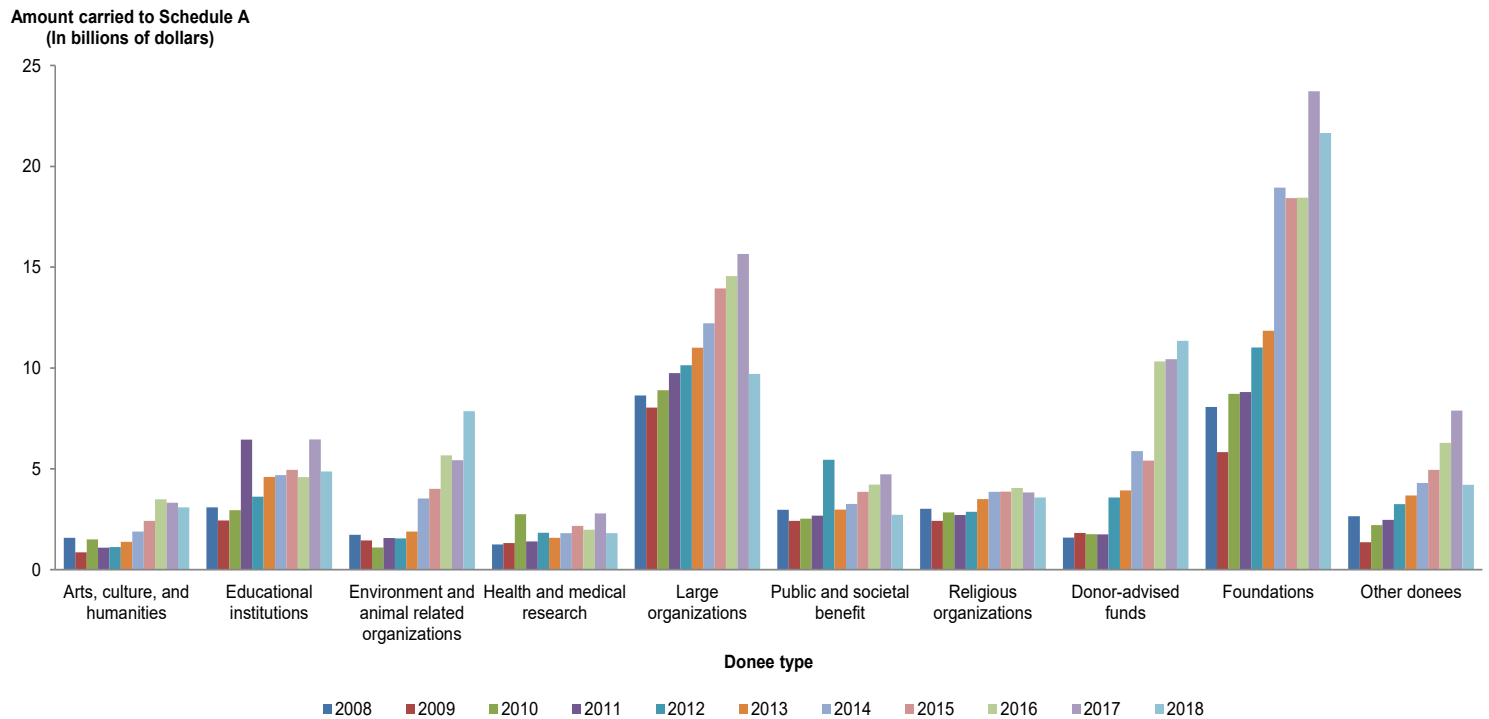
Most organization categories received more donations claimed on returns in Tax Year 2017 than they received in any tax year since 2007 (Figure H). Furthermore, between 2009 and 2017, the amount of donations received more than doubled for six out of the nine organization types (excluding those classified as other). However, in Tax Year 2018 these trends changed significantly, and most organization types received fewer donation amounts. However, donations to donor-advised funds continued to experience the highest growth, growing from \$1.8 billion in 2009 to \$11.3 billion in 2018.

Donations by Age

For those taxpayers filing Form 8283 for Tax Year 2018, 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 \$15.7 billion (39.5 percent) of the total \$39.7 billion claimed in cash contributions. In addition, they accounted for \$28.5 billion (40.2 percent) out of the total \$70.8 billion claimed in noncash contributions. However, while they accounted for, by far, the largest amount donated, the age 65-and-over category was only the third largest in terms of the number of returns filed for both noncash (around 889,000 returns or 21.0 percent) and cash (about 797,170 returns or 22.2 percent) donations. The average noncash contribution for this group was \$32,053 per return, which was almost double the \$18,536 per return reported by the under 35 age group, which had the second largest average noncash contribution. With total AGI of \$307.7 billion, the age 65-and-over group donated 9.3 percent of their income in noncash charitable contributions, which increased to 14.4 percent when cash contributions were included.

For taxpayers age 65 and over, the \$21.1 billion in donations of corporate stock, mutual funds, and other investments represented 74.1 percent of their donations (Table 4). Furthermore, this group accounted for 48.4 percent of all stock donated,

Figure H
All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A, by Donee Type, Tax Years 2008–2018



SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2021.

Figure I

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2018

[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	4,226,280	70,841,856	16,762	1,299,254,414	5.5	3,583,762	39,738,574
Under 35	287,573	5,330,459	18,536	48,805,529	10.9	211,504	1,592,040
35 under 45	783,358	7,280,209	9,294	204,931,781	3.6	630,865	3,950,701
45 under 55	1,171,813	14,307,327	12,210	368,501,028	3.9	1,009,012	8,070,595
55 under 65	1,094,476	15,426,874	14,095	369,318,039	4.2	935,208	10,448,187
65 and older	889,059	28,496,987	32,053	307,698,037	9.3	797,174	15,677,052

[1] For joint tax returns, 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 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 U.S. Individual Income Tax Return (Form 1040); Itemized Deductions (Schedule A); and Noncash Charitable Contributions (Form 8283).

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2021.

40.2 percent of all noncash contributions, and 39.9 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 taxpayers in the 65 and over bracket with a value of \$2.5 billion. Taxpayers in the age 55-under-65 group donated a total of \$15.4 billion, \$7.8 billion of which was corporate stock.

From Tax Year 2017 to Tax Year 2018, every age group, except for those under 35 (which had a 6.7-percent increase), carried a smaller amount of noncash contributions to Schedule A (Figure J). Donors age 55-under-65 decreased their donation amounts by 35.5 percent from \$23.9 billion to \$15.4 billion, with a 32.1-percent increase in the average donation per return (from \$10,674 to \$14,095). Taxpayers over age 65, donating the overall largest total amount (\$28.5 billion), increased their average amount per return by over 100 percent, from \$15,432 in 2017 to over \$32,000 in 2018.

Explanation of Selected Terms

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

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 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

Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2017 and 2018

[Money amounts are in thousands of dollars; average amounts are in whole dollars.]

Donor age [1]	2017			2018			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	8,879,280	84,264,033	9,490	4,226,280	70,841,856	16,762	-52.4	-15.9
Under 35	699,845	4,996,090	7,139	287,573	5,330,459	18,536	-58.9	6.7
35 under 45	1,690,676	8,550,749	5,058	783,358	7,280,209	9,294	-53.7	-14.9
45 under 55	2,318,449	17,024,289	7,343	1,171,813	14,307,327	12,210	-49.5	-16.0
55 under 65	2,240,831	23,917,802	10,674	1,094,476	15,426,874	14,095	-51.2	-35.5
65 and older	1,929,479	29,775,104	15,432	889,059	28,496,987	32,053	-53.9	-4.3

[1] For joint returns, 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 U.S. Individual Income Tax Return (Form 1040); Itemized Deductions (Schedule A); and Noncash Charitable Contributions (Form 8283).

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2021.

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 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 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 12 of Schedule A. The limitations are then applied to the amount reported on line 14 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 (including those with a religious affiliation), scholarship funds, and universities.

Environmental and animal related 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.

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.

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.

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, including electronically filed returns) filed during Calendar Year 2019. 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 2018 data on a sample of 361,501 returns from an estimated final population of 154,407,037 returns. The number of returns in the sample with an attached Form 8283 was 43,188.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, 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>).

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 2018

[Coefficients of variation are in percentages.]

Size of adjusted gross income	Number of returns	Donor's cost	Amount carried to Schedule A [1]	Fair market value
	(1)	(2)	(3)	(4)
All returns	1.27	2.71	6.70	1.20
Under \$25,000 (including deficits)	8.18	11.49	11.89	12.10
\$25,000 under \$50,000	5.60	11.50	20.04	20.07
\$50,000 under \$75,000	4.64	7.79	7.58	7.58
\$75,000 under \$100,000	4.62	10.30	29.36	11.96
\$100,000 under \$200,000	2.35	5.00	7.75	5.70
\$200,000 under \$500,000	1.68	5.93	33.50	5.63
\$500,000 under \$1,000,000	2.12	16.53	29.59	6.89
\$1,000,000 under \$1,500,000	2.46	13.95	16.91	6.72
\$1,500,000 under \$2,000,000	1.86	16.68	38.24	5.83
\$2,000,000 under \$5,000,000	1.08	9.83	16.79	5.64
\$5,000,000 under \$10,000,000	1.11	2.74	6.32	2.21
\$10,000,000 or more	0.00	0.00	0.00	0.00

[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).

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 later in the *SOI Bulletin*. This figure is based on data reported on *U.S. Individual Income Tax Return* (Form 1040); *Itemized Deductions* (Schedule A); and *Noncash Charitable Contributions* (Form 8283).

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2021.

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2018

[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	4,226,280	13,641,495	44,176,922	116,394,423	70,841,856
Under \$25,000 (including deficits)	127,982	259,626	775,132	819,905	774,920
\$25,000 under \$50,000	313,131	823,214	2,306,003	1,524,815	1,520,841
\$50,000 under \$75,000	453,771	1,185,994	2,860,087	1,736,468	1,736,468
\$75,000 under \$100,000	451,686	1,513,536	3,262,283	2,296,749	1,713,335
\$100,000 under \$200,000	1,560,310	5,314,814	10,723,220	6,022,894	5,810,866
\$200,000 under \$500,000	975,770	3,413,967	8,358,458	9,386,234	5,864,363
\$500,000 under \$1,000,000	216,835	686,548	4,359,028	19,440,172	4,882,515
\$1,000,000 under \$1,500,000	51,282	172,175	1,514,691	5,593,523	2,751,756
\$1,500,000 under \$2,000,000	22,119	71,815	1,046,290	6,495,442	2,094,226
\$2,000,000 under \$5,000,000	34,965	121,256	2,621,213	18,463,137	7,234,180
\$5,000,000 under \$10,000,000	10,242	39,841	1,295,902	8,633,465	4,825,899
\$10,000,000 or more	8,187	38,709	5,054,615	35,981,619	31,632,486

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 2018

[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	166,683	430,653	8,312,607	47,346,784	42,693,127
Under \$25,000 (including deficits)	1,128	3,214	38,987	219,217	215,244
\$25,000 under \$50,000	2,314	2,315	117,341	246,315	246,315
\$50,000 under \$75,000	4,424	5,595	6,725	45,196	45,196
\$75,000 under \$100,000	8,895	15,691	104,084	259,854	259,854
\$100,000 under \$200,000	28,978	80,311	243,416	574,903	574,899
\$200,000 under \$500,000	49,352	106,399	525,365	4,982,670	1,867,833
\$500,000 under \$1,000,000	28,143	68,834	582,954	1,969,332	1,969,885
\$1,000,000 under \$1,500,000	12,897	34,412	382,087	1,329,138	1,325,059
\$1,500,000 under \$2,000,000	6,744	19,560	346,703	1,147,386	1,146,353
\$2,000,000 under \$5,000,000	13,417	46,924	1,115,528	4,151,460	4,067,279
\$5,000,000 under \$10,000,000	5,240	21,251	826,462	3,590,016	3,374,736
\$10,000,000 or more	5,153	26,148	4,022,954	28,831,297	27,600,474

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 2018

[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	17,556	24,244	6,052,110	49,902,362	9,660,726
Under \$25,000 (including deficits)	89	130	39,858	165,210	134,651
\$25,000 under \$50,000	* 10	* 10	* 58	* 142	* 142
\$50,000 under \$75,000	* 7	* 7	* 15	* 2,440	* 2,440
\$75,000 under \$100,000	**	**	**	**	**
\$100,000 under \$200,000	**1,320	**1,321	**442,077	**1,104,334	**329,935
\$200,000 under \$500,000	3,666	3,833	810,646	877,979	498,111
\$500,000 under \$1,000,000	7,157	10,802	1,869,818	16,389,982	1,837,142
\$1,000,000 under \$1,500,000	1,631	2,001	417,509	3,549,145	772,250
\$1,500,000 under \$2,000,000	1,021	1,877	461,545	4,981,562	581,915
\$2,000,000 under \$5,000,000	1,682	2,569	1,049,521	13,046,595	2,155,424
\$5,000,000 under \$10,000,000	522	939	304,943	4,561,689	1,014,323
\$10,000,000 or more	451	754	656,118	5,223,283	2,334,394

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 2018

[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	75,327	117,365	549,547	1,910,113	1,554,736
Under \$25,000 (including deficits)	3,412	3,530	12,566	37,098	33,431
\$25,000 under \$50,000	10,067	20,110	11,521	28,535	28,535
\$50,000 under \$75,000	7,089	9,099	15,893	39,819	39,819
\$75,000 under \$100,000	7,032	8,041	12,584	11,362	11,339
\$100,000 under \$200,000	24,278	43,428	71,332	53,716	53,716
\$200,000 under \$500,000	16,327	21,869	82,048	391,683	381,221
\$500,000 under \$1,000,000	4,178	5,798	34,031	83,060	83,060
\$1,000,000 under \$1,500,000	1,095	2,057	84,297	88,845	50,832
\$1,500,000 under \$2,000,000	446	705	13,578	27,190	27,190
\$2,000,000 under \$5,000,000	878	1,667	51,563	353,463	269,030
\$5,000,000 under \$10,000,000	261	566	30,914	108,199	100,631
\$10,000,000 or more	264	494	129,219	687,143	475,932

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 2018

[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	108,513	231,290	111,611	139,555	134,979
Under \$25,000 (including deficits)	1,442	1,902	1,314	1,620	847
\$25,000 under \$50,000	4,015	12,028	39	1,155	1,103
\$50,000 under \$75,000	9,544	13,890	5,021	5,481	5,481
\$75,000 under \$100,000	14,416	42,965	11,449	12,371	12,371
\$100,000 under \$200,000	45,554	103,469	39,921	35,600	35,453
\$200,000 under \$500,000	23,744	42,129	25,519	21,551	21,517
\$500,000 under \$1,000,000	6,115	9,056	5,081	9,928	9,925
\$1,000,000 under \$1,500,000	1,439	2,212	972	1,054	1,054
\$1,500,000 under \$2,000,000	648	904	1,040	5,001	4,472
\$2,000,000 under \$5,000,000	1,052	1,693	13,928	26,373	23,927
\$5,000,000 under \$10,000,000	292	516	3,213	8,102	8,029
\$10,000,000 or more	252	526	4,114	11,318	10,798

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 2018

[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	3,007,005	7,357,296	13,437,604	7,013,395	6,999,357
Under \$25,000 (including deficits)	79,908	122,196	305,588	145,888	145,888
\$25,000 under \$50,000	216,591	409,131	922,182	569,059	565,541
\$50,000 under \$75,000	330,271	679,324	1,464,705	894,620	894,620
\$75,000 under \$100,000	335,373	794,812	1,372,214	702,743	702,743
\$100,000 under \$200,000	1,130,292	2,935,187	4,729,239	2,617,986	2,617,986
\$200,000 under \$500,000	719,098	1,952,779	3,291,555	1,584,544	1,584,270
\$500,000 under \$1,000,000	134,380	328,704	863,766	313,159	313,157
\$1,000,000 under \$1,500,000	29,857	68,708	254,987	80,938	80,938
\$1,500,000 under \$2,000,000	10,997	23,515	74,815	25,371	25,371
\$2,000,000 under \$5,000,000	15,129	32,487	110,514	40,343	40,293
\$5,000,000 under \$10,000,000	3,297	6,814	26,146	9,349	9,339
\$10,000,000 or more	1,813	3,637	21,891	29,395	19,210

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 2018

[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	226,439	286,637	686,794	321,053	320,979
Under \$25,000 (including deficits)	7,507	8,593	33,711	15,625	15,625
\$25,000 under \$50,000	15,067	22,085	64,832	31,522	31,522
\$50,000 under \$75,000	24,545	29,598	53,457	24,827	24,827
\$75,000 under \$100,000	33,926	39,904	77,948	44,372	44,372
\$100,000 under \$200,000	77,311	94,452	247,451	116,260	116,260
\$200,000 under \$500,000	55,891	74,029	156,665	64,712	64,712
\$500,000 under \$1,000,000	7,865	12,173	25,480	11,012	11,012
\$1,000,000 under \$1,500,000	2,137	2,583	11,331	3,630	3,630
\$1,500,000 under \$2,000,000	750	1,214	3,125	1,280	1,273
\$2,000,000 under \$5,000,000	1,044	1,455	8,210	3,466	3,466
\$5,000,000 under \$10,000,000	248	357	3,499	2,583	2,583
\$10,000,000 or more	149	194	1,084	1,765	1,698

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 2018

[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	1,896,389	4,072,962	11,222,922	4,771,821	4,768,052
Under \$25,000 (including deficits)	58,798	95,612	289,626	135,861	135,860
\$25,000 under \$50,000	146,000	271,350	936,057	506,128	505,723
\$50,000 under \$75,000	196,959	371,339	1,118,085	578,050	578,050
\$75,000 under \$100,000	221,139	482,728	1,251,287	533,578	533,578
\$100,000 under \$200,000	720,614	1,622,259	4,090,513	1,735,258	1,734,498
\$200,000 under \$500,000	422,188	952,197	2,436,655	918,997	918,997
\$500,000 under \$1,000,000	89,606	188,936	719,223	223,578	221,871
\$1,000,000 under \$1,500,000	18,700	43,160	175,773	55,537	55,508
\$1,500,000 under \$2,000,000	7,698	15,948	62,597	23,343	23,343
\$2,000,000 under \$5,000,000	10,762	21,532	91,442	35,794	35,672
\$5,000,000 under \$10,000,000	2,520	5,054	28,069	12,306	11,777
\$10,000,000 or more	1,407	2,846	23,595	13,392	13,175

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 2018

[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	102,061	108,256	1,510,913	459,504	393,777
Under \$25,000 (including deficits)	1,087	1,092	8,479	13,865	7,913
\$25,000 under \$50,000	9,343	10,345	109,245	67,952	67,952
\$50,000 under \$75,000	9,623	9,623	36,548	36,736	36,736
\$75,000 under \$100,000	7,153	7,153	79,358	9,261	9,261
\$100,000 under \$200,000	37,940	40,344	503,980	46,325	46,280
\$200,000 under \$500,000	29,335	31,725	439,965	70,892	66,793
\$500,000 under \$1,000,000	4,624	4,907	88,139	19,263	15,604
\$1,000,000 under \$1,500,000	1,465	1,468	98,725	71,353	50,862
\$1,500,000 under \$2,000,000	431	456	21,626	9,293	9,293
\$2,000,000 under \$5,000,000	715	775	74,620	47,307	21,300
\$5,000,000 under \$10,000,000	172	181	27,156	39,156	33,807
\$10,000,000 or more	172	187	23,072	28,101	27,975

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 2018

[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	548,146	1,012,792	2,292,813	4,529,836	4,316,122
Under \$25,000 (including deficits)	19,331	23,356	45,003	85,520	85,461
\$25,000 under \$50,000	35,383	75,839	144,727	74,008	74,008
\$50,000 under \$75,000	49,162	67,518	159,638	109,298	109,298
\$75,000 under \$100,000	**	**	**	**	**
\$100,000 under \$200,000	**250,607	**516,285	**708,649	**461,719	**441,656
\$200,000 under \$500,000	128,024	229,007	590,038	473,205	460,909
\$500,000 under \$1,000,000	38,073	57,338	170,535	420,857	420,857
\$1,000,000 under \$1,500,000	9,628	15,573	89,009	413,884	411,623
\$1,500,000 under \$2,000,000	5,033	7,635	61,261	275,016	275,016
\$2,000,000 under \$5,000,000	8,026	12,154	105,888	758,338	617,790
\$5,000,000 under \$10,000,000	2,609	4,163	45,500	302,065	270,675
\$10,000,000 or more	2,270	3,923	172,566	1,155,925	1,148,829

* 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 U.S. Individual Income Tax Return (Form 1040); Itemized Deductions (Schedule A); and Noncash Charitable Contributions (Form 8283).

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, February 2021.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2018

[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	4,226,280	13,641,495	44,176,922	116,394,423	70,841,856
Under \$25,000 (including deficits)	127,982	259,626	775,132	819,905	774,920
\$25,000 under \$50,000	313,131	823,214	2,306,003	1,524,815	1,520,841
\$50,000 under \$75,000	453,771	1,185,994	2,860,087	1,736,468	1,736,468
\$75,000 under \$100,000	451,686	1,513,536	3,262,283	2,296,749	1,713,335
\$100,000 under \$200,000	1,560,310	5,314,814	10,723,220	6,022,894	5,810,866
\$200,000 under \$500,000	975,770	3,413,967	8,358,458	9,386,234	5,864,363
\$500,000 under \$1,000,000	216,835	686,548	4,359,028	19,440,172	4,882,515
\$1,000,000 under \$1,500,000	51,282	172,175	1,514,691	5,593,523	2,751,756
\$1,500,000 under \$2,000,000	22,119	71,815	1,046,290	6,495,442	2,094,226
\$2,000,000 under \$5,000,000	34,965	121,256	2,621,213	18,463,137	7,234,180
\$5,000,000 under \$10,000,000	10,242	39,841	1,295,902	8,633,465	4,825,899
\$10,000,000 or more	8,187	38,709	5,054,615	35,981,619	31,632,486

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 2018

[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	127,805	192,963	2,327,838	18,634,724	3,089,304
Under \$25,000 (including deficits)	5,400	5,716	22,922	138,501	135,338
\$25,000 under \$50,000	7,194	8,195	1,250	3,694	3,694
\$50,000 under \$75,000	* 6,373	* 9,417	* 3,335	* 52,853	* 52,853
\$75,000 under \$100,000	10,218	17,212	26,154	7,624	7,624
\$100,000 under \$200,000	47,009	65,503	72,558	81,348	81,348
\$200,000 under \$500,000	35,844	56,798	156,617	3,486,240	360,685
\$500,000 under \$1,000,000	8,066	13,693	556,520	4,577,486	120,127
\$1,000,000 under \$1,500,000	2,406	5,687	206,522	317,785	119,788
\$1,500,000 under \$2,000,000	1,416	2,635	166,311	2,557,237	66,422
\$2,000,000 under \$5,000,000	2,361	4,621	475,732	4,672,910	679,835
\$5,000,000 under \$10,000,000	802	1,910	86,570	997,237	197,480
\$10,000,000 or more	716	1,576	553,347	1,741,807	1,264,110

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 2018

[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	166,858	280,739	1,542,478	5,474,849	4,866,449
Under \$25,000 (including deficits)	2,571	3,018	18,154	64,960	63,962
\$25,000 under \$50,000	6,017	8,025	20,969	8,807	8,807
\$50,000 under \$75,000	15,150	25,234	53,763	42,992	42,992
\$75,000 under \$100,000	12,620	40,693	45,168	22,865	22,841
\$100,000 under \$200,000	54,930	74,275	164,984	124,612	124,590
\$200,000 under \$500,000	43,002	70,912	184,831	559,477	554,043
\$500,000 under \$1,000,000	14,736	22,889	138,449	778,065	340,102
\$1,000,000 under \$1,500,000	6,063	9,814	76,989	377,461	265,811
\$1,500,000 under \$2,000,000	2,722	5,474	136,155	246,119	244,549
\$2,000,000 under \$5,000,000	5,493	11,246	269,928	924,208	910,834
\$5,000,000 under \$10,000,000	1,878	4,633	118,943	530,339	524,836
\$10,000,000 or more	1,675	4,526	314,146	1,794,943	1,763,082

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 2018

[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	107,882	203,250	3,290,718	30,750,505	7,863,257
Under \$25,000 (including deficits)	3,030	4,346	27,780	46,710	46,706
\$25,000 under \$50,000	6,061	12,068	22,853	18,555	18,555
\$50,000 under \$75,000	* 8,237	* 13,265	* 3,176	* 11,408	* 11,408
\$75,000 under \$100,000	12,918	26,107	188,270	657,754	74,364
\$100,000 under \$200,000	32,427	77,558	145,443	135,268	116,332
\$200,000 under \$500,000	27,790	42,890	767,670	741,471	488,265
\$500,000 under \$1,000,000	9,862	14,971	624,111	8,000,919	1,506,919
\$1,000,000 under \$1,500,000	2,511	3,345	190,547	2,992,348	573,257
\$1,500,000 under \$2,000,000	1,504	2,349	266,714	2,351,871	513,858
\$2,000,000 under \$5,000,000	2,306	4,121	520,106	7,993,211	1,613,470
\$5,000,000 under \$10,000,000	679	1,054	145,056	3,411,273	867,105
\$10,000,000 or more	558	1,177	388,993	4,389,716	2,033,018

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 2018

[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	391,715	812,407	1,927,369	2,251,214	1,810,681
Under \$25,000 (including deficits)	8,115	15,443	54,054	41,099	41,097
\$25,000 under \$50,000	24,956	63,101	190,106	134,850	134,850
\$50,000 under \$75,000	49,803	99,216	176,290	141,815	141,815
\$75,000 under \$100,000	41,568	106,936	210,353	79,854	79,854
\$100,000 under \$200,000	149,730	293,203	576,465	266,769	266,769
\$200,000 under \$500,000	86,358	175,072	307,420	166,757	166,265
\$500,000 under \$1,000,000	19,274	38,574	104,300	128,679	128,679
\$1,000,000 under \$1,500,000	4,790	8,783	34,874	43,989	43,989
\$1,500,000 under \$2,000,000	2,123	3,717	12,474	26,587	26,587
\$2,000,000 under \$5,000,000	3,337	5,238	56,857	539,989	127,256
\$5,000,000 under \$10,000,000	934	1,729	48,360	139,646	128,103
\$10,000,000 or more	727	1,396	155,816	541,180	525,417

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 2018

[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	3,305,704	8,797,586	20,047,536	9,874,088	9,713,045
Under \$25,000 (including deficits)	94,196	163,243	465,072	216,948	216,568
\$25,000 under \$50,000	242,492	550,069	1,569,351	887,924	884,002
\$50,000 under \$75,000	357,821	808,843	2,026,090	1,161,754	1,161,754
\$75,000 under \$100,000	375,215	974,296	2,158,099	1,035,218	1,035,218
\$100,000 under \$200,000	1,236,440	3,495,049	6,917,158	3,376,065	3,376,037
\$200,000 under \$500,000	775,531	2,234,979	4,776,237	2,033,047	2,027,467
\$500,000 under \$1,000,000	154,129	404,779	1,383,647	577,011	497,748
\$1,000,000 under \$1,500,000	33,560	83,553	333,204	126,840	126,822
\$1,500,000 under \$2,000,000	12,440	28,555	133,927	64,385	64,385
\$2,000,000 under \$5,000,000	17,735	40,185	182,263	203,885	133,281
\$5,000,000 under \$10,000,000	3,861	9,033	49,875	44,218	44,157
\$10,000,000 or more	2,286	5,003	52,613	146,792	145,606

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 2018

[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	816,994	1,599,158	4,810,359	5,077,266	2,720,443
Under \$25,000 (including deficits)	26,817	36,269	91,235	67,202	56,461
\$25,000 under \$50,000	54,087	92,021	350,101	359,501	359,450
\$50,000 under \$75,000	74,190	137,609	360,562	144,152	144,152
\$75,000 under \$100,000	73,426	162,528	322,414	136,675	136,675
\$100,000 under \$200,000	319,922	665,073	1,350,147	613,917	613,266
\$200,000 under \$500,000	196,105	371,557	1,044,223	467,836	398,307
\$500,000 under \$1,000,000	46,443	84,209	756,304	2,274,970	242,492
\$1,000,000 under \$1,500,000	10,697	21,684	108,971	115,550	88,542
\$1,500,000 under \$2,000,000	4,544	8,259	85,507	95,204	75,784
\$2,000,000 under \$5,000,000	7,325	13,242	185,133	319,772	269,511
\$5,000,000 under \$10,000,000	2,019	3,859	71,004	225,560	128,800
\$10,000,000 or more	1,420	2,849	84,759	256,927	207,004

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 2018

[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	557,287	1,139,285	2,606,405	4,620,788	3,574,766
Under \$25,000 (including deficits)	13,078	18,253	49,986	57,408	32,159
\$25,000 under \$50,000	29,325	67,105	83,301	63,597	63,597
\$50,000 under \$75,000	42,788	64,132	160,745	115,911	115,911
\$75,000 under \$100,000	59,312	149,998	115,938	136,913	136,913
\$100,000 under \$200,000	231,469	491,019	834,161	575,531	575,531
\$200,000 under \$500,000	133,747	266,115	524,106	541,058	489,639
\$500,000 under \$1,000,000	28,891	46,603	243,190	1,077,950	286,894
\$1,000,000 under \$1,500,000	7,637	13,812	153,260	194,361	156,259
\$1,500,000 under \$2,000,000	3,240	6,652	44,660	123,563	118,063
\$2,000,000 under \$5,000,000	5,360	10,301	102,479	299,007	296,935
\$5,000,000 under \$10,000,000	1,440	2,969	78,203	317,065	228,349
\$10,000,000 or more	1,001	2,327	216,375	1,118,422	1,074,516

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 2018

[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	64,677	121,869	3,990,472	23,716,804	21,650,309
Under \$25,000 (including deficits)	3,129	3,204	32,209	76,906	72,778
\$25,000 under \$50,000	* 1,005	* 1,005	* 15,184	* 1,443	* 1,443
\$50,000 under \$75,000	* 1,304	* 1,306	* 86	* 2,305	* 2,305
\$75,000 under \$100,000	* 2,776	* 4,082	* 76,935	* 156,157	* 156,157
\$100,000 under \$200,000	19,135	40,303	308,439	504,605	333,041
\$200,000 under \$500,000	19,365	29,665	174,926	288,494	287,524
\$500,000 under \$1,000,000	6,546	10,862	176,564	505,795	505,795
\$1,000,000 under \$1,500,000	2,987	6,575	200,878	440,845	417,890
\$1,500,000 under \$2,000,000	1,628	3,355	60,109	316,145	316,130
\$2,000,000 under \$5,000,000	3,346	8,319	444,167	1,541,576	1,250,009
\$5,000,000 under \$10,000,000	1,503	5,253	403,039	1,647,636	1,407,854
\$10,000,000 or more	1,953	7,941	2,097,936	18,234,897	16,899,382

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 2018

[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	71,862	176,616	2,298,451	11,376,973	11,348,529
Under \$25,000 (including deficits)	285	439	6,029	20,250	20,250
\$25,000 under \$50,000	* 2,009	* 2,015	* 4,005	* 2,770	* 2,770
\$50,000 under \$75,000	2,213	2,219	1,467	5,064	5,064
\$75,000 under \$100,000	2,305	3,600	7,212	28,030	28,030
\$100,000 under \$200,000	10,610	15,164	20,085	117,954	117,954
\$200,000 under \$500,000	24,214	74,775	197,811	765,065	765,065
\$500,000 under \$1,000,000	12,809	27,235	248,225	736,386	736,386
\$1,000,000 under \$1,500,000	4,864	11,344	149,031	538,548	538,548
\$1,500,000 under \$2,000,000	2,971	6,763	85,351	355,147	354,110
\$2,000,000 under \$5,000,000	5,273	16,862	272,781	1,268,759	1,270,203
\$5,000,000 under \$10,000,000	2,146	6,873	245,580	985,502	979,357
\$10,000,000 or more	2,165	9,327	1,060,874	6,553,497	6,530,792

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 2018

[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	223,103	317,623	1,335,297	4,617,213	4,205,073
Under \$25,000 (including deficits)	9,411	9,696	7,690	89,922	89,601
\$25,000 under \$50,000	15,639	19,610	48,884	43,673	43,673
\$50,000 under \$75,000	16,729	24,754	74,573	58,213	58,213
\$75,000 under \$100,000	16,858	28,086	111,740	35,658	35,658
\$100,000 under \$200,000	72,722	97,666	333,779	226,824	205,997
\$200,000 under \$500,000	55,104	91,205	224,618	336,787	327,102
\$500,000 under \$1,000,000	18,953	22,734	127,718	782,911	517,375
\$1,000,000 under \$1,500,000	5,796	7,580	60,416	445,796	420,850
\$1,500,000 under \$2,000,000	3,155	4,058	55,081	359,183	314,338
\$2,000,000 under \$5,000,000	5,266	7,122	111,768	699,822	682,846
\$5,000,000 under \$10,000,000	1,812	2,527	49,273	334,987	319,860
\$10,000,000 or more	1,657	2,587	129,758	1,203,436	1,189,559

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

[1] 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.

[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 *U.S. Individual Income Tax Return (Form 1040)*; *Itemized Deductions (Schedule A)*; and *Noncash Charitable Contributions (Form 8283)*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, February 2021.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Selected Donee Type, Tax Year 2018

[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	13,641,495	70,841,856	192,963	3,089,304	280,739	4,866,449
Corporate stock, mutual funds, and other investments	430,653	42,693,127	18,412	1,221,241	67,230	3,952,531
Real estate, land, and easements	24,244	9,660,726	3,226	906,345	1,035	319,194
Art and collectibles	117,365	1,554,736	14,671	842,280	4,275	223,365
Food	231,290	134,979	2,677	1,331	16,109	6,036
Clothing and accessories	7,357,296	6,999,357	35,807	14,982	57,223	59,034
Electronics	286,637	320,979	1,842	610	7,032	7,391
Household items	4,072,962	4,768,052	88,342	49,114	61,088	71,284
Cars, planes, boats, and other vehicles	108,256	393,777	6,412	12,810	5,701	52,388
Other [2]	1,012,792	4,316,122	21,574	40,591	61,047	175,226

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	203,250	7,863,257	812,407	1,810,681	8,797,586	9,713,045
Corporate stock, mutual funds, and other investments	14,032	659,645	19,000	904,797	19,885	280,753
Real estate, land, and easements	13,626	7,032,346	256	83,726	294	94,268
Art and collectibles	4,390	17,319	7,781	6,448	43,151	60,782
Food	14,330	4,209	10,285	2,445	17,721	15,276
Clothing and accessories	78,474	51,894	438,792	384,369	5,286,831	5,195,238
Electronics	2,173	1,053	12,849	14,310	194,681	205,966
Household items	34,076	18,868	237,634	198,649	2,785,893	3,410,687
Cars, planes, boats, and other vehicles	2,109	15,963	20,614	78,322	21,907	49,680
Other [2]	40,041	61,959	65,197	137,615	427,224	400,394

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 2018—Continued

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

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	1,599,158	2,720,443	1,139,285	3,574,766	121,869	21,650,309
Corporate stock, mutual funds, and other investments	18,343	842,123	77,426	2,286,870	63,514	20,617,575
Real estate, land, and easements	1,670	272,878	2,216	248,591	602	425,143
Art and collectibles	15,953	33,223	22,463	59,092	2,938	200,633
Food	74,601	48,353	89,296	26,635	1,235	2,064
Clothing and accessories	840,974	695,122	483,540	443,127	26,396	35,087
Electronics	37,336	41,940	22,775	17,803	706	908
Household items	457,234	522,422	306,378	344,618	11,928	18,187
Cars, planes, boats, and other vehicles	32,257	89,214	8,747	16,003	5,691	49,767
Other [2]	120,791	175,167	126,445	132,026	8,859	300,945

Type of donation	Other donees [3]	
	Number of donations	Amount carried to Schedule A [1]
	(19)	(20)
All donations	494,239	15,553,602
Corporate stock, mutual funds, and other investments	132,812	11,927,593
Real estate, land, and easements	1,320	278,234
Art and collectibles	1,743	111,592
Food	5,038	28,630
Clothing and accessories	109,259	120,504
Electronics	7,245	30,997
Household items	90,388	134,223
Cars, planes, boats, and other vehicles	4,820	29,629
Other [2]	141,615	2,892,200

[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 *U.S. Individual Income Tax Return* (Form 1040); *Itemized Deductions* (Schedule A); and *Noncash Charitable Contributions* (Form 8283).

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, February 2021.

Table 4. All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Donor Age, Tax Year 2018

[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	4,226,280	13,641,495	116,394,423	70,841,856	4,123,514	69,795,022	3,583,762	39,738,574
Under 35	287,573	607,623	10,399,356	5,330,459	280,120	5,306,020	211,504	1,592,040
35 under 45	783,358	2,311,941	18,518,144	7,280,209	768,089	7,254,153	630,865	3,950,701
45 under 55	1,171,813	3,835,669	33,643,728	14,307,327	1,149,221	14,214,239	1,009,012	8,070,595
55 under 65	1,094,476	3,671,859	21,593,658	15,426,874	1,066,713	15,276,475	935,208	10,448,187
65 and older	889,059	3,214,403	32,239,537	28,496,987	859,371	27,744,135	797,174	15,677,052
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	166,683	430,653	47,346,784	42,693,127	17,556	24,244	49,902,362	9,660,726
Under 35	3,523	8,844	3,803,265	3,803,242	860	1,025	5,409,739	354,517
35 under 45	13,025	39,565	2,512,045	2,490,138	3,547	4,133	12,967,306	1,752,658
45 under 55	27,315	59,348	9,581,690	6,439,655	5,014	7,713	19,058,398	3,006,294
55 under 65	43,809	121,950	9,879,307	8,853,472	3,296	6,014	7,186,883	2,091,639
65 and older	79,012	200,946	21,570,477	21,106,621	4,839	5,360	5,280,037	2,455,618
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	75,327	117,365	1,910,113	1,554,736	108,513	231,290	139,555	134,979
Under 35	480	546	40,891	39,826	3,029	4,297	3,376	3,345
35 under 45	13,254	26,228	96,382	96,382	12,942	25,160	15,642	15,622
45 under 55	16,924	19,487	252,667	155,896	28,230	43,025	30,237	30,005
55 under 65	17,235	32,538	189,189	188,873	29,810	65,083	39,531	38,090
65 and older	27,434	38,565	1,330,984	1,073,758	34,501	93,726	50,769	47,917
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	3,007,005	7,357,296	7,013,395	6,999,357	226,439	286,637	321,053	320,979
Under 35	199,667	355,813	507,757	507,757	13,795	14,951	24,484	24,484
35 under 45	583,891	1,360,534	1,466,477	1,466,477	39,686	49,836	64,946	64,879
45 under 55	884,391	2,272,364	2,143,386	2,139,807	64,455	84,060	94,223	94,216
55 under 65	776,079	1,925,337	1,731,466	1,731,417	52,486	68,971	54,530	54,530
65 and older	562,977	1,443,248	1,164,308	1,153,899	56,018	68,819	82,870	82,870

Footnotes at end of table.

Table 4. All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Donor Age, Tax Year 2018—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	1,896,389	4,072,962	4,771,821	4,768,052	102,061	108,256	459,504	393,777
Under 35	117,424	181,612	353,033	352,628	614	615	1,116	1,110
35 under 45	344,239	670,921	915,954	915,954	14,083	17,124	35,727	35,726
45 under 55	498,873	1,078,109	1,219,998	1,218,773	30,378	30,858	61,529	54,028
55 under 65	496,031	1,085,549	1,276,475	1,276,420	28,786	30,230	76,781	73,693
65 and older	439,822	1,056,771	1,006,362	1,004,277	28,200	29,429	284,350	229,220

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	548,146	1,012,792	4,529,836	4,316,122
Under 35	26,820	39,920	255,695	243,550
35 under 45	78,653	118,441	443,666	442,375
45 under 55	138,848	240,705	1,201,600	1,168,654
55 under 65	154,039	336,188	1,159,495	1,118,738
65 and older	149,787	277,539	1,469,380	1,342,806

[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 *U.S. Individual Income Tax Return* (Form 1040); *Itemized Deductions* (Schedule A); and *Noncash Charitable Contributions* (Form 8283).

SOURCE: IRS Statistics of Income Division, Noncash Charitable Contributions, February 2021.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2018

[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	4,226,280	13,641,495	116,394,423	70,841,856	4,123,514	69,795,022	3,583,762	39,738,574
Under 35	287,573	607,623	10,399,356	5,330,459	280,120	5,306,020	211,504	1,592,040
35 under 45	783,358	2,311,941	18,518,144	7,280,209	768,089	7,254,153	630,865	3,950,701
45 under 55	1,171,813	3,835,669	33,643,728	14,307,327	1,149,221	14,214,239	1,009,012	8,070,595
55 under 65	1,094,476	3,671,859	21,593,658	15,426,874	1,066,713	15,276,475	935,208	10,448,187
65 and older	889,059	3,214,403	32,239,537	28,496,987	859,371	27,744,135	797,174	15,677,052

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	127,805	192,963	18,634,724	3,089,304	166,858	280,739	5,474,849	4,866,449
Under 35	2,017	2,209	31,901	31,870	7,678	9,902	56,457	54,974
35 under 45	9,671	17,155	4,243,175	90,168	26,091	40,775	173,250	173,175
45 under 55	17,213	20,573	11,055,214	620,044	36,764	58,990	1,038,597	525,952
55 under 65	31,103	49,675	1,191,924	391,585	43,735	86,460	930,871	926,102
65 and older	67,802	103,351	2,112,509	1,955,636	52,590	84,612	3,275,674	3,186,246

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	107,882	203,250	30,750,505	7,863,257	391,715	812,407	2,251,214	1,810,681
Under 35	3,437	3,998	3,561,889	327,429	8,411	11,779	24,733	24,733
35 under 45	12,339	17,365	8,569,565	1,611,032	50,583	92,713	97,650	97,558
45 under 55	25,286	64,372	9,930,668	2,487,143	106,268	210,810	253,205	253,205
55 under 65	32,746	62,531	5,585,199	1,845,558	112,551	260,753	378,386	369,988
65 and older	34,074	54,984	3,103,184	1,592,096	113,902	236,351	1,497,240	1,065,197

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	3,305,704	8,797,586	9,874,088	9,713,045	816,994	1,599,158	5,077,266	2,720,443
Under 35	242,838	435,729	762,459	762,054	44,580	86,585	1,911,664	102,290
35 under 45	632,996	1,649,360	2,028,861	2,028,861	137,770	278,061	472,119	458,236
45 under 55	961,202	2,671,076	2,735,251	2,726,597	194,909	359,132	563,023	490,845
55 under 65	850,736	2,331,784	2,391,305	2,389,060	228,444	441,017	887,260	586,095
65 and older	617,932	1,709,637	1,956,213	1,806,474	211,291	434,362	1,243,200	1,082,977

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 2018—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	557,287	1,139,285	4,620,788	3,574,766	71,862	176,616	11,376,973	11,348,529
Under 35	16,841	31,673	73,310	66,136	2,340	4,500	275,000	275,000
35 under 45	69,212	137,143	505,479	414,996	7,595	14,749	919,627	905,867
45 under 55	139,264	310,500	1,450,486	672,351	15,441	28,937	2,527,019	2,523,024
55 under 65	151,202	281,846	876,904	873,808	24,167	56,089	3,562,918	3,557,124
65 and older	180,769	378,123	1,714,609	1,547,475	22,319	72,341	4,092,408	4,087,513

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	64,677	121,869	23,716,804	21,650,309	223,103	317,623	4,617,213	4,205,073
Under 35	438	1,956	3,448,597	3,444,772	14,417	19,292	253,347	241,202
35 under 45	7,978	24,951	1,059,067	1,051,377	30,162	39,669	449,351	448,939
45 under 55	9,730	16,772	2,920,957	2,890,902	61,958	94,507	1,169,308	1,117,264
55 under 65	22,070	35,250	4,437,364	3,394,676	52,542	66,454	1,351,526	1,092,877
65 and older	24,461	42,941	11,850,819	10,868,582	64,024	97,701	1,393,682	1,304,791

[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 *U.S. Individual Income Tax Return (Form 1040)*; *Itemized Deductions (Schedule A)*; and *Noncash Charitable Contributions (Form 8283)*.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, February 2021.