

Individual Noncash Contributions, 2012

by Pearson Liddell and Janette Wilson

For Tax Year 2012, individual taxpayers who itemized deductions reported \$49.0 billion in noncash charitable contributions (22.2 million returns).¹ About a third (7.6 million) of these returns reported \$42.9 billion in charitable contribution deductions using Form 8283, *Noncash Charitable Contributions*. Individual taxpayers use this form when the amount of taxpayer deductions for all noncash donations on Schedule A, *Itemized Deductions*, exceeds \$500.

The number of individual returns filed by taxpayers with a Form 8283 attached increased 0.4 percent, from 7.5 million for Tax Year 2011 to 7.6 million for Tax Year 2012. Total donations increased 10.9 percent, from \$38.7 billion for 2011. Corporate stock donations increased 5.1 percent from \$16.0 billion for 2011 to \$16.8 billion for 2012. Of the \$42.9 billion in noncash donations reported, more than half went to foundations (\$11.0 billion or 26 percent) and large charitable organizations (\$10.1 billion or 24 percent). Taxpayers ages 65 and older made up a smaller percentage (17 percent) of the returns filed with Form 8283, but accounted for 37 percent (\$15.8 billion) of noncash charitable contributions reported on Form 8283.

For 2012, no notable changes to tax laws affected the deductions allowed for noncash charitable contributions. However, the American Taxpayer Relief Act of 2012 (Public Law 112-240), which was introduced in the summer of 2012, passed both houses of Congress on January 1, 2013, and signed into law on January 2, 2013, made numerous changes to the tax provisions in the law. These changes included increases in the marginal tax rates on ordinary income, long-term capital gains, and qualified dividends for high-income individuals effective for 2013 and beyond, with the potential of inducing some taxpayers to shift their charitable contributions from 2012 to 2013.

Types of Donation Contributions

Corporate stock accounted for the largest amount and percentage (\$16.8 billion, 39.1 percent) of taxpayers' total noncash charitable contributions for 2012, followed by clothing (\$9.3 billion, 21.8 percent), and household items (\$3.7 billion, 8.7 percent) (Figure A). Only 118,600 returns included stock donations, compared to 6.0 million returns with clothing donations, and 2.7 million with household item donations. The average

Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2012

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

Type of donation	Number of returns [1]	Number of donations	Amount carried to Schedule A	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donations	7,560,739	22,369,208	42,913,291	5,676	1,918	100.0	100.0
Corporate stock	118,598	292,004	16,775,406	141,448	57,449	1.3	39.1
Mutual funds	15,528	31,559	1,717,532	110,607	54,423	0.1	4.0
Other investments	5,149	7,883	3,581,759	695,624	454,356	[2]	8.3
Real estate	4,961	5,235	809,251	163,134	154,587	[2]	1.9
Land	9,906	10,526	967,482	97,667	91,915	[2]	2.3
Easements	1,114	1,238	971,276	872,250	784,806	[2]	2.3
Art and collectibles	100,293	144,090	1,183,374	11,799	8,213	0.6	2.8
Food	229,908	366,120	120,221	523	328	1.6	0.3
Clothing	5,959,727	13,981,176	9,340,226	1,567	668	62.5	21.8
Accessories	65,397	80,219	40,590	621	506	0.4	0.1
Electronics	488,387	617,744	421,747	864	683	2.8	1.0
Household items	2,706,875	5,150,367	3,736,990	1,381	726	23.0	8.7
Cars and other motor vehicles	154,093	158,853	297,374	1,930	1,872	0.7	0.7
Planes, boats and other vehicles	5,574	5,596	167,233	30,000	29,886	[2]	0.4
Services	13,286	29,369	30,430	2,290	1,036	0.1	0.1
Airline tickets and miles	2,065	3,084	2,827	1,369	916	[2]	[2]
Other [3]	925,208	1,484,145	2,749,573	2,972	1,853	6.6	6.4

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

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

¹ For further details on Tax Year 2012 individual income and tax statistics, see *Statistics of Income—2012, Individual Income Tax Returns* (IRS Publication 1304).



corporate stock donation, however, was \$141,448 per return, while the average donation for clothing (\$1,567 per return) and household items (\$1,381 per return) was much smaller. In comparison, the highest average donation amount per return was for easements, followed by other investments (excluding corporate stocks or mutual funds). Slightly more than 1,100 returns had donations of easements totaling \$971 million, or \$872,250 per return, and 5,149 returns had donations of other investments totaling \$3.6 billion, or \$695,524 per return.

Donation amounts increased for several categories between 2011 and 2012 (Figure B). For other investments (excluding corporate stocks or mutual funds), donation amounts increased 122 percent. Donations of mutual funds also more than doubled from the amount reported for 2011. While the number of returns reporting donations of easements decreased by about 40 percent, the total deduction amount rose by roughly 40 percent between the 2 tax years. For donations of artwork and collectibles, the deduction value increased more than one-third. The three categories with the largest amounts of donations also increased:

corporate stock (up 5.1 percent), clothing (up 3.7 percent), and household items (3.3 percent). Other notable increases for 2012 included an increase in the amounts claimed for mutual funds (from \$0.8 billion to \$1.7 billion) and other investments (from \$1.6 billion to \$3.6 billion).

In terms of the average donation amount, noncash contributions increased 10.4 percent per return, from \$5,140 per return in 2011 to \$5,676 per return in 2012.² Despite this overall increase in contributions, average corporate stock donations decreased 0.7 percent between the 2 tax years, from \$142,409 to \$141,448. Clothing donations, the next largest group in terms of amount claimed, rose 3.7 percent, from \$1,511 per return in 2011 to \$1,567 per return in 2012. For household items, the average donation rose just 1.0 percent, from \$1,367 per return to \$1,381 per return. While the smallest category in terms of number of donations, easements had a large increase in terms of average donation amount per return. This category increased substantially, with the average donation more than doubling (127.6 percent) from \$383,179 to \$872,250.

Figure B
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2011 and 2012

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

Type of donation	2011			2012			Percent change	
	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donations	7,529,302	38,698,506	5,140	7,560,739	42,913,291	5,676	0.4	10.9
Corporate stock	112,094	15,963,127	142,409	118,598	16,775,406	141,448	5.8	5.1
Mutual funds	12,553	829,735	66,097	15,528	1,717,532	110,607	23.7	107.0
Other investments	3,327	1,611,023	484,163	5,149	3,581,759	695,624	54.7	122.3
Real estate	9,039	1,122,946	124,239	4,961	809,251	163,134	-45.1	-27.9
Land	6,508	861,715	132,416	9,906	967,482	97,667	52.2	12.3
Easements	1,813	694,696	383,179	1,114	971,276	872,250	-38.6	39.8
Art and collectibles	95,327	867,350	9,099	100,293	1,183,374	11,799	5.2	36.4
Food	235,615	110,070	467	229,908	120,221	523	-2.4	9.2
Clothing	5,958,382	9,003,704	1,511	5,959,727	9,340,226	1,567	0.0	3.7
Accessories	63,770	42,469	666	65,397	40,590	621	2.6	-4.4
Electronics	479,721	405,339	845	488,387	421,747	864	1.8	4.0
Household items	2,647,126	3,618,028	1,367	2,706,875	3,736,990	1,381	2.3	3.3
Cars and other motor vehicles	176,212	301,535	1,711	154,093	297,374	1,930	-12.6	-1.4
Planes, boats and other vehicles	7,121	200,220	28,116	5,574	167,233	30,000	-21.7	-16.5
Services	16,589	43,269	2,608	13,286	30,430	2,290	-19.9	-29.7
Airline tickets and miles	5,062	7,889	1,558	2,065	2,827	1,369	-59.2	-64.2
Other [2]	851,309	3,015,392	3,542	925,208	2,749,573	2,972	8.7	-8.8

[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] Other donations include donations of intellectual property.

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

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

Taxpayer donations of corporate stock have consistently represented the highest amounts of donations. Clothing has accounted for the second largest share of donations in nearly every year since 2005; the sole exception was 2007 when taxpayers reported slightly larger noncash contributions for real estate, land, and easements. However, while the amount of clothing donations has remained consistent since 2005, the amounts deducted for corporate stock and real estate, land, and easements declined significantly between 2007 and 2009. Donations of corporate stock have partially recovered since that time, while donations of real estate, land, and easements have remained relatively low (Figure C).³ In 2007, taxpayers reported \$23.7 billion in corporate stock donations, and, together, the declines in 2008 and 2009 represented a 59.0-percent decrease since 2007. For 2010, stock donations rose 37.3 percent followed by a 19.5-percent increase in 2011, and another 5.1 percent for 2012. Despite this growth, donations for 2012 were still well below the levels reported for 2005 through 2007.

Donations by Size of Income

Taxpayers with an adjusted gross income (AGI) of \$10 million or more, who claimed noncash contributions, collectively deducted 6.1 percent of their AGI, claiming \$14.2 billion in contributions

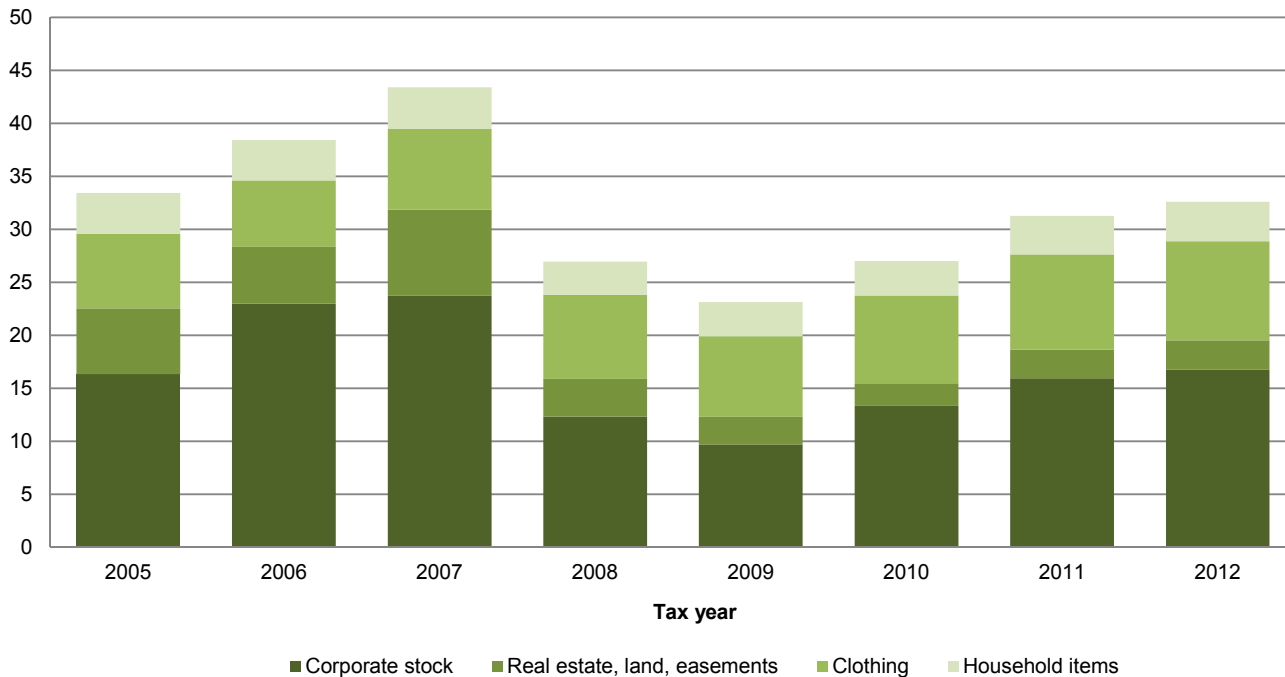
on a little more than 6,100 Forms 8283 (Figure D). Donations from taxpayers in this AGI category represented about one-third of all individual taxpayer noncash donations reported on Forms 8283 in 2012, while only representing 0.1 percent of the returns filed and 16 percent of AGI by taxpayers who claimed noncash contributions. Taxpayers in the \$100,000-under-\$200,000 AGI category reported \$6.0 billion in contributions on 2.8 million tax returns; these contributions represented 1.6 percent of their AGI and 13.9 percent of all donations claimed. Taxpayers in the \$200,000-under-\$500,000 AGI category reported \$3.7 billion, or 8.6 percent of donations claimed. Taxpayers in these two income groups accounted for 46 percent of the AGI among taxpayers who had noncash charitable contribution deductions on Form 8283 in 2012. As stated above, the average donation for all taxpayers who claimed noncash donation deductions on Forms 8283 was \$5,676 per return. In comparison, the highest average amount claimed was \$2.3 million per return by taxpayers in the \$10 million-or-more AGI category, followed by \$325,604 claimed per return by those in the \$5 million-under-\$10 million category.

The percentage change in the number of returns claiming noncash charitable contributions and the amount of those contributions claimed on Form 8283 between 2011 and 2012 varied

Figure C

All Individual Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type, Tax Years 2005–2012

[Amount carried to Schedule A—billions of dollars]



NOTE: This figure is based on data reported on Form 1040, *U.S. Individual Income Tax Return*; Schedule A, *Itemized Deductions*; and Form 8283, *Noncash Charitable Contributions*.
Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

³ Liddell, Pearson, and Janette Wilson, Tax Years 2005–2011, “Noncash Charitable Contributions,” *Statistics of Income Bulletin*, Spring, Winter 2007–2013, IRS Publication 1136, Various Volumes, Various Numbers.

Figure D

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2012

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

Size of adjusted gross income [1]	Number of returns	Percent of returns	Adjusted gross income (AGI)	Amount carried to Schedule A	Percent of amount carried to Schedule A	Donation as percent of AGI	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	7,560,739	100.0	1,458,132,960	42,913,291	100.0	2.9	5,676
Under \$5,000 (including deficits)	58,725	0.8	-12,934,723	633,923	1.5	-4.9	10,795
\$5,000 under \$10,000	32,196	0.4	251,511	48,549	0.1	19.3	1,508
\$10,000 under \$15,000	51,707	0.7	639,602	99,806	0.2	15.6	1,930
\$15,000 under \$20,000	72,136	1.0	1,272,940	164,718	0.4	12.9	2,283
\$20,000 under \$25,000	92,751	1.2	2,095,121	164,738	0.4	7.9	1,776
\$25,000 under \$30,000	115,345	1.5	3,164,289	239,434	0.6	7.6	2,076
\$30,000 under \$40,000	313,128	4.1	10,984,000	706,451	1.6	6.4	2,256
\$40,000 under \$50,000	386,591	5.1	17,489,650	2,131,991	5.0	12.2	5,515
\$50,000 under \$75,000	1,112,262	14.7	70,234,722	2,219,700	5.2	3.2	1,996
\$75,000 under \$100,000	1,262,737	16.7	110,103,544	2,426,915	5.7	2.2	1,922
\$100,000 under \$200,000	2,756,062	36.5	384,207,397	5,960,717	13.9	1.6	2,163
\$200,000 under \$500,000	1,032,741	13.7	297,127,970	3,711,409	8.6	1.2	3,594
\$500,000 under \$1,000,000	168,919	2.2	114,771,888	2,369,757	5.5	2.1	14,029
\$1,000,000 under \$1,500,000	43,775	0.6	52,887,325	953,575	2.2	1.8	21,784
\$1,500,000 under \$2,000,000	18,508	0.2	31,897,247	757,584	1.8	2.4	40,932
\$2,000,000 under \$5,000,000	28,908	0.4	86,511,585	3,493,326	8.1	4.0	120,841
\$5,000,000 under \$10,000,000	8,078	0.1	55,511,654	2,630,258	6.1	4.7	325,604
\$10,000,000 or more	6,167	0.1	231,917,238	14,200,441	33.1	6.1	2,302,650

[1] Adjusted gross income is total income (including losses), as defined by the Internal Revenue Code, less statutory adjustments—primarily business, investments, and certain other deductions.

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

by size of adjusted gross income (Figure E). Despite overall donations rising by 10.9 percent between Tax Years 2011 and 2012, taxpayers in a majority of AGI categories reported a

decrease in charitable contributions, with the most notable exception for taxpayers in the \$10-million-or-more AGI category. The 55.7-percent increase in donations, from \$9.1 billion in

Figure E

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2011–2012

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

Size of adjusted gross income [1]	2011			2012			Percentage change	
	Number of returns	Amount carried to Schedule A	Average donation per return	Number of returns	Amount carried to Schedule A	Average donation per return	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns	7,529,302	38,698,506	5,140	7,560,739	42,913,291	5,676	0.4	10.9
Under \$5,000 (including deficits)	60,287	702,862	11,659	58,725	633,923	10,795	-2.6	-9.8
\$5,000 under \$10,000	30,033	181,925	6,058	32,196	48,549	1,508	7.2	-73.3
\$10,000 under \$15,000	53,209	105,777	1,988	51,707	99,806	1,930	-2.8	-5.6
\$15,000 under \$20,000	73,880	143,900	1,948	72,136	164,718	2,283	-2.4	14.5
\$20,000 under \$25,000	103,004	210,627	2,045	92,751	164,738	1,776	-10.0	-21.8
\$25,000 under \$30,000	135,810	261,757	1,927	115,345	239,434	2,076	-15.1	-8.5
\$30,000 under \$40,000	298,542	673,964	2,258	313,128	706,451	2,256	4.9	4.8
\$40,000 under \$50,000	394,555	762,481	1,933	386,591	2,131,991	5,515	-2.0	179.6
\$50,000 under \$75,000	1,187,918	2,570,983	2,164	1,112,262	2,219,700	1,996	-6.4	-13.7
\$75,000 under \$100,000	1,334,831	2,623,872	1,966	1,262,737	2,426,915	1,922	-5.4	-7.5
\$100,000 under \$200,000	2,669,767	5,550,839	2,079	2,756,062	5,960,717	2,163	3.2	7.4
\$200,000 under \$500,000	959,279	5,486,288	5,719	1,032,741	3,711,409	3,594	7.7	-32.4
\$500,000 under \$1,000,000	149,748	1,858,167	12,409	168,919	2,369,757	14,029	12.8	27.5
\$1,000,000 under \$1,500,000	34,775	1,094,744	31,481	43,775	953,575	21,784	25.9	-12.9
\$1,500,000 under \$2,000,000	14,043	1,359,700	96,826	18,508	757,584	40,932	31.8	-44.3
\$2,000,000 under \$5,000,000	20,398	2,402,768	117,794	28,908	3,493,326	120,841	41.7	45.4
\$5,000,000 under \$10,000,000	5,397	3,585,288	664,319	8,078	2,630,258	325,604	49.7	-26.6
\$10,000,000 or more	3,824	9,122,563	2,385,607	6,167	14,200,441	2,302,650	61.3	55.7

[1] Adjusted gross income is total income (including losses), as defined by the Internal Revenue Code, less statutory adjustments—primarily business, investments, and certain other deductions.

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

2011 to \$14.2 billion in 2012 for taxpayers in this AGI group was the main reason why donations increased in 2012. In addition, taxpayers in the \$2-million-under-\$5-million AGI category reported a 45.4-percent increase in noncash donations, from \$2.4 billion in 2011 to \$3.5 billion in 2012. In contrast, donations made by taxpayers in the \$200,000-under-\$500,000 AGI class decreased, from \$5.5 billion in 2011 to \$3.7 billion in 2012, representing a 32.4-percent decrease.

Types of Charitable Organizations

Organizations that received noncash charitable contributions include, among others, arts groups, educational institutions, environment and animal related organizations, health and medical research organizations, and public and societal benefit

organizations (Figure F). In terms of the noncash contribution amounts claimed by individual taxpayers, foundations (\$11.0 billion) and large organizations (\$10.1 billion) received the largest amount of donations for 2012. The percentage of donations made to large organizations (23.6 percent) and foundations (25.7 percent) made up just under half of all donations reported by individual taxpayers for the year. While donations to large organizations accounted for about a quarter of all noncash charitable contributions, large organizations received the lowest average donation (\$1,706 per return). In contrast, foundations received the largest average donation, \$142,616 per return. Despite having the second largest average donation (\$131,638 per return), donor-advised funds received only 8.3 percent of the total amount deducted by taxpayers on Schedule A. Donations

Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2012

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

Type of donee	Number of returns [1]	Number of donations	Amount carried to Schedule A	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donees	7,560,739	22,369,208	42,913,291	5,676	1,918	100.0	100.0
Arts, culture, and humanities	266,387	407,569	1,121,713	4,211	2,752	1.8	2.6
Educational institutions	357,503	615,526	3,617,674	10,119	5,877	2.8	8.4
Environment and animal-related organizations	151,066	215,072	1,554,146	10,288	7,226	1.0	3.6
Health and medical research	919,368	1,624,278	1,827,464	1,988	1,125	7.3	4.3
Large organizations	5,941,605	13,966,814	10,133,509	1,706	726	62.4	23.6
Public and societal benefit	1,493,427	2,584,582	3,929,737	2,631	1,520	11.6	9.2
Religious organizations	1,066,140	1,959,979	2,870,242	2,692	1,464	8.8	6.7
Donor-advised funds	27,219	55,854	3,583,096	131,638	64,151	0.2	8.3
Foundations	77,294	156,490	11,023,323	142,616	70,441	0.7	25.7
Other donees	497,516	783,043	3,252,388	6,537	4,154	3.5	7.6

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

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

to public and societal benefit organizations accounted for the third highest total donation amount (\$3.9 billion), with an average donation amount of \$2,631 per return.

Donations to most organizations increased between 2011 and 2012, but educational institutions received \$2.8 billion less (down 44 percent) in noncash contributions in 2012 than in 2011 (Figure G). The donation amounts given to large organizations, which received the most in terms of the amount claimed for 2011 and second most for 2012, increased 3.6 percent, from \$9.8 billion to \$10.1 billion. Donations to foundations increased 25.5 percent, from \$8.8 billion in 2011 to \$11.0 billion in 2012. Donations to health and medical research increased 29.8 percent, from \$1.4 billion to \$1.8 billion, and donations to public and societal benefit organizations increased 46.4 percent, from \$2.7 billion to \$3.9 billion. The largest percentage increase in non-cash donations was to donor-advised funds, doubling from \$1.8 billion to \$3.6 billion between the 2 tax years.

Over the 2007 through 2012 timeframe, most organizations received the highest donation amounts in Tax Year 2007 (Figure

H). Donations to each type of charitable organization declined between 2007 and 2009, the most notable being the \$8.2 billion decline (down 59 percent) in noncash donations to foundations. The organizations that received their highest donations in 2012 included large organizations, public and societal benefit organizations, and donor-advised funds. Notably, large organizations had their highest donations over this period first with donations of \$9.7 billion in 2011, followed by \$10.1 billion in 2012. Only health and medical research organizations, large organizations, public and societal benefit organizations, and donor-advised funds received more in noncash donations in 2012 than they did in 2007.

Donations by Age

Taxpayers ages 65 and older, who reported noncash contributions on Form 8283, gave the most in terms of the total amount of contributions (both cash and noncash) reported on Schedule A (Figure I). This group reported \$14.2 billion in cash contributions (37.4 percent of the \$37.9 billion given in cash by filers of

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2011 and 2012

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

Type of donee	2011			2012			Percent change	
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donees	7,529,302	38,698,506	5,140	7,560,739	42,913,291	5,676	0.4	10.9
Arts, culture, and humanities	272,599	1,097,146	4,025	266,387	1,121,713	4,211	-2.3	2.2
Educational institutions	397,429	6,447,567	16,223	357,503	3,617,674	10,119	-10.0	-43.9
Environment and animal related organizations	169,031	1,572,959	9,306	151,066	1,554,146	10,288	-10.6	-1.2
Health and medical research	926,142	1,408,144	1,520	919,368	1,827,464	1,988	-0.7	29.8
Large organizations	5,921,463	9,780,336	1,652	5,941,605	10,133,509	1,706	0.3	3.6
Public and societal benefit	1,544,948	2,684,133	1,737	1,493,427	3,929,737	2,631	-3.3	46.4
Religious organizations	1,133,164	2,709,396	2,391	1,066,140	2,870,242	2,692	-5.9	5.9
Donor-advised funds	21,967	1,750,248	79,675	27,219	3,583,096	131,638	23.9	104.7
Foundations	76,711	8,781,684	114,478	77,294	11,023,323	142,616	0.8	25.5
Other donees	328,510	2,466,895	7,509	497,516	3,252,388	6,537	51.4	31.8

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

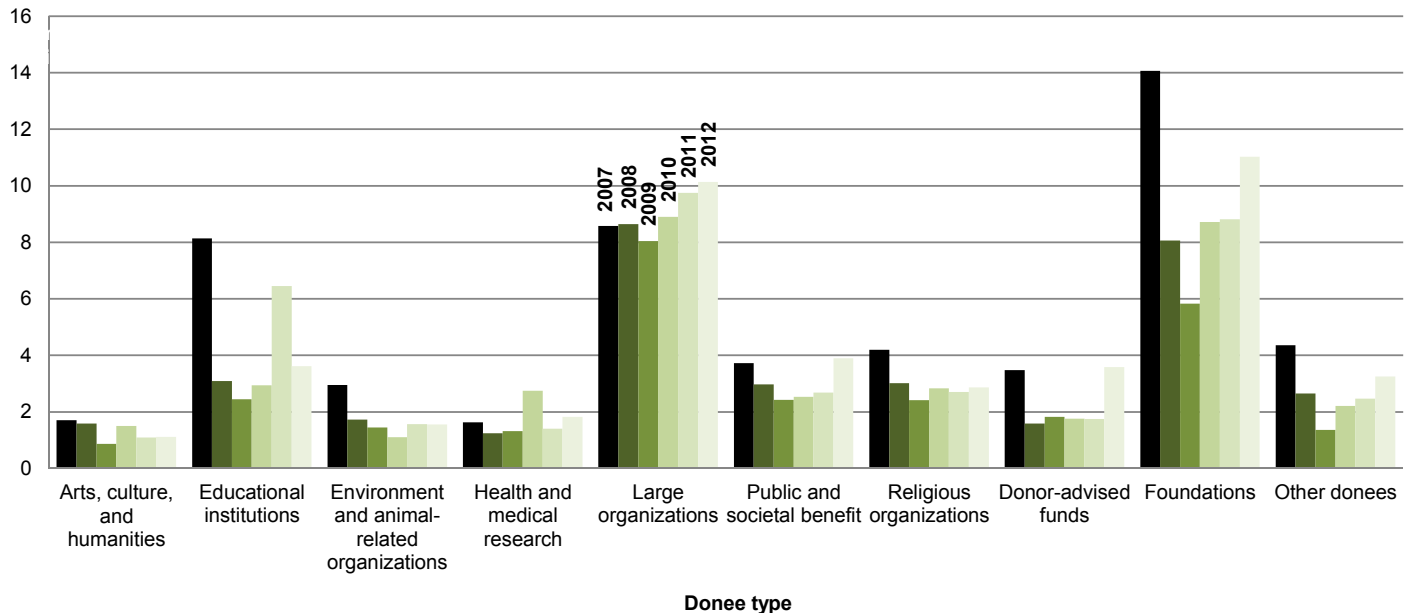
NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

Figure H

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2007–2012

[Amounts carried to Schedule A—billions of dollars]



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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

Figure I
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2012

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

Donor age	Number of returns	Amount carried to Schedule A	Average amount per return	Adjusted gross income less deficit (AGI) [1]	Donation as percent of AGI	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All ages	7,560,739	42,913,291	5,676	1,458,132,960	2.9	6,396,210	37,885,853
Under 35	725,791	2,836,295	3,908	81,241,021	3.5	491,760	1,191,033
35 under 45	1,636,099	4,866,712	2,975	272,630,064	1.8	1,306,560	4,100,799
45 under 55	2,099,900	8,425,159	4,012	438,110,207	1.9	1,804,716	8,457,892
55 under 65	1,827,881	11,001,107	6,019	382,524,409	2.9	1,631,582	9,974,473
65 and older	1,271,067	15,784,018	12,418	283,627,260	5.6	1,161,592	14,161,656

[1] Adjusted gross income is total income (including losses), as defined by the Internal Revenue Code, less statutory adjustments—primarily business, investments, and certain other deductions.

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

Source: IRS Statistics of Income Division, Noncash Charitable Contributions, May 2015.

Form 8283) and \$15.8 billion in noncash contributions (36.8 percent of the \$42.9 billion noncash contributions reported on Form 8283) in 2012. Taxpayers ages 65 and older filed 16.8 percent (1.3 million) of the 7.6 million individual income tax returns with noncash donation deductions on Form 8283 for 2012. They also received 19 percent of the AGI among these taxpayers in 2012. The average noncash donation for taxpayers ages 65 and older was \$12,418 per return, more than twice the average of the next largest group (taxpayers ages 55 under 65). Taxpayers in this age category donated 5.6 percent of their total AGI (\$283.6 billion) in noncash contributions; combined with their cash gifts, these taxpayers donated 10.6 percent of their AGI.

Donations of corporate stocks, mutual funds, and other investments accounted for \$10.4 billion (66.0 percent) of all non-cash contributions made by taxpayers ages 65 and older and represented 47.2 percent of donations of this type of property and 23 percent of all noncash charitable contributions donated in 2012 (Table 4). For these taxpayers, clothing was the next largest category, at just over \$1.4 billion, closely followed by real estate, land, and easement donations at just under \$1.2 billion.

In addition, taxpayers in this age group accounted for \$0.8 billion or 67.8 percent of all donations of art and collectibles.

Taxpayers in the 55-under-65 age category claimed noncash donations of \$11.0 billion (2.9 percent of their AGI), with an average donation of \$6,019 per return. Those in the 45-under-55 age category donated slightly less (\$8.4 billion or 1.9 percent of their AGI), with an average donation just above \$4,000 per return. For cash contributions, taxpayers ages 55 under 65 gave \$10.0 billion in cash donations and those in the 45-under-55 age group gave \$8.5 billion.

All age groups donated more in noncash donations in 2012 than in 2011, with the exception of taxpayers ages 65 and older. Donation amounts in this age category declined 10.2 percent, from \$17.6 billion to under \$16 billion (Figure J). Taxpayers in the 55-under-65 age category donated 37.5 percent more in 2012 than 2011 (giving \$8.0 billion in Tax Year 2011 and \$11.0 billion in Tax Year 2012). Taxpayers under age 35, the smallest group in terms of the amount donated and number of returns, increased their donation amount 60.4 percent to \$2.8 billion for 2012.

Figure J
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2011–2012

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

Donor age	2011			2012			Percent change	
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	7,529,302	38,698,506	5,140	7,560,739	42,913,291	5,676	0.4	10.9
Under 35	723,243	1,768,010	2,445	725,791	2,836,295	3,908	0.4	60.4
35 under 45	1,699,025	4,382,617	2,579	1,636,099	4,866,712	2,975	-3.7	11.0
45 under 55	2,113,808	6,969,968	3,297	2,099,900	8,425,159	4,012	-0.7	20.9
55 under 65	1,818,676	7,999,581	4,399	1,827,881	11,001,107	6,019	0.5	37.5
65 and older	1,174,550	17,578,330	14,966	1,271,067	15,784,018	12,418	8.2	-10.2

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

Explanation of Selected Terms

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

Amount carried to Schedule A—This is the fair market value from 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 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. Taxpayers can reduce this amount (to 30 percent or 20 percent), depending on the type of property donated and type of charitable organization. The statistics in this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 17 of Schedule A. The limitations are then applied to the amount reported on line 19 of that schedule.

Donated Property Types

Accessories—Includes belts, furs, jewelry, purses, scarves, and watches.

Art and collectibles—Includes art works, such as ceramics, drawings, paintings, photographs, and sculptures; and

collectibles, including coins, books, historical documents, memorabilia, rare or valuable clothing, jewelry, and stamps.

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

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

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

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

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

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 water-skis.

Real estate—Includes apartments, cabins, houses, and other residential and commercial property.

Services—Includes audio presentations, catering, healthcare services, transport and travel expenses, tutoring, and other professional services.

Other—Includes animals, building materials, cemetery plots, medical equipment, tickets to events, and donated vacations or use of vacation property.

Donee Organizations

Arts, culture, and humanities—Includes organizations involved with the arts, music, history, and cultural activities, such as museums, libraries, science centers, and theaters.

Donor-advised funds—A segregated fund within a public charity that permits the donor to have advisory privileges on distributions or investments. Donations to donor-advised funds may be understated due to the difficulty of identifying all such donations because they ultimately distribute to another charity that could be of any type.

⁴ Notice 2007-50, *Guidance Regarding Deductions by Individuals for Qualified Conservation Contributions*, includes a tax law change for conservation contributions such that the 50-percent-of-AGI limitation is increased to 100 percent (the 100-percent limitation) for eligible farmers and ranchers.

Educational institutions—Includes organizations whose primary function is educational, such as fraternities, schools (including those with a religious affiliation), scholarship funds, and universities.

Environmental and animal organizations—Includes organizations that protect, promote, or seek to improve the environment or welfare of animals, such as local animal shelters, botanical gardens, and garden clubs.

Foundations—A foundation is a type of philanthropic organization set up by individuals or institutions as a legal entity (usually either a corporation or trust) with the purpose of distributing grants to support causes in line with the goals of the foundation. For the purpose of this study, this includes private foundations, which are often specific to a person or family, and community foundations.

Health and medical research—Includes hospitals, medical associations, nursing homes, and hospices.

Large organizations—Includes large national and international organizations that have local chapters, such as Goodwill Industries International, The Salvation Army, United Way International, Habitat for Humanity International, and Boy Scouts of America.

Other—Includes all other organizations that are not included in any other category.

Public or societal benefit—These are organizations that benefit individuals or communities and do not meet the conditions of other categories such as education, health, and religion. These include homeless shelters, food banks, and political think tanks.

Religious organizations—Includes churches, synagogues, and bookstores and thrift stores run by religious organizations.

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2013. 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 2012 data on a sample of 338,475 returns and an estimated final population of 145,021,073 returns.⁵ The number of returns in the sample with an attached Form 8283 was 46,752.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure K shows estimated CVs for the number of returns and money amounts for selected income items. The reliability of estimates based on samples, and the use of CVs for evaluating the precision of estimates based on samples, are discussed in “SOI Sampling Methodology,” located at <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

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

Figure K
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 2012

[Coefficients of variation are in percentage]

Size of adjusted gross income [1]	Number of returns	Donor's cost	Amount carried to Schedule A	Fair market value
	(1)	(2)	(3)	(4)
All returns	0.97	3.58	3.15	4.38
Under \$25,000 (including deficits)	5.34	8.61	5.72	8.18
\$25,000 under \$50,000	3.43	25.75	38.93	38.93
\$50,000 under \$75,000	2.93	5.51	5.33	5.33
\$75,000 under \$100,000	2.74	7.57	4.42	37.08
\$100,000 under \$200,000	1.65	4.13	2.87	6.51
\$200,000 under \$500,000	1.46	7.16	5.48	8.57
\$500,000 under \$1,000,000	2.22	5.96	19.19	18.30
\$1,000,000 under \$1,500,000	2.58	7.77	6.86	6.79
\$1,500,000 under \$2,000,000	1.88	16.36	6.15	22.03
\$2,000,000 under \$5,000,000	1.17	18.99	8.09	7.81
\$5,000,000 under \$10,000,000	1.15	2.62	2.16	2.23
\$10,000,000 or more	0.00	0.00	0.00	0.00

[1] Adjusted gross income is the total income (including losses), as defined by the Internal Revenue Code, less statutory adjustments — primarily business, investment, and certain other deductions.

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 located at <http://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, May 2015.

⁵ For further details on sampling methodology, see *Statistics of Income—2012, 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 2012

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

Size of adjusted gross income	All returns with donations				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	7,560,739	22,369,208	41,252,513	46,916,179	42,913,291
Under \$25,000 (including deficits)	307,515	723,016	1,456,517	1,200,726	1,111,734
\$25,000 under \$50,000	815,064	1,801,305	4,712,009	3,078,058	3,077,876
\$50,000 under \$75,000	1,112,262	2,813,447	3,958,979	2,219,700	2,219,700
\$75,000 under \$100,000	1,262,737	3,755,336	4,746,663	3,883,482	2,426,915
\$100,000 under \$200,000	2,756,062	8,919,817	11,226,455	6,316,852	5,960,717
\$200,000 under \$500,000	1,032,741	3,470,918	6,659,110	4,209,592	3,711,409
\$500,000 under \$1,000,000	168,919	526,606	1,766,703	2,513,747	2,369,757
\$1,000,000 under \$1,500,000	43,775	143,092	627,638	1,003,384	953,575
\$1,500,000 under \$2,000,000	18,508	63,502	474,547	1,309,242	757,584
\$2,000,000 under \$5,000,000	28,908	97,028	1,297,136	3,656,402	3,493,326
\$5,000,000 under \$10,000,000	8,078	29,517	888,815	2,901,002	2,630,258
\$10,000,000 or more	6,167	25,624	3,437,939	14,623,991	14,200,441

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 2012

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

Size of adjusted gross income	Returns with donations of corporate stock, mutual funds, and other investments				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	134,029	331,446	6,349,159	22,358,324	22,074,697
Under \$25,000 (including deficits)	2,203	5,154	68,235	137,603	137,603
\$25,000 under \$50,000	6,814	10,868	1,214,627	1,220,090	1,220,090
\$50,000 under \$75,000	4,397	9,212	2,457	32,039	32,039
\$75,000 under \$100,000	5,220	10,037	5,043	53,081	53,081
\$100,000 under \$200,000	36,886	78,817	190,094	488,910	488,799
\$200,000 under \$500,000	33,366	81,784	211,844	943,294	942,930
\$500,000 under \$1,000,000	18,000	45,991	222,252	1,066,938	1,041,722
\$1,000,000 under \$1,500,000	7,129	20,507	141,993	586,789	576,811
\$1,500,000 under \$2,000,000	4,126	12,791	128,889	498,116	498,116
\$2,000,000 under \$5,000,000	9,029	29,501	783,261	2,514,637	2,476,866
\$5,000,000 under \$10,000,000	3,415	12,186	635,123	2,246,535	2,130,059
\$10,000,000 or more	3,443	14,598	2,745,342	12,570,293	12,476,582

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 2012

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

Size of adjusted gross income	Returns with donations of real estate, land, and easements				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	15,880	16,998	2,104,487	4,509,702	2,748,009
Under \$25,000 (including deficits)	1,156	1,198	167,405	238,294	153,946
\$25,000 under \$50,000	* 106	* 106	*157,689	*140,953	*140,953
\$50,000 under \$75,000	*3,101	*3,101	*18,371	*63,342	*63,342
\$75,000 under \$100,000	*2,000	*2,000	*28,089	*48,056	*47,224
\$100,000 under \$200,000	3,705	4,004	261,310	476,963	121,006
\$200,000 under \$500,000	3,284	3,436	414,586	380,019	149,663
\$500,000 under \$1,000,000	887	943	112,150	680,638	577,604
\$1,000,000 under \$1,500,000	367	487	66,762	128,573	108,530
\$1,500,000 under \$2,000,000	233	280	169,317	654,980	103,807
\$2,000,000 under \$5,000,000	627	868	192,870	530,965	438,230
\$5,000,000 under \$10,000,000	205	282	106,098	290,711	205,940
\$10,000,000 or more	209	293	409,839	876,208	637,765

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 2012

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

Size of adjusted gross income	Returns with donations of art and collectibles				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	100,293	144,090	515,114	1,379,907	1,183,374
Under \$25,000 (including deficits)	4,977	5,008	78,909	206,207	201,582
\$25,000 under \$50,000	8,555	9,576	17,114	9,502	9,320
\$50,000 under \$75,000	6,665	7,975	1,294	3,309	3,309
\$75,000 under \$100,000	13,918	16,256	23,407	18,808	18,808
\$100,000 under \$200,000	43,710	71,314	101,858	93,449	93,382
\$200,000 under \$500,000	15,394	22,473	41,115	182,100	161,351
\$500,000 under \$1,000,000	3,804	5,721	46,749	77,160	63,881
\$1,000,000 under \$1,500,000	1,142	1,805	33,548	88,584	72,156
\$1,500,000 under \$2,000,000	502	1,228	5,375	21,496	21,496
\$2,000,000 under \$5,000,000	1,023	1,672	39,543	128,704	110,956
\$5,000,000 under \$10,000,000	306	499	40,568	144,140	82,326
\$10,000,000 or more	295	563	85,633	406,449	344,806

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 2012

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

Size of adjusted gross income	Returns with donations of food				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	229,908	366,120	320,751	371,429	120,221
Under \$25,000 (including deficits)	5,990	8,930	5,509	3,876	3,864
\$25,000 under \$50,000	17,960	23,998	13,398	12,768	12,768
\$50,000 under \$75,000	22,725	24,074	10,029	9,714	9,714
\$75,000 under \$100,000	40,689	69,573	4,825	10,618	10,618
\$100,000 under \$200,000	95,006	170,211	34,448	45,612	45,612
\$200,000 under \$500,000	37,509	53,990	236,268	261,364	16,428
\$500,000 under \$1,000,000	5,646	8,356	3,302	3,784	3,784
\$1,000,000 under \$1,500,000	1,657	2,737	2,620	2,756	2,756
\$1,500,000 under \$2,000,000	864	1,298	862	1,361	1,309
\$2,000,000 under \$5,000,000	1,298	2,017	4,072	9,400	3,302
\$5,000,000 under \$10,000,000	322	572	2,425	4,156	4,086
\$10,000,000 or more	243	364	2,993	6,020	5,980

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 2012

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

Size of adjusted gross income	Returns with donations of clothing and accessories				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	5,970,398	14,061,395	16,628,172	9,381,081	9,380,816
Under \$25,000 (including deficits)	227,669	437,454	558,556	326,634	326,634
\$25,000 under \$50,000	608,081	1,103,737	1,700,531	988,364	988,364
\$50,000 under \$75,000	875,554	1,807,449	2,310,282	1,395,538	1,395,538
\$75,000 under \$100,000	1,027,889	2,431,456	2,388,679	1,470,521	1,470,521
\$100,000 under \$200,000	2,256,491	5,771,925	5,715,651	3,397,583	3,397,583
\$200,000 under \$500,000	800,147	2,101,893	2,868,191	1,376,450	1,376,450
\$500,000 under \$1,000,000	115,674	276,849	718,568	283,689	283,689
\$1,000,000 under \$1,500,000	28,213	64,208	160,780	54,220	54,220
\$1,500,000 under \$2,000,000	11,001	24,777	68,082	22,660	22,602
\$2,000,000 under \$5,000,000	14,600	30,999	97,475	31,413	31,410
\$5,000,000 under \$10,000,000	3,335	7,200	27,273	16,855	16,678
\$10,000,000 or more	1,745	3,446	14,103	17,154	17,127

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 2012

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

Size of adjusted gross income	Returns with donations of electronics				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	488,387	617,744	896,108	421,747	421,747
Under \$25,000 (including deficits)	15,662	21,934	76,711	40,974	40,974
\$25,000 under \$50,000	43,126	49,574	110,949	51,672	51,672
\$50,000 under \$75,000	68,477	88,259	131,909	76,773	76,773
\$75,000 under \$100,000	79,436	99,246	100,867	51,313	51,313
\$100,000 under \$200,000	186,605	231,824	280,641	116,323	116,323
\$200,000 under \$500,000	80,671	109,007	155,139	70,433	70,433
\$500,000 under \$1,000,000	8,490	10,418	21,134	7,009	7,009
\$1,000,000 under \$1,500,000	2,509	3,130	6,233	2,227	2,227
\$1,500,000 under \$2,000,000	1,232	1,651	3,889	1,619	1,619
\$2,000,000 under \$5,000,000	1,562	1,906	5,819	1,939	1,939
\$5,000,000 under \$10,000,000	377	495	1,457	662	662
\$10,000,000 or more	239	301	1,359	804	804

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 2012

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

Size of adjusted gross income	Returns with donations of household items				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	2,706,875	5,150,367	9,937,771	3,737,109	3,736,990
Under \$25,000 (including deficits)	109,629	187,429	369,455	137,651	137,651
\$25,000 under \$50,000	269,188	436,769	1,131,486	483,638	483,638
\$50,000 under \$75,000	385,654	637,847	1,089,855	465,696	465,696
\$75,000 under \$100,000	462,638	892,908	1,519,886	587,717	587,717
\$100,000 under \$200,000	970,850	1,971,962	3,204,731	1,206,600	1,206,600
\$200,000 under \$500,000	407,676	822,384	1,963,288	640,985	640,985
\$500,000 under \$1,000,000	65,733	126,639	385,746	117,641	117,640
\$1,000,000 under \$1,500,000	16,085	35,881	115,252	43,309	43,309
\$1,500,000 under \$2,000,000	6,597	14,038	59,930	14,441	14,401
\$2,000,000 under \$5,000,000	9,338	18,023	61,215	21,852	21,736
\$5,000,000 under \$10,000,000	2,269	4,219	24,293	8,911	8,939
\$10,000,000 or more	1,217	2,267	12,635	8,667	8,677

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 2012

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

Size of adjusted gross income	Returns with donations of cars and other vehicles				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	159,659	164,448	1,808,098	467,964	464,607
Under \$25,000 (including deficits)	3,204	3,551	41,738	7,487	7,479
\$25,000 under \$50,000	14,662	14,662	153,217	20,872	20,872
\$50,000 under \$75,000	25,565	25,566	187,902	40,786	40,786
\$75,000 under \$100,000	21,202	22,203	200,506	38,763	38,763
\$100,000 under \$200,000	63,842	66,445	688,832	148,200	148,200
\$200,000 under \$500,000	24,990	25,480	328,219	79,812	79,766
\$500,000 under \$1,000,000	4,041	4,200	79,008	16,772	16,768
\$1,000,000 under \$1,500,000	670	726	24,325	20,386	19,355
\$1,500,000 under \$2,000,000	506	539	13,406	8,521	8,312
\$2,000,000 under \$5,000,000	654	738	36,631	24,890	24,746
\$5,000,000 under \$10,000,000	176	181	8,467	15,027	13,212
\$10,000,000 or more	147	157	45,848	46,449	46,347

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 2012

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

Size of adjusted gross income	Returns with other donations [3]				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	934,822	1,516,599	2,692,854	4,288,915	2,782,829
Under \$25,000 (including deficits)	32,022	52,358	90,000	102,000	102,000
\$25,000 under \$50,000	99,559	152,014	212,998	150,200	150,200
\$50,000 under \$75,000	130,249	209,964	206,880	132,503	132,503
\$75,000 under \$100,000	130,162	211,656	475,362	1,604,605	148,871
\$100,000 under \$200,000	337,617	553,315	748,890	343,212	343,212
\$200,000 under \$500,000	151,503	250,471	440,461	275,136	273,403
\$500,000 under \$1,000,000	30,165	47,489	177,794	260,115	257,660
\$1,000,000 under \$1,500,000	8,669	13,609	76,126	76,539	74,210
\$1,500,000 under \$2,000,000	3,820	6,900	24,797	86,050	85,922
\$2,000,000 under \$5,000,000	6,865	11,305	76,251	392,603	384,141
\$5,000,000 under \$10,000,000	2,212	3,883	43,111	174,005	168,355
\$10,000,000 or more	1,978	3,635	120,186	691,948	662,352

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

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

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

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

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2012

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

Size of adjusted gross income	All donees				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	7,560,739	22,369,208	41,252,513	46,916,179	42,913,291
Under \$25,000 (including deficits)	307,515	723,016	1,456,517	1,200,726	1,111,734
\$25,000 under \$50,000	815,064	1,801,305	4,712,009	3,078,058	3,077,876
\$50,000 under \$75,000	1,112,262	2,813,447	3,958,979	2,219,700	2,219,700
\$75,000 under \$100,000	1,262,737	3,755,336	4,746,663	3,883,482	2,426,915
\$100,000 under \$200,000	2,756,062	8,919,817	11,226,455	6,316,852	5,960,717
\$200,000 under \$500,000	1,032,741	3,470,918	6,659,110	4,209,592	3,711,409
\$500,000 under \$1,000,000	168,919	526,606	1,766,703	2,513,747	2,369,757
\$1,000,000 under \$1,500,000	43,775	143,092	627,638	1,003,384	953,575
\$1,500,000 under \$2,000,000	18,508	63,502	474,547	1,309,242	757,584
\$2,000,000 under \$5,000,000	28,908	97,028	1,297,136	3,656,402	3,493,326
\$5,000,000 under \$10,000,000	8,078	29,517	888,815	2,901,002	2,630,258
\$10,000,000 or more	6,167	25,624	3,437,939	14,623,991	14,200,441

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 2012

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

Size of adjusted gross income	Arts, culture, and humanities				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	266,387	407,569	637,631	1,546,257	1,121,713
Under \$25,000 (including deficits)	13,635	34,523	6,078	13,869	13,845
\$25,000 under \$50,000	19,075	21,484	18,931	18,264	18,264
\$50,000 under \$75,000	29,079	40,288	13,345	17,873	17,873
\$75,000 under \$100,000	43,295	84,252	53,196	23,518	23,518
\$100,000 under \$200,000	98,332	136,430	176,521	95,539	95,526
\$200,000 under \$500,000	46,156	64,025	81,149	144,214	137,648
\$500,000 under \$1,000,000	9,826	14,431	24,784	38,834	38,834
\$1,000,000 under \$1,500,000	1,988	3,069	55,341	59,939	59,870
\$1,500,000 under \$2,000,000	1,213	1,959	23,601	343,076	25,250
\$2,000,000 under \$5,000,000	2,361	4,309	30,070	117,485	116,785
\$5,000,000 under \$10,000,000	758	1,382	52,733	196,169	132,725
\$10,000,000 or more	667	1,417	101,883	477,478	441,573

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 2012

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

Size of adjusted gross income	Educational institutions				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	357,503	615,526	1,316,442	3,854,506	3,617,674
Under \$25,000 (including deficits)	5,359	6,144	17,331	45,670	41,084
\$25,000 under \$50,000	26,884	32,875	80,870	31,325	31,325
\$50,000 under \$75,000	34,065	51,371	35,041	32,473	32,473
\$75,000 under \$100,000	53,889	86,532	80,360	50,015	50,015
\$100,000 under \$200,000	136,903	248,092	236,634	182,164	182,164
\$200,000 under \$500,000	67,251	133,357	184,168	562,195	458,665
\$500,000 under \$1,000,000	17,210	25,889	135,845	285,739	237,064
\$1,000,000 under \$1,500,000	5,055	8,897	38,769	143,855	127,006
\$1,500,000 under \$2,000,000	2,653	4,762	82,038	124,365	92,327
\$2,000,000 under \$5,000,000	4,941	9,768	125,044	419,307	403,140
\$5,000,000 under \$10,000,000	1,749	4,030	99,356	443,952	439,206
\$10,000,000 or more	1,543	3,808	200,985	1,533,446	1,523,206

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 2012

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

Size of adjusted gross income	Environment and animal related organizations				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	151,066	215,072	1,090,524	2,049,282	1,554,146
Under \$25,000 (including deficits)	5,416	7,909	48,636	112,367	45,006
\$25,000 under \$50,000	12,153	17,855	20,592	16,873	16,873
\$50,000 under \$75,000	24,466	28,586	19,360	13,397	13,397
\$75,000 under \$100,000	21,407	24,458	18,812	31,373	30,583
\$100,000 under \$200,000	59,897	98,659	82,131	77,403	76,583
\$200,000 under \$500,000	19,437	25,786	387,115	190,793	66,831
\$500,000 under \$1,000,000	4,546	6,595	46,839	482,235	480,050
\$1,000,000 under \$1,500,000	1,423	1,811	26,535	65,908	60,456
\$1,500,000 under \$2,000,000	510	745	8,014	139,006	45,303
\$2,000,000 under \$5,000,000	1,098	1,485	81,647	264,158	250,922
\$5,000,000 under \$10,000,000	366	551	33,651	110,293	77,259
\$10,000,000 or more	347	630	317,193	545,475	390,884

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 2012

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

Size of adjusted gross income	Health and medical research				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	919,368	1,624,278	2,327,214	1,910,839	1,827,464
Under \$25,000 (including deficits)	29,528	52,058	40,472	39,891	29,158
\$25,000 under \$50,000	74,756	124,067	213,778	103,718	103,718
\$50,000 under \$75,000	116,721	183,894	229,920	102,121	102,121
\$75,000 under \$100,000	163,364	269,285	259,590	142,071	142,071
\$100,000 under \$200,000	363,771	677,259	850,626	433,262	408,062
\$200,000 under \$500,000	134,925	255,649	438,498	175,792	174,916
\$500,000 under \$1,000,000	21,300	35,344	77,958	47,707	47,707
\$1,000,000 under \$1,500,000	6,849	12,790	29,410	32,254	32,254
\$1,500,000 under \$2,000,000	2,622	4,425	23,707	29,160	28,550
\$2,000,000 under \$5,000,000	3,808	6,407	37,717	103,585	102,325
\$5,000,000 under \$10,000,000	991	1,820	16,365	53,065	52,655
\$10,000,000 or more	735	1,281	109,174	648,212	603,926

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 2012

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

Size of adjusted gross income	Large organizations				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	5,941,605	13,966,814	20,333,286	10,171,176	10,133,509
Under \$25,000 (including deficits)	231,005	435,627	663,753	350,473	350,469
\$25,000 under \$50,000	618,484	1,158,048	2,148,805	1,142,270	1,142,270
\$50,000 under \$75,000	895,977	1,849,971	2,653,702	1,463,921	1,463,921
\$75,000 under \$100,000	1,020,559	2,443,047	3,143,791	1,608,842	1,583,110
\$100,000 under \$200,000	2,185,728	5,543,195	6,871,804	3,492,362	3,492,355
\$200,000 under \$500,000	807,561	2,114,722	3,572,498	1,531,692	1,530,390
\$500,000 under \$1,000,000	121,368	284,218	795,271	271,444	271,443
\$1,000,000 under \$1,500,000	28,933	65,960	211,944	93,476	91,865
\$1,500,000 under \$2,000,000	11,085	27,078	83,554	51,126	42,224
\$2,000,000 under \$5,000,000	15,497	33,540	124,255	66,393	66,366
\$5,000,000 under \$10,000,000	3,533	7,600	34,664	36,097	36,050
\$10,000,000 or more	1,873	3,807	29,245	63,079	63,046

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 2012

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

Size of adjusted gross income	Public and societal benefit				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	1,493,427	2,584,582	5,789,013	4,365,294	3,929,737
Under \$25,000 (including deficits)	51,635	80,722	260,966	124,099	122,654
\$25,000 under \$50,000	144,247	222,981	1,663,621	1,392,049	1,392,049
\$50,000 under \$75,000	195,930	309,869	528,923	293,335	293,335
\$75,000 under \$100,000	231,603	390,412	493,630	248,931	248,931
\$100,000 under \$200,000	583,826	1,061,650	1,517,173	988,864	658,934
\$200,000 under \$500,000	224,374	411,067	692,938	342,224	338,794
\$500,000 under \$1,000,000	36,708	62,368	210,628	155,260	123,040
\$1,000,000 under \$1,500,000	10,713	18,942	57,203	45,055	45,055
\$1,500,000 under \$2,000,000	4,476	8,776	68,445	63,065	47,745
\$2,000,000 under \$5,000,000	6,687	11,624	136,637	188,036	152,930
\$5,000,000 under \$10,000,000	1,846	3,625	44,491	91,279	87,283
\$10,000,000 or more	1,382	2,546	114,357	433,096	418,987

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 2012

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

Size of adjusted gross income	Religious organizations				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	1,066,140	1,959,979	3,179,695	2,982,791	2,870,242
Under \$25,000 (including deficits)	48,381	74,413	119,748	76,613	76,604
\$25,000 under \$50,000	89,671	150,389	256,863	142,814	142,814
\$50,000 under \$75,000	143,664	229,131	260,305	152,214	152,214
\$75,000 under \$100,000	178,797	311,458	279,402	175,060	175,060
\$100,000 under \$200,000	399,282	819,954	1,044,601	669,314	669,314
\$200,000 under \$500,000	158,379	287,799	691,264	360,696	360,690
\$500,000 under \$1,000,000	28,545	52,188	170,572	221,510	221,508
\$1,000,000 under \$1,500,000	8,420	14,085	61,532	115,158	102,310
\$1,500,000 under \$2,000,000	3,313	5,666	33,013	159,950	79,760
\$2,000,000 under \$5,000,000	5,406	10,054	83,221	220,089	213,740
\$5,000,000 under \$10,000,000	1,376	2,818	59,393	168,545	156,404
\$10,000,000 or more	907	2,025	119,782	520,826	519,824

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 2012

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

Size of adjusted gross income	Donor-advised funds				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	27,219	55,854	813,950	3,658,714	3,583,096
Under \$50,000 (including deficits)	183	784	47,827	19,905	19,905
\$25,000 under \$50,000	* 1,117	* 2,140	* 6,655	* 10,078	* 10,078
\$50,000 under \$75,000	* 3	* 6	* 52	* 135	* 135
\$75,000 under \$100,000	* 4	* 6	* 34	* 192	* 192
\$100,000 under \$200,000	3,612	6,426	35,891	65,689	65,689
\$200,000 under \$500,000	9,654	17,076	81,026	190,008	190,008
\$500,000 under \$1,000,000	5,374	10,442	99,590	480,396	480,396
\$1,000,000 under \$1,500,000	1,909	4,468	41,936	169,248	166,970
\$1,500,000 under \$2,000,000	1,050	3,082	30,920	123,040	123,040
\$2,000,000 under \$5,000,000	2,315	5,821	98,691	522,264	490,577
\$5,000,000 under \$10,000,000	1,031	2,606	106,051	434,414	421,802
\$10,000,000 or more	967	2,999	265,277	1,643,345	1,614,304

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 2012

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

Size of adjusted gross income	Foundations				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	77,294	156,490	3,468,870	11,281,554	11,023,323
Under \$25,000 (including deficits)	1,330	2,419	105,232	141,466	141,452
\$25,000 under \$50,000	5,336	9,374	18,682	10,689	10,689
\$50,000 under \$75,000	6,422	19,497	15,910	14,278	14,278
\$75,000 under \$100,000	7,184	18,909	12,415	40,429	40,429
\$100,000 under \$200,000	31,630	61,748	129,339	113,271	113,232
\$200,000 under \$500,000	12,739	18,982	72,439	218,636	216,965
\$500,000 under \$1,000,000	4,196	5,924	100,891	239,401	209,905
\$1,000,000 under \$1,500,000	1,836	3,346	40,011	164,989	164,327
\$1,500,000 under \$2,000,000	1,230	2,738	40,894	181,447	178,795
\$2,000,000 under \$5,000,000	2,682	6,212	497,453	1,212,775	1,165,401
\$5,000,000 under \$10,000,000	1,125	2,680	391,422	1,075,929	1,017,358
\$10,000,000 or more	1,582	4,661	2,044,183	7,868,244	7,750,492

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 2012

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

Size of adjusted gross income	Other donees				
	Number of returns	Number of donations	Donor's cost [1]	Fair market value	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)
All returns	497,516	783,043	2,295,886	5,095,766	3,252,388
Under \$25,000 (including deficits)	19,333	28,418	146,473	276,373	271,557
\$25,000 under \$50,000	47,869	62,091	283,212	209,978	209,796
\$50,000 under \$75,000	62,054	100,832	202,422	129,953	129,953
\$75,000 under \$100,000	76,640	126,976	405,432	1,563,050	133,006
\$100,000 under \$200,000	160,767	266,406	281,735	198,983	198,858
\$200,000 under \$500,000	94,887	142,454	458,015	493,342	236,502
\$500,000 under \$1,000,000	19,360	29,207	104,326	291,221	259,809
\$1,000,000 under \$1,500,000	5,873	9,725	64,957	113,502	103,461
\$1,500,000 under \$2,000,000	2,726	4,270	80,361	95,006	94,590
\$2,000,000 under \$5,000,000	4,935	7,807	82,402	542,310	531,141
\$5,000,000 under \$10,000,000	1,605	2,406	50,690	291,258	209,517
\$10,000,000 or more	1,467	2,450	135,861	890,791	874,199

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

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

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

NOTE: This 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, May 2015.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2012

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

Type of donation	All donees		Arts, culture, and humanities		Educational institutions
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations
	(1)	(2)	(3)	(4)	(5)
All donations	22,369,208	42,913,291	407,569	1,121,713	615,526
Corporate stock, mutual funds, and other investments	331,446	22,074,697	15,633	419,098	66,672
Real estate, land, and easements	16,998	2,748,009	* 226	*25,859	515
Art and collectibles	144,090	1,183,374	23,665	503,214	19,588
Food	366,120	120,221	4,290	3,140	41,531
Clothing and accessories	14,061,395	9,380,816	88,311	25,008	199,515
Electronics	617,744	421,747	12,689	9,512	18,833
Household items	5,150,367	3,736,990	203,744	72,120	143,574
Cars and other vehicles	164,448	464,607	6,998	18,317	6,250
Other [2]	1,516,599	2,782,829	52,013	45,445	119,047

Type of donation	Educational institutions—continued	Environment and animal related organizations		Health and medical research	
	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(6)	(7)	(8)	(9)	(10)
All donations	3,617,674	215,072	1,554,146	1,624,278	1,827,464
Corporate stock, mutual funds, and other investments	2,862,713	9,490	256,477	15,714	773,667
Real estate, land, and easements	179,486	3,322	1,103,733	* 425	*83,282
Art and collectibles	181,236	9,827	3,551	11,966	13,295
Food	14,259	615	399	8,174	16,963
Clothing and accessories	119,830	73,113	29,887	1,100,662	604,305
Electronics	15,629	7,125	2,515	36,553	25,243
Household items	89,779	42,966	21,055	332,235	199,973
Cars and other vehicles	40,452	2,699	60,360	23,277	21,784
Other [2]	114,290	65,915	76,168	95,272	88,953

Type of donation	Large organizations		Public and societal benefit		Religious organizations
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations
	(11)	(12)	(13)	(14)	(15)
All donations	13,966,814	10,133,509	2,584,582	3,929,737	1,959,979
Corporate stock, mutual funds, and other investments	16,855	166,155	17,183	1,710,090	75,803
Real estate, land, and easements	* 528	*29,682	5,381	340,106	1,997
Art and collectibles	23,853	19,785	26,330	51,746	15,428
Food	35,776	11,031	150,432	34,209	103,192
Clothing and accessories	9,743,033	6,678,172	1,462,084	975,437	1,014,447
Electronics	391,903	253,413	66,438	66,168	57,098
Household items	3,129,017	2,450,288	616,362	424,512	499,635
Cars and other vehicles	39,784	54,891	49,354	125,001	17,845
Other [2]	586,065	470,092	191,018	202,467	174,535

Type of donation	Religious organizations—continued	Foundations		Other donees [3]	
	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(16)	(17)	(18)	(19)	(20)
All donations	2,870,242	156,490	11,023,323	838,897	6,835,484
Corporate stock, mutual funds, and other investments	1,459,663	43,467	10,164,319	70,629	4,262,516
Real estate, land, and easements	178,025	* 300	*362,292	4,305	445,543
Art and collectibles	21,463	654	141,578	12,777	247,506
Food	25,350	956	2,785	21,154	12,087
Clothing and accessories	652,363	53,892	82,147	326,338	213,668
Electronics	28,554	4,673	743	22,432	19,969
Household items	311,575	32,344	14,982	150,491	152,707
Cars and other vehicles	69,792	5,230	36,792	13,011	37,217
Other [2]	123,457	14,974	217,684	217,760	1,444,272

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

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

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

[3] Other donees includes donor-advised funds.

NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions. Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2012

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

Donor age	All returns							
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns with contributions on Schedule A	Amount of contributions on Schedule A	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	7,560,739	22,369,208	46,916,179	42,913,291	7,476,982	42,334,720	6,396,210	37,885,853
Under 35	725,791	1,630,609	2,867,349	2,836,295	718,768	2,826,319	491,760	1,191,033
35 under 45	1,636,099	4,439,159	5,351,788	4,866,712	1,621,125	4,839,992	1,306,560	4,100,799
45 under 55	2,099,900	6,244,142	8,966,745	8,425,159	2,084,221	8,382,356	1,804,716	8,457,892
55 under 65	1,827,881	5,730,090	12,921,480	11,001,107	1,806,207	10,923,926	1,631,582	9,974,473
65 and older	1,271,067	4,325,207	16,808,817	15,784,018	1,246,660	15,362,127	1,161,592	14,161,656

Donor age	Corporate stock, mutual funds, and other investments				Real estate, land, and easements			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All ages	134,029	331,446	22,358,324	22,074,697	15,880	16,998	4,509,702	2,748,009
Under 35	4,482	15,797	1,372,155	1,342,885	1,189	1,197	26,850	26,365
35 under 45	7,484	15,405	1,396,640	1,388,504	647	719	595,902	121,044
45 under 55	22,850	54,248	3,187,509	3,145,461	4,209	4,376	599,057	436,852
55 under 65	30,571	68,432	5,821,791	5,783,475	5,427	5,993	1,377,377	970,784
65 and older	68,642	177,565	10,580,230	10,414,372	4,409	4,714	1,910,516	1,192,964

Donor age	Art and collectibles				Food			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All ages	100,293	144,090	1,379,907	1,183,374	229,908	366,120	371,429	120,221
Under 35	4,338	4,343	10,156	8,856	8,178	13,347	5,507	5,507
35 under 45	10,965	13,430	19,924	19,693	28,076	42,857	14,148	14,141
45 under 55	15,432	23,914	177,096	91,771	67,123	119,769	289,422	44,475
55 under 65	28,597	44,404	297,285	260,467	66,304	108,369	32,332	32,271
65 and older	40,961	57,998	875,446	802,586	60,226	81,778	30,020	23,828

Footnotes at end of table.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2012—Continued

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

Donor age	Clothing and accessories				Electronics			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All ages	5,970,398	14,061,395	9,381,081	9,380,816	488,387	617,744	421,747	421,747
Under 35	564,734	1,089,263	906,392	906,392	42,454	51,517	74,783	74,783
35 under 45	1,357,548	3,092,321	2,160,419	2,160,375	97,214	115,180	87,230	87,230
45 under 55	1,672,453	4,069,274	2,736,162	2,736,138	142,228	169,153	118,104	118,104
55 under 65	1,442,490	3,455,879	2,168,318	2,168,277	114,734	157,893	74,834	74,834
65 and older	933,173	2,354,657	1,409,790	1,409,634	91,757	124,000	66,795	66,795

Donor age	Household items				Cars and other vehicles			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	2,706,875	5,150,367	3,737,109	3,736,990	159,659	164,448	467,964	464,607
Under 35	230,552	353,352	353,098	353,098	8,711	8,711	9,875	9,875
35 under 45	494,696	895,166	687,330	687,330	27,119	27,145	57,731	55,931
45 under 55	747,847	1,354,163	1,090,264	1,090,220	57,511	60,242	133,219	133,170
55 under 65	690,820	1,416,882	904,159	904,029	42,316	43,918	138,743	138,486
65 and older	542,960	1,130,803	702,258	702,314	24,003	24,433	128,395	127,144

Donor age	Other donations [2]			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(41)	(42)	(43)	(44)
All ages	934,822	1,516,599	4,288,915	2,782,829
Under 35	65,715	93,082	108,533	108,533
35 under 45	147,053	236,935	332,464	332,463
45 under 55	248,123	389,002	635,911	628,968
55 under 65	257,723	428,320	2,106,642	668,485
65 and older	216,208	369,259	1,105,365	1,044,379

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

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

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2012

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

Donor age	All donees							
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns with contributions on Schedule A	Amount of contributions on Schedule A	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	7,560,739	22,369,208	46,916,179	42,913,291	7,476,982	42,334,720	6,396,210	37,885,853
Under 35	725,791	1,630,609	2,867,349	2,836,295	718,768	2,826,319	491,760	1,191,033
35 under 45	1,636,099	4,439,159	5,351,788	4,866,712	1,621,125	4,839,992	1,306,560	4,100,799
45 under 55	2,099,900	6,244,142	8,966,745	8,425,159	2,084,221	8,382,356	1,804,716	8,457,892
55 under 65	1,827,881	5,730,090	12,921,480	11,001,107	1,806,207	10,923,926	1,631,582	9,974,473
65 and older	1,271,067	4,325,207	16,808,817	15,784,018	1,246,660	15,362,127	1,161,592	14,161,656
Donor age	Arts, culture, and humanities				Educational institutions			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All ages	266,387	407,569	1,546,257	1,121,713	357,503	615,526	3,854,506	3,617,674
Under 35	4,281	7,617	10,117	8,817	13,094	15,157	36,778	36,778
35 under 45	22,812	30,109	340,672	21,046	63,021	115,496	155,511	155,204
45 under 55	46,781	62,310	190,422	110,877	108,553	207,108	544,257	525,605
55 under 65	74,097	110,565	309,847	295,958	93,401	150,457	894,215	738,500
65 and older	118,416	196,968	695,200	685,015	79,433	127,308	2,223,745	2,161,587
Donor age	Environment and animal related organizations				Health and medical research			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All ages	151,066	215,072	2,049,282	1,554,146	919,368	1,624,278	1,910,839	1,827,464
Under 35	10,677	17,215	64,909	64,424	48,689	73,999	56,164	56,164
35 under 45	22,931	28,806	241,845	97,479	158,883	282,886	380,084	380,084
45 under 55	34,889	51,567	302,174	207,226	270,817	480,254	338,934	337,822
55 under 65	48,761	74,484	769,588	692,069	236,798	448,432	453,707	387,417
65 and older	33,809	43,000	670,766	492,949	204,182	338,708	681,951	665,977

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 2012—Continued

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

Donor age	Large organizations				Public and societal benefit			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All ages	5,941,605	13,966,814	10,171,176	10,133,509	1,493,427	2,584,582	4,365,294	3,929,737
Under 35	597,435	1,197,249	1,036,933	1,036,933	104,822	137,030	191,971	191,971
35 under 45	1,353,933	3,128,134	2,335,459	2,335,408	279,206	460,435	382,372	370,090
45 under 55	1,666,868	3,980,237	2,988,872	2,979,980	401,740	715,722	698,522	669,456
55 under 65	1,421,801	3,480,142	2,366,158	2,366,119	368,532	656,942	1,865,949	1,836,678
65 and older	901,568	2,181,051	1,443,755	1,415,070	339,127	614,453	1,226,479	861,541

Donor age	Religious organizations				Donor-advised funds			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	1,066,140	1,959,979	2,982,791	2,870,242	27,219	55,854	3,658,714	3,583,096
Under 35	62,734	117,165	99,037	99,037	412	546	51,765	22,496
35 under 45	168,638	270,308	301,806	301,726	2,401	5,699	458,717	458,717
45 under 55	297,474	542,672	646,953	634,641	6,874	14,844	999,997	984,918
55 under 65	277,843	522,896	787,271	704,115	7,861	14,812	985,789	965,063
65 and older	259,450	506,938	1,147,724	1,130,723	9,671	19,953	1,162,446	1,151,902

Donor age	Foundations				Other donees			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All ages	77,294	156,490	11,281,554	11,023,323	497,516	783,043	5,095,766	3,252,388
Under 35	5,982	15,105	1,232,308	1,232,308	34,372	49,527	87,368	87,368
35 under 45	9,057	14,156	517,593	509,583	68,420	103,127	237,729	237,374
45 under 55	19,446	26,565	1,301,187	1,293,859	117,882	162,864	955,426	680,776
55 under 65	21,914	57,568	2,314,094	2,295,830	146,382	213,792	2,174,864	719,358
65 and older	20,893	43,096	5,916,371	5,691,742	130,460	253,732	1,640,379	1,527,512

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

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

Source: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2015.