

Individual Noncash Contributions, Tax Year 2014

by Pearson Liddell and Janette Wilson

For Tax Year 2014, individual taxpayers who itemized deductions reported a total of \$65.3 billion in noncash charitable contributions on a total of 22.2 million returns.¹ About a third (8.0 million) of these returns reported \$60.4 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 3.9 percent, from 7.7 million for Tax Year 2013 to 8.0 million for Tax Year 2014. Total donations increased 30.1 percent for 2014, up from \$46.4 billion for the previous year. Corporate stock donations increased 48.0 percent from \$19.7 billion for 2013 to \$29.2 billion for 2014, while easements more than doubled to \$3.2 billion. Of the \$60.4 billion in noncash donations reported, over half went to foundations (\$18.9 billion or 31.4 percent of the total) and large charitable organizations (\$12.2 billion or 20.2 percent of the total). Taxpayers 65 years and older made up a smaller percentage (19.0 percent) of the returns filed with Form 8283 than all other age groups (except the under-35 group), but they accounted for the largest percentage (41.6 percent or \$25.1 billion) of non-cash charitable contributions. In addition, taxpayers in the \$10 million or more adjusted gross income (AGI) category donated \$22.4 billion, 37.0 percent of total noncash donations in 2014.

Types of Noncash Contributions

Corporate stock accounted for the largest amount and percentage (\$29.2 billion, 48.4 percent) of taxpayers' total noncash charitable contributions for 2014, followed by clothing (\$10.3 billion, 17 percent) and household items (\$5.0 billion, 8.2 percent) (Figure A). Only about 160,000 returns included stock donations, compared to 6.1 million returns with clothing donations and 3.2 million with donations of household items. The average corporate stock donation, however, was \$183,200 per return, while the average donations for clothing (\$1,674 per return) and household items (\$1,567 per return) were 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 3,200 returns had donations of easements totaling \$3.2 billion, or \$983,651 per return, and approximately 5,685 returns had donations of other investments totaling \$1.9 billion, or \$325,647 per return.

Donation amounts changed between 2013 and 2014 for several categories of noncash assets (Figure B). The most notable

positive percentage changes occurred in easements, increasing from \$1.1 billion in 2013 to \$3.2 billion in 2014 (194.9 percent), corporate stock, increasing from \$19.7 billion in 2013 to \$29.2 billion in 2014 (48.0 percent), and mutual funds, increasing from \$1.6 billion in 2013 to \$2.1 billion in 2014 (29.1 percent). The most notable negative percentage changes occurred in other investments (-17.0 percent) and real estate (-11.6 percent). While these percentage decreases were large, their overall significance is muted by the fact that their share of the overall donation amount was small. Combined, they represented only 5.0 percent of the total 2014 donation amount.

Highlights

- The number of individual returns filed with a Form 8283 (*Noncash Charitable Contributions*) increased from 7.7 million for Tax Year 2013 to 8.0 million for Tax Year 2014.
- Total donations increased 3.9 percent in that period, from \$51.6 billion in Tax Year 2013 to \$65.3 billion in 2014.

The breakdown:

- *By type of noncash donations* Corporate stock accounted for the largest amount and percentage (\$29.2 billion, 48.4 percent), followed by clothing and household items. About 160,000 returns included stock donations, compared to 6.1 million with clothing donations and 3.2 million with donations of household items.
- *By size of adjusted gross income* All AGI classes with income above \$100,000 reported increases. The largest percentage increase was made by taxpayers in the \$1.5-million-to-\$2-million category, who reported a 182.8-percent increase in noncash donations from \$830 million in 2013 to \$2.3 billion in 2014, followed by those taxpayers in the \$10-million-or-more group, who reported a 57.6-percent increase from \$14.2 billion to \$22.4 billion. In contrast, all taxpayer age groups making under \$30,000 reported decreased amounts donated.
- *By type of charitable organization* Foundations (\$18.9 billion) and large organizations (\$12.2 billion) received the largest amount of donations for 2014. Donations to these two types of charity made up just over half of all donations reported by individual taxpayers for the year.
- *By age of taxpayer* All age groups, except the under-35 category, donated more in noncash donations in 2014 than in 2013. Donation amounts in the ages 65-and-older category increased 45.0 percent, from \$17.3 billion donated the previous year.

¹ For further details on Tax Year 2014 individual income and tax statistics, see *Statistics of Income—2014, Individual Income Tax Returns* (IRS Publication 1304) at <https://www.irs.gov/uac/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>.



Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2014

[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	8,043,179	24,058,232	60,389,382	7,508	2,510	100.0	100.0
Corporate stock	159,504	357,967	29,221,162	183,200	81,631	1.5	48.4
Mutual funds	20,179	31,961	2,122,848	105,199	66,420	0.1	3.5
Other investments	5,685	10,804	1,851,336	325,647	171,352	[2]	3.1
Real estate	7,987	8,584	1,189,723	148,949	138,597	[2]	2.0
Land	5,686	5,830	1,210,009	212,808	207,549	[2]	2.0
Easements	3,249	4,370	3,196,137	983,651	731,400	[2]	5.3
Art and collectibles	112,675	170,622	1,136,134	10,083	6,659	0.7	1.9
Food	227,339	359,633	129,793	571	361	1.5	0.2
Clothing	6,128,978	14,412,862	10,259,246	1,674	712	59.9	17.0
Accessories	61,918	79,109	52,526	848	664	0.3	0.1
Electronics	474,720	588,787	420,311	885	714	2.4	0.7
Household items	3,169,086	6,254,255	4,967,148	1,567	794	26.0	8.2
Cars and other motor vehicles	158,946	162,362	330,228	2,078	2,034	0.7	0.5
Planes, boats, and other vehicles	13,122	14,608	133,585	10,180	9,145	0.1	0.2
Services	15,140	43,552	37,639	2,486	864	0.2	0.1
Airline tickets and miles	1,626	1,267	1,260	775	775	[2]	[2]
Other [3]	998,320	1,551,299	4,130,298	4,137	2,662	6.4	6.8

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

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.

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

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2013 and 2014

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

Type of donation	2013			2014			Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donations	7,740,032	46,403,763	5,995	8,043,179	60,389,382	7,508	3.9	30.1
Corporate stock	137,699	19,741,778	143,369	159,504	29,221,162	183,200	15.8	48.0
Mutual funds	22,059	1,644,483	74,549	20,179	2,122,848	105,199	-8.5	29.1
Other investments	6,050	2,231,863	368,880	5,685	1,851,336	325,647	-6.0	-17.0
Real estate	6,898	1,346,602	195,223	7,987	1,189,723	148,949	15.8	-11.6
Land	6,363	651,254	102,354	5,686	1,210,009	212,808	-10.6	85.8
Easements	2,025	1,083,785	535,311	3,249	3,196,137	983,651	60.5	194.9
Art and collectibles	96,085	1,189,816	12,383	112,675	1,136,134	10,083	17.3	-4.5
Food	217,481	125,019	575	227,339	129,793	571	4.5	3.8
Clothing	6,041,041	9,731,709	1,611	6,128,978	10,259,246	1,674	1.5	5.4
Accessories	78,769	46,234	587	61,918	52,526	848	-21.4	13.6
Electronics	457,900	409,416	894	474,720	420,311	885	3.7	2.7
Household items	2,877,390	4,221,882	1,467	3,169,086	4,967,148	1,567	10.1	17.7
Cars and other motor vehicles	135,418	262,960	1,942	158,946	330,228	2,078	17.4	25.6
Planes, boats, and other vehicles	5,734	101,713	17,739	13,122	133,585	10,180	128.9	31.3
Services	16,735	56,345	3,367	15,140	37,639	2,486	-9.5	-33.2
Airline tickets and miles	1,309	767	586	1,626	1,260	775	24.2	64.3
Other [2]	940,137	3,558,136	3,785	998,320	4,130,298	4,137	6.2	16.1

[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, March 2017.

The average donation amount per return for noncash contributions increased 25.2 percent, from \$5,995 per return with Form 8283 attached in 2013 to \$7,508 per return in 2014.² Average 2014 corporate stock donations increased by 27.8 percent to \$183,200. On the other hand, clothing donations, the second largest group in terms of overall amount claimed, saw its average donation rise only 3.9 percent, to \$1,674 per return in 2014. For household items, the average donation rose 6.8 percent, from about \$1,467 per return to approximately \$1,567 per return. In contrast, average donations of other investments declined 11.7 percent from around \$368,880 to approximately \$325,650.

Over the years, 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. The 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 2007, the amounts deducted for corporate stock and real estate, land, and easements declined significantly between 2007 and 2009. Donations of corporate stock have recovered since that time, and donations of real estate, land, and easements jumped considerably (by 81.6 percent) in 2014 (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 increases for 2011 (19.5 percent), 2012 (5.1 percent), 2013 (17.7 percent), and 2014 (48.0 percent).

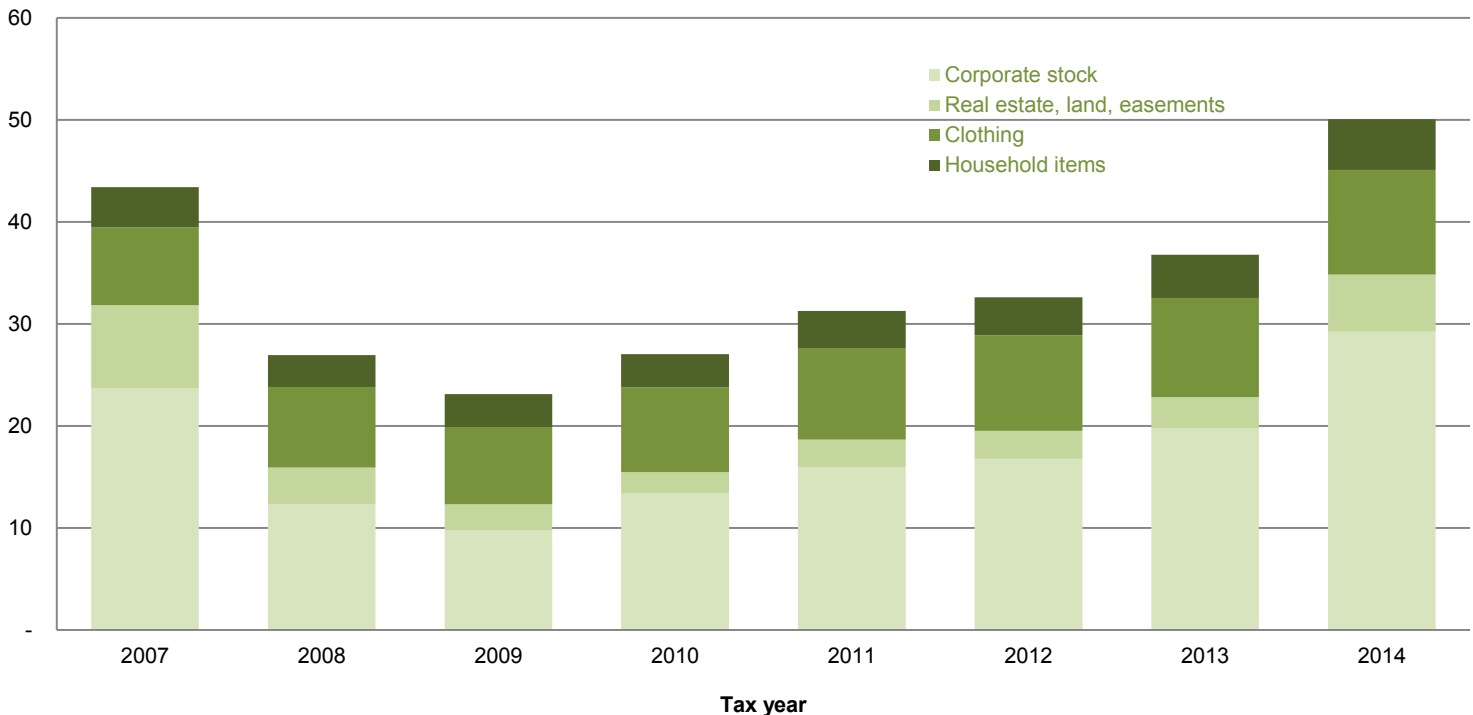
Donations by Size of Adjusted Gross Income

Taxpayers with an AGI of \$10 million or more, who claimed noncash contributions, collectively deducted 10.4 percent of their AGI, claiming \$22.4 billion in contributions on a little more than 6,200 Forms 8283 (Figure D). Donations from taxpayers in this AGI category represented 37.0 percent of all individual taxpayer noncash donations reported on Forms 8283 in 2014. These same taxpayers reported 13.5 percent of the AGI by taxpayers who claimed noncash contributions, while representing only 0.1 percent of the returns filed. Taxpayers in the \$100,000-to-\$200,000 category reported \$7.4 billion in contributions on 3.0 million tax returns; these contributions represented 1.8 percent of their AGI and 12.3 percent of all donations claimed. Taxpayers in the \$200,000-to-\$500,000 category reported \$7.0 billion, or 11.6 percent of donations claimed. Taxpayers in these two income groups accounted for almost 50 percent of the AGI among taxpayers who had noncash charitable contribution deductions on Form 8283 in 2014. As stated above, the average donation for all taxpayers who claimed noncash donation

Figure C

Individual Noncash Charitable Contributions, by Selected Donation Type, Reported on Form 8283, Tax Years 2007–2014

Amount carried to Schedule A (billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

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

³ Pearson Liddell and Janette Wilson, Tax Years 2005–2013, “Noncash Charitable Contributions,” *Statistics of Income Bulletin*, Spring 2008, 2010, 2012, 2014, and 2015; Summer 2009 and 2016; and Winter 2011 and 2013, IRS Publication 1136.

Figure D
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2014

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

Size of adjusted gross income	Number of returns	Percent of returns	Adjusted gross income (AGI)	Amount carried to Schedule A	Percent of amount carried to Schedule A	Donation as percent of AGI	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	8,043,179	100.0	1,588,133,931	60,389,382	100.0	3.8	7,508
Under \$5,000 (including deficits)	56,141	0.7	-12,785,427	462,485	0.8	-3.6	8,238
\$5,000 under \$10,000	18,622	0.2	144,822	27,116	0.0	18.7	1,456
\$10,000 under \$15,000	33,809	0.4	420,999	70,559	0.1	16.8	2,087
\$15,000 under \$20,000	66,639	0.8	1,171,275	126,443	0.2	10.8	1,897
\$20,000 under \$25,000	84,164	1.0	1,897,003	173,261	0.3	9.1	2,059
\$25,000 under \$30,000	105,972	1.3	2,906,914	229,814	0.4	7.9	2,169
\$30,000 under \$40,000	296,002	3.7	10,481,474	735,597	1.2	7.0	2,485
\$40,000 under \$50,000	378,379	4.7	17,018,600	913,493	1.5	5.4	2,414
\$50,000 under \$75,000	1,125,853	14.0	70,740,797	2,420,538	4.0	3.4	2,150
\$75,000 under \$100,000	1,249,172	15.5	109,480,967	2,836,951	4.7	2.6	2,271
\$100,000 under \$200,000	3,017,281	37.5	424,021,819	7,429,284	12.3	1.8	2,462
\$200,000 under \$500,000	1,287,806	16.0	368,728,797	6,999,603	11.6	1.9	5,435
\$500,000 under \$1,000,000	213,036	2.6	143,609,395	2,801,439	4.6	2.0	13,150
\$1,000,000 under \$1,500,000	46,475	0.6	56,048,263	1,800,915	3.0	3.2	38,750
\$1,500,000 under \$2,000,000	19,916	0.2	34,109,977	2,349,002	3.9	6.9	117,947
\$2,000,000 under \$5,000,000	29,459	0.4	88,962,173	5,477,943	9.1	6.2	185,948
\$5,000,000 under \$10,000,000	8,230	0.1	56,753,290	3,173,914	5.3	5.6	385,663
\$10,000,000 or more	6,224	0.1	214,422,793	22,361,027	37.0	10.4	3,592,664

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, March 2017.

deductions on Form 8283 was \$7,508 per return. In comparison, the highest average amount claimed was \$3.6 million per return by taxpayers in the \$10-million-or-more category, followed by approximately \$385,660 claimed per return by those in the \$5-million-to-\$10-million category.

The percentage change in the number of returns claiming noncash charitable contributions and the amount of those contributions claimed on Forms 8283 between 2013 and 2014 varied by size of adjusted gross income (Figure E). With overall donations rising by 30.1 percent between Tax Years 2013 and 2014, taxpayers in the majority of AGI categories reported increases in charitable contributions. All AGI classes with income above \$100,000 reported increases. The largest percentage increase was made by taxpayers in the \$1.5-million-to-\$2-million category, who reported a 182.8-percent increase in noncash donations from \$830 million in 2013 to \$2.3 billion in 2014, followed by those taxpayers in the \$10-million-or-more group, who reported a 57.6-percent increase from \$14.2 billion to \$22.4 billion. In contrast, all taxpayer age groups making under \$30,000 reported decreased amounts donated.

Types of Charitable Organizations

Organizations that received noncash charitable contributions included, among others, arts groups, educational institutions, environment- and animal-related organizations, health and medical research organizations, religious organizations, and public

and societal benefit organizations (Figure F). In terms of the noncash contribution amounts claimed by individual taxpayers, foundations (\$18.9 billion) and large organizations (\$12.2 billion) received the largest amount of donations for 2014. Donations to these two types of charity made up just over half of all donations reported by individual taxpayers for the year. While donations to large organizations accounted for about one-fifth of all noncash charitable contributions, these organizations received the second lowest average donation (about \$1,900 per return). In contrast, foundations received the largest average donation, approximately \$147,414 per return. Despite having the second largest average donation (\$133,453 per return), donor-advised funds received only 9.7 percent of the total amount deducted by taxpayers on the Schedule A. Educational institutions went from being the third highest in terms of amount carried in 2013 to the fourth highest in 2014, increasing from \$4.6 billion to \$4.7 billion, or 1.7 percent, when they were surpassed by donor-advised funds of \$5.9 billion in 2014 (Figure G).

For the first time in a few tax years, donations to all organization types increased between 2013 and 2014. The top four largest percentage increases occurred in environment- and animal-related organizations (86.2), foundations (60.0), donor-advised funds (49.9), and arts, culture, and humanities (37.5). The largest category in terms of donation amount, large organizations, saw a comparatively moderate increase of 11.0 percent from 2013 to 2014.

Figure E

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2013 and 2014

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

Size of adjusted gross income	2013			2014			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	7,740,032	46,403,763	5,995	8,043,179	60,389,382	7,508	3.9	30.1
Under \$5,000 (including deficits)	54,475	505,632	9,282	56,141	462,485	8,238	3.1	-8.5
\$5,000 under \$10,000	26,675	57,670	2,162	18,622	27,116	1,456	-30.2	-53.0
\$10,000 under \$15,000	63,719	114,749	1,801	33,809	70,559	2,087	-46.9	-38.5
\$15,000 under \$20,000	64,719	145,323	2,245	66,639	126,443	1,897	3.0	-13.0
\$20,000 under \$25,000	91,368	181,882	1,991	84,164	173,261	2,059	-7.9	-4.7
\$25,000 under \$30,000	125,685	279,152	2,221	105,972	229,814	2,169	-15.7	-17.7
\$30,000 under \$40,000	312,319	678,908	2,174	296,002	735,597	2,485	-5.2	8.3
\$40,000 under \$50,000	393,382	1,209,693	3,075	378,379	913,493	2,414	-3.8	-24.5
\$50,000 under \$75,000	1,105,920	2,392,133	2,163	1,125,853	2,420,538	2,150	1.8	1.2
\$75,000 under \$100,000	1,262,844	3,447,069	2,730	1,249,172	2,836,951	2,271	-1.1	-17.7
\$100,000 under \$200,000	2,828,830	6,583,196	2,327	3,017,281	7,429,284	2,462	6.7	12.9
\$200,000 under \$500,000	1,138,442	5,446,210	4,784	1,287,806	6,999,603	5,435	13.1	28.5
\$500,000 under \$1,000,000	180,703	2,428,167	13,437	213,036	2,801,439	13,150	17.9	15.4
\$1,000,000 under \$1,500,000	39,709	1,499,490	37,762	46,475	1,800,915	38,750	17.0	20.1
\$1,500,000 under \$2,000,000	15,937	830,629	52,120	19,916	2,349,002	117,947	25.0	182.8
\$2,000,000 under \$5,000,000	24,253	3,711,138	153,015	29,459	5,477,943	185,948	21.5	47.6
\$5,000,000 under \$10,000,000	6,435	2,705,208	420,398	8,230	3,173,914	385,663	27.9	17.3
\$10,000,000 or more	4,616	14,187,515	3,073,552	6,224	22,361,027	3,592,664	34.8	57.6

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, March 2017.

Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2014

[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	8,043,179	24,058,232	60,389,382	7,508	2,510	100.0	100.0
Arts, culture, and humanities	280,963	409,197	1,892,111	6,734	4,624	1.7	3.1
Educational institutions	354,819	583,464	4,685,105	13,204	8,030	2.4	7.8
Environment- and animal-related organizations	224,725	377,239	3,527,801	15,698	9,352	1.6	5.8
Health and medical research	912,056	1,564,614	1,813,079	1,988	1,159	6.5	3.0
Large organizations	6,407,555	15,336,831	12,221,504	1,907	797	63.7	20.2
Public and societal benefit	1,598,314	2,829,649	3,259,537	2,039	1,152	11.8	5.4
Religious organizations	1,139,891	2,121,012	3,856,053	3,383	1,818	8.8	6.4
Donor-advised funds	44,089	80,633	5,883,771	133,453	72,970	0.3	9.7
Foundations	81,867	128,519	18,945,459	231,417	147,414	0.5	31.4
Other donees	423,780	627,074	4,304,962	10,158	6,865	2.6	7.1

[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, March 2017.

Over the 2008 through 2014 timeframe, most organization types received the highest donation amounts in Tax Year 2014 (Figure H). Donations to most types of charitable organizations declined between 2008 and 2009, the most notable being the \$2-billion decline (down 28 percent) in noncash donations to

foundations. The upward trend since then is demonstrated most notably by large organizations, which had their highest donations over this timeframe starting with donations of \$8.9 billion in 2010, \$9.7 billion in 2011, followed by \$10.1 billion in 2012, \$11.8 billion in 2013, and \$12.2 billion in 2014. Following that

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2013 and 2014

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

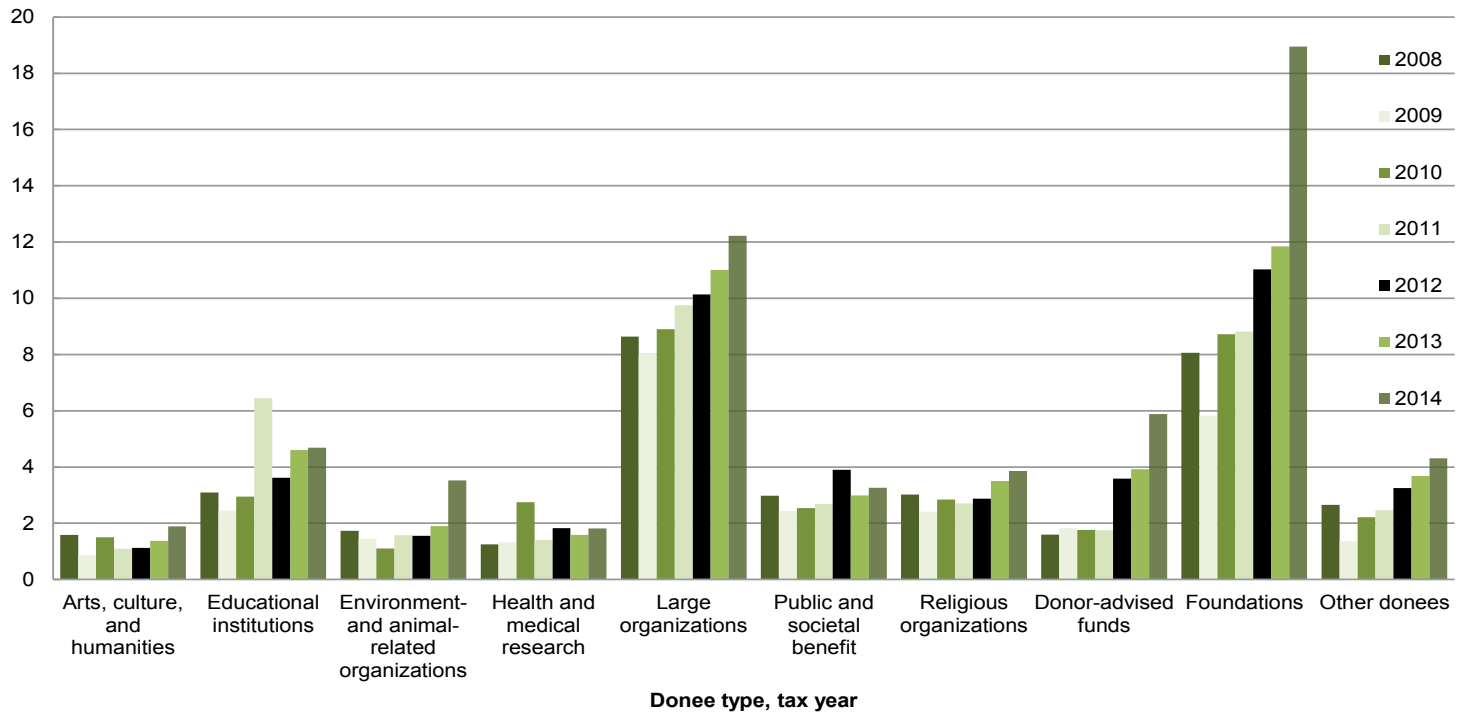
Type of donee	2013			2014			Percentage change	
	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A	Average amount per return	Number of returns [1]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donees	7,740,032	46,403,763	5,995	8,043,179	60,389,382	7,508	3.9	30.1
Arts, culture, and humanities	260,313	1,376,286	5,287	280,963	1,892,111	6,734	7.9	37.5
Educational institutions	344,386	4,606,444	13,376	354,819	4,685,105	13,204	3.0	1.7
Environment- and animal-related organizations	164,557	1,894,720	11,514	224,725	3,527,801	15,698	36.6	86.2
Health and medical research	954,123	1,586,103	1,662	912,056	1,813,079	1,988	-4.4	14.3
Large organizations	6,110,548	11,008,927	1,802	6,407,555	12,221,504	1,907	4.9	11.0
Public and societal benefit	1,514,564	2,984,079	1,970	1,598,314	3,259,537	2,039	5.5	9.2
Religious organizations	1,110,105	3,502,046	3,155	1,139,891	3,856,053	3,383	2.7	10.1
Donor-advised funds	30,134	3,925,809	130,280	44,089	5,883,771	133,452	46.3	49.9
Foundations	83,827	11,840,978	141,254	81,867	18,945,459	231,418	-2.3	60.0
Other donees	456,485	3,678,371	8,058	423,780	4,304,962	10,158	-7.2	17.0

[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, March 2017.

Figure H

All Individual Noncash Charitable Contributions Reported on Form 8283, by Donee Types, Tax Years 2008–2014

Amount carried to Schedule A (billions of dollars)



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, March 2017.

same trend, and with similar increases, were foundations, which, over this timeframe, had \$8.7 billion in 2010, \$8.8 billion in donations in 2011, followed by \$11.0 billion in 2012, \$11.8 billion in 2013, and \$18.9 billion in 2014.

Donations by Age

Taxpayers 65 years 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 \$13.8 billion in cash contributions (35.0 percent of the \$39.4 billion given in cash by filers of Form 8283) and \$25.1 billion in noncash contributions (41.6 percent of the \$60.4 billion in noncash contributions reported on Form 8283) in 2014. These same taxpayers filed 19.0 percent (1.5 million) of the 8.0 million individual income tax returns with noncash donation deductions on Form 8283 for 2014. They also received 20.5 percent of the AGI among these taxpayers in 2014. The average noncash donation for taxpayers ages 65 and older was \$16,419 per return, more than twice the average amount for all taxpayers of \$7,508 and also more than twice the average of the next largest group, taxpayers between 55 and 65 years old. Taxpayers in this latter age category donated 3.3 percent of their total AGI (\$427.9 billion) in noncash contributions; combined with their cash gifts, these taxpayers donated 5.9 percent of their AGI. In comparison, taxpayers 65 and over donated 12.0 percent of their AGI in combined cash and non-cash contributions.

Donations of corporate stocks, mutual funds, and other investments accounted for \$18.1 billion (72.1 percent) of all noncash contributions made by taxpayers ages 65 and older and represented 54.6 percent of donations of this type of property and 30.0 percent of all noncash charitable contributions

donated in 2014 (Table 4). For these taxpayers, real estate, land, and easement donations was the next largest category, at just under \$2.0 billion, closely followed by clothing donations (\$1.6 billion). Taxpayers in the 55 to 65 age category claimed noncash donations of \$14.2 billion, with an average donation of \$7,097 per return. Those in the 45 to 55 age category donated less (\$11.1 billion or 2.4 percent of their AGI), with an average donation of \$5,060 per return. For cash contributions, taxpayers between 55 and 65 years of age gave \$11.1 billion in cash donations, and those in the 45 to 55 age group gave \$8.6 billion.

All age groups, except the under-35 category, donated more in noncash donations in 2014 than in 2013. Donation amounts in the ages 65-and-older category increased 45.0 percent, from \$17.3 billion donated the previous year (Figure J). The next largest percentage increase was made by taxpayers in the 35 to 45 age category. Their \$7.6 billion in noncash gifts represented a 39.8-percent increase from 2013. Taxpayers in the 55 to 65 age category donated 22.5 percent more in 2014 than 2013 (giving \$11.6 billion in Tax Year 2013). Taxpayers under age 35, the smallest group in terms of the amount donated and number of returns, decreased their donation amount 22.1 percent to \$2.4 billion for 2014.

Figure I

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2014

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

Donor age	Number of returns	Amount carried to Schedule A	Average amount per return	Adjusted gross income less deficit (AGI)	Donation as percent of AGI	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All ages	8,043,179	60,389,382	7,508	1,588,125,352	3.8	7,992,149	39,395,226
Under 35	693,268	2,377,689	3,430	77,885,772	3.1	691,958	1,056,312
35 under 45	1,626,639	7,589,807	4,666	288,893,640	2.6	1,618,811	4,815,967
45 under 55	2,190,166	11,081,848	5,060	468,689,425	2.4	2,178,759	8,639,421
55 under 65	2,002,816	14,213,818	7,097	427,882,568	3.3	1,990,538	11,087,522
65 and older	1,530,291	25,126,219	16,419	324,773,947	7.7	1,512,083	13,796,005

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, March 2017.

Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2013 and 2014

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

Donor age	2013			2014			Percentage change	
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	7,740,032	46,403,763	5,995	8,043,179	60,389,382	7,508	3.9	30.1
Under 35	706,977	3,052,943	4,318	693,268	2,377,689	3,430	-1.9	-22.1
35 under 45	1,603,737	5,428,184	3,385	1,626,639	7,589,807	4,666	1.4	39.8
45 under 55	2,153,420	8,985,867	4,173	2,190,166	11,081,848	5,060	1.7	23.3
55 under 65	1,897,939	11,606,556	6,115	2,002,816	14,213,818	7,097	5.5	22.5
65 and older	1,377,959	17,330,214	12,577	1,530,291	25,126,219	16,419	11.1	45.0

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, March 2017.

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 waterskis.

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 2015. 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 2014 data on a sample of 343,748 returns and an estimated final population of 149,647,908 returns.⁵ The number of returns in the sample with an attached Form 8283 was 49,007.

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

Pearson Liddell and Janette Wilson are economists with the Individual Data Processing and Perfection 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 2014

[Coefficients of variation are in percentages]

Size of adjusted gross income	Number of returns	Donor's cost	Amount carried to Schedule A	Fair market value
	(1)	(2)	(3)	(4)
All returns	0.92	2.80	2.69	7.08
Under \$25,000 (including deficits)	5.83	10.23	8.52	8.29
\$25,000 under \$50,000	3.54	10.81	7.37	7.37
\$50,000 under \$75,000	2.91	5.52	4.19	4.21
\$75,000 under \$100,000	2.75	9.89	7.02	8.77
\$100,000 under \$200,000	1.57	3.07	3.87	3.92
\$200,000 under \$500,000	1.30	9.78	14.82	28.17
\$500,000 under \$1,000,000	2.03	7.06	6.53	25.56
\$1,000,000 under \$1,500,000	2.55	13.62	10.74	27.33
\$1,500,000 under \$2,000,000	1.96	18.04	36.46	33.18
\$2,000,000 under \$5,000,000	1.17	4.72	14.13	13.30
\$5,000,000 under \$10,000,000	1.16	3.64	2.83	10.30
\$10,000,000 or more	0.04	0.14	0.15	0.14

NOTE: 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 on SOI's Tax Stats Web site at <https://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>. 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. March 2017.

⁵ For further details on sampling methodology, see *Statistics of Income—2014, Individual Income Tax Returns* (IRS Publication 1304) at <https://www.irs.gov/uac/soi-tax-stats-individual-income-tax-returns-publication-1304-complete-report>.

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2014

[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	8,043,179	24,058,232	49,158,613	79,733,145	60,389,382
Under \$25,000 (including deficits)	259,375	639,437	1,144,465	940,175	859,865
\$25,000 under \$50,000	780,353	1,825,730	4,089,687	1,878,904	1,878,904
\$50,000 under \$75,000	1,125,853	2,995,698	4,841,057	2,448,881	2,420,538
\$75,000 under \$100,000	1,249,172	3,524,591	6,039,085	2,914,221	2,836,951
\$100,000 under \$200,000	3,017,281	9,556,420	13,297,757	7,465,943	7,429,284
\$200,000 under \$500,000	1,287,806	4,458,359	10,453,716	18,516,171	6,999,603
\$500,000 under \$1,000,000	213,036	677,467	2,428,533	5,301,356	2,801,439
\$1,000,000 under \$1,500,000	46,475	155,594	836,164	2,954,225	1,800,915
\$1,500,000 under \$2,000,000	19,916	65,043	594,478	2,613,409	2,349,002
\$2,000,000 under \$5,000,000	29,459	101,414	1,355,551	7,717,066	5,477,943
\$5,000,000 under \$10,000,000	8,230	30,521	799,407	3,926,790	3,173,914
\$10,000,000 or more	6,224	27,957	3,278,713	23,056,004	22,361,027

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 2014

[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	185,368	400,731	5,537,911	33,456,384	33,195,346
Under \$25,000 (including deficits)	1,395	3,330	35,930	179,200	178,991
\$25,000 under \$50,000	2,145	2,205	3,363	5,828	5,828
\$50,000 under \$75,000	6,377	13,446	28,131	60,843	60,803
\$75,000 under \$100,000	8,945	11,965	11,560	121,701	121,701
\$100,000 under \$200,000	39,992	70,148	269,552	702,456	702,040
\$200,000 under \$500,000	63,579	131,506	538,386	1,741,040	1,737,329
\$500,000 under \$1,000,000	26,347	60,338	415,279	1,484,330	1,480,215
\$1,000,000 under \$1,500,000	10,587	26,631	227,750	1,109,497	1,103,187
\$1,500,000 under \$2,000,000	5,894	15,794	217,706	1,817,717	1,815,230
\$2,000,000 under \$5,000,000	11,591	34,859	740,129	4,273,781	4,237,907
\$5,000,000 under \$10,000,000	4,332	13,860	519,136	2,396,882	2,378,996
\$10,000,000 or more	4,186	16,649	2,530,988	19,563,109	19,373,117

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 2014

[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	16,923	18,784	3,907,609	22,812,597	5,595,869
Under \$25,000 (including deficits)	1,138	1,184	31,941	184,062	109,464
\$25,000 under \$50,000	2,006	2,006	109,561	108,564	108,564
\$50,000 under \$75,000	1,349	1,350	4,331	7,646	6,429
\$75,000 under \$100,000	3,016	3,016	172,444	231,478	164,860
\$100,000 under \$200,000	611	616	10,489	53,254	52,005
\$200,000 under \$500,000	4,999	5,435	2,241,711	11,575,922	1,748,287
\$500,000 under \$1,000,000	1,676	2,117	311,980	2,852,897	361,498
\$1,000,000 under \$1,500,000	560	903	61,274	1,452,254	312,092
\$1,500,000 under \$2,000,000	379	445	198,217	535,283	302,026
\$2,000,000 under \$5,000,000	722	1,022	236,174	2,830,170	640,354
\$5,000,000 under \$10,000,000	259	352	131,216	1,141,014	426,802
\$10,000,000 or more	207	338	398,273	1,840,053	1,363,490

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 2014

[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	112,675	170,622	553,596	1,194,500	1,136,134
Under \$25,000 (including deficits)	3,909	6,508	20,843	18,895	13,605
\$25,000 under \$50,000	9,536	14,897	9,147	13,445	13,445
\$50,000 under \$75,000	16,497	21,548	19,221	33,873	22,722
\$75,000 under \$100,000	17,482	26,548	47,936	27,638	27,638
\$100,000 under \$200,000	37,114	62,279	77,470	261,102	257,705
\$200,000 under \$500,000	20,306	26,861	94,369	192,518	192,263
\$500,000 under \$1,000,000	4,457	6,390	37,469	92,944	92,827
\$1,000,000 under \$1,500,000	1,392	2,121	71,978	54,293	53,488
\$1,500,000 under \$2,000,000	467	681	7,999	19,749	19,683
\$2,000,000 under \$5,000,000	987	1,723	44,273	125,787	118,991
\$5,000,000 under \$10,000,000	245	458	18,314	75,033	64,084
\$10,000,000 or more	284	606	104,576	279,224	259,682

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 2014

[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	227,339	359,633	111,339	136,536	129,793
Under \$25,000 (including deficits)	5,413	5,458	4,908	6,048	6,048
\$25,000 under \$50,000	13,280	18,452	2,921	3,708	3,708
\$50,000 under \$75,000	26,197	36,918	22,561	17,337	17,337
\$75,000 under \$100,000	32,144	48,104	20,968	21,004	21,004
\$100,000 under \$200,000	93,059	161,343	28,445	39,256	39,256
\$200,000 under \$500,000	45,931	71,631	11,427	16,864	16,864
\$500,000 under \$1,000,000	7,207	11,112	2,066	3,278	3,278
\$1,000,000 under \$1,500,000	1,734	2,808	7,365	8,293	3,592
\$1,500,000 under \$2,000,000	802	1,404	1,238	1,435	1,432
\$2,000,000 under \$5,000,000	1,044	1,467	5,212	12,906	12,048
\$5,000,000 under \$10,000,000	316	577	2,952	4,901	3,843
\$10,000,000 or more	212	358	1,275	1,507	1,383

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 2014

[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	6,190,896	14,491,971	20,274,199	10,333,176	10,311,772
Under \$25,000 (including deficits)	169,518	320,962	425,117	226,380	226,289
\$25,000 under \$50,000	585,666	1,076,895	1,979,250	1,036,480	1,036,480
\$50,000 under \$75,000	831,613	1,778,332	2,408,513	1,324,906	1,308,970
\$75,000 under \$100,000	980,296	2,198,165	3,334,054	1,533,460	1,531,572
\$100,000 under \$200,000	2,423,485	6,040,845	6,913,697	3,934,694	3,935,186
\$200,000 under \$500,000	993,125	2,601,128	3,999,903	1,816,672	1,816,672
\$500,000 under \$1,000,000	148,166	342,330	804,343	279,018	279,018
\$1,000,000 under \$1,500,000	28,793	68,835	190,850	60,784	60,770
\$1,500,000 under \$2,000,000	11,083	23,623	73,670	27,200	23,530
\$2,000,000 under \$5,000,000	14,338	31,065	105,335	50,819	50,633
\$5,000,000 under \$10,000,000	3,179	6,657	24,402	9,580	9,565
\$10,000,000 or more	1,632	3,136	15,066	33,183	33,087

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 2014

[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	474,720	588,787	1,036,206	426,059	420,311
Under \$25,000 (including deficits)	11,976	13,091	28,618	10,933	10,933
\$25,000 under \$50,000	41,577	50,798	105,752	43,830	43,830
\$50,000 under \$75,000	63,781	73,050	127,839	50,645	50,645
\$75,000 under \$100,000	70,549	82,120	119,584	62,271	56,658
\$100,000 under \$200,000	179,515	224,886	418,338	156,790	156,790
\$200,000 under \$500,000	90,836	123,617	176,845	81,667	81,667
\$500,000 under \$1,000,000	11,839	15,252	39,630	12,053	12,053
\$1,000,000 under \$1,500,000	1,963	2,552	8,592	2,911	2,911
\$1,500,000 under \$2,000,000	937	1,226	3,283	1,220	1,220
\$2,000,000 under \$5,000,000	1,238	1,584	5,263	2,254	2,210
\$5,000,000 under \$10,000,000	310	374	1,317	601	523
\$10,000,000 or more	198	237	1,145	883	870

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 2014

[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	3,169,086	6,254,255	12,529,430	4,973,452	4,967,148
Under \$25,000 (including deficits)	115,452	229,565	476,334	175,908	175,882
\$25,000 under \$50,000	275,427	532,056	1,120,923	522,536	522,536
\$50,000 under \$75,000	468,658	844,630	1,916,178	779,363	779,363
\$75,000 under \$100,000	499,151	901,645	1,908,699	726,126	722,976
\$100,000 under \$200,000	1,162,868	2,316,806	3,967,778	1,661,710	1,661,491
\$200,000 under \$500,000	524,700	1,178,855	2,325,771	839,273	838,152
\$500,000 under \$1,000,000	85,977	177,668	540,738	171,901	170,626
\$1,000,000 under \$1,500,000	17,209	34,670	104,476	34,095	34,057
\$1,500,000 under \$2,000,000	6,887	14,580	54,240	18,376	18,376
\$2,000,000 under \$5,000,000	9,428	17,639	83,870	30,937	30,661
\$5,000,000 under \$10,000,000	2,136	4,010	16,756	7,296	7,284
\$10,000,000 or more	1,193	2,132	13,666	5,931	5,745

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 2014

[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	172,068	176,970	1,911,844	518,027	463,813
Under \$25,000 (including deficits)	3,247	4,278	28,693	7,172	7,136
\$25,000 under \$50,000	13,646	13,646	175,167	22,035	22,035
\$50,000 under \$75,000	19,536	19,536	67,968	22,480	22,480
\$75,000 under \$100,000	19,889	19,889	177,510	29,921	29,921
\$100,000 under \$200,000	76,688	78,888	864,579	195,717	164,470
\$200,000 under \$500,000	31,320	32,840	372,142	79,779	75,230
\$500,000 under \$1,000,000	4,879	4,893	109,192	43,503	36,298
\$1,000,000 under \$1,500,000	1,184	1,224	28,926	24,631	23,336
\$1,500,000 under \$2,000,000	611	611	16,714	5,295	5,285
\$2,000,000 under \$5,000,000	759	833	29,845	28,664	26,410
\$5,000,000 under \$10,000,000	191	202	34,571	30,098	23,328
\$10,000,000 or more	118	130	6,536	28,733	27,885

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 2014

[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	1,015,223	1,596,478	3,296,480	5,882,414	4,169,197
Under \$25,000 (including deficits)	36,372	55,060	92,081	131,577	131,516
\$25,000 under \$50,000	77,893	114,775	583,603	122,477	122,477
\$50,000 under \$75,000	140,050	206,888	246,315	151,789	151,789
\$75,000 under \$100,000	137,090	233,138	246,330	160,621	160,621
\$100,000 under \$200,000	367,811	600,609	747,409	460,964	460,341
\$200,000 under \$500,000	194,402	286,487	693,161	2,172,437	493,139
\$500,000 under \$1,000,000	37,335	57,367	167,836	361,433	365,625
\$1,000,000 under \$1,500,000	8,536	15,850	134,953	207,467	207,483
\$1,500,000 under \$2,000,000	4,379	6,679	21,410	187,133	162,219
\$2,000,000 under \$5,000,000	6,962	11,223	105,451	361,750	358,728
\$5,000,000 under \$10,000,000	2,335	4,032	50,744	261,385	259,490
\$10,000,000 or more	2,059	4,370	207,187	1,303,381	1,295,767

[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: Tables 1A-1J are 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 2017.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2014

[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	8,043,179	24,058,232	49,158,613	79,733,145	60,389,382
Under \$25,000 (including deficits)	259,375	639,437	1,144,465	940,175	859,865
\$25,000 under \$50,000	780,353	1,825,730	4,089,687	1,878,904	1,878,904
\$50,000 under \$75,000	1,125,853	2,995,698	4,841,057	2,448,881	2,420,538
\$75,000 under \$100,000	1,249,172	3,524,591	6,039,085	2,914,221	2,836,951
\$100,000 under \$200,000	3,017,281	9,556,420	13,297,757	7,465,943	7,429,284
\$200,000 under \$500,000	1,287,806	4,458,359	10,453,716	18,516,171	6,999,603
\$500,000 under \$1,000,000	213,036	677,467	2,428,533	5,301,356	2,801,439
\$1,000,000 under \$1,500,000	46,475	155,594	836,164	2,954,225	1,800,915
\$1,500,000 under \$2,000,000	19,916	65,043	594,478	2,613,409	2,349,002
\$2,000,000 under \$5,000,000	29,459	101,414	1,355,551	7,717,066	5,477,943
\$5,000,000 under \$10,000,000	8,230	30,521	799,407	3,926,790	3,173,914
\$10,000,000 or more	6,224	27,957	3,278,713	23,056,004	22,361,027

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 2014

[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	280,963	409,197	670,934	4,526,452	1,892,111
Under \$25,000 (including deficits)	6,812	16,182	7,485	63,475	17,685
\$25,000 under \$50,000	12,347	18,213	4,522	4,309	4,309
\$50,000 under \$75,000	42,261	59,668	40,526	27,944	27,944
\$75,000 under \$100,000	30,688	43,233	31,682	28,559	28,559
\$100,000 under \$200,000	106,696	150,036	136,406	294,150	294,091
\$200,000 under \$500,000	60,498	88,569	118,567	1,920,223	249,892
\$500,000 under \$1,000,000	13,592	18,903	43,818	65,640	65,626
\$1,000,000 under \$1,500,000	3,039	4,702	22,904	70,994	59,376
\$1,500,000 under \$2,000,000	1,339	2,161	11,882	38,852	38,787
\$2,000,000 under \$5,000,000	2,334	4,565	103,134	332,901	245,770
\$5,000,000 under \$10,000,000	696	1,515	25,268	583,327	106,153
\$10,000,000 or more	661	1,451	124,742	1,096,077	753,920

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 2014

[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	354,820	583,464	2,218,383	4,984,086	4,685,105
Under \$25,000 (including deficits)	10,032	10,601	53,187	123,888	97,822
\$25,000 under \$50,000	20,792	31,916	88,239	41,013	41,013
\$50,000 under \$75,000	33,082	47,538	61,828	47,215	47,176
\$75,000 under \$100,000	47,987	93,862	80,039	81,894	81,894
\$100,000 under \$200,000	122,338	193,760	223,627	294,912	294,422
\$200,000 under \$500,000	83,916	143,544	969,660	1,002,821	784,110
\$500,000 under \$1,000,000	19,551	28,081	104,613	345,539	343,908
\$1,000,000 under \$1,500,000	5,854	10,669	50,432	225,640	224,257
\$1,500,000 under \$2,000,000	2,826	5,088	47,777	219,436	218,324
\$2,000,000 under \$5,000,000	5,040	10,051	129,956	563,014	547,770
\$5,000,000 under \$10,000,000	1,817	4,046	91,719	400,936	397,182
\$10,000,000 or more	1,585	4,309	317,307	1,637,779	1,607,227

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 2014

[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	224,725	377,239	2,732,378	18,056,272	3,527,801
Under \$25,000 (including deficits)	12,590	14,717	4,981	42,786	42,713
\$25,000 under \$50,000	25,560	46,782	42,822	23,598	23,598
\$50,000 under \$75,000	30,388	44,503	50,085	31,591	30,644
\$75,000 under \$100,000	23,749	31,807	212,341	259,031	192,413
\$100,000 under \$200,000	87,170	180,307	118,345	86,050	85,825
\$200,000 under \$500,000	33,979	41,266	1,415,903	10,407,784	1,083,003
\$500,000 under \$1,000,000	6,585	10,409	261,117	1,660,409	213,823
\$1,000,000 under \$1,500,000	1,542	2,508	90,496	1,376,111	257,038
\$1,500,000 under \$2,000,000	1,009	1,432	174,361	428,793	247,132
\$2,000,000 under \$5,000,000	1,366	2,055	113,169	2,506,833	442,927
\$5,000,000 under \$10,000,000	405	712	75,683	548,218	346,841
\$10,000,000 or more	382	741	173,076	685,068	561,842

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 2014

[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	912,056	1,564,614	2,909,161	1,841,997	1,813,079
Under \$25,000 (including deficits)	18,121	25,452	51,115	27,461	27,441
\$25,000 under \$50,000	60,747	105,223	140,133	70,242	70,242
\$50,000 under \$75,000	121,858	196,382	270,547	119,112	119,112
\$75,000 under \$100,000	138,056	235,329	730,202	143,938	143,938
\$100,000 under \$200,000	357,157	620,627	794,281	377,964	377,964
\$200,000 under \$500,000	175,199	311,663	572,663	246,341	246,341
\$500,000 under \$1,000,000	26,998	45,308	107,315	97,551	97,034
\$1,000,000 under \$1,500,000	6,163	11,028	29,228	34,762	34,683
\$1,500,000 under \$2,000,000	2,434	4,621	23,173	42,947	41,415
\$2,000,000 under \$5,000,000	3,644	5,952	40,670	155,870	145,506
\$5,000,000 under \$10,000,000	947	1,673	42,928	92,327	92,324
\$10,000,000 or more	733	1,356	106,904	433,482	417,078

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 2014

[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	6,407,555	15,336,831	25,785,108	12,248,278	12,221,504
Under \$25,000 (including deficits)	201,757	409,949	723,236	317,939	317,939
\$25,000 under \$50,000	612,665	1,219,812	2,641,990	1,274,486	1,274,486
\$50,000 under \$75,000	911,019	1,890,952	3,297,200	1,632,504	1,621,533
\$75,000 under \$100,000	1,009,131	2,287,455	3,769,890	1,729,165	1,724,127
\$100,000 under \$200,000	2,426,034	6,131,915	8,750,300	4,303,850	4,303,644
\$200,000 under \$500,000	1,026,873	2,866,725	5,018,117	2,248,075	2,241,304
\$500,000 under \$1,000,000	158,176	386,813	1,069,406	380,358	379,212
\$1,000,000 under \$1,500,000	29,665	70,387	198,451	92,284	92,269
\$1,500,000 under \$2,000,000	11,881	26,943	96,173	66,041	66,041
\$2,000,000 under \$5,000,000	15,179	34,903	148,448	80,110	79,532
\$5,000,000 under \$10,000,000	3,414	7,490	37,641	39,587	39,202
\$10,000,000 or more	1,761	3,488	34,254	83,879	82,214

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 2014

[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	1,598,314	2,829,649	5,524,310	4,450,779	3,259,537
Under \$25,000 (including deficits)	47,186	86,045	140,467	72,421	68,656
\$25,000 under \$50,000	128,460	194,612	777,806	206,590	206,590
\$50,000 under \$75,000	217,784	413,964	658,029	300,375	295,411
\$75,000 under \$100,000	235,107	413,282	625,646	306,090	300,477
\$100,000 under \$200,000	618,619	1,116,552	1,555,898	776,866	744,982
\$200,000 under \$500,000	275,284	474,017	993,406	508,816	501,232
\$500,000 under \$1,000,000	49,753	83,696	269,050	1,238,168	205,776
\$1,000,000 under \$1,500,000	10,830	20,716	71,628	96,188	81,363
\$1,500,000 under \$2,000,000	4,939	8,665	38,201	106,100	63,680
\$2,000,000 under \$5,000,000	6,944	11,727	158,436	238,183	207,414
\$5,000,000 under \$10,000,000	2,014	3,593	42,105	122,965	113,652
\$10,000,000 or more	1,394	2,781	193,638	478,019	470,305

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 2014

[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	1,139,891	2,121,012	3,584,062	3,931,405	3,856,053
Under \$25,000 (including deficits)	38,266	63,146	115,996	78,932	78,885
\$25,000 under \$50,000	77,776	132,395	224,022	103,137	103,137
\$50,000 under \$75,000	140,511	243,401	329,254	181,551	181,551
\$75,000 under \$100,000	174,582	326,363	394,498	201,843	201,843
\$100,000 under \$200,000	458,364	909,804	1,204,704	860,888	860,422
\$200,000 under \$500,000	198,699	354,349	697,569	723,850	664,236
\$500,000 under \$1,000,000	32,359	55,724	195,806	341,472	334,569
\$1,000,000 under \$1,500,000	8,251	15,669	81,789	194,144	194,012
\$1,500,000 under \$2,000,000	3,365	5,801	46,718	148,575	148,474
\$2,000,000 under \$5,000,000	5,410	9,506	108,639	276,248	275,191
\$5,000,000 under \$10,000,000	1,433	2,696	62,282	184,069	178,304
\$10,000,000 or more	874	2,156	122,785	636,695	635,427

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 2014

[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	44,089	80,633	1,069,407	5,888,359	5,883,771
Under \$50,000 (including deficits)	377	766	5,371	15,069	15,069
\$25,000 under \$50,000	2	14	0	1,195	1,195
\$50,000 under \$75,000	1,057	3,108	11,522	11,565	11,565
\$75,000 under \$100,000	445	459	1,777	8,294	8,294
\$100,000 under \$200,000	8,345	9,412	48,569	106,242	106,211
\$200,000 under \$500,000	17,299	27,824	144,065	479,887	479,878
\$500,000 under \$1,000,000	6,146	11,816	103,906	300,823	300,711
\$1,000,000 under \$1,500,000	3,079	7,253	49,112	264,839	264,839
\$1,500,000 under \$2,000,000	1,749	3,757	52,667	1,017,533	1,017,407
\$2,000,000 under \$5,000,000	3,336	9,358	149,093	679,269	679,128
\$5,000,000 under \$10,000,000	1,172	3,029	108,518	522,869	520,552
\$10,000,000 or more	1,081	3,838	394,807	2,480,775	2,478,923

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 2014

[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	81,312	128,519	3,059,272	19,436,099	18,945,459
Under \$25,000 (including deficits)	319	488	14,872	69,786	65,967
\$25,000 under \$50,000	1,023	11,244	10	2,317	2,317
\$50,000 under \$75,000	9,564	12,518	29,326	40,682	29,261
\$75,000 under \$100,000	6,149	6,154	43,603	66,296	66,296
\$100,000 under \$200,000	30,802	38,752	135,627	96,852	94,048
\$200,000 under \$500,000	17,552	26,881	198,057	393,637	184,762
\$500,000 under \$1,000,000	5,548	7,667	163,056	433,877	420,065
\$1,000,000 under \$1,500,000	2,859	4,922	101,083	358,436	352,253
\$1,500,000 under \$2,000,000	1,399	2,846	83,164	373,055	352,966
\$2,000,000 under \$5,000,000	3,077	7,528	332,809	2,446,419	2,418,529
\$5,000,000 under \$10,000,000	1,332	3,785	247,761	1,139,578	1,120,665
\$10,000,000 or more	1,687	5,733	1,709,903	14,015,165	13,838,330

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 2014

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

Size of adjusted gross income	Other donees [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	423,780	627,074	1,605,598	4,369,417	4,304,962
Under \$25,000 (including deficits)	11,211	12,092	27,755	128,419	127,687
\$25,000 under \$50,000	40,115	65,518	170,142	152,016	152,016
\$50,000 under \$75,000	54,330	83,664	92,740	56,341	56,341
\$75,000 under \$100,000	63,292	86,649	149,406	89,110	89,110
\$100,000 under \$200,000	132,516	205,255	329,999	268,170	267,674
\$200,000 under \$500,000	88,506	123,521	325,709	584,737	564,842
\$500,000 under \$1,000,000	18,993	29,050	110,446	437,519	440,715
\$1,000,000 under \$1,500,000	5,613	7,740	141,043	240,828	240,825
\$1,500,000 under \$2,000,000	2,431	3,728	20,362	172,077	154,776
\$2,000,000 under \$5,000,000	4,093	5,770	71,197	438,220	436,175
\$5,000,000 under \$10,000,000	1,407	1,982	65,501	292,913	259,040
\$10,000,000 or more	1,273	2,104	101,297	1,509,066	1,515,760

[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).

[3] Other donees 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 2017.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Selected Donee Type, Tax Year 2014

[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	24,058,083	60,389,382	409,197	1,892,111	583,453
Corporate stock, mutual funds, and other investments	400,731	33,195,346	19,387	876,969	90,340
Real estate, land, and easements	18,784	5,595,869	306	150,618	453
Art and collectibles	170,622	1,136,134	23,423	665,021	17,387
Food	359,633	129,793	6,877	1,489	30,318
Clothing and accessories	14,491,971	10,311,772	84,777	40,064	188,207
Electronics	588,787	420,311	7,454	3,984	13,168
Household items	6,254,255	4,967,148	212,869	76,946	111,307
Cars and other vehicles	176,970	463,813	9,950	23,909	7,212
Other [2]	1,596,329	4,169,197	44,155	53,110	125,062

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	4,685,105	377,239	3,527,801	1,564,614	1,813,079
Corporate stock, mutual funds, and other investments	3,693,099	9,768	318,431	14,265	718,190
Real estate, land, and easements	271,046	4,760	2,930,872	47	37,888
Art and collectibles	167,970	4,229	12,598	6,122	5,951
Food	9,910	7,744	3,079	10,595	3,214
Clothing and accessories	122,877	138,564	93,009	1,017,126	607,687
Electronics	13,681	5,437	1,264	29,349	17,786
Household items	98,879	91,613	52,604	375,371	250,010
Cars and other vehicles	24,095	1,831	33,654	20,539	26,831
Other [2]	283,547	113,292	82,289	91,199	145,522

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	15,336,831	12,221,504	2,829,649	3,259,537	2,121,012
Corporate stock, mutual funds, and other investments	12,622	242,002	21,246	678,718	93,960
Real estate, land, and easements	2,109	95,577	4,852	436,157	781
Art and collectibles	59,397	51,839	26,245	76,348	20,018
Food	29,218	13,907	128,923	36,335	123,977
Clothing and accessories	10,113,189	7,420,272	1,599,622	1,025,572	1,106,989
Electronics	405,276	282,361	73,139	47,641	43,757
Household items	4,059,932	3,401,304	698,439	565,743	543,867
Cars and other vehicles	37,241	38,045	66,130	171,699	15,374
Other [2]	617,847	676,195	211,053	221,324	172,290

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	3,856,053	128,518	18,945,459	707,570	10,188,732
Corporate stock, mutual funds, and other investments	2,102,155	47,534	18,019,460	91,607	6,546,321
Real estate, land, and easements	262,300	1,415	234,720	4,061	1,176,690
Art and collectibles	27,202	2,226	81,377	11,574	47,827
Food	34,355	3,422	1,598	18,558	25,905
Clothing and accessories	753,078	28,371	27,953	215,128	221,261
Electronics	38,881	2,704	1,907	8,504	12,806
Household items	362,841	15,440	7,146	145,416	151,674
Cars and other vehicles	43,238	8,565	66,997	10,129	35,344
Other [2]	232,003	18,840	504,303	202,593	1,970,903

[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 2017.

Table 4. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Selected Donation Type and Donor Age, Tax Year 2014

[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	8,043,179	24,058,232	79,733,145	60,389,382	7,992,149	60,049,546	6,793,029	39,395,226
Under 35	693,268	1,522,611	5,813,434	2,377,689	691,958	2,372,660	467,329	1,056,312
35 under 45	1,626,639	4,262,409	10,654,638	7,589,807	1,618,811	7,577,093	1,286,584	4,815,967
45 under 55	2,190,166	6,608,712	15,267,228	11,081,848	2,178,759	11,061,011	1,850,423	8,639,421
55 under 65	2,002,816	6,612,273	17,225,070	14,213,818	1,990,538	14,072,758	1,778,983	11,087,522
65 and older	1,530,291	5,052,227	30,772,775	25,126,219	1,512,083	24,966,025	1,409,711	13,796,005
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	185,368	400,732	33,456,384	33,195,346	16,923	18,784	22,812,597	5,595,869
Under 35	1,829	2,798	673,656	665,920	2,182	2,195	3,570,371	148,085
35 under 45	16,063	29,674	3,438,871	3,437,307	1,173	1,571	3,445,867	407,605
45 under 55	34,607	68,455	3,600,831	3,550,434	2,744	3,293	5,842,288	1,744,569
55 under 65	43,319	97,112	7,436,494	7,431,998	6,662	7,131	4,289,505	1,303,210
65 and older	89,551	202,693	18,306,533	18,109,687	4,162	4,594	5,664,566	1,992,400
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	112,675	170,622	1,194,500	1,136,134	227,339	359,633	136,536	129,793
Under 35	4,383	4,398	15,214	15,214	1,935	1,951	5,623	5,623
35 under 45	8,850	9,406	16,228	16,057	31,010	44,078	19,539	16,102
45 under 55	16,186	27,084	94,905	83,183	57,896	91,053	35,296	33,304
55 under 65	37,305	67,418	269,976	259,635	64,443	109,052	30,483	29,629
65 and older	45,951	62,315	798,175	762,044	72,056	113,498	45,594	45,134
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	6,190,896	14,491,971	10,333,176	10,311,772	474,720	588,787	426,059	420,311
Under 35	526,997	984,091	822,059	822,059	44,428	50,469	56,842	51,229
35 under 45	1,292,791	2,811,165	2,247,162	2,231,213	88,096	100,945	104,068	104,068
45 under 55	1,755,227	4,250,918	3,050,771	3,050,556	128,728	167,971	110,188	110,132
55 under 65	1,529,969	3,861,401	2,571,428	2,565,504	113,870	144,823	87,639	87,561
65 and older	1,085,911	2,584,396	1,641,755	1,642,439	99,599	124,579	67,321	67,321

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 2014—Continued

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

Donor age	Household items				Cars and other vehicles			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	3,169,086	6,254,255	4,973,452	4,967,148	172,068	176,970	518,027	463,813
Under 35	241,606	395,039	463,991	463,991	6,870	6,870	6,628	6,628
35 under 45	583,371	1,000,610	960,518	956,765	21,531	21,825	27,749	26,090
45 under 55	835,554	1,574,472	1,373,631	1,372,621	39,996	41,092	111,977	99,325
55 under 65	814,260	1,788,572	1,223,092	1,222,061	54,862	56,544	97,220	94,619
65 and older	694,295	1,495,564	952,220	951,709	48,808	50,639	274,453	237,151

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	1,015,223	1,596,478	5,882,414	4,169,197
Under 35	59,242	74,800	199,049	198,940
35 under 45	172,798	243,136	394,635	394,599
45 under 55	239,106	384,374	1,047,340	1,037,724
55 under 65	284,681	480,221	1,219,233	1,219,601
65 and older	259,396	413,947	3,022,158	1,318,334

[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 2017.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2014

[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	8,043,179	24,058,232	79,733,145	60,389,382	7,992,149	60,049,546	6,793,029	39,395,226
Under 35	693,268	1,522,611	5,813,434	2,377,689	691,958	2,372,660	467,329	1,056,312
35 under 45	1,626,639	4,262,409	10,654,638	7,589,807	1,618,811	7,577,093	1,286,584	4,815,967
45 under 55	2,190,166	6,608,712	15,267,228	11,081,848	2,178,759	11,061,011	1,850,423	8,639,421
55 under 65	2,002,816	6,612,273	17,225,070	14,213,818	1,990,538	14,072,758	1,778,983	11,087,522
65 and older	1,530,291	5,052,227	30,772,775	25,126,219	1,512,083	24,966,025	1,409,711	13,796,005
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	280,963	409,197	4,526,452	1,892,111	354,820	583,464	4,984,086	4,685,105
Under 35	6,013	6,041	40,768	17,201	12,919	15,722	23,323	23,323
35 under 45	20,500	30,052	192,388	41,777	44,443	71,773	132,474	121,775
45 under 55	45,381	58,197	255,753	131,230	102,055	171,952	758,979	747,688
55 under 65	83,018	122,197	551,598	512,501	93,673	175,752	1,052,561	1,024,317
65 and older	126,051	192,710	3,485,945	1,189,403	101,730	148,265	3,016,750	2,768,000
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	224,725	377,239	18,056,272	3,527,801	912,056	1,564,614	1,841,997	1,813,079
Under 35	15,819	21,856	3,458,070	54,962	40,186	47,915	44,276	44,276
35 under 45	38,970	53,085	3,249,786	379,063	154,694	270,322	210,401	208,825
45 under 55	47,762	73,991	5,121,692	1,331,649	264,796	453,814	332,418	332,394
55 under 65	64,328	135,038	2,660,125	835,618	240,002	439,523	470,845	470,771
65 and older	57,846	93,269	3,566,599	926,509	212,378	353,040	784,057	756,813

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 2014—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	6,407,555	15,336,831	12,248,278	12,221,504	1,598,314	2,829,649	4,450,779	3,259,537
Under 35	577,333	1,154,753	1,119,088	1,119,088	94,859	138,711	159,161	153,438
35 under 45	1,337,075	2,969,681	2,611,280	2,597,092	267,523	445,034	434,186	422,345
45 under 55	1,792,642	4,478,470	3,619,992	3,618,881	409,853	681,119	651,672	636,273
55 under 65	1,608,855	4,105,325	2,927,842	2,922,777	412,766	803,211	2,003,155	914,793
65 and older	1,091,650	2,628,601	1,970,076	1,963,665	413,313	761,573	1,202,604	1,132,687
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	1,139,891	2,121,012	3,931,405	3,856,053	44,089	80,633	5,888,359	5,883,771
Under 35	54,687	89,032	91,778	91,778	176	274	33,954	33,834
35 under 45	172,082	308,726	401,152	399,805	2,800	6,049	582,247	582,247
45 under 55	276,548	516,765	766,064	756,744	10,673	19,339	1,148,784	1,148,439
55 under 65	307,261	602,978	1,016,905	1,012,985	10,528	23,327	1,517,675	1,515,003
65 and older	329,312	603,511	1,655,506	1,594,742	19,913	31,644	2,605,697	2,604,248
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	81,867	128,519	19,436,099	18,945,459	423,780	627,074	4,369,417	4,304,962
Under 35	2,304	3,615	605,183	601,958	27,341	44,691	237,832	237,832
35 under 45	12,786	18,154	2,504,585	2,502,849	66,376	89,533	336,139	334,028
45 under 55	13,376	17,703	1,602,797	1,384,909	97,159	137,362	1,009,076	993,640
55 under 65	23,476	31,606	4,033,717	4,016,029	117,971	173,315	990,647	989,025
65 and older	29,925	57,440	10,689,818	10,439,714	114,932	182,173	1,795,724	1,750,438

[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 2017.