

# Individual Noncash Charitable Contributions, Tax Year 2018

by Christopher Williams and Janette Wilson

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

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

## Types of Noncash Contributions

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

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

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



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

(Money amounts are in thousands of dollars; average amounts are in whole dollars.)

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

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

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

[3] Less than 0.05 percent.

[4] Other donations include donations of intellectual property.

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

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

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

### Donations by Size of Adjusted Gross Income

Individuals in the \$10 million or more adjusted gross income (AGI) group claimed donations of \$31.6 billion (44.7 percent of the overall amount donated and 10.8 percent of their AGI) on just under 8,200 returns (the smallest number of returns out of all the AGI groups) (Figure D). Those taxpayers in the \$100,000-to-\$200,000 category had the largest number of returns (1.6 million), representing 36.9 percent of the total returns claiming noncash contributions on Form 8283. In turn, they reported the third largest amount of AGI (\$224.7 billion) and fourth largest amount of noncash charitable contributions (\$5.8 billion) carried to the Schedule A. The \$200,000-to-\$500,000 group had the second largest number of returns with Form 8283 claims (975.8 thousand or 23.1 percent of the total), the second largest portion of AGI (\$287.5 billion), and the third largest amount carried to the Schedule A (\$5.9 billion). While the combined AGI of these two income groups was slightly under 40 percent

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

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

**Figure B**

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

(Money amounts are in thousands of dollars; average amounts are in whole dollars.)

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

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

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

[3] Other donations include donations of intellectual property.

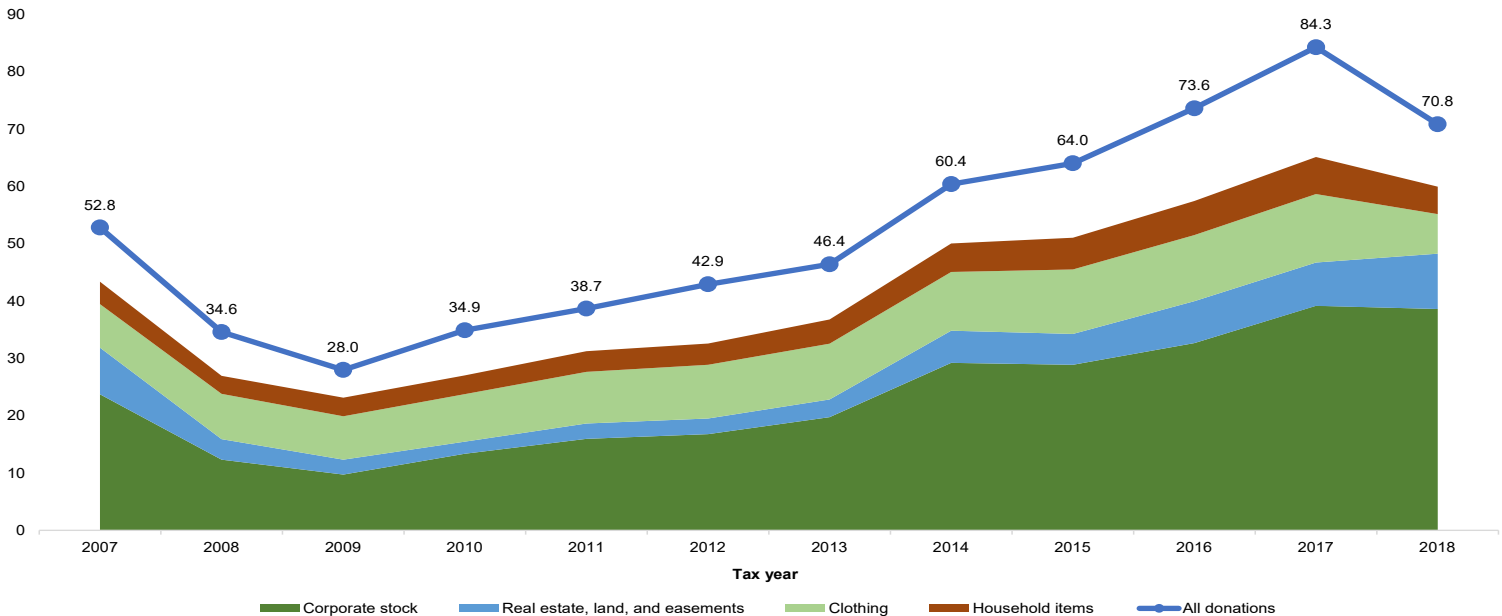
NOTE: This figure is based on data reported on U.S. Individual Income Tax Return (Form 1040); Itemized Deductions (Schedule A); and Noncash Charitable Contributions (Form 8283).

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

**Figure C**

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

Amount carried to Schedule A  
(in billions of dollars)



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

**Figure D**

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

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

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

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

[2] Less than 0.05 percent.

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

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

**Figure E**

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

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

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

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

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

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

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

## Types of Charitable Organizations

Beneficiaries of noncash charitable contributions are classified for this study as arts and humanities groups, educational institutions, environment and animal related organizations, health and medical research organizations, large organizations, religious organizations, public and societal benefit organizations, foundations, and donor-advised funds, with the remainder classified as other (Figure F). In previous years, foundations (\$21.7 billion

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

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

**Figure F**

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

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

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

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

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

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

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

**Figure G**

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

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

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

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

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

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

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



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

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

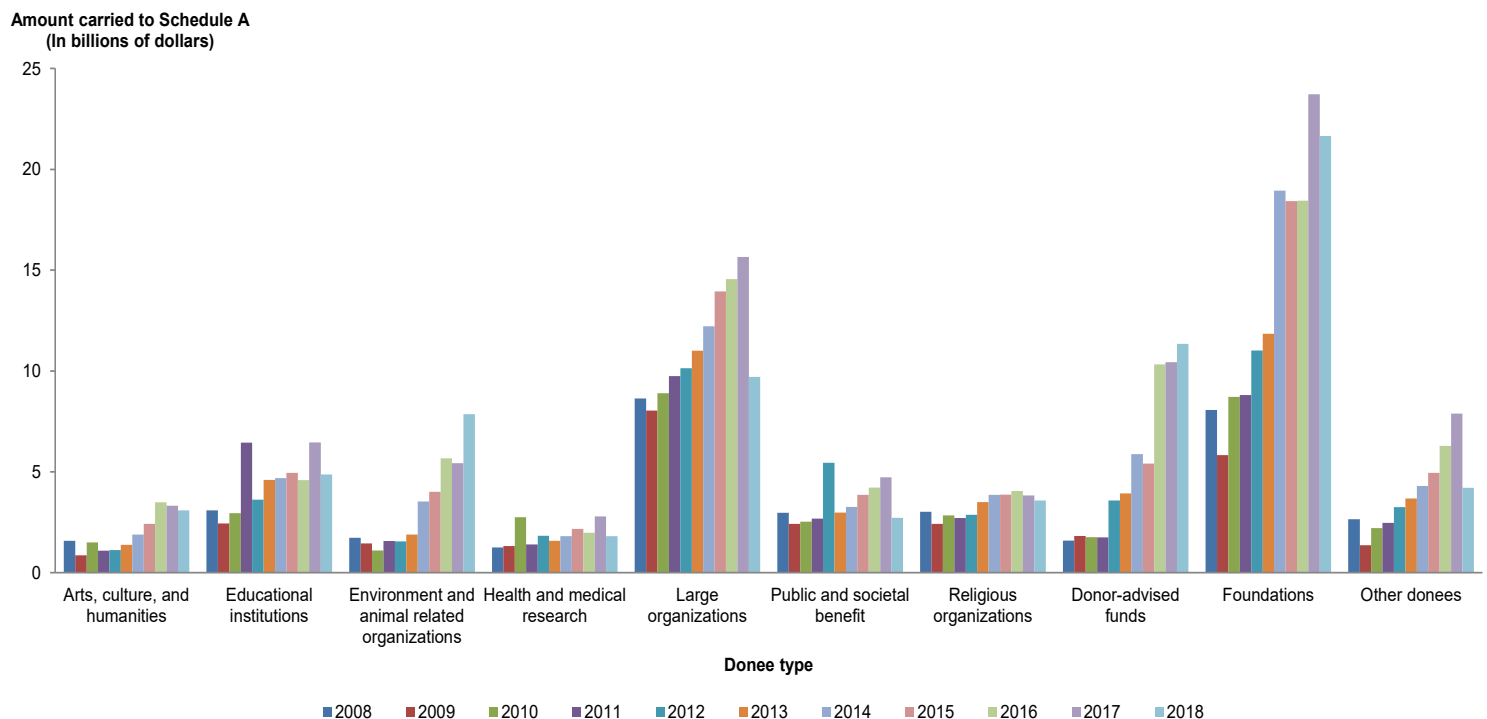
## Donations by Age

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

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

**Figure H**

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



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

Figure I

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

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

| Donor age [1]   | Number of returns | Amount carried to Schedule A [2] | Average amount per return | Adjusted gross income less deficit (AGI) | Donation as a percent of AGI | Number of returns with cash contributions on Schedule A | Amount of cash contributions on Schedule A |
|-----------------|-------------------|----------------------------------|---------------------------|--|------------------------------|---|--|
|                 | (1)               | (2)                              | (3)                       | (4)                                      | (5)                          | (6)   | (7)  |
| <b>All ages</b> | <b>4,226,280</b>  | <b>70,841,856</b>                | <b>16,762</b>             | <b>1,299,254,414</b>                     | <b>5.5</b>                   | <b>3,583,762</b>  | <b>39,738,574</b>                          |
| Under 35        | 287,573           | 5,330,459                        | 18,536                    | 48,805,529                               | 10.9                         | 211,504   | 1,592,040                                  |
| 35 under 45     | 783,358           | 7,280,209                        | 9,294                     | 204,931,781                              | 3.6                          | 630,865   | 3,950,701                                  |
| 45 under 55     | 1,171,813         | 14,307,327                       | 12,210                    | 368,501,028                              | 3.9                          | 1,009,012   | 8,070,595                                  |
| 55 under 65     | 1,094,476         | 15,426,874                       | 14,095                    | 369,318,039                              | 4.2                          | 935,208   | 10,448,187                                 |
| 65 and older    | 889,059           | 28,496,987                       | 32,053                    | 307,698,037                              | 9.3                          | 797,174   | 15,677,052                                 |

[1] For joint tax returns, donor age is taken as the age of the primary taxpayer.

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

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

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

40.2 percent of all noncash contributions, and 39.9 percent of all charitable donations, including cash donations, carried to Schedule A. Donations of real estate, land, and easements was the second largest category donated by taxpayers in the 65 and over bracket with a value of \$2.5 billion. Taxpayers in the age 55-under-65 group donated a total of \$15.4 billion, \$7.8 billion of which was corporate stock.

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

## Explanation of Selected Terms

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

**Amount carried to Schedule A**—This is the fair market value from Form 8283, Section A (items with a deduction of \$5,000 or less and certain publicly traded securities), plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000 except contributions of publicly traded securities). The dollar amounts of donations reported in this article reflect the amounts reported on Form 8283 that are carried to Schedule A for reporting itemized deductions.

**Donor's cost**—This is also known as the adjusted basis or tax basis and is generally the amount the owner paid for the property. If the owner received property as a gift, the original cost carries over to the recipient of the gift, increased by any gift tax paid on the appreciated portion of the property. If acquired from

Figure J

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

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

| Donor age [1]   | 2017              |                                  |                           | 2018                  |                                  |                           | Percentage change |                                  |
|-----------------|-------------------|----------------------------------|---------------------------|-----------------------|----------------------------------|---------------------------|-------------------|----------------------------------|
|                 | Number of returns | Amount carried to Schedule A [2] | Average amount per return | Number of returns [1] | Amount carried to Schedule A [2] | Average amount per return | Number of returns | Amount carried to Schedule A [2] |
|                 | (1)               | (2)                              | (3)                       | (4)                   | (5)                              | (6)                       | (7)               | (8)                              |
| <b>All ages</b> | <b>8,879,280</b>  | <b>84,264,033</b>                | <b>9,490</b>              | <b>4,226,280</b>      | <b>70,841,856</b>                | <b>16,762</b>             | <b>-52.4</b>      | <b>-15.9</b>                     |
| Under 35        | 699,845           | 4,996,090                        | 7,139                     | 287,573               | 5,330,459                        | 18,536                    | -58.9             | 6.7                              |
| 35 under 45     | 1,690,676         | 8,550,749                        | 5,058                     | 783,358               | 7,280,209                        | 9,294                     | -53.7             | -14.9                            |
| 45 under 55     | 2,318,449         | 17,024,289                       | 7,343                     | 1,171,813             | 14,307,327                       | 12,210                    | -49.5             | -16.0                            |
| 55 under 65     | 2,240,831         | 23,917,802                       | 10,674                    | 1,094,476             | 15,426,874                       | 14,095                    | -51.2             | -35.5                            |
| 65 and older    | 1,929,479         | 29,775,104                       | 15,432                    | 889,059               | 28,496,987                       | 32,053                    | -53.9             | -4.3                             |

[1] For joint returns, donor age is taken as the age of the primary taxpayer.

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

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

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

a decedent, the basis is the fair market value of the property used for estate tax purposes.

**Fair market value**—The fair market value is the value a willing and knowledgeable buyer would pay a seller in a voluntary situation.

**Number of donations**—For this study, the IRS Statistics of Income (SOI) Division collected data in the manner reported by taxpayers. For example, if a tax return had clothing listed twice, even if it was given to the same donee organization, it was counted as two separate donations.

**Number of returns**—The number of returns in the Individual SOI sample with Form 8283 attached. For this study, SOI counted all returns with Form 8283 attached, whether or not the taxpayer carried Form 8283 amounts to Schedule A.

Note that the allowable amount of a noncash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property that, if sold, would generate ordinary income or short-term capital gain. Examples are clothing, household items, inventory, and capital assets held less than a year. Capital gain property results in a long-term gain, if sold. Examples of this are real property used for a taxpayer's business and corporate stock held more than 1 year. The total charitable deduction is generally limited to no more than 50 percent of AGI. This limitation is reduced to 20 percent or 30 percent depending on the type of property donated, the type of charitable organization to which the property is donated, and whether the property is donated to or for the use of the organization. The statistics in this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 12 of Schedule A. The limitations are then applied to the amount reported on line 14 of that schedule.

## Donated Property Types

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

**Art and collectibles**—Includes art works, such as ceramics, drawings, paintings, photographs, and sculptures; and collectibles, including coins, books, historical documents, memorabilia, rare or valuable clothing, jewelry, and stamps.

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

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

**Conservation easements**—Includes land and right-of-way easements. Donations of this type must be a qualified real property interest contributed to a qualified organization for conservation purposes.<sup>1</sup>

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

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

**Facade easements**—Includes real estate easements and historical preservation or architectural easements.

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

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

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

**Land**—Includes farms, orchards, and open lots.

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

**Other investments**—Includes annuities, bonds, certificates of deposit (CDs), life insurance policies, notes, options, partnership interests, and real estate investment trusts.

**Planes, boats, and other vehicles**—Includes all-terrain vehicles, airplanes, and watercraft vehicles, such as boats, canoes, ships, and jet skis.

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

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

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

## Donee Organizations

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

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

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

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

**Foundations**—A foundation is a type of philanthropic organization set up by individuals or institutions as a legal entity (usually either a corporation or trust) with the purpose of distributing grants to support causes in line with the goals of the foundation.

<sup>1</sup> Notice 2007-50, Guidance Regarding Deductions by Individuals for Qualified Conservation Contributions, includes a tax law change for conservation contributions such that the 50-percent-of-AGI limitation is increased to 100 percent (the 100-percent limitation) for eligible farmers and ranchers.



For the purpose of this study, this includes private foundations, which are often specific to a person or family, and community foundations.

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

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

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

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

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

## Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, including electronically filed returns) filed during Calendar Year 2019. The IRS Statistics of Income (SOI) Division stratified the returns in the sample based on the: (1) larger of positive income or negative income (absolute value);

(2) size of business and farm receipts; (3) presence or absence of specific forms or schedules; and (4) usefulness of returns for tax policy modeling purposes. SOI then selected returns at rates ranging from 0.10 percent to 100 percent.

SOI based the Tax Year 2018 data on a sample of 361,501 returns from an estimated final population of 154,407,037 returns. The number of returns in the sample with an attached Form 8283 was 43,188.

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

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

## Figure K

### All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2018

[Coefficients of variation are in percentages.]

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

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

NOTES: For more information on the use of CVs for evaluating the precision of estimates based on samples, see the SOI Sampling Methodology and Data Limitations later in the *SOI Bulletin*.

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

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

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

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

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

Footnotes at end of Table 1J.

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

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

| Size of adjusted gross income       | Returns with donations of corporate stock, mutual funds, and other investments |                     |                  |                   |                                  |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]  | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)  | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>166,683</b>   | <b>430,653</b>      | <b>8,312,607</b> | <b>47,346,784</b> | <b>42,693,127</b>                |
| Under \$25,000 (including deficits) | 1,128  | 3,214               | 38,987           | 219,217           | 215,244                          |
| \$25,000 under \$50,000             | 2,314  | 2,315               | 117,341          | 246,315           | 246,315                          |
| \$50,000 under \$75,000             | 4,424  | 5,595               | 6,725            | 45,196            | 45,196                           |
| \$75,000 under \$100,000            | 8,895  | 15,691              | 104,084          | 259,854           | 259,854                          |
| \$100,000 under \$200,000           | 28,978   | 80,311              | 243,416          | 574,903           | 574,899                          |
| \$200,000 under \$500,000           | 49,352   | 106,399             | 525,365          | 4,982,670         | 1,867,833                        |
| \$500,000 under \$1,000,000         | 28,143   | 68,834              | 582,954          | 1,969,332         | 1,969,885                        |
| \$1,000,000 under \$1,500,000       | 12,897   | 34,412              | 382,087          | 1,329,138         | 1,325,059                        |
| \$1,500,000 under \$2,000,000       | 6,744  | 19,560              | 346,703          | 1,147,386         | 1,146,353                        |
| \$2,000,000 under \$5,000,000       | 13,417   | 46,924              | 1,115,528        | 4,151,460         | 4,067,279                        |
| \$5,000,000 under \$10,000,000      | 5,240  | 21,251              | 826,462          | 3,590,016         | 3,374,736                        |
| \$10,000,000 or more                | 5,153  | 26,148              | 4,022,954        | 28,831,297        | 27,600,474                       |

Footnotes at end of Table 1J.

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

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

| Size of adjusted gross income       | Returns with donations of real estate, land, and easements |                     |                  |                   |                                  |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]                                      | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)  | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>17,556</b>  | <b>24,244</b>       | <b>6,052,110</b> | <b>49,902,362</b> | <b>9,660,726</b>                 |
| Under \$25,000 (including deficits) | 89   | 130                 | 39,858           | 165,210           | 134,651                          |
| \$25,000 under \$50,000             | * 10   | * 10                | * 58             | * 142             | * 142                            |
| \$50,000 under \$75,000             | * 7  | * 7                 | * 15             | * 2,440           | * 2,440                          |
| \$75,000 under \$100,000            | **   | **                  | **               | **                | **                               |
| \$100,000 under \$200,000           | **1,320  | **1,321             | **442,077        | **1,104,334       | **329,935                        |
| \$200,000 under \$500,000           | 3,666  | 3,833               | 810,646          | 877,979           | 498,111                          |
| \$500,000 under \$1,000,000         | 7,157  | 10,802              | 1,869,818        | 16,389,982        | 1,837,142                        |
| \$1,000,000 under \$1,500,000       | 1,631  | 2,001               | 417,509          | 3,549,145         | 772,250                          |
| \$1,500,000 under \$2,000,000       | 1,021  | 1,877               | 461,545          | 4,981,562         | 581,915                          |
| \$2,000,000 under \$5,000,000       | 1,682  | 2,569               | 1,049,521        | 13,046,595        | 2,155,424                        |
| \$5,000,000 under \$10,000,000      | 522  | 939                 | 304,943          | 4,561,689         | 1,014,323                        |
| \$10,000,000 or more                | 451  | 754                 | 656,118          | 5,223,283         | 2,334,394                        |

Footnotes at end of Table 1J.

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

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

| Size of adjusted gross income       | Returns with donations of art and collectibles |                     |                  |                   |                                  |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]                          | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)  | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>75,327</b>                                  | <b>117,365</b>      | <b>549,547</b>   | <b>1,910,113</b>  | <b>1,554,736</b>                 |
| Under \$25,000 (including deficits) | 3,412  | 3,530               | 12,566           | 37,098            | 33,431                           |
| \$25,000 under \$50,000             | 10,067   | 20,110              | 11,521           | 28,535            | 28,535                           |
| \$50,000 under \$75,000             | 7,089  | 9,099               | 15,893           | 39,819            | 39,819                           |
| \$75,000 under \$100,000            | 7,032  | 8,041               | 12,584           | 11,362            | 11,339                           |
| \$100,000 under \$200,000           | 24,278   | 43,428              | 71,332           | 53,716            | 53,716                           |
| \$200,000 under \$500,000           | 16,327   | 21,869              | 82,048           | 391,683           | 381,221                          |
| \$500,000 under \$1,000,000         | 4,178  | 5,798               | 34,031           | 83,060            | 83,060                           |
| \$1,000,000 under \$1,500,000       | 1,095  | 2,057               | 84,297           | 88,845            | 50,832                           |
| \$1,500,000 under \$2,000,000       | 446  | 705                 | 13,578           | 27,190            | 27,190                           |
| \$2,000,000 under \$5,000,000       | 878  | 1,667               | 51,563           | 353,463           | 269,030                          |
| \$5,000,000 under \$10,000,000      | 261  | 566                 | 30,914           | 108,199           | 100,631                          |
| \$10,000,000 or more                | 264  | 494                 | 129,219          | 687,143           | 475,932                          |

Footnotes at end of Table 1J.

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

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

| Size of adjusted gross income       | Returns with donations of food |                     |                  |                   |                                  |
|-------------------------------------|--------------------------------|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]          | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)                            | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>108,513</b>                 | <b>231,290</b>      | <b>111,611</b>   | <b>139,555</b>    | <b>134,979</b>                   |
| Under \$25,000 (including deficits) | 1,442                          | 1,902               | 1,314            | 1,620             | 847                              |
| \$25,000 under \$50,000             | 4,015                          | 12,028              | 39               | 1,155             | 1,103                            |
| \$50,000 under \$75,000             | 9,544                          | 13,890              | 5,021            | 5,481             | 5,481                            |
| \$75,000 under \$100,000            | 14,416                         | 42,965              | 11,449           | 12,371            | 12,371                           |
| \$100,000 under \$200,000           | 45,554                         | 103,469             | 39,921           | 35,600            | 35,453                           |
| \$200,000 under \$500,000           | 23,744                         | 42,129              | 25,519           | 21,551            | 21,517                           |
| \$500,000 under \$1,000,000         | 6,115                          | 9,056               | 5,081            | 9,928             | 9,925                            |
| \$1,000,000 under \$1,500,000       | 1,439                          | 2,212               | 972              | 1,054             | 1,054                            |
| \$1,500,000 under \$2,000,000       | 648                            | 904                 | 1,040            | 5,001             | 4,472                            |
| \$2,000,000 under \$5,000,000       | 1,052                          | 1,693               | 13,928           | 26,373            | 23,927                           |
| \$5,000,000 under \$10,000,000      | 292                            | 516                 | 3,213            | 8,102             | 8,029                            |
| \$10,000,000 or more                | 252                            | 526                 | 4,114            | 11,318            | 10,798                           |

Footnotes at end of Table 1J.

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

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

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

Footnotes at end of Table 1J.

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

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

| Size of adjusted gross income       | Returns with donations of electronics |                     |                  |                   |                                  |
|-------------------------------------|---------------------------------------|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]                 | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)                                   | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>226,439</b>                        | <b>286,637</b>      | <b>686,794</b>   | <b>321,053</b>    | <b>320,979</b>                   |
| Under \$25,000 (including deficits) | 7,507                                 | 8,593               | 33,711           | 15,625            | 15,625                           |
| \$25,000 under \$50,000             | 15,067                                | 22,085              | 64,832           | 31,522            | 31,522                           |
| \$50,000 under \$75,000             | 24,545                                | 29,598              | 53,457           | 24,827            | 24,827                           |
| \$75,000 under \$100,000            | 33,926                                | 39,904              | 77,948           | 44,372            | 44,372                           |
| \$100,000 under \$200,000           | 77,311                                | 94,452              | 247,451          | 116,260           | 116,260                          |
| \$200,000 under \$500,000           | 55,891                                | 74,029              | 156,665          | 64,712            | 64,712                           |
| \$500,000 under \$1,000,000         | 7,865                                 | 12,173              | 25,480           | 11,012            | 11,012                           |
| \$1,000,000 under \$1,500,000       | 2,137                                 | 2,583               | 11,331           | 3,630             | 3,630                            |
| \$1,500,000 under \$2,000,000       | 750                                   | 1,214               | 3,125            | 1,280             | 1,273                            |
| \$2,000,000 under \$5,000,000       | 1,044                                 | 1,455               | 8,210            | 3,466             | 3,466                            |
| \$5,000,000 under \$10,000,000      | 248                                   | 357                 | 3,499            | 2,583             | 2,583                            |
| \$10,000,000 or more                | 149                                   | 194                 | 1,084            | 1,765             | 1,698                            |

Footnotes at end of Table 1J.

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

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

| Size of adjusted gross income       | Returns with donations of household items |                     |                   |                   |                                  |
|-------------------------------------|---|---------------------|-------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]                     | Number of donations | Donor's cost [2]  | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)                                       | (2)                 | (3)               | (4)               | (5)                              |
| <b>All returns</b>                  | <b>1,896,389</b>                          | <b>4,072,962</b>    | <b>11,222,922</b> | <b>4,771,821</b>  | <b>4,768,052</b>                 |
| Under \$25,000 (including deficits) | 58,798                                    | 95,612              | 289,626           | 135,861           | 135,860                          |
| \$25,000 under \$50,000             | 146,000                                   | 271,350             | 936,057           | 506,128           | 505,723                          |
| \$50,000 under \$75,000             | 196,959                                   | 371,339             | 1,118,085         | 578,050           | 578,050                          |
| \$75,000 under \$100,000            | 221,139                                   | 482,728             | 1,251,287         | 533,578           | 533,578                          |
| \$100,000 under \$200,000           | 720,614                                   | 1,622,259           | 4,090,513         | 1,735,258         | 1,734,498                        |
| \$200,000 under \$500,000           | 422,188                                   | 952,197             | 2,436,655         | 918,997           | 918,997                          |
| \$500,000 under \$1,000,000         | 89,606                                    | 188,936             | 719,223           | 223,578           | 221,871                          |
| \$1,000,000 under \$1,500,000       | 18,700                                    | 43,160              | 175,773           | 55,537            | 55,508                           |
| \$1,500,000 under \$2,000,000       | 7,698                                     | 15,948              | 62,597            | 23,343            | 23,343                           |
| \$2,000,000 under \$5,000,000       | 10,762                                    | 21,532              | 91,442            | 35,794            | 35,672                           |
| \$5,000,000 under \$10,000,000      | 2,520                                     | 5,054               | 28,069            | 12,306            | 11,777                           |
| \$10,000,000 or more                | 1,407                                     | 2,846               | 23,595            | 13,392            | 13,175                           |

Footnotes at end of Table 1J.



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

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

| Size of adjusted gross income       | Returns with donations of cars, planes, boats, and other vehicles |                     |                  |                   |                                  |
|-------------------------------------|---|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]   | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)   | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>102,061</b>  | <b>108,256</b>      | <b>1,510,913</b> | <b>459,504</b>    | <b>393,777</b>                   |
| Under \$25,000 (including deficits) | 1,087   | 1,092               | 8,479            | 13,865            | 7,913                            |
| \$25,000 under \$50,000             | 9,343   | 10,345              | 109,245          | 67,952            | 67,952                           |
| \$50,000 under \$75,000             | 9,623   | 9,623               | 36,548           | 36,736            | 36,736                           |
| \$75,000 under \$100,000            | 7,153   | 7,153               | 79,358           | 9,261             | 9,261                            |
| \$100,000 under \$200,000           | 37,940  | 40,344              | 503,980          | 46,325            | 46,280                           |
| \$200,000 under \$500,000           | 29,335  | 31,725              | 439,965          | 70,892            | 66,793                           |
| \$500,000 under \$1,000,000         | 4,624   | 4,907               | 88,139           | 19,263            | 15,604                           |
| \$1,000,000 under \$1,500,000       | 1,465   | 1,468               | 98,725           | 71,353            | 50,862                           |
| \$1,500,000 under \$2,000,000       | 431   | 456                 | 21,626           | 9,293             | 9,293                            |
| \$2,000,000 under \$5,000,000       | 715   | 775                 | 74,620           | 47,307            | 21,300                           |
| \$5,000,000 under \$10,000,000      | 172   | 181                 | 27,156           | 39,156            | 33,807                           |
| \$10,000,000 or more                | 172   | 187                 | 23,072           | 28,101            | 27,975                           |

Footnotes at end of Table 1J.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Footnotes at end of Table 2K.

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

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

| Size of adjusted gross income       | Arts, culture, and humanities |                     |                  |                   |                                  |
|-------------------------------------|-------------------------------|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]         | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)                           | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>127,805</b>                | <b>192,963</b>      | <b>2,327,838</b> | <b>18,634,724</b> | <b>3,089,304</b>                 |
| Under \$25,000 (including deficits) | 5,400                         | 5,716               | 22,922           | 138,501           | 135,338                          |
| \$25,000 under \$50,000             | 7,194                         | 8,195               | 1,250            | 3,694             | 3,694                            |
| \$50,000 under \$75,000             | * 6,373                       | * 9,417             | * 3,335          | * 52,853          | * 52,853                         |
| \$75,000 under \$100,000            | 10,218                        | 17,212              | 26,154           | 7,624             | 7,624                            |
| \$100,000 under \$200,000           | 47,009                        | 65,503              | 72,558           | 81,348            | 81,348                           |
| \$200,000 under \$500,000           | 35,844                        | 56,798              | 156,617          | 3,486,240         | 360,685                          |
| \$500,000 under \$1,000,000         | 8,066                         | 13,693              | 556,520          | 4,577,486         | 120,127                          |
| \$1,000,000 under \$1,500,000       | 2,406                         | 5,687               | 206,522          | 317,785           | 119,788                          |
| \$1,500,000 under \$2,000,000       | 1,416                         | 2,635               | 166,311          | 2,557,237         | 66,422                           |
| \$2,000,000 under \$5,000,000       | 2,361                         | 4,621               | 475,732          | 4,672,910         | 679,835                          |
| \$5,000,000 under \$10,000,000      | 802                           | 1,910               | 86,570           | 997,237           | 197,480                          |
| \$10,000,000 or more                | 716                           | 1,576               | 553,347          | 1,741,807         | 1,264,110                        |

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

| Size of adjusted gross income       | Environment and animal related organizations |                     |                  |                   |                                  |
|-------------------------------------|--|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]                        | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)  | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>107,882</b>                               | <b>203,250</b>      | <b>3,290,718</b> | <b>30,750,505</b> | <b>7,863,257</b>                 |
| Under \$25,000 (including deficits) | 3,030  | 4,346               | 27,780           | 46,710            | 46,706                           |
| \$25,000 under \$50,000             | 6,061  | 12,068              | 22,853           | 18,555            | 18,555                           |
| \$50,000 under \$75,000             | * 8,237                                      | * 13,265            | * 3,176          | * 11,408          | * 11,408                         |
| \$75,000 under \$100,000            | 12,918                                       | 26,107              | 188,270          | 657,754           | 74,364                           |
| \$100,000 under \$200,000           | 32,427                                       | 77,558              | 145,443          | 135,268           | 116,332                          |
| \$200,000 under \$500,000           | 27,790                                       | 42,890              | 767,670          | 741,471           | 488,265                          |
| \$500,000 under \$1,000,000         | 9,862  | 14,971              | 624,111          | 8,000,919         | 1,506,919                        |
| \$1,000,000 under \$1,500,000       | 2,511  | 3,345               | 190,547          | 2,992,348         | 573,257                          |
| \$1,500,000 under \$2,000,000       | 1,504  | 2,349               | 266,714          | 2,351,871         | 513,858                          |
| \$2,000,000 under \$5,000,000       | 2,306  | 4,121               | 520,106          | 7,993,211         | 1,613,470                        |
| \$5,000,000 under \$10,000,000      | 679  | 1,054               | 145,056          | 3,411,273         | 867,105                          |
| \$10,000,000 or more                | 558  | 1,177               | 388,993          | 4,389,716         | 2,033,018                        |

Footnotes at end of Table 2K.

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

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

| Size of adjusted gross income       | Health and medical research |                     |                  |                   |                                  |
|-------------------------------------|-----------------------------|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1]       | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)                         | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>391,715</b>              | <b>812,407</b>      | <b>1,927,369</b> | <b>2,251,214</b>  | <b>1,810,681</b>                 |
| Under \$25,000 (including deficits) | 8,115                       | 15,443              | 54,054           | 41,099            | 41,097                           |
| \$25,000 under \$50,000             | 24,956                      | 63,101              | 190,106          | 134,850           | 134,850                          |
| \$50,000 under \$75,000             | 49,803                      | 99,216              | 176,290          | 141,815           | 141,815                          |
| \$75,000 under \$100,000            | 41,568                      | 106,936             | 210,353          | 79,854            | 79,854                           |
| \$100,000 under \$200,000           | 149,730                     | 293,203             | 576,465          | 266,769           | 266,769                          |
| \$200,000 under \$500,000           | 86,358                      | 175,072             | 307,420          | 166,757           | 166,265                          |
| \$500,000 under \$1,000,000         | 19,274                      | 38,574              | 104,300          | 128,679           | 128,679                          |
| \$1,000,000 under \$1,500,000       | 4,790                       | 8,783               | 34,874           | 43,989            | 43,989                           |
| \$1,500,000 under \$2,000,000       | 2,123                       | 3,717               | 12,474           | 26,587            | 26,587                           |
| \$2,000,000 under \$5,000,000       | 3,337                       | 5,238               | 56,857           | 539,989           | 127,256                          |
| \$5,000,000 under \$10,000,000      | 934                         | 1,729               | 48,360           | 139,646           | 128,103                          |
| \$10,000,000 or more                | 727                         | 1,396               | 155,816          | 541,180           | 525,417                          |

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.



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

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

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

Footnotes at end of Table 2K.

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

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

| Size of adjusted gross income       | Donor-advised funds   |                     |                  |                   |                                  |
|-------------------------------------|-----------------------|---------------------|------------------|-------------------|----------------------------------|
|                                     | Number of returns [1] | Number of donations | Donor's cost [2] | Fair market value | Amount carried to Schedule A [3] |
|                                     | (1)                   | (2)                 | (3)              | (4)               | (5)                              |
| <b>All returns</b>                  | <b>71,862</b>         | <b>176,616</b>      | <b>2,298,451</b> | <b>11,376,973</b> | <b>11,348,529</b>                |
| Under \$25,000 (including deficits) | 285                   | 439                 | 6,029            | 20,250            | 20,250                           |
| \$25,000 under \$50,000             | * 2,009               | * 2,015             | * 4,005          | * 2,770           | * 2,770                          |
| \$50,000 under \$75,000             | 2,213                 | 2,219               | 1,467            | 5,064             | 5,064                            |
| \$75,000 under \$100,000            | 2,305                 | 3,600               | 7,212            | 28,030            | 28,030                           |
| \$100,000 under \$200,000           | 10,610                | 15,164              | 20,085           | 117,954           | 117,954                          |
| \$200,000 under \$500,000           | 24,214                | 74,775              | 197,811          | 765,065           | 765,065                          |
| \$500,000 under \$1,000,000         | 12,809                | 27,235              | 248,225          | 736,386           | 736,386                          |
| \$1,000,000 under \$1,500,000       | 4,864                 | 11,344              | 149,031          | 538,548           | 538,548                          |
| \$1,500,000 under \$2,000,000       | 2,971                 | 6,763               | 85,351           | 355,147           | 354,110                          |
| \$2,000,000 under \$5,000,000       | 5,273                 | 16,862              | 272,781          | 1,268,759         | 1,270,203                        |
| \$5,000,000 under \$10,000,000      | 2,146                 | 6,873               | 245,580          | 985,502           | 979,357                          |
| \$10,000,000 or more                | 2,165                 | 9,327               | 1,060,874        | 6,553,497         | 6,530,792                        |

Footnotes at end of Table 2K.

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

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

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

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

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

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

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

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

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

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

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

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

| Type of donation                                     | Environment and animal related organizations |                                  | Health and medical research |                                  | Large organizations |                                  |
|--|--|----------------------------------|-----------------------------|----------------------------------|---------------------|----------------------------------|
|  | Number of donations                          | Amount carried to Schedule A [1] | Number of donations         | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
|  | (7)  | (8)                              | (9)                         | (10)                             | (11)                | (12)                             |
| <b>All donations</b>                                 | <b>203,250</b>                               | <b>7,863,257</b>                 | <b>812,407</b>              | <b>1,810,681</b>                 | <b>8,797,586</b>    | <b>9,713,045</b>                 |
| Corporate stock, mutual funds, and other investments | 14,032                                       | 659,645                          | 19,000                      | 904,797                          | 19,885              | 280,753                          |
| Real estate, land, and easements                     | 13,626                                       | 7,032,346                        | 256                         | 83,726                           | 294                 | 94,268                           |
| Art and collectibles                                 | 4,390  | 17,319                           | 7,781                       | 6,448                            | 43,151              | 60,782                           |
| Food   | 14,330                                       | 4,209                            | 10,285                      | 2,445                            | 17,721              | 15,276                           |
| Clothing and accessories                             | 78,474                                       | 51,894                           | 438,792                     | 384,369                          | 5,286,831           | 5,195,238                        |
| Electronics  | 2,173  | 1,053                            | 12,849                      | 14,310                           | 194,681             | 205,966                          |
| Household items                                      | 34,076                                       | 18,868                           | 237,634                     | 198,649                          | 2,785,893           | 3,410,687                        |
| Cars, planes, boats, and other vehicles              | 2,109  | 15,963                           | 20,614                      | 78,322                           | 21,907              | 49,680                           |
| Other [2]  | 40,041                                       | 61,959                           | 65,197                      | 137,615                          | 427,224             | 400,394                          |

Footnotes at end of table.

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

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

| Type of donation                                     | Public and societal benefit |                                  | Religious organizations |                                  | Foundations         |                                  |
|--|-----------------------------|----------------------------------|-------------------------|----------------------------------|---------------------|----------------------------------|
|  | Number of donations         | Amount carried to Schedule A [1] | Number of donations     | Amount carried to Schedule A [1] | Number of donations | Amount carried to Schedule A [1] |
|  | (13)                        | (14)                             | (15)                    | (16)                             | (17)                | (18)                             |
| <b>All donations</b>                                 | <b>1,599,158</b>            | <b>2,720,443</b>                 | <b>1,139,285</b>        | <b>3,574,766</b>                 | <b>121,869</b>      | <b>21,650,309</b>                |
| Corporate stock, mutual funds, and other investments | 18,343                      | 842,123                          | 77,426                  | 2,286,870                        | 63,514              | 20,617,575                       |
| Real estate, land, and easements                     | 1,670                       | 272,878                          | 2,216                   | 248,591                          | 602                 | 425,143                          |
| Art and collectibles                                 | 15,953                      | 33,223                           | 22,463                  | 59,092                           | 2,938               | 200,633                          |
| Food   | 74,601                      | 48,353                           | 89,296                  | 26,635                           | 1,235               | 2,064                            |
| Clothing and accessories                             | 840,974                     | 695,122                          | 483,540                 | 443,127                          | 26,396              | 35,087                           |
| Electronics  | 37,336                      | 41,940                           | 22,775                  | 17,803                           | 706                 | 908                              |
| Household items                                      | 457,234                     | 522,422                          | 306,378                 | 344,618                          | 11,928              | 18,187                           |
| Cars, planes, boats, and other vehicles              | 32,257                      | 89,214                           | 8,747                   | 16,003                           | 5,691               | 49,767                           |
| Other [2]  | 120,791                     | 175,167                          | 126,445                 | 132,026                          | 8,859               | 300,945                          |

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

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

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

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

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

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

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

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

| Donor age [1]   | All returns  |                     |                    |                                  |                                      |                         |   |                                  |
|-----------------|--|---------------------|--------------------|----------------------------------|--------------------------------------|-------------------------|---|----------------------------------|
|                 | Form 8283  |                     |                    |                                  | Schedule A                           |                         |   |                                  |
|                 | Number of returns [2]                                | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns with contributions | Amount of contributions | Number of returns with cash contributions | Amount of cash contributions     |
|                 | (1)  | (2)                 | (3)                | (4)                              | (5)                                  | (6)                     | (7)                                       | (8)                              |
| <b>All ages</b> | <b>4,226,280</b>                                     | <b>13,641,495</b>   | <b>116,394,423</b> | <b>70,841,856</b>                | <b>4,123,514</b>                     | <b>69,795,022</b>       | <b>3,583,762</b>                          | <b>39,738,574</b>                |
| Under 35        | 287,573  | 607,623             | 10,399,356         | 5,330,459                        | 280,120                              | 5,306,020               | 211,504                                   | 1,592,040                        |
| 35 under 45     | 783,358  | 2,311,941           | 18,518,144         | 7,280,209                        | 768,089                              | 7,254,153               | 630,865                                   | 3,950,701                        |
| 45 under 55     | 1,171,813  | 3,835,669           | 33,643,728         | 14,307,327                       | 1,149,221                            | 14,214,239              | 1,009,012                                 | 8,070,595                        |
| 55 under 65     | 1,094,476  | 3,671,859           | 21,593,658         | 15,426,874                       | 1,066,713                            | 15,276,475              | 935,208                                   | 10,448,187                       |
| 65 and older    | 889,059  | 3,214,403           | 32,239,537         | 28,496,987                       | 859,371                              | 27,744,135              | 797,174                                   | 15,677,052                       |
| Donor age [1]   | Corporate stock, mutual funds, and other investments |                     |                    |                                  | Real estate, land, and easements     |                         |   |                                  |
|                 | Number of returns [2]                                | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns [2]                | Number of donations     | Fair market value                         | Amount carried to Schedule A [3] |
|                 | (9)  | (10)                | (11)               | (12)                             | (13)                                 | (14)                    | (15)                                      | (16)                             |
| <b>All ages</b> | <b>166,683</b>                                       | <b>430,653</b>      | <b>47,346,784</b>  | <b>42,693,127</b>                | <b>17,556</b>                        | <b>24,244</b>           | <b>49,902,362</b>                         | <b>9,660,726</b>                 |
| Under 35        | 3,523  | 8,844               | 3,803,265          | 3,803,242                        | 860                                  | 1,025                   | 5,409,739                                 | 354,517                          |
| 35 under 45     | 13,025   | 39,565              | 2,512,045          | 2,490,138                        | 3,547                                | 4,133                   | 12,967,306                                | 1,752,658                        |
| 45 under 55     | 27,315   | 59,348              | 9,581,690          | 6,439,655                        | 5,014                                | 7,713                   | 19,058,398                                | 3,006,294                        |
| 55 under 65     | 43,809   | 121,950             | 9,879,307          | 8,853,472                        | 3,296                                | 6,014                   | 7,186,883                                 | 2,091,639                        |
| 65 and older    | 79,012   | 200,946             | 21,570,477         | 21,106,621                       | 4,839                                | 5,360                   | 5,280,037                                 | 2,455,618                        |
| Donor age [1]   | Art and collectibles                                 |                     |                    |                                  | Food                                 |                         |   |                                  |
|                 | Number of returns [2]                                | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns [2]                | Number of donations     | Fair market value                         | Amount carried to Schedule A [3] |
|                 | (17)   | (18)                | (19)               | (20)                             | (21)                                 | (22)                    | (23)                                      | (24)                             |
| <b>All ages</b> | <b>75,327</b>  | <b>117,365</b>      | <b>1,910,113</b>   | <b>1,554,736</b>                 | <b>108,513</b>                       | <b>231,290</b>          | <b>139,555</b>                            | <b>134,979</b>                   |
| Under 35        | 480  | 546                 | 40,891             | 39,826                           | 3,029                                | 4,297                   | 3,376                                     | 3,345                            |
| 35 under 45     | 13,254   | 26,228              | 96,382             | 96,382                           | 12,942                               | 25,160                  | 15,642                                    | 15,622                           |
| 45 under 55     | 16,924   | 19,487              | 252,667            | 155,896                          | 28,230                               | 43,025                  | 30,237                                    | 30,005                           |
| 55 under 65     | 17,235   | 32,538              | 189,189            | 188,873                          | 29,810                               | 65,083                  | 39,531                                    | 38,090                           |
| 65 and older    | 27,434   | 38,565              | 1,330,984          | 1,073,758                        | 34,501                               | 93,726                  | 50,769                                    | 47,917                           |
| Donor age [1]   | Clothing and accessories                             |                     |                    |                                  | Electronics                          |                         |   |                                  |
|                 | Number of returns [2]                                | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns [2]                | Number of donations     | Fair market value                         | Amount carried to Schedule A [3] |
|                 | (25)   | (26)                | (27)               | (28)                             | (29)                                 | (30)                    | (31)                                      | (32)                             |
| <b>All ages</b> | <b>3,007,005</b>                                     | <b>7,357,296</b>    | <b>7,013,395</b>   | <b>6,999,357</b>                 | <b>226,439</b>                       | <b>286,637</b>          | <b>321,053</b>                            | <b>320,979</b>                   |
| Under 35        | 199,667  | 355,813             | 507,757            | 507,757                          | 13,795                               | 14,951                  | 24,484                                    | 24,484                           |
| 35 under 45     | 583,891  | 1,360,534           | 1,466,477          | 1,466,477                        | 39,686                               | 49,836                  | 64,946                                    | 64,879                           |
| 45 under 55     | 884,391  | 2,272,364           | 2,143,386          | 2,139,807                        | 64,455                               | 84,060                  | 94,223                                    | 94,216                           |
| 55 under 65     | 776,079  | 1,925,337           | 1,731,466          | 1,731,417                        | 52,486                               | 68,971                  | 54,530                                    | 54,530                           |
| 65 and older    | 562,977  | 1,443,248           | 1,164,308          | 1,153,899                        | 56,018                               | 68,819                  | 82,870                                    | 82,870                           |

Footnotes at end of table.



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

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

| Donor age [1]   | Household items       |                     |                   |                                  | Cars, planes, boats, and other vehicles |                     |                   |                                  |
|-----------------|-----------------------|---------------------|-------------------|----------------------------------|---|---------------------|-------------------|----------------------------------|
|                 | Number of returns [2] | Number of donations | Fair market value | Amount carried to Schedule A [3] | Number of returns [2]                   | Number of donations | Fair market value | Amount carried to Schedule A [3] |
|                 | (33)                  | (34)                | (35)              | (36)                             | (37)                                    | (38)                | (39)              | (40)                             |
| <b>All ages</b> | <b>1,896,389</b>      | <b>4,072,962</b>    | <b>4,771,821</b>  | <b>4,768,052</b>                 | <b>102,061</b>                          | <b>108,256</b>      | <b>459,504</b>    | <b>393,777</b>                   |
| Under 35        | 117,424               | 181,612             | 353,033           | 352,628                          | 614                                     | 615                 | 1,116             | 1,110                            |
| 35 under 45     | 344,239               | 670,921             | 915,954           | 915,954                          | 14,083                                  | 17,124              | 35,727            | 35,726                           |
| 45 under 55     | 498,873               | 1,078,109           | 1,219,998         | 1,218,773                        | 30,378                                  | 30,858              | 61,529            | 54,028                           |
| 55 under 65     | 496,031               | 1,085,549           | 1,276,475         | 1,276,420                        | 28,786                                  | 30,230              | 76,781            | 73,693                           |
| 65 and older    | 439,822               | 1,056,771           | 1,006,362         | 1,004,277                        | 28,200                                  | 29,429              | 284,350           | 229,220                          |

| Donor age [1]   | Other donations [4]   |                     |                   |                                  |
|-----------------|-----------------------|---------------------|-------------------|----------------------------------|
|                 | Number of returns [2] | Number of donations | Fair market value | Amount carried to Schedule A [3] |
|                 | (41)                  | (42)                | (43)              | (44)                             |
| <b>All ages</b> | <b>548,146</b>        | <b>1,012,792</b>    | <b>4,529,836</b>  | <b>4,316,122</b>                 |
| Under 35        | 26,820                | 39,920              | 255,695           | 243,550                          |
| 35 under 45     | 78,653                | 118,441             | 443,666           | 442,375                          |
| 45 under 55     | 138,848               | 240,705             | 1,201,600         | 1,168,654                        |
| 55 under 65     | 154,039               | 336,188             | 1,159,495         | 1,118,738                        |
| 65 and older    | 149,787               | 277,539             | 1,469,380         | 1,342,806                        |

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

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

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

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

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

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

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

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

| Donor age [1]   | All donees                                   |                     |                    |                                  |                                      |                         |   |                                  |
|-----------------|--|---------------------|--------------------|----------------------------------|--------------------------------------|-------------------------|---|----------------------------------|
|                 | Form 8283                                    |                     |                    |                                  | Schedule A                           |                         |   |                                  |
|                 | Number of returns [2]                        | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns with contributions | Amount of contributions | Number of returns with cash contributions | Amount of cash contributions     |
|                 | (1)  | (2)                 | (3)                | (4)                              | (5)                                  | (6)                     | (7)                                       | (8)                              |
| <b>All ages</b> | <b>4,226,280</b>                             | <b>13,641,495</b>   | <b>116,394,423</b> | <b>70,841,856</b>                | <b>4,123,514</b>                     | <b>69,795,022</b>       | <b>3,583,762</b>                          | <b>39,738,574</b>                |
| Under 35        | 287,573                                      | 607,623             | 10,399,356         | 5,330,459                        | 280,120                              | 5,306,020               | 211,504                                   | 1,592,040                        |
| 35 under 45     | 783,358                                      | 2,311,941           | 18,518,144         | 7,280,209                        | 768,089                              | 7,254,153               | 630,865                                   | 3,950,701                        |
| 45 under 55     | 1,171,813                                    | 3,835,669           | 33,643,728         | 14,307,327                       | 1,149,221                            | 14,214,239              | 1,009,012                                 | 8,070,595                        |
| 55 under 65     | 1,094,476                                    | 3,671,859           | 21,593,658         | 15,426,874                       | 1,066,713                            | 15,276,475              | 935,208                                   | 10,448,187                       |
| 65 and older    | 889,059                                      | 3,214,403           | 32,239,537         | 28,496,987                       | 859,371                              | 27,744,135              | 797,174                                   | 15,677,052                       |
| Donor age [1]   | Arts, culture, and humanities                |                     |                    |                                  | Educational institutions             |                         |   |                                  |
|                 | Number of returns [2]                        | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns [2]                | Number of donations     | Fair market value                         | Amount carried to Schedule A [3] |
|                 | (9)  | (10)                | (11)               | (12)                             | (13)                                 | (14)                    | (15)                                      | (16)                             |
| <b>All ages</b> | <b>127,805</b>                               | <b>192,963</b>      | <b>18,634,724</b>  | <b>3,089,304</b>                 | <b>166,858</b>                       | <b>280,739</b>          | <b>5,474,849</b>                          | <b>4,866,449</b>                 |
| Under 35        | 2,017  | 2,209               | 31,901             | 31,870                           | 7,678                                | 9,902                   | 56,457                                    | 54,974                           |
| 35 under 45     | 9,671  | 17,155              | 4,243,175          | 90,168                           | 26,091                               | 40,775                  | 173,250                                   | 173,175                          |
| 45 under 55     | 17,213                                       | 20,573              | 11,055,214         | 620,044                          | 36,764                               | 58,990                  | 1,038,597                                 | 525,952                          |
| 55 under 65     | 31,103                                       | 49,675              | 1,191,924          | 391,585                          | 43,735                               | 86,460                  | 930,871                                   | 926,102                          |
| 65 and older    | 67,802                                       | 103,351             | 2,112,509          | 1,955,636                        | 52,590                               | 84,612                  | 3,275,674                                 | 3,186,246                        |
| Donor age [1]   | Environment and animal related organizations |                     |                    |                                  | Health and medical research          |                         |   |                                  |
|                 | Number of returns [2]                        | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns [2]                | Number of donations     | Fair market value                         | Amount carried to Schedule A [3] |
|                 | (17)   | (18)                | (19)               | (20)                             | (21)                                 | (22)                    | (23)                                      | (24)                             |
| <b>All ages</b> | <b>107,882</b>                               | <b>203,250</b>      | <b>30,750,505</b>  | <b>7,863,257</b>                 | <b>391,715</b>                       | <b>812,407</b>          | <b>2,251,214</b>                          | <b>1,810,681</b>                 |
| Under 35        | 3,437  | 3,998               | 3,561,889          | 327,429                          | 8,411                                | 11,779                  | 24,733                                    | 24,733                           |
| 35 under 45     | 12,339                                       | 17,365              | 8,569,565          | 1,611,032                        | 50,583                               | 92,713                  | 97,650                                    | 97,558                           |
| 45 under 55     | 25,286                                       | 64,372              | 9,930,668          | 2,487,143                        | 106,268                              | 210,810                 | 253,205                                   | 253,205                          |
| 55 under 65     | 32,746                                       | 62,531              | 5,585,199          | 1,845,558                        | 112,551                              | 260,753                 | 378,386                                   | 369,988                          |
| 65 and older    | 34,074                                       | 54,984              | 3,103,184          | 1,592,096                        | 113,902                              | 236,351                 | 1,497,240                                 | 1,065,197                        |
| Donor age [1]   | Large organizations                          |                     |                    |                                  | Public and societal benefit          |                         |   |                                  |
|                 | Number of returns [2]                        | Number of donations | Fair market value  | Amount carried to Schedule A [3] | Number of returns [2]                | Number of donations     | Fair market value                         | Amount carried to Schedule A [3] |
|                 | (25)   | (26)                | (27)               | (28)                             | (29)                                 | (30)                    | (31)                                      | (32)                             |
| <b>All ages</b> | <b>3,305,704</b>                             | <b>8,797,586</b>    | <b>9,874,088</b>   | <b>9,713,045</b>                 | <b>816,994</b>                       | <b>1,599,158</b>        | <b>5,077,266</b>                          | <b>2,720,443</b>                 |
| Under 35        | 242,838                                      | 435,729             | 762,459            | 762,054                          | 44,580                               | 86,585                  | 1,911,664                                 | 102,290                          |
| 35 under 45     | 632,996                                      | 1,649,360           | 2,028,861          | 2,028,861                        | 137,770                              | 278,061                 | 472,119                                   | 458,236                          |
| 45 under 55     | 961,202                                      | 2,671,076           | 2,735,251          | 2,726,597                        | 194,909                              | 359,132                 | 563,023                                   | 490,845                          |
| 55 under 65     | 850,736                                      | 2,331,784           | 2,391,305          | 2,389,060                        | 228,444                              | 441,017                 | 887,260                                   | 586,095                          |
| 65 and older    | 617,932                                      | 1,709,637           | 1,956,213          | 1,806,474                        | 211,291                              | 434,362                 | 1,243,200                                 | 1,082,977                        |

Footnotes at end of table.

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

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

| Donor age [1]   | Religious organizations |                     |                   |                                  | Donor-advised funds   |                     |                   |                                  |
|-----------------|-------------------------|---------------------|-------------------|----------------------------------|-----------------------|---------------------|-------------------|----------------------------------|
|                 | Number of returns [2]   | Number of donations | Fair market value | Amount carried to Schedule A [3] | Number of returns [2] | Number of donations | Fair market value | Amount carried to Schedule A [3] |
|                 | (33)                    | (34)                | (35)              | (36)                             | (37)                  | (38)                | (39)              | (40)                             |
| <b>All ages</b> | <b>557,287</b>          | <b>1,139,285</b>    | <b>4,620,788</b>  | <b>3,574,766</b>                 | <b>71,862</b>         | <b>176,616</b>      | <b>11,376,973</b> | <b>11,348,529</b>                |
| Under 35        | 16,841                  | 31,673              | 73,310            | 66,136                           | 2,340                 | 4,500               | 275,000           | 275,000                          |
| 35 under 45     | 69,212                  | 137,143             | 505,479           | 414,996                          | 7,595                 | 14,749              | 919,627           | 905,867                          |
| 45 under 55     | 139,264                 | 310,500             | 1,450,486         | 672,351                          | 15,441                | 28,937              | 2,527,019         | 2,523,024                        |
| 55 under 65     | 151,202                 | 281,846             | 876,904           | 873,808                          | 24,167                | 56,089              | 3,562,918         | 3,557,124                        |
| 65 and older    | 180,769                 | 378,123             | 1,714,609         | 1,547,475                        | 22,319                | 72,341              | 4,092,408         | 4,087,513                        |

| Donor age [1]   | Foundations           |                     |                   |                                  | Other donees          |                     |                   |                                  |
|-----------------|-----------------------|---------------------|-------------------|----------------------------------|-----------------------|---------------------|-------------------|----------------------------------|
|                 | Number of returns [2] | Number of donations | Fair market value | Amount carried to Schedule A [3] | Number of returns [2] | Number of donations | Fair market value | Amount carried to Schedule A [3] |
|                 | (41)                  | (42)                | (43)              | (44)                             | (45)                  | (46)                | (47)              | (48)                             |
| <b>All ages</b> | <b>64,677</b>         | <b>121,869</b>      | <b>23,716,804</b> | <b>21,650,309</b>                | <b>223,103</b>        | <b>317,623</b>      | <b>4,617,213</b>  | <b>4,205,073</b>                 |
| Under 35        | 438                   | 1,956               | 3,448,597         | 3,444,772                        | 14,417                | 19,292              | 253,347           | 241,202                          |
| 35 under 45     | 7,978                 | 24,951              | 1,059,067         | 1,051,377                        | 30,162                | 39,669              | 449,351           | 448,939                          |
| 45 under 55     | 9,730                 | 16,772              | 2,920,957         | 2,890,902                        | 61,958                | 94,507              | 1,169,308         | 1,117,264                        |
| 55 under 65     | 22,070                | 35,250              | 4,437,364         | 3,394,676                        | 52,542                | 66,454              | 1,351,526         | 1,092,877                        |
| 65 and older    | 24,461                | 42,941              | 11,850,819        | 10,868,582                       | 64,024                | 97,701              | 1,393,682         | 1,304,791                        |

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

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

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

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

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