

SOI BULLETIN

A Quarterly Statistics of Income Report

Volume 34, Number 4

The *Statistics of Income (SOI) Bulletin* is issued quarterly by the Statistics of Income Division of the Internal Revenue Service. The report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed, as well as information from periodic or special analytical studies of particular interest to students of the U.S. tax system, tax policymakers, and tax administrators. Selected historical and other data tables, previously published in every issue of the *SOI Bulletin*, now are published only in the spring issue of the *Bulletin*. These tables are also available on SOI's pages of the IRS Web site (www.irs.gov/taxstats).

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The *SOI Bulletin* is prepared under the direction of Wayne Kei, Chief, Communications and Data Dissemination Section. Paul Bastuscheck (layout and graphics), Clay Moulton (layout and graphics), Lisa Smith (layout and graphics editor), and Camille Swick (layout and graphics) are the editorial staff who prepare the manuscript. Jim Hobbs, Emily Gross, and Beth Kilss also made major contributions in the production of this issue. Views expressed in the articles are those of the authors and do not necessarily represent the views of the Treasury Department or the Internal Revenue Service.

NOTE: When using information from this report, cite the publication as follows—

Internal Revenue Service
Statistics of Income Bulletin
Winter 2016
Washington, D.C.

Featured Articles:

Individual Income Tax Returns, Preliminary Data, 2013 **3**

by Michael Parisi

Preliminary data show that taxpayers filed nearly 148 million U.S. individual income tax returns for Tax Year 2013. While both adjusted gross income (AGI) and taxable income increased less than 1 percent from the previous year, total income tax rose 3.6 percent to \$1.2 trillion and total tax liability increased 4.5 percent to \$1.3 trillion. More than two-thirds of all taxpayers claimed the standard deduction, which accounted for 43 percent of total deductions. Total taxes and interest paid made up about 70 percent of all itemized deductions for the year.

Individual Income Tax Shares, 2012 **16**

by Adrian Dungan and Michael Parisi

Taxpayers filed 136.1 million individual income tax returns, excluding returns filed by dependents, for 2012. Adjusted gross income (AGI) for taxable returns was \$9.04 trillion, up nearly 9 percent from the prior year. Total income tax was more than \$1 trillion. To be included in the top 1 percent of returns for 2012 required an AGI of \$434,682 or more; the top 0.001 percent required an AGI of \$62,068,187 or more. Returns in the top 10 percent (returns with AGI of \$125,195 or more) accounted for nearly half of AGI and paid more than two-thirds of all individual income tax for the year.

Individual Noncash Contributions, 2012 **26**

by Pearson Liddell and Janette Wilson

Individual taxpayers who itemized deductions reported almost \$43 billion in noncash charitable contributions using Form 8283. Almost half of all noncash donations reported went to foundations (\$11 billion) and large charitable organizations (\$10.1 billion). Corporate stock accounted for the largest total amount and percentage of noncash charitable contributions, followed by clothing and household items. Taxpayers ages 65 or over accounted for more than a third of all noncash charitable contributions reported on Form 8283 for the year, even though they filed less than 16 percent of individual tax returns filed with a Form 8283.

Nonprofit Charitable Organizations, 2011 51

by Paul Arnsberger

Tax exempt public charities (501(c)(3) organizations) filed nearly 275,000 Forms 990 and 990-EZ and reported \$3.0 trillion in assets for Tax Year 2011, nearly unchanged from the previous year. These organizations reported \$1.6 trillion in both total expenses and total revenue. Nearly three-quarters (\$1.2 trillion) of charitable revenue came from program services.

Individual Income Tax Returns, Preliminary Data, 2013

by Michael Parisi

For Tax Year 2013, taxpayers filed 147.7 million U.S. individual income tax returns, an increase of 1.9 percent from the 144.9 million returns filed for Tax Year 2012. Several notable items showed increases in 2013. While AGI and taxable income both increased just 0.8 percent from 2012 to 2013, total income tax increased 3.6 percent to \$1.2 trillion and total tax liability increased 4.5 percent to \$1.3 trillion. The larger percentage increase in total income tax and total tax liability relative to AGI and taxable income coincided with the new higher marginal tax rates for ordinary income (39.6 percent) and certain capital gain income (20 percent), as well as the new net investment income and additional Medicare taxes (see Changes in Law section). Correspondingly, the alternative minimum tax decreased 22.7 percent to \$22.5 billion for 2013.

Adjusted Gross Income

A number of key components contributed to the growth in total adjusted gross income (AGI) between 2012 and 2013 (Figure A). The largest component of AGI, salaries and wages, increased 2.6 percent to \$6,627.0 billion. The second largest component of AGI, taxable pensions and annuities, increased 4.6 percent to \$651.9 billion. Another item related to retirement that increased was taxable Social Security benefits, which rose 9.2 percent to \$245.4 billion. In contrast, taxable individual retirement arrangement (IRA) distributions decreased 6.8 percent to \$213.6 billion. A few other components of AGI also decreased. Unemployment compensation showed the largest decrease, dropping 27.0 percent to \$52.2 billion. This was largely due to the decrease in the number of tax returns reporting taxable unemployment compensation, which decreased 18.0 percent to 9.4 million returns. Ordinary dividends dropped 19.6 percent to \$190.7 billion, and net capital gains dropped 12.5 percent to \$436.3 billion. However, capital gain distributions, a component of net capital gains, rose 156.8 percent to \$45.2 billion. Part of this large increase was attributable to distributions from U.S. mutual funds, which are required to distribute net realized capital gains, dividends, and interest earned to fund investors (taxpayers) in each year. These year-end distributions were some of the largest since 2008.¹

Adjustments

Statutory adjustments to total income increased 2.9 percent to \$133.1 billion for Tax Year 2013. The largest statutory adjustment was the deduction for the self-employment tax, which increased 1.9 percent from \$25.6 billion to \$26.0 billion. The

self-employment health insurance deduction grew to \$24.4 billion, a 6.0-percent increase. Payments to self-employed retirement (Keogh) plans rose 4.9 percent to \$20.2 billion, while payments to IRAs increased 10.1 percent to \$13.3 billion. Other adjustments that increased from 2012 levels were the deductions for moving expenses (up 19.0 percent), health savings account deduction (up 12.6 percent), and student loan interest deduction (up 9.0 percent). In addition, the total amount claimed for exemptions increased 1.7 percent to \$1,116.2 billion.

Deductions

Total deductions, the sum of standard deductions (comprised of the basic and additional standard deduction) and total itemized deductions, increased to \$1,989.5 billion (up 0.2 percent) in Tax Year 2013. Most taxpayers (68.6 percent) claimed a standard deduction. The amount claimed increased 6.5 percent while the average deduction increased 2.5 percent to \$8,436. Standard deductions accounted for 43.0 percent of total deductions. While only 30.0 percent of all returns filed for 2013 claimed itemized deductions,² they accounted for more than half (57.0 percent) of total deductions. The amount of itemized deductions claimed decreased 4.2 percent to \$1,134.9 billion and the average decreased 1.9 percent to \$25,568. A portion of this decrease is attributable to a change in the law for 2013 that limited taxpayers' itemized deductions if their adjusted gross income exceeded certain thresholds (see Changes in the Law section).

Highlights:

- Preliminary data show that taxpayers filed 147.7 million U.S. individual income tax returns for 2013.
- While AGI and taxable income both increased just 0.8 percent from 2012 to 2013, total income tax increased 3.6 percent and total tax liability increased 4.5 percent.
- Salaries and wages (up 2.6 percent) and taxable pensions and annuities (up 4.6 percent) increased for 2013.
- Unemployment compensation declined 27 percent to \$52.2 billion for the year.
- Most taxpayers (68.6 percent) claimed the standard deduction, which accounted for 43 percent of total deductions.
- Total taxes paid accounted for 42.9 percent of all itemized deductions.
- Interest paid made up 27.1 percent of all itemized deductions, a 9.7-percent decrease from the previous year.

¹ McLaughlin, Tim, "U.S. mutual funds hit investors with big capital gains," Reuters, December 11, 2013.

² The remaining 1.4 percent of the returns did not need to claim either a standard deduction or itemized deductions because no AGI was reported.



Figure A

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2012 and 2013

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

Item	Number of returns			Amount		
	2012	2013	Percentage change	2012	2013	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	144,948,385	147,735,801	1.9	N/A	N/A	N/A
Form 1040 returns	83,225,812	84,484,712	1.5	N/A	N/A	N/A
Form 1040A returns	38,607,172	39,788,033	3.1	N/A	N/A	N/A
Form 1040EZ returns	23,115,401	23,463,055	1.5	N/A	N/A	N/A
Electronically filed returns [1]	122,266,344	126,531,029	3.5	N/A	N/A	N/A
Returns of single persons	66,196,435	68,291,366	3.2	N/A	N/A	N/A
Returns of married persons filing jointly	54,136,833	54,502,523	0.7	N/A	N/A	N/A
Adjusted gross income (less deficit)	144,948,385	147,735,801	1.9	9,042,368,989	9,110,586,632	0.8
Salaries and wages	120,492,304	123,185,623	2.2	6,457,003,190	6,627,044,931	2.6
Taxable interest	48,089,330	45,112,179	-6.2	89,608,695	79,307,517	-11.5
Tax-exempt interest [2]	5,951,659	5,978,830	0.5	65,336,547	62,246,443	-4.7
Ordinary dividends	27,906,118	27,695,355	-0.8	237,009,844	190,668,767	-19.6
Qualified dividends	25,431,087	25,513,727	0.3	188,877,385	141,074,936	-25.3
State income tax refunds	22,263,203	21,632,631	-2.8	26,051,319	25,922,917	-0.5
Alimony received	444,118	441,090	-0.7	8,448,328	8,940,728	5.8
Business or profession net income	17,496,924	17,962,513	2.7	338,857,446	341,064,794	0.7
Business or profession net loss	5,488,157	5,634,323	2.7	54,633,426	55,392,081	1.4
Business or profession net income less loss	22,985,081	23,596,836	2.7	284,224,020	285,672,713	0.5
Net capital gain [3]	12,084,763	14,939,783	23.6	498,692,343	436,308,574	-12.5
Capital gain distributions [3]	10,471,788	12,976,157	23.9	17,612,233	45,220,532	156.8
Net capital loss	10,446,846	8,961,395	-14.2	24,089,163	20,794,828	-13.7
Sales of property other than capital assets, net gain	821,888	899,225	9.4	15,683,414	21,611,541	37.8
Sales of property other than capital assets, net loss	1,016,900	1,046,033	2.9	26,953,421	21,913,684	-18.7
Sales of property other than capital assets net gain less loss	1,838,788	1,945,258	5.8	-11,270,007	-302,143	97.3
Taxable Individual Retirement Arrangement distributions	13,293,639	13,469,433	1.3	229,039,795	213,556,898	-6.8
Taxable pensions and annuities	27,614,259	28,172,019	2.0	623,275,150	651,943,383	4.6
Rent and royalty net income	6,850,085	7,284,195	6.3	102,769,309	106,187,219	3.3
Rent and royalty net loss	5,593,094	5,597,704	0.1	55,724,659	54,633,898	-2.0
Rent and royalty net income less loss	12,443,179	12,881,899	3.5	47,044,650	51,553,321	9.6
Partnership and S corporation net income	4,976,939	5,146,350	3.4	561,435,966	557,259,568	-0.7
Partnership and S corporation net loss	2,396,092	2,393,632	-0.1	71,939,537	74,746,173	3.9
Partnership and S corporation net income less loss	7,373,031	7,539,982	2.3	489,496,429	482,513,395	-1.4
Estate and trust net income	542,482	535,489	-1.3	21,918,998	22,827,583	4.1
Estate and trust net loss	52,475	45,254	-13.8	1,498,986	3,679,364	145.5
Estate and trust net income less loss	594,957	580,743	-2.4	20,420,012	19,148,219	-6.2
Farm net income	607,335	613,206	1.0	20,856,330	19,421,491	-6.9
Farm net loss	1,238,006	1,215,052	-1.9	25,913,372	25,884,248	-0.1
Unemployment compensation	11,447,661	9,391,620	-18.0	71,504,641	52,184,191	-27.0
Taxable Social Security benefits	17,873,905	18,640,277	4.3	224,680,535	245,369,544	9.2
Total statutory adjustments	36,411,069	37,624,405	3.3	129,374,193	133,130,319	2.9
Educator expenses	3,845,402	3,926,716	2.1	972,449	987,160	1.5
Certain business expenses of reservists, performing artists, and fee-basis government officials	142,647	157,410	10.3	518,442	580,586	12.0
Payments to an Individual Retirement Arrangement	2,614,633	2,765,771	5.8	12,048,729	13,268,417	10.1
Student loan interest deduction	10,862,522	11,605,533	6.8	10,785,546	11,752,918	9.0
Tuition and fees deduction	2,137,596	1,929,404	-9.7	4,736,807	4,405,364	-7.0
Health savings account deduction	1,048,888	1,179,868	12.5	3,199,728	3,602,542	12.6
Moving expenses adjustment	1,122,840	1,244,776	10.9	3,010,491	3,582,999	19.0
Self-employment tax deduction	18,414,088	18,692,132	1.5	25,564,221	26,040,280	1.9
Self-employed health insurance deduction	3,597,414	3,686,172	2.5	23,055,702	24,433,182	6.0
Payments to a self-employed retirement (Keogh) plan	879,760	901,603	2.5	19,217,028	20,163,195	4.9

Footnotes at end of figure.

Figure A

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2012 and 2013—Continued

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

Item	Number of returns			Amount		
	2012	2013	Percentage change	2012	2013	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Penalty on early withdrawal of savings	766,014	689,504	-10.0	432,195	282,651	-34.6
Alimony paid	621,760	641,718	3.2	12,562,610	11,319,486	-9.9
Domestic production activities deduction	616,624	666,941	8.2	11,005,522	11,124,260	1.1
Other adjustments [4]	146,398	141,267	-3.5	2,125,773	1,493,082	-29.8
Total exemptions [5]	289,036,404	291,966,742	1.0	1,097,471,129	1,116,232,654	1.7
Total deductions	142,928,574	145,691,029	1.9	1,986,486,031	1,989,470,009	0.2
Total standard deduction [6]	97,469,156	101,304,714	3.9	802,096,115	854,600,884	6.5
Basic standard deduction	97,469,156	101,304,714	3.9	778,168,926	828,759,969	6.5
Additional standard deduction	13,806,281	14,406,501	4.3	23,904,241	25,839,360	8.1
Total itemized deductions	45,459,418	44,386,315	-2.4	1,184,389,916	1,134,869,124	-4.2
Medical and dental expenses deduction	10,142,326	8,926,602	-12.0	83,098,999	82,071,488	-1.2
Taxes paid deduction	45,127,804	44,053,469	-2.4	473,288,959	486,405,284	2.8
State and local taxes [7]	43,822,192	42,738,916	-2.5	293,174,713	303,342,305	3.5
Income taxes	33,639,690	32,949,258	-2.1	277,075,934	287,098,038	3.6
General sales taxes	10,182,502	9,789,658	-3.9	16,098,779	16,244,267	0.9
Interest paid deduction	35,289,035	33,930,522	-3.8	340,989,032	307,763,490	-9.7
Total home mortgage interest deduction	34,766,623	33,357,420	-4.1	326,286,141	292,907,615	-10.2
Charitable contributions deduction	37,392,661	36,594,521	-2.1	179,059,057	178,952,904	-0.1
Taxable income	109,144,308	110,905,274	1.6	6,356,630,161	6,409,682,294	0.8
Alternative minimum tax	4,250,567	3,973,542	-6.5	29,120,958	22,502,417	-22.7
Income tax before credits	108,306,174	110,014,112	1.6	1,263,297,489	1,293,961,330	2.4
Total tax credits [8]	47,638,258	48,514,138	1.8	71,727,671	71,541,645	-0.3
Child care credit	6,422,373	6,419,179	[10]	3,457,717	3,512,842	1.6
Credit for the elderly or disabled	65,050	66,307	1.9	8,860	8,350	-5.8
Child tax credit	23,049,023	22,738,221	-1.3	27,932,433	27,474,394	-1.6
Education tax credits	10,220,402	10,384,398	1.6	10,701,456	10,874,001	1.6
Retirement savings contributions credit	6,998,725	7,508,451	7.3	1,220,809	1,339,926	9.8
Adoption credit [9]	31,519	56,104	78.0	168,595	232,094	37.7
Residential energy credits	2,274,929	3,127,760	37.5	1,269,568	1,628,443	28.3
Foreign tax credit	7,110,374	7,524,551	5.8	18,044,839	17,372,374	-3.7
General business credit	397,768	386,168	-2.9	1,901,495	2,209,075	16.2
Prior year minimum tax credit	248,990	307,832	23.6	795,932	1,004,475	26.2
Total earned income credit (EIC)	28,185,550	29,125,095	3.3	65,408,702	69,447,080	6.2
EIC used to offset income tax before credits	4,189,432	4,259,665	1.7	1,229,492	1,303,280	6.0
EIC used to offset other taxes	6,879,942	7,109,392	3.3	6,880,453	7,886,826	14.6
EIC refundable portion	24,733,068	25,542,474	3.3	57,298,757	60,256,974	5.2
Total refundable American Opportunity credit	10,140,770	10,570,080	4.2	8,969,989	9,409,397	4.9
Refundable American Opportunity credit used to offset income tax before credits	5,151,321	5,107,945	-0.8	4,099,742	4,122,614	0.6
Refundable American Opportunity credit used to offset other taxes	524,257	496,691	-5.3	271,134	251,948	-7.1
Refundable American Opportunity credit refundable portion	5,468,814	5,921,370	8.3	4,599,113	5,034,835	9.5
Total additional child tax credit	20,823,664	21,075,143	1.2	28,099,060	28,364,887	0.9
Additional child tax credit used to offset other taxes	1,202,326	1,254,415	4.3	1,146,809	1,152,166	0.5
Additional child tax credit refundable portion	20,131,010	20,337,198	1.0	26,952,251	27,212,721	1.0
Total Regulated Investment Company credit	30,765	9,618	-68.7	143,196	39,301	-72.6
Regulated Investment Company credit used to offset income tax before credits	18,469	7,768	-57.9	27,848	21,390	-23.2
Regulated Investment Company credit used to offset other taxes	* 1,444	* 59	* -95.9	* 948	* 48	* -94.9
Regulated Investment Company credit refundable portion	13,083	2,835	-78.3	114,400	17,863	-84.4

Footnotes at end of figure.

Figure A

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2012 and 2013—Continued

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

Item	Number of returns			Amount		
	2012	2013	Percentage change	2012	2013	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Total refundable prior year minimum tax credit	201,621	4,231	-97.9	458,106	18,469	-96.0
Refundable prior year minimum tax credit used to offset income tax before credits	177,708	3,061	-98.3	346,176	15,369	-95.6
Refundable prior year minimum tax credit used to offset other taxes	3,304	172	-94.8	6,203	536	-91.4
Refundable prior year minimum tax credit refundable portion	24,890	1,063	-95.7	105,728	2,563	-97.6
Total health insurance credit	11,396	14,920	30.9	24,756	56,427	127.9
Health insurance credit used to offset income tax before credits	9,301	12,738	37.0	14,131	30,279	114.3
Health insurance credit used to offset other taxes	* 1,051	* 3,819	* 263.4	* 900	* 2,307	* 156.3
Health insurance credit refundable portion	* 2,103	* 6,954	* 230.7	* 9,725	* 23,841	* 145.2
Self-employment tax	18,414,088	18,692,132	1.5	45,243,716	51,795,409	14.5
Total additional Medicare tax	N/A	2,878,847	N/A	N/A	6,637,266	N/A
Net investment income tax	N/A	3,084,773	N/A	N/A	11,679,306	N/A
Total income tax	93,149,118	94,851,783	1.8	1,191,569,818	1,234,098,995	3.6
Total tax liability	96,946,427	98,794,787	1.9	1,235,478,192	1,290,494,472	4.5

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

N/A—Not applicable.

[1] Included in data for Forms 1040, 1040A, and 1040EZ.

[2] Not included in adjusted gross income (less deficit).

[3] Includes capital gain distributions reported on Form 1040 and Schedule D.

[4] Other adjustments does not include the foreign housing deduction or the medical savings account deduction. However, these are included in total statutory adjustments.

[5] Data shown in columns 1 and 2 are the number of exemptions claimed on returns, rather than the number of returns with exemptions.

[6] Includes additional real estate taxes, motor vehicle taxes, and net disaster loss deductions from prior years, not shown separately.

[7] State and local taxes is the total of both income taxes and general sales taxes.

[8] Includes EIC, American Opportunity credit, regulated investment company credit, refundable prior year minimum tax credit, and health insurance credit, which are used to offset income tax before credits, shown separately later in this figure.

[9] For Tax Year 2012 does not include prior year refundable adoption credit.

[10] Less than 0.05 percent.

 NOTE: Detail may not add to totals because of rounding. Definitions for items in the figure can be found at: <http://www.irs.gov/pub/irs-soi/12insec4.pdf>.

Source: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, February 2015.

Total taxes paid, the largest itemized deduction, accounted for 42.9 percent of all itemized deductions. For 2013, it increased 2.8 percent to \$486.4 billion. Interest paid, the second largest itemized deduction, made up 27.1 percent of total itemized deductions, but decreased 9.7 percent to \$307.8 billion. Mortgage interest accounted for 95.2 percent (\$292.9 billion) of the total interest paid deduction. Other itemized deductions included the charitable contributions deduction, down 0.1 percent to \$179.0 billion, and the medical and dental expenses deduction, which fell 1.2 percent to \$82.1 billion.

Tax Credits

Tax credits offset tax liabilities, and when the amount of the credit is greater than the tax liability, the excess, depending on the credit, is often refundable. Examples of credits where the excess is refundable include the Earned Income Tax Credit (EIC) and the Additional Child Tax Credits. For 2013, the total amount of EIC claimed increased 6.2 percent to \$69.4 billion. The portion of the EIC used to offset income tax before credits rose 6.0 percent to \$1.3 billion, and the portion of the EIC used to offset other taxes (such as the self-employment tax) rose 14.6

percent to \$7.9 billion. The excess or refundable portion of the EIC increased 5.2 percent to \$60.3 billion for 2013.

For 2013, total child tax credits claimed (the sum of the child tax credit and additional child tax credit) declined 0.3 percent to \$55.8 billion. The child tax credits are not automatically indexed to inflation, and thus, the income thresholds and the amount of the credit per child were unchanged from 2012. The amount of the child tax credit used to offset income taxes declined 1.6 percent to \$27.5 billion, while the additional child tax credit (most of which was refundable) increased 0.9 percent to \$28.4 billion, the net result producing the total decline of 0.3 percent.

In all, taxpayers received a total of \$92.5 billion of refundable credits for 2013, exceeding the \$71.5 billion in total tax credits used against income tax. This refundable amount represented a 3.9-percent increase from Tax Year 2012 levels of \$89.1 billion. The data comparisons for Tax Years 2012 and 2013 in this article are based on preliminary estimates for both years. Even though final estimates for Tax Year 2012 are available, comparing preliminary estimates for Tax Year 2013 to final estimates may yield misleading results because preliminary estimates tend to be underestimated for certain items. Comparisons based

entirely on preliminary estimates reduce the likelihood of misinterpreting the data and afford a more accurate representation of year-to-year changes. [Final statistics for Tax Year 2012 are available in Publication 1304, *Individual Income Tax Returns Complete Report, 2012*.]

Changes in Law and Inflationary Adjustments

In general, the definitions used in this article are the same as those in *Statistics of Income—2012, Individual Income Tax Returns*. The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2013 preliminary data presented in this article.

Additional Medicare tax—New for 2013, a 0.9 percent additional Medicare tax was applied to Medicare wages, railroad retirement compensation, and self-employment income that was more than \$125,000 for married filing separately, \$250,000 for married filing jointly, and \$200,000 for single or head of household. This new tax was levied on almost 2.9 million returns and totaled \$6.6 billion.

Alternative minimum tax (AMT)—For Tax Year 2013, the maximum AMT exemption increased from \$78,750 to \$80,800 for a married couple filing a joint return, from \$50,600 to \$51,900 for single filers and heads of household, and from \$39,375 to \$40,400 for a married person filing separately. Also for 2013, the 26 percent tax rate applies to the first \$179,500 (\$89,750 if married filing separately). Previously it applied to the first \$175,000 (\$87,500).

Earned income credit—Due to normal inflationary adjustments, the maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children rose to \$487 from \$475. For these taxpayers, earned income and AGI had to be less than \$14,340 (\$19,680 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,169 to \$3,250 and, for taxpayers with two qualifying children, the maximum credit increased from \$5,236 to \$5,372. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$37,870 (\$43,210 for married filing jointly) for one qualifying child, or less than \$43,038 (\$48,378 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$5,891 to \$6,044. For these taxpayers, earned income and AGI had to be less than \$46,227 (\$51,567 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,300 for the year.

Exemption amount—For Tax Year 2013, the exemption amount increased \$100 to \$3,900 due to normal inflationary adjustments. For 2013, the amount was reduced if the taxpayer's adjusted gross income was more than \$150,000 for married filing separately, \$250,000 for single, \$275,000 for head of household, and \$300,000 for married filing jointly. There was no such reduction in 2012.

Filing status for same-sex married couples—If taxpayers had a same-sex spouse and were legally married in a State (or foreign country) that recognizes same-sex marriage, the taxpayers generally had to use the married filing jointly or married filing separately filing status on their 2013 return, even if they lived in a State (or foreign country) that does not recognize same-sex marriage.

Indexing—In addition to other items separately listed, the following nonexhaustive list of items increased due to indexing for inflation: personal income tax bracket boundaries and the maximum amount of earnings subject to self-employment tax.

Individual Retirement Arrangement deduction—Due to normal inflationary adjustments, the phase-out range for IRA deductions for those covered by a retirement plan began at an AGI of \$95,000 if married filing jointly or a qualifying widow(er), up from \$92,000 in 2012.

Itemized deductions—For 2013, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$150,000 for married filing separately, \$250,000 for single, \$275,000 for head of household, and \$300,000 for married filing jointly due to normal inflationary adjustments. Itemized deductions were not limited in 2012.

Medical and dental expenses—Beginning in 2013, a taxpayer could have deducted only the part of medical and dental expenses that exceeded 10 percent of adjusted gross income (7.5 percent if either the taxpayer or the taxpayer's spouse was born before January 2, 1949, and thus 65). Previously, this was 7.5 percent for all taxpayers regardless of age.

Net capital gain and qualified dividends tax rate—The 15-percent maximum tax rate percent on net capital gain and qualified dividends increased to 20 percent for 2013 for certain high taxable income taxpayers.

Net investment income tax—New for 2013, a taxpayer had to pay a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately, \$250,000 for married filing jointly, and \$200,000 for single or head of household. This new tax was on almost 3.1 million returns and totaled \$11.7 billion.

Prior year minimum tax credit—For 2013, the credit for prior year minimum tax was no longer partly refundable.

Standard deduction amount—Due to normal inflationary adjustments, the standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2013 than it was for 2012. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For 2013, the standard deduction increased to \$12,200 for joint filers, up from \$11,900 for 2012. For single filers and married filing separately filers, the deduction amount increased to \$6,100, up from \$5,950. For heads of households, the deduction was \$8,950, up from \$8,700.

Tax rates—the highest tax rate for 2013 was 39.6 percent. In 2012, the highest tax rate was 35 percent. The new tax rate was for:

- Single returns with taxable income greater than \$400,000

- Married filing jointly returns with taxable income greater than \$450,000
- Married filing separately returns with taxable income greater than \$225,000
- Head of household returns with taxable income greater than \$425,000

Data Sources and Limitations

The preliminary statistics in this data release are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2014. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for Treasury Department tax modeling purposes.³ Returns were then selected at rates ranging from 0.1 percent to 100 percent. The preliminary Tax Year 2013 data are based on a sample of 252,693 returns and an estimated final population of 148,080,484 returns. The corresponding sample and population for the preliminary 2012 data were 252,911 returns and 145,025,179 returns, respectively.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. [The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in “SOI Sampling Methodology and Data Limitations,” located at <http://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>.]

While the preliminary estimates are intended to represent a full year of taxpayer reporting, they are actually based on returns processed for tax administration purposes, in the case of 2013 returns, between January and late September of 2014. In general, returns processed during the remainder of each year tend to have somewhat different characteristics compared to returns processed earlier. These characteristics include, for example, disproportionately large amounts of investment income, passive losses, and alternative minimum tax.

Michael Parisi is an economist with the Individual Returns Analysis Section. This article was prepared under the direction of Michael Strudler, Chief, Individual Returns Research Section, and Michael Weber, Chief, Returns Analysis Section.

³ Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns, total	147,735,801	37,133,352	30,665,109	25,853,464	31,971,713	16,513,750	2,016,335	3,582,077
Form 1040 returns	84,484,712	13,862,065	11,241,376	13,624,367	24,275,047	15,883,446	2,016,335	3,582,077
Form 1040A returns	39,788,033	10,692,141	13,976,054	8,577,836	5,982,745	559,258	0	0
Form 1040EZ returns	23,463,055	12,579,146	5,447,679	3,651,262	1,713,921	71,047	0	0
Electronically filed returns [2]	126,531,029	30,580,331	26,538,263	22,415,227	27,621,608	14,450,816	1,780,695	3,144,091
Adjusted gross income (less deficit)	9,110,586,632	108,210,011	674,072,057	1,012,519,242	2,286,757,391	2,220,743,282	447,328,287	2,360,956,362
Salaries and wages:								
Number of returns	123,185,623	27,030,541	25,899,403	22,614,165	27,868,391	14,769,632	1,825,182	3,178,308
Amount	6,627,044,931	223,975,311	541,125,826	824,631,070	1,754,346,924	1,682,888,677	326,572,012	1,273,505,111
Taxable interest:								
Number of returns	45,112,179	5,738,342	4,937,109	6,178,284	13,511,921	10,106,012	1,538,451	3,102,061
Amount	79,307,517	5,619,489	4,137,829	4,930,466	12,744,884	13,301,803	3,369,877	35,203,169
Tax-exempt interest: [3]								
Number of returns	5,978,830	465,236	407,382	588,613	1,536,856	1,528,461	342,226	1,110,056
Amount	62,246,443	2,498,348	2,201,354	3,230,182	8,387,044	12,136,782	3,572,651	30,220,083
Ordinary dividends:								
Number of returns	27,695,355	3,388,226	2,674,269	3,276,475	7,787,147	6,712,630	1,214,579	2,642,030
Amount	190,668,767	7,035,105	6,154,942	8,609,750	27,414,464	36,230,515	9,820,339	95,403,652
Qualified dividends:								
Number of returns	25,513,727	3,028,039	2,387,800	2,965,198	7,160,487	6,274,364	1,153,204	2,544,634
Amount	141,074,936	4,203,226	3,734,176	5,446,407	18,481,286	26,589,508	7,293,221	75,327,112
State income tax refunds:								
Number of returns	21,632,631	412,682	901,708	2,764,001	8,387,493	7,200,274	860,383	1,106,090
Amount	25,922,917	415,224	499,239	1,685,428	7,002,968	8,382,136	1,473,498	6,464,424
Alimony received:								
Number of returns	441,090	55,153	92,564	116,153	131,699	34,281	4,244	6,997
Amount	8,940,728	362,044	976,807	1,670,326	2,842,539	1,610,277	316,581	1,162,155
Business or profession net income:								
Number of returns	17,962,513	5,892,225	3,074,046	2,394,201	3,419,818	2,186,748	337,358	658,117
Amount	341,064,794	44,353,500	38,803,390	33,974,633	59,757,737	64,994,246	17,616,953	81,564,335
Business or profession net loss:								
Number of returns	5,634,323	1,004,189	915,382	912,047	1,508,572	957,921	120,149	216,063
Amount	55,392,081	19,022,122	7,696,390	6,900,817	9,762,719	6,144,646	979,637	4,885,750
Net capital gain: [4]								
Number of returns	14,939,783	1,612,596	1,279,636	1,683,926	4,130,103	3,821,447	724,659	1,687,414
Amount	436,308,574	11,536,909	4,583,756	7,269,057	26,252,243	46,434,418	16,811,233	323,420,960
Capital gain distributions: [4]								
Number of returns	12,976,157	1,472,436	1,068,426	1,455,955	3,509,089	3,222,293	627,181	1,620,777
Amount	45,220,532	1,970,570	1,831,425	2,942,859	8,207,278	11,249,792	3,102,726	15,915,882
Net capital loss:								
Number of returns	8,961,395	1,546,975	833,373	1,011,720	2,194,457	2,048,407	389,568	936,895
Amount	20,794,828	3,658,136	1,863,014	2,234,623	5,057,686	4,697,863	908,417	2,375,088
Sales of property other than capital assets, net gain:								
Number of returns	899,225	101,286	61,121	104,160	208,598	201,442	39,966	182,651
Amount	21,611,541	1,700,849	344,082	738,734	1,785,780	1,898,575	635,205	14,508,316
Sales of property other than capital assets, net loss:								
Number of returns	1,046,033	170,314	73,861	96,255	220,856	227,474	48,939	208,334
Amount	21,913,684	11,156,030	758,513	1,432,025	2,411,805	1,979,974	658,224	3,517,114
Taxable Individual Retirement Arrangement distributions:								
Number of returns	13,469,433	1,812,263	1,906,569	2,157,968	4,130,222	2,581,639	337,421	543,350
Amount	213,556,898	9,668,957	14,268,276	20,878,004	62,306,042	65,359,029	12,670,663	28,405,927

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable pensions and annuities:								
Number of returns	28,172,019	3,961,570	4,679,336	4,875,312	8,540,967	4,816,296	558,866	739,672
Amount	651,943,383	26,938,846	58,207,373	85,331,781	222,719,349	191,271,948	27,629,801	39,844,285
Rent and royalty net income:								
Number of returns	7,284,195	935,461	754,636	857,791	2,018,976	1,662,507	301,632	753,191
Amount	106,187,219	6,718,338	4,724,622	5,716,944	17,627,099	22,514,812	6,031,163	42,854,241
Rent and royalty net loss:								
Number of returns	5,597,704	668,549	518,079	736,717	1,850,814	1,295,909	150,892	376,745
Amount	54,633,898	9,364,495	3,675,196	5,869,924	15,078,380	10,653,661	2,133,163	7,859,079
Partnership and S corporation net income:								
Number of returns	5,146,350	307,755	339,815	458,604	1,183,857	1,385,864	323,332	1,147,124
Amount	557,259,568	6,541,546	3,544,963	6,778,851	25,988,260	52,988,302	23,858,852	437,558,794
Partnership and S corporation net loss:								
Number of returns	2,393,632	401,357	185,172	238,769	608,018	549,612	100,667	310,036
Amount	74,746,173	31,739,199	2,241,136	2,498,160	7,020,641	6,635,063	1,675,101	22,936,874
Estate and trust net income:								
Number of returns	535,489	41,096	34,780	47,397	137,142	152,076	33,947	89,050
Amount	22,827,583	585,677	248,893	343,872	1,510,274	3,375,960	1,144,626	15,618,282
Estate and trust net loss:								
Number of returns	45,254	4,121	4,452	3,511	12,105	8,697	2,666	9,702
Amount	3,679,364	435,572	18,462	17,995	34,108	23,504	34,523	3,115,199
Farm net income:								
Number of returns	613,206	99,128	69,491	97,012	166,198	127,339	16,172	37,866
Amount	19,421,491	939,066	832,836	1,383,714	3,854,230	5,185,058	1,506,555	5,720,032
Farm net loss:								
Number of returns	1,215,052	214,083	151,934	180,596	365,201	206,501	30,869	65,868
Amount	25,884,248	7,872,106	2,172,137	2,795,645	5,116,480	3,617,674	708,052	3,602,155
Unemployment compensation:								
Number of returns	9,391,620	1,785,761	2,493,461	1,834,254	2,244,975	881,765	75,759	75,645
Amount	52,184,191	7,548,331	14,246,685	10,487,538	13,328,522	5,579,256	514,536	479,323
Taxable Social Security benefits:								
Number of returns	18,640,277	163,182	3,318,570	4,150,305	6,774,873	3,288,290	350,207	594,850
Amount	245,369,544	443,859	7,896,501	30,921,875	111,163,725	71,238,605	8,527,786	15,177,193
Total statutory adjustments:								
Number of returns	37,624,405	7,415,400	5,825,652	6,318,239	9,734,192	6,155,076	670,447	1,505,400
Amount	133,130,319	9,632,701	9,183,909	13,304,089	27,264,121	27,890,423	7,284,515	38,570,561
Educator expenses:								
Number of returns	3,926,716	133,644	285,466	716,864	1,472,971	1,143,044	94,963	79,765
Amount	987,160	28,549	63,242	172,540	368,169	310,026	24,692	19,942
Certain business expenses of reservists, performing artists, and fee-basis government officials:								
Number of returns	157,410	19,310	32,488	23,585	46,963	29,880	3,257	1,927
Amount	580,586	85,452	109,884	109,839	159,848	82,547	14,030	18,985
Payments to an Individual Retirement Arrangement:								
Number of returns	2,765,771	115,247	287,165	581,318	1,011,344	629,495	42,931	98,272
Amount	13,268,417	346,395	954,275	2,227,860	4,748,741	3,644,948	380,951	965,248
Student loan interest deduction:								
Number of returns	11,605,533	924,748	2,001,586	2,788,641	3,975,958	1,914,601	0	0
Amount	11,752,918	818,877	1,857,093	2,926,546	4,211,384	1,939,019	0	0
Tuition and fees deduction:								
Number of returns	1,929,404	549,769	214,596	213,375	431,856	519,808	0	0
Amount	4,405,364	1,591,762	479,562	442,551	861,827	1,029,661	0	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Health savings account deduction:								
Number of returns	1,179,868	32,918	72,595	154,659	359,102	312,777	71,836	175,981
Amount	3,602,542	91,295	145,300	288,436	885,058	1,034,011	299,271	859,171
Moving expenses adjustment:								
Number of returns	1,244,776	128,754	234,081	264,762	355,909	190,555	26,557	44,158
Amount	3,582,999	275,097	393,989	584,020	1,070,269	770,220	124,631	364,773
Self-employment tax deduction:								
Number of returns	18,692,132	5,747,725	3,099,670	2,394,992	3,599,217	2,427,024	426,181	997,323
Amount	26,040,280	3,275,142	2,965,838	2,823,220	5,180,482	5,151,213	1,332,409	5,311,977
Self-employed health insurance deduction:								
Number of returns	3,686,172	466,647	419,090	475,067	897,292	727,173	167,338	533,565
Amount	24,433,182	1,825,792	1,711,591	2,293,205	5,223,718	5,494,592	1,581,982	6,302,302
Payments to a self-employed retirement (Keogh) plan:								
Number of returns	901,603	18,274	30,901	30,188	136,225	276,313	97,244	312,457
Amount	20,163,195	78,050	124,335	231,302	1,510,649	4,703,596	2,196,278	11,318,986
Penalty on early withdrawal of savings:								
Number of returns	689,504	140,734	94,134	111,037	191,615	110,833	14,928	26,223
Amount	282,651	66,124	10,674	108,881	53,697	26,151	2,248	14,875
Alimony paid:								
Number of returns	641,718	51,347	39,881	83,028	200,680	165,636	29,972	71,174
Amount	11,319,486	676,814	263,359	845,773	2,251,811	2,581,979	804,938	3,894,812
Domestic production activities deduction:								
Number of returns	666,941	30,977	27,468	51,538	153,797	169,088	44,756	189,317
Amount	11,124,260	371,553	74,876	116,788	485,388	686,851	385,946	9,002,859
Other adjustments [5]:								
Number of returns	141,267	14,103	13,269	34,735	42,718	25,480	3,893	7,070
Amount	1,493,082	92,344	29,547	126,003	251,413	428,896	136,310	428,570
Total exemptions:								
Number of exemptions	291,966,742	46,680,375	58,352,809	52,064,432	73,423,428	45,231,852	5,763,439	10,450,407
Amount	1,116,232,654	181,755,895	227,346,167	202,882,113	286,154,890	176,272,143	22,417,233	19,404,214
Total deductions:								
Number of returns	145,691,029	35,092,751	30,661,000	25,853,464	31,971,710	16,513,728	2,016,318	3,582,057
Amount	1,989,470,009	253,157,578	274,945,178	272,359,517	467,039,086	374,476,187	68,704,865	278,787,598
Total standard deduction [6]:								
Number of returns	101,304,714	33,597,638	27,592,331	19,716,530	16,562,186	3,474,260	142,176	219,592
Amount	854,600,884	230,323,967	227,994,388	175,033,257	175,112,460	41,901,546	1,712,865	2,522,400
Basic standard deduction:								
Number of returns	101,304,714	33,597,638	27,592,331	19,716,530	16,562,186	3,474,260	142,176	219,592
Amount	828,759,969	223,120,537	222,038,942	170,445,527	169,104,432	40,035,012	1,609,069	2,406,449
Additional standard deduction:								
Number of returns	14,406,501	4,266,848	3,314,986	2,527,509	3,239,658	946,883	50,742	59,876
Amount	25,839,360	7,202,418	5,954,910	4,587,730	6,008,028	1,866,532	103,793	115,948
Total itemized deductions:								
Number of returns	44,386,315	1,495,113	3,068,669	6,136,934	15,409,524	13,039,468	1,874,141	3,362,466
Amount	1,134,869,124	22,833,611	46,950,790	97,326,260	291,926,626	332,574,641	66,992,000	276,265,197
Medical and dental expenses deduction:								
Number of returns	8,926,602	1,049,645	1,645,468	1,965,621	3,061,264	1,082,559	60,497	61,548
Amount	82,071,488	8,517,395	13,696,524	15,600,260	27,957,370	12,913,379	1,116,498	2,270,062
Taxes paid deduction:								
Number of returns	44,053,469	1,437,003	2,990,023	6,041,172	15,341,195	13,013,202	1,872,047	3,358,827
Amount	486,405,284	4,935,102	9,792,826	24,401,532	97,472,864	143,034,043	33,437,225	173,331,691

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
State and local taxes: [7]								
Number of returns	42,738,916	1,271,240	2,775,750	5,792,473	14,943,745	12,778,952	1,849,838	3,326,918
Amount	303,342,305	1,041,255	2,832,431	9,860,499	48,381,486	82,394,116	21,289,696	137,542,821
Income taxes:								
Number of returns	32,949,258	450,896	1,384,483	3,977,884	11,878,426	10,809,458	1,583,724	2,864,386
Amount	287,098,038	570,215	1,724,402	7,833,206	43,621,671	77,664,259	20,378,429	135,305,855
General sales taxes:								
Number of returns	9,789,658	820,344	1,391,267	1,814,588	3,065,319	1,969,494	266,114	462,532
Amount	16,244,267	471,040	1,108,030	2,027,293	4,759,815	4,729,857	911,267	2,236,966
Interest paid deduction:								
Number of returns	33,930,522	818,317	1,681,069	4,180,832	12,084,465	10,956,030	1,537,780	2,672,029
Amount	307,763,490	6,213,792	11,300,001	28,592,500	94,019,474	103,665,274	18,387,575	45,584,874
Total home mortgage interest deduction:								
Number of returns	33,357,420	788,569	1,646,336	4,123,418	11,947,575	10,812,169	1,510,583	2,528,769
Amount	292,907,615	6,057,772	10,734,557	26,984,631	89,013,961	102,012,723	17,958,840	40,145,130
Charitable contributions deduction:								
Number of returns	36,594,521	916,562	2,192,558	4,555,556	12,575,215	11,494,069	1,718,463	3,142,100
Amount	178,952,904	1,402,955	4,940,290	11,883,351	38,765,419	46,828,332	9,368,205	65,764,352
Taxable income:								
Number of returns	110,905,274	8,725,679	23,124,824	25,153,624	31,818,184	16,491,254	2,013,813	3,577,894
Amount	6,409,682,294	23,002,517	213,625,382	543,638,036	1,537,476,800	1,671,243,598	356,445,707	2,064,250,254
Alternative minimum tax:								
Number of returns	3,973,542	7,244	10,411	5,283	103,459	620,361	814,796	2,411,988
Amount	22,502,417	80,041	20,128	17,092	177,126	1,396,361	2,182,379	18,629,289
Income tax before credits:								
Number of returns	110,014,112	8,380,122	22,856,078	24,999,856	31,717,272	16,467,558	2,013,744	3,579,483
Amount	1,293,961,330	2,336,119	23,555,506	67,158,560	222,225,328	292,594,045	75,958,190	610,133,583
Total tax credits: [8]								
Number of returns	48,514,138	2,791,374	10,218,129	10,733,523	14,182,801	7,938,866	776,902	1,872,543
Amount	71,541,645	384,873	5,005,469	11,687,440	23,061,490	12,596,754	1,014,391	17,791,228
Child care credit:								
Number of returns	6,419,179	* 9,357	799,880	1,289,923	2,094,708	1,688,773	225,456	311,081
Amount	3,512,842	* 1,251	333,249	767,451	1,145,703	970,708	119,421	175,058
Credit for the elderly or disabled:								
Number of returns	66,307	35,595	30,712	0	0	0	0	0
Amount	8,350	5,407	2,943	0	0	0	0	0
Child tax credit:								
Number of returns	22,738,221	46,953	3,689,510	6,235,081	9,194,635	3,570,439	** 1,603	**
Amount	27,474,394	6,107	1,654,667	6,166,757	14,714,217	4,931,694	** 952	**
Education tax credits:								
Number of returns	10,384,398	732,273	2,357,610	2,357,159	3,129,117	1,808,239	0	0
Amount	10,874,001	159,824	1,729,971	2,465,752	3,883,427	2,635,027	0	0
Retirement savings contributions credit:								
Number of returns	7,508,451	313,294	3,331,218	2,762,459	1,101,481	0	0	0
Amount	1,339,926	50,838	562,043	539,513	187,532	0	0	0
Adoption credit:								
Number of returns	56,104	0	* 1,008	15,423	27,756	11,554	349	* 14
Amount	232,094	0	* 870	18,165	112,556	98,719	1,632	* 153
Residential energy credits:								
Number of returns	3,127,760	19,262	201,077	503,650	1,271,724	873,153	107,122	151,772
Amount	1,628,443	3,081	47,734	175,177	521,765	544,360	86,867	249,458

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Foreign tax credit:								
Number of returns	7,524,551	146,363	395,882	729,687	2,082,619	2,235,009	472,131	1,462,861
Amount	17,372,374	4,902	41,069	164,597	464,627	1,266,422	666,313	14,764,444
General business credit:								
Number of returns	386,168	1,313	7,216	14,549	80,858	114,623	31,004	136,605
Amount	2,209,075	4,581	4,116	19,589	128,297	271,332	80,387	1,700,774
Prior year minimum tax credit:								
Number of returns	307,832	* 1,010	5,140	8,155	27,110	109,899	36,978	119,540
Amount	1,004,475	* 84	3,598	8,205	35,860	143,715	42,133	770,879
Total earned income credit (EIC):								
Number of returns	29,125,095	14,207,902	9,771,055	5,095,170	50,968	0	0	0
Amount	69,447,080	26,875,874	34,862,292	7,701,077	7,837	0	0	0
EIC used to offset income tax before credits:								
Number of returns	4,259,665	1,571,855	944,408	1,741,247	* 2,155	0	0	0
Amount	1,303,280	142,333	404,025	756,719	* 203	0	0	0
EIC used to offset other taxes:								
Number of returns	7,109,392	4,253,657	1,936,134	910,199	9,402	0	0	0
Amount	7,886,826	4,073,385	2,922,422	890,095	924	0	0	0
EIC, refundable portion:								
Number of returns	25,542,474	12,138,110	9,497,740	3,865,114	41,510	0	0	0
Amount	60,256,974	22,660,155	31,535,845	6,054,263	6,710	0	0	0
Total refundable American Opportunity credit:								
Number of returns	10,570,080	2,659,940	2,248,369	1,666,040	2,325,588	1,670,143	0	0
Amount	9,409,397	2,331,174	1,893,640	1,448,946	2,094,170	1,641,467	0	0
Refundable American Opportunity credit used to offset income tax before credits:								
Number of returns	5,107,945	26,730	527,345	814,514	2,077,285	1,662,071	0	0
Amount	4,122,614	2,357	197,773	548,565	1,743,669	1,630,250	0	0
Refundable American Opportunity credit used to offset other taxes:								
Number of returns	496,691	161,023	121,567	127,835	81,489	4,776	0	0
Amount	251,948	63,257	58,080	79,719	48,824	2,068	0	0
Refundable American Opportunity credit refundable portion:								
Number of returns	5,921,370	2,611,409	1,968,389	982,726	348,331	10,515	0	0
Amount	5,034,835	2,265,559	1,637,787	820,662	301,677	9,150	0	0
Total additional child tax credit:								
Number of returns	21,075,143	6,511,122	9,209,044	4,324,966	1,006,215	23,775	20	0
Amount	28,364,887	6,496,476	13,744,606	6,679,528	1,396,835	47,400	42	0
Additional child tax credit used to offset other taxes:								
Number of returns	1,254,415	170,733	313,857	476,190	286,392	7,237	* 6	0
Amount	1,152,166	145,775	315,206	486,406	201,622	3,150	* 7	0
Additional child tax credit refundable portion:								
Number of returns	20,337,198	6,379,583	9,035,304	4,045,115	856,405	20,774	16	0
Amount	27,212,721	6,350,701	13,429,400	6,193,122	1,195,213	44,250	35	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total Regulated Investment Company credit:								
Number of returns	9,618	* 1,731	* 1,008	* 2,081	* 2,641	* 382	* 703	1,073
Amount	39,301	* 173	* 931	* 12,518	* 12,612	* 8,383	* 124	4,561
Regulated Investment Company credit used to offset income tax before credits:								
Number of returns	7,768	* 1,018	* 1,008	* 1,027	* 2,625	* 326	**	** 1,763
Amount	21,390	* 131	* 931	* 2,112	* 5,318	* 8,340	**	** 4,558
Regulated Investment Company credit used to offset other taxes:								
Number of returns	* 59	0	0	0	0	* 52	0	* 7
Amount	* 48	0	0	0	0	* 42	0	* 6
Regulated Investment Company credit refundable portion:								
Number of returns	2,835	* 712	0	* 1,054	* 1,057	* 5	**	** 7
Amount	17,863	* 42	0	* 10,406	* 7,294	* 1	**	** 120
Total refundable prior year minimum tax credit:								
Number of returns	4,231	702	0	**	** 365	498	34	2,632
Amount	18,469	2,717	0	**	** 162	1,870	186	13,534
Refundable prior year minimum tax credit used to offset income tax before credits:								
Number of returns	3,061	* 15	0	0	* 3	* 429	* 20	2,595
Amount	15,369	* 23	0	0	* 4	* 1,826	* 77	13,439
Refundable prior year minimum tax credit used to offset other taxes:								
Number of returns	172	145	0	0	* 3	* 13	**	** 10
Amount	536	492	0	0	* 5	* 6	**	** 33
Refundable prior year minimum tax credit refundable portion:								
Number of returns	1,063	606	0	**	** 359	* 56	**	** 41
Amount	2,563	2,201	0	**	** 154	* 38	**	** 170
Total health insurance credit:								
Number of returns	14,920	0	* 1,054	* 6,595	* 4,702	* 2,310	* 184	* 76
Amount	56,427	0	* 2,439	* 21,866	* 17,513	* 12,937	* 1,610	* 61
Health insurance credit used to offset income tax before credits:								
Number of returns	12,738	0	* 1,054	* 4,413	* 4,702	* 2,310	* 184	* 76
Amount	30,279	0	* 757	* 4,770	* 10,145	* 12,937	* 1,610	* 61
Health insurance credit used to offset other taxes:								
Number of returns	* 3,819	0	0	* 3,470	* 349	0	0	0
Amount	* 2,307	0	0	* 2,242	* 65	0	0	0
Health insurance credit refundable portion:								
Number of returns	* 6,954	0	* 1,054	* 4,524	* 1,376	0	0	0
Amount	* 23,841	0	* 1,682	* 14,855	* 7,304	0	0	0
Self-employment tax:								
Number of returns	18,692,132	5,747,725	3,099,670	2,394,992	3,599,217	2,427,024	426,181	997,323
Amount	51,795,409	6,501,149	5,883,537	5,595,820	10,295,392	10,264,245	2,656,276	10,598,989
Total additional Medicare tax:								
Number of returns	2,878,847	7,326	5,363	2,319	9,811	112,117	370,051	2,371,860
Amount	6,637,266	12,605	2,123	3,222	11,838	40,737	88,523	6,478,217
Net investment income tax:								
Number of returns	3,084,773	* 6	* 4	* 12	1,218	45,923	182,470	2,855,139
Amount	11,679,306	* [9]	* 1	* 1	254	21,019	73,202	11,584,831

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total income tax:								
Number of returns	94,851,783	6,742,568	15,913,802	19,685,961	30,505,973	16,416,871	2,010,964	3,575,643
Amount	1,234,098,995	1,951,251	18,550,038	55,471,121	199,164,091	280,018,308	75,017,000	603,927,185
Total tax liability:								
Number of returns	98,794,787	9,340,019	16,583,377	20,127,019	30,715,424	16,439,719	2,012,192	3,577,038
Amount	1,290,494,472	4,380,073	21,502,786	60,376,417	211,204,524	292,658,272	78,152,304	622,220,096

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

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

[1] Includes returns with adjusted gross deficit.

[2] Included in data for Forms 1040, 1040A, and 1040EZ.

[3] Not included in adjusted gross income (less deficit).

[4] Includes capital gain distributions reported on Form 1040 and Schedule D.

[5] Other adjustments does not include the foreign housing deduction or the medical savings account deduction. However these are included in total statutory deductions.

[6] Includes additional real estate taxes, motor vehicle taxes, and net disaster loss deductions from prior years, not shown separately.

[7] State and local taxes is the total of both income taxes and general sales taxes.

[8] Includes EIC, American Opportunity credit, regulated investment company credit, refundable prior year minimum tax credit, and health insurance credit, which are used to offset income tax before credits, shown separately later in this table.

[9] Less than \$500.

 NOTE: Detail may not add to totals because of rounding. Definitions for items in the table can be found at: <http://www.irs.gov/pub/irs-soi/12insec4.pdf>.

Source: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, February 2015.

Individual Income Tax Shares, 2012

by Adrian Dungan

For Tax Year 2012, the Statistics of Income (SOI) Division included two new brackets for adjusted gross income (AGI) in the study: the top 0.001 and 0.01 percentiles of individual income tax returns, excluding those filed by dependents. Additionally, this article looks at individual income tax shares, while articles in prior *SOI Bulletins* discussed tax rates and shares for the respective tax years covered.

Taxpayers filed 136.1 million individual income tax returns, excluding returns filed by dependents, for 2012. The average AGI reported on these returns was \$66,444, up from \$60,894 for the previous year. Total AGI increased 8.7 percent to \$9.04 trillion, while total income tax increased 13.7 percent to \$1.18 trillion. This rise represents the largest percentage increase in total income tax collected by the Internal Revenue Service in any year of this 10-year study, or Tax Years 2003 through 2012. For Tax Year 2012, the top 0.001 percent of tax returns had an AGI of \$62,068,187 or more (Figure A) and accounted for 2.4 percent of total AGI (Figure B). This AGI threshold represents an increase of 47.9 percent—the largest increase of any percentile and year for this group since before 2003—over the

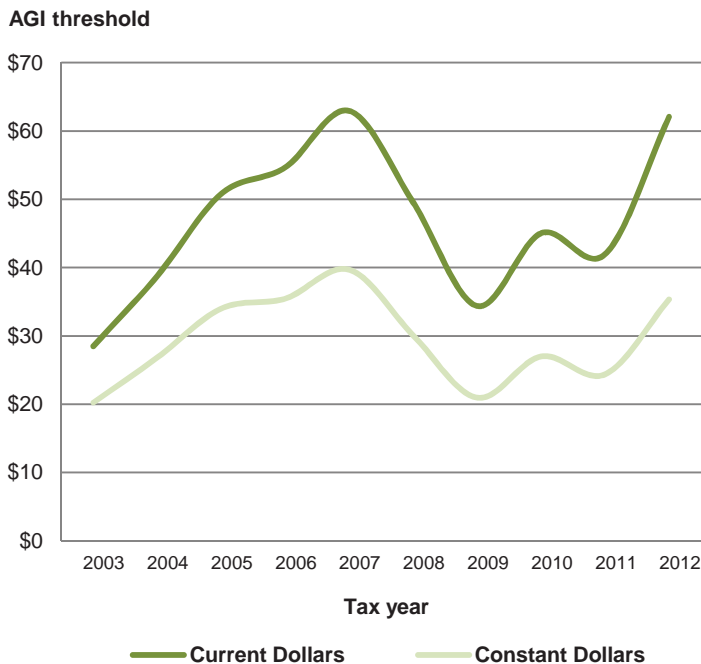
previous year when the top 0.001 percent of tax returns had an AGI of \$41,965,258 or more. The AGI threshold for the top 0.001 percent of returns in 2012 was close to its highest mark in 2007 of \$62,955,875. Total AGI for those in the 0.001 percentile increased by 51.1 percent to \$219.1 billion from \$145.0 billion in 2011. As a result of this increase, returns within the top 0.001 percent had an average reported AGI of \$161.0 million per return (Figure C). These returns accounted for 3.3 percent of the total income tax reported in 2012, an increase from 2.5 percent in 2011. In comparison, returns in the next percentile, those in the top 0.01 percent of tax returns with an AGI of about \$12 million or more, accounted for 5.5 percent of total AGI, and made up 8.3 percent of total income tax in 2012.

The average tax rate for the top 0.001 percent of tax returns for 2012 (17.6 percent) matched the previous low of this 10-year study, which occurred in 2007. This rate was lower than the rates of all percentiles through the top 10 percent of returns for 2012. Taxpayers in the top 1 percent paid the highest average tax rate (22.8 percent) and each successive percentile paid lower average tax rates, falling to 14.3 percent for the top 50 percent of returns.

For 2012, taxpayers filing returns that fell in the top 1 percent reported an AGI of \$434,682 or more. These taxpayers accounted for 21.9 percent of total AGI for 2012 (Figures D and E). This represents an 11.8-percent increase over the AGI floor for this category in 2011 (\$388,905). These taxpayers accounted for 38.1 percent of the total income tax reported in 2012, an increase from 35.1 percent in 2011.

Figure A
Adjusted Gross Income (AGI) Threshold for the Top 0.001 Percent of Returns, Tax Years 2003–2012

[Money amounts are in millions]



Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

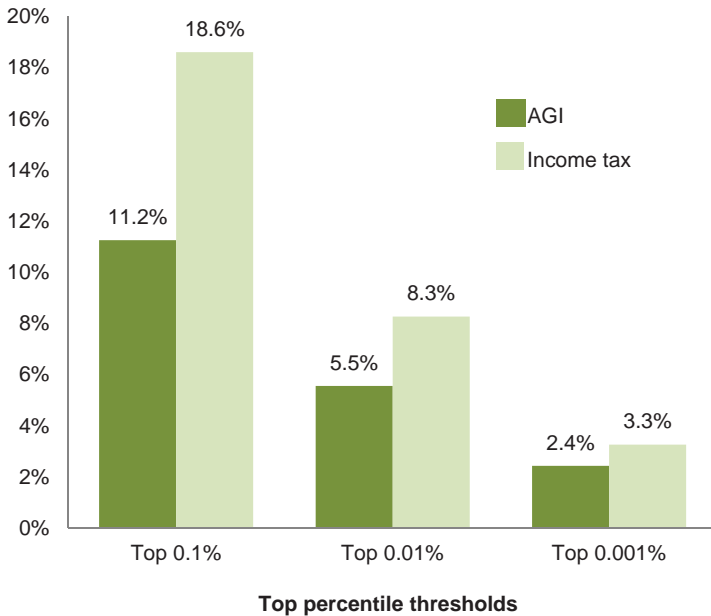
Highlights:

- For 2012, the adjusted gross income (AGI) threshold for the top 50 percent of all tax returns was \$36,055 for the year. These taxpayers accounted for 88.9 percent of total AGI and paid 97.2 percent of total income tax.
- The top 0.001 percent of tax returns had an AGI of \$62,068,187 or more. These taxpayers accounted for 2.4 percent of total AGI, and paid 3.3 percent of total income tax.
- The top 0.01 percent of tax returns had an AGI of \$12,104,014 or more. These taxpayers accounted for 5.5 percent of total AGI, and paid 8.3 percent of total income tax.
- The top 1 percent of tax returns had an AGI of \$434,682 or more. These taxpayers accounted for 21.9 percent of total AGI and paid 38.1 percent of total income tax.
- The top 3 percent of tax returns accounted for more than half (51.7 percent) of the total income tax paid for Tax Year 2012.



Figure B
Percentages of Total Adjusted Gross Income (AGI) and Income Tax for Top Thresholds of AGI, Tax Year 2012

Percentages of total AGI and income tax



Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

Figure C
Average Adjusted Gross Income by Percentile, Excluding Returns Filed by Dependents, Tax Years 2003–2012

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

Tax year	All returns	Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
2003	50,986	68,905,629	17,059,457	3,855,564	853,087	549,473	315,974	214,210	131,225	87,562
2004	54,971	91,373,061	22,891,927	5,024,031	1,043,898	657,417	366,190	242,280	144,418	95,114
2005	59,080	114,971,933	29,083,260	6,286,542	1,251,801	774,849	420,793	272,761	158,503	102,875
2006	62,050	132,840,343	32,588,991	6,968,523	1,371,148	843,261	454,437	292,720	168,545	108,690
2007	64,995	165,406,179	37,970,449	7,765,246	1,485,826	909,094	485,982	311,201	177,858	114,147
2008	61,751	130,366,441	29,946,347	6,214,806	1,246,707	779,656	431,589	283,907	167,191	108,781
2009	57,146	95,205,128	21,240,160	4,535,545	983,734	634,949	367,840	250,144	152,549	100,712
2010	59,539	123,501,481	27,146,782	5,502,277	1,123,533	711,697	402,300	268,923	160,877	105,095
2011	60,894	106,137,628	25,063,182	5,397,705	1,138,993	726,635	412,763	276,382	165,188	107,722
2012	66,444	160,960,323	36,844,062	7,473,964	1,452,625	898,904	489,555	318,040	184,058	118,133

Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

Income and Tax Shares

Tables 1 and 2 present statistics from 2003 through 2012 on income and tax by cumulative percentiles for returns with positive AGI. Excluded from the data are individual income tax returns filed by dependents. The tables show distributions of AGI for each tax year, by descending and ascending cumulative percentiles of returns, and can be used to make comparisons across cumulative percentile classes within each year. Table 1 shows percentiles of returns cumulated downward, starting with the highest-income returns and presents data for the top 14 percentiles: top 0.001 percent through top 50 percent of all returns.

Table 2 shows percentiles of returns cumulated upward, starting with the lowest-income returns and presents data for the bottom 5 percentiles: 50 percent, 75 percent, 90 percent, 95 percent, and 99 percent of all returns.

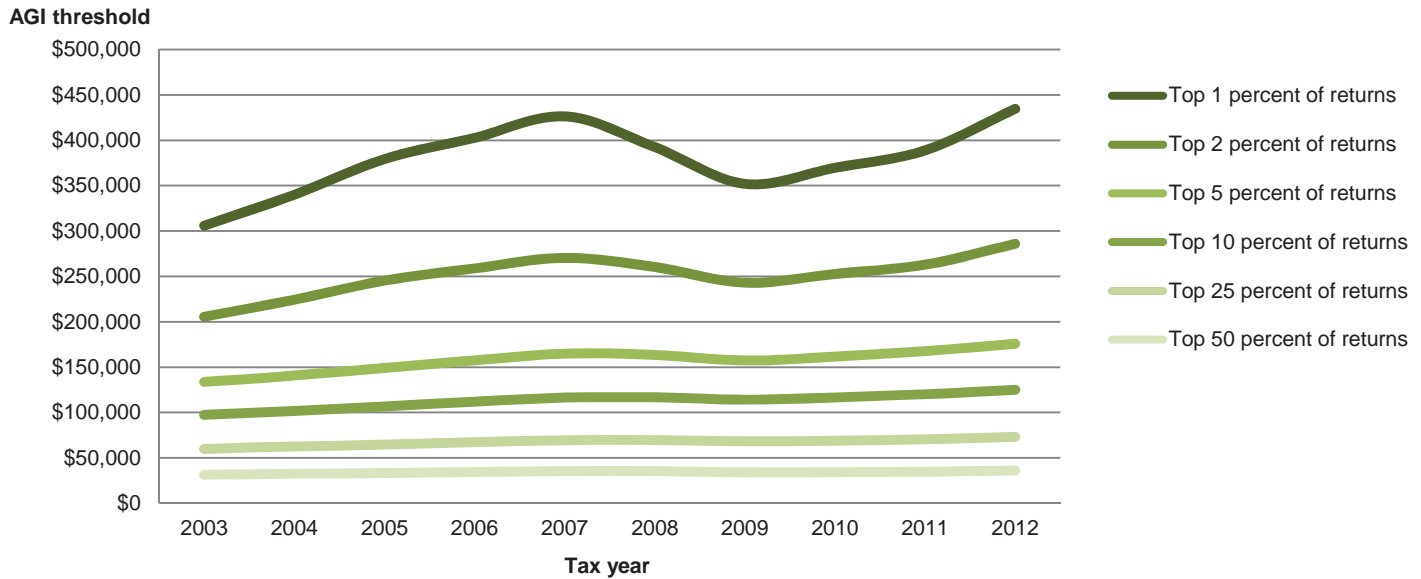
In constant dollars, the AGI threshold for the top 50 percent of returns has decreased. In 2003, the cutoff for the top 50 percent of returns was \$22,335. The cutoff increased to \$22,576 in 2004, and has been trending downward throughout the last 10 years to \$20,532 in 2012 (Figure F). The same is true for the top 40, top 30, top 25, and top 20 percent of returns, which all have a lower-AGI cutoff in 2012 than they did in 2003. Conversely, all percentiles from the top 10 percent through the top 0.001 percent have a higher AGI cutoff in 2012 than they did in 2003.

As expected for a graduated income tax system, the top 0.001 percent through the top 50 percent of returns recorded a larger share of the income tax compared to their respective share of AGI. In addition, for 2012, every single percentile from the top 0.001 percent through the top 50 percent reported an increase in its share of AGI and its share of income tax in comparison to 2011.

For 2012, the top 1 percent of returns reported a 3.0-percent increase in the share of total income tax, which was the largest increase for all percentiles in their respective share of income tax (Table 1). The top 2 percent of returns reported a 3.2-percent increase in their share of AGI, which was the largest percentile

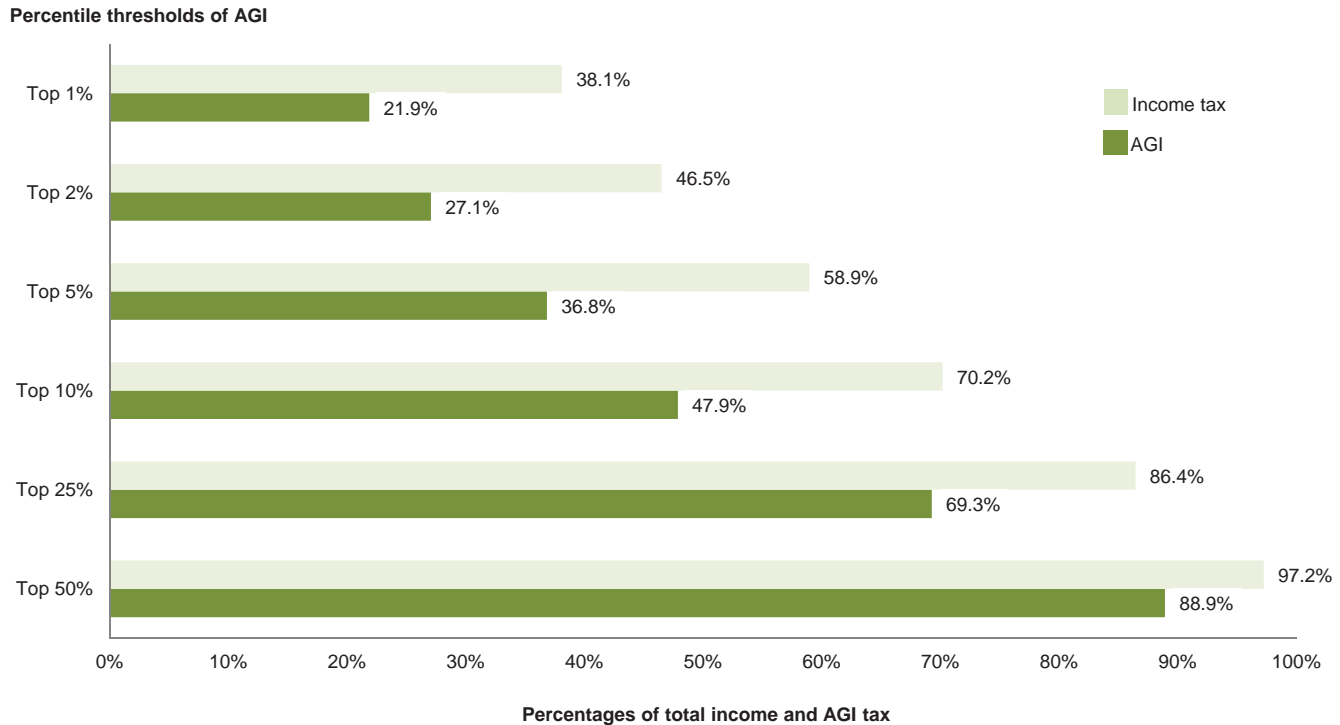
increase in share of total AGI. The amount of AGI needed for inclusion in the top 2 percent of returns (i.e., the AGI threshold) was \$285,908, and these returns accounted for more than a quarter (27.1 percent) of total AGI and 46.5 percent of total income tax. For 2011, the returns in this percentile (i.e., those with at least \$262,933 in AGI) reported 23.9 percent of total AGI and 43.5 percent of total income tax. The top 5 percent of returns (returns reporting AGI of \$175,817 or more) reported 36.8 percent of total AGI and 58.9 percent of income tax for 2012, compared to 33.9 percent of total AGI and 56.5 percent of income tax for the previous year when the AGI floor was

Figure D
Adjusted Gross Income (AGI) Threshold in Current Dollars, Tax Years 2003–2012



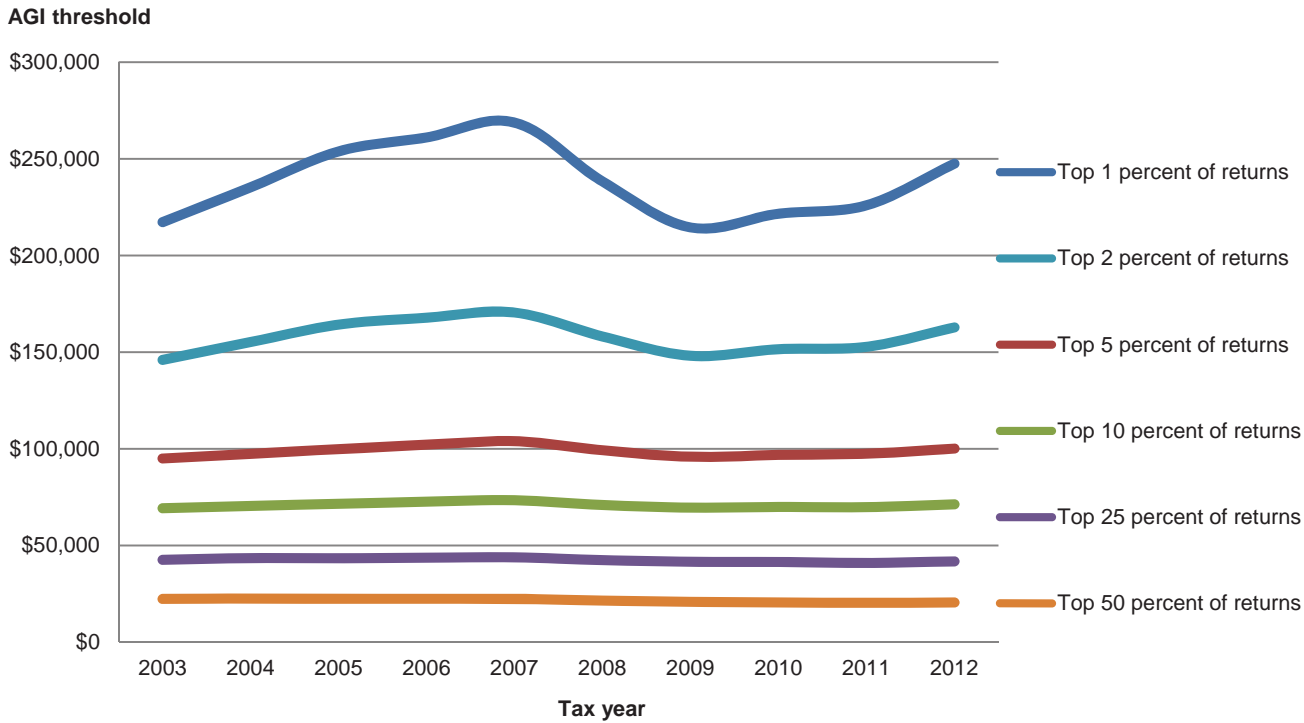
Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

Figure E
Percentages of Total Income Tax and Adjusted Gross Income (AGI), by Different Percentile Thresholds of AGI, Tax Year 2012



Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

Figure F
Adjusted Gross Income (AGI) Threshold in Constant Dollars, Tax Years 2003–2012



Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

\$167,728. Returns in the top 10 percent (returns with AGI of at least \$125,195) reported 47.9 percent of AGI and paid 70.2 percent of income tax. For 2011, the returns in this percentile (with AGI of \$120,136 or more) reported lower percentages of total AGI (45.4 percent) and total income tax (68.3 percent). The top 50 percent of returns for 2012 (reporting AGI of \$36,055 or more) accounted for 88.9 percent of AGI and paid 97.2 percent of total income tax.

Changes in Law and Data Sources and Limitations

SOI publishes a complete report annually that contains complete individual income tax data by tax year, including sections on “Changes in Law” and “Data Sources and Limitations.” The statistics are based on a sample of individual income tax returns, selected before audit, which represents a population of Forms 1040, 1040A, and 1040EZ, including electronic returns. The report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax,

modified taxable income, tax credits, self-employment tax, and tax payments.

For a detailed description of the changes in law that may affect the data in this article, see the complete report, *Statistics of Income—2012 Individual Income Tax Returns*, Publication 1304, Section 1. For a detailed description of the data sources and limitations, see Section 2. This report is available for viewing or download on the IRS Tax Stats Webpages at: [http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report)).

Adrian Dungan is an economist with the Individual Returns Analysis Section. Michael Weber, Chief Individual Returns Analysis Section, and Michael Strudler, Chief Individual Research Section, provided technical assistance and review.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2003-2012

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles					
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns:							
2003	120,758,947	1,208	12,076	120,759	1,207,589	2,415,179	3,622,768
2004	122,509,974	1,225	12,251	122,510	1,225,100	2,450,199	3,675,299
2005	124,673,055	1,247	12,467	124,673	1,246,731	2,493,461	3,740,192
2006	128,441,165	1,284	12,844	128,441	1,284,412	2,568,823	3,853,235
2007	[1] 132,654,911	1,327	13,265	132,654	1,326,549	2,653,098	3,979,647
2008	132,891,770	1,329	13,289	132,892	1,328,918	2,657,835	3,986,753
2009	132,619,936	1,326	13,262	132,620	1,326,199	2,652,399	3,978,598
2010	135,033,492	1,350	13,503	135,033	1,350,335	2,700,670	4,051,005
2011	136,585,712	1,366	13,659	136,586	1,365,857	2,731,714	4,097,571
2012	136,080,353	1,361	13,608	136,080	1,360,804	2,721,607	4,082,411
Adjusted gross income threshold on percentiles (current dollars):							
2003	N/A	28,489,160	6,386,149	1,317,088	305,939	205,565	168,248
2004	N/A	38,780,500	8,455,107	1,617,918	339,993	224,320	181,127
2005	N/A	50,796,495	10,738,867	1,938,175	379,261	245,392	194,726
2006	N/A	54,665,360	11,649,460	2,124,625	402,603	258,800	205,835
2007	N/A	62,955,875	12,747,384	2,251,017	426,439	270,440	214,832
2008	N/A	49,546,782	10,097,827	1,867,652	392,513	260,381	209,750
2009	N/A	34,381,494	7,206,540	1,469,393	351,968	243,096	198,731
2010	N/A	45,039,369	8,762,618	1,634,386	369,691	252,785	205,942
2011	N/A	41,965,258	8,830,028	1,717,675	388,905	262,933	213,441
2012	N/A	62,068,187	12,104,014	2,161,175	434,682	285,908	227,923
Adjusted gross income threshold on percentiles (constant dollars): [2]							
2003	N/A	20,233,778	4,535,617	935,432	217,286	145,998	119,494
2004	N/A	26,837,716	5,851,285	1,119,666	235,289	155,239	125,347
2005	N/A	34,000,331	7,187,997	1,297,306	253,856	164,252	130,339
2006	N/A	35,450,947	7,554,773	1,377,837	261,091	167,834	133,486
2007	N/A	39,694,751	8,037,443	1,419,305	268,877	170,517	135,455
2008	N/A	30,083,049	6,131,043	1,133,972	238,320	158,094	127,353
2009	N/A	20,951,550	4,391,554	895,425	214,484	148,139	121,104
2010	N/A	27,002,020	5,253,368	979,848	221,637	151,550	123,466
2011	N/A	24,384,229	5,130,754	998,068	225,976	152,779	124,021
2012	N/A	35,346,348	6,892,946	1,230,737	247,541	162,818	129,797
Adjusted gross income (millions of dollars):							
2003	6,156,994	83,238	206,010	465,594	1,030,178	1,327,075	1,549,825
2004	6,734,554	111,932	280,449	615,494	1,278,879	1,610,803	1,855,778
2005	7,365,689	143,370	362,581	783,762	1,560,659	1,932,055	2,202,354
2006	7,969,813	170,567	418,573	895,044	1,761,119	2,166,188	2,460,559
2007	8,621,963	219,494	503,678	1,030,091	1,971,021	2,411,916	2,729,468
2008	8,206,158	173,257	397,957	825,898	1,656,771	2,072,196	2,380,698
2009	7,578,641	126,242	281,687	601,504	1,304,627	1,684,139	1,973,637
2010	8,039,779	166,727	366,563	742,989	1,517,146	1,922,058	2,228,360
2011	8,317,188	144,984	342,338	737,251	1,555,701	1,984,960	2,306,674
2012	9,041,744	219,067	501,374	1,017,057	1,976,738	2,446,464	2,791,205

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2003-2012—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Descending cumulative percentiles					
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total income tax (millions of dollars): [3]							
2003	745,514	17,169	47,192	114,559	251,146	308,878	345,930
2004	829,096	21,437	59,739	141,937	300,802	367,392	409,259
2005	931,693	27,171	75,151	176,152	361,264	437,452	485,042
2006	1,020,438	30,860	83,499	196,358	401,610	485,109	536,823
2007	1,111,872	38,587	97,979	220,636	442,633	534,150	590,292
2008	1,028,669	33,136	83,085	187,200	385,857	470,285	523,500
2009	863,486	26,328	64,253	146,030	313,826	387,828	435,662
2010	949,144	31,453	76,390	169,734	354,810	436,043	488,303
2011	1,042,571	26,488	70,545	168,222	365,518	453,679	510,000
2012	1,184,978	38,563	97,902	220,414	451,328	550,934	613,192
Average tax rate (percentage): [4]							
2003	12.11	20.63	22.91	24.60	24.38	23.28	22.32
2004	12.31	19.15	21.30	23.06	23.52	22.81	22.05
2005	12.65	18.95	20.73	22.48	23.15	22.64	22.02
2006	12.80	18.09	19.95	21.94	22.80	22.39	21.82
2007	12.90	17.58	19.45	21.42	22.46	22.15	21.63
2008	12.54	19.13	20.88	22.67	23.29	22.70	21.99
2009	11.39	20.86	22.81	24.28	24.05	23.03	22.07
2010	11.81	18.87	20.84	22.84	23.39	22.69	21.91
2011	12.54	18.27	20.61	22.82	23.50	22.86	22.11
2012	13.11	17.60	19.53	21.67	22.83	22.52	21.97
Adjusted gross income share (percentage):							
2003	100.00	1.35	3.35	7.56	16.73	21.55	25.17
2004	100.00	1.66	4.16	9.14	18.99	23.92	27.56
2005	100.00	1.95	4.92	10.64	21.19	26.23	29.90
2006	100.00	2.14	5.25	11.23	22.10	27.18	30.87
2007	100.00	2.55	5.84	11.95	22.86	27.97	31.66
2008	100.00	2.11	4.85	10.06	20.19	25.25	29.01
2009	100.00	1.67	3.72	7.94	17.21	22.22	26.04
2010	100.00	2.07	4.56	9.24	18.87	23.91	27.72
2011	100.00	1.74	4.12	8.86	18.70	23.87	27.73
2012	100.00	2.42	5.55	11.25	21.86	27.06	30.87
Total income tax share (percentage):							
2003	100.00	2.30	6.33	15.37	33.69	41.43	46.40
2004	100.00	2.59	7.21	17.12	36.28	44.31	49.36
2005	100.00	2.92	8.07	18.91	38.78	46.95	52.06
2006	100.00	3.02	8.18	19.24	39.36	47.54	52.61
2007	100.00	3.47	8.81	19.84	39.81	48.04	53.09
2008	100.00	3.22	8.08	18.20	37.51	45.72	50.89
2009	100.00	3.05	7.44	16.91	36.34	44.91	50.45
2010	100.00	3.31	8.05	17.88	37.38	45.94	51.45
2011	100.00	2.54	6.77	16.14	35.06	43.52	48.92
2012	100.00	3.25	8.26	18.60	38.09	46.49	51.75

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2003-2012—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles							
	Top 4 percent	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of returns:								
2003	4,830,358	6,037,947	12,075,895	24,151,789	30,189,737	36,227,684	48,303,579	60,379,474
2004	4,900,399	6,125,499	12,250,997	24,501,995	30,627,494	36,752,992	49,003,990	61,254,987
2005	4,986,922	6,233,653	12,467,306	24,934,611	31,168,264	37,401,917	49,869,222	62,336,528
2006	5,137,647	6,422,058	12,844,117	25,688,233	32,110,291	38,532,350	51,376,466	64,220,583
2007	5,306,196	6,632,746	13,265,491	26,530,982	33,163,728	39,796,473	53,061,964	66,327,456
2008	5,315,671	6,644,589	13,289,177	26,578,354	33,222,943	39,867,531	53,156,708	66,445,885
2009	5,304,797	6,630,997	13,261,994	26,523,987	33,154,984	39,785,981	53,047,974	66,309,968
2010	5,401,340	6,751,675	13,503,349	27,006,698	33,758,373	40,510,048	54,013,397	67,516,746
2011	5,463,428	6,829,286	13,658,571	27,317,142	34,146,428	40,975,714	54,634,285	68,292,856
2012	5,443,214	6,804,018	13,608,035	27,216,071	34,020,088	40,824,106	54,432,141	68,040,177
Adjusted gross income threshold on percentiles (current dollars):								
2003	147,132	133,741	97,470	69,304	59,896	52,353	40,383	31,447
2004	156,665	140,758	101,838	72,069	62,794	54,765	42,081	32,622
2005	167,281	149,216	106,864	74,790	64,821	56,583	43,361	33,484
2006	176,455	157,390	112,016	77,776	67,291	58,505	44,748	34,417
2007	184,473	164,883	116,396	80,723	69,559	60,617	46,200	35,541
2008	181,624	163,512	116,813	80,886	69,813	60,535	46,120	35,340
2009	174,432	157,342	114,181	79,237	68,216	58,876	44,529	34,156
2010	179,023	161,579	116,623	80,462	69,126	59,512	44,895	34,338
2011	185,812	167,728	120,136	82,241	70,492	60,789	45,722	34,823
2012	196,416	175,817	125,195	85,440	73,354	63,222	47,475	36,055
Adjusted gross income threshold on percentiles (constant dollars): [2]								
2003	104,497	94,987	69,226	49,222	42,540	37,183	28,681	22,335
2004	108,419	97,410	70,476	49,875	43,456	37,900	29,122	22,576
2005	111,969	99,877	71,529	50,060	43,388	37,873	29,023	22,412
2006	114,433	102,069	72,643	50,438	43,639	37,941	29,019	22,320
2007	116,313	103,962	73,390	50,897	43,858	38,220	29,130	22,409
2008	110,276	99,279	70,925	49,111	42,388	36,755	28,002	21,457
2009	106,296	95,882	69,580	48,286	41,570	35,878	27,135	20,814
2010	107,328	96,870	69,918	48,239	41,442	35,679	26,915	20,586
2011	107,967	97,460	69,806	47,787	40,960	35,322	26,567	20,234
2012	111,854	100,124	71,296	48,656	41,773	36,003	27,036	20,532
Adjusted gross income (millions of dollars):								
2003	1,738,945	1,907,837	2,586,777	3,572,674	3,961,657	4,300,174	4,855,774	5,286,949
2004	2,061,398	2,243,098	2,968,169	4,010,897	4,423,150	4,782,507	5,371,578	5,826,206
2005	2,426,492	2,623,077	3,400,596	4,506,197	4,940,249	5,317,903	5,936,944	6,412,897
2006	2,704,549	2,918,422	3,759,733	4,947,104	5,412,038	5,815,385	6,474,937	6,980,130
2007	2,992,467	3,223,396	4,128,240	5,401,825	5,898,437	6,329,354	7,032,507	7,571,084
2008	2,639,100	2,867,730	3,772,889	5,055,298	5,554,583	5,986,923	6,690,342	7,228,036
2009	2,219,853	2,439,146	3,317,402	4,570,256	5,057,761	5,478,063	6,159,780	6,678,194
2010	2,486,918	2,716,199	3,631,364	4,927,262	5,430,952	5,864,278	6,564,169	7,095,680
2011	2,578,137	2,818,879	3,774,978	5,120,188	5,640,585	6,088,552	6,810,489	7,356,627
2012	3,078,337	3,330,944	4,327,899	5,722,980	6,261,677	6,725,553	7,473,507	8,037,800

Footnotes at end of table.

Table 1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Threshold on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI Using the Definition of AGI for Each Year, Tax Years 2003-2012—Continued

[All figures are estimates based on samples]

Item, tax year	Descending cumulative percentiles							
	Top 4 percent	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total income tax (millions of dollars): [3]								
2003	374,786	399,176	483,792	582,130	617,015	645,885	688,113	715,163
2004	440,979	467,165	558,007	659,803	694,983	724,830	769,074	797,040
2005	520,483	549,068	647,115	755,252	792,545	823,488	869,272	898,262
2006	575,603	607,088	715,108	832,153	872,385	905,569	954,823	985,657
2007	631,830	666,021	782,903	909,392	952,964	988,633	1,041,166	1,074,502
2008	563,684	597,246	711,873	837,561	880,244	915,035	965,691	996,815
2009	472,299	502,274	603,504	712,700	749,022	777,801	818,789	842,286
2010	528,045	560,649	670,319	787,407	826,796	858,000	901,560	926,782
2011	553,220	588,967	711,663	846,579	892,616	929,529	981,800	1,012,460
2012	660,121	698,543	831,445	975,377	1,024,046	1,063,388	1,119,368	1,152,063
Average tax rate (percentage): [4]								
2003	21.55	20.92	18.70	16.29	15.57	15.02	14.17	13.53
2004	21.39	20.83	18.80	16.45	15.71	15.16	14.32	13.68
2005	21.45	20.93	19.03	16.76	16.04	15.49	14.64	14.01
2006	21.28	20.80	19.02	16.82	16.12	15.57	14.75	14.12
2007	21.11	20.66	18.96	16.83	16.16	15.62	14.81	14.19
2008	21.36	20.83	18.87	16.57	15.85	15.28	14.43	13.79
2009	21.28	20.59	18.19	15.59	14.81	14.20	13.29	12.61
2010	21.23	20.64	18.46	15.98	15.22	14.63	13.73	13.06
2011	21.46	20.89	18.85	16.53	15.82	15.27	14.42	13.76
2012	21.44	20.97	19.21	17.04	16.35	15.81	14.98	14.33
Adjusted gross income share (percentage):								
2003	28.24	30.99	42.01	58.03	64.34	69.84	78.87	85.87
2004	30.61	33.31	44.07	59.56	65.68	71.01	79.76	86.51
2005	32.94	35.61	46.17	61.18	67.07	72.20	80.60	87.06
2006	33.93	36.62	47.17	62.07	67.91	72.97	81.24	87.58
2007	34.71	37.39	47.88	62.65	68.41	73.41	81.57	87.81
2008	32.16	34.95	45.98	61.60	67.69	72.96	81.53	88.08
2009	29.29	32.18	43.77	60.30	66.74	72.28	81.28	88.12
2010	30.93	33.78	45.17	61.29	67.55	72.94	81.65	88.26
2011	31.00	33.89	45.39	61.56	67.82	73.20	81.88	88.45
2012	34.05	36.84	47.87	63.30	69.25	74.38	82.66	88.90
Total income tax share (percentage):								
2003	50.27	53.54	64.89	78.08	82.76	86.64	92.30	95.93
2004	53.19	56.35	67.30	79.58	83.82	87.42	92.76	96.13
2005	55.86	58.93	69.46	81.06	85.07	88.39	93.30	96.41
2006	56.41	59.49	70.08	81.55	85.49	88.74	93.57	96.59
2007	56.83	59.90	70.41	81.79	85.71	88.92	93.64	96.64
2008	54.80	58.06	69.20	81.42	85.57	88.95	93.88	96.90
2009	54.70	58.17	69.89	82.54	86.74	90.08	94.82	97.54
2010	55.63	59.07	70.62	82.96	87.11	90.40	94.99	97.64
2011	53.06	56.49	68.26	81.20	85.62	89.16	94.17	97.11
2012	55.71	58.95	70.17	82.31	86.42	89.74	94.46	97.22

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] For Table 1, constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2012 the CPI-U = 229.594.

[3] Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, regulated investment credit, health insurance credit, and the refundable prior-year minimum tax credit) limited to zero plus the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

[4] The average tax rate was computed by dividing total income tax (see footnote 3) by adjusted gross income.

Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

Table 2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2003–2012

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
2003	120,758,947	60,379,474	90,569,210	108,683,052	114,721,000	119,551,358
2004	122,509,974	61,254,987	91,882,481	110,258,977	116,384,475	121,284,874
2005	124,673,055	62,336,528	93,504,791	112,205,750	118,439,402	123,426,324
2006	128,441,165	64,220,583	96,330,874	115,597,049	122,019,107	127,156,753
2007	[1] 132,654,911	66,327,456	99,491,183	119,389,420	126,022,165	131,328,362
2008	132,891,770	66,445,885	99,668,828	119,602,593	126,247,182	131,562,852
2009	132,619,936	66,309,968	99,464,952	119,357,942	125,988,939	131,293,737
2010	135,033,492	67,516,746	101,275,119	121,530,143	128,281,817	133,683,157
2011	136,585,712	68,292,856	102,439,284	122,927,141	129,756,426	135,219,855
2012	136,080,353	68,040,177	102,060,265	122,472,318	129,276,335	134,719,549
Adjusted gross income (millions of dollars):						
2003	6,156,994	870,045	2,195,336	3,570,217	4,249,157	5,126,816
2004	6,734,554	908,348	2,311,404	3,766,385	4,491,456	5,455,674
2005	7,365,689	952,792	2,425,440	3,965,094	4,742,612	5,805,030
2006	7,969,813	989,682	2,557,775	4,210,079	5,051,390	6,208,693
2007	8,621,963	1,050,879	2,723,525	4,493,722	5,398,566	6,650,942
2008	8,206,158	978,122	2,651,575	4,433,269	5,338,428	6,549,387
2009	7,578,641	900,447	2,520,880	4,261,239	5,139,495	6,274,014
2010	8,039,779	944,099	2,608,826	4,408,415	5,323,580	6,522,633
2011	8,317,188	960,561	2,676,602	4,542,210	5,498,309	6,761,487
2012	9,041,744	1,003,944	2,780,067	4,713,845	5,710,800	7,065,006
Total income tax (millions of dollars): [2]						
2003	745,514	30,351	128,499	261,722	346,338	494,368
2004	829,096	32,054	134,114	271,089	361,932	528,294
2005	931,693	33,431	139,143	284,578	382,625	570,430
2006	1,020,438	34,781	148,053	305,330	413,350	618,828
2007	1,111,872	37,371	158,909	328,969	445,851	669,239
2008	1,028,669	31,857	148,425	316,797	431,423	642,812
2009	863,486	21,200	114,465	259,982	361,213	549,660
2010	949,144	22,363	122,347	278,824	388,495	594,333
2011	1,042,571	30,109	149,953	330,907	453,605	677,052
2012	1,184,978	32,915	160,932	353,533	486,435	733,650
Average tax rate (percentage): [3]						
2003	12.11	3.49	5.85	7.33	8.15	9.64
2004	12.31	3.53	5.80	7.20	8.06	9.68
2005	12.65	3.51	5.74	7.18	8.07	9.83
2006	12.80	3.51	5.79	7.25	8.18	9.97
2007	12.90	3.56	5.83	7.32	8.26	10.06
2008	12.54	3.26	5.60	7.15	8.08	9.81
2009	11.39	2.35	4.54	6.10	7.03	8.76
2010	11.81	2.37	4.69	6.32	7.30	9.11
2011	12.54	3.13	5.60	7.29	8.25	10.01
2012	13.11	3.28	5.79	7.50	8.52	10.38

Footnotes at end of table.

Table 2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2003–2012—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income share (percentage):						
2003	100.00	14.13	35.66	57.99	69.01	83.27
2004	100.00	13.49	34.32	55.93	66.69	81.01
2005	100.00	12.94	32.93	53.83	64.39	78.81
2006	100.00	12.42	32.09	52.83	63.38	77.90
2007	100.00	12.19	31.59	52.12	62.61	77.14
2008	100.00	11.92	32.31	54.02	65.05	79.81
2009	100.00	11.88	33.26	56.23	67.82	82.79
2010	100.00	11.74	32.45	54.83	66.22	81.13
2011	100.00	11.55	32.18	54.61	66.11	81.30
2012	100.00	11.10	30.75	52.13	63.16	78.14
Total income tax share (percentage):						
2003	100.00	4.07	17.24	35.11	46.46	66.31
2004	100.00	3.87	16.18	32.70	43.65	63.72
2005	100.00	3.59	14.93	30.54	41.07	61.23
2006	100.00	3.41	14.51	29.92	40.51	60.64
2007	100.00	3.36	14.29	29.59	40.10	60.19
2008	100.00	3.10	14.43	30.80	41.94	62.49
2009	100.00	2.46	13.26	30.11	41.83	63.66
2010	100.00	2.36	12.89	29.38	40.93	62.62
2011	100.00	2.89	14.38	31.74	43.51	64.94
2012	100.00	2.78	13.58	29.83	41.05	61.91

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, regulated investment credit, health insurance credit, and the refundable prior-year minimum tax credit) limited to zero plus the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

[3] The average tax rate was computed by dividing total income tax (see footnote 2) by adjusted gross income.

Source: IRS, Statistics of Income Division, Individual Income Tax Shares, January 2015.

Individual Noncash Contributions, 2012

by Pearson Liddell and Janette Wilson

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

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

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

Types of Donation Contributions

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

Figure A

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

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

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

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

[2] Less than 0.05 percent.

[3] Other donations include donations of intellectual property.

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

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

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

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

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

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

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

Figure B

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

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

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

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

[2] Other donations include donations of intellectual property.

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

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

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

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

Donations by Size of Income

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

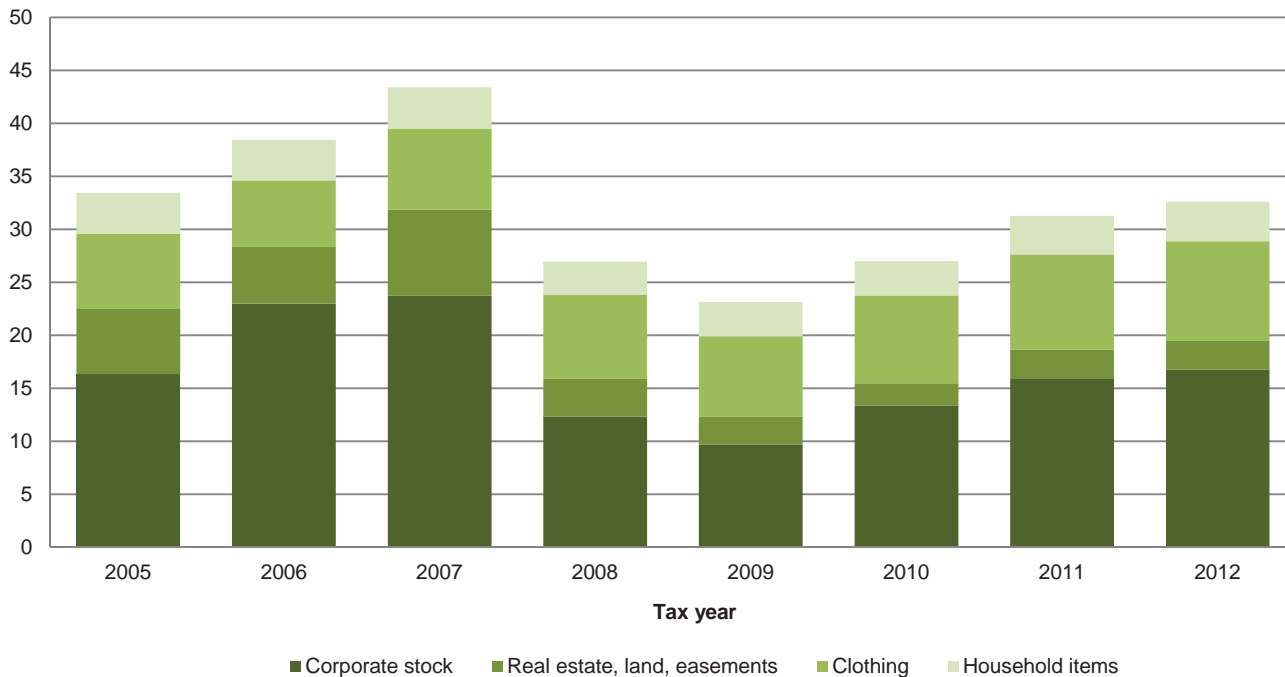
on a little more than 6,100 Forms 8283 (Figure D). Donations from taxpayers in this AGI category represented about one-third of all individual taxpayer noncash donations reported on Forms 8283 in 2012, while only representing 0.1 percent of the returns filed and 16 percent of AGI by taxpayers who claimed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

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

Figure C

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

[Amount carried to Schedule A—billions of dollars]



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

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

Figure D

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

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

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

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

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

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

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

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

Figure E

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

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

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

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

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

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

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

Types of Charitable Organizations

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

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

Figure F

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

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

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

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

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

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

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

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

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

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

Donations by Age

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

Figure G

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

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

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

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

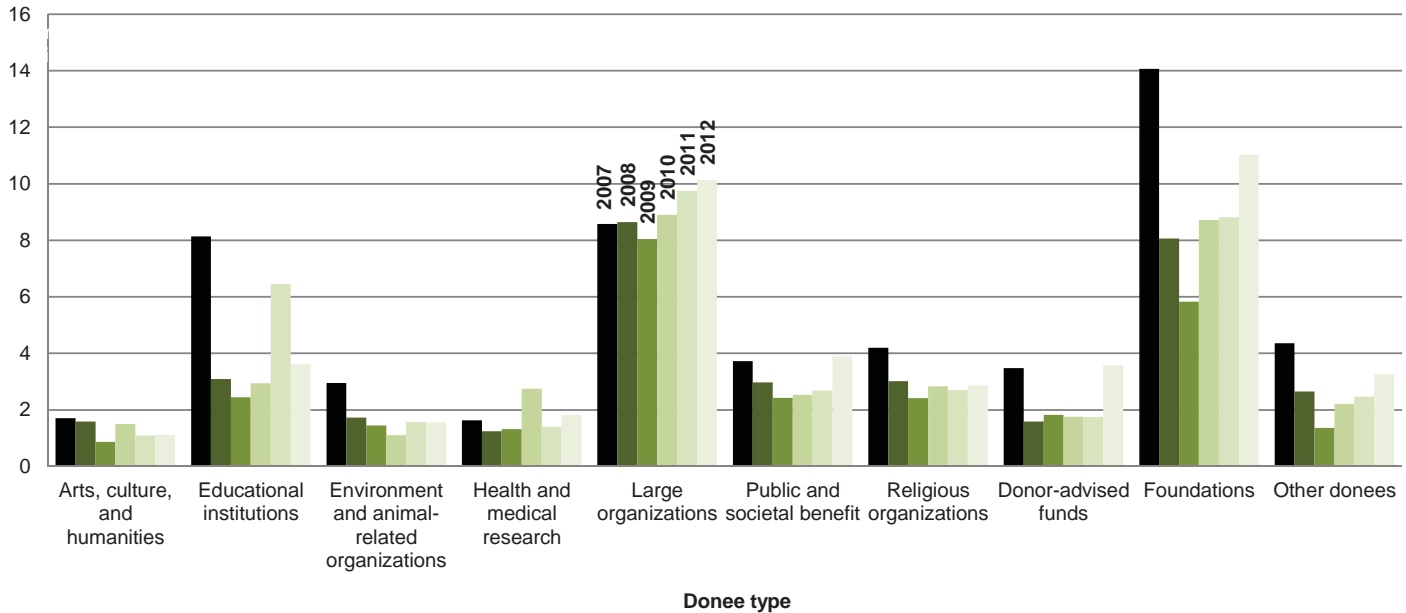
NOTE: This figure is based on data reported on Form 1040, U.S. Individual Income Tax Return; Schedule A, Itemized Deductions; and Form 8283, Noncash Charitable Contributions.

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

Figure H

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

[Amounts carried to Schedule A—billions of dollars]



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation of Selected Terms

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

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

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

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

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

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

Note that the allowable amount of a noncash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property that, if sold, would generate ordinary income or short-term capital gain. Examples are clothing, household items, inventory, and capital assets held less than a year. Capital gain property results in a long-term gain, if sold. Examples of this are real property used for a taxpayer's business and corporate stock held more than 1 year.

The total charitable deduction is generally limited to no more than 50 percent of AGI. Taxpayers can reduce this amount (to 30 percent or 20 percent), depending on the type of property donated and type of charitable organization. The statistics in this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 17 of Schedule A. The limitations are then applied to the amount reported on line 19 of that schedule.

Donated Property Types

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

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

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

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

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

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

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

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

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

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

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

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

Land—Includes farms, orchards, and open lots.

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

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

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

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

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

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

Donee Organizations

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

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

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

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

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

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

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

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

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

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

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

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2013. The IRS Statistics of Income (SOI) Division stratified the returns in the sample based on the: (1) larger of positive income or negative income (absolute value); (2) size of business and farm receipts; (3) presence or absence of specific forms or schedules; and (4) usefulness of returns for tax policy modeling purposes. SOI then selected returns at rates ranging from 0.10 percent to 100 percent.

SOI based the Tax Year 2012 data on a sample of 338,475 returns and an estimated final population of 145,021,073 returns.⁵ The number of returns in the sample with an attached Form 8283 was 46,752.

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

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

Figure K

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

[Coefficients of variation are in percentage]

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

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

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

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

⁵ For further details on sampling methodology, see *Statistics of Income—2012, Individual Income Tax Returns* (IRS Publication 1304).

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1B. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1C. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1D. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1E. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1F. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1G. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1H. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1I. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

Footnotes at end of Table 1J.

Table 1J. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2012

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

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

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

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

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

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

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

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

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

Footnotes at end of Table 2K.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[3] Other donees includes donor-advised funds.

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

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

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

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

Nonprofit Charitable Organizations, 2011

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3) filed 274,287 Forms 990 and 990-EZ and reported \$3.0 trillion in assets for Tax Year 2011, nearly unchanged from the previous year. These organizations reported \$1.6 trillion in both total expenses and total revenue. Nearly three-quarters (\$1.2 trillion) of charitable revenue came in the form of program services, and 22 percent in the form of contributions.¹ These statistics are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short-form version of this information return.²

Charitable Organizations Tax Exempt Under IRC Section 501(c)(3)

To qualify for tax-exempt status, an organization must show that its purpose serves the public good, as opposed to a private interest. The activities of a nonprofit organization are limited in that they must further one or more of the purposes for which the organization was granted tax-exempt status. Organizations exempt under IRC section 501(c)(3) include those with religious, charitable, scientific, literary, or educational purposes. In practice, these categories cover a broad range of charitable organizations and activities, including nonprofit hospitals, youth organizations, community foundations, schools, service organizations, museums, low-income housing, and environmental preservation groups. These organizations may not allow net earnings to inure to the benefit of a shareholder or individual. Activities aimed at influencing legislation cannot be a substantial part of an organization's activities. Additionally, the organization may not intervene in a political campaign on behalf of, or in opposition to, any candidate.³ Generally, a donor's contribution to one of these organizations is deductible for income tax purposes.

Of the 1,080,130 active organizations recognized by the Internal Revenue Service (IRS) under IRC section 501(c)(3), about 25 percent filed Form 990 or Form 990-EZ returns for Tax Year 2011.⁴ Certain nonprofit charitable organizations were not required to file either of those forms; these included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$50,000.

Nonprofit private foundations, which are also tax exempt under section 501(c)(3) (and included in the number of active organizations mentioned above), file Form 990-PF, *Return of Private Foundation*, and are not included in these statistics.⁵

Financial Highlights and Characteristics

Nonprofit charitable organizations that filed Forms 990 and 990-EZ for Tax Year 2011 reported very little growth in most financial categories (Figure A). Assets reported by charities totaled \$3.0 trillion, barely outpacing inflation. The 274,287 nonprofit charitable organizations exempt under IRC section 501(c)(3) held about half of their assets (nearly \$1.5 trillion) in the form of investments, primarily securities.

Charities filing Forms 990 and 990-EZ received over \$1.6 trillion in total revenue for Tax Year 2011. Income from program services comprised 72 percent (\$1.2 trillion) of the revenue reported by organizations exempt under IRC section

Figure A
Nonprofit Charitable Organizations, Selected Financial Data, Tax Years 2010–2011

[All figures are estimates based on samples—money amounts are in millions of 2011 constant dollars]

Item	2010 [1]	2011	Percentage change
	(1)	(2)	(3)
Number of returns	269,474	274,287	1.8
Form 990	186,417	189,433	1.6
Form 990-EZ	83,057	84,854	2.2
Total assets	3,004,389	3,030,133	0.9
Total liabilities	1,197,130	1,248,273	4.3
Total revenue	1,624,297	1,647,905	1.5
Program service revenue	1,169,857	1,194,199	2.1
Contributions, gifts, and grants	351,716	357,428	1.6
All other revenue	102,724	96,278	-6.3
Total expenses	1,526,606	1,558,401	2.1

[1] Dollar values were adjusted for inflation using the 2009 chain-type price index for Gross Domestic Product (GDP) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis. Inflation-adjusted amounts were calculated in 2011 constant dollars.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

¹ The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$50,000, as well as most churches and certain other types of religious organizations. While the article focuses on organizations exempt under Internal Revenue Code section 501(c)(3), SOI also collects data on organizations exempt under sections 501(c)(4) through (c)(9). Tables 2, 3, and 4 at the end of this article include data from these organizations. IRC sections 501(c)(1), (c)(2), and (c)(10) through (c)(27) describe additional tax-exempt organizations. Because they constitute a small proportion of financial activity for the nonprofit sector, SOI does not collect data for these organizations.

² Unless otherwise indicated, data presented in this article are from both Form 990 and Form 990-EZ filers. The tables at the end of the article present data by type of form. Tables 1, 2, and 3 provide detailed data for Form 990 filers. Table 4 presents Form 990-EZ data.

³ See Internal Revenue Service Publication 557, *Tax-Exempt Status for Your Organization*, for more information on the requirements for tax exemption under IRC section 501(c)(3) and other IRC sections.

⁴ Data presented in this article are from Tax Year 2011 Forms 990 and 990-EZ filed in Calendar Years 2012 and 2013. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, is based on data obtained from the *IRS Data Book* Table 25 for Fiscal Year 2011.

⁵ For information on private foundations, see Belmonte, Cynthia, "Domestic Private Foundations and Related Excise Taxes, Tax Year 2009," *Statistics of Income Bulletin*, Winter 2013, Volume 32, Number 3.



501(c)(3). Program service revenue includes fees collected by organizations in support of their tax-exempt purposes, such as tuition; hospital patient charges (including Medicare and Medicaid payments); and admission fees collected by museums, performing arts groups, and community organizations. The other major source of revenue comes from contributions, gifts, and grants made to charitable organizations. For Tax Year 2011, charities reported \$357.4 billion from donors and public and private grant-makers. While the two major sources of revenue for charities rose slightly, income from the sales of securities and other assets decreased 13 percent (\$4.5 billion) from the levels reported for Tax Year 2010.

Total charity expenditures grew at an inflation-adjusted rate of 2 percent to nearly \$1.6 trillion. Salaries, wages, and employee benefits totaled \$690.5 billion for Tax Year 2011, or 44 percent of all reported expenses. Meanwhile, grants and allocations made by nonprofit charitable organizations grew 4 percent to \$131.7 billion.

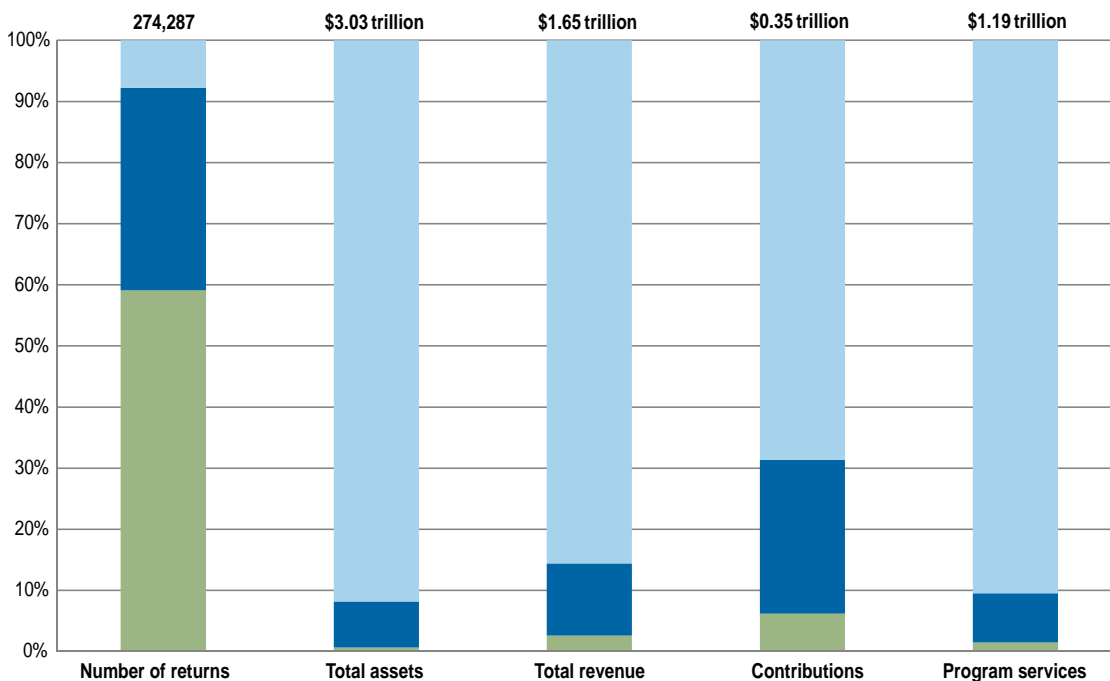
Charities holding \$10 million or more in assets filed only 8 percent of returns for Tax Year 2011 (Figure B). However, nonprofit charitable organizations in this size category accounted for a significant majority of the sector's assets (92 percent) and revenue (86 percent). Conversely, organizations reporting less than \$500,000 in assets made up more than half (59 percent) of the filing population and represented the smallest shares of the sector's total assets (less than 1 percent) and total revenue (3 percent).

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Center for Charitable Statistics developed the National Taxonomy of Exempt Entities (NTEE) system for classifying organizations by institutional purpose and major activities.⁶ For statistical purposes, SOI classifies organizations based on information provided in the "Statement of Program Service Accomplishments" section of Forms 990 and 990-EZ.

For Tax Year 2011, nonprofit charitable organizations in the NTEE category, "Health," reported the highest shares of both assets and revenue, followed by "Education" and "Human services" (Figure C). Organizations in the "Health" category reported \$1.2 trillion in assets and \$947.5 billion in revenue, by far the highest portion of financial holdings and activity among the nine categories. Although hospitals and organizations operating hospitals made up just 7 percent of the organizations in this category, they accounted for the large majority of assets (71 percent) and revenue (73 percent) reported.⁷ Like many large charities, hospital organizations relied on program service revenue as their predominant source of revenue. Organizations operating hospitals reported \$626.9 billion in program service revenue for the year, accounting for 52 percent of the total program service revenue reported by all nonprofit charitable organizations. In addition to hospital organizations, the "Health" category includes medical research and advocacy organizations, substance abuse treatment centers, and hospital support foundations.

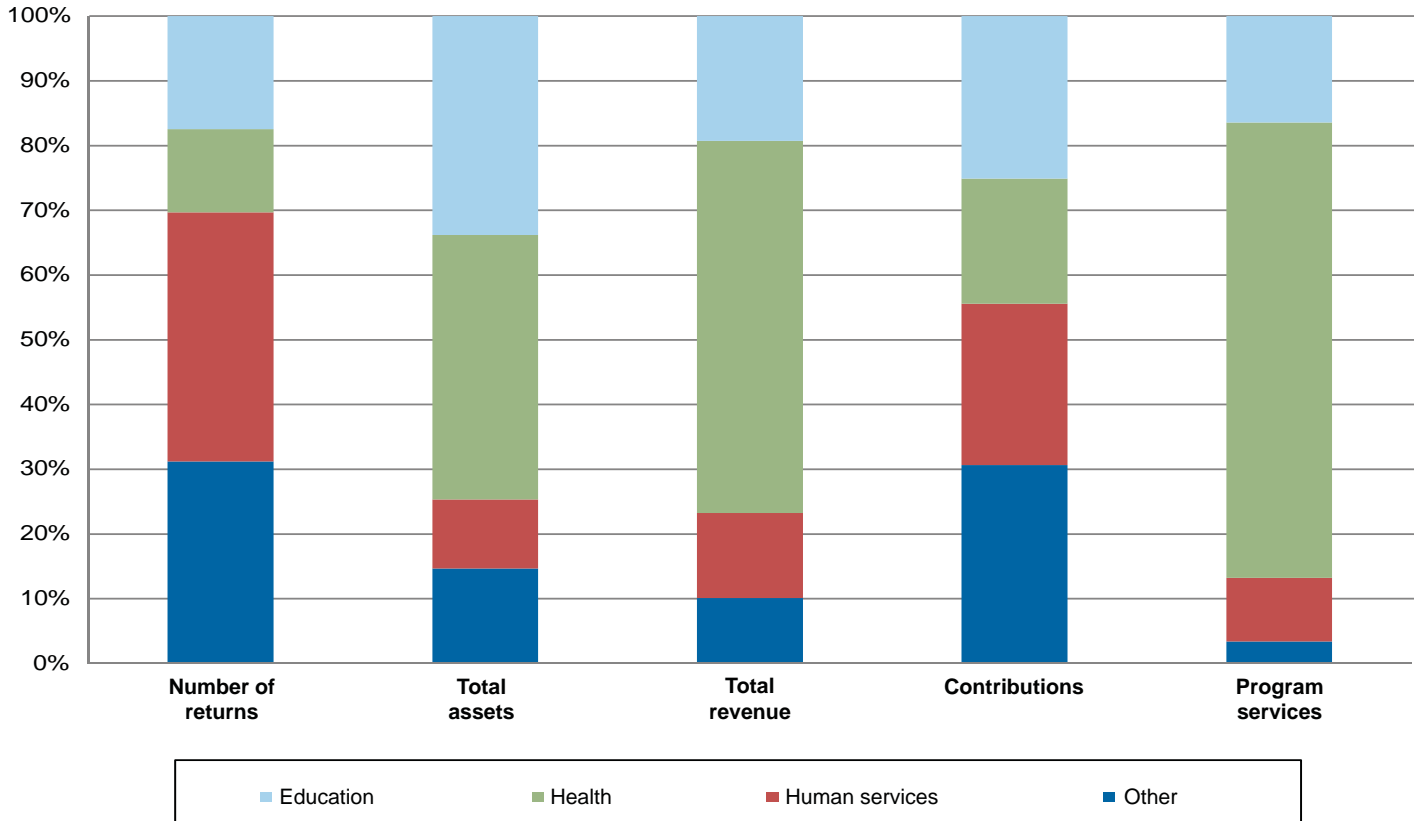
Figure B
Nonprofit Charitable Organizations: Selected Data, by Size of Organization, Tax Year 2011



NOTE: Data are from Forms 990 and 990-EZ for Tax Year 2011.
 Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

⁶ For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Website: www.nccs.urban.org.
⁷ Hospital organizations were identified by the presence of Schedule H included with the Form 990. Most, but not all, organizations that operated a hospital were included in the NTEE "Health" category. Some 3.6 percent of the total revenue reported by organizations filing a Schedule H came from universities operating a hospital as part of a medical school program and classified in the "Education" category.

Figure C
Nonprofit Charitable Organizations: Data for Selected NTEE [1] Codes, Tax Year 2011



[1] The National Taxonomy of Exempt Entities (NTEE) is a classification system that uses 26 major field areas that are aggregated into the categories shown above. It was developed by the National Center for Charitable Statistics.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$50,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

While organizations in the “Health” category reported the highest shares of assets and revenue, they accounted for just 12.9 percent (35,267) of all organizations filing Forms 990 and 990-EZ for Tax Year 2011. In comparison, the NTEE “Education” category ranked second both in terms of returns filed (47,928) and assets (\$1.0 trillion) for 2011. Educational institutions held over one-third of all assets reported on Forms 990 and 990-EZ by organizations exempt under IRC section 501(c)(3). These organizations reported \$317.2 billion in revenue, comprised primarily of program service revenue (62 percent) and contributions, gifts, and grants (28 percent). While colleges and universities accounted for the majority of financial activity in the “Education” category, including total assets (65 percent) and total revenue (66 percent) reported, organizations such as educational foundations and booster clubs, preschools, elementary and secondary schools, scholarship funds, and parent-teacher organizations filed some 97 percent of the returns in this category.

Human service organizations, the largest category in terms of the number of returns filed, made up 38 percent of all organizations filing Forms 990 and 990-EZ filed for Tax Year 2011. Revenue reported by these organizations (\$216.4 billion) came predominantly from a balance of program services (\$117.3 billion) and contributions, gifts, and grants (\$89.1 billion). This category comprises a wide range of organizations, such as low-income housing providers, recreational clubs, disaster relief organizations, and day-care and senior centers.

Organizations classified under the other NTEE major categories accounted for a smaller portion of the financial activity for the sector. The other categories include: “Arts, culture and humanities;” “Environment and animals;” “International and foreign affairs;” “Mutual benefit;” “Public and societal benefit;” and “Religion-related.” These, generally small, organizations relied on contributions as the primary source of revenue, accounting for 31 percent of the contributions received by nonprofit charitable organizations.

Summary

For 2011, some 274,287 nonprofit charitable organizations tax exempt under IRC section 501(c)(3) reported \$3.0 trillion in total assets and \$1.6 trillion in revenue, virtually unchanged from 2010. Financial activity in the nonprofit sector was dominated by large organizations representing fewer than 8 percent of Forms 990 and 990-EZ filed.

Using National Taxonomy of Exempt Entities (NTEE) codes to look at institutional purpose and programs and activities, “Health” was the predominant category, accounting for 41 percent of total assets and 57 percent of total revenue reported by nonprofit charitable organizations. Within this category, organizations that operated hospitals accounted for more than half of the program service revenue reported by all nonprofit charitable organizations for Tax Year 2011.

Data Sources and Limitations

SOI based the statistics in this article on a sample of Tax Year 2011 Forms 990, *Return of Organization Exempt from Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. Organizations were required to file the form for Tax Year 2011 when their accounting periods ended any time between December 31, 2011, and November 30, 2012. The sample did not include private foundations, which were required to file Form 990-PF. SOI excluded most churches and certain other types of religious organizations from the sample because they were not required to file Form 990 or Form 990-EZ. The sample included only those returns with average receipts of more than the filing threshold of \$50,000.

The sample design was divided into two parts: the first sampling frame included all returns filed by organizations exempt under IRC section 501(c)(3); the second sampling frame included all returns filed by organizations exempt under sections 501(c)(4) through (9).⁸ SOI collected the data presented here from returns originally filed with the IRS and excluded organizations tax exempt under other IRC sections from the sample. Data were subjected to comprehensive testing and

correction procedures to improve statistical reliability and validity. However, in most cases, SOI did not incorporate changes made to the original return into its database because of either administrative processing or taxpayer amendment.

SOI classified the two samples into strata based on the type of return and size of end-of-year total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 14,678 returns was selected from a population of 276,150. Sampling rates ranged from 100 percent for organizations with total assets of \$50,000,000 or more to 0.90 percent for organizations reporting total assets of less than \$1,000,000. Additionally, SOI selected returns that included Schedule H (Form 990), *Hospitals*, at the time of sampling at a rate of 100 percent. The second sample contained 6,486 records selected from the population of 94,505 returns filed by organizations exempt under sections 501(c)(4) through (c)(9). Sampling rates ranged from 100 percent for organizations with assets of \$10,000,000 or more to 1.11 percent for organizations with assets of less than \$300,000. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed with tax periods prior to 2011. However, SOI excluded these returns from the final sample and the estimated population counts.

Because the data are based on samples, they are subject to sampling error. To use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account (Figure D). A discussion of methods for evaluating the nonsampling error can be found elsewhere on the SOI’s TaxStats Webpages or at: <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

Paul Arnsberger is a statistician with the Special Studies Special Projects Section. This article was prepared under the direction of Brian Raub, Chief.

⁸ Includes: 501(c)(4)—civic leagues, social welfare organizations, and local associations of employees; 501(c)(5)—labor, agricultural, and horticultural organizations; 501(c)(6)—business leagues, chambers of commerce, real estate boards, and like organizations; 501(c)(7)—social and recreational clubs; 501(c)(8)—fraternal beneficiary societies and associations; and 501(c)(9)—voluntary employees’ beneficiary associations.

Figure D

Nonprofit Charitable Organizations: Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2011

[Coefficients of variation are in percentages]

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	0.00	5.73	5.85	4.48	6.18	9.83	6.49
Total assets	0.08	0.52	1.65	0.92	2.27	0.21	0.26
Cash—Non-interest bearing	1.17	3.54	5.73	4.00	4.90	7.84	3.14
Savings and temporary cash investments	0.64	1.84	3.93	2.82	5.76	2.07	1.54
Pledges and grants receivable	1.06	10.76	27.19	25.16	39.95	91.69	4.67
Accounts receivable	0.58	1.20	5.49	2.89	4.25	0.85	1.13
Receivables from officers, etc.	10.69	0.21	67.78	47.46	9.11	86.23	0.00
Receivables from disqualified persons	27.36	* 0.00	0.00	96.81	0.00	* 0.00	0.25
Notes and loans receivables	0.95	0.35	3.82	2.73	13.94	0.50	21.95
Inventories for sale or use	1.57	12.43	10.22	7.05	9.41	10.80	0.23
Prepaid expenses or deferred charges	1.00	2.58	4.26	3.13	6.52	5.71	6.98
Land, buildings, & equipment (net)	0.30	2.33	4.11	3.15	2.37	7.89	0.43
Investments in public securities	0.31	0.58	1.75	0.73	9.59	0.12	0.35
Investments in other securities	0.24	1.08	2.37	2.24	22.79	0.23	0.21
Program-related investments	1.04	0.73	36.87	2.77	5.72	0.09	4.87
Intangible assets	3.81	14.20	1.17	2.71	1.42	50.38	* 0.00
Other assets	0.57	2.25	5.73	3.07	9.72	0.18	0.55
Total liabilities	0.29	0.56	2.23	1.21	3.49	0.07	1.42
Accounts payable and accrued expenses	0.47	0.99	3.11	5.86	4.50	1.54	2.00
Grants payable	2.32	0.61	34.57	11.88	0.00	0.01	0.00
Deferred revenue	1.08	1.51	8.54	2.44	5.42	17.17	6.06
Tax-exempt bond liabilities	0.30	1.80	* 0.00	1.33	88.16	91.61	* 0.00
Escrow account liability	2.46	0.22	23.01	2.96	0.00	0.21	7.78
Payables to officers, directors, etc.	9.78	53.48	99.44	17.86	26.76	* 0.00	* 0.00
Secured mortgages and notes payable	1.20	1.69	8.26	3.30	4.55	18.82	0.00
Unsecured notes and loans payable	1.47	0.71	26.52	10.87	15.50	38.22	9.13
Other liabilities	0.71	0.61	2.77	0.41	4.52	0.05	2.02
Total revenue	0.50	0.88	3.31	2.17	6.87	0.76	1.84
Total contributions, gifts, and grants	1.67	9.83	10.46	6.42	9.60	18.57	43.94
Federated campaigns	9.97	80.81	96.81	52.73	76.46	66.92	* 0.00
Membership dues	7.67	11.67	11.67	7.27	10.26	23.19	6.35
Fundraising events	4.00	27.87	55.37	54.05	49.01	34.09	* 0.00
Related organizations	13.82	10.47	61.20	47.47	20.62	58.94	54.70
Government grants (contributions)	2.81	6.91	14.87	14.89	38.63	3.89	0.00
All other contributions, gifts, etc.	1.69	18.40	25.57	10.63	27.14	28.55	22.22
Program service revenue	0.49	0.56	3.55	2.43	3.86	0.79	1.86
Investment income	0.38	1.16	1.97	1.37	11.71	0.14	0.32
Tax-exempt bond proceeds	1.77	1.01	2.37	52.44	70.67	0.00	0.00
Royalties	3.13	1.14	12.62	3.08	26.05	0.00	* 0.00
Total net rental income	3.52	6.38	15.87	13.70	23.18	17.67	11.20
Net rent—Real estate	3.47	6.09	15.87	12.83	25.94	18.34	11.20
Gross rents—Real estate	2.13	6.52	9.42	6.86	20.45	14.19	1.81
Rental expense—Real estate	2.74	10.20	12.43	8.77	31.41	27.58	0.00
Net rent—Personal property	36.71	80.49	1,192.46	103.13	28.08	66.27	* 0.00
Gross rents—Personal property	37.42	68.89	61.54	46.13	23.94	58.62	* 0.00
Rental expense—Personal property	39.84	55.09	89.48	89.76	25.75	0.00	* 0.00
Total net gain from sales of assets	0.58	17.99	9.19	3.20	90.27	4.07	25.90
Net gain from sales—Securities	0.43	1.08	9.00	2.75	39.04	60.74	25.12
Gross sales—Securities	0.20	0.39	1.38	1.70	12.41	0.09	1.22
Sales expense—Securities	0.20	0.40	1.37	1.72	12.56	0.08	0.97
Net gain from sales—Other assets	2.41	68.32	30.38	11.16	88.84	1.85	0.26
Gross sales—Other assets	1.95	21.00	3.02	9.89	76.90	1.20	0.00
Sales expense—Other assets	2.73	21.59	2.59	10.17	83.21	1.21	0.00

Footnotes at end of figure.

Figure D—Continued

Nonprofit Charitable Organizations: Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2011

[Coefficients of variation are in percentages]

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Net fundraising income	9.93	23.86	68.96	20.01	35.64	29.72	98.88
Gross fundraising	5.65	21.79	53.00	18.49	24.18	26.63	98.63
Fundraising expenses	6.36	28.43	48.21	20.70	26.58	33.03	98.46
Net gaming income	24.20	18.96	79.84	84.93	41.99	22.70	98.67
Gross income from gaming	25.91	27.76	32.13	93.79	46.02	20.42	98.67
Gaming expenses	27.11	32.24	10.73	96.82	53.07	22.14	98.67
Net income from sales of inventory	6.49	15.31	36.28	6.23	5.31	15.60	0.00
Gross sales of inventory	5.56	10.01	31.74	7.61	4.60	13.58	0.00
Cost of goods sold (inventory)	6.49	9.42	30.32	12.39	5.45	15.26	0.00
Other revenue	1.84	11.20	11.41	7.09	8.21	1.70	4.58
Total expenses	0.53	0.85	3.33	2.15	3.55	0.74	1.84
Program services	0.57	0.78	[2]	[2]	[2]	[2]	[2]
Management and general	0.53	1.52	[2]	[2]	[2]	[2]	[2]
Fundraising	1.94	23.32	[2]	[2]	[2]	[2]	[2]

* No money amount reported.

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

[2] Not required to be reported.

NOTE: Includes data from Form 990 only.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), May 2015.

Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2011

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	189,433	30,869	46,343	28,376	62,488	14,713	6,645
Total assets	3,022,920,873	1,276,088	12,141,111	20,765,846	207,026,931	315,174,184	2,466,536,713
Cash—Non-interest bearing	78,874,653	693,725	3,884,288	3,279,891	17,061,332	15,201,567	38,753,850
Savings and temporary cash investments	193,529,780	205,002	2,579,327	4,366,466	24,122,103	27,306,984	134,949,898
Pledges and grants receivable	74,216,145	52,065	524,687	498,511	8,057,800	12,157,001	52,926,080
Accounts receivable	151,892,827	83,078	829,581	739,978	10,094,797	17,151,764	122,993,629
Receivables from officers, etc.	577,729	*13,884	*15,147	*413	63,698	110,999	373,588
Receivables from disqualified persons	128,143	0	0	*2,606	*48,707	22,011	54,819
Notes and loans receivables	95,463,081	*4,729	73,464	328,773	4,734,098	9,188,455	81,133,564
Inventories for sale or use	17,165,596	23,293	171,099	329,094	1,605,791	1,761,317	13,275,002
Prepaid expenses and deferred charges	22,815,449	16,371	143,554	108,887	1,903,527	2,759,622	17,883,488
Land, buildings, & equipment (net)	893,153,833	158,013	2,825,957	7,170,587	86,812,627	118,669,325	677,517,324
Investments in public securities	703,263,632	*8,006	449,610	2,414,959	32,502,387	63,666,447	604,222,224
Investments in other securities	539,695,808	*520	357,134	578,793	8,376,594	22,990,603	507,392,164
Program-related investments	50,206,140	0	*44,225	*95,162	1,597,877	4,093,611	44,375,265
Intangible assets	10,184,880	*556	*2,772	*6,870	750,719	1,516,752	7,907,210
Other assets	191,753,177	16,846	240,267	844,855	9,294,874	18,577,725	162,778,609
Total liabilities	1,247,332,062	711,874	3,774,889	6,302,711	73,574,813	119,015,046	1,043,952,728
Accounts payable and accrued expenses	234,529,565	275,445	1,143,601	911,513	14,293,659	22,155,473	195,749,874
Grants payable	18,148,000	*14,525	151,075	*115,716	1,827,171	2,270,120	13,769,393
Deferred revenue	69,831,121	61,530	333,827	694,021	4,860,524	10,409,963	53,471,255
Tax-exempt bond liabilities	392,468,290	0	0	*29,471	3,828,386	23,007,665	365,602,768
Escrow account liability	7,744,592	0	*67,353	*3,561	244,324	709,208	6,720,146
Payables to officers, directors, etc.	2,107,022	98,707	195,754	*47,431	416,361	405,338	943,431
Secured mortgages and notes payable	178,576,223	61,383	967,487	2,666,659	33,885,958	36,473,232	104,521,505
Unsecured notes and loans payable	40,081,919	33,774	242,364	400,583	2,655,403	3,579,818	33,169,978
Other liabilities	303,845,329	166,510	673,428	1,433,756	11,563,026	20,004,229	270,004,378
Total fund balance	1,775,588,811	564,214	8,366,222	14,463,135	133,452,118	196,159,138	1,422,583,985
Total revenue	1,640,385,616	11,113,935	24,572,021	20,063,036	174,149,614	209,785,226	1,200,701,784
Total contributions, gifts, and grants	353,436,382	4,719,523	13,654,982	9,016,308	81,157,500	71,181,788	173,706,282
Federated campaigns	2,863,639	*22,523	106,927	230,956	1,165,129	542,717	795,387
Membership dues	4,079,715	183,238	313,774	246,186	979,996	1,150,794	1,205,728
Fundraising events	6,944,343	365,085	517,719	458,380	1,759,952	1,192,783	2,650,423
Related organizations	20,531,281	*136,356	677,225	107,158	1,799,447	4,939,858	12,871,237
Government grants (contributions)	154,071,486	1,415,890	4,898,607	3,162,054	41,477,544	32,124,153	70,993,237
All other contributions, gifts, etc.	164,945,919	2,596,430	7,140,730	4,811,574	33,975,432	31,231,484	85,190,270
Program service revenue	1,192,226,654	5,919,434	9,625,435	9,588,183	86,528,211	128,973,779	951,591,612
Investment income	27,582,411	2,792	43,176	133,433	1,618,629	2,665,201	23,119,179
Tax-exempt bond proceeds	170,557	0	*39	*9	*787	3,986	165,736
Royalties	3,349,275	*56,957	*18,053	*20,088	165,500	311,373	2,777,304
Total net rental income	3,257,377	5,732	55,044	94,047	617,663	522,907	1,961,983
Net rent—Real estate	3,166,613	4,275	54,969	68,528	584,151	514,206	1,940,485
Gross rents—Real estate	6,937,678	18,569	74,558	125,760	1,032,790	1,112,951	4,573,049
Rental expense—Real estate	3,771,066	*14,295	*19,589	57,232	448,640	598,746	2,632,565
Net rent—Personal property	90,764	*1,458	*76	*25,519	33,512	8,701	21,499
Gross rents—Personal property	147,053	*2,040	*76	*45,918	46,548	12,011	40,460
Rental expense—Personal property	56,289	*582	0	*20,399	*13,036	3,310	18,962

Footnotes at end of table.

Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2011—Continued

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total net gain from sales of assets	30,040,248	1,583	-8,905	-8,799	519,376	1,356,640	28,180,353
Net gain from sales—Securities	24,143,566	*286	12,677	14,415	450,061	1,027,121	22,639,006
Gross sales—Securities	645,024,957	*42,274	296,665	447,337	11,731,413	25,734,401	606,772,868
Sales expense—Securities	620,881,391	*41,988	283,988	432,922	11,281,352	24,707,280	584,133,862
Net gain from sales—Other assets	5,896,681	1,297	-21,583	-23,214	69,315	329,519	5,541,347
Gross sales—Other assets	19,526,397	12,948	108,048	112,867	1,055,088	1,245,898	16,991,548
Sales expense—Other assets	13,629,715	11,651	129,630	136,081	985,773	916,379	11,450,201
Net fundraising income	1,846,289	165,392	390,665	340,563	661,393	278,008	10,267
Gross fundraising	5,915,353	530,843	985,864	734,838	1,892,485	934,538	836,784
Fundraising expenses	4,069,064	365,451	595,199	394,275	1,231,092	656,530	826,517
Net gaming income	242,990	*-1,237	16,910	*53,063	76,928	53,550	43,776
Gross income from gaming	2,271,755	*385,950	469,461	*383,285	607,791	294,162	131,106
Gaming expenses	2,028,764	*387,187	*452,551	*330,222	530,863	240,612	87,330
Net income from sales of inventory	6,004,978	67,980	457,240	302,263	1,015,339	1,793,856	2,368,301
Gross sales of inventory	15,043,957	134,432	1,035,045	532,199	3,146,905	4,030,718	6,164,658
Cost of goods sold (inventory)	9,038,979	66,452	577,805	229,937	2,131,565	2,236,862	3,796,357
Other revenue	22,228,451	175,778	319,380	523,877	1,788,288	2,644,138	16,776,989
Total expenses	1,551,119,458	10,899,550	23,712,270	19,704,233	171,684,260	201,379,422	1,123,739,722
Program services	1,346,696,324	9,454,806	20,194,922	16,816,169	148,724,403	172,959,427	978,546,597
Management and general	187,603,969	1,254,302	2,922,718	2,471,415	19,657,590	25,258,033	136,039,911
Fundraising	16,819,164	190,442	594,630	416,650	3,302,266	3,161,962	9,153,214
Excess of revenue over expenses (net)	89,266,158	214,385	859,750	358,802	2,465,355	8,405,805	76,962,061

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

[1] Includes returns with zero assets or assets not reported.

NOTES: Data exclude private foundations, most organizations with receipts less than \$50,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.

Table 2. Form 990 Returns of 501(c)(3)-(9) Organizations: Total Functional Expenses, by Code Section, Tax Year 2011

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

Item	Internal Revenue Code section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns reporting functional expenses	188,652	11,787	10,574	17,049	9,831	4,716	4,732
Total functional expenses	1,551,119,458	81,506,726	21,499,465	39,614,316	11,995,680	17,332,874	135,318,365
Grants to governments and organizations in the U.S.	67,091,034	734,265	780,227	1,310,123	19,004	168,289	789,494
Grants to individuals in the U.S.	44,782,860	102,593	34,584	74,840	10,990	14,954	8,611
Grants to governments, organizations and individuals outside the U.S.	18,782,780	833,496	5,403	62,001	*10	*24,381	0
Benefits paid to or for members	13,499,115	32,729,025	2,778,937	728,651	21,519	13,488,032	122,778,550
Compensation of current officers, etc.	26,235,216	696,385	1,786,811	2,997,208	330,787	128,223	163,412
Compensation of disqualified persons	4,538,654	92,438	32,945	64,395	46,939	*1,628	4,551
Other salaries and wages	516,051,514	4,161,135	3,728,435	7,257,477	3,924,093	690,141	665,828
Pension plan contributions	27,686,958	364,822	1,006,917	742,733	74,216	114,783	147,980
Other employee benefits	76,874,732	881,182	1,185,957	1,219,379	511,374	752,418	895,414
Payroll taxes	37,718,910	348,882	434,331	655,942	437,152	91,444	75,354
Management fees	13,885,493	749,246	34,980	470,396	30,440	1,993	637,117
Legal fees	4,014,976	157,683	479,122	597,531	27,523	53,440	167,289
Accounting fees	2,840,263	117,878	110,435	189,141	66,557	23,866	149,532
Lobbying fees	265,439	49,749	40,689	394,766	*47	*14,646	*318
Professional fundraising fees	727,231	144,979	*3,454	6,515	*4,013	*2,319	0
Investment management fees	3,609,983	99,151	40,772	62,054	2,154	26,952	329,973
Other fees	125,541,884	4,995,244	307,514	2,164,597	211,651	149,235	2,090,716
Advertising and promotion	7,585,730	633,841	178,613	1,568,412	22,938	31,412	28,445
Office expenses	142,527,249	1,388,014	685,343	1,520,967	553,748	134,099	459,529
Information technology	18,195,623	516,444	91,288	601,269	25,070	50,909	77,812
Royalties	597,589	*14,662	*19,589	28,242	*2,387	0	*174
Occupancy	50,618,533	1,131,695	635,250	1,179,752	1,472,137	242,074	117,053
Travel	14,067,488	244,344	*582,457	1,024,384	*49,555	*48,959	*12,585
Payments of travel or entertainment for public officials	13,880	1,254	71	6,731	177	122	2
Conferences, conventions, and meetings	6,037,182	259,280	457,981	2,562,832	48,880	45,794	21,564
Interest expense	22,681,487	1,571,572	40,580	150,521	271,426	13,217	3,106
Payments to affiliates	4,847,368	250,826	2,467,832	169,506	15,501	23,585	2,941
Depreciation, depletion and amortization	65,497,679	984,491	304,125	643,067	1,192,449	106,173	69,301
Insurance	14,600,867	243,380	163,383	224,201	310,896	45,906	1,041,173
Other expenses	219,701,739	27,008,770	3,081,439	10,936,685	2,312,045	843,878	4,580,544

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

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

NOTES: Data exclude most organizations with receipts less than \$50,000. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.

Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2011

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

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	189,433	11,950	10,591	17,050	9,863	4,754	4,752
Total assets	3,022,920,873	105,760,306	33,329,545	69,444,769	24,549,033	123,307,857	198,868,048
Cash—Non-interest bearing	78,874,653	4,439,032	2,612,289	4,791,364	1,420,380	478,851	4,459,874
Savings and temporary cash investments	193,529,780	9,497,133	6,692,436	10,793,684	1,738,910	3,372,854	16,502,877
Pledges and grants receivable	74,216,145	429,758	23,804	274,475	12,499	*953	122,180
Accounts receivable	151,892,827	5,290,224	1,050,590	3,350,642	1,271,161	301,342	7,638,369
Receivables from officers, etc.	577,729	532,045	606	27,313	5,981	*3,389	*796
Receivables from disqualified persons	128,143	0	*66	*318	*71	0	4,507,326
Notes and loans receivables	95,463,081	20,842,222	651,022	1,858,577	160,222	1,766,474	64,747
Inventories for sale or use	17,165,596	184,718	32,711	166,250	279,929	37,479	7,002
Prepaid expenses and deferred charges	22,815,449	768,005	121,766	804,807	213,244	28,229	306,447
Land, buildings, & equipment (net)	893,153,833	11,875,735	4,855,140	6,007,563	18,191,873	2,055,375	782,117
Investments in public securities	703,263,632	26,689,159	12,189,100	32,134,802	570,344	75,746,862	86,936,040
Investments in other securities	539,695,808	7,001,429	4,130,506	5,278,237	149,190	13,319,431	65,429,611
Program-related investments	50,206,140	9,824,345	165,220	1,350,542	60,860	11,359,414	981,054
Intangible assets	10,184,880	223,118	20,462	137,743	89,965	*1,375	0
Other assets	191,753,177	8,163,383	783,826	2,468,452	384,405	14,835,829	11,129,607
Total liabilities	1,247,332,062	52,403,424	7,920,912	40,247,268	8,672,457	110,936,704	22,129,505
Accounts payable and accrued expenses	234,529,565	12,698,463	3,554,441	7,163,100	1,052,331	1,112,507	8,886,027
Grants payable	18,148,000	652,787	70,345	127,162	*1,443	*10,857	65,653
Deferred revenue	69,831,121	3,858,767	352,271	5,841,529	950,908	76,943	570,300
Tax-exempt bond liabilities	392,468,290	5,455,834	0	*60,678	*14,326	*24,855	0
Escrow account liability	7,744,592	537,775	103,272	220,244	*24,923	8,992	50,941
Payables to officers, directors, etc.	2,107,022	*32,459	*2,864	*16,045	23,028	0	0
Secured mortgages and notes payable	178,576,223	11,770,119	963,304	3,224,704	5,046,389	207,746	228,926
Unsecured notes and loans payable	40,081,919	8,375,883	34,985	153,703	360,537	9,695	46,776
Other liabilities	303,845,329	9,021,337	2,839,430	23,440,104	1,198,573	109,485,110	12,280,882
Total net assets	1,775,588,811	53,356,882	25,408,633	29,197,501	15,876,576	12,371,153	176,738,543
Total revenue	1,640,385,616	85,006,066	22,225,893	39,848,857	11,323,820	17,823,036	138,583,107
Total contributions, gifts, and grants	353,436,382	5,660,209	3,443,061	6,073,035	1,364,467	292,862	772,722
Federated campaigns	2,863,639	*12,233	*24,593	*13,109	*523	*284	0
Membership dues	4,079,715	1,022,315	2,646,350	3,126,705	1,219,968	213,801	*108,642
Fundraising events	6,944,343	72,051	*21,428	14,608	13,750	9,166	0
Related organizations	20,531,281	451,913	104,134	59,120	12,272	6,047	*614,167
Government grants (contributions)	154,071,486	1,237,245	88,269	1,686,195	*3,339	*5,265	34,114
All other contributions, gifts, etc.	164,945,919	2,864,453	558,287	1,173,298	114,614	58,299	*15,800
Program service revenue	1,192,226,654	75,650,359	16,795,667	29,984,966	8,314,617	12,839,321	129,792,795
Investment income	27,582,411	874,160	549,375	1,034,805	34,801	3,251,517	4,219,014
Tax-exempt bond proceeds	170,557	*5,510	*61	*216	*111	*33,065	*3,756
Royalties	3,349,275	791,288	211,741	521,466	8,066	*2,535	0
Total net rental income	3,257,377	240,875	93,970	65,855	60,122	24,998	-1,678
Net rent—Real estate	3,166,613	233,675	93,989	68,083	53,097	23,084	-1,678
Gross rents—Real estate	6,937,678	332,185	208,941	212,349	114,314	40,153	10,405
Rental expense—Real estate	3,771,066	98,510	114,952	144,266	61,217	17,069	12,083
Net rent—Personal property	90,764	*7,200	*-20	*-2,228	7,025	*1,914	0
Gross rents—Personal property	147,053	*13,065	*675	*632	9,064	*2,164	0
Rental expense—Personal property	56,289	*5,865	*694	*2,860	2,039	*250	0

Footnotes at end of table.

Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2011—Continued

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

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total net gain from sales of assets	30,040,248	644,292	83,289	306,431	-839,979	-53,741	2,903,404
Net gain from sales—Securities	24,143,566	474,766	68,316	247,624	13,542	-3,219	2,993,181
Gross sales—Securities	645,024,957	16,565,921	11,068,994	13,064,286	218,104	28,916,806	283,053,050
Sales expense—Securities	620,881,391	16,091,155	11,000,678	12,816,662	204,562	28,920,026	280,059,869
Net gain from sales—Other assets	5,896,681	169,526	14,974	58,806	-853,521	-50,521	-89,777
Gross sales—Other assets	19,526,397	573,042	246,284	246,299	692,073	23,268	11,559,877
Sales expense—Other assets	13,629,715	403,516	231,310	187,493	1,545,594	73,789	11,649,653
Net fundraising income	1,846,289	63,610	14,166	174,938	33,407	37,498	*487
Gross fundraising	5,915,353	201,797	57,096	491,192	89,452	76,352	*1,236
Fundraising expenses	4,069,064	138,187	42,929	316,254	56,045	38,853	*749
Net gaming income	242,990	99,884	*418	*9,124	20,366	102,827	13
Gross income from gaming	2,271,755	563,208	*1,350	*38,428	67,417	421,011	4,414
Gaming expenses	2,028,764	463,324	*932	*29,304	47,051	318,184	4,401
Net income from sales of inventory	6,004,978	138,397	19,838	232,757	1,948,239	190,424	*1,910
Gross sales of inventory	15,043,957	461,872	61,690	403,425	3,741,180	546,507	*30,827
Cost of goods sold (inventory)	9,038,979	323,474	41,851	170,669	1,792,941	356,083	*28,918
Other revenue	22,228,451	837,479	1,014,306	1,445,265	379,604	1,101,728	890,685
Total expenses	1,551,119,458	81,506,726	21,499,465	39,614,316	11,995,680	17,332,874	135,318,365
Program services	1,346,696,324	74,548,044	[2]	[2]	[2]	[2]	[2]
Management and general	187,603,969	6,518,871	[2]	[2]	[2]	[2]	[2]
Fundraising	16,819,164	439,812	[2]	[2]	[2]	[2]	[2]
Excess of revenue over expenses (net)	89,266,158	3,499,340	726,428	234,540	-671,859	490,162	3,264,741

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

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

[2] Not required to be reported.

NOTES: Data exclude most organizations with receipts less than \$50,000. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.

Table 4. Form 990-EZ Returns of 501(c)(3)-(9) Organizations: Selected Items, by Code Section, Tax Year 2011

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

Item	Internal Revenue Code Section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	84,854	8,961	6,766	9,948	6,785	1,840	420
Total assets	7,212,487	870,447	885,801	795,805	768,169	214,760	55,419
Cash, savings, and investments	5,087,030	610,907	695,408	694,509	384,680	111,338	50,973
Land and buildings	1,177,646	178,368	151,637	*42,627	275,859	99,130	178
Other assets	947,810	81,172	38,757	58,668	107,631	4,293	4,268
Total liabilities	940,874	98,273	42,820	86,600	143,416	18,047	4,727
Total net assets	6,271,614	772,174	842,981	709,205	624,753	196,714	50,691
Total revenue	7,519,036	686,117	664,433	969,000	626,350	126,585	58,991
Contributions, gifts, and grants	3,991,230	231,537	58,694	132,475	40,846	12,994	3,313
Program service revenue	1,972,810	118,418	95,883	331,540	175,808	*40,582	30,166
Membership dues and assessments	563,281	171,753	408,757	388,131	304,079	23,709	22,615
Investment income	53,360	25,671	26,928	6,000	8,630	2,900	88
Gain (loss) from sales of assets	10,328	*-917	*538	*2,418	*6,856	*280	0
Gross amount from sales	122,539	*5,625	*22,032	*5,679	*16,088	*8,234	0
Cost or other basis and sales expense	112,211	*6,542	*21,494	*3,261	*9,232	*7,953	0
Net income (loss), gaming and fundraising	612,753	90,752	16,187	46,711	18,537	23,021	1,557
Gross income from gaming	66,309	*23,670	*3,603	*3,242	*13,797	*22,660	0
Gross income from fundraising	1,202,872	206,035	22,833	119,953	26,538	36,285	4,703
Direct expense from gaming and fundraising	656,429	138,953	10,248	76,484	21,797	35,925	3,146
Net income from sales of inventory	144,874	21,064	*1,305	2,420	26,025	*11,410	0
Gross sales minus returns and allowances	358,492	54,107	*2,612	5,380	88,125	*25,779	0
Cost of goods sold	213,618	33,042	*1,308	2,959	62,100	*14,368	0
Other revenue	170,397	27,839	56,142	59,305	45,568	*11,688	1,252
Total expenses	7,281,244	659,845	655,230	978,431	582,177	126,690	55,242
Grants and similar amounts paid	1,041,407	97,835	88,928	26,296	13,966	17,511	1,375
Benefits paid to or for members	145,544	25,068	44,983	22,465	*27,158	*7,886	26,139
Salaries, other compensation, and employee benefits	1,433,174	56,848	165,262	195,315	60,682	11,576	2,478
Professional fees	617,396	65,394	42,392	225,785	36,329	2,725	10,904
Occupancy, rent, and utilities	760,827	91,441	60,266	44,829	185,793	27,812	2,331
Printing, publications, and postage	233,898	16,735	22,381	36,768	14,996	4,078	1,775
Other expenses	3,048,995	306,522	231,018	426,972	243,253	55,101	10,240
Excess of revenue over expenses (net)	237,795	26,272	9,203	-9,431	44,173	-105	3,749

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

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

NOTES: Data exclude most organizations with receipts less than \$50,000. Detail may not add to totals because of rounding.

Source: IRS Statistics of Income Division, Exempt Organizations (Except Private Foundations), July 2014.

