

Individual Noncash Charitable Contributions, Tax Year 2019

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For Tax Year 2019, individual taxpayers who itemized deductions reported a total of \$74.8 billion in noncash charitable contributions on 8.8 million returns. About 45 percent (3.9 million) of these returns carried \$72.8 billion in charitable contributions to Schedule A, *Itemized Deductions*, using Form 8283, *Noncash Charitable Contributions*. Form 8283 is used by individual taxpayers when the deduction amount claimed for all noncash donations reported on Schedule A exceeds \$500. The number of returns filed with Form 8283 declined from 2018 levels by 7.5 percent, and the amount claimed by these taxpayers increased 2.8 percent. The average amount per return increased 11.2 percent from approximately \$16,760 to approximately \$18,635.

Donations of corporate stock, mutual funds, and other investments accounted for 59.8 percent (\$43.6 billion) of all donations. Of the \$72.8 billion in total donations, foundations received the largest amount (\$20.1 billion or 27.6 percent), followed by donor-advised funds (\$14.3 billion or 19.6 percent). Individuals with an adjusted gross income (AGI) over \$10,000,000 donated 42.7 percent (\$31.1 billion) of all donations, a slight (1.7 percent) decrease from the previous year. Donors in the age 55-under-65 category had the largest increase in donations of all age groups, increasing the amounts they carried to Schedule A by 44.8 percent, from \$15.4 billion in 2018 to \$22.3 billion in 2019.

Types of Noncash Contributions

Donations of corporate stock accounted for the highest amount carried to Schedule A (\$39.6 billion, 54.4 percent of the total) for 2019. Although easement donations were the second largest category (\$8.4 billion), they only represented 11.6 percent of all donations. Clothing was the third largest category (\$6.7 billion, 9.2 percent of the total) (Figure A). Corporate stock donations averaged a relatively large amount of approximately \$257,000 per return, while clothing donations averaged about \$2,415 per return. Easements, however, had the largest average donation amount of \$1.4 million per return, with an estimated 6,005 returns carrying donations to Schedule A. Donations of land had the second largest average donation amount of nearly \$630,000 per return based on 3,300 returns that carried a total of \$2.1 billion in donations to Schedule A.

From Tax Year 2018 to Tax Year 2019, the number of returns filed with donations declined 7.5 percent from 4.2 million to 3.9 million (Figure B). Returns with corporate stock donations increased 1.7 percent from approximately 151,800 in Tax Year 2018 to a little more than 154,300 in 2019, while the amount carried to Schedule A increased 2.6 percent. These donations

represented 54.4 percent of all donations. Although the number of returns with easement donations declined 39.0 percent from approximately 9,845 in Tax Year 2018 to 6,005 in 2019, the donation amount increased 29.8 percent from \$6.5 billion in 2018 to \$8.4 billion in 2019. Returns with clothing donations, the third largest donation category (down from the second largest in Tax Year 2018), declined 7.4 percent. In addition, the amount of these donations declined 3.0 percent from \$6.9 billion in 2018 to \$6.7 billion in 2019.

Overall, the average donation amount per return for non-cash contributions increased 11.2 percent, from about \$16,760 per return with an attached Form 8283 in 2018, to \$18,635 in 2019. Average corporate stock donations per return increased 0.9 percent from \$254,305 per return in Tax Year 2018 to approximately \$256,660 in Tax Year 2019. In addition, the average amount claimed for clothing donations, the third largest donation type, rose 4.8 percent, from \$2,305 to about \$2,415 per return. Average donations of household items per return increased 3.4 percent, from approximately \$2,515 to \$2,600 per return. In both tax years, easement donations had the largest average amount carried per return to Schedule A, and this amount increased 112.7 percent, from about \$660,665 in 2018 to \$1.4 million per return in 2019. Services (-58.4 percent), planes, boats, and other vehicles (-49.5 percent), and other investments (-47.6 percent) experienced the largest declines from 2018 levels in average donation amount per return.

Since Tax Year 2007, corporate stock donations have consistently been the highest amount carried to Schedule A (Figure C). Donations of real estate, land, and easements had the largest increase, going up by \$2.2 billion from the previous year to \$11.8 billion for 2019. For Tax Year 2019, the amounts of clothing and household items continued their declines from their Tax Year 2017 highs of \$11.9 billion and \$6.5 billion, to \$6.7 billion and \$4.5 billion, respectively.

Donations by Size of Adjusted Gross Income

Individuals in the \$10 million or more adjusted gross income (AGI) group claimed donations of \$31.1 billion (42.7 percent of the overall amount donated and 13 percent of their AGI) on just under 7,500 returns (the third smallest number of returns out of all the AGI groups) (Figure D). Those taxpayers in the \$100,000-to-\$200,000 category had the largest number of returns (1.4 million), representing 35.8 percent of the total returns claiming noncash contributions on Form 8283. In turn, they reported the third largest amount of AGI (\$202.5 billion) and fifth largest amount of noncash charitable contributions (\$5.2 billion) carried to the Schedule A. The \$200,000-to-\$500,000



Figure A

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Year 2019

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

Type of donation	Number of returns [1]	Number of donations	Amount carried to Schedule A [2]	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donations	3,907,728	12,545,983	72,819,215	18,635	5,804	100.0	100.0
Corporate stock	154,331	406,249	39,610,545	256,661	97,503	3.2	54.4
Mutual funds	24,524	53,525	2,527,957	103,083	47,229	0.4	3.5
Other investments	5,643	9,310	1,414,814	250,715	151,963	0.1	1.9
Real estate	2,805	3,149	1,316,303	469,244	417,982	[3]	1.8
Land	3,300	3,756	2,077,041	629,319	552,977	[3]	2.9
Easements	6,005	8,025	8,438,663	1,405,165	1,051,532	0.1	11.6
Art and collectibles	71,846	93,124	1,401,812	19,511	15,053	0.7	1.9
Food	105,459	188,385	118,658	1,125	630	1.5	0.2
Clothing	2,771,561	6,672,404	6,698,556	2,417	1,004	53.2	9.2
Accessories	45,807	58,104	88,723	1,937	1,527	0.5	0.1
Electronics	211,091	262,356	523,565	2,480	1,996	2.1	0.7
Household items	1,723,760	3,741,865	4,480,959	2,600	1,198	29.8	6.2
Cars and other motor vehicles	75,484	78,768	136,267	1,805	1,730	0.6	0.2
Planes, boats, and other vehicles	3,964	3,987	76,469	19,290	19,179	[3]	0.1
Services	7,471	37,128	24,318	3,255	655	0.3	[3]
Airline tickets and miles	* 12	* 19	* 485	* 40,024	* 25,291	[3]	[3]
Other [4]	492,855	925,829	3,884,080	7,881	4,195	7.4	5.3

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

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

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

[3] Less than 0.05 percent.

[4] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on 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 2022.

Figure B

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type, Tax Years 2018 and 2019

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

Type of donation	2018			2019			Percentage change		
	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All donations	4,226,280	70,841,856	16,762	3,907,728	72,819,215	18,635	-7.5	2.8	11.2
Corporate stock	151,817	38,607,945	254,305	154,331	39,610,545	256,661	1.7	2.6	0.9
Mutual funds	17,191	2,400,737	139,655	24,524	2,527,957	103,083	42.7	5.3	-26.2
Other investments	3,522	1,684,445	478,230	5,643	1,414,814	250,715	60.2	-16.0	-47.6
Real estate	2,551	1,163,076	455,892	2,805	1,316,303	469,244	10.0	13.2	2.9
Land	5,425	1,994,156	367,584	3,300	2,077,041	629,319	-39.2	4.2	71.2
Easements	9,844	6,503,494	660,666	6,005	8,438,663	1,405,165	-39.0	29.8	112.7
Art and collectibles	75,327	1,554,736	20,640	71,846	1,401,812	19,511	-4.6	-9.8	-5.5
Food	108,513	134,979	1,244	105,459	118,658	1,125	-2.8	-12.1	-9.5
Clothing	2,994,164	6,902,741	2,305	2,771,561	6,698,556	2,417	-7.4	-3.0	4.8
Accessories	61,398	96,616	1,574	45,807	88,723	1,937	-25.4	-8.2	23.1
Electronics	226,439	320,979	1,418	211,091	523,565	2,480	-6.8	63.1	75.0
Household items	1,896,389	4,768,052	2,514	1,723,760	4,480,959	2,600	-9.1	-6.0	3.4
Cars and other motor vehicles	98,400	199,531	2,028	75,484	136,267	1,805	-23.3	-31.7	-11.0
Planes, boats, and other vehicles	3,669	194,247	52,944	3,964	76,469	26,726	8.0	-60.6	-49.5
Services	9,789	76,665	7,832	7,471	24,318	3,255	-23.7	-68.3	-58.4
Airline tickets and miles	380	1,125	2,960	* 12	* 485	* 40,024	* -96.8	* -56.9	* 1,252.4
Other [3]	540,659	4,238,332	7,839	492,855	3,884,080	7,881	-8.8	-8.4	0.5

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

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

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

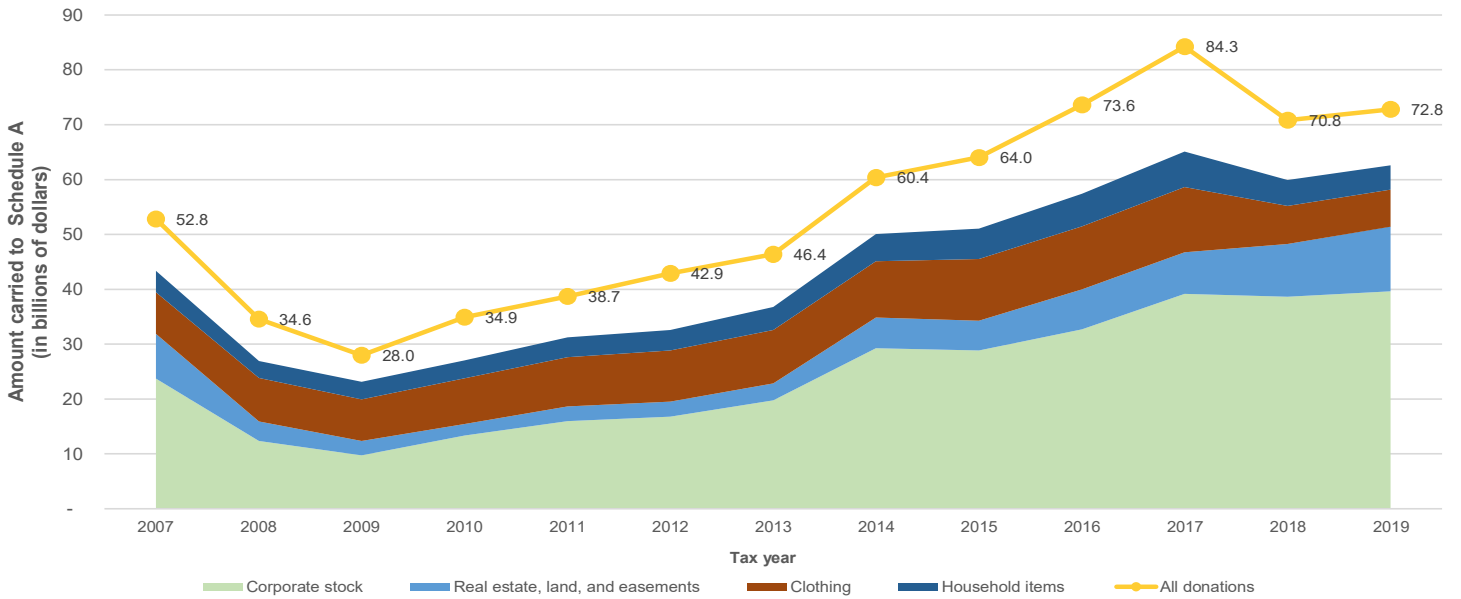
[3] Other donations include donations of intellectual property.

NOTE: This figure is based on data reported on 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 2022.

Figure C

All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A, by Donation Type, Tax Years 2007–2019



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2022.

Figure D

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Year 2019

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

Size of adjusted gross income (AGI)	Number of returns	Percent of returns with charitable contributions	AGI	Amount carried to Schedule A [1]	Percent of amount carried to Schedule A	Donation as percent of AGI	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	3,907,728	100.0	1,221,775,427	72,819,215	100.0	6.0	18,635
Under \$5,000 (including deficits)	5,602	0.1	-890,522	39,190	0.1	-4.4	6,996
\$5,000 under \$10,000	7,352	0.2	57,525	11,536	[2]	20.1	1,569
\$10,000 under \$15,000	16,557	0.4	207,906	39,916	0.1	19.2	2,411
\$15,000 under \$20,000	22,171	0.6	388,933	115,069	0.2	29.6	5,190
\$20,000 under \$25,000	30,913	0.8	699,726	125,582	0.2	17.9	4,062
\$25,000 under \$30,000	37,912	1.0	1,044,682	161,680	0.2	15.5	4,265
\$30,000 under \$40,000	110,266	2.8	3,871,450	465,511	0.6	12.0	4,222
\$40,000 under \$50,000	131,787	3.4	5,923,983	578,499	0.8	9.8	4,390
\$50,000 under \$75,000	425,958	10.9	26,767,024	2,002,958	2.8	7.5	4,702
\$75,000 under \$100,000	413,731	10.6	36,168,869	1,553,487	2.1	4.3	3,755
\$100,000 under \$200,000	1,399,027	35.8	202,451,910	5,170,037	7.1	2.6	3,695
\$200,000 under \$500,000	968,835	24.8	287,142,464	6,085,823	8.4	2.1	6,282
\$500,000 under \$1,000,000	211,140	5.4	143,502,467	8,281,080	11.4	5.8	39,221
\$1,000,000 under \$1,500,000	51,431	1.3	61,906,146	2,916,800	4.0	4.7	56,713
\$1,500,000 under \$2,000,000	23,043	0.6	39,567,928	2,619,008	3.6	6.6	113,655
\$2,000,000 under \$5,000,000	34,524	0.9	104,235,789	6,854,617	9.4	6.6	198,549
\$5,000,000 under \$10,000,000	10,008	0.3	68,992,282	4,719,272	6.5	6.8	471,539
\$10,000,000 or more	7,473	0.2	239,736,865	31,079,150	42.7	13.0	4,158,859

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

[2] Less than 0.05 percent.

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 2022.

group had the second largest number of returns with Form 8283 claims (968.8 thousand or 24.8 percent of the total), the largest portion of AGI (\$287.1 billion), and the fourth largest amount carried to the Schedule A (\$6.1 billion). While the combined AGI of these two income groups was slightly over 40 percent of the cumulative AGI for all Form 8283 filers, their contributions only accounted for approximately 15.5 percent of the total amount carried to Schedule A. Thus, these two income groups had the lowest donations as a percentage of AGI at 2.6 percent and 2.1 percent, respectively.

The percentage change in the number of individuals claiming noncash charitable contributions between Tax Years 2018 and 2019 indicates a decline for almost all AGI groups (Figure E). The number of taxpayers claiming noncash donations declined in 15 out of the 18 AGI brackets. The most substantive increase was among taxpayers with AGI \$1,500,000 under \$2,000,000, who filed 4.2 percent more returns with noncash contributions in 2019 than 2018 and claimed 25.1 percent more donations (increasing from \$2.1 billion to \$2.6 billion). In contrast, taxpayers with AGI over \$10,000,000 filed 8.7 percent fewer returns, while their amount claimed declined 1.7 percent from \$31.6

billion to \$31.1 billion. Overall, the average donation amount per return increased 11.2 percent between 2018 and 2019, with most groups reporting increases. The most significant increase was for those taxpayers with AGI \$500,000 under \$1,000,000 whose average donation increased 74.2 percent, from a little over \$22,510 to approximately \$39,220. The most significant decline was by those in the AGI group under \$5,000 (including deficits) whose average donation declined 58.4 percent, from about \$16,800 to just under \$7,000 for 2019.

Types of Charitable Organizations

Beneficiaries of noncash charitable contributions are classified for this study as arts, culture, and humanities groups, educational institutions, environment- and animal-related organizations, health and medical research organizations, large organizations, religious organizations, public and societal benefit organizations, foundations, and donor-advised funds, with the remainder classified as other donees (Figure F). Foundations were the largest beneficiaries (\$20.1 billion), followed by donor-advised funds (\$14.3 billion) and environment- and animal-related organizations (\$9.9 billion), the three of which have consistently

Figure E
All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Size of Adjusted Gross Income, Tax Years 2018 and 2019

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

Size of adjusted gross income	2018			2019			Percentage change		
	Number of returns	Amount carried to Schedule A [1]	Average amount per return	Number of returns	Amount carried to Schedule A [1]	Average amount per return	Number of returns	Amount carried to Schedule A [1]	Average amount per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	4,226,280	70,841,856	16,762	3,907,728	72,819,215	18,635	-7.5	2.8	11.2
Under \$5,000 (including deficits)	28,896	485,668	16,808	5,602	39,190	6,996	-80.6	-91.9	-58.4
\$5,000 under \$10,000	11,683	30,040	2,571	7,352	11,536	1,569	-37.1	-61.6	-39.0
\$10,000 under \$15,000	22,427	62,548	2,789	16,557	39,916	2,411	-26.2	-36.2	-13.6
\$15,000 under \$20,000	26,952	59,478	2,207	22,171	115,069	5,190	-17.7	93.5	135.2
\$20,000 under \$25,000	38,024	137,187	3,608	30,913	125,582	4,062	-18.7	-8.5	12.6
\$25,000 under \$30,000	46,274	196,152	4,239	37,912	161,680	4,265	-18.1	-17.6	0.6
\$30,000 under \$40,000	107,969	430,285	3,985	110,266	465,511	4,222	2.1	8.2	5.9
\$40,000 under \$50,000	158,887	894,404	5,629	131,787	578,499	4,390	-17.1	-35.3	-22.0
\$50,000 under \$75,000	453,771	1,736,468	3,827	425,958	2,002,958	4,702	-6.1	15.3	22.9
\$75,000 under \$100,000	451,686	1,713,335	3,793	413,731	1,553,487	3,755	-8.4	-9.3	-1.0
\$100,000 under \$200,000	1,560,310	5,810,866	3,724	1,399,027	5,170,037	3,695	-10.3	-11.0	-0.8
\$200,000 under \$500,000	975,770	5,864,363	6,010	968,835	6,085,823	6,282	-0.7	3.8	4.5
\$500,000 under \$1,000,000	216,835	4,882,515	22,517	211,140	8,281,080	39,221	-2.6	69.6	74.2
\$1,000,000 under \$1,500,000	51,282	2,751,756	53,660	51,431	2,916,800	56,713	0.3	6.0	5.7
\$1,500,000 under \$2,000,000	22,119	2,094,226	94,682	23,043	2,619,008	113,655	4.2	25.1	20.0
\$2,000,000 under \$5,000,000	34,965	7,234,180	206,895	34,524	6,854,617	198,549	-1.3	-5.2	-4.0
\$5,000,000 under \$10,000,000	10,242	4,825,899	471,174	10,008	4,719,272	471,539	-2.3	-2.2	0.1
\$10,000,000 or more	8,187	31,632,486	3,863,746	7,473	31,079,150	4,158,859	-8.7	-1.7	7.6

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

NOTE: This figure is based on data reported on 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 2022.

Figure F

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Year 2019

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

Type of donee	Number of returns [1]	Number of donations	Amount carried to Schedule A [2]	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donees	3,907,728	12,545,983	72,819,215	18,635	5,804	100.0	100.0
Arts, culture, and humanities	113,644	172,291	2,378,833	20,932	13,807	1.4	3.3
Educational institutions	158,895	272,376	4,287,689	26,984	15,742	2.2	5.9
Environment- and animal-related organizations	104,308	192,403	9,871,504	94,638	51,306	1.5	13.6
Health and medical research	365,641	710,025	1,668,695	4,564	2,350	5.7	2.3
Large organizations	3,056,904	8,102,703	9,407,565	3,077	1,161	64.6	12.9
Public and societal benefit	695,171	1,386,763	3,143,012	4,521	2,266	11.1	4.3
Religious organizations	548,291	1,169,405	3,412,017	6,223	2,918	9.3	4.7
Donor-advised funds	73,060	168,478	14,272,741	195,357	84,716	1.3	19.6
Foundations	60,386	103,489	20,084,782	332,607	194,076	0.8	27.6
Other donees	185,752	268,049	4,292,378	23,108	16,013	2.1	5.9

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

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

NOTE: This figure is based on data reported on 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 2022.

been among the greatest beneficiaries of noncash charitable contributions. Foundations received 27.6 percent of all donations on just less than 60,400 returns, with an average donation per return of approximately \$332,607. Donor-advised funds received 19.6 percent of all donations on an estimated 73,060 returns having an average donation of \$195,357 per return. In contrast, donations to environment- and animal-related organizations were reported on 104.3 thousand returns, resulting in an average amount of \$94,638 per return.

Less than half of categories experienced increases in the amount of donation claims from 2018 to 2019, with the most significant growth occurring in donations to donor-advised funds (25.8 percent, from \$11.3 billion to \$14.3 billion), environment- and animal-related organizations (25.5-percent increase, from \$7.9 billion to \$9.9 billion, representing 13.6 percent of all donations), and public and societal benefit (15.5-percent increase from \$2.7 billion to \$3.1 billion representing 4.3 percent of all donations) (Figure G). In addition, nearly all categories received

Figure G

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type, Tax Years 2018 and 2019

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

Type of donee	2018			2019			Percentage change	
	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]	Average amount per return	Number of returns [1]	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donees	4,226,280	70,841,856	16,762	3,907,728	72,819,215	18,635	-7.5	2.8
Arts, culture, and humanities	127,805	3,089,304	24,172	113,644	2,378,833	20,932	-11.1	-23.0
Educational institutions	166,858	4,866,449	29,165	158,895	4,287,689	26,984	-4.8	-11.9
Environment- and animal-related organizations	107,882	7,863,257	72,888	104,308	9,871,504	94,638	-3.3	25.5
Health and medical research	391,715	1,810,681	4,622	365,641	1,668,695	4,564	-6.7	-7.8
Large organizations	3,305,704	9,713,045	2,938	3,056,904	9,407,565	3,077	-7.5	-3.1
Public and societal benefit	816,994	2,720,443	3,330	695,171	3,143,012	4,521	-14.9	15.5
Religious organizations	557,287	3,574,766	6,415	548,291	3,412,017	6,223	-1.6	-4.6
Donor-advised funds	71,862	11,348,529	157,921	73,060	14,272,741	195,357	1.7	25.8
Foundations	64,677	21,650,309	334,747	60,386	20,084,782	332,607	-6.6	-7.2
Other donees	223,103	4,205,073	18,848	185,752	4,292,378	23,108	-16.7	2.1

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

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

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

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2022.

donations on fewer returns, with the exception of donor-advised funds, which experienced a 1.7-percent growth in donors. Aside from the classification of other donees, donations to those classified as public and societal benefit showed the largest decline in number of returns (14.9 percent), followed by those classified as arts, culture, and humanities (11.1 percent). Public and societal benefit organizations experienced the largest percentage increase in average donation per return (35.8 percent, from \$3,330 in Tax Year 2018 to about \$4,520 in 2019), while arts, cultures, and humanities experienced the largest percentage decrease (13.4 percent), from almost \$24,175 in Tax Year 2018 to about \$20,930 in Tax Year 2019.

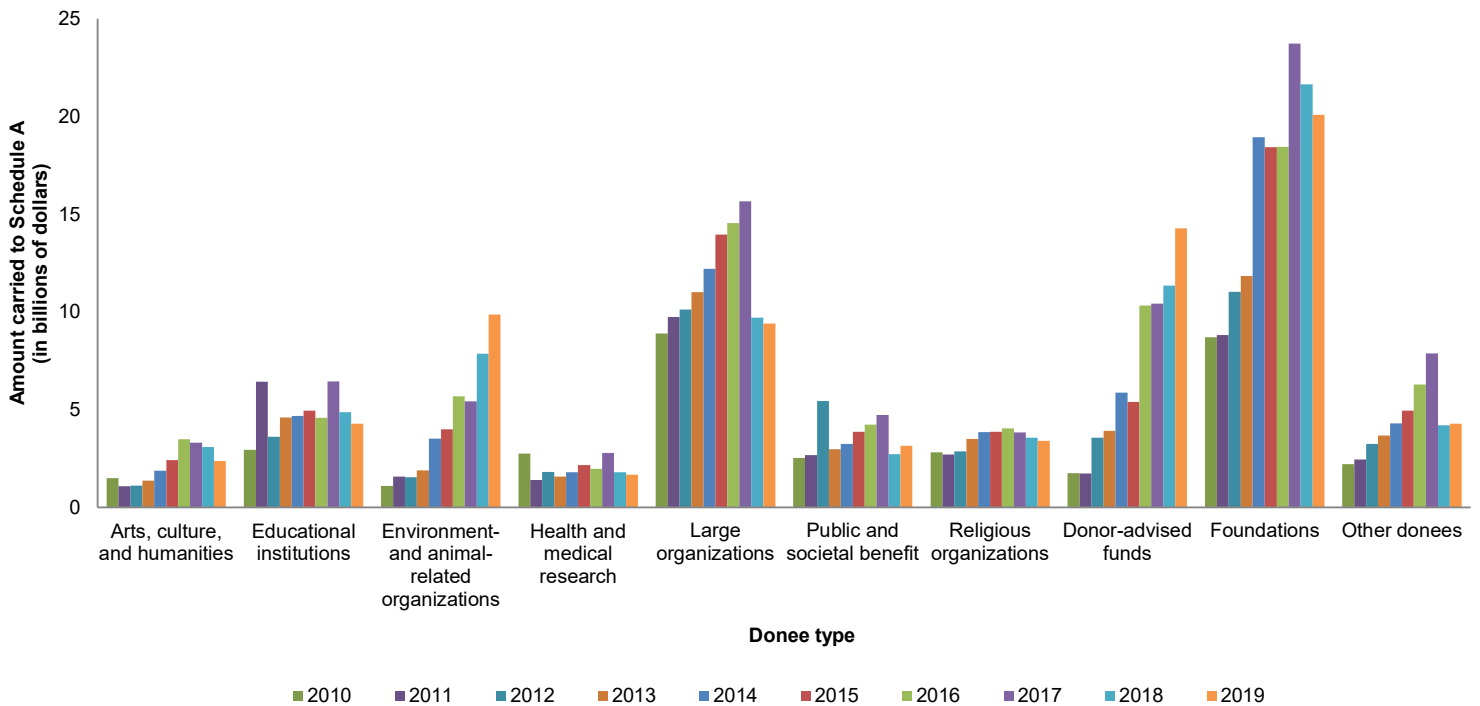
Most organization categories received more donations in Tax Year 2017 than they received in any of the preceding 10 years, or since Tax Year 2007 (Figure H). Furthermore, between 2009 and 2017, the amount of donations received more than doubled for six out of the nine organization types (excluding those classified as other). However, in Tax Year 2018 these trends changed significantly, and most organization types received fewer donation amounts. For Tax Year 2019, just over half of the organization types continued their downward trend in donation amounts, with the largest decrease for foundations (\$1.6 billion), while the others returned to their increasing trend, with the largest increase in donor-advised funds donation amounts (\$2.9 billion).

Donations by Age

For those taxpayers filing Form 8283 in Tax Year 2019, individuals aged 65 and over reported the largest total donation amount claimed on Schedule A for both noncash and cash contributions (Figure I). These taxpayers donated \$13.2 billion (36.9 percent) of the total \$35.9 billion claimed in cash contributions. In addition, they accounted for \$24.9 billion out of the total \$72.8 billion claimed in noncash contributions. However, while they accounted for, by far, the largest amount donated, the age 65- and-over category was only the third largest in terms of the number of returns filed for both noncash (an estimated 806,105 returns, or 20.6 percent) and cash (about 752,040 returns or 22.2 percent) donations. The average noncash contribution for this group was approximately \$30,930 per return, more than quadruple the just over \$6,975 per return reported by the age group (under 35) with the smallest average noncash contribution. With an AGI of \$282.8 billion, the age 65-and-over group donated 8.8 percent of their income in noncash charitable contributions, increasing to 13.5 percent when cash contributions were included.

For taxpayers aged 65 and over, the \$17.6 billion in donations of corporate stock, mutual funds, and other investments represented 70.5 percent of their donations (Table 4). Furthermore, this group accounted for 40.4 percent of all stock, mutual funds, and other investments donated, as well as 34.2 percent

Figure H
All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A, by Donee Type, Tax Years 2010–2019



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2022.

Figure I

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Year 2019

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

Donor age [1]	Number of returns	Amount carried to Schedule A [2]	Average amount per return	Adjusted gross income less deficit (AGI)	Donation as a percent of AGI	Number of returns with cash contributions on Schedule A	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All ages	3,907,728	72,819,215	18,635	1,221,775,427	6.0	3,380,381	35,931,944
Under 35	254,660	1,776,606	6,976	39,413,076	4.5	196,871	966,203
35 under 45	750,324	7,614,123	10,148	191,762,102	4.0	607,793	3,775,421
45 under 55	1,068,781	16,161,553	15,121	351,386,736	4.6	922,035	7,690,999
55 under 65	1,027,858	22,334,979	21,730	356,394,698	6.3	901,643	10,252,605
65 and older	806,105	24,931,954	30,929	282,818,814	8.8	752,038	13,246,716

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

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

NOTE: This figure is based on data reported on 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 2022.

of all noncash contributions, and 35.1 percent of all charitable donations, including cash donations, carried to Schedule A. Donations of real estate, land, and easements were the second largest category donated by taxpayers in the 65-and-over bracket with a value of \$2.7 billion. Overall, the average amount of donations per return for taxpayers over age 65 decreased slightly from \$32,053 in Tax Year 2018 to \$30,929 in Tax Year 2019.

From Tax Year 2018 to Tax Year 2019, every age group filed fewer returns with an attached Form 8283, for a total decrease in returns of 7.5 percent (Figure J). Donors aged 55 under 65 increased their donation amounts from \$15.4 billion in Tax Year 2018 to \$22.3 billion in Tax Year 2019 (44.8 percent). Almost three-quarters of these donations (\$16.1 billion) were in corporate stock.

Explanation of Selected Terms

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

Amount carried to Schedule A—This is the fair market value from Form 8283, Section A, (items with a deduction of \$5,000 or less and certain publicly traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000 except contributions of 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

Figure J

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Age of Donor, Tax Years 2018 and 2019

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

Donor age [1]	2018			2019			Percentage change	
	Number of returns	Amount carried to Schedule A [2]	Average amount per return	Number of returns	Amount carried to Schedule A [2]	Average amount per return	Number of returns	Amount carried to Schedule A [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	4,226,280	70,841,856	16,762	3,907,728	72,819,215	18,635	-7.5	2.8
Under 35	287,573	5,330,459	18,536	254,660	1,776,606	6,976	-11.4	-66.7
35 under 45	783,358	7,280,209	9,294	750,324	7,614,123	10,148	-4.2	4.6
45 under 55	1,171,813	14,307,327	12,210	1,068,781	16,161,553	15,121	-8.8	13.0
55 under 65	1,094,476	15,426,874	14,095	1,027,858	22,334,979	21,730	-6.1	44.8
65 and older	889,059	28,496,987	32,053	806,105	24,931,954	30,929	-9.3	-12.5

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

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

NOTE: This figure is based on data reported on 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 2022.

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. This limitation is reduced to 20 percent or 30 percent depending on the type of property donated, the type of charitable organization to which the property is donated, and whether the property is donated to or for the use of the organization. The statistics in this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 12 of Schedule A. The limitations are then applied to the amount reported on line 14 of that schedule.

Donated Property Types

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

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

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

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

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

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

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

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

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

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

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

Land—Includes farms, orchards, and open lots.

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

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

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

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

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

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

Donee Organizations

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

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

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

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

Foundations—A foundation is a type of philanthropic organization set up by individuals or institutions as a legal entity (usually either a corporation or trust) with the purpose of distributing

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

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 Scouts BSA.

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

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

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

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, and 1040-SR, including electronically filed returns) filed during Calendar Year 2020. 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 2019 data on a sample of 370,894 returns and an estimated final population of 167,726,554 returns. The number of returns in the sample with an attached Form 8283 was 40,162.

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

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

Figure K

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283: Coefficients of Variation for Selected Items, by Size of Adjusted Gross Income, Tax Year 2019

[Coefficients of variation are in percentages]

Size of adjusted gross income	All donees				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	1.32	2.29	2.83	5.68	4.47
Under \$25,000 (including deficits)	10.66	13.65	16.55	16.21	16.28
\$25,000 under \$50,000	5.91	9.36	9.42	8.68	8.69
\$50,000 under \$75,000	4.79	7.16	11.04	26.40	10.70
\$75,000 under \$100,000	4.83	7.97	9.98	9.49	9.49
\$100,000 under \$200,000	2.52	4.78	5.39	4.69	4.69
\$200,000 under \$500,000	1.74	2.76	3.89	8.50	5.64
\$500,000 under \$1,000,000	2.19	3.47	19.40	29.28	37.73
\$1,000,000 under \$1,500,000	2.49	3.95	15.37	33.39	13.19
\$1,500,000 under \$2,000,000	2.09	3.04	16.75	20.20	14.85
\$2,000,000 under \$5,000,000	1.11	1.85	8.65	11.72	7.17
\$5,000,000 under \$10,000,000	1.15	2.73	6.39	18.71	3.11
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00

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

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

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

NOTES: 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. 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 <https://www.irs.gov/statistics/soi-tax-stats-statistical-methodolog>.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, May 2022.

Table 1A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Size of Adjusted Gross Income, Tax Year 2019

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

Size of adjusted gross income	All returns with donations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	3,907,728	12,545,983	40,646,197	96,502,191	72,819,215
Under \$25,000 (including deficits)	82,594	197,271	584,367	333,012	331,294
\$25,000 under \$50,000	279,964	713,270	1,998,208	1,203,002	1,205,690
\$50,000 under \$75,000	425,958	1,206,281	3,441,908	2,572,342	2,002,958
\$75,000 under \$100,000	413,731	1,223,977	2,747,700	1,553,604	1,553,487
\$100,000 under \$200,000	1,399,027	4,753,647	9,713,703	5,171,812	5,170,037
\$200,000 under \$500,000	968,835	3,322,891	7,895,814	7,314,908	6,085,823
\$500,000 under \$1,000,000	211,140	686,983	3,933,689	14,016,265	8,281,080
\$1,000,000 under \$1,500,000	51,431	164,448	1,343,931	8,195,147	2,916,800
\$1,500,000 under \$2,000,000	23,043	77,861	926,031	4,651,200	2,619,008
\$2,000,000 under \$5,000,000	34,524	119,740	2,161,950	10,895,659	6,854,617
\$5,000,000 under \$10,000,000	10,008	39,484	1,334,378	8,054,733	4,719,272
\$10,000,000 or more	7,473	40,131	4,564,518	32,540,506	31,079,150

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 2019

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

Size of adjusted gross income	Returns with donations of corporate stock, mutual funds, and other investments				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	175,773	469,084	7,756,307	44,972,173	43,553,317
Under \$25,000 (including deficits)	* 1,163	* 1,669	* 761	* 39,014	* 39,014
\$25,000 under \$50,000	1,221	1,256	701	768	768
\$50,000 under \$75,000	4,201	8,326	28,922	749,253	184,697
\$75,000 under \$100,000	9,043	12,359	32,483	136,048	136,048
\$100,000 under \$200,000	23,463	63,145	259,477	455,652	455,652
\$200,000 under \$500,000	55,015	130,159	692,490	2,242,801	2,240,103
\$500,000 under \$1,000,000	34,872	88,742	600,154	2,305,580	2,285,326
\$1,000,000 under \$1,500,000	13,830	38,347	354,592	1,547,151	1,545,015
\$1,500,000 under \$2,000,000	7,606	23,308	269,229	1,317,675	1,317,464
\$2,000,000 under \$5,000,000	14,647	48,792	969,747	4,502,436	4,414,880
\$5,000,000 under \$10,000,000	5,648	23,098	887,302	4,077,321	3,592,701
\$10,000,000 or more	5,064	29,884	3,660,449	27,598,474	27,341,650

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 2019

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

Size of adjusted gross income	Returns with donations of real estate, land, and easements				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	11,880	14,930	4,340,291	33,865,469	11,832,007
Under \$25,000 (including deficits)	* 14	* 39	* 2,954	* 23,323	* 21,604
\$25,000 under \$50,000	**	**	**	**	**
\$50,000 under \$75,000	**	**	**	**	**
\$75,000 under \$100,000	**	**	**	**	**
\$100,000 under \$200,000	**1,470	**1,606	**50,068	**117,369	**113,590
\$200,000 under \$500,000	3,157	3,359	398,278	1,683,309	491,294
\$500,000 under \$1,000,000	3,506	4,166	1,509,425	10,471,986	4,763,764
\$1,000,000 under \$1,500,000	1,082	1,789	510,530	6,194,579	930,112
\$1,500,000 under \$2,000,000	772	1,299	421,624	2,991,968	966,599
\$2,000,000 under \$5,000,000	1,170	1,608	732,736	5,634,655	1,709,768
\$5,000,000 under \$10,000,000	406	616	267,890	3,516,975	714,526
\$10,000,000 or more	305	449	446,785	3,231,305	2,120,750

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 2019

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

Size of adjusted gross income	Returns with donations of art and collectibles				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	71,846	93,124	773,242	1,555,983	1,401,812
Under \$25,000 (including deficits)	* 1,622	* 1,630	* 158	* 929	* 929
\$25,000 under \$50,000	* 4,015	* 4,034	* 12,951	* 24,347	* 24,347
\$50,000 under \$75,000	11,002	17,036	97,770	22,418	22,418
\$75,000 under \$100,000	14,329	16,951	40,026	32,241	32,241
\$100,000 under \$200,000	19,638	23,736	66,321	90,103	90,073
\$200,000 under \$500,000	15,362	20,556	75,950	75,897	75,739
\$500,000 under \$1,000,000	2,884	3,756	17,692	42,151	38,805
\$1,000,000 under \$1,500,000	1,104	1,974	10,704	24,359	23,660
\$1,500,000 under \$2,000,000	557	1,103	44,700	54,677	52,442
\$2,000,000 under \$5,000,000	834	1,387	55,744	160,533	143,311
\$5,000,000 under \$10,000,000	280	487	62,878	143,591	98,004
\$10,000,000 or more	218	474	288,349	884,736	799,843

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 2019

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

Size of adjusted gross income	Returns with donations of food				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	105,459	188,385	100,397	122,126	118,658
Under \$25,000 (including deficits)	* 1,346	* 1,349	* 50	* 90	* 90
\$25,000 under \$50,000	* 5,048	* 15,109	* 485	* 1,744	* 1,744
\$50,000 under \$75,000	8,048	9,051	8,573	5,818	5,818
\$75,000 under \$100,000	9,503	16,549	5,005	6,128	6,128
\$100,000 under \$200,000	39,419	80,896	23,639	31,172	31,172
\$200,000 under \$500,000	32,312	48,804	25,261	23,708	23,660
\$500,000 under \$1,000,000	6,433	11,778	18,280	9,439	9,401
\$1,000,000 under \$1,500,000	1,082	1,322	1,445	4,621	4,528
\$1,500,000 under \$2,000,000	786	1,019	1,153	7,817	7,001
\$2,000,000 under \$5,000,000	1,018	1,734	7,156	10,011	9,660
\$5,000,000 under \$10,000,000	271	398	5,012	14,588	12,442
\$10,000,000 or more	193	375	4,337	6,989	7,014

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 2019

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

Size of adjusted gross income	Returns with donations of clothing and accessories				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	2,779,474	6,730,508	12,971,167	6,784,119	6,787,279
Under \$25,000 (including deficits)	63,905	102,440	329,171	172,326	172,326
\$25,000 under \$50,000	193,353	342,276	915,213	536,201	538,889
\$50,000 under \$75,000	306,638	657,612	1,436,047	852,220	852,220
\$75,000 under \$100,000	296,801	649,278	1,254,411	730,717	730,717
\$100,000 under \$200,000	1,032,179	2,674,383	4,497,282	2,473,729	2,474,243
\$200,000 under \$500,000	696,996	1,845,443	3,306,362	1,562,296	1,562,205
\$500,000 under \$1,000,000	132,468	334,418	798,437	300,140	300,140
\$1,000,000 under \$1,500,000	26,805	58,664	198,883	64,623	64,687
\$1,500,000 under \$2,000,000	11,355	25,768	84,136	27,320	27,305
\$2,000,000 under \$5,000,000	14,413	31,235	110,879	45,600	45,599
\$5,000,000 under \$10,000,000	3,060	6,013	27,485	14,569	14,569
\$10,000,000 or more	1,501	2,978	12,861	4,379	4,379

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 2019

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

Size of adjusted gross income	Returns with donations of electronics				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	211,091	262,356	1,003,410	524,249	523,565
Under \$25,000 (including deficits)	* 1,042	* 1,073	* 3,903	* 1,115	* 1,115
\$25,000 under \$50,000	15,448	16,463	78,667	35,920	35,920
\$50,000 under \$75,000	31,101	40,986	379,878	228,836	228,836
\$75,000 under \$100,000	21,845	23,857	49,073	26,368	26,368
\$100,000 under \$200,000	75,779	94,745	261,952	140,543	140,543
\$200,000 under \$500,000	53,163	69,000	178,050	68,733	68,607
\$500,000 under \$1,000,000	8,736	10,276	30,119	11,757	11,757
\$1,000,000 under \$1,500,000	1,939	3,330	8,844	5,083	5,083
\$1,500,000 under \$2,000,000	709	895	2,736	835	835
\$2,000,000 under \$5,000,000	1,018	1,350	7,488	4,027	3,469
\$5,000,000 under \$10,000,000	204	244	1,989	769	769
\$10,000,000 or more	106	138	711	263	263

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 2019

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

Size of adjusted gross income	Returns with donations of household items				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	1,723,760	3,741,865	10,391,117	4,494,537	4,480,959
Under \$25,000 (including deficits)	33,433	68,327	207,249	72,105	72,105
\$25,000 under \$50,000	138,868	267,105	819,068	479,803	479,803
\$50,000 under \$75,000	185,486	376,371	1,198,442	573,344	568,516
\$75,000 under \$100,000	188,716	383,135	1,045,383	506,378	506,378
\$100,000 under \$200,000	628,654	1,432,164	3,674,593	1,510,107	1,511,510
\$200,000 under \$500,000	420,670	952,053	2,454,502	988,016	981,879
\$500,000 under \$1,000,000	85,668	174,963	614,444	218,534	216,146
\$1,000,000 under \$1,500,000	20,414	41,362	155,425	59,094	58,980
\$1,500,000 under \$2,000,000	8,037	17,073	67,392	28,880	28,435
\$2,000,000 under \$5,000,000	10,304	22,102	109,750	38,272	38,208
\$5,000,000 under \$10,000,000	2,249	4,749	29,184	11,173	11,172
\$10,000,000 or more	1,260	2,460	15,682	8,831	7,827

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 2019

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

Size of adjusted gross income	Returns with donations of cars, planes, boats, and other vehicles				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	79,141	82,755	957,479	215,243	212,736
Under \$25,000 (including deficits)	* 139	* 140	* 824	* 694	* 694
\$25,000 under \$50,000	* 3,720	* 3,720	* 8,395	* 9,895	* 9,895
\$50,000 under \$75,000	* 7,022	* 8,024	* 92,729	* 13,135	* 13,135
\$75,000 under \$100,000	5,136	5,136	93,440	4,615	4,615
\$100,000 under \$200,000	31,310	31,456	328,931	42,279	42,279
\$200,000 under \$500,000	24,473	26,361	252,286	46,744	46,749
\$500,000 under \$1,000,000	4,749	5,103	77,486	20,643	20,382
\$1,000,000 under \$1,500,000	1,067	1,188	23,402	5,996	5,869
\$1,500,000 under \$2,000,000	540	568	18,316	11,912	11,894
\$2,000,000 under \$5,000,000	657	684	17,921	8,365	8,337
\$5,000,000 under \$10,000,000	200	210	8,463	9,594	9,519
\$10,000,000 or more	128	164	35,288	41,370	39,368

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 2019

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

Size of adjusted gross income	Returns with other donations [4]				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	497,117	962,976	2,352,788	3,968,292	3,908,883
Under \$25,000 (including deficits)	12,265	20,605	39,296	23,415	23,415
\$25,000 under \$50,000	**	**	**	**	**
\$50,000 under \$75,000	**	**	**	**	**
\$75,000 under \$100,000	**	**	**	**	**
\$100,000 under \$200,000	**296,808	**620,409	**1,141,593	**663,609	**663,609
\$200,000 under \$500,000	129,799	227,154	512,635	623,404	595,586
\$500,000 under \$1,000,000	32,962	53,782	267,651	636,035	635,361
\$1,000,000 under \$1,500,000	9,585	16,472	80,105	289,641	278,866
\$1,500,000 under \$2,000,000	4,278	6,828	16,746	210,117	207,035
\$2,000,000 under \$5,000,000	7,154	10,848	150,529	491,758	481,385
\$5,000,000 under \$10,000,000	2,372	3,669	44,174	266,153	265,569
\$10,000,000 or more	1,893	3,209	100,057	764,159	758,058

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

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

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

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

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

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

NOTE: This table is based on data reported on 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 2022.

Table 2A. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Size of Adjusted Gross Income, Tax Year 2019

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

Size of adjusted gross income	All donees				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	3,907,728	12,545,983	40,646,197	96,502,191	72,819,215
Under \$25,000 (including deficits)	82,594	197,271	584,367	333,012	331,294
\$25,000 under \$50,000	279,964	713,270	1,998,208	1,203,002	1,205,690
\$50,000 under \$75,000	425,958	1,206,281	3,441,908	2,572,342	2,002,958
\$75,000 under \$100,000	413,731	1,223,977	2,747,700	1,553,604	1,553,487
\$100,000 under \$200,000	1,399,027	4,753,647	9,713,703	5,171,812	5,170,037
\$200,000 under \$500,000	968,835	3,322,891	7,895,814	7,314,908	6,085,823
\$500,000 under \$1,000,000	211,140	686,983	3,933,689	14,016,265	8,281,080
\$1,000,000 under \$1,500,000	51,431	164,448	1,343,931	8,195,147	2,916,800
\$1,500,000 under \$2,000,000	23,043	77,861	926,031	4,651,200	2,619,008
\$2,000,000 under \$5,000,000	34,524	119,740	2,161,950	10,895,659	6,854,617
\$5,000,000 under \$10,000,000	10,008	39,484	1,334,378	8,054,733	4,719,272
\$10,000,000 or more	7,473	40,131	4,564,518	32,540,506	31,079,150

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 2019

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

Size of adjusted gross income	Arts, culture, and humanities				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	113,644	172,291	986,420	4,200,982	2,378,833
Under \$25,000 (including deficits)	* 3,011	* 3,018	* 1,869	* 720	* 720
\$25,000 under \$50,000	* 7,591	* 8,593	* 6,638	* 34,921	* 34,921
\$50,000 under \$75,000	7,259	7,265	7,637	4,378	4,378
\$75,000 under \$100,000	11,426	18,882	34,982	11,454	11,454
\$100,000 under \$200,000	38,137	50,350	88,595	102,390	102,360
\$200,000 under \$500,000	30,301	58,971	132,880	134,819	134,664
\$500,000 under \$1,000,000	8,756	11,470	132,523	1,206,589	137,997
\$1,000,000 under \$1,500,000	2,423	4,027	15,949	48,422	49,140
\$1,500,000 under \$2,000,000	1,466	2,674	150,394	747,747	116,738
\$2,000,000 under \$5,000,000	2,050	3,674	64,325	204,037	188,273
\$5,000,000 under \$10,000,000	647	1,448	51,942	176,569	168,840
\$10,000,000 or more	578	1,920	298,685	1,528,936	1,429,348

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 2019

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

Size of adjusted gross income	Educational institutions				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	158,895	272,376	1,361,241	4,515,256	4,287,689
Under \$25,000 (including deficits)	* 322	* 877	* 1,511	* 1,438	* 1,438
\$25,000 under \$50,000	* 6,032	* 6,046	* 13,873	* 6,759	* 6,759
\$50,000 under \$75,000	13,246	18,320	142,211	189,121	180,835
\$75,000 under \$100,000	11,391	16,555	25,838	35,859	35,743
\$100,000 under \$200,000	50,219	93,079	124,477	110,272	108,869
\$200,000 under \$500,000	46,287	78,825	202,314	517,491	487,048
\$500,000 under \$1,000,000	15,612	26,943	74,581	310,440	309,613
\$1,000,000 under \$1,500,000	5,063	8,001	73,502	230,236	210,957
\$1,500,000 under \$2,000,000	2,757	5,245	43,451	144,415	135,519
\$2,000,000 under \$5,000,000	4,829	10,107	256,030	759,754	646,200
\$5,000,000 under \$10,000,000	1,734	4,261	154,095	565,257	559,824
\$10,000,000 or more	1,403	4,117	249,357	1,644,213	1,604,885

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 2019

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

Size of adjusted gross income	Environment and animal-related organizations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	104,308	192,403	3,428,710	29,376,144	9,871,504
Under \$25,000 (including deficits)	5,373	5,443	1,136	22,782	22,782
\$25,000 under \$50,000	* 4,126	* 17,158	* 22,724	* 19,769	* 19,769
\$50,000 under \$75,000	9,032	11,015	18,139	6,482	6,482
\$75,000 under \$100,000	8,001	28,033	9,300	9,762	9,762
\$100,000 under \$200,000	33,490	53,341	45,350	118,369	117,069
\$200,000 under \$500,000	30,770	57,331	338,748	1,251,840	195,133
\$500,000 under \$1,000,000	7,127	10,406	1,336,454	8,715,041	4,335,378
\$1,000,000 under \$1,500,000	2,202	2,890	410,011	5,911,010	751,562
\$1,500,000 under \$2,000,000	1,398	2,274	181,528	1,984,444	800,391
\$2,000,000 under \$5,000,000	1,841	2,701	538,505	5,087,983	1,435,240
\$5,000,000 under \$10,000,000	516	786	208,446	3,418,921	466,399
\$10,000,000 or more	433	1,026	318,369	2,829,742	1,711,538

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 2019

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

Size of adjusted gross income	Health and medical research				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	365,641	710,025	1,698,188	1,670,306	1,668,695
Under \$25,000 (including deficits)	4,018	4,435	10,422	3,680	3,680
\$25,000 under \$50,000	30,591	46,680	124,378	75,316	75,316
\$50,000 under \$75,000	43,191	69,301	225,852	126,091	126,091
\$75,000 under \$100,000	37,659	67,254	131,634	62,427	62,427
\$100,000 under \$200,000	131,602	280,040	564,123	251,437	251,437
\$200,000 under \$500,000	87,714	182,995	346,171	299,475	299,475
\$500,000 under \$1,000,000	19,929	41,149	109,761	91,640	91,640
\$1,000,000 under \$1,500,000	4,366	6,514	28,043	50,431	50,304
\$1,500,000 under \$2,000,000	2,062	3,287	15,886	50,865	50,865
\$2,000,000 under \$5,000,000	3,101	5,513	35,868	138,130	138,130
\$5,000,000 under \$10,000,000	806	1,615	31,672	123,958	123,450
\$10,000,000 or more	604	1,241	74,377	396,857	395,880

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 2019

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

Size of adjusted gross income	Large organizations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	3,056,904	8,102,703	19,472,185	9,414,341	9,407,565
Under \$25,000 (including deficits)	64,214	132,930	447,000	210,345	210,345
\$25,000 under \$50,000	220,792	425,876	1,344,044	780,894	783,602
\$50,000 under \$75,000	337,661	817,316	2,326,671	1,213,597	1,208,769
\$75,000 under \$100,000	318,269	829,676	1,976,173	990,171	990,171
\$100,000 under \$200,000	1,133,511	3,212,067	6,638,788	3,245,287	3,247,205
\$200,000 under \$500,000	764,544	2,132,530	4,777,556	2,057,634	2,051,402
\$500,000 under \$1,000,000	150,025	386,711	1,278,628	483,123	483,123
\$1,000,000 under \$1,500,000	32,800	82,566	293,613	123,046	123,296
\$1,500,000 under \$2,000,000	12,831	31,266	110,416	55,446	55,172
\$2,000,000 under \$5,000,000	16,775	39,823	202,745	109,690	109,670
\$5,000,000 under \$10,000,000	3,620	7,953	46,775	41,838	41,769
\$10,000,000 or more	1,861	3,990	29,777	103,272	103,042

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 2019

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

Size of adjusted gross income	Public and societal benefit				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	695,171	1,386,763	3,423,538	3,667,206	3,143,012
Under \$25,000 (including deficits)	11,861	24,275	45,483	25,582	25,582
\$25,000 under \$50,000	50,399	105,933	211,051	141,126	141,126
\$50,000 under \$75,000	70,660	154,903	286,265	159,114	159,114
\$75,000 under \$100,000	67,513	100,731	271,845	138,147	138,147
\$100,000 under \$200,000	245,190	516,662	912,807	492,387	492,387
\$200,000 under \$500,000	185,029	365,932	879,714	596,191	595,749
\$500,000 under \$1,000,000	39,871	73,198	242,380	369,850	167,021
\$1,000,000 under \$1,500,000	9,802	17,156	121,062	246,540	155,681
\$1,500,000 under \$2,000,000	5,171	9,475	162,449	400,475	230,013
\$2,000,000 under \$5,000,000	6,756	12,655	119,819	373,147	326,780
\$5,000,000 under \$10,000,000	1,713	3,186	54,549	141,290	134,967
\$10,000,000 or more	1,206	2,655	116,114	583,358	576,447

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 2019

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

Size of adjusted gross income	Religious organizations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	548,291	1,169,405	2,961,772	3,362,779	3,412,017
Under \$25,000 (including deficits)	14,756	21,951	68,576	59,263	59,263
\$25,000 under \$50,000	30,451	76,013	198,939	78,202	78,202
\$50,000 under \$75,000	52,527	99,303	359,529	165,358	165,358
\$75,000 under \$100,000	59,259	141,383	160,122	200,958	200,958
\$100,000 under \$200,000	193,541	415,122	898,356	470,486	470,486
\$200,000 under \$500,000	150,459	312,681	607,811	621,215	620,998
\$500,000 under \$1,000,000	29,076	66,489	197,917	362,801	349,718
\$1,000,000 under \$1,500,000	7,794	14,092	66,862	184,251	184,251
\$1,500,000 under \$2,000,000	3,367	6,555	69,255	210,000	208,920
\$2,000,000 under \$5,000,000	4,984	10,564	119,741	345,859	325,306
\$5,000,000 under \$10,000,000	1,287	3,137	81,319	249,489	241,836
\$10,000,000 or more	790	2,116	133,344	414,898	506,721

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 2019

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

Size of adjusted gross income	Donor-advised funds				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	73,060	168,478	2,883,400	14,911,826	14,272,741
Under \$25,000 (including deficits)	* 34	* 65	* 2	* 675	* 675
\$25,000 under \$50,000	0	0	0	0	0
\$50,000 under \$75,000	* 3,032	* 4,010	* 15,691	* 660,967	* 104,697
\$75,000 under \$100,000	* 2,426	* 2,454	* 16,200	* 67,315	* 67,315
\$100,000 under \$200,000	9,094	28,806	182,838	173,933	173,933
\$200,000 under \$500,000	21,668	41,383	243,676	783,671	783,671
\$500,000 under \$1,000,000	15,756	32,327	262,970	1,031,253	1,032,211
\$1,000,000 under \$1,500,000	6,069	13,413	133,532	553,140	550,319
\$1,500,000 under \$2,000,000	3,533	8,639	113,396	539,908	506,091
\$2,000,000 under \$5,000,000	6,667	17,733	364,586	1,828,100	1,824,306
\$5,000,000 under \$10,000,000	2,486	8,220	253,978	1,283,500	1,260,186
\$10,000,000 or more	2,295	11,430	1,296,530	7,989,364	7,969,336

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 2019

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

Size of adjusted gross income	Foundations				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	60,386	103,489	3,304,639	20,856,796	20,084,782
Under \$25,000 (including deficits)	**1,048	**1,106	**5,895	**5,788	**4,070
\$25,000 under \$50,000	**	**	**	**	**
\$50,000 under \$75,000	* 2,359	* 5,152	* 11,907	* 4,564	* 4,564
\$75,000 under \$100,000	* 4,346	* 6,357	* 32,553	* 22,096	* 22,096
\$100,000 under \$200,000	17,881	20,286	44,332	23,138	23,017
\$200,000 under \$500,000	16,091	22,508	124,747	327,711	327,711
\$500,000 under \$1,000,000	6,736	10,944	194,262	667,822	605,225
\$1,000,000 under \$1,500,000	3,246	8,846	153,549	537,046	530,459
\$1,500,000 under \$2,000,000	1,612	4,124	45,577	253,626	253,030
\$2,000,000 under \$5,000,000	3,613	9,837	389,512	1,459,395	1,305,869
\$5,000,000 under \$10,000,000	1,607	5,261	398,392	1,643,298	1,334,755
\$10,000,000 or more	1,847	9,067	1,903,913	15,912,311	15,673,987

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 2019

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

Size of adjusted gross income	Other donees				
	Number of returns [1]	Number of donations	Donor's cost [2]	Fair market value	Amount carried to Schedule A [3]
	(1)	(2)	(3)	(4)	(5)
All returns	185,752	268,049	1,126,105	4,526,554	4,292,378
Under \$25,000 (including deficits)	**20,077	**30,144	**79,035	**68,755	**68,735
\$25,000 under \$50,000	**	**	**	**	**
\$50,000 under \$75,000	16,791	19,695	48,006	42,670	42,670
\$75,000 under \$100,000	10,641	12,652	89,054	15,414	15,414
\$100,000 under \$200,000	54,705	83,895	214,037	184,111	183,274
\$200,000 under \$500,000	49,504	69,735	242,197	724,860	589,973
\$500,000 under \$1,000,000	17,932	27,345	104,211	777,708	769,155
\$1,000,000 under \$1,500,000	4,954	6,942	47,808	311,025	310,832
\$1,500,000 under \$2,000,000	2,872	4,323	33,677	264,276	262,270
\$2,000,000 under \$5,000,000	4,979	7,133	70,817	589,564	554,843
\$5,000,000 under \$10,000,000	1,750	3,617	53,211	410,613	387,246
\$10,000,000 or more	1,547	2,569	144,052	1,137,557	1,107,967

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

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

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

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

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

NOTE: This table is based on data reported on 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 2022.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Selected Donee Type, Tax Year 2019

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

Type of donation	All donees		Arts, culture, and humanities		Educational institutions	
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(1)	(2)	(3)	(4)	(5)	(6)
All donations	12,545,983	72,819,215	172,291	2,378,833	272,376	4,287,689
Corporate stock, mutual funds, and other investments	469,084	43,553,317	13,580	911,121	67,571	3,630,290
Real estate, land, and easements	14,930	11,832,007	1,577	309,534	330	208,564
Art and collectibles	93,124	1,401,812	12,290	1,043,438	5,994	105,357
Food	188,385	118,658	3,869	4,355	6,810	2,467
Clothing and accessories	6,730,508	6,787,279	23,649	6,553	55,255	42,283
Electronics	262,356	523,565	4,578	7,341	9,348	131,800
Household items	3,741,865	4,480,959	83,343	59,586	51,659	58,241
Cars, planes, boats, and other vehicles	82,755	212,736	5,368	12,557	2,749	10,707
Other [2]	962,976	3,908,883	24,037	24,347	72,661	97,980

Type of donation	Environment and animal-related organizations		Health and medical research		Large organizations	
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(7)	(8)	(9)	(10)	(11)	(12)
All donations	192,403	9,871,504	710,025	1,668,695	8,102,703	9,407,565
Corporate stock, mutual funds, and other investments	14,387	672,699	16,516	816,681	23,049	262,896
Real estate, land, and easements	7,202	8,973,749	179	149,014	77	11,731
Art and collectibles	2,631	10,476	4,476	4,232	43,654	72,985
Food	7,931	6,262	7,775	1,744	12,287	10,763
Clothing and accessories	49,536	29,000	437,467	392,491	4,874,927	5,063,699
Electronics	3,244	3,192	18,826	38,246	184,832	281,361
Household items	49,122	24,915	185,895	200,252	2,505,742	3,140,430
Cars, planes, boats, and other vehicles	980	11,236	9,016	17,779	19,626	20,388
Other [2]	57,371	139,976	29,876	48,256	438,509	543,312

Footnotes at end of table.

Table 3. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Selected Donee Type, Tax Year 2019—Continued

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

Type of donation	Public and societal benefit		Religious organizations		Foundations	
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(13)	(14)	(15)	(16)	(17)	(18)
All donations	1,386,763	3,143,012	1,169,405	3,412,017	103,489	20,084,782
Corporate stock, mutual funds, and other investments	22,178	1,082,681	83,564	1,966,092	51,285	19,085,732
Real estate, land, and easements	1,692	607,818	1,636	296,620	735	748,030
Art and collectibles	11,139	29,896	11,123	66,228	523	61,528
Food	61,803	44,007	82,216	28,890	2,034	2,150
Clothing and accessories	701,286	639,929	493,172	477,206	22,153	38,647
Electronics	16,775	7,546	18,764	40,894	* 633	* 1,084
Household items	440,121	461,009	358,309	391,266	12,768	10,570
Cars, planes, boats, and other vehicles	27,475	81,867	10,246	28,584	* 5,222	* 13,180
Other [2]	104,295	188,259	110,376	116,238	8,135	123,861
Type of donation	Other donees [3]					
	Number of donations			Amount carried to Schedule A [1]		
	(19)			(20)		
All donations	436,527			18,565,119		
Corporate stock, mutual funds, and other investments	176,954			15,125,125		
Real estate, land, and easements	1,503			526,947		
Art and collectibles	1,295			7,672		
Food	3,659			18,020		
Clothing and accessories	73,064			97,470		
Electronics	5,356			12,101		
Household items	54,906			134,690		
Cars, planes, boats, and other vehicles	2,073			16,438		
Other [2]	117,717			2,626,655		

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

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

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

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

NOTE: This table is based on data reported on 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 2022.

Table 4. All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Donor Age, Tax Year 2019

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

Donor age [1]	All returns							
	Form 8283				Schedule A			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns with contributions	Amount of contributions	Number of returns with cash contributions	Amount of cash contributions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	3,907,728	12,545,983	96,502,191	72,819,215	3,907,728	72,819,215	3,380,381	35,931,944
Under 35	254,660	611,852	3,607,427	1,776,606	254,660	1,776,606	196,871	966,203
35 under 45	750,324	2,061,233	11,388,743	7,614,123	750,324	7,614,123	607,793	3,775,421
45 under 55	1,068,781	3,481,937	29,126,191	16,161,553	1,068,781	16,161,553	922,035	7,690,999
55 under 65	1,027,858	3,384,798	23,692,862	22,334,979	1,027,858	22,334,979	901,643	10,252,605
65 and older	806,105	3,006,163	28,686,968	24,931,954	806,105	24,931,954	752,038	13,246,716
Donor age [1]	Corporate stock, mutual funds, and other investments				Real estate, land, and easements			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All ages	175,773	469,084	44,972,173	43,553,317	11,880	14,930	33,865,469	11,832,007
Under 35	1,945	5,405	447,192	405,914	513	619	2,067,533	278,029
35 under 45	14,891	57,012	2,890,387	2,841,348	2,307	2,471	5,252,283	1,530,502
45 under 55	27,479	85,180	6,932,309	6,581,336	2,368	3,156	17,777,887	5,194,021
55 under 65	53,221	124,591	16,197,366	16,142,430	3,268	4,497	3,385,117	2,149,729
65 and older	78,238	196,896	18,504,921	17,582,288	3,423	4,189	5,382,649	2,679,726
Donor age [1]	Art and collectibles				Food			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All ages	71,846	93,124	1,555,983	1,401,812	105,459	188,385	122,126	118,658
Under 35	* 4,022	* 4,027	* 9,198	* 9,198	* 1,884	* 2,029	* 3,626	* 3,585
35 under 45	7,441	7,479	31,799	31,462	11,420	17,482	10,811	10,451
45 under 55	15,962	17,047	57,016	56,986	20,374	25,671	22,379	22,262
55 under 65	12,559	16,729	236,224	192,995	29,890	45,432	36,009	33,686
65 and older	31,862	47,843	1,221,746	1,111,171	41,891	97,771	49,300	48,673

Footnotes at end of table.

Table 4. All Individual Returns with Noncash Charitable Contributions Reported on Form 8283, by Donation Type and Donor Age, Tax Year 2019—Continued

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

Donor age [1]	Clothing and accessories				Electronics			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All ages	2,779,474	6,730,508	6,784,119	6,787,279	211,091	262,356	524,249	523,565
Under 35	185,831	331,444	554,612	554,612	11,592	13,215	25,215	25,215
35 under 45	564,666	1,191,084	1,434,236	1,434,236	46,026	51,917	216,101	216,101
45 under 55	782,207	2,018,312	1,932,645	1,932,881	63,679	81,151	124,034	123,476
55 under 65	711,774	1,800,972	1,735,169	1,737,857	48,087	63,653	56,569	56,569
65 and older	534,996	1,388,697	1,127,457	1,127,694	41,708	52,421	102,329	102,203

Donor age [1]	Household items				Cars, planes, boats, and other vehicles			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	1,723,760	3,741,865	4,494,537	4,480,959	79,141	82,755	215,243	212,736
Under 35	108,849	188,408	319,586	319,586	* 4,579	* 4,719	* 8,173	* 8,173
35 under 45	296,296	576,223	823,168	820,181	11,585	11,586	17,657	17,616
45 under 55	469,768	987,935	1,176,442	1,176,077	20,237	22,521	41,048	40,921
55 under 65	458,846	1,020,181	1,155,735	1,147,446	25,969	26,628	65,829	65,424
65 and older	390,001	969,118	1,019,606	1,017,668	16,771	17,301	82,535	80,601

Donor age [1]	Other donations [4]			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(41)	(42)	(43)	(44)
All ages	497,117	962,976	3,968,292	3,908,883
Under 35	26,831	61,985	172,294	172,294
35 under 45	70,867	145,981	712,301	712,224
45 under 55	125,696	240,966	1,062,430	1,033,592
55 under 65	135,583	282,116	824,843	808,842
65 and older	138,140	231,928	1,196,424	1,181,931

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

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

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

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

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

NOTE: This table is based on data reported on 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 2022.

Table 5. All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, by Donee Type and Donor Age, Tax Year 2019

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

Donor age [1]	All donees							
	Form 8283				Schedule A			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns with contributions	Amount of contributions	Number of returns with cash contributions	Amount of cash contributions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All ages	3,907,728	12,545,983	96,502,191	72,819,215	3,907,728	72,819,215	3,380,381	35,931,944
Under 35	254,660	611,852	3,607,427	1,776,606	254,660	1,776,606	196,871	966,203
35 under 45	750,324	2,061,233	11,388,743	7,614,123	750,324	7,614,123	607,793	3,775,421
45 under 55	1,068,781	3,481,937	29,126,191	16,161,553	1,068,781	16,161,553	922,035	7,690,999
55 under 65	1,027,858	3,384,798	23,692,862	22,334,979	1,027,858	22,334,979	901,643	10,252,605
65 and older	806,105	3,006,163	28,686,968	24,931,954	806,105	24,931,954	752,038	13,246,716

Donor age [1]	Arts, culture, and humanities				Educational institutions			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All ages	113,644	172,291	4,200,982	2,378,833	158,895	272,376	4,515,256	4,287,689
Under 35	2,536	2,613	20,660	20,660	2,638	2,711	32,456	23,403
35 under 45	7,796	20,762	95,271	93,056	22,585	31,620	312,172	227,343
45 under 55	16,761	20,033	1,943,484	208,723	30,943	52,854	420,907	388,213
55 under 65	26,243	35,847	504,707	493,791	44,963	94,058	1,161,865	1,110,379
65 and older	60,308	93,036	1,636,861	1,562,603	57,766	91,133	2,587,855	2,538,351

Donor age [1]	Environment- and animal-related organizations				Health and medical research			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All ages	104,308	192,403	29,376,144	9,871,504	365,641	710,025	1,670,306	1,668,695
Under 35	3,110	6,078	2,046,076	257,733	10,364	11,165	45,642	45,642
35 under 45	18,119	29,138	4,978,590	1,373,560	54,809	98,503	193,935	193,935
45 under 55	26,925	40,362	15,901,472	4,760,729	95,508	191,312	225,372	224,637
55 under 65	26,477	57,057	2,884,719	1,807,841	104,169	236,344	294,810	294,803
65 and older	29,676	59,768	3,565,287	1,671,641	100,792	172,701	910,548	909,679

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 2019—Continued

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

Donor age [1]	Large organizations				Public and societal benefit			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All ages	3,056,904	8,102,703	9,414,341	9,407,565	695,171	1,386,763	3,667,206	3,143,012
Under 35	221,416	484,114	841,760	841,760	30,350	50,715	97,056	96,866
35 under 45	594,536	1,456,197	1,862,782	1,859,800	122,064	204,981	417,907	387,839
45 under 55	866,301	2,481,037	2,668,800	2,668,902	173,480	331,001	719,176	710,699
55 under 65	806,229	2,129,751	2,366,270	2,360,972	189,261	373,157	760,483	709,530
65 and older	568,423	1,551,604	1,674,730	1,676,131	180,016	426,909	1,672,584	1,238,078
Donor age [1]	Religious organizations				Donor-advised funds			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All ages	548,291	1,169,405	3,362,779	3,412,017	73,060	168,478	14,911,826	14,272,741
Under 35	16,821	27,291	59,066	58,975	1,331	3,504	136,293	136,293
35 under 45	69,150	138,763	347,523	347,523	4,940	26,786	779,436	773,744
45 under 55	123,594	243,027	526,289	508,181	14,155	33,915	2,607,564	2,604,768
55 under 65	152,135	310,508	770,889	767,065	28,786	58,449	5,989,039	5,942,538
65 and older	186,591	449,817	1,659,012	1,730,274	23,848	45,824	5,399,494	4,815,398
Donor age [1]	Foundations				Other donees			
	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]	Number of returns [2]	Number of donations	Fair market value	Amount carried to Schedule A [3]
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All ages	60,386	103,489	20,856,796	20,084,782	185,752	268,049	4,526,554	4,292,378
Under 35	1,542	2,063	201,424	168,280	16,031	21,600	126,995	126,995
35 under 45	8,522	10,851	1,716,404	1,673,542	33,777	43,631	684,723	683,782
45 under 55	10,231	15,707	3,084,542	3,067,572	42,497	72,689	1,028,585	1,019,129
55 under 65	15,663	29,452	8,090,773	7,994,933	45,148	60,174	869,308	853,128
65 and older	24,427	45,417	7,763,653	7,180,456	48,299	69,955	1,816,943	1,609,345

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

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

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

NOTE: This table is based on data reported on 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 2022.