

# Individual Noncash Charitable Contributions, 2003

by Janette Wilson and Michael Strudler

**T**ax Year 2003 was the first year detailed information was collected from Individual Income tax returns with noncash charitable contributions greater than \$500. This first-time study was initiated in response to increased interest in this subject. Form 8283, *Noncash Charitable Contributions*, is the form used by individual taxpayers when the amount of taxpayer deductions for all noncash donations on Schedule A, *Itemized Deductions*, exceeds \$500.

For 2003, individuals reported noncash donations valued at \$36.9 billion on Form 8283. Of these, donations of corporate stock were the largest type, with 37.2 percent of the total value deducted. The average value of these stock donations was \$79,279 per return. The largest number of donations reported on this form was for clothing, representing 48.0 percent of all donations. For donations where the organizational type was recorded, the largest amount was donated to foundations, which received 31.1 percent of donations [1]. In general, for 2003, individuals made greater noncash contributions the higher their incomes and the older their age. For example, individuals with adjusted gross incomes of \$10 million or more had an average contribution of \$2.8 million. Also, the value of noncash contributions reported by individuals age 65 or over represented 40.8 percent of all such contributions. The average contribution for this age group was \$21,916, contrasting with \$6,193 for the entire population of Form 8283 filers.

Data collected from Form 8283 included a description of the donation, a description of the donee, the donor's cost, the fair market value, and the amount claimed.

The fair market value is the value a willing and knowledgeable buyer would pay a seller in a voluntary situation. In general, taxpayers self-report fair market value based on IRS guidelines. For larger donations, an appraisal may be required. While itemizing taxpayers can generally deduct the fair market value of the donated property, the deduction is limited to less than fair market value in certain cases, depending on the type of property donated, the

type of donee charitable organization, and the use of the property by the donee [2].

For purposes of this study, the donation types were divided into 13 categories: corporate stock, mutual funds, other investments, real estate (except conservation easements), conservation easements, art and collectibles, intellectual property, food, clothing, electronics, household items, cars and other vehicles, and other. Donees were also categorized into the following groups: art, culture and humanities, educational institutions, environmental organizations, health and medical research, large organizations, public and societal benefit, religious organizations, donor-advised funds, family foundations, other private foundations, and other organizations.

Form 8283 has two sections. Section A is intended for donations of \$5,000 or less, and Section B is intended for donations of more than \$5,000. However, publicly-traded securities can be reported on Section A even if their value exceeds \$5,000.

## Detailed Tables

Tables 1 through 5 present detailed data on noncash charitable contributions from Form 8283 for Tax Year 2003. Table 1 shows donations by adjusted gross income (AGI) class and by donation type. Table 2 shows the distribution of donee types by AGI class. Table 3 shows donation types by type of donee. Table 4 shows donation types by age, and Table 5 shows types of donee by age.

Figures A through D present summaries of these data.

## Types of Donations

Figures A, B, and C show the distribution of number and amounts of donations by type of donation. For 2003, taxpayers reported \$36.9 billion in noncash charitable donations on Form 8283 [3]. The number of returns having donations was nearly 6.0 million, while the number of donations was about 14.3 million. The average donation amount for all returns with a Form 8283 was \$6,193, and the average donation amount for each gift was \$2,585.

Donations of corporate stock was the largest category when measured by the amount claimed, representing 37.2 percent of all noncash donations. This was followed by real estate (16.0 percent) and clothing (15.8 percent). The amount of donations for these categories was \$13.7 billion, \$5.9 billion, and

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# Individual Noncash Charitable Contributions, 2003

## Figure A

### Individual Noncash Charitable Contributions: All Returns with Donated Property and Property Types, Form 8283, Tax Year 2003

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

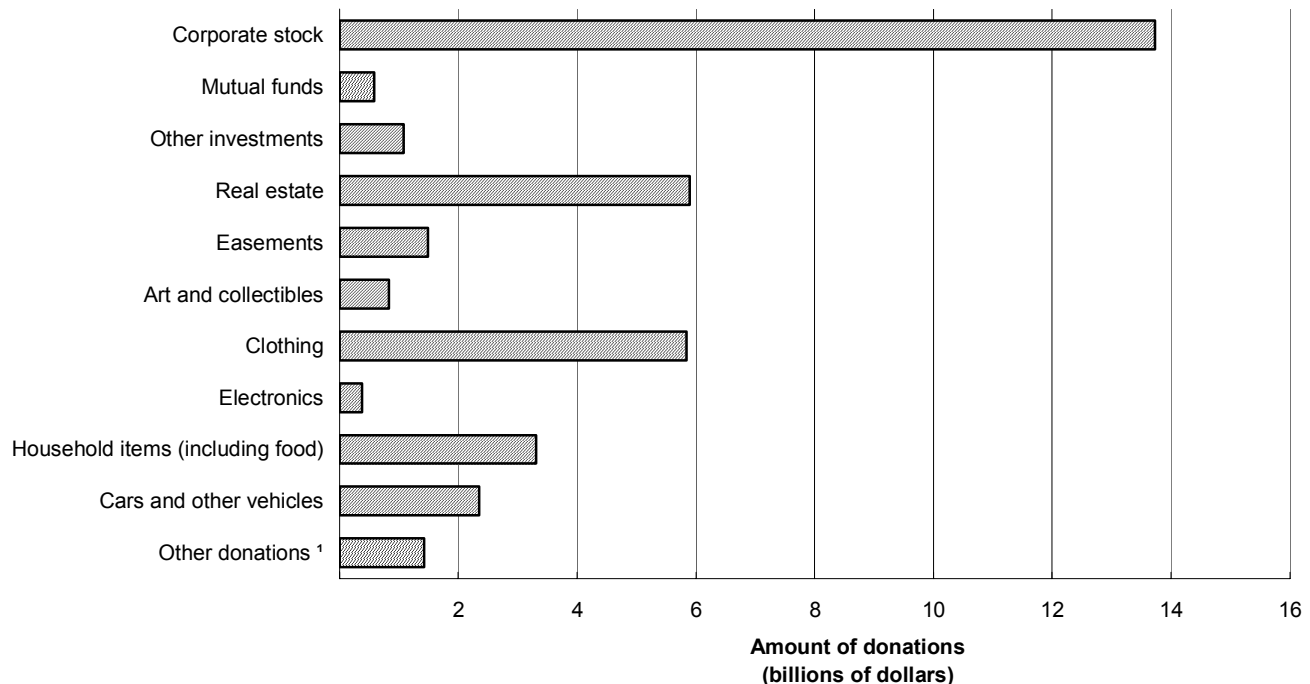
Type of donation	Number of returns	Number of donations	Amount carried to Schedule A	Average amount per return	Average amount per donation	Percent of number of donations	Percent of amount carried
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All.....	5,958,650	14,273,171	36,902,794	6,193	2,585	100.0	100.0
Corporate stock.....	173,211	400,600	13,731,971	79,279	34,279	2.8	37.2
Mutual funds.....	5,743	13,363	586,483	102,129	43,889	0.1	1.6
Other investments.....	5,399	6,787	1,078,478	199,749	158,903	( <sup>1</sup> )	2.9
Real estate.....	23,607	29,310	5,894,501	249,695	201,112	0.2	16.0
Easements.....	2,179	2,407	1,491,924	684,733	619,727	( <sup>1</sup> )	4.0
Art and collectibles.....	88,488	132,037	829,392	9,373	6,282	0.9	2.2
Intellectual property.....	267	746	5,944	22,239	7,967	( <sup>1</sup> )	( <sup>1</sup> )
Food.....	166,436	444,456	79,364	477	179	3.1	0.2
Clothing.....	4,051,990	6,845,070	5,836,108	1,440	853	48.0	15.8
Electronics.....	473,295	541,078	376,065	795	695	3.8	1.0
Household items.....	2,380,911	3,993,570	3,228,065	1,356	808	28.0	8.7
Cars and other vehicles.....	809,966	856,779	2,348,492	2,899	2,741	6.0	6.4
Other donations.....	581,217	1,006,970	1,416,005	2,436	1,406	7.1	3.8

<sup>1</sup> Percentage not computed.

## Figure B

### Amount of Noncash Donations by Donation Type

Type of donation

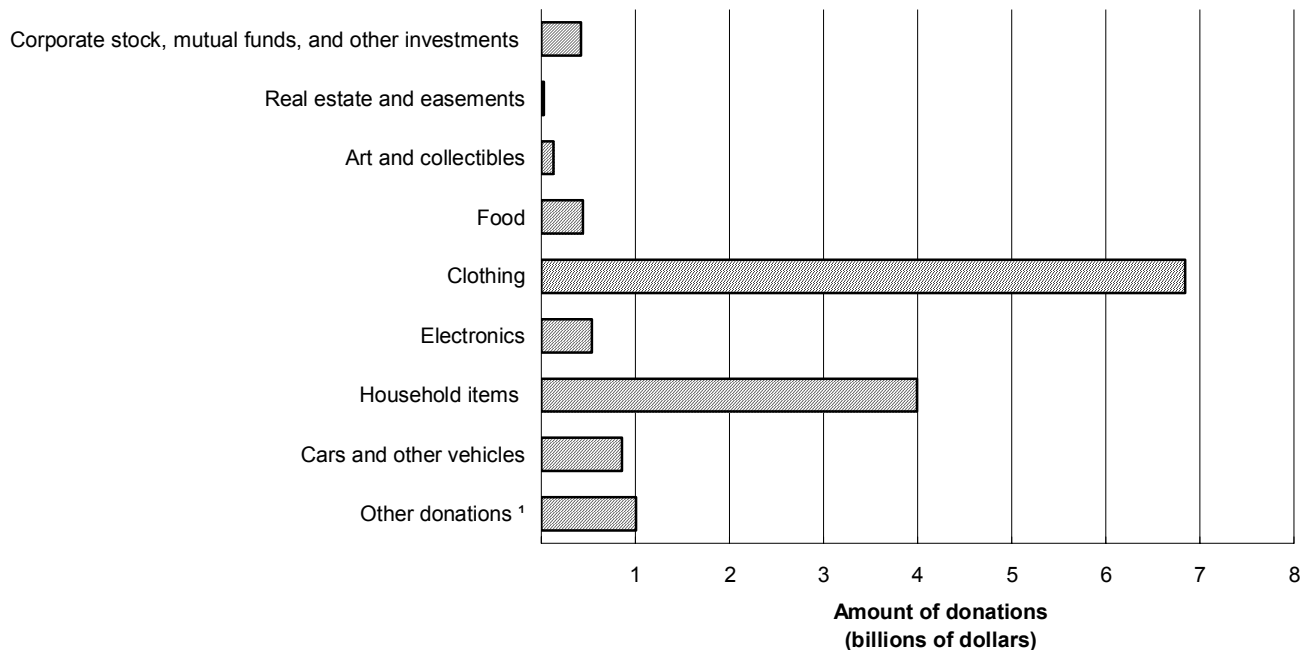


<sup>1</sup> Includes "intellectual property."

**Figure C**

**Number of Noncash Donations by Donation Type**

Type of donation



<sup>1</sup> Includes "intellectual property."

\$5.8 billion, respectively. While the totals for stock and real estate were due to large average donations, the total for clothing was due to a large number of donations of much smaller value.

When measured by the percentage of the number of donations, clothing was the largest category. Approximately 48.0 percent of all donations, or 6.8 million, were clothing. The next largest category was household items with 28.0 percent of all donations, or 4.0 million. Donations of clothing and household items were also the largest categories when measured by the number of returns with donations. Of the 6.0 million returns filing Form 8283, approximately 4.1 million included clothing donations, and 2.4 million included household items. The average donation of clothing and household goods per return with these donations was \$1,440 and \$1,356, respectively. In contrast, the average corporate stock donation was \$79,279 per return.

Easements, which include façade and conservation easements, were the largest category when

measured in terms of average donation per return and average amount per donation. For easement donations, the average per return was \$684,733. The number of easement donations was only about 2,400, the second smallest category behind intellectual property which had less than one thousand donations.

Figure D shows the donations made in Section A and Section B of Form 8283. In Section A, 14.2 million donations were reported, with a total fair market value of \$26.7 billion, an average of \$1,881 per donation. In contrast, on Section B, only 98.8 thousand donations were reported, but the amount claimed was \$10.2 billion with an average donation of \$103,643. While corporate stock (\$12.7 billion) and clothing (\$5.8 billion) were the dominant types of donations in Section A, real estate (\$5.4 billion) and easements (\$1.4 billion) led Section B donation values.

**Donee Organizations**

Figure E shows information on donee organizations. For Tax Year 2003, this information was collected only for Section A of Form 8283 (deductions of

# Individual Noncash Charitable Contributions, 2003

## Figure D

### Individual Noncash Charitable Contributions: All Returns with Donated Property and Property Types, Form 8283: Section A and Section B, Tax Year 2003

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Type of donation	Section A: Returns with deductions of \$5,000 or less and publicly-traded securities			Section B: Returns with deductions of more than \$5,000		
	Number of donations	Fair market value <sup>1</sup>	Average amount per donation	Number of donations	Amount carried to Schedule A	Average amount per donation
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All.....</b>	<b>14,174,333</b>	<b>26,658,878</b>	<b>1,881</b>	<b>98,839</b>	<b>10,243,916</b>	<b>103,643</b>
Corporate stock.....	394,925	12,679,447	32,106	5,675	1,052,524	185,480
Mutual funds.....	9,219	143,536	15,570	4,144	442,947	106,885
Other investments.....	2,679	300,173	112,042	4,108	778,305	189,466
Real estate.....	12,710	490,915	38,623	16,599	5,403,586	325,534
Easements.....	506	137,411	271,547	1,901	1,354,513	712,392
Art and collectibles.....	104,804	180,835	1,725	27,233	648,557	23,815
Intellectual property.....	701	634	905	45	5,310	117,813
Food.....	443,339	77,489	175	1,117	1,875	1,678
Clothing.....	6,838,935	5,789,006	846	6,135	47,102	7,678
Electronics.....	540,947	373,082	690	131	2,983	22,796
Household items.....	3,983,744	3,130,464	786	9,826	97,601	9,933
Cars and other vehicles.....	839,572	2,119,397	2,524	17,207	229,096	13,314
Other donations <sup>2</sup> .....	1,002,252	1,236,487	1,234	4,717	179,517	38,054

<sup>1</sup> Fair market value is the amount carried to the Schedule A from Section A of Form 8283.

<sup>2</sup> Includes "intellectual property."

## Figure E

### Individual Noncash Charitable Contributions: Returns with Deductions of \$5,000 or Less and Publicly-Traded Securities, by Donee Organizations, Form 8283, Tax Year 2003

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Type of donee <sup>1</sup>	Number of returns	Number of donations	Fair market value	Average fair market value per return	Average amount of fair market value per donation	Percent of number of donations	Percent of fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All donees.....</b>	<b>5,928,897</b>	<b>14,174,333</b>	<b>26,658,878</b>	<b>4,496</b>	<b>1,881</b>	<b>100.0</b>	<b>100.0</b>
Arts, culture, and humanities.....	195,999	231,195	687,727	3,509	2,975	1.6	2.6
Educational institutions.....	308,377	423,555	2,196,613	7,123	5,186	3.0	8.2
Environment and animals.....	80,545	112,438	254,164	3,156	2,260	0.8	1.0
Health and medical research.....	616,090	801,366	1,027,545	1,668	1,282	5.7	3.9
Large organizations.....	4,120,045	7,401,330	6,699,150	1,626	905	52.2	25.1
Public and societal benefit.....	1,538,987	2,242,802	2,868,716	1,864	1,279	15.8	10.8
Religious organizations.....	1,253,193	2,168,019	3,263,071	2,604	1,505	15.3	12.2
Donor-advised funds.....	11,666	16,804	638,943	54,770	38,023	0.1	2.4
Foundations.....	411,183	517,742	8,280,546	20,138	15,994	3.7	31.1
Other donees.....	200,554	259,081	742,403	3,702	2,866	1.8	2.8

<sup>1</sup> Data by donee organizations only collected for Section A: deduction of \$5,000 or less and publicly-traded securities. These comprise 72.2 percent of the value of Form 8283 noncash contributions.

## Individual Noncash Charitable Contributions, 2003

\$5,000 or less and publicly-traded securities). On Section A, \$26.7 billion, or 72.2 percent of the value of all Form 8283 donations, were reported.

Of these, almost a third, or \$8.3 billion, were donations made to foundations. The next largest category was large organizations, such as the Red Cross, and then religious organizations. About \$6.7 billion were donated to large organizations, and \$3.3 billion to religious organizations. As a percentage of total fair market value, foundations represented 31.1 percent of the total amount; large organizations, 25.1 percent, and religious organizations, 12.2 percent.

When measured in terms of number of donations, 52.2 percent were made to large organizations, and only 3.7 percent were made to foundations. The second largest category was public and societal benefit organizations (15.8 percent) followed by religious organizations (15.3 percent). The number of returns with donations to large organizations was 4.1 million, followed by 1.5 million to public and societal benefit and 1.3 million to religious organizations.

When measured by average donation per return, donations to donor-advised funds was the largest, with an average donation of \$54,770. This was

followed by an average donation of \$20,138 to foundations. Donor-advised funds, however, only represented 0.1 percent of the number of donations. Donor-advised funds are accounts maintained and operated by charitable organizations. A donor or group of donors make contributions to the fund and make suggestions concerning the investment and distribution of funds.

Other donee organizations of note included educational institutions and health and medical research. While just 3.0 percent of the donations were given to educational institutions, the value of these noncash donations represented 8.2 percent of the value of all Section A Form 8283 donations. Conversely, while 5.7 percent of all donations were given to organizations in the health and medical field, the value of these donations was just 3.9 percent of the value of all donations.

### Donations by Income Class

Figure F shows returns with donations by AGI class. Overall, in terms of the amount claimed on Schedule A, taxpayers with an AGI of \$100,000 and under \$200,000 made the most donations and had the

**Figure F**

### Individual Noncash Charitable Contributions: All Returns with Donated Property and All Property Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2003

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Size of adjusted gross income	Number of returns	Percent of returns	Adjusted gross income	Amount carried to Schedule A	Percent of amount carried to Schedule A	Donation to AGI ratio	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>5,958,650</b>	<b>100.0</b>	<b>836,798,672</b>	<b>36,902,794</b>	<b>100.0</b>	<b>4.4</b>	<b>6,193</b>
Under \$5,000.....	43,652	0.7	-7,106,876	350,140	0.9	( <sup>1</sup> )	8,021
\$5,000 under \$10,000.....	25,258	0.4	211,717	48,199	0.1	22.8	1,908
\$10,000 under \$15,000.....	47,019	0.8	590,662	84,640	0.2	14.3	1,800
\$15,000 under \$20,000.....	47,404	0.8	842,056	90,141	0.2	10.7	1,902
\$20,000 under \$25,000.....	131,079	2.2	2,944,870	332,462	0.9	11.3	2,536
\$25,000 under \$30,000.....	117,842	2.0	3,269,791	318,640	0.9	9.7	2,704
\$30,000 under \$40,000.....	418,046	7.0	14,781,447	929,842	2.5	6.3	2,224
\$40,000 under \$50,000.....	451,119	7.6	20,363,102	923,411	2.5	4.5	2,047
\$50,000 under \$75,000.....	1,143,419	19.2	71,256,446	2,837,536	7.7	4.0	2,482
\$75,000 under \$100,000.....	1,176,846	19.8	102,355,774	3,474,943	9.4	3.4	2,953
\$100,000 under \$200,000.....	1,708,465	28.7	228,999,248	8,156,426	22.1	3.6	4,774
\$200,000 under \$500,000.....	497,799	8.4	145,080,696	3,563,068	9.7	2.5	7,158
\$500,000 under \$1,000,000.....	97,940	1.6	66,110,944	1,936,449	5.2	2.9	19,772
\$1,000,000 under \$1,500,000.....	22,680	0.4	27,484,915	2,037,970	5.5	7.4	89,856
\$1,500,000 under \$2,000,000.....	9,467	0.2	16,292,401	723,585	2.0	4.4	76,433
\$2,000,000 under \$5,000,000.....	14,203	0.2	42,110,648	2,327,011	6.3	5.5	163,837
\$5,000,000 under \$10,000,000.....	3,871	0.1	26,569,271	1,624,666	4.4	6.1	419,730
\$10,000,000 or more.....	2,542	( <sup>2</sup> )	74,641,560	7,143,664	19.4	9.6	2,810,253

<sup>1</sup> Percentage not computed.

<sup>2</sup> Less than 0.05 percent.

## Individual Noncash Charitable Contributions, 2003

largest dollar value. These taxpayers donated \$8.2 billion on 1.7 million tax returns. The average donation amount per return (making a noncash contribution) was \$4,774. These donations represented 3.6 percent of the AGI of this group. A little over half of the value of the amount claimed by these taxpayers was donations of real estate and easements.

The second largest donating group was taxpayers with AGI of \$10,000,000 or more. These taxpayers, while being the smallest group, donated \$7.1 billion, an average donation of \$2.8 million per return (making a noncash contribution). These donations represent 9.6 percent of their AGI. This was in spite of the fact that this group of taxpayers had the fewest number of noncash donations. Only a little over 2,500 returns in this AGI group filed Form 8283. Table 1 shows that, of the \$7.1 billion (Table 1a)

donated by these taxpayers, \$6.1 billion (Table 1b) were donations of corporate stock, mutual funds, and other investments.

Figure G shows that, for donations reported on Section A of the tax form, taxpayers with AGI of between \$75,000 and under \$200,000 claimed the most on Schedule A, followed by taxpayers with AGI of \$10,000,000 or more. Deductions of \$7.3 and \$5.6 billion, respectively, were reported. As an average donation per return, taxpayers in the \$10,000,000-or-more category made the highest donations with an average amount of \$2.4 million.

Donations reported on Section B showed a similar pattern. Of the \$10.2 billion in donations claimed on Schedule A, about 41.9 percent, or \$4.3 billion, were made by taxpayers in the \$75,000 and under-\$200,000 AGI group. The second largest

**Figure G**

### Individual Noncash Charitable Contributions: All Returns with Donated Property and All Property Types, by Size of Adjusted Gross Income, Form 8283: Section A and Section B, Tax Year 2003

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Size of adjusted gross income	Number of returns	Amount carried to Schedule A	Percent of amount carried to Schedule A	Average donation per return
	(1)	(2)	(3)	(4)
<b>Returns with deductions of \$5,000 or less and publicly traded securities</b>				
<b>All returns.....</b>	<b>5,928,897</b>	<b>26,658,878</b>	<b>100.0</b>	<b>4,496</b>
Under \$25,000.....	293,206	773,785	2.9	2,639
\$25,000 under \$75,000.....	2,122,100	4,568,581	17.1	2,153
\$75,000 under \$200,000.....	2,875,082	7,334,638	27.5	2,551
\$200,000 under \$500,000.....	493,152	2,387,953	9.0	4,842
\$500,000 under \$1,000,000.....	95,147	1,230,531	4.6	12,933
\$1,000,000 under \$1,500,000.....	21,864	1,578,048	5.9	72,177
\$1,500,000 under \$2,000,000.....	9,048	531,634	2.0	58,757
\$2,000,000 under \$5,000,000.....	13,456	1,527,981	5.7	113,552
\$5,000,000 under \$10,000,000.....	3,557	1,147,841	4.3	322,726
\$10,000,000 or more.....	2,284	5,577,885	20.9	2,442,156
<b>Returns with deductions of more than \$5,000</b>				
<b>All returns.....</b>	<b>62,140</b>	<b>10,243,916</b>	<b>100.0</b>	<b>164,852</b>
Under \$25,000.....	3,392	131,797	1.3	38,858
\$25,000 under \$75,000.....	14,751	440,848	4.3	29,886
\$75,000 under \$200,000.....	21,172	4,296,732	41.9	202,941
\$200,000 under \$500,000.....	12,238	1,175,115	11.5	96,019
\$500,000 under \$1,000,000.....	5,622	705,918	6.9	125,573
\$1,000,000 under \$1,500,000.....	1,700	459,922	4.5	270,475
\$1,500,000 under \$2,000,000.....	747	191,950	1.9	256,866
\$2,000,000 under \$5,000,000.....	1,459	799,030	7.8	547,709
\$5,000,000 under \$10,000,000.....	572	476,825	4.7	833,843
\$10,000,000 or more.....	487	1,565,779	15.3	3,215,152

## Individual Noncash Charitable Contributions, 2003

group was AGI of \$10,000,000 or more reporting \$1.6 billion of donations. For this group, the average donation per return was \$3.2 million.

### Donations by Age

Figure H shows donations by age. In general, it appears that the older the taxpayer, the larger the value of the noncash donations. The amount claimed and the average value of donations per return both increased with age. However, the types of donations varied with age. For instance, the age group 65 and older tended to give more stocks and other securities (includes mutual funds and other investments), real estate and easements, and art and collectibles. Taxpayers in the 45-under-55 age group appeared to give more food, clothing, household items, and vehicles.

Of the \$36.9 billion in donations, approximately 40.8 percent, or \$15.1 billion, were made by those taxpayers 65 and older, an average of almost \$22,000 per return. The large percentage of the total value of noncash contributions made by the age-65-or-over group was despite the fact that this group of taxpayers had the fewest number of donations, with 0.7 million, of all the age groups tabulated. Of the \$15.1 billion in donations from this group, \$8.1 billion were from stocks and other securities. This represented over half (52.8 percent) of the value of the \$15.4 billion in donations of stock and other securities reported by all filers of Form 8283. Real estate and easements were the second largest donation type made by taxpayers 65 or over, representing 32.1 percent of the total value of their noncash deductions. Over 65 percent of the value of all real estate and easement donations were made by this group.

### Explanation of Selected Terms

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

*Amount claimed.*--This amount is reported on Section B only. For ordinary income property, the amount claimed is the fair market value minus the amount of ordinary income or short-term gain. For capital gain property, the fair market value is usually used. For bargain sales (a sale or exchange for less than the fair market value), the amount claimed is the fair market value minus the amount received for the sale.

*Donor's cost.*--Also known as the adjusted basis or tax basis, this is the amount the owner paid for the property. If the property was received as a gift, the donor's cost carries over to the donee, 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, data were collected on how donations were reported by the taxpayer. For example, if clothing was listed twice even though it was given to the same donee organization, it was counted as two separate donations.

*Number of returns.*--Number of returns that had a Form 8283 attached in the SOI sample. For this study, all returns were used whether or not the taxpayer carried Form 8283 amounts to Schedule A.

Please note that the allowable amount of a non-cash 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, or inventory and capital assets held less than 1 year. Capital gain property results in a long-term gain if sold. An example of this would be real property used for a taxpayer's business or corporate stock held more than 1 year. The total charitable deduction is generally limited to no more than 50 percent of AGI. This amount can be reduced to 30 percent or 20 percent depending on the type of property donated and the type of charitable organization. The statistics for this article include the entire deduction amount reported by taxpayers and transcribed from Form 8283 to line 16 of Schedule A. The limitations are then applied to the amount reported on line 18 of that schedule.

Donated property types include:

- Art and collectibles--Includes sculptures, photography, paintings, memorabilia, and jewelry.
- Cars and other vehicles--Includes cars and trucks, planes, and boats.

# Individual Noncash Charitable Contributions, 2003

## Figure H

### Individual Noncash Charitable Contributions: Donations, by Property Type and Age, Form 8283, Tax Year 2003

[Money amounts are in thousands of dollars, except average amounts are in whole dollars]

Age	All donation types					Corporate stock, mutual funds, and other investments		
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns in population	Percent of 8283 filing population	Number of returns	Amount carried to Schedule A	Average amount per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>5,958,650</b>	<b>36,902,794</b>	<b>6,193</b>	<b>130,423,626</b>	<b>100.0</b>	<b>184,353</b>	<b>15,396,932</b>	<b>83,519</b>
Under 35.....	825,472	2,068,885	2,506	47,178,965	36.2	2,360	164,023	69,500
35 under 45.....	1,556,680	6,123,787	3,934	26,564,736	20.4	21,668	1,987,729	91,734
45 under 55.....	1,660,668	6,646,300	4,002	23,942,157	18.4	37,838	2,301,281	60,819
55 under 65.....	1,228,762	7,006,221	5,702	15,986,821	12.3	41,991	2,818,991	67,134
65 and older.....	687,069	15,057,602	21,916	16,750,947	12.8	80,495	8,124,908	100,937

Age	Real estate and easements			Art and collectibles			Food		
	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	Average amount per return
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>All returns.....</b>	<b>25,786</b>	<b>7,386,425</b>	<b>286,455</b>	<b>88,488</b>	<b>829,392</b>	<b>9,373</b>	<b>166,436</b>	<b>79,364</b>	<b>477</b>
Under 35.....	1,510	208,393	138,050	1,778	31,539	17,742	7,833	6,356	811
35 under 45.....	3,405	681,648	200,168	14,853	89,685	6,038	41,574	17,967	432
45 under 55.....	5,852	542,532	92,716	23,668	98,368	4,156	47,387	24,959	527
55 under 65.....	8,452	1,124,609	133,062	23,916	129,704	5,423	40,608	20,743	511
65 and older.....	6,567	4,829,242	735,331	24,274	480,097	19,778	29,035	9,339	322

Age	Clothing			Electronics			Household		
	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	Average amount per return
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>All returns.....</b>	<b>4,051,990</b>	<b>5,836,108</b>	<b>1,440</b>	<b>473,295</b>	<b>376,065</b>	<b>795</b>	<b>2,380,911</b>	<b>3,228,065</b>	<b>1,356</b>
Under 35.....	570,707	834,658	1,462	53,124	38,198	719	314,220	413,135	1,315
35 under 45.....	1,092,780	1,625,704	1,488	118,871	100,878	849	602,289	757,578	1,258
45 under 55.....	1,146,234	1,594,296	1,391	140,198	132,327	944	635,730	935,351	1,471
55 under 65.....	815,351	1,176,815	1,443	101,212	64,641	639	526,269	703,119	1,336
65 and older.....	426,918	604,636	1,416	59,890	40,021	668	302,404	418,883	1,385

Age	Cars and other vehicles			Other <sup>1</sup>		
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return
	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns.....</b>	<b>809,966</b>	<b>2,348,492</b>	<b>2,899</b>	<b>581,485</b>	<b>1,421,949</b>	<b>2,445</b>
Under 35.....	119,123	309,053	2,594	56,126	63,529	1,132
35 under 45.....	200,229	572,007	2,857	148,209	290,591	1,961
45 under 55.....	256,087	691,779	2,701	159,094	325,408	2,045
55 under 65.....	165,146	537,311	3,254	135,764	430,288	3,169
65 and older.....	69,382	238,343	3,435	82,292	312,132	3,793

<sup>1</sup> Includes "intellectual property."



## Individual Noncash Charitable Contributions, 2003

- Clothing--Includes coats, shoes, and belts
- Corporate stock--Includes shares of publicly-traded and closely held common stock and stock rights.
- Electronics--Includes televisions, DVD players, video games, fax machines, and computer systems.
- Food--Includes wine, vitamins, snacks, restaurant coupons, and catering.
- Household items--Includes books, appliances, exercise equipment, furniture, and toys.
- Intellectual property--Includes patents, copyrights, trademarks, trade names, and trade secrets.
- Mutual funds--Includes shares of taxable and nontaxable mutual funds.
- Other investments--Includes partnerships, real estate investment trusts, bonds, futures, and life insurance policies.
- Real estate--Includes buildings, cabins, commercial property, and building rentals.
- Other--Includes tickets, medical equipment, horses, musical instruments, and building materials, etc.

Donee organizations include:

- Arts, culture, and humanities--Includes organizations involved with the arts, music, history, and cultural activities, such as museums, libraries, science centers, and theatres.
- Donor-advised funds--A segregated fund within a public charity that permits the donor to have advisory privileges on distributions or investments.
- Educational institutions--Includes organizations whose primary function is educational,

such as schools, universities, fraternities, and scholarship funds.

- Environmental 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 goal of the foundation. For the purpose of this study, this includes family foundations which are specific to a person or family and other private foundations which are 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, International Committee of the Red Cross, 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 and 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 book 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,

## Individual Noncash Charitable Contributions, 2003

including electronically-filed returns) filed during Calendar Year 2004. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (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 tax policy modeling purposes [4]. Returns were then selected at rates ranging from 0.05 percent to 100 percent. The 2003 data are based on a sample of 182,810 returns and an estimated final population of 131,291,334 returns [5]. The number of returns in the sample with Form 8283 was 27,706.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. Figure I shows estimated CV's for the numbers of returns and money amounts for selected income items. 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 the Appendix to this issue of the *Bulletin*.

### Notes and References

- [1] For Tax Year 2003 this information was collected only for Section A of Form 8283 (deductions of \$5,000 or less and publicly-traded securities). This represented 99.3 percent of the donations and 72.2 percent of the value of those donations.
- [2] In addition, total deductions for charitable donations may not exceed 50 percent of AGI, and lower limits apply to donations of appreciated property and contributions to certain private foundations. Donations in excess of these percentages can be carried forward for future deduction for up to 5 years. The total of most itemized deductions, including charitable contributions, is reduced by 3 percent of AGI above certain levels.
- [3] For 2003, some 23.9 million taxpayers reported making a total of \$38.0 billion in noncash contributions. These larger amounts reflect taxpayers making total noncash donations of less than \$500 or, in some cases, failing to file the required form. See *Statistics of Income--2003*,

**Figure I**

### Individual Noncash Charitable Contributions: Coefficients of Variation for Selected Items, by Adjusted Gross Income, Tax Year 2003

[Coefficients of variation are in percentages]

Size of adjusted gross income	Number of returns	Donor's cost	Amount carried to Schedule A	Fair market value
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>1.45</b>	<b>3.22</b>	<b>9.36</b>	<b>21.51</b>
Under \$25,000.....	6.54	9.37	10.81	18.55
\$25,000 under \$50,000.....	4.01	7.19	5.62	5.69
\$50,000 under \$75,000.....	3.74	6.52	9.70	9.69
\$75,000 under \$100,000.....	3.74	5.76	19.97	19.48
\$100,000 under \$200,000.....	2.65	8.79	39.62	57.49
\$200,000 under \$500,000.....	2.33	5.69	10.92	12.99
\$500,000 under \$1,000,000.....	2.52	6.66	8.21	9.65
\$1,000,000 under \$1,500,000.....	2.84	7.92	40.95	34.89
\$1,500,000 under \$2,000,000.....	2.58	9.93	11.35	10.84
\$2,000,000 under \$5,000,000.....	1.40	11.60	6.15	6.84
\$5,000,000 under \$10,000,000.....	1.21	2.42	1.80	2.26
\$10,000,000 or more.....	--	--	--	--

## Individual Noncash Charitable Contributions, 2003

*Individual Income Tax Returns (IRS Publication 1304).*

- [4] 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 Non-*

*resident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss From Farming*.

- [5] For further details on the description of the sample, see *Statistics of Income--2003, Individual Income Tax Returns* (IRS Publication 1304).

# Individual Noncash Charitable Contributions, 2003

**Table 1a.--Individual Noncash Charitable Contributions: All Returns with Donated Property and All Property Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>5,958,650</b>	<b>40,798,397</b>	<b>36,902,794</b>	<b>51,073,276</b>	<b>14,174,333</b>	<b>36,508,907</b>	<b>26,658,878</b>
Under \$25,000.....	294,411	1,557,742	905,581	1,189,644	665,928	1,454,770	773,785
\$25,000 under \$50,000.....	987,007	5,161,781	2,171,893	2,192,728	2,232,068	5,141,240	2,138,739
\$50,000 under \$75,000.....	1,143,419	6,399,050	2,837,536	2,838,341	2,537,139	6,187,637	2,429,842
\$75,000 under \$100,000.....	1,176,846	6,661,431	3,474,943	3,815,621	2,808,959	6,584,383	2,752,281
\$100,000 under \$200,000.....	1,708,465	12,312,477	8,156,426	18,968,248	4,237,796	10,685,787	4,582,357
\$200,000 under \$500,000.....	497,799	4,525,289	3,563,068	4,072,861	1,261,574	3,844,056	2,387,953
\$500,000 under \$1,000,000.....	97,940	1,413,809	1,936,449	2,330,192	269,226	1,007,786	1,230,531
\$1,000,000 under \$1,500,000.....	22,680	516,394	2,037,970	2,437,351	69,076	338,265	1,578,048
\$1,500,000 under \$2,000,000.....	9,467	256,496	723,585	861,185	27,130	172,284	531,634
\$2,000,000 under \$5,000,000.....	14,203	788,162	2,327,011	2,929,520	42,955	372,020	1,527,981
\$5,000,000 under \$10,000,000.....	3,871	382,588	1,624,666	1,960,878	12,679	185,867	1,147,841
\$10,000,000 or more.....	2,542	823,177	7,143,664	7,476,708	9,801	534,811	5,577,885

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000				
	Number of donations	Fair market value	Donor's cost	Amount claimed as deduction <sup>2</sup>	Amount carried to Schedule A
	(8)	(9)	(10)	(11)	(12)
<b>All returns.....</b>	<b>98,839</b>	<b>24,414,398</b>	<b>4,289,490</b>	<b>3,911,153</b>	<b>10,243,916</b>
Under \$25,000.....	3,434	415,859	102,972	101,038	131,797
\$25,000 under \$50,000.....	2,950	53,989	20,541	15,365	33,154
\$50,000 under \$75,000.....	19,325	408,498	211,413	160,660	407,694
\$75,000 under \$100,000.....	9,654	1,063,341	77,048	694,703	722,663
\$100,000 under \$200,000.....	28,760	14,385,890	1,626,690	244,988	3,574,069
\$200,000 under \$500,000.....	14,961	1,684,908	681,233	323,791	1,175,115
\$500,000 under \$1,000,000.....	9,084	1,099,661	406,023	475,182	705,918
\$1,000,000 under \$1,500,000.....	4,601	859,303	178,128	323,390	459,922
\$1,500,000 under \$2,000,000.....	1,245	329,551	84,212	91,336	191,950
\$2,000,000 under \$5,000,000.....	2,543	1,401,538	416,141	601,191	799,030
\$5,000,000 under \$10,000,000.....	1,326	813,037	196,721	275,868	476,825
\$10,000,000 or more.....	954	1,898,823	288,366	603,640	1,565,779

Footnotes at end of Table 1k.

# Individual Noncash Charitable Contributions, 2003

**Table 1b.--Individual Noncash Charitable Contributions: Returns with Donated Property: Corporate Stock, Mutual Funds, and Other Investments, by Size of Adjusted Gross Income, Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>184,353</b>	<b>2,224,652</b>	<b>15,396,932</b>	<b>15,786,406</b>	<b>406,823</b>	<b>1,873,027</b>	<b>13,123,156</b>
Under \$25,000.....	3,628	26,877	143,126	146,874	4,156	22,922	111,791
\$25,000 under \$75,000.....	34,298	61,498	259,585	259,585	77,656	61,330	256,029
\$75,000 under \$200,000.....	72,433	225,260	1,831,765	1,832,582	146,325	224,945	1,182,803
\$200,000 under \$500,000.....	39,659	329,821	1,104,437	1,104,913	84,252	279,308	1,035,511
\$500,000 under \$1,000,000.....	15,698	253,374	1,049,586	1,058,045	38,116	171,653	870,304
\$1,000,000 under \$1,500,000.....	6,164	149,114	1,494,485	1,498,264	16,882	139,406	1,438,939
\$1,500,000 under \$2,000,000.....	3,031	111,592	535,513	556,181	8,374	95,320	464,951
\$2,000,000 under \$5,000,000.....	5,741	268,411	1,582,017	1,600,005	17,593	223,041	1,340,650
\$5,000,000 under \$10,000,000.....	2,083	220,867	1,251,997	1,385,228	6,814	156,257	1,076,937
\$10,000,000 or more.....	1,617	577,838	6,144,420	6,344,729	6,654	498,845	5,345,242

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000				
	Number of donations	Fair market value	Donor's cost	Amount claimed as deduction <sup>2</sup>	Amount carried to Schedule A
	(8)	(9)	(10)	(11)	(12)
<b>All returns.....</b>	<b>13,927</b>	<b>2,663,250</b>	<b>351,625</b>	<b>1,414,569</b>	<b>2,273,776</b>
Under \$25,000.....	980	35,084	3,956	21,674	31,336
\$25,000 under \$75,000.....	*7	*3,556	*167	*390	*3,556
\$75,000 under \$200,000.....	6,240	649,779	315	646,646	648,961
\$200,000 under \$500,000.....	2,671	69,402	50,513	10,629	68,927
\$500,000 under \$1,000,000.....	1,881	187,741	81,722	72,560	179,281
\$1,000,000 under \$1,500,000.....	475	59,325	9,708	28,060	55,546
\$1,500,000 under \$2,000,000.....	382	91,230	16,272	29,972	70,562
\$2,000,000 under \$5,000,000.....	578	259,355	45,370	175,422	241,367
\$5,000,000 under \$10,000,000.....	379	308,291	64,610	131,645	175,061
\$10,000,000 or more.....	334	999,487	78,993	297,572	799,178

Footnotes at end of Table 1k.

# Individual Noncash Charitable Contributions, 2003

**Table 1c.--Individual Noncash Charitable Contributions: Returns with Donated Property: Real Estate and Conservation Easements, by Size of Adjusted Gross Income, Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>25,786</b>	<b>3,186,198</b>	<b>7,386,425</b>	<b>20,956,291</b>	<b>13,216</b>	<b>233,400</b>	<b>628,326</b>
Under \$25,000.....	2,369	98,255	163,443	441,672	*2,228	*59,820	*90,347
\$25,000 under \$75,000.....	5,761	161,140	291,825	312,660	*3,228	*4,079	*19,743
\$75,000 under \$200,000.....	9,094	1,406,114	3,648,236	14,762,088	5,151	11,752	223,651
\$200,000 under \$500,000.....	4,393	454,226	879,166	1,345,309	1,797	62,291	103,560
\$500,000 under \$1,000,000.....	2,119	247,388	447,561	822,528	386	23,538	26,748
\$1,000,000 under \$1,500,000.....	716	152,415	389,006	770,137	170	12,064	23,436
\$1,500,000 under \$2,000,000.....	323	62,957	109,175	217,957	88	11,097	15,452
\$2,000,000 under \$5,000,000.....	595	315,913	525,004	1,034,887	121	34,990	87,110
\$5,000,000 under \$10,000,000.....	230	102,094	276,337	472,838	26	5,236	20,782
\$10,000,000 or more.....	187	185,696	656,673	776,215	21	8,533	17,497

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000				
	Number of donations	Fair market value	Donor's cost	Amount claimed as deduction <sup>2</sup>	Amount carried to Schedule A
	(8)	(9)	(10)	(11)	(12)
<b>All returns.....</b>	<b>18,500</b>	<b>20,327,965</b>	<b>2,952,798</b>	<b>1,841,948</b>	<b>6,758,099</b>
Under \$25,000.....	153	351,325	38,435	56,156	73,096
\$25,000 under \$75,000.....	*3,514	*292,916	*157,061	*67,812	*272,081
\$75,000 under \$200,000.....	6,186	14,538,437	1,394,362	159,339	3,424,585
\$200,000 under \$500,000.....	2,900	1,241,749	391,935	212,267	775,606
\$500,000 under \$1,000,000.....	3,636	795,780	223,850	352,679	420,813
\$1,000,000 under \$1,500,000.....	703	746,701	140,351	266,397	365,570
\$1,500,000 under \$2,000,000.....	290	202,506	51,860	48,430	93,723
\$2,000,000 under \$5,000,000.....	617	947,777	280,923	336,303	437,894
\$5,000,000 under \$10,000,000.....	283	452,056	96,858	118,129	255,555
\$10,000,000 or more.....	218	758,718	177,163	224,436	639,176

Footnotes at end of Table 1k.

# Individual Noncash Charitable Contributions, 2003

**Table 1d.--Individual Noncash Charitable Contributions: Returns with Donated Property: Art and Collectibles, by Size of Adjusted Gross Income, Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>88,488</b>	<b>345,503</b>	<b>829,392</b>	<b>866,482</b>	<b>104,804</b>	<b>140,210</b>	<b>180,835</b>
Under \$25,000.....	5,050	16,356	16,062	17,969	9,414	12,379	10,015
\$25,000 under \$75,000.....	27,124	54,911	165,823	165,823	30,840	43,772	55,885
\$75,000 under \$200,000.....	39,872	48,999	137,496	138,091	43,344	40,610	67,041
\$200,000 under \$500,000.....	11,654	176,334	288,421	288,764	15,203	32,841	31,762
\$500,000 under \$1,000,000.....	2,313	8,138	31,670	31,111	3,135	3,009	2,615
\$1,000,000 under \$1,500,000.....	1,065	5,912	22,930	22,930	1,267	3,905	6,667
\$1,500,000 under \$2,000,000.....	368	3,940	16,134	17,064	413	622	805
\$2,000,000 under \$5,000,000.....	683	13,290	40,136	65,519	806	2,102	1,990
\$5,000,000 under \$10,000,000.....	218	10,869	27,705	28,322	191	605	2,983
\$10,000,000 or more.....	141	6,754	83,016	90,889	191	365	1,071

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000				
	Number of donations	Fair market value	Donor's cost	Amount claimed as deduction <sup>2</sup>	Amount carried to Schedule A
	(8)	(9)	(10)	(11)	(12)
<b>All returns.....</b>	<b>27,233</b>	<b>685,646</b>	<b>205,293</b>	<b>294,022</b>	<b>648,557</b>
Under \$25,000.....	138	7,954	3,977	4,449	6,047
\$25,000 under \$75,000.....	9,537	109,938	11,139	81,110	109,938
\$75,000 under \$200,000.....	11,954	71,050	8,389	21,403	70,455
\$200,000 under \$500,000.....	2,690	257,002	143,493	66,516	256,659
\$500,000 under \$1,000,000.....	629	28,496	5,129	15,102	29,055
\$1,000,000 under \$1,500,000.....	579	16,262	2,007	11,636	16,262
\$1,500,000 under \$2,000,000.....	285	16,258	3,318	3,567	15,328
\$2,000,000 under \$5,000,000.....	872	63,529	11,188	25,338	38,147
\$5,000,000 under \$10,000,000.....	398	25,338	10,264	9,670	24,721
\$10,000,000 or more.....	149	89,818	6,389	55,232	81,945

Footnotes at end of Table 1k.

# Individual Noncash Charitable Contributions, 2003

**Table 1e.--Individual Noncash Charitable Contributions: Returns with Donated Property: Food, by Size of Adjusted Gross Income, Totals and Section A,<sup>3</sup> Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>166,436</b>	<b>64,409</b>	<b>79,364</b>	<b>79,351</b>	<b>443,339</b>	<b>62,686</b>	<b>77,489</b>
Under \$25,000.....	11,904	3,974	5,805	5,792	18,551	3,889	5,706
\$25,000 under \$75,000.....	45,691	23,151	23,770	23,770	272,222	23,151	23,694
\$75,000 under \$200,000.....	91,440	31,162	41,155	41,155	130,763	31,162	41,155
\$200,000 under \$500,000.....	13,064	3,061	4,783	4,783	15,372	1,617	3,339
\$500,000 under \$1,000,000.....	2,740	1,606	1,798	1,798	3,634	1,545	1,737
\$1,000,000 under \$1,500,000.....	804	395	654	654	1,654	395	654
\$1,500,000 under \$2,000,000.....	237	329	414	414	279	230	314
\$2,000,000 under \$5,000,000.....	392	410	502	502	627	410	502
\$5,000,000 under \$10,000,000.....	128	237	396	396	186	204	310
\$10,000,000 or more.....	37	83	87	87	51	83	78

Footnotes at end of Table 1k.

**Table 1f.--Individual Noncash Charitable Contributions: Returns with Donated Property: Clothing, by Size of Adjusted Gross Income, Totals and Section A,<sup>3</sup> Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>4,051,990</b>	<b>16,248,660</b>	<b>5,836,108</b>	<b>5,831,270</b>	<b>6,838,935</b>	<b>16,143,939</b>	<b>5,789,006</b>
Under \$25,000.....	178,638	619,123	238,089	238,089	275,480	619,123	238,071
\$25,000 under \$75,000.....	1,389,897	5,194,436	1,969,433	1,969,433	2,256,906	5,179,837	1,963,837
\$75,000 under \$200,000.....	2,050,844	7,926,521	2,840,328	2,835,490	3,513,341	7,865,545	2,808,175
\$200,000 under \$500,000.....	344,419	1,920,536	604,659	604,659	624,583	1,896,716	597,691
\$500,000 under \$1,000,000.....	62,166	401,827	121,995	121,995	117,976	399,334	121,433
\$1,000,000 under \$1,500,000.....	12,376	80,656	25,996	25,996	25,597	79,957	25,764
\$1,500,000 under \$2,000,000.....	4,948	34,482	11,451	11,451	9,746	33,913	10,955
\$2,000,000 under \$5,000,000.....	6,600	48,059	17,600	17,600	11,758	47,141	16,915
\$5,000,000 under \$10,000,000.....	1,405	10,105	4,093	4,093	2,433	10,021	3,900
\$10,000,000 or more.....	696	12,915	2,464	2,464	1,114	12,353	2,265

Footnotes at end of Table 1k.



# Individual Noncash Charitable Contributions, 2003

**Table 1g.--Individual Noncash Charitable Contributions: Returns with Donated Property: Electronics, by Size of Adjusted Gross Income, Totals and Section A,<sup>3</sup> Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>473,295</b>	<b>842,243</b>	<b>376,065</b>	<b>376,443</b>	<b>540,947</b>	<b>839,399</b>	<b>373,082</b>
Under \$25,000.....	19,356	33,500	13,229	13,229	27,240	33,500	13,198
\$25,000 under \$75,000.....	165,164	250,237	123,628	123,628	183,336	250,163	123,586
\$75,000 under \$200,000.....	230,991	408,560	182,078	182,078	262,377	408,426	182,072
\$200,000 under \$500,000.....	47,846	114,967	42,318	42,318	56,050	114,967	42,318
\$500,000 under \$1,000,000.....	6,892	21,571	7,885	7,885	7,918	20,738	6,422
\$1,000,000 under \$1,500,000.....	1,379	6,976	1,923	1,923	1,956	6,360	1,923
\$1,500,000 under \$2,000,000.....	547	1,736	640	640	714	1,736	640
\$2,000,000 under \$5,000,000.....	833	2,541	1,485	1,485	990	2,541	1,485
\$5,000,000 under \$10,000,000.....	192	700	962	1,339	249	534	512
\$10,000,000 or more.....	95	1,455	1,918	1,918	116	433	928

Footnotes at end of Table 1k.

**Table 1h.--Individual Noncash Charitable Contributions: Returns with Donated Property: Household Items, by Size of Adjusted Gross Income, Totals and Section A,<sup>3</sup> Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>2,380,911</b>	<b>9,109,598</b>	<b>3,228,065</b>	<b>3,224,300</b>	<b>3,983,744</b>	<b>8,925,572</b>	<b>3,130,464</b>
Under \$25,000.....	110,636	364,966	159,923	159,923	232,218	359,894	158,967
\$25,000 under \$75,000.....	818,041	2,829,075	1,042,888	1,043,211	1,292,547	2,823,438	1,038,353
\$75,000 under \$200,000.....	1,201,095	4,674,470	1,570,097	1,564,610	2,025,798	4,546,958	1,511,342
\$200,000 under \$500,000.....	194,824	855,447	304,568	304,568	328,657	849,986	297,846
\$500,000 under \$1,000,000.....	39,655	257,572	89,113	89,113	74,036	231,073	78,347
\$1,000,000 under \$1,500,000.....	7,913	55,268	26,614	28,399	15,760	49,038	19,408
\$1,500,000 under \$2,000,000.....	3,065	18,956	8,821	8,821	5,140	17,493	7,115
\$2,000,000 under \$5,000,000.....	4,242	40,211	15,615	15,225	7,172	36,788	11,854
\$5,000,000 under \$10,000,000.....	938	8,676	5,181	5,181	1,559	7,156	3,932
\$10,000,000 or more.....	502	4,957	5,244	5,248	857	3,747	3,301

Footnotes at end of Table 1k.

# Individual Noncash Charitable Contributions, 2003

**Table 1i.--Individual Noncash Charitable Contributions: Returns with Donated Property: Food, Clothing, Household Items, and Electronics, by Size of Adjusted Gross Income, Totals and Section B,<sup>3</sup> Form 8283, Tax Year 2003**

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

Size of adjusted gross income	Section B: Returns with deductions of \$5,000 or more				
	Number of transactions	Fair market value	Donor's cost	Amount claimed <sup>2</sup>	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)
<b>All returns.....</b>	<b>17,209</b>	<b>141,322</b>	<b>293,314</b>	<b>107,605</b>	<b>149,561</b>
Under \$25,000.....	134	1,092	5,158	116	1,106
\$25,000 under \$75,000.....	3,233	10,572	20,310	7,906	10,249
\$75,000 under \$200,000.....	8,006	80,590	188,622	61,431	90,914
\$200,000 under \$500,000.....	2,171	15,134	30,726	17,191	15,134
\$500,000 under \$1,000,000.....	789	12,853	29,886	10,080	12,853
\$1,000,000 under \$1,500,000.....	2,420	9,223	7,544	4,594	7,438
\$1,500,000 under \$2,000,000.....	111	2,302	2,132	1,741	2,302
\$2,000,000 under \$5,000,000.....	134	4,056	4,341	2,996	4,447
\$5,000,000 under \$10,000,000.....	157	2,355	1,802	780	1,978
\$10,000,000 or more.....	53	3,145	2,793	770	3,141

Footnotes at end of Table 1k.

# Individual Noncash Charitable Contributions, 2003

**Table 1j.--Individual Noncash Charitable Contributions: Returns with Donated Property: Cars and Other Vehicles, by Size of Adjusted Gross Income, Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>809,966</b>	<b>7,488,079</b>	<b>2,348,492</b>	<b>2,475,565</b>	<b>839,572</b>	<b>7,134,301</b>	<b>2,119,397</b>
Under \$25,000.....	44,616	336,956	110,102	110,294	44,529	286,179	91,667
\$25,000 under \$75,000.....	349,646	2,656,000	897,743	898,225	361,847	2,638,375	865,731
\$75,000 under \$200,000.....	365,625	3,748,008	1,013,603	1,061,162	381,455	3,643,274	980,239
\$200,000 under \$500,000.....	40,687	500,102	161,252	204,083	43,538	449,186	134,259
\$500,000 under \$1,000,000.....	6,519	116,593	61,011	59,695	5,752	77,740	23,222
\$1,000,000 under \$1,500,000.....	1,288	32,219	25,270	36,814	1,155	21,345	16,921
\$1,500,000 under \$2,000,000.....	563	14,700	8,888	12,341	506	6,232	1,829
\$2,000,000 under \$5,000,000.....	750	52,742	43,793	59,573	607	7,550	2,272
\$5,000,000 under \$10,000,000.....	167	22,050	14,363	19,778	122	2,649	1,640
\$10,000,000 or more.....	104	8,711	12,466	13,599	62	1,771	1,617

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000				
	Number of donations	Fair market value	Donor's cost	Amount claimed as deduction <sup>2</sup>	Amount carried to Schedule A
	(8)	(9)	(10)	(11)	(12)
<b>All returns.....</b>	<b>17,207</b>	<b>356,168</b>	<b>353,779</b>	<b>138,186</b>	<b>229,096</b>
Under \$25,000.....	*2,001	*18,627	*50,777	*17,097	*18,435
\$25,000 under \$75,000.....	*5,735	*32,493	*17,625	*7,694	*32,012
\$75,000 under \$200,000.....	4,607	80,923	104,733	22,429	33,364
\$200,000 under \$500,000.....	3,055	69,824	50,916	8,975	26,993
\$500,000 under \$1,000,000.....	1,183	36,473	38,853	17,080	37,789
\$1,000,000 under \$1,500,000.....	182	19,894	10,874	6,419	8,349
\$1,500,000 under \$2,000,000.....	90	10,512	8,468	6,616	7,060
\$2,000,000 under \$5,000,000.....	214	57,302	45,191	34,910	41,522
\$5,000,000 under \$10,000,000.....	73	18,138	19,401	11,269	12,723
\$10,000,000 or more.....	68	11,982	6,940	5,697	10,849

Footnotes at end of Table 1k.

# Individual Noncash Charitable Contributions, 2003

**Table 1k.--Individual Noncash Charitable Contributions: Returns with Donated Property: Other Donations (Including Intellectual Property), by Size of Adjusted Gross Income, Form 8283, Tax Year 2003**

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

Size of adjusted gross income	All returns				Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		
	Number of returns	Donor's cost	Amount carried to Schedule A <sup>1</sup>	Fair market value	Number of donations	Donor's cost	Fair market value
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns.....</b>	<b>581,485</b>	<b>1,289,055</b>	<b>1,421,949</b>	<b>1,477,169</b>	<b>1,002,953</b>	<b>1,156,374</b>	<b>1,237,122</b>
Under \$25,000.....	38,104	57,734	55,800	55,800	52,112	57,065	54,023
\$25,000 under \$75,000.....	178,097	330,384	234,735	234,735	290,624	304,733	221,724
\$75,000 under \$200,000.....	287,940	504,816	366,612	366,612	538,200	497,497	338,160
\$200,000 under \$500,000.....	57,666	170,795	173,466	173,466	92,122	157,145	141,668
\$500,000 under \$1,000,000.....	11,869	105,739	125,830	138,021	18,273	79,156	99,703
\$1,000,000 under \$1,500,000.....	3,144	33,440	51,093	52,234	4,636	25,795	44,336
\$1,500,000 under \$2,000,000.....	1,365	7,803	32,549	36,316	1,870	5,641	29,573
\$2,000,000 under \$5,000,000.....	2,214	46,585	100,857	134,724	3,282	17,456	65,204
\$5,000,000 under \$10,000,000.....	630	6,991	43,632	43,703	1,098	3,205	36,845
\$10,000,000 or more.....	456	24,769	237,376	241,559	735	8,680	205,886

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000				
	Number of donations	Fair market value	Donor's cost	Amount claimed as deduction <sup>2</sup>	Amount carried to Schedule A
	(8)	(9)	(10)	(11)	(12)
<b>All returns.....</b>	<b>4,763</b>	<b>240,047</b>	<b>132,681</b>	<b>114,822</b>	<b>184,827</b>
Under \$25,000.....	29	1,777	669	1,546	1,777
\$25,000 under \$75,000.....	*249	*13,011	*25,652	*11,113	*13,011
\$75,000 under \$200,000.....	*1,420	*28,453	*7,318	*28,443	*28,453
\$200,000 under \$500,000.....	1,475	31,797	13,650	8,214	31,797
\$500,000 under \$1,000,000.....	965	38,318	26,583	7,681	26,128
\$1,000,000 under \$1,500,000.....	241	7,898	7,644	6,284	6,756
\$1,500,000 under \$2,000,000.....	87	6,742	2,162	1,009	2,975
\$2,000,000 under \$5,000,000.....	128	69,519	29,129	26,223	35,653
\$5,000,000 under \$10,000,000.....	37	6,859	3,787	4,376	6,787
\$10,000,000 or more.....	132	35,673	16,088	19,934	31,490

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

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

<sup>2</sup> Amount claimed on Section B (items with a deduction of more than \$5,000) is the entry used when taxpayer has a cost to subtract from fair market value.

<sup>3</sup> Section B (items with a deduction of more than \$5,000) data are not broken out separately for Tables 1e through 1h due to small sample size.

# Individual Noncash Charitable Contributions, 2003

**Table 2.--Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities,<sup>1</sup> Form 8283, Tax Year 2003**

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

Type of donee, size of adjusted gross income	Number of returns	Number of donations	Donor's cost	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)	(5)
<b>All donee organizations</b>					
<b>All returns.....</b>	<b>5,928,897</b>	<b>14,174,333</b>	<b>36,508,907</b>	<b>26,658,878</b>	<b>4,496</b>
Under \$25,000.....	293,206	665,928	1,454,770	773,785	2,639
\$25,000 under \$75,000.....	2,122,100	4,769,207	11,328,877	4,568,581	2,153
\$75,000 under \$200,000.....	2,875,082	7,046,755	17,270,170	7,334,638	2,551
\$200,000 under \$500,000.....	493,152	1,261,574	3,844,056	2,387,953	4,842
\$500,000 under \$1,000,000.....	95,147	269,226	1,007,786	1,230,531	12,933
\$1,000,000 under \$1,500,000.....	21,864	69,076	338,265	1,578,048	72,177
\$1,500,000 under \$2,000,000.....	9,048	27,130	172,284	531,634	58,757
\$2,000,000 under \$5,000,000.....	13,456	42,955	372,020	1,527,981	113,552
\$5,000,000 under \$10,000,000.....	3,557	12,679	185,867	1,147,841	322,726
\$10,000,000 or more.....	2,284	9,801	534,811	5,577,885	2,442,156
<b>Arts, culture, and humanities organizations</b>					
<b>All returns.....</b>	<b>195,999</b>	<b>231,195</b>	<b>337,817</b>	<b>687,727</b>	<b>3,509</b>
Under \$25,000.....	12,554	16,216	46,141	25,440	2,026
\$25,000 under \$75,000.....	51,104	61,562	45,175	55,210	1,080
\$75,000 under \$200,000.....	95,648	101,566	95,047	87,425	914
\$200,000 under \$500,000.....	25,863	33,551	84,787	137,728	5,325
\$500,000 under \$1,000,000.....	6,130	10,098	17,516	44,209	7,211
\$1,000,000 under \$1,500,000.....	1,695	2,940	4,993	26,805	15,810
\$1,500,000 under \$2,000,000.....	827	1,352	13,374	29,324	35,440
\$2,000,000 under \$5,000,000.....	1,420	2,295	13,156	55,215	38,894
\$5,000,000 under \$10,000,000.....	426	840	4,728	66,204	155,466
\$10,000,000 or more.....	330	774	12,899	160,167	485,354
<b>Educational institutions</b>					
<b>All returns.....</b>	<b>308,377</b>	<b>423,555</b>	<b>905,942</b>	<b>2,196,613</b>	<b>7,123</b>
Under \$25,000.....	11,271	17,088	28,929	24,042	2,133
\$25,000 under \$75,000.....	86,179	101,311	231,589	136,537	1,584
\$75,000 under \$200,000.....	151,595	217,184	314,739	363,704	2,399
\$200,000 under \$500,000.....	38,358	51,755	89,787	174,987	4,562
\$500,000 under \$1,000,000.....	10,696	16,674	79,541	155,230	14,513
\$1,000,000 under \$1,500,000.....	4,059	7,126	35,773	140,535	34,625
\$1,500,000 under \$2,000,000.....	1,649	2,991	17,659	88,624	53,740
\$2,000,000 under \$5,000,000.....	2,937	5,789	41,316	251,793	85,728
\$5,000,000 under \$10,000,000.....	964	2,016	22,015	219,034	227,310
\$10,000,000 or more.....	669	1,622	44,596	642,127	959,831

Footnotes at end of table.

# Individual Noncash Charitable Contributions, 2003

**Table 2.--Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities,<sup>1</sup> Form 8283, Tax Year 2003--Continued**

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

Type of donee, size of adjusted gross income	Number of returns	Number of donations	Donor's cost	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)	(5)
<b>Environmental and animal-related organizations</b>					
<b>All returns.....</b>	<b>80,545</b>	<b>112,438</b>	<b>208,829</b>	<b>254,164</b>	<b>3,156</b>
Under \$25,000.....	5,062	8,726	3,933	3,034	599
\$25,000 under \$75,000.....	22,578	35,937	63,612	24,888	1,102
\$75,000 under \$200,000.....	40,475	50,782	56,892	62,612	1,547
\$200,000 under \$500,000.....	8,562	10,995	54,667	47,478	5,545
\$500,000 under \$1,000,000.....	2,402	3,994	10,044	16,119	6,710
\$1,000,000 under \$1,500,000.....	536	626	5,709	12,971	24,212
\$1,500,000 under \$2,000,000.....	233	293	738	8,181	35,171
\$2,000,000 under \$5,000,000.....	443	639	3,008	18,261	41,184
\$5,000,000 under \$10,000,000.....	146	246	2,443	20,117	137,855
\$10,000,000 or more.....	107	200	7,782	40,504	378,541
<b>Health and medical research</b>					
<b>All returns.....</b>	<b>616,090</b>	<b>801,366</b>	<b>2,390,047</b>	<b>1,027,545</b>	<b>1,668</b>
Under \$25,000.....	21,154	32,740	70,376	27,440	1,297
\$25,000 under \$75,000.....	215,417	272,674	777,568	306,009	1,421
\$75,000 under \$200,000.....	314,272	403,184	1,226,239	392,844	1,250
\$200,000 under \$500,000.....	49,772	70,473	222,971	109,329	2,197
\$500,000 under \$1,000,000.....	9,961	14,071	47,826	23,284	2,337
\$1,000,000 under \$1,500,000.....	2,584	3,785	13,517	20,273	7,845
\$1,500,000 under \$2,000,000.....	903	1,261	5,785	9,876	10,933
\$2,000,000 under \$5,000,000.....	1,346	1,920	9,036	27,605	20,513
\$5,000,000 under \$10,000,000.....	404	730	2,798	26,397	65,402
\$10,000,000 or more.....	277	528	13,930	84,488	305,009
<b>Large organizations</b>					
<b>All returns.....</b>	<b>4,120,045</b>	<b>7,401,330</b>	<b>18,581,546</b>	<b>6,699,150</b>	<b>1,626</b>
Under \$25,000.....	180,721	287,901	753,950	292,501	1,619
\$25,000 under \$75,000.....	1,423,160	2,476,794	5,997,809	2,192,169	1,540
\$75,000 under \$200,000.....	2,085,216	3,846,620	9,205,812	3,286,935	1,576
\$200,000 under \$500,000.....	346,890	624,060	2,059,840	672,762	1,939
\$500,000 under \$1,000,000.....	59,140	118,358	390,163	134,984	2,282
\$1,000,000 under \$1,500,000.....	12,246	24,208	73,596	30,519	2,492
\$1,500,000 under \$2,000,000.....	4,663	9,498	31,570	15,041	3,225
\$2,000,000 under \$5,000,000.....	6,053	10,600	50,350	30,148	4,980
\$5,000,000 under \$10,000,000.....	1,344	2,284	12,955	15,494	11,530
\$10,000,000 or more.....	611	1,007	5,502	28,597	46,803

Footnotes at end of table.

# Individual Noncash Charitable Contributions, 2003

**Table 2.--Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities,<sup>1</sup> Form 8283, Tax Year 2003--Continued**

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

Type of donee, size of adjusted gross income	Number of returns	Number of donations	Donor's cost	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)	(5)
<b>Public and societal benefit</b>					
<b>All returns.....</b>	<b>1,538,987</b>	<b>2,242,802</b>	<b>5,750,031</b>	<b>2,868,716</b>	<b>1,864</b>
Under \$25,000.....	76,276	108,216	247,127	91,471	1,199
\$25,000 under \$75,000.....	560,285	816,520	2,275,901	888,283	1,585
\$75,000 under \$200,000.....	726,021	1,024,617	2,403,594	1,120,143	1,543
\$200,000 under \$500,000.....	132,514	222,934	523,320	295,772	2,232
\$500,000 under \$1,000,000.....	28,731	43,380	161,097	119,291	4,152
\$1,000,000 under \$1,500,000.....	6,683	12,662	41,413	43,740	6,545
\$1,500,000 under \$2,000,000.....	2,632	4,151	16,406	16,600	6,308
\$2,000,000 under \$5,000,000.....	4,173	7,320	54,118	78,048	18,702
\$5,000,000 under \$10,000,000.....	1,061	1,919	13,708	40,353	38,028
\$10,000,000 or more.....	610	1,084	13,347	175,015	286,911
<b>Religious organizations</b>					
<b>All returns.....</b>	<b>1,253,193</b>	<b>2,168,019</b>	<b>4,800,908</b>	<b>3,263,071</b>	<b>2,604</b>
Under \$25,000.....	53,500	168,556	184,817	114,841	2,147
\$25,000 under \$75,000.....	406,362	762,188	1,354,025	658,755	1,621
\$75,000 under \$200,000.....	635,392	1,007,254	2,459,066	1,188,247	1,870
\$200,000 under \$500,000.....	120,292	167,586	456,839	408,010	3,392
\$500,000 under \$1,000,000.....	24,844	39,721	170,012	285,363	11,486
\$1,000,000 under \$1,500,000.....	5,585	10,195	45,654	103,677	18,562
\$1,500,000 under \$2,000,000.....	2,394	3,886	36,493	75,192	31,414
\$2,000,000 under \$5,000,000.....	3,539	6,167	40,703	154,281	43,593
\$5,000,000 under \$10,000,000.....	810	1,455	18,498	69,863	86,230
\$10,000,000 or more.....	475	1,010	34,801	204,843	431,248
<b>Donor-advised funds</b>					
<b>All returns.....</b>	<b>11,666</b>	<b>16,804</b>	<b>101,412</b>	<b>638,943</b>	<b>54,770</b>
Under \$25,000.....	*19	*37	*302	*943	*49,772
\$25,000 under \$75,000.....	*2,978	*4,932	*1,850	*26,383	*8,859
\$75,000 under \$200,000.....	2,124	2,264	3,197	15,127	7,121
\$200,000 under \$500,000.....	3,578	3,906	7,203	67,730	18,930
\$500,000 under \$1,000,000.....	1,086	1,818	8,342	51,354	47,276
\$1,000,000 under \$1,500,000.....	602	1,110	14,336	53,022	88,134
\$1,500,000 under \$2,000,000.....	313	550	3,483	41,310	132,010
\$2,000,000 under \$5,000,000.....	607	1,160	32,661	119,385	196,807
\$5,000,000 under \$10,000,000.....	216	587	14,167	90,915	420,768
\$10,000,000 or more.....	143	441	15,872	172,773	1,208,203

Footnotes at end of table.

# Individual Noncash Charitable Contributions, 2003

**Table 2.--Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities,<sup>1</sup> Form 8283, Tax Year 2003--Continued**

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

Type of donee, size of adjusted gross income	Number of returns	Number of donations	Donor's cost	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)	(5)
<b>Foundations</b>					
<b>All returns.....</b>	<b>411,183</b>	<b>517,742</b>	<b>2,689,515</b>	<b>8,280,546</b>	<b>20,138</b>
Under \$25,000.....	16,889	18,938	115,835	169,862	10,058
\$25,000 under \$75,000.....	120,178	148,112	388,842	180,415	1,501
\$75,000 under \$200,000.....	216,891	266,954	1,086,226	685,143	3,159
\$200,000 under \$500,000.....	37,286	51,159	267,553	403,094	10,811
\$500,000 under \$1,000,000.....	10,246	13,945	92,423	334,427	32,640
\$1,000,000 under \$1,500,000.....	3,205	5,070	98,940	1,131,031	352,908
\$1,500,000 under \$2,000,000.....	1,377	2,587	44,810	222,871	161,882
\$2,000,000 under \$5,000,000.....	2,994	5,813	117,987	718,520	239,969
\$5,000,000 under \$10,000,000.....	1,089	2,250	92,003	556,690	511,090
\$10,000,000 or more.....	1,029	2,915	384,897	3,878,494	3,769,188
<b>Other donees</b>					
<b>All returns.....</b>	<b>200,554</b>	<b>259,081</b>	<b>742,861</b>	<b>742,403</b>	<b>3,702</b>
Under \$25,000.....	6,547	7,509	3,359	24,211	3,698
\$25,000 under \$75,000.....	71,714	89,176	192,506	99,932	1,393
\$75,000 under \$200,000.....	91,299	126,331	419,360	132,459	1,451
\$200,000 under \$500,000.....	22,001	25,155	77,090	71,064	3,230
\$500,000 under \$1,000,000.....	6,131	7,168	30,821	66,270	10,810
\$1,000,000 under \$1,500,000.....	1,161	1,354	4,335	15,475	13,334
\$1,500,000 under \$2,000,000.....	465	562	1,965	24,616	52,937
\$2,000,000 under \$5,000,000.....	781	1,251	9,687	74,724	95,664
\$5,000,000 under \$10,000,000.....	286	354	2,552	42,775	149,307
\$10,000,000 or more.....	169	220	1,185	190,877	1,129,449

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

<sup>1</sup> Data by donee organizations only collected for Section A: deductions of \$5,000 or less and publicly-traded securities. These comprise 72.2 percent of the value of Form 8283 noncash contributions.



# Individual Noncash Charitable Contributions, 2003

**Table 3.--Individual Noncash Charitable Contributions: Returns with Donated Property: All Property Types by Donee, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Type of donation	Total		Arts, culture, and humanities		Educational institutions
	Number of donations	Fair market value	Number of donations	Fair market value	Number of donations
	(1)	(2)	(3)	(4)	(5)
<b>All returns.....</b>	<b>14,174,333</b>	<b>26,658,878</b>	<b>231,195</b>	<b>687,727</b>	<b>423,555</b>
Stock, mutual funds, and other investments.....	406,823	13,123,156	20,754	419,787	77,281
Real estate and conservation easements .....	13,216	628,326	504	99,925	2,460
Art and collectibles.....	104,804	180,835	17,997	35,706	15,404
Food.....	443,339	77,489	2,073	1,106	25,872
Clothing.....	6,838,935	5,789,006	13,299	20,245	67,058
Electronics.....	540,947	373,082	10,593	7,192	21,225
Household items .....	3,983,744	3,130,464	142,955	73,859	102,914
Cars and other vehicles.....	839,572	2,119,397	284	1,907	27,776
Other and intellectual property.....	1,002,953	1,237,122	22,737	28,000	83,565
Type of donation	Educational institutions--continued	Environment and animals		Health and medical research	
	Fair market value	Number of donations	Fair market value	Number of donations	Fair market value
	(6)	(7)	(8)	(9)	(10)
<b>All returns.....</b>	<b>2,196,613</b>	<b>112,438</b>	<b>254,164</b>	<b>801,366</b>	<b>1,027,545</b>
Stock, mutual funds, and other investments.....	1,818,901	27,293	128,301	8,906	192,832
Real estate and conservation easements .....	19,206	195	57,620	*46	*48
Art and collectibles.....	24,919	4,077	9,832	14,114	45,810
Food.....	1,997	1,908	1,674	775	319
Clothing.....	49,702	17,401	7,704	409,634	293,941
Electronics.....	25,462	3,337	5,647	14,316	10,739
Household items .....	59,309	34,749	16,786	163,415	116,725
Cars and other vehicles.....	78,664	10,708	17,216	118,843	303,516
Other and intellectual property.....	118,454	12,770	9,384	71,317	63,616
Type of donation	Large organizations		Public and societal benefit		Religious organizations
	Number of donations	Fair market value	Number of donations	Fair market value	Number of donations
	(11)	(12)	(13)	(14)	(15)
<b>All returns.....</b>	<b>7,401,330</b>	<b>6,699,150</b>	<b>2,242,802</b>	<b>2,868,716</b>	<b>2,168,019</b>
Stock, mutual funds, and other investments.....	21,992	154,855	42,220	569,634	133,978
Real estate and conservation easements .....	*1,676	*3,143	4,584	234,726	488
Art and collectibles.....	11,239	7,772	19,159	19,940	12,115
Food.....	19,855	9,416	85,580	31,045	293,810
Clothing.....	4,326,330	3,806,904	995,232	813,267	720,222
Electronics.....	267,879	198,525	119,189	59,529	72,177
Household items .....	2,245,801	1,913,070	581,828	434,494	573,060
Cars and other vehicles.....	159,153	354,442	233,071	589,285	162,794
Other and intellectual property.....	347,405	251,023	161,938	116,796	199,374
Type of donation	Religious organizations--continued	Foundations		Other donees <sup>1</sup>	
	Fair market value	Number of donations	Fair market value	Number of donations	Fair market value
	(16)	(17)	(18)	(19)	(20)
<b>All returns.....</b>	<b>3,263,071</b>	<b>517,742</b>	<b>8,280,546</b>	<b>275,885</b>	<b>1,381,347</b>
Stock, mutual funds, and other investments.....	1,574,529	53,254	7,543,056	21,147	723,852
Real estate and conservation easements .....	43,633	2,073	131,409	1,187	36,027
Art and collectibles.....	18,108	5,762	4,305	4,937	14,443
Food.....	26,368	3,470	2,268	9,995	3,298
Clothing.....	598,216	214,503	129,467	75,256	69,560
Electronics.....	42,541	19,142	13,593	13,088	9,855
Household items .....	396,045	81,924	70,841	57,098	49,336
Cars and other vehicles.....	424,518	106,585	289,614	2,359	60,234
Other and intellectual property.....	139,113	31,028	95,993	72,819	414,742

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

<sup>1</sup> Includes donor-advised funds and other donees.

# Individual Noncash Charitable Contributions, 2003

**Table 4a.--Individual Noncash Charitable Contributions: All Returns with Donated Property and All Property Types, by Age, Form 8283, Tax Year 2003**

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

Age	All returns				
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of returns on Schedule A with cash contributions	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)
<b>All returns.....</b>	<b>5,958,650</b>	<b>51,073,276</b>	<b>36,902,794</b>	<b>5,462,837</b>	<b>22,228,757</b>
Under 35.....	825,472	12,854,475	2,068,885	690,753	1,238,680
35 under 45.....	1,556,680	6,612,036	6,123,787	1,417,934	4,176,730
45 under 55.....	1,660,668	7,086,467	6,646,300	1,546,024	5,869,285
55 under 65.....	1,228,762	8,656,124	7,006,221	1,153,840	5,127,906
65 and older.....	687,069	15,864,174	15,057,602	654,286	5,816,156

Age	Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		Section B: Returns with deductions of more than \$5,000		
	Number of donations	Fair market value	Number of donations	Fair market value	Amount carried to Schedule A
	(6)	(7)	(8)	(9)	(10)
<b>All returns.....</b>	<b>14,174,333</b>	<b>26,658,878</b>	<b>98,839</b>	<b>24,414,398</b>	<b>10,243,916</b>
Under 35.....	1,593,423	1,805,560	14,714	11,048,915	263,325
35 under 45.....	3,515,382	5,299,807	22,133	1,312,229	823,980
45 under 55.....	3,841,866	5,539,716	12,432	1,546,752	1,106,584
55 under 65.....	3,293,520	5,523,334	16,916	3,132,790	1,482,887
65 and older.....	1,930,141	8,490,462	32,644	7,373,712	6,567,140

Footnotes at end of Table 4k.

**Table 4b.--Individual Noncash Charitable Contributions: Returns with Donated Property: Corporate Stock, Mutual Funds, and Other Investments, by Age, Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		Section B: Returns with deductions of more than \$5,000		
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>184,353</b>	<b>15,786,406</b>	<b>15,396,932</b>	<b>406,823</b>	<b>13,123,156</b>	<b>13,927</b>	<b>2,663,250</b>	<b>2,273,776</b>
Under 35.....	2,360	172,515	164,023	4,109	142,023	399	30,492	22,000
35 under 45.....	21,668	2,020,205	1,987,729	36,360	1,817,437	1,758	202,767	170,291
45 under 55.....	37,838	2,349,275	2,301,281	84,684	1,846,978	2,114	502,297	454,303
55 under 65.....	41,991	2,994,019	2,818,991	89,125	2,476,754	1,198	517,265	342,236
65 and older.....	80,495	8,250,393	8,124,908	192,546	6,839,963	8,457	1,410,430	1,284,945

Footnotes at end of Table 4k.

# Individual Noncash Charitable Contributions, 2003

**Table 4c.--Individual Noncash Charitable Contributions: Returns with Donated Property: Real Estate and Conservation Easements, by Age, Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		Section B: Returns with deductions of more than \$5,000		
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>25,786</b>	<b>20,956,291</b>	<b>7,386,425</b>	<b>13,216</b>	<b>628,326</b>	<b>18,500</b>	<b>20,327,965</b>	<b>6,758,099</b>
Under 35.....	1,510	10,985,215	208,393	*44	10,436	1,468	10,974,779	197,957
35 under 45.....	3,405	1,146,885	681,648	1,476	266,813	3,681	880,072	414,835
45 under 55.....	5,852	857,421	542,532	4,166	40,532	2,008	816,889	502,000
55 under 65.....	8,452	2,555,837	1,124,609	5,278	198,745	4,545	2,357,093	925,864

Footnotes at end of Table 4k.

**Table 4d.--Individual Noncash Charitable Contributions: Returns with Donated Property: Art and Collectibles, by Age, Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		Section B: Returns with deductions of \$5,000 or more		
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>88,488</b>	<b>866,482</b>	<b>829,392</b>	<b>104,804</b>	<b>180,835</b>	<b>27,233</b>	<b>685,646</b>	<b>648,557</b>
Under 35.....	1,778	31,539	31,539	1,104	2,722	10,585	28,817	28,817
35 under 45.....	14,853	89,685	89,685	18,697	21,303	1,399	68,381	68,381
45 under 55.....	23,668	123,296	98,368	31,239	43,828	750	79,468	54,539
55 under 65.....	23,916	133,126	129,704	25,082	68,463	3,077	64,662	61,240
65 and older.....	24,274	488,836	480,097	28,682	44,518	11,422	444,318	435,579

Footnotes at end of Table 4k.

**Table 4e.--Individual Noncash Charitable Contributions: Returns with Donated Property: Food, by Age,<sup>2</sup> Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities	
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value
	(1)	(2)	(3)	(4)	(5)
<b>All returns.....</b>	<b>166,436</b>	<b>79,351</b>	<b>79,364</b>	<b>443,339</b>	<b>77,489</b>
Under 35.....	7,833	6,356	6,356	11,819	6,356
35 under 45.....	41,574	17,967	17,967	64,815	17,967
45 under 55.....	47,387	24,959	24,959	62,909	23,460
55 under 65.....	40,608	20,743	20,743	265,947	20,599
65 and older.....	29,035	9,325	9,339	37,849	9,107

Footnotes at end of Table 4k.

# Individual Noncash Charitable Contributions, 2003

**Table 4f.--Individual Noncash Charitable Contributions: Returns with Donated Property: Clothing, by Age,<sup>2</sup> Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities	
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value
	(1)	(2)	(3)	(4)	(5)
<b>All returns.....</b>	<b>4,051,990</b>	<b>5,831,270</b>	<b>5,836,108</b>	<b>6,838,935</b>	<b>5,789,006</b>
Under 35.....	570,707	834,658	834,658	845,797	834,658
35 under 45.....	1,092,780	1,620,866	1,625,704	1,847,813	1,596,654
45 under 55.....	1,146,234	1,594,296	1,594,296	1,918,905	1,592,964
55 under 65.....	815,351	1,176,815	1,176,815	1,427,686	1,163,845
65 and older.....	426,918	604,636	604,636	798,734	600,885

Footnotes at end of Table 4k.

**Table 4g.--Individual Noncash Charitable Contributions: Returns with Donated Property: Electronics, by Age,<sup>2</sup> Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities	
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value
	(1)	(2)	(3)	(4)	(5)
<b>All returns.....</b>	<b>473,295</b>	<b>376,443</b>	<b>376,065</b>	<b>540,947</b>	<b>373,082</b>
Under 35.....	53,124	38,198	38,198	61,772	38,147
35 under 45.....	118,871	100,878	100,878	136,374	100,868
45 under 55.....	140,198	132,704	132,327	160,971	131,649
55 under 65.....	101,212	64,641	64,641	109,934	62,509
65 and older.....	59,890	40,021	40,021	71,895	39,909

Footnotes at end of Table 4k.

**Table 4h.--Individual Noncash Charitable Contributions: Returns with Donated Property: Household Items, by Age,<sup>2</sup> Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities	
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value
	(1)	(2)	(3)	(4)	(5)
<b>All returns.....</b>	<b>2,380,911</b>	<b>3,224,300</b>	<b>3,228,065</b>	<b>3,983,744</b>	<b>3,130,464</b>
Under 35.....	314,220	413,135	413,135	476,337	412,572
35 under 45.....	602,289	752,091	757,578	949,535	724,423
45 under 55.....	635,730	937,152	935,351	994,922	920,162
55 under 65.....	526,269	703,442	703,119	962,396	679,254
65 and older.....	302,404	418,479	418,883	600,554	394,053

Footnotes at end of Table 4k.

# Individual Noncash Charitable Contributions, 2003

**Table 4i.--Individual Noncash Charitable Contributions: Returns with Donated Property: Food, Clothing, Household Items, and Electronics, by Age, Form 8283, Tax Year 2003**

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

Age	Section B: Returns with deductions of \$5,000 or more			
	Number of returns	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>14,765</b>	<b>17,209</b>	<b>141,322</b>	<b>149,561</b>
Under 35.....	*44	*44	*614	*614
35 under 45.....	5,191	5,281	51,891	62,215
45 under 55.....	1,458	3,330	20,875	18,697
55 under 65.....	4,134	4,310	39,435	39,111
65 and older.....	3,938	4,243	28,508	28,925

Footnotes at end of Table 4k.

**Table 4j.--Individual Noncash Charitable Contributions: Returns with Donated Property: Cars and Other Vehicles, by Age, Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		Section B: Returns with deductions of more than \$5,000		
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>809,966</b>	<b>2,475,565</b>	<b>2,348,492</b>	<b>839,572</b>	<b>2,119,397</b>	<b>17,207</b>	<b>356,168</b>	<b>229,096</b>
Under 35.....	119,123	309,128	309,053	120,023	296,661	2,170	12,467	12,392
35 under 45.....	200,229	572,868	572,007	202,241	503,360	9,204	69,508	68,648
45 under 55.....	256,087	738,288	691,779	266,605	656,240	2,401	82,047	35,538
55 under 65.....	165,146	561,238	537,311	178,700	467,583	2,536	93,655	69,728
65 and older.....	69,382	294,043	238,343	72,003	195,553	897	98,490	42,790

Footnotes at end of Table 4k.

**Table 4k.--Individual Noncash Charitable Contributions: Returns with Donated Property: Other Donation Types (Including Intellectual Property), by Age, Form 8283, Tax Year 2003**

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

Age	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities		Section B: Returns with deductions of more than \$5,000		
	Number of returns	Fair market value	Amount carried to Schedule A <sup>1</sup>	Number of donations	Fair market value	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns.....</b>	<b>581,485</b>	<b>1,477,169</b>	<b>1,421,949</b>	<b>1,002,953</b>	<b>1,237,122</b>	<b>4,763</b>	<b>240,047</b>	<b>184,827</b>
Under 35.....	56,126	63,730	63,529	72,418	61,984	47	1,747	1,546
35 under 45.....	148,209	290,591	290,591	258,070	250,982	811	39,610	39,610
45 under 55.....	159,094	329,077	325,408	317,467	283,902	1,827	45,176	41,506
55 under 65.....	135,764	446,263	430,288	229,372	385,581	1,251	60,681	44,707
65 and older.....	82,292	347,507	312,132	125,626	254,673	826	92,834	57,459

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

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

<sup>2</sup> Section B (items with a deduction of \$5,000 or more) data are not broken out separately for Tables 4e through 4h due to small sample size.

# Individual Noncash Charitable Contributions, 2003

**Table 5a.--Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return	Number of returns on Schedule A with cash contributions	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns.....</b>	<b>5,928,897</b>	<b>14,174,333</b>	<b>26,658,878</b>	<b>4,496</b>	<b>5,437,984</b>	<b>20,911,626</b>
Under 35.....	821,802	1,593,423	1,805,560	2,197	688,248	1,230,535
35 under 45.....	1,547,445	3,515,382	5,299,807	3,425	1,411,104	4,100,321
45 under 55.....	1,656,726	3,841,866	5,539,716	3,344	1,542,149	5,695,218
55 under 65.....	1,225,148	3,293,520	5,523,334	4,508	1,151,389	4,878,272
65 and older.....	677,774	1,930,141	8,490,462	12,527	645,094	5,007,280

**Table 5b.--Individual Noncash Charitable Contributions: Amounts Donated to Arts, Culture and Humanities, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>195,999</b>	<b>231,195</b>	<b>687,727</b>	<b>3,509</b>
Under 35.....	23,225	23,383	28,093	1,210
35 under 45.....	22,894	28,342	57,177	2,498
45 under 55.....	34,711	40,728	85,052	2,450
55 under 65.....	59,309	67,116	205,664	3,468
65 and older.....	55,860	71,627	311,740	5,581

Footnote at end of Table 5k.

**Table 5c.--Individual Noncash Charitable Contributions: Amounts Donated to Educational Institutions, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>308,377</b>	<b>423,555</b>	<b>2,196,613</b>	<b>7,123</b>
Under 35.....	17,860	20,216	30,943	1,733
35 under 45.....	70,852	100,109	158,080	2,231
45 under 55.....	92,086	129,877	359,159	3,900
55 under 65.....	67,191	90,823	499,595	7,436
65 and older.....	60,388	82,530	1,148,836	19,024

Footnote at end of Table 5k.

## Individual Noncash Charitable Contributions, 2003

**Table 5d.--Individual Noncash Charitable Contributions: Amounts Donated to Environmental and Animal-Related Organizations, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>80,545</b>	<b>112,438</b>	<b>254,164</b>	<b>3,156</b>
Under 35.....	*6,067	*8,112	*6,094	*1,004
35 under 45.....	13,601	14,453	19,833	1,458
45 under 55.....	18,186	31,990	72,026	3,961
55 under 65.....	29,042	37,655	70,812	2,438
65 and older.....	13,648	20,229	85,399	6,257

Footnote at end of Table 5k.

**Table 5e.--Individual Noncash Charitable Contributions: Amounts Donated to Health and Medical Research, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>616,090</b>	<b>801,366</b>	<b>1,027,545</b>	<b>1,668</b>
Under 35.....	62,441	80,357	92,635	1,484
35 under 45.....	167,500	201,993	215,138	1,284
45 under 55.....	186,976	223,824	294,418	1,575
55 under 65.....	130,608	176,535	227,618	1,743
65 and older.....	68,566	118,658	197,737	2,884

Footnote at end of Table 5k.

**Table 5f.--Individual Noncash Charitable Contributions: Amounts Donated to Large Organizations, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>4,120,045</b>	<b>7,401,330</b>	<b>6,699,150</b>	<b>1,626</b>
Under 35.....	599,375	1,046,469	972,540	1,623
35 under 45.....	1,119,521	1,972,820	1,775,702	1,586
45 under 55.....	1,195,238	2,144,997	1,984,453	1,660
55 under 65.....	817,524	1,489,144	1,323,372	1,619
65 and older.....	388,388	747,899	643,082	1,656

Footnote at end of Table 5k.

## Individual Noncash Charitable Contributions, 2003

**Table 5g.--Individual Noncash Charitable Contributions: Amounts Donated for Public and Societal Benefit, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>1,538,987</b>	<b>2,242,802</b>	<b>2,868,716</b>	<b>1,864</b>
Under 35.....	151,285	193,558	259,606	1,716
35 under 45.....	404,361	592,490	829,010	2,050
45 under 55.....	419,305	568,745	582,369	1,389
55 under 65.....	357,063	555,574	554,817	1,554
65 and older.....	206,972	332,434	642,913	3,106

Footnote at end of Table 5k.

**Table 5h.--Individual Noncash Charitable Contributions: Amounts Donated to Religious Organizations, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>1,253,193</b>	<b>2,168,019</b>	<b>3,263,071</b>	<b>2,604</b>
Under 35.....	114,651	136,368	237,525	2,072
35 under 45.....	289,263	419,219	499,394	1,726
45 under 55.....	346,004	492,632	782,762	2,262
55 under 65.....	291,511	695,673	682,580	2,342
65 and older.....	211,764	424,128	1,060,811	5,009

Footnote at end of Table 5k.

**Table 5i.--Individual Noncash Charitable Contributions: Amounts Donated to Donor-Advised Funds, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>11,666</b>	<b>16,804</b>	<b>638,943</b>	<b>54,770</b>
Under 35.....	444	505	9,492	21,380
35 under 45.....	694	1,148	78,787	113,588
45 under 55.....	4,274	7,339	194,925	45,611
55 under 65.....	2,004	2,834	152,247	75,956
65 and older.....	4,250	4,978	203,493	47,876

Footnote at end of Table 5k.



## Individual Noncash Charitable Contributions, 2003

**Table 5j.--Individual Noncash Charitable Contributions: Amounts Donated to Foundations, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>411,183</b>	<b>517,742</b>	<b>8,280,546</b>	<b>20,138</b>
Under 35.....	48,253	57,352	125,180	2,594
35 under 45.....	104,380	140,635	1,571,436	15,055
45 under 55.....	128,538	159,627	1,064,979	8,285
55 under 65.....	74,278	80,584	1,522,929	20,503
65 and older.....	55,733	79,545	3,996,022	71,699

Footnote at end of Table 5k.

**Table 5k.--Individual Noncash Charitable Contributions: Amounts Donated to Other Donees, by Age, Returns with Section A: Deductions of \$5,000 or Less and Publicly-Traded Securities, Form 8283, Tax Year 2003**

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

Age	Number of returns	Number of donations	Fair market value	Average fair market value per return
	(1)	(2)	(3)	(4)
<b>All returns.....</b>	<b>200,554</b>	<b>259,081</b>	<b>742,403</b>	<b>3,702</b>
Under 35.....	22,182	27,104	43,450	1,959
35 under 45.....	40,151	44,173	95,251	2,372
45 under 55.....	38,786	42,108	119,574	3,083
55 under 65.....	63,486	97,581	283,699	4,469
65 and older.....	35,949	48,115	200,429	5,575

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