

Individual Noncash Contributions, 2004

by Janette Wilson and Michael Strudler

Form 8283, *Noncash Charitable Contributions*, is the form used by individual taxpayers when the amount of taxpayer deductions for all non-cash donations on Schedule A, *Itemized Deductions*, exceeds \$500. For Tax Year 2004, data were collected on donation and donee types from Section A, which is intended for donations of \$5,000 or less and Section B, which is intended for donations of more than \$5,000. Publicly-traded securities are reported on Section A even when their value exceeds \$5,000.

For 2004, about 25.3 million individual taxpayers who itemized deductions reported \$43.4 billion in deductions for noncash charitable contributions. Individuals whose total noncash charitable deductions on Schedule A, *Itemized Deductions*, exceed \$500 are required to report these donations in detail on Form 8283, *Noncash Charitable Contributions*. For 2004, about 6.6 million individuals, representing a little over a quarter of those who reported noncash charitable contributions filed Form 8283. These individuals reported noncash contributions valued at almost \$37.2 billion or nearly 86 percent of all noncash contributions. This represented a less than 1-percent increase from the Tax Year 2003 amount of \$36.9 billion.

Of the Tax Year 2004 donations, corporate stock was the largest category with 40.5 percent or \$15.1 billion of the total amount claimed. The average value of these stock donations was \$88,125 per return. Real estate, which had been the second largest category of donations in 2003, fell to fourth with a 47.2-percent decrease in the amount claimed for 2004.

In 2004, the total amount claimed for donations of automobiles and other vehicles increased by 11.8 percent from 2003, driven by a 13.4-percent increase in the number of contributions. (2004 was the last year that taxpayers could deduct the fair market value of their vehicles in most cases.)

The number of returns reporting donations increased approximately 10.2 percent between Tax Year 2003 and 2004 from almost 6.0 million returns in 2003 to 6.6 million in 2004. The largest number of donations reported on this form was for clothing, claimed on nearly 68 percent of all returns (with Form 8283) and representing 48.4 percent of all donations.

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The largest organizational type that received donations was foundations, with \$8.5 billion or 22.8 percent of the value of all noncash donations. In general, for 2004, individuals made greater noncash contributions the higher their incomes and the older their ages. Of the \$37.2 billion in donations, \$8.2 billion, or 22.0 percent, was made by taxpayers with adjusted gross incomes of \$10 million or more. Of those high-income individuals who made noncash contributions on Form 8283, the average donation per return was about \$2.1 million, declining from \$2.8 million per return in 2003.

Data collected from Form 8283 includes a description of the donation, a description of the donee, the donor's cost, the fair market value, and the amount claimed. For purposes of this study, the donation types were divided into 13 categories: corporate stock, mutual funds, other securities and investments, real estate, easements, art and collectibles, intellectual property, food, clothing, electronics, household items, cars and other vehicles, and other. Donees were categorized into the following groups: arts, culture and humanities, educational institutions, environmental organizations, health and medical research, large organizations, public or societal benefit, religious organizations, donor-advised funds, foundations and other organizations. (See Explanation of Selected Terms section below for details.)

Detailed Tables

Tables 1 through 5 present detailed data on noncash charitable contributions from Form 8283 for Tax Year 2004. Table 1 shows donations by adjusted gross income (AGI) class and by donation type. Table 2 shows donations by AGI for each of the eleven donee categories. 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 H present summaries of these data, and Figures A1, F1, G1, and H1 show comparisons of Tax Years 2003 and 2004.

Types of Donations

Figure A shows that, for Tax Year 2004, taxpayers reported \$37.2 billion in noncash charitable donations on Form 8283. The number of returns reporting donations was 6.6 million, and the total number of donations made was 15.9 million. Figure A1 shows that the amount claimed on Form 8283 increased slightly by 0.8 percent from 36.9 billion in Tax Year

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Figure A

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types, Form 8283, Tax Year 2004

[Money amounts are in thousands of dollars, and 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	Percentage of number of donations	Percentage of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All donations.....	6,565,034	15,878,310	37,189,160	5,665	2,342	100.0	100.0
Corporate stock.....	170,819	405,223	15,053,389	88,125	37,148	2.6	40.5
Mutual funds.....	6,173	12,697	482,351	78,141	37,990	0.1	1.3
Other investments.....	5,158	6,384	1,015,953	196,953	159,145	[1]	2.7
Real estate.....	25,356	36,454	3,112,527	122,754	85,383	0.2	8.4
Easements.....	2,971	3,365	1,449,210	487,785	430,716	[1]	3.9
Art and collectibles.....	108,554	143,845	928,950	8,558	6,458	0.9	2.5
Intellectual property.....	173	181	30,995	179,225	171,093	[1]	0.1
Food.....	194,369	371,842	104,409	537	281	2.3	0.3
Clothing.....	4,447,075	7,684,137	6,331,348	1,424	824	48.4	17.0
Electronics.....	549,195	645,844	477,406	869	739	4.1	1.3
Household items.....	2,620,600	4,220,288	3,464,077	1,322	821	26.6	9.3
Cars and other vehicles.....	918,101	970,516	2,626,695	2,861	2,706	6.1	7.1
Other donations.....	844,865	1,377,536	2,111,851	2,500	1,533	8.7	5.7

[1] Less than 0.05 percent.

2003. The number of returns reporting donations increased more significantly by 10.2 percent from 6.0 million in 2003. For Tax Year 2003, filers of Form 8283 represented 13.6 percent of all itemizers, while, for 2004, these filers represented 14.2 percent of all individuals filing Schedule A [1]. The number of donations was almost 15.9 million in 2004, up from 14.3 million in 2003. In 2004, the average total

donation per return was \$5,665 and the average per donation \$2,342. In Tax Year 2003, the average per return was \$6,193 and \$2,585 per donation. This represents an 8.5-percent and 9.4-percent decrease from 2003, respectively [2].

Figure B depicts the amount of noncash contributions by donation type. As can be easily seen, in Tax Year 2004, corporate stock was the largest category

Figure A1

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types, Form 8283, Tax Years 2003 and 2004

[Money amounts are in thousands of dollars]

Type of donation	2003		2004		Percentage change	
	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All donations.....	5,958,650	36,902,794	6,565,034	37,189,160	10.2	0.8
Corporate stock.....	173,211	13,731,971	170,819	15,053,389	-1.4	9.6
Mutual funds.....	5,743	586,483	6,173	482,351	7.5	-17.8
Other investments.....	5,399	1,078,478	5,158	1,015,953	-4.5	-5.8
Real estate.....	23,607	5,894,501	25,356	3,112,527	7.4	-47.2
Easements.....	2,179	1,491,924	2,971	1,449,210	36.4	-2.9
Art and collectibles.....	88,488	829,392	108,554	928,950	22.7	12.0
Food.....	166,436	79,364	194,369	104,409	16.8	31.6
Clothing.....	4,051,990	5,836,108	4,447,075	6,331,348	9.8	8.5
Electronics.....	473,295	376,065	549,195	477,406	16.0	26.9
Household items.....	2,380,911	3,228,065	2,620,600	3,464,077	10.1	7.3
Cars and other vehicles.....	809,966	2,348,492	918,101	2,626,695	13.4	11.8
Other donations [1].....	581,485	1,421,949	845,038	2,142,846	45.3	50.7

[1] Includes "intellectual property."

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when measured by the amount of donations claimed. Of the \$37.2 billion in noncash donations, 40.5 percent or \$15.1 billion were corporate stock. Clothing donations (\$6.3 billion or 17.0 percent of the total donations claimed) and household items (\$3.5 billion or 9.3 percent) were the second and third largest categories of types of donations. Figure A1 shows that, in Tax Year 2003, donations of corporate stock also represented the largest type of donations claimed (\$13.7 billion or 37.2 percent of all donations), but the second largest category in 2003 was real estate (\$5.9 billion or 16.0 percent of all donations). In 2004, real estate fell to the fourth largest category, with the amount of donations down to \$3.1 billion, a decrease of 47.2 percent. The number of returns with real estate donations also fell significantly from 23.6 thousand in 2003 to 12.0 thousand in 2004. When measured by the average donation amount per return, in Tax Year 2004, real estate had the second highest average (\$259,708). Despite the fall in overall real estate donations, the average real estate donation increased slightly from the previous year's \$249,695 per return. When measured by the average dona-

tion amount per return, in Tax Year 2004, easement donations had the highest average donation amount (\$487,785). However, the average easement donation per return fell in 2004 from \$684,733 in Tax Year 2003.

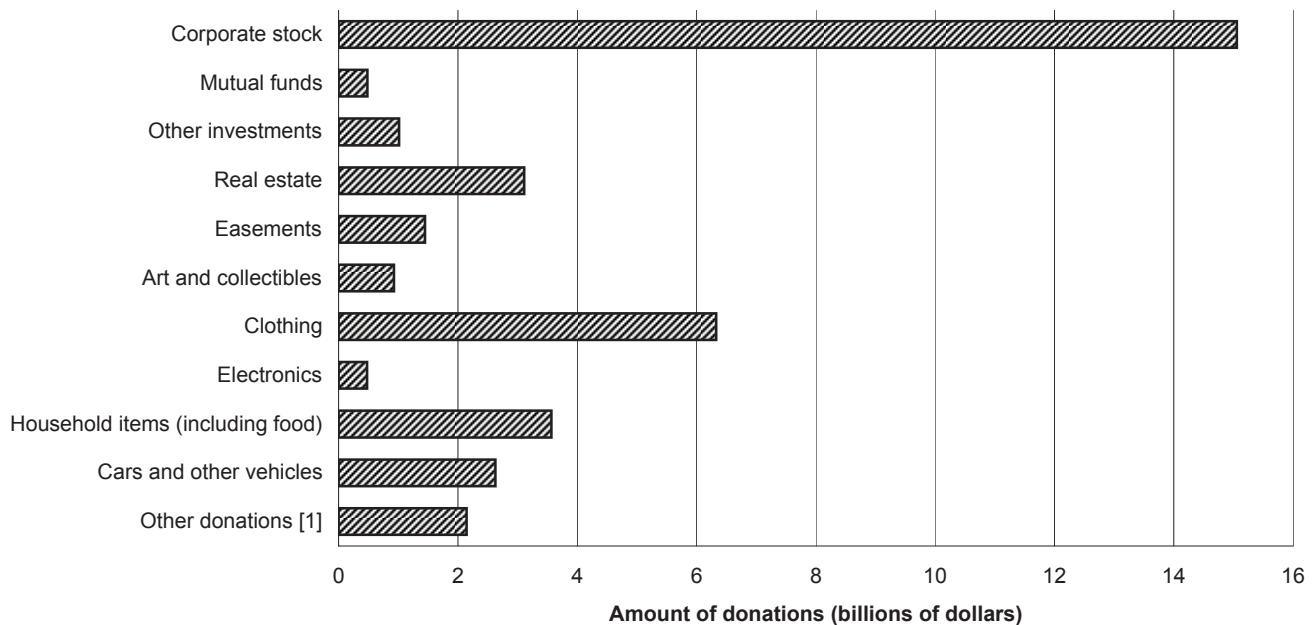
Figure A also shows that the number of returns reporting donations was 6.6 million in Tax Year 2004. Of these, 4.4 million gave clothing donations, and 2.6 million gave donations of household items. Although the number of returns reporting donations increased overall by about 10.2 percent from Tax Year 2003 to 2004, some donation categories had larger changes. The number of returns with easements increased approximately 36.0 percent from 2.2 thousand to 3.0 thousand. However, the total amount claimed for easements remained relatively stable, falling by 2.9 percent between 2003 and 2004. Other categories with large increases in the number of returns were arts and collectibles (22.7 percent), food (16.8 percent), and electronics (16.0 percent).

As can be seen in Figure C, the largest number of noncash contributions was for clothing. For Tax Year 2004, clothing represented approximately 48.4

Figure B

Amount of Individual Noncash Charitable Contributions by Donation Types, Tax Year 2004

Type of donation



[1] Includes "intellectual property."

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percent of all donations (7.7 million donations). The next largest category was household items with 4.2 million donations or 26.6 percent of all donations. Donations of clothing followed by household items were also the largest categories when measured by the number of returns with donations. Of the 6.6 million returns filing Form 8283, approximately 4.4 million included clothing donations, and 2.6 million included household items. The average donation of clothing and household items per return with these donations was \$1,424 and \$1,322, respectively. The third largest category in terms of the number of donations was cars and other vehicles. Tax Year 2004 was the last year that most vehicles could be deducted at their fair market values. From 2005 forward, the deduction would be based on the sales price that the charitable organization received for the sale of the vehicle [3]. The number of vehicle donations increased by 13.3 percent from 2003 to 1.0 million (the amount deducted for these vehicles went up by 11.8 percent). For all categories, the number of donations

increased from 2003 to 2004 from 14.3 million to 15.9 million [2].

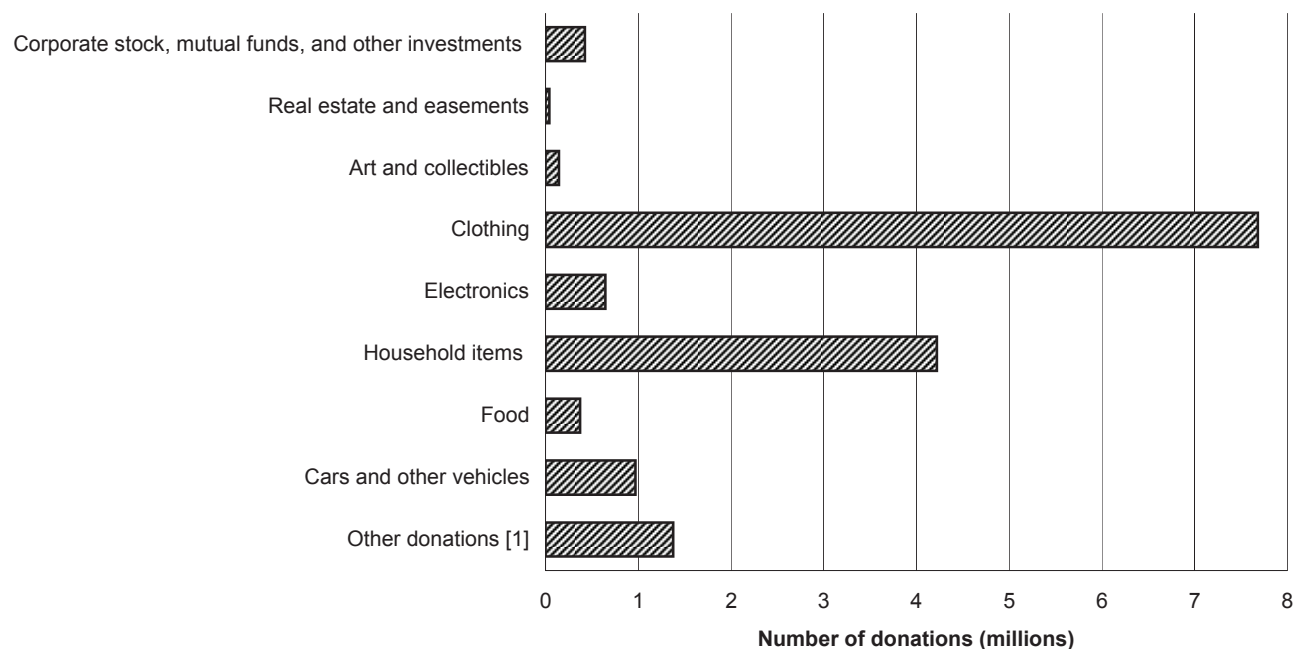
The average amount per donation was \$2,342 in Tax Year 2004, down from an average of \$2,585 in Tax Year 2003. The highest average donation was easements (\$430,716). This amount decreased approximately 30.5 percent from \$619,727 in Tax Year 2003 [2].

Figure D shows donations made in Section A and Section B of Form 8283. On Section A (which reports donations of \$5,000 or less and publicly-traded securities), \$29.1 billion were claimed in 2004. Section A had 15.7 million donations with an average of \$1,859 per donation. On Section B (which reports donations of more than \$5,000), \$8.1 billion were claimed for 209.0 thousand donations. A comparison of Tax Year 2003 and 2004 data shows that donations in Section A in terms of number of donations and amount claimed increased by 10.6 percent and 9.2 percent, respectively. Section B donations changed more significantly. The amount claimed decreased

Figure C

Number of Individual Noncash Charitable Contributions, by Donation Types, Tax Year 2004

Type of donation



[1] Includes "intellectual property."

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Figure D

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types, Form 8283: Sections A and B, Tax Year 2004

[Money amounts are in thousands of dollars, and 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	Amount carried to Schedule A	Average amount per donation	Number of donations	Amount carried to Schedule A	Average amount per donation
	(1)	(2)	(3)	(4)	(5)	(6)
All donations.....	15,669,343	29,124,015	1,859	208,968	8,065,145	38,595
Corporate stock.....	397,290	13,569,634	34,155	7,933	1,483,755	187,024
Mutual funds.....	12,666	479,791	37,880	31	2,560	83,034
Other investments.....	5,081	432,448	85,106	1,303	583,505	447,989
Real estate.....	19,127	132,342	6,919	17,326	2,980,185	172,002
Easements.....	714	209,735	293,911	2,651	1,239,475	467,541
Art and collectibles.....	131,297	216,249	1,647	12,549	712,701	56,796
Food.....	371,803	103,823	279	39	586	15,172
Clothing.....	7,557,621	6,247,706	827	126,515	83,641	661
Electronics.....	644,614	473,036	734	1,230	4,370	3,553
Household items.....	4,206,810	3,383,644	804	13,478	80,433	5,968
Cars and other vehicles.....	959,443	2,439,590	2,543	11,073	187,105	16,897
Other donations [1].....	1,362,877	1,436,017	1,054	14,840	706,829	47,630

[1] Includes "intellectual property."

by 21.3 percent from \$10.2 billion to about \$8.1 billion. The number of individual donations more than doubled from almost 99.0 thousand in Tax Year 2003 to about 209.0 thousand in 2004. In contrast, the average amount per donation fell from \$103,643 in 2003 to \$38,595 in Tax Year 2004 [2].

In Section A, in terms of amount claimed, corporate stock was the largest category with \$13.6 billion. Clothing donations were the second largest category with \$6.2 billion in donations. Mutual fund donation amounts increased from \$143.5 billion to \$480.0 billion between 2003 and 2004 (234.3 percent), and the average mutual fund donation amount increased from \$15,570 to \$37,880 in 2004. The only category showing a decrease from 2003 was real estate (73.0 percent). These donation amounts decreased from \$490.9 billion in Tax Year 2003 to \$132.3 billion in Tax Year 2004.

In Section B, when measuring in terms of amount claimed, real estate was the highest. Of the \$8.1 billion in donations, real estate donations represented approximately 37.0 percent of the amount claimed or almost \$3.0 billion. In contrast, clothing donations were only \$83.6 million. In Section B, there were 126.5 thousand donations of clothing,

17.3 thousand donations of real estate, and 12.5 thousand donations of art and collectibles. The average donation in Section B was \$38,595. Easements were the highest in terms of average donation with \$467,541, followed by other investments at \$447,989. The latter represents more than double the \$189,466 average of 2003. However, the average donation decreased for most categories, with large decreases found in clothing, electronics, real estate, household items, and mutual funds.

Donee Organizations

Figure E shows information on donee organizations [4]. Of the \$37.2 billion in donations claimed on Form 8283, about \$8.5 billion were made to foundations followed by \$8.1 billion to large organizations. The highest overall average donation was \$46,539 given to donor-advised funds, followed by \$43,869 to foundations. Of the 15.9 million donations, the most were to large organizations followed by those to public and societal benefit and religious organizations (8.8 million, 2.2 million, and 2.0 million, respectively).

In Section A, large organizations received the most in terms of amount claimed receiving \$7.9

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Figure E

Individual Noncash Charitable Contributions: All Returns with Donations, by Donee Types, Form 8283: Sections A and B, Tax Year 2004

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

Type of donee	All returns			Section A: Returns with deductions of \$5,000 or less and publicly-traded securities				
	Number of donations	Amount carried to Schedule A	Average amount per donation	Number of donations	Amount carried to Schedule A	Average amount per donation	Percentage of number of donations	Percentage of amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All donees.....	15,878,310	37,189,160	2,342	15,669,343	29,124,015	1,859	100.0	100.0
Arts, culture, and humanities.....	307,071	1,568,784	5,109	299,200	908,496	3,036	1.9	3.1
Educational institutions.....	445,044	4,329,920	9,729	435,130	3,012,385	6,923	2.8	10.3
Environment and animals.....	158,168	1,774,812	11,221	154,433	390,980	2,532	1.0	1.3
Health and medical research.....	1,258,652	2,026,762	1,610	1,248,808	1,682,824	1,348	8.0	5.8
Large organizations.....	8,790,054	8,073,046	918	8,658,966	7,886,591	911	55.3	27.1
Public and societal benefit.....	2,218,284	3,056,819	1,378	2,208,430	2,400,296	1,087	14.1	8.2
Religious organizations.....	2,029,728	4,113,568	2,027	2,015,711	3,401,175	1,687	12.9	11.7
Donor-advised funds.....	21,634	1,006,825	46,539	19,332	939,596	48,604	0.1	3.2
Foundations.....	193,474	8,487,483	43,869	191,152	7,144,939	37,378	1.2	24.5
Other donees.....	456,202	2,751,140	6,031	438,181	1,356,733	3,096	2.8	4.7

Type of donee	Section B: Returns with deductions of more than \$5,000				
	Number of donations	Amount carried to Schedule A	Average amount per donation	Percentage of number of donations	Percentage of amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
All donees.....	208,968	8,065,145	38,595	100.0	100.0
Arts, culture, and humanities.....	7,870	660,288	83,896	3.8	8.2
Educational institutions.....	9,914	1,317,535	132,903	4.7	16.3
Environment and animals.....	3,735	1,383,831	370,482	1.8	17.2
Health and medical research.....	9,844	343,939	34,940	4.7	4.3
Large organizations.....	131,087	186,455	1,422	62.7	2.3
Public and societal benefit.....	9,854	656,524	66,626	4.7	8.1
Religious organizations.....	14,017	712,393	50,822	6.7	8.8
Donor-advised funds.....	2,303	67,229	29,198	1.1	0.8
Foundations.....	2,323	1,342,544	578,005	1.1	16.6
Other donees.....	18,021	1,394,408	77,376	8.6	17.3

billion which was 27.1 percent of all donations. Foundations received the second highest amount at \$7.1 billion or 24.5 percent of all donation amounts. In Tax Year 2004, the greatest number of donations was to large organizations followed by organizations providing public and societal benefit (8.7 million and 2.2 million, respectively). A comparison of Tax Year 2003 and 2004 shows that donations to Health and Medical research increased almost 63.8 percent from \$1.0 billion in 2003 to \$1.7 billion in Tax Year 2004. There was also a significant increase in the amount donated to the environment and animals. In 2004, the total amount claimed was \$391.0 million, an increase of almost 53.8 percent from \$254.2 million in Tax Year 2003 [2].

In Section B, in terms of amount claimed, most donations were to the other and unknown donee category (\$1.39 billion), followed closely by donations to the environment and animals and then foundations with \$1.38 billion and \$1.34 billion, respectively. As a percentage of the total amount claimed, other donees received 17.3 percent of the \$8.1 billion in donations, the environment and animals received 17.2 percent. When measured by number of donations, large organizations received the most donations, 131.1 thousand donations or 62.7 percent of the 209.0 thousand donations. Donations to foundations had the highest average value of \$578,005 followed by donations to the environment and animals which had on average \$370,482. The high average

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for the latter is due to the preponderance of easement donations given in this category.

Donations by Income Class

Figure F shows returns with donations by AGI class. In terms of the amount claimed on Schedule A, taxpayers with an AGI of \$10 million or more donated the most, reporting \$8.2 billion in donations. These taxpayers donated approximately 22.0 percent of all donations with an average donation of \$2.1 million, which represented 7.3 percent of their AGIs. For 2003, this same AGI group had an average donation of \$2.8 million representing 9.6 percent of their AGIs (Figure F1) [2]. The average contribution for those in the \$10 million or more AGI group fell 26.9 percent. This coincides with a much smaller decline (3.8 percent) in AGI of donors in this group. Table 1 shows that, of this \$8.2 billion in donations, \$7.0 billion were donations of corporate stock, mutual funds, and other investments. Donations of real estate and easements were the second largest with \$0.7 billion in donations. Table 2 shows that this group gave the majority of their donations (\$4.4 billion) to foun-

dations followed by educational institutions (\$1.2 billion). The second largest category of donating taxpayers was those with \$100,000 under \$200,000 in AGI who donated \$5.7 billion, which represented 2.2 percent of their AGIs. For 2003, Figure F1 shows this AGI group donated the most (\$8.2 billion) followed by those with AGI of \$10 million or more (\$7.1 billion).

Taxpayers with AGI between \$100,000 and \$200,000 had the highest number of returns with a Form 8283. Of the 6.6 million returns, 1.9 million or 29.6 percent were from this group. Their average donation was \$2,952. In terms of percentage of AGI, taxpayers in the \$5,000 and under \$10,000 group donated the most followed by those taxpayers making \$15,000 and under \$20,000 (23.1 percent and 13.3 percent, respectively). This percentage decreased for each higher income group until those reporting AGI's of at least \$500,000 and under \$1 million (2.8 percent).

Figure G shows that, for donations reported on Section A of Form 8283, taxpayers with AGI of \$75,000 under \$200,000 claimed the most on

Figure F

Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Size of adjusted gross income	Number of returns	Percentage of returns	Adjusted gross income	Amount carried to Schedule A	Percentage of amount carried to Schedule A	Donation to AGI ratio	Average donation per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns.....	6,565,034	100.0	1,025,795,088	37,189,160	100.0	3.6	5,665
Under \$5,000 (including deficits).....	40,118	0.6	-6,573,528	276,801	0.7	[1]	6,900
\$5,000 under \$10,000.....	24,655	0.4	182,367	42,061	0.1	23.1	1,706
\$10,000 under \$15,000.....	62,273	0.9	806,099	105,344	0.3	13.1	1,692
\$15,000 under \$20,000.....	66,976	1.0	1,179,510	157,038	0.4	13.3	2,345
\$20,000 under \$25,000.....	102,786	1.6	2,347,192	244,395	0.7	10.4	2,378
\$25,000 under \$30,000.....	149,797	2.3	4,115,573	333,138	0.9	8.1	2,224
\$30,000 under \$40,000.....	360,675	5.5	12,728,572	894,095	2.4	7.0	2,479
\$40,000 under \$50,000.....	428,046	6.5	19,313,923	891,853	2.4	4.6	2,084
\$50,000 under \$75,000.....	1,245,509	19.0	77,943,859	2,698,626	7.3	3.5	2,167
\$75,000 under \$100,000.....	1,307,939	19.9	113,818,066	2,743,905	7.4	2.4	2,098
\$100,000 under \$200,000.....	1,945,236	29.6	263,572,410	5,743,239	15.4	2.2	2,952
\$200,000 under \$500,000.....	638,059	9.7	185,415,283	3,864,534	10.4	2.1	6,057
\$500,000 under \$1,000,000.....	120,910	1.8	82,198,935	2,323,597	6.2	2.8	19,218
\$1,000,000 under \$1,500,000.....	29,289	0.4	35,374,526	2,157,059	5.8	6.1	73,648
\$1,500,000 under \$2,000,000.....	12,768	0.2	22,093,959	1,136,092	3.1	5.1	88,982
\$2,000,000 under \$5,000,000.....	20,469	0.3	60,717,622	3,091,183	8.3	5.1	151,021
\$5,000,000 under \$10,000,000.....	5,558	0.1	38,295,789	2,320,947	6.2	6.1	417,595
\$10,000,000 or more.....	3,972	0.1	112,264,931	8,165,251	22.0	7.3	2,055,656

[1] Percentage not computed.

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Figure F1

Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283, Tax Years 2003 and 2004

[Money amounts are in thousands of dollars]

Size of adjusted gross income	2003		2004		Percentage change	
	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	5,958,650	36,902,794	6,565,034	37,189,160	10.2	0.8
Under \$5,000 (including deficits).....	43,652	350,140	40,118	276,801	-8.1	-20.9
\$5,000 under \$10,000.....	25,258	48,199	24,655	42,061	-2.4	-12.7
\$10,000 under \$15,000.....	47,019	84,640	62,273	105,344	32.4	24.5
\$15,000 under \$20,000.....	47,404	90,141	66,976	157,038	41.3	74.2
\$20,000 under \$25,000.....	131,079	332,462	102,786	244,395	-21.6	-26.5
\$25,000 under \$30,000.....	117,842	318,640	149,797	333,138	27.1	4.6
\$30,000 under \$40,000.....	418,046	929,842	360,675	894,095	-13.7	-3.8
\$40,000 under \$50,000.....	451,119	923,411	428,046	891,853	-5.1	-3.4
\$50,000 under \$75,000.....	1,143,419	2,837,536	1,245,509	2,698,626	8.9	-4.9
\$75,000 under \$100,000.....	1,176,846	3,474,943	1,307,939	2,743,905	11.1	-21.0
\$100,000 under \$200,000.....	1,708,465	8,156,426	1,945,236	5,743,239	13.9	-29.6
\$200,000 under \$500,000.....	497,799	3,563,068	638,059	3,864,534	28.2	8.5
\$500,000 under \$1,000,000.....	97,940	1,936,449	120,910	2,323,597	23.5	20.0
\$1,000,000 under \$1,500,000.....	22,680	2,037,970	29,289	2,157,059	29.1	5.8
\$1,500,000 under \$2,000,000.....	9,467	723,585	12,768	1,136,092	34.9	57.0
\$2,000,000 under \$5,000,000.....	14,203	2,327,011	20,469	3,091,183	44.1	32.8
\$5,000,000 under \$10,000,000.....	3,871	1,624,666	5,558	2,320,947	43.6	42.9
\$10,000,000 or more.....	2,542	7,143,664	3,972	8,165,251	56.3	14.3

Schedule A, followed by taxpayers with AGI of \$10 million or more. Deductions of \$7.8 billion and \$6.2 billion, respectively, were reported. As an average donation per return, taxpayers in the \$10 million or more category made the highest donations with an average amount of \$1.7 million. A comparison of Tax Year 2003 and 2004 on Figure G1 shows that, in general, as income increased, the percentage increase in the number of returns making donations also increased (column 5). The highest increase was in the \$10 million or more class, where the number of returns reporting donations increased 58.2 percent from 2.3 thousand in 2003 to 3.6 thousand in 2004. A similar trend is shown for the amount claimed, with the exception of those in the \$1 million under \$1.5 million AGI (the amount was down 4.5 percent) and the \$10 million or more group whose donation amount claimed increased only 11.8 percent (compared to 40.2 percent and 34.4 percent in the income classes directly above these taxpayers).

On Section B in terms of amount claimed for 2004, those taxpayers with \$10 million or more in AGI claimed the most, followed by those with AGI

of \$200,000 and under \$500,000. Of the \$8.1 billion claimed on Section B, \$1.9 billion and \$1.2 billion, respectively, were claimed by these taxpayers. Those taxpayers in the \$10 million or more income group claimed almost 24.0 percent of all donations in Section B, with an average donation of \$2.6 million. The average overall donation in this section was \$111,102, down from \$164,852 for 2003. Of the 72.6 thousand returns with donations on Section B, the income group with the largest number of returns was those in the \$75,000 under \$200,000 AGI class (30.5 thousand returns with donations) followed by income groups \$200,000 under \$500,000, then \$25,000 under \$75,000.

Donations by Age

Figure H shows donations by age. For 2004, in general, 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, with the exception of the 55 under 65 age group, who gave slightly less than those in the 45 under 55 group. However, the types of donations varied with age. For instance, the age group 65 and

Individual Noncash Contributions, 2004

Figure G

Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283: Sections A and B, Tax Year 2004

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

Size of adjusted gross income	Section A: Returns with deductions of \$5,000 or less and publicly-traded securities			
	Number of returns	Amount carried to Schedule A	Percentage of amount carried to Schedule A	Average donation per return
	(1)	(2)	(3)	(4)
All returns.....	6,531,951	29,124,015	100.0	4,459
Under \$25,000.....	295,360	748,508	2.6	2,534
\$25,000 under \$75,000.....	2,178,668	4,563,958	15.7	2,095
\$75,000 under \$200,000.....	3,239,805	7,762,455	26.7	2,396
\$200,000 under \$500,000.....	631,783	2,616,100	9.0	4,141
\$500,000 under \$1,000,000.....	117,802	1,363,500	4.7	11,575
\$1,000,000 under \$1,500,000.....	28,183	1,506,987	5.2	53,471
\$1,500,000 under \$2,000,000.....	12,296	638,207	2.2	51,905
\$2,000,000 under \$5,000,000.....	19,310	2,142,068	7.4	110,932
\$5,000,000 under \$10,000,000.....	5,131	1,542,396	5.3	300,611
\$10,000,000 or more.....	3,614	6,239,836	21.4	1,726,530

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000			
	Number of returns	Amount carried to Schedule A	Percentage of amount carried to Schedule A	Average donation per return
	(1)	(2)	(3)	(4)
All returns.....	72,592	8,065,145	100.0	111,102
Under \$25,000.....	3,945	77,131	1.0	19,554
\$25,000 under \$75,000.....	11,637	253,754	3.1	21,807
\$75,000 under \$200,000.....	30,460	724,689	9.0	23,792
\$200,000 under \$500,000.....	13,839	1,248,435	15.5	90,209
\$500,000 under \$1,000,000.....	5,744	960,097	11.9	167,143
\$1,000,000 under \$1,500,000.....	2,262	650,072	8.1	287,386
\$1,500,000 under \$2,000,000.....	1,008	497,886	6.2	494,180
\$2,000,000 under \$5,000,000.....	2,168	949,115	11.8	437,786
\$5,000,000 under \$10,000,000.....	792	778,551	9.7	982,424
\$10,000,000 or more.....	738	1,925,415	23.9	2,608,964

older tended to give more corporate stock, mutual funds, and other investments, real estate and easements, and art and collectibles. Taxpayers in the 45 under 55 age group (the second largest giving group) gave more food, clothing, household items, cars and other vehicles.

Of the \$37.2 billion in donations, approximately 33.8 percent or \$12.6 billion were made by those taxpayers 65 and older. 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 returns with donations. This was because this group had an average donation of \$16,563 per return, a significantly higher average than any other age group (the next highest average was \$5,977 for those taxpayers 55

under 65). Of the \$12.6 billion in donations from this group, almost two-thirds (\$8.1 billion) were corporate stock, mutual funds, and other investments. This represented just under half (48.9 percent) of the value of the \$16.6 billion in donations of corporate stock, mutual funds, and other investments reported by all filers of Form 8283. Real estate and easements were the second largest donation type made by taxpayers 65 or over (\$1.9 billion). Corporate stock, mutual funds, and other investments comprised the highest value of donations for all groups 45 and over. However, for those groups under 35 and 35 under 45, clothing was the largest amount of their Form 8283 donations, representing 42.3 percent and 28.0 percent of the total amounts deducted, respectively.

Individual Noncash Contributions, 2004

Figure G1

Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283: Sections A and B, Tax Years 2003 and 2004

[Money amounts are in thousands of dollars]

Size of adjusted gross income	Section A: Returns with deductions of \$5,000 or less and publicly-traded securities					
	2003		2004		Percentage change	
	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	5,928,897	26,658,878	6,531,951	29,124,015	10.2	9.2
Under \$25,000 (including deficits).....	293,206	773,785	295,360	748,508	0.7	-3.3
\$25,000 under \$75,000.....	2,122,100	4,568,581	2,178,668	4,563,958	2.7	-0.1
\$75,000 under \$200,000.....	2,875,082	7,334,638	3,239,805	7,762,455	12.7	5.8
\$200,000 under \$500,000.....	493,152	2,387,953	631,783	2,616,100	28.1	9.6
\$500,000 under \$1,000,000.....	95,147	1,230,531	117,802	1,363,500	23.8	10.8
\$1,000,000 under \$1,500,000.....	21,864	1,578,048	28,183	1,506,987	28.9	-4.5
\$1,500,000 under \$2,000,000.....	9,048	531,634	12,296	638,207	35.9	20.0
\$2,000,000 under \$5,000,000.....	13,456	1,527,981	19,310	2,142,068	43.5	40.2
\$5,000,000 under \$10,000,000.....	3,557	1,147,841	5,131	1,542,396	44.3	34.4
\$10,000,000 or more.....	2,284	5,577,885	3,614	6,239,836	58.2	11.9

Size of adjusted gross income	Section B: Returns with deductions of more than \$5,000					
	2003		2004		Percentage change	
	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A	Number of returns	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	62,140	10,243,916	72,592	8,065,145	16.8	-21.3
Under \$25,000 (including deficits).....	3,392	131,797	3,945	77,131	16.3	-41.5
\$25,000 under \$75,000.....	14,751	440,848	11,637	253,754	-21.1	-42.4
\$75,000 under \$200,000.....	21,172	4,296,732	30,460	724,689	43.9	-83.1
\$200,000 under \$500,000.....	12,238	1,175,115	13,839	1,248,435	13.1	6.2
\$500,000 under \$1,000,000.....	5,622	705,918	5,744	960,097	2.2	36.0
\$1,000,000 under \$1,500,000.....	1,700	459,922	2,262	650,072	33.0	41.3
\$1,500,000 under \$2,000,000.....	747	191,950	1,008	497,886	34.8	159.4
\$2,000,000 under \$5,000,000.....	1,459	799,030	2,168	949,115	48.6	18.8
\$5,000,000 under \$10,000,000.....	572	476,825	792	778,551	38.6	63.3
\$10,000,000 or more.....	487	1,565,779	738	1,925,415	51.5	23.0

A comparison of Tax Years 2003 and 2004 in Figure H1 shows that the amount donated by taxpayers in the 65 and older age group decreased by 16.6 percent from \$15.1 billion in 2003 to \$12.6 billion in 2004. Real estate and easement donations by this taxpayer age group fell from \$4.8 billion in Tax Year 2003 to \$1.9 billion in 2004. However, donations of art and collectibles increased 32.0 percent for these taxpayers from \$480.1 thousand in 2003 to \$633.4 thousand in 2004. Donations for taxpayers in the 45 under 55 age group increased by 28.1 percent from \$6.6 billion in Tax Year 2003 to \$8.5 billion in Tax Year 2004. Most of this increase is donations of

stock, mutual funds, and other investments and donations of real estate and easements.

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 or publicly-traded securities) plus the lesser of the fair market value or amount claimed on Section B (items with a deduction of more than \$5,000).

Amount claimed.—This amount is reported on Section B only. For ordinary income property, the amount claimed is the fair market value minus the

Individual Noncash Contributions, 2004

Figure H

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Age, Form 8283, Tax Year 2004

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

Age	All donation types					
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns in population	Percentage of filing population	Percentage of Form 8283 population
	(1)	(2)	(3)	(4)	(5)	(6)
All ages.....	6,565,034	37,189,160	5,665	132,226,042	100.0	100.0
Under 35.....	826,012	2,045,066	2,476	47,373,625	35.8	12.6
35 under 45.....	1,671,313	5,605,235	3,354	26,363,800	19.9	25.5
45 under 55.....	1,892,001	8,510,992	4,498	24,636,139	18.6	28.8
55 under 65.....	1,417,852	8,475,131	5,977	16,768,512	12.7	21.6
65 and older.....	757,856	12,552,736	16,563	17,083,966	12.9	11.5
Age	Corporate stock, mutual funds, and other investments			Real estate and easements		
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return
	(7)	(8)	(9)	(10)	(11)	(12)
All ages.....	182,150	16,551,693	90,869	28,327	4,561,737	161,040
Under 35.....	5,314	150,015	28,233	3,370	121,038	35,913
35 under 45.....	19,536	1,389,042	71,103	2,428	578,410	238,212
45 under 55.....	30,864	3,135,888	101,603	3,729	917,229	245,955
55 under 65.....	40,749	3,789,936	93,008	8,099	1,050,312	129,688
65 and older.....	85,688	8,086,812	94,375	10,700	1,894,748	177,075
Age	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
	(13)	(14)	(15)	(16)	(17)	(18)
All ages.....	108,554	928,950	8,558	194,369	104,409	537
Under 35.....	1,578	38,809	24,599	17,200	9,552	555
35 under 45.....	15,888	38,467	2,421	44,245	20,547	464
45 under 55.....	29,888	58,804	1,967	63,528	30,393	478
55 under 65.....	36,321	159,484	4,391	45,283	28,083	620
65 and older.....	24,878	633,386	25,460	24,114	15,833	657
Age	Clothing			Electronics		
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return
	(19)	(20)	(21)	(22)	(23)	(24)
All ages.....	4,447,075	6,331,348	1,424	549,195	477,406	869
Under 35.....	566,896	865,799	1,527	66,842	75,770	1,134
35 under 45.....	1,137,354	1,576,409	1,386	147,691	121,320	821
45 under 55.....	1,309,988	1,834,213	1,400	151,123	139,499	923
55 under 65.....	950,508	1,393,364	1,466	120,352	87,716	729
65 and older.....	482,329	661,563	1,372	63,187	53,101	840

Footnote at end of table.

Individual Noncash Contributions, 2004

Figure H—Continued

Individual Noncash Charitable Contributions: All Returns with Donations, by Donation Types and Age, Form 8283, Tax Year 2004—Continued

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

Age	Household items			Cars and other vehicles		
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return
	(25)	(26)	(27)	(28)	(29)	(30)
All ages.....	2,620,600	3,464,077	1,322	918,101	2,626,695	2,861
Under 35.....	287,274	401,825	1,399	92,094	273,581	2,971
35 under 45.....	679,694	877,443	1,291	236,710	599,419	2,532
45 under 55.....	776,202	956,849	1,233	306,116	872,427	2,850
55 under 65.....	587,330	763,779	1,300	201,484	603,964	2,998
65 and older.....	290,101	464,182	1,600	81,698	277,304	3,394

Age	Other [1]		
	Number of returns	Amount carried to Schedule A	Average amount per return
	(31)	(32)	(33)
All ages.....	845,038	2,142,846	2,536
Under 35.....	72,369	108,678	1,502
35 under 45.....	214,586	404,179	1,884
45 under 55.....	248,796	565,691	2,274
55 under 65.....	197,436	598,492	3,031
65 and older.....	111,851	465,807	4,165

[1] Includes "intellectual property."

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 in the manner they were reported by the taxpayer. For example, if clothing were 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 Individual SOI sample. For this study, all returns were used whether or not the taxpayer carried the Form 8283 amounts to the Schedule A.

Note that the allowable amount of a noncash deduction depends on whether the property is ordinary income or capital gain property. Ordinary income property is property that if sold would generate ordinary income or short-term capital gain. Examples are clothing, household items, 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 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

Individual Noncash Contributions, 2004

Figure H1

Individual Noncash Charitable Contributions: All Returns with Donations, by Age, Form 8283, Tax Years 2003 and 2004

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

Age	2003			2004			Percentage change		
	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return	Number of returns	Amount carried to Schedule A	Average amount per return
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	5,958,650	36,902,794	6,193	6,565,034	37,189,160	5,665	10.2	0.8	-8.5
Under 35.....	825,472	2,068,885	2,506	826,012	2,045,066	2,476	0.1	-1.2	-1.2
35 under 45.....	1,556,680	6,123,787	3,934	1,671,313	5,605,235	3,354	7.4	-8.5	-14.7
45 under 55.....	1,660,668	6,646,300	4,002	1,892,001	8,510,992	4,498	13.9	28.1	12.4
55 under 65.....	1,228,762	7,006,221	5,702	1,417,852	8,475,131	5,977	15.4	21.0	4.8
65 and older.....	687,069	15,057,602	21,916	757,856	12,552,736	16,563	10.3	-16.6	-24.4

16 of Schedule A. The limitations are then applied to the amount reported on line 18 of that schedule.

Donated property types:

- Art and collectibles—Includes sculptures, photography, paintings, memorabilia, and jewelry.
- Cars and other vehicles—Includes cars, trucks, planes, and boats.
- Clothing—Includes accessories.
- Corporate stock—Includes shares of publicly-traded and closely-held common stock and stock rights.
- Easements—Includes conservation and façade easements.
- 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:

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

Individual Noncash Contributions, 2004

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

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

Data Source and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically-filed returns) filed during Calendar Year 2005. 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 [5]. Returns were then selected at rates ranging from 0.05 percent to 100 percent. The 2004 data are based on a sample of 200,778 returns and an estimated final population of 133,189,982 returns [6]. The number of returns in the sample with Form 8283 was 34,194.

Since the data presented here are estimates based on a sample of returns filed, they are subject

Figure I

Individual Noncash Charitable Contributions: Coefficients of Variation for Selected Items, by Adjusted Gross Income, Tax Year 2004

[Coefficients of variation are in percentages]

Size of adjusted gross income	Number of returns	Donor's cost	Amount carried to Schedule A	Fair market value
	(1)	(2)	(3)	(4)
All returns.....	1.36	2.43	2.43	3.48
Under \$25,000.....	6.59	8.80	6.91	6.81
25,000 under \$50,000.....	4.12	6.05	6.76	6.80
\$50,000 under \$75,000.....	3.58	5.55	5.12	5.12
\$75,000 under \$100,000.....	3.53	6.30	5.61	5.61
\$100,000 under \$200,000.....	2.47	5.55	6.67	6.66
\$200,000 under \$500,000.....	2.08	7.19	9.36	16.01
\$500,000 under \$1,000,000.....	2.30	8.94	10.85	22.72
\$1,000,000 under \$1,500,000.....	2.58	12.57	28.15	23.44
\$1,500,000 under \$2,000,000.....	2.21	10.48	12.37	15.29
\$2,000,000 under \$5,000,000.....	1.19	5.87	4.92	8.34
\$5,000,000 under \$10,000,000.....	1.02	2.14	1.27	1.10
\$10,000,000 or more.....	0.06	0	0	0

Individual Noncash Contributions, 2004

to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure I shows estimated CVs 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] See *Statistics of Income—2004, Individual Income Tax Returns* (IRS Publication 1304).
- [2] See Wilson, Janette and Strudler, Michael, “Individual Noncash Charitable Contributions, 2003,” *Statistics of Income Bulletin*, Spring 2006, Volume 25, Number 4.
- [3] The American Jobs Creation Act of 2004, Public Law 108-357, limits the allowable deduction for donated vehicles to the sale proceeds of the donation by the donee. There are a few exceptions. The fair market value can still be deducted when the charity uses the vehicle for its own purposes, or if the charity makes material improvements to the vehicle, or if the charity donates or sells the vehicle to a needy individual significantly below market price.
- [4] For Tax Year 2003, only Section A data were collected; for Tax Year 2004, both Sections A and B data were collected.
- [5] Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss From Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss From Farming*.
- [6] For further details on the description of the sample, see *Statistics of Income—2004, Individual Income Tax Returns* (IRS Publication 1304).

Individual Noncash Contributions, 2004

Table 1a. Individual Noncash Charitable Contributions: All Returns with Donations, All Donation Types, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	6,565,034	46,524,660	43,522,882	37,189,160	15,669,343	42,140,365	30,042,557	29,124,015
Under \$25,000.....	296,808	1,548,187	877,425	825,639	616,396	1,485,125	748,508	748,508
\$25,000 under \$50,000.....	938,518	4,869,469	2,139,231	2,119,086	1,943,143	4,810,775	1,946,496	1,946,496
\$50,000 under \$75,000.....	1,245,509	7,470,814	2,700,050	2,698,626	2,907,539	7,362,514	2,617,462	2,617,462
\$75,000 under \$100,000.....	1,307,939	7,759,819	2,744,595	2,743,905	3,006,512	7,619,559	2,557,515	2,557,515
\$100,000 under \$200,000.....	1,945,236	13,419,891	5,750,793	5,743,239	4,975,138	12,438,751	5,210,237	5,204,940
\$200,000 under \$500,000.....	638,059	6,092,785	4,959,660	3,864,534	1,662,561	5,132,993	2,616,508	2,616,100
\$500,000 under \$1,000,000.....	120,910	1,697,696	3,967,415	2,323,597	341,127	1,178,816	1,415,676	1,363,500
\$1,000,000 under \$1,500,000.....	29,289	706,402	2,958,238	2,157,059	84,660	422,816	1,909,255	1,506,987
\$1,500,000 under \$2,000,000.....	12,768	316,576	1,519,095	1,136,092	34,980	167,099	678,099	638,207
\$2,000,000 under \$5,000,000.....	20,469	790,018	3,971,969	3,091,183	59,724	468,871	2,180,221	2,142,068
\$5,000,000 under \$10,000,000.....	5,558	616,922	2,974,148	2,320,947	18,565	277,584	1,614,110	1,542,396
\$10,000,000 or more.....	3,972	1,236,083	8,960,263	8,165,251	18,999	775,463	6,548,469	6,239,836

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 [2]	Amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
All returns.....	208,968	13,480,326	4,384,295	4,999,421	8,065,145
Under \$25,000.....	4,015	128,917	63,062	44,068	77,131
\$25,000 under \$50,000.....	12,506	192,735	58,694	43,862	172,590
\$50,000 under \$75,000.....	4,143	82,589	108,300	6,381	81,165
\$75,000 under \$100,000.....	9,351	187,080	140,260	135,242	186,390
\$100,000 under \$200,000.....	138,364	540,556	981,140	351,654	538,299
\$200,000 under \$500,000.....	17,724	2,343,151	959,792	669,313	1,248,435
\$500,000 under \$1,000,000.....	8,654	2,551,739	518,880	808,754	960,097
\$1,000,000 under \$1,500,000.....	3,044	1,048,983	283,586	441,952	650,072
\$1,500,000 under \$2,000,000.....	4,005	840,997	149,477	265,837	497,886
\$2,000,000 under \$5,000,000.....	3,782	1,791,747	321,147	654,652	949,115
\$5,000,000 under \$10,000,000.....	1,811	1,360,038	339,338	544,734	778,551
\$10,000,000 or more.....	1,568	2,411,794	460,620	1,032,973	1,925,415

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1b. Individual Noncash Charitable Contributions: Returns with Donations of Corporate Stock, Mutual Funds, and Other Investments, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	182,150	2,735,306	17,605,475	16,551,693	415,037	2,174,014	15,299,385	14,481,873
Under \$25,000.....	1,681	10,978	135,813	133,856	21,916	9,947	128,688	128,688
\$25,000 under \$75,000.....	24,587	50,590	163,621	163,621	48,851	49,979	156,882	156,882
\$75,000 under \$200,000.....	65,306	283,533	1,069,234	1,063,766	126,194	218,482	930,636	925,339
\$200,000 under \$500,000.....	45,419	310,581	1,190,144	1,187,708	97,848	220,168	1,007,035	1,006,626
\$500,000 under \$1,000,000.....	20,005	243,424	1,079,506	1,044,757	47,493	230,677	993,327	958,578
\$1,000,000 under \$1,500,000.....	7,490	125,305	1,757,612	1,427,369	19,478	99,521	1,648,733	1,323,304
\$1,500,000 under \$2,000,000.....	4,099	86,487	658,166	600,423	10,727	69,882	604,710	564,829
\$2,000,000 under \$5,000,000.....	8,007	351,195	2,191,404	2,143,759	22,864	307,046	1,961,271	1,924,647
\$5,000,000 under \$10,000,000.....	2,947	379,557	1,980,415	1,788,300	9,472	228,950	1,518,430	1,449,153
\$10,000,000 or more.....	2,609	893,655	7,379,560	6,998,133	10,194	739,363	6,349,674	6,043,828

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 [2]	Amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
All returns.....	9,267	2,306,090	561,292	1,148,145	2,069,820
Under \$25,000.....	17	7,125	1,031	4,900	5,168
\$25,000 under \$75,000.....	*1,860	*6,739	*612	*6,739	*6,739
\$75,000 under \$200,000.....	1,899	138,598	65,051	100,827	138,427
\$200,000 under \$500,000.....	1,167	183,109	90,414	9,543	181,082
\$500,000 under \$1,000,000.....	1,431	86,179	12,747	51,241	86,179
\$1,000,000 under \$1,500,000.....	842	108,879	25,784	56,978	104,066
\$1,500,000 under \$2,000,000.....	398	53,456	16,606	38,505	35,594
\$2,000,000 under \$5,000,000.....	754	230,134	44,149	103,879	219,113
\$5,000,000 under \$10,000,000.....	434	461,984	150,607	238,455	339,147
\$10,000,000 or more.....	465	1,029,886	154,292	537,079	954,305

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1c. Individual Noncash Charitable Contributions: Returns with Donations of Real Estate and Easements, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	28,327	2,964,430	9,458,981	4,561,737	19,841	147,850	361,190	342,077
Under \$25,000.....	1,600	46,108	108,889	59,663	*322	*4,573	*6,324	*6,324
\$25,000 under \$75,000.....	4,099	92,363	167,024	164,743	*2,037	*3,463	*3,463	*3,463
\$75,000 under \$200,000.....	10,275	776,687	408,371	406,295	15,254	75,201	157,022	157,022
\$200,000 under \$500,000.....	6,447	671,092	1,881,975	789,787	1,394	8,295	13,092	13,092
\$500,000 under \$1,000,000.....	2,889	384,085	2,044,935	567,199	279	2,165	25,194	7,839
\$1,000,000 under \$1,500,000.....	1,047	234,767	891,492	512,652	244	16,191	42,250	42,250
\$1,500,000 under \$2,000,000.....	485	116,030	714,069	390,199	81	1,887	7,739	7,739
\$2,000,000 under \$5,000,000.....	825	240,826	1,386,559	588,539	141	16,734	42,963	42,963
\$5,000,000 under \$10,000,000.....	365	140,776	782,723	342,327	62	10,118	30,711	30,066
\$10,000,000 or more.....	295	261,697	1,072,945	740,333	26	9,223	32,431	31,319

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 [2]	Amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
All returns.....	19,977	9,097,792	2,816,580	2,897,135	4,219,660
Under \$25,000.....	1,295	102,565	41,534	26,588	53,339
\$25,000 under \$75,000.....	2,064	163,561	88,900	54	161,280
\$75,000 under \$200,000.....	5,139	251,349	701,485	127,672	249,273
\$200,000 under \$500,000.....	5,342	1,868,883	662,798	445,967	776,695
\$500,000 under \$1,000,000.....	3,084	2,019,740	381,920	670,668	559,360
\$1,000,000 under \$1,500,000.....	940	849,243	218,576	343,073	470,403
\$1,500,000 under \$2,000,000.....	510	706,330	114,143	206,133	382,460
\$2,000,000 under \$5,000,000.....	806	1,343,596	224,092	439,805	545,576
\$5,000,000 under \$10,000,000.....	381	752,012	130,658	224,704	312,261
\$10,000,000 or more.....	417	1,040,514	252,473	412,469	709,014

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1d. Individual Noncash Charitable Contributions: Returns with Donations of Art and Collectibles, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	108,554	408,694	1,211,743	928,950	131,297	227,984	293,089	216,249
Under \$25,000.....	6,931	5,961	7,899	7,899	7,252	5,395	7,404	7,404
\$25,000 under \$75,000.....	40,297	87,944	74,511	74,511	51,157	87,944	74,511	74,511
\$75,000 under \$200,000.....	42,589	77,393	216,390	215,700	41,071	65,361	49,765	49,765
\$200,000 under \$500,000.....	12,237	77,789	102,066	102,066	15,982	46,222	31,660	31,660
\$500,000 under \$1,000,000.....	3,937	85,322	346,845	240,407	9,171	9,249	19,732	19,732
\$1,000,000 under \$1,500,000.....	834	11,290	107,796	22,585	1,459	4,587	86,992	10,153
\$1,500,000 under \$2,000,000.....	443	5,806	52,918	52,824	497	1,091	1,638	1,638
\$2,000,000 under \$5,000,000.....	809	19,807	71,729	66,368	780	6,338	13,216	13,216
\$5,000,000 under \$10,000,000.....	261	19,860	58,929	42,600	635	1,206	2,177	2,176
\$10,000,000 or more.....	216	17,522	172,660	103,991	3,292	591	5,993	5,993

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 [2]	Amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
All returns.....	12,549	918,654	180,711	365,575	712,701
Under \$25,000.....	23	494	566	247	494
\$25,000 under \$75,000.....	0	0	0	0	0
\$75,000 under \$200,000.....	5,213	166,625	12,032	137,343	165,935
\$200,000 under \$500,000.....	1,406	70,407	31,567	57,158	70,407
\$500,000 under \$1,000,000.....	1,632	327,112	76,073	60,199	220,675
\$1,000,000 under \$1,500,000.....	227	20,804	6,704	9,924	12,432
\$1,500,000 under \$2,000,000.....	2,708	51,280	4,715	1,386	51,186
\$2,000,000 under \$5,000,000.....	889	58,513	13,469	32,682	53,152
\$5,000,000 under \$10,000,000.....	210	56,752	18,653	26,964	40,424
\$10,000,000 or more.....	240	166,667	16,930	39,673	97,997

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1e. Individual Noncash Charitable Contributions: Returns with Donations of Food, by Size of Adjusted Gross Income, Totals, and Section A [3], Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	194,369	135,667	104,420	104,409	371,803	135,085	103,829	103,823
Under \$25,000.....	3,681	748	1,140	1,140	4,772	748	1,140	1,140
\$25,000 under \$75,000.....	49,212	65,218	29,541	29,541	178,731	65,218	29,541	29,541
\$75,000 under \$200,000.....	115,346	57,545	57,464	57,464	153,030	57,534	57,453	57,453
\$200,000 under \$500,000.....	20,661	6,866	9,120	9,120	27,317	6,643	8,900	8,900
\$500,000 under \$1,000,000.....	3,274	1,928	1,943	1,943	4,859	1,928	1,943	1,943
\$1,000,000 under \$1,500,000.....	890	1,166	2,058	2,058	1,119	1,023	2,041	2,041
\$1,500,000 under \$2,000,000.....	387	395	399	399	469	369	374	374
\$2,000,000 under \$5,000,000.....	630	627	1,396	1,396	868	627	1,396	1,396
\$5,000,000 under \$10,000,000.....	172	301	469	464	222	218	250	250
\$10,000,000 or more.....	116	875	889	883	416	778	791	785

Footnotes at end of Table 1k.

Table 1f. Individual Noncash Charitable Contributions: Returns with Donations of Clothing, by Size of Adjusted Gross Income, Totals, and Section A [3], Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	4,447,075	18,116,380	6,348,749	6,331,348	7,557,621	17,921,693	6,247,779	6,247,706
Under \$25,000.....	186,155	674,893	254,352	254,352	274,809	666,388	254,230	254,230
\$25,000 under \$75,000.....	1,454,106	5,159,710	1,985,780	1,985,780	2,328,256	5,150,000	1,985,754	1,985,754
\$75,000 under \$200,000.....	2,260,659	9,138,694	3,041,708	3,041,708	3,936,123	9,011,261	3,005,540	3,005,540
\$200,000 under \$500,000.....	434,035	2,350,917	771,996	771,996	804,167	2,328,125	757,370	757,370
\$500,000 under \$1,000,000.....	75,612	516,430	156,163	156,091	149,047	508,107	153,786	153,713
\$1,000,000 under \$1,500,000.....	16,912	117,005	40,268	40,268	31,290	116,096	39,708	39,708
\$1,500,000 under \$2,000,000.....	6,683	48,797	14,742	14,742	11,468	48,577	14,694	14,694
\$2,000,000 under \$5,000,000.....	9,637	77,238	61,662	44,608	16,895	68,290	25,917	25,917
\$5,000,000 under \$10,000,000.....	2,144	22,438	15,506	15,231	3,694	15,412	6,510	6,510
\$10,000,000 or more.....	1,133	10,257	6,573	6,573	1,873	9,436	4,270	4,270

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1g. Individual Noncash Charitable Contributions: Returns with Donations of Electronics, by Size of Adjusted Gross Income, Totals, and Section A [3], Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	549,195	1,091,801	477,629	477,406	644,614	1,084,920	473,036	473,036
Under \$25,000.....	20,136	30,715	14,940	14,786	21,170	30,218	14,238	14,238
\$25,000 under \$75,000.....	167,241	344,303	170,917	170,917	196,427	343,477	170,917	170,917
\$75,000 under \$200,000.....	294,247	524,972	223,109	223,109	343,952	524,466	222,941	222,941
\$200,000 under \$500,000.....	55,066	144,187	49,775	49,775	67,848	140,859	47,888	47,888
\$500,000 under \$1,000,000.....	8,458	32,519	11,456	11,393	10,421	32,084	11,027	11,027
\$1,000,000 under \$1,500,000.....	1,792	6,481	2,633	2,633	2,095	6,481	2,560	2,560
\$1,500,000 under \$2,000,000.....	730	2,053	1,036	1,036	898	1,964	994	994
\$2,000,000 under \$5,000,000.....	1,097	4,091	2,166	2,166	1,250	3,609	1,555	1,555
\$5,000,000 under \$10,000,000.....	254	1,082	512	512	318	1,031	451	451
\$10,000,000 or more.....	174	1,398	1,085	1,078	234	731	464	464

Footnotes at end of Table 1k.

Table 1h. Individual Noncash Charitable Contributions: Returns with Donations of Household Items, by Size of Adjusted Gross Income, Totals, and Section A [3], Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	2,620,600	9,379,634	3,465,666	3,464,077	4,206,810	9,278,494	3,383,644	3,383,644
Under \$25,000.....	101,922	357,775	171,661	171,661	188,404	357,080	171,257	171,257
\$25,000 under \$75,000.....	841,968	2,767,968	1,084,094	1,084,094	1,265,863	2,759,003	1,049,155	1,049,155
\$75,000 under \$200,000.....	1,358,572	4,442,620	1,612,081	1,612,081	2,189,996	4,388,432	1,593,794	1,593,794
\$200,000 under \$500,000.....	256,093	1,409,464	449,634	449,634	441,795	1,390,975	439,750	439,750
\$500,000 under \$1,000,000.....	40,136	221,557	79,431	79,431	82,608	220,445	76,885	76,885
\$1,000,000 under \$1,500,000.....	9,916	87,377	27,941	27,130	17,574	79,260	21,700	21,700
\$1,500,000 under \$2,000,000.....	3,975	27,026	9,278	9,278	6,865	26,415	8,747	8,747
\$2,000,000 under \$5,000,000.....	6,023	46,759	21,967	21,198	10,269	42,156	16,790	16,790
\$5,000,000 under \$10,000,000.....	1,265	12,058	6,245	6,238	2,120	8,763	3,141	3,141
\$10,000,000 or more.....	730	7,030	3,336	3,334	1,316	5,964	2,425	2,425

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1i. Individual Noncash Charitable Contributions: Returns with Donations of Food, Clothing, Household Items, and Electronics, by Size of Adjusted Gross Income, Section B, Form 8283, Tax Year 2004

[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 more than \$5,000				
	Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)
All returns.....	141,262	188,176	303,290	113,983	169,031
Under \$25,000.....	2,030	1,227	9,696	987	1,074
\$25,000 under \$75,000.....	8,219	34,965	19,500	21	34,965
\$75,000 under \$200,000.....	126,382	54,633	182,138	54,587	54,634
\$200,000 under \$500,000.....	2,929	26,618	44,832	17,836	26,618
\$500,000 under \$1,000,000.....	472	5,352	9,870	4,029	5,290
\$1,000,000 under \$1,500,000.....	388	6,890	9,169	4,371	6,079
\$1,500,000 under \$2,000,000.....	44	646	945	546	646
\$2,000,000 under \$5,000,000.....	508	41,532	14,033	21,254	23,709
\$5,000,000 under \$10,000,000.....	103	12,379	10,455	8,969	12,093
\$10,000,000 or more.....	187	3,934	2,652	1,383	3,923

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1j. Individual Noncash Charitable Contributions: Returns with Donations of Cars and Other Vehicles, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	918,101	9,528,586	2,671,857	2,626,695	959,443	9,225,050	2,439,971	2,439,590
Under \$25,000.....	47,128	347,074	110,002	109,552	48,661	342,907	103,646	103,646
\$25,000 under \$75,000.....	333,854	3,246,685	814,297	814,297	353,882	3,217,531	802,782	802,782
\$75,000 under \$200,000.....	469,046	4,827,758	1,329,954	1,329,944	490,049	4,763,554	1,311,485	1,311,485
\$200,000 under \$500,000.....	55,559	801,128	210,722	210,532	55,552	710,582	165,705	165,705
\$500,000 under \$1,000,000.....	8,347	159,423	81,077	56,543	7,710	123,686	28,888	28,888
\$1,000,000 under \$1,500,000.....	1,771	57,634	40,599	34,621	1,663	35,048	14,378	14,378
\$1,500,000 under \$2,000,000.....	746	15,707	7,668	6,614	640	11,204	3,607	3,596
\$2,000,000 under \$5,000,000.....	1,223	32,624	35,281	27,464	967	13,823	5,910	5,910
\$5,000,000 under \$10,000,000.....	258	27,986	24,395	22,280	202	4,888	2,669	2,419
\$10,000,000 or more.....	168	12,566	17,862	14,848	117	1,827	900	780

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 [2]	Amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
All returns.....	11,073	231,886	303,537	100,626	187,105
Under \$25,000.....	455	6,357	4,168	736	5,907
\$25,000 under \$75,000.....	*2,121	*11,515	*29,154	*10,701	*11,515
\$75,000 under \$200,000.....	3,398	18,468	64,204	7,187	18,458
\$200,000 under \$500,000.....	2,793	45,017	90,547	16,317	44,827
\$500,000 under \$1,000,000.....	1,283	52,189	35,737	18,463	27,655
\$1,000,000 under \$1,500,000.....	318	26,221	22,587	9,370	20,242
\$1,500,000 under \$2,000,000.....	165	4,061	4,503	2,070	3,019
\$2,000,000 under \$5,000,000.....	371	29,371	18,801	16,877	21,553
\$5,000,000 under \$10,000,000.....	109	21,726	23,098	10,173	19,861
\$10,000,000 or more.....	62	16,962	10,739	8,731	14,068

Footnotes at end of Table 1k.

Individual Noncash Contributions, 2004

Table 1k. Individual Noncash Charitable Contributions: Returns with Other Donations (Including Intellectual Property), by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

[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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	845,038	2,164,162	2,178,363	2,142,846	1,362,877	1,945,277	1,440,635	1,436,017
Under \$25,000.....	32,348	73,935	72,730	72,730	49,090	67,868	61,581	61,581
\$25,000 under \$75,000.....	263,346	525,502	349,495	330,208	425,477	496,674	290,953	290,953
\$75,000 under \$200,000.....	422,661	1,050,509	537,078	537,078	685,982	954,019	439,115	439,115
\$200,000 under \$500,000.....	94,144	320,759	294,227	293,915	150,657	281,124	145,109	145,109
\$500,000 under \$1,000,000.....	19,105	53,009	166,060	165,833	29,539	50,477	104,894	104,894
\$1,000,000 under \$1,500,000.....	5,227	65,375	87,840	87,744	9,736	64,610	50,893	50,893
\$1,500,000 under \$2,000,000.....	2,242	14,275	60,820	60,577	3,334	5,711	35,596	35,596
\$2,000,000 under \$5,000,000.....	3,881	16,851	199,806	195,686	5,689	10,249	111,203	109,674
\$5,000,000 under \$10,000,000.....	1,175	12,864	104,956	102,996	1,841	6,998	49,770	48,231
\$10,000,000 or more.....	909	31,082	305,352	296,079	1,531	7,548	151,520	149,971

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 [2]	Amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
All returns.....	14,840	737,728	218,885	373,957	706,829
Under \$25,000.....	195	11,149	6,068	10,609	11,149
\$25,000 under \$75,000.....	*2,385	*58,542	*28,828	*32,728	*39,255
\$75,000 under \$200,000.....	5,684	97,962	96,490	59,280	97,962
\$200,000 under \$500,000.....	4,087	149,118	39,634	122,492	148,807
\$500,000 under \$1,000,000.....	753	61,167	2,532	4,154	60,939
\$1,000,000 under \$1,500,000.....	330	36,947	766	18,235	36,851
\$1,500,000 under \$2,000,000.....	180	25,223	8,564	17,197	24,981
\$2,000,000 under \$5,000,000.....	455	88,603	6,603	40,155	86,012
\$5,000,000 under \$10,000,000.....	575	55,186	5,866	35,470	54,765
\$10,000,000 or more.....	197	153,832	23,534	33,638	146,108

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

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

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

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

Individual Noncash Contributions, 2004

Table 2a. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All donee organizations									
All returns.....	6,565,034	46,524,660	43,522,882	37,189,160	15,669,343	42,140,365	30,042,557	29,124,015	
Under \$25,000.....	296,808	1,548,187	877,425	825,639	616,396	1,485,125	748,508	748,508	
\$25,000 under \$50,000.....	938,518	4,869,469	2,139,231	2,119,086	1,943,143	4,810,775	1,946,496	1,946,496	
\$50,000 under \$75,000.....	1,245,509	7,470,814	2,700,050	2,698,626	2,907,539	7,362,514	2,617,462	2,617,462	
\$75,000 under \$100,000.....	1,307,939	7,759,819	2,744,595	2,743,905	3,006,512	7,619,559	2,557,515	2,557,515	
\$100,000 under \$200,000.....	1,945,236	13,419,891	5,750,793	5,743,239	4,975,138	12,438,751	5,210,237	5,204,940	
\$200,000 under \$500,000.....	638,059	6,092,785	4,959,660	3,864,534	1,662,561	5,132,993	2,616,508	2,616,100	
\$500,000 under \$1,000,000.....	120,910	1,697,696	3,967,415	2,323,597	341,127	1,178,816	1,415,676	1,363,500	
\$1,000,000 under \$1,500,000.....	29,289	706,402	2,958,238	2,157,059	84,660	422,816	1,909,255	1,506,987	
\$1,500,000 under \$2,000,000.....	12,768	316,576	1,519,095	1,136,092	34,980	167,099	678,099	638,207	
\$2,000,000 under \$5,000,000.....	20,469	790,018	3,971,969	3,091,183	59,724	468,871	2,180,221	2,142,068	
\$5,000,000 under \$10,000,000.....	5,558	616,922	2,974,148	2,320,947	18,565	277,584	1,614,110	1,542,396	
\$10,000,000 or more.....	3,972	1,236,083	8,960,263	8,165,251	18,999	775,463	6,548,469	6,239,836	
					Section B: Returns with deductions of more than \$5,000				
Type of donee, size of adjusted gross income					Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
					(9)	(10)	(11)	(12)	(13)
All donee organizations									
All returns.....				208,968	13,480,326	4,384,295	4,999,421	8,065,145	
Under \$25,000.....				4,015	128,917	63,062	44,068	77,131	
\$25,000 under \$50,000.....				12,506	192,735	58,694	43,862	172,590	
\$50,000 under \$75,000.....				4,143	82,589	108,300	6,381	81,165	
\$75,000 under \$100,000.....				9,351	187,080	140,260	135,242	186,390	
\$100,000 under \$200,000.....				138,364	540,556	981,140	351,654	538,299	
\$200,000 under \$500,000.....				17,724	2,343,151	959,792	669,313	1,248,435	
\$500,000 under \$1,000,000.....				8,654	2,551,739	518,880	808,754	960,097	
\$1,000,000 under \$1,500,000.....				3,044	1,048,983	283,586	441,952	650,072	
\$1,500,000 under \$2,000,000.....				4,005	840,997	149,477	265,837	497,886	
\$2,000,000 under \$5,000,000.....				3,782	1,791,747	321,147	654,652	949,115	
\$5,000,000 under \$10,000,000.....				1,811	1,360,038	339,338	544,734	778,551	
\$10,000,000 or more.....				1,568	2,411,794	460,620	1,032,973	1,925,415	

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2b. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Arts, culture, and humanities organizations									
All returns.....	230,476	749,146	2,184,482	1,568,784	299,200	488,170	931,508	908,496	
Under \$25,000.....	8,135	11,947	16,573	11,980	**	**	**	**	
\$25,000 under \$75,000.....	63,765	68,349	75,577	75,577	** 94,522	** 76,067	** 81,751	** 81,751	
\$75,000 under \$200,000.....	110,746	232,847	292,594	292,007	137,331	229,979	258,347	258,347	
\$200,000 under \$500,000.....	33,393	111,217	107,187	107,137	45,973	98,421	79,140	79,089	
\$500,000 under \$1,000,000.....	7,252	93,697	339,823	170,962	9,526	20,274	59,570	42,215	
\$1,000,000 under \$1,500,000.....	2,511	31,270	174,542	146,686	4,079	6,041	25,204	25,204	
\$1,500,000 under \$2,000,000.....	1,131	23,135	97,011	96,884	1,815	3,087	28,386	28,353	
\$2,000,000 under \$5,000,000.....	2,264	54,996	476,493	201,364	3,722	23,514	110,207	109,193	
\$5,000,000 under \$10,000,000.....	701	42,321	149,331	124,150	1,143	6,565	71,682	71,525	
\$10,000,000 or more.....	578	79,367	455,350	342,036	1,090	24,223	217,221	212,819	
					Section B: Returns with deductions of more than \$5,000				
Type of donee, size of adjusted gross income					Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
					(9)	(10)	(11)	(12)	(13)
Arts, culture, and humanities organizations									
All returns.....					7,870	1,252,974	260,976	370,168	660,288
Under \$25,000.....					**	**	**	**	**
\$25,000 under \$75,000.....					** 132	** 10,399	** 4,229	** 6,998	** 5,807
\$75,000 under \$200,000.....					1,409	34,247	2,869	26,909	33,660
\$200,000 under \$500,000.....					703	28,048	12,796	16,652	28,048
\$500,000 under \$1,000,000.....					1,515	280,253	73,423	96,521	128,747
\$1,000,000 under \$1,500,000.....					338	149,338	25,229	18,229	121,482
\$1,500,000 under \$2,000,000.....					2,639	68,625	20,048	11,300	68,531
\$2,000,000 under \$5,000,000.....					721	366,286	31,482	50,727	92,170
\$5,000,000 under \$10,000,000.....					217	77,649	35,756	47,640	52,625
\$10,000,000 or more.....					196	238,129	55,144	95,193	129,217

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2c. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Educational institutions									
All returns.....	334,849	1,654,944	4,679,962	4,329,920	435,130	1,223,270	3,059,425	3,012,385	
Under \$25,000.....	6,760	25,261	47,276	38,843	11,667	17,473	21,247	21,247	
\$25,000 under \$75,000.....	59,929	198,253	82,744	82,744	70,610	198,253	78,851	78,851	
\$75,000 under \$200,000.....	184,659	484,328	742,612	742,612	225,731	430,575	516,489	516,489	
\$200,000 under \$500,000.....	54,798	256,347	527,205	518,124	74,914	154,105	290,552	290,552	
\$500,000 under \$1,000,000.....	14,029	173,899	441,693	400,723	23,866	96,973	221,619	213,906	
\$1,000,000 under \$1,500,000.....	4,806	95,216	180,064	166,239	8,379	78,052	125,414	125,414	
\$1,500,000 under \$2,000,000.....	2,314	31,885	224,167	180,276	3,802	13,621	174,284	152,221	
\$2,000,000 under \$5,000,000.....	4,728	121,025	636,833	538,719	8,273	81,659	381,440	379,470	
\$5,000,000 under \$10,000,000.....	1,579	87,835	498,207	466,669	3,312	43,017	346,030	342,921	
\$10,000,000 or more.....	1,248	180,894	1,299,160	1,194,971	4,576	109,541	903,497	891,312	
					Section B: Returns with deductions of more than \$5,000				
Type of donee, size of adjusted gross income					Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
					(9)	(10)	(11)	(12)	(13)
Educational institutions									
All returns.....					9,914	1,620,537	431,674	695,431	1,317,535
Under \$25,000.....					1,032	26,029	7,788	9,694	17,596
\$25,000 under \$75,000.....					*445	*3,893	*0	*3,893	*3,893
\$75,000 under \$200,000.....					3,308	226,123	53,753	212,789	226,123
\$200,000 under \$500,000.....					1,753	236,652	102,242	29,364	227,572
\$500,000 under \$1,000,000.....					1,431	220,074	76,926	62,371	186,817
\$1,000,000 under \$1,500,000.....					469	54,650	17,164	26,725	40,825
\$1,500,000 under \$2,000,000.....					344	49,882	18,264	14,770	28,054
\$2,000,000 under \$5,000,000.....					561	255,393	39,366	109,024	159,249
\$5,000,000 under \$10,000,000.....					319	152,177	44,819	93,372	123,748
\$10,000,000 or more.....					253	395,663	71,353	133,428	303,659

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2d. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Environmental and animal-related organizations									
All returns.....	117,714	1,190,259	2,471,159	1,774,812	154,433	295,817	393,088	390,980	
Under \$25,000.....	3,698	23,995	44,452	16,336	**	**	**	**	
\$25,000 under \$75,000.....	32,692	134,694	46,990	46,990	** 51,799	** 143,317	** 53,609	** 53,609	
\$75,000 under \$200,000.....	62,461	656,003	148,246	148,236	82,469	101,530	70,936	70,936	
\$200,000 under \$500,000.....	11,407	57,602	428,381	363,060	11,557	18,176	25,316	25,316	
\$500,000 under \$1,000,000.....	4,194	54,253	209,601	150,801	4,835	12,207	16,811	16,811	
\$1,000,000 under \$1,500,000.....	1,090	48,167	166,305	120,915	1,396	3,682	9,870	9,870	
\$1,500,000 under \$2,000,000.....	564	36,052	332,430	225,206	477	2,304	4,011	3,991	
\$2,000,000 under \$5,000,000.....	1,011	73,559	393,250	273,171	1,130	3,790	101,474	101,474	
\$5,000,000 under \$10,000,000.....	342	37,971	385,563	185,261	425	2,182	31,543	31,543	
\$10,000,000 or more.....	256	67,964	315,941	244,836	346	8,629	79,519	77,431	
					Section B: Returns with deductions of more than \$5,000				
Type of donee, size of adjusted gross income					Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
					(9)	(10)	(11)	(12)	(13)
Environmental and animal-related organizations									
All returns.....					3,735	2,078,071	894,442	644,608	1,383,831
Under \$25,000.....					**	**	**	**	**
\$25,000 under \$75,000.....					** 54	** 37,833	** 15,372	** 2,533	** 9,717
\$75,000 under \$200,000.....					694	77,310	554,473	23	77,300
\$200,000 under \$500,000.....					1,191	403,065	39,425	104,042	337,744
\$500,000 under \$1,000,000.....					814	192,790	42,046	90,899	133,990
\$1,000,000 under \$1,500,000.....					273	156,435	44,485	39,091	111,045
\$1,500,000 under \$2,000,000.....					178	328,419	33,748	80,439	221,215
\$2,000,000 under \$5,000,000.....					301	291,776	69,768	131,213	171,697
\$5,000,000 under \$10,000,000.....					136	354,020	35,790	79,170	153,718
\$10,000,000 or more.....					95	236,422	59,335	117,198	167,405

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2e. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Health and medical research									
All returns.....	893,996	4,194,894	2,176,971	2,026,762	1,248,808	4,011,871	1,687,561	1,682,824	
Under \$25,000.....	39,565	203,638	69,076	68,981	55,386	203,019	68,474	68,474	
\$25,000 under \$75,000.....	279,999	1,304,743	392,504	392,488	379,559	1,297,155	388,021	388,021	
\$75,000 under \$200,000.....	457,832	1,890,814	740,135	740,040	642,012	1,879,841	683,453	683,453	
\$200,000 under \$500,000.....	89,157	512,328	256,040	255,850	133,042	445,405	159,493	159,493	
\$500,000 under \$1,000,000.....	16,794	104,469	85,637	78,505	23,005	89,240	51,582	51,582	
\$1,000,000 under \$1,500,000.....	4,691	27,484	34,237	33,224	6,541	27,213	33,750	32,737	
\$1,500,000 under \$2,000,000.....	1,659	12,794	26,563	24,867	2,626	10,934	23,537	23,465	
\$2,000,000 under \$5,000,000.....	2,937	40,148	207,091	98,646	4,193	22,988	55,966	55,414	
\$5,000,000 under \$10,000,000.....	784	24,960	74,486	56,636	1,434	6,915	41,111	41,111	
\$10,000,000 or more.....	579	73,516	291,204	277,526	1,012	29,161	182,174	179,073	
					Section B: Returns with deductions of more than \$5,000				
Type of donee, size of adjusted gross income					Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
					(9)	(10)	(11)	(12)	(13)
Health and medical research									
All returns.....					9,844	489,410	183,023	115,914	343,939
Under \$25,000.....					*8	*601	*619	*62	*506
\$25,000 under \$75,000.....					*1,979	*4,483	*7,589	*3,640	*4,467
\$75,000 under \$200,000.....					3,330	56,683	10,973	7,108	56,587
\$200,000 under \$500,000.....					3,627	96,547	66,923	5,158	96,357
\$500,000 under \$1,000,000.....					415	34,054	15,229	22,640	26,923
\$1,000,000 under \$1,500,000.....					*58	*487	*271	*23	*487
\$1,500,000 under \$2,000,000.....					58	3,026	1,861	360	1,402
\$2,000,000 under \$5,000,000.....					181	151,125	17,160	9,600	43,232
\$5,000,000 under \$10,000,000.....					82	33,374	18,045	9,175	15,524
\$10,000,000 or more.....					105	109,030	44,354	58,147	98,453

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2f. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Large organizations									
All returns.....	4,761,242	22,424,312	8,126,437	8,073,046	8,658,966	22,119,317	7,886,612	7,886,591	
Under \$25,000.....	198,938	820,237	372,121	372,121	317,682	811,747	370,006	370,006	
\$25,000 under \$75,000.....	1,561,059	6,782,830	2,523,420	2,523,420	2,781,518	6,778,697	2,523,371	2,523,371	
\$75,000 under \$200,000.....	2,434,797	11,157,307	3,759,818	3,759,818	4,456,033	10,978,644	3,725,803	3,725,803	
\$200,000 under \$500,000.....	454,016	2,791,598	901,486	901,452	875,889	2,771,193	891,667	891,667	
\$500,000 under \$1,000,000.....	76,121	550,180	258,746	231,697	163,441	497,464	173,692	173,692	
\$1,000,000 under \$1,500,000.....	16,994	160,771	115,466	108,085	30,248	135,546	54,489	54,489	
\$1,500,000 under \$2,000,000.....	6,872	56,388	46,074	33,282	11,705	51,874	27,669	27,648	
\$2,000,000 under \$5,000,000.....	9,159	70,810	64,139	58,201	16,681	64,816	49,550	49,550	
\$5,000,000 under \$10,000,000.....	2,089	22,229	28,376	28,329	3,715	18,522	21,552	21,552	
\$10,000,000 or more.....	1,198	11,962	56,791	56,641	2,053	10,814	48,813	48,813	
					Section B: Returns with deductions of more than \$5,000				
Type of donee, size of adjusted gross income					Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
					(9)	(10)	(11)	(12)	(13)
Large organizations									
All returns.....					131,087	239,825	304,995	99,886	186,455
Under \$25,000.....					2,042	2,115	8,491	693	2,115
\$25,000 under \$75,000.....					*1,914	*49	*4,132	*7	*49
\$75,000 under \$200,000.....					125,181	34,015	178,663	33,996	34,015
\$200,000 under \$500,000.....					937	9,819	20,405	6,683	9,786
\$500,000 under \$1,000,000.....					353	85,055	52,715	23,022	58,005
\$1,000,000 under \$1,500,000.....					265	60,977	25,226	24,271	53,596
\$1,500,000 under \$2,000,000.....					45	18,405	4,514	2,040	5,633
\$2,000,000 under \$5,000,000.....					157	14,589	5,994	3,858	8,651
\$5,000,000 under \$10,000,000.....					113	6,824	3,707	1,506	6,777
\$10,000,000 or more.....					81	7,978	1,148	3,810	7,828

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2g. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Public and societal benefit									
All returns.....	1,571,091	6,455,942	4,154,592	3,056,819	2,208,430	5,986,543	2,438,837	2,400,296	
Under \$25,000.....	63,682	223,823	116,982	106,596	89,267	215,004	97,204	97,204	
\$25,000 under \$75,000.....	496,280	1,892,203	726,556	725,148	680,630	1,877,219	638,220	638,220	
\$75,000 under \$200,000.....	802,356	2,953,537	1,011,155	1,009,070	1,142,968	2,869,204	962,167	962,167	
\$200,000 under \$500,000.....	160,006	825,046	948,376	314,943	217,819	721,639	230,124	230,124	
\$500,000 under \$1,000,000.....	30,790	204,425	268,896	207,528	47,454	169,668	125,390	125,390	
\$1,000,000 under \$1,500,000.....	7,411	106,288	131,883	88,811	13,463	42,043	55,541	55,541	
\$1,500,000 under \$2,000,000.....	3,155	57,155	271,031	112,976	5,040	21,083	29,149	29,137	
\$2,000,000 under \$5,000,000.....	5,136	86,061	200,342	138,832	8,140	33,347	65,408	62,981	
\$5,000,000 under \$10,000,000.....	1,388	62,436	202,188	146,970	2,095	15,271	58,771	58,401	
\$10,000,000 or more.....	888	44,968	277,183	205,945	1,554	22,066	176,865	141,132	
					Section B: Returns with deductions of more than \$5,000				
Type of donee, size of adjusted gross income					Number of donations	Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A
					(9)	(10)	(11)	(12)	(13)
Public and societal benefit									
All returns.....					9,854	1,715,755	469,398	424,925	656,524
Under \$25,000.....					70	19,778	8,819	10,353	9,392
\$25,000 under \$75,000.....					*3,890	*88,336	*14,984	*98	*86,928
\$75,000 under \$200,000.....					2,305	48,988	84,333	10,348	46,904
\$200,000 under \$500,000.....					1,146	718,253	103,407	72,015	84,819
\$500,000 under \$1,000,000.....					1,060	143,506	34,758	50,608	82,139
\$1,000,000 under \$1,500,000.....					368	76,343	64,244	29,055	33,270
\$1,500,000 under \$2,000,000.....					132	241,882	36,072	73,628	83,839
\$2,000,000 under \$5,000,000.....					419	134,934	52,714	38,946	75,851
\$5,000,000 under \$10,000,000.....					314	143,417	47,165	84,957	88,569
\$10,000,000 or more.....					151	100,318	22,901	54,915	64,813

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2i. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Donor-advised funds								
All returns.....	13,490	146,952	1,740,184	1,006,825	19,332	144,347	941,429	939,596
Under \$25,000.....	716	473	2,579	2,579	743	473	2,579	2,579
\$25,000 under \$75,000.....	2,915	10,376	20,707	20,707	2,926	9,805	14,170	14,170
\$75,000 under \$200,000.....	2,274	5,592	27,104	27,104	2,403	5,592	27,104	27,104
\$200,000 under \$500,000.....	3,031	23,864	73,907	73,907	5,292	23,247	70,219	70,219
\$500,000 under \$1,000,000.....	1,797	15,268	811,084	87,891	2,280	15,039	63,849	63,849
\$1,000,000 under \$1,500,000.....	714	5,079	72,079	72,079	1,447	5,079	72,079	72,079
\$1,500,000 under \$2,000,000.....	523	6,714	53,855	53,855	1,078	6,714	53,855	53,855
\$2,000,000 under \$5,000,000.....	929	18,028	154,417	154,417	1,840	17,326	147,566	147,566
\$5,000,000 under \$10,000,000.....	329	19,674	102,610	100,236	716	19,410	95,393	93,702
\$10,000,000 or more.....	262	41,885	421,842	414,049	605	41,664	394,614	394,472
Type of donee, 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 [2]	Amount carried to Schedule A			
	(9)	(10)	(11)	(12)	(13)			
Donor-advised funds								
All returns.....	2,303	798,754	2,605	38,440	67,229			
Under \$25,000.....	0	0	0	0	0			
\$25,000 under \$75,000.....	*1,859	*6,537	*572	*6,537	*6,537			
\$75,000 under \$200,000.....	0	0	0	0	0			
\$200,000 under \$500,000.....	*14	*3,688	*617	*33	*3,688			
\$500,000 under \$1,000,000.....	*319	*747,235	*229	*24,220	*24,042			
\$1,000,000 under \$1,500,000.....	0	0	0	0	0			
\$1,500,000 under \$2,000,000.....	0	0	0	0	0			
\$2,000,000 under \$5,000,000.....	72	6,851	702	1,371	6,851			
\$5,000,000 under \$10,000,000.....	20	7,217	265	4,453	6,534			
\$10,000,000 or more.....	18	27,227	221	1,826	19,577			

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2j. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Foundations								
All returns.....	145,449	1,916,398	9,572,598	8,487,483	191,152	1,519,045	7,907,561	7,144,939
Under \$25,000.....	5,877	18,385	27,988	27,890	**	**	**	**
\$25,000 under \$75,000.....	34,161	183,897	66,676	66,676	** 50,168	** 200,007	** 89,641	** 89,641
\$75,000 under \$200,000.....	64,883	315,004	187,408	181,940	86,556	314,897	186,124	180,827
\$200,000 under \$500,000.....	25,189	202,948	420,395	394,085	30,275	136,053	294,347	293,989
\$500,000 under \$1,000,000.....	5,947	75,470	308,269	268,694	7,539	59,761	255,582	228,546
\$1,000,000 under \$1,500,000.....	2,545	55,938	1,419,479	993,724	3,829	40,286	1,341,901	940,647
\$1,500,000 under \$2,000,000.....	1,278	37,063	246,548	226,341	2,080	28,040	211,420	198,926
\$2,000,000 under \$5,000,000.....	2,896	192,860	1,137,563	1,082,063	4,687	135,968	916,134	886,593
\$5,000,000 under \$10,000,000.....	1,220	232,740	1,043,981	848,691	2,242	122,123	704,412	642,945
\$10,000,000 or more.....	1,453	602,092	4,714,291	4,397,380	3,778	481,909	3,908,000	3,682,826
					Section B: Returns with deductions of more than \$5,000			
Type of donee, size of adjusted gross income	Number of donations		Fair market value	Donor's cost	Amount claimed as deduction [2]	Amount carried to Schedule A		
	(9)	(10)	(11)	(12)	(13)			
Foundations								
All returns.....	2,323	1,665,037	397,353	903,299	1,342,544			
Under \$25,000.....	**	**	**	**	**			
\$25,000 under \$75,000.....	** 13	** 5,023	** 2,275	** 3,790	** 4,925			
\$75,000 under \$200,000.....	*12	*1,284	*107	*527	*1,113			
\$200,000 under \$500,000.....	699	126,047	66,895	87,309	100,095			
\$500,000 under \$1,000,000.....	*284	*52,687	*15,709	*9,866	*40,148			
\$1,000,000 under \$1,500,000.....	154	77,578	15,652	17,582	53,077			
\$1,500,000 under \$2,000,000.....	227	35,128	9,023	15,463	27,415			
\$2,000,000 under \$5,000,000.....	415	221,429	56,893	122,652	195,470			
\$5,000,000 under \$10,000,000.....	248	339,569	110,617	152,136	205,747			
\$10,000,000 or more.....	270	806,292	120,182	493,974	714,554			

Footnotes at end of Table 2k.

Individual Noncash Contributions, 2004

Table 2k. Individual Noncash Charitable Contributions: All Donee Organizations, by Size of Adjusted Gross Income, Form 8283, Tax Year 2004

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

Type of donee, 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	Fair market value	Amount carried to Schedule A [1]	Number of donations	Donor's cost	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Other donees								
All returns.....	356,386	1,884,933	3,982,860	2,751,140	438,181	834,987	1,378,900	1,356,733
Under \$25,000.....	19,288	28,147	56,272	56,207	27,885	27,469	54,288	54,288
\$25,000 under \$75,000.....	98,859	262,754	198,535	178,390	115,730	219,426	131,688	131,688
\$75,000 under \$200,000.....	168,063	529,854	317,922	317,922	214,825	384,187	232,702	232,702
\$200,000 under \$500,000.....	49,542	572,895	705,644	344,939	55,653	114,960	87,493	87,493
\$500,000 under \$1,000,000.....	11,351	227,211	805,308	395,426	12,490	36,004	185,136	185,136
\$1,000,000 under \$1,500,000.....	3,641	87,167	469,468	243,271	3,608	8,422	69,237	69,237
\$1,500,000 under \$2,000,000.....	1,510	13,710	110,329	93,416	1,733	5,145	53,566	53,566
\$2,000,000 under \$5,000,000.....	2,553	40,888	408,424	279,845	2,821	8,284	124,371	122,842
\$5,000,000 under \$10,000,000.....	872	47,744	208,516	181,862	1,035	13,355	90,080	85,183
\$10,000,000 or more.....	707	74,563	702,440	659,861	2,401	17,735	350,340	334,599

Type of donee, 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 [2]	Amount carried to Schedule A
	(9)	(10)	(11)	(12)	(13)
Other donees					
All returns.....	18,021	2,603,960	1,049,946	1,332,256	1,394,408
Under \$25,000.....	61	1,985	677	1,724	1,919
\$25,000 under \$75,000.....	*2,111	*66,847	*43,328	*29,526	*46,702
\$75,000 under \$200,000.....	7,838	85,220	145,668	67,379	85,221
\$200,000 under \$500,000.....	4,693	618,151	457,935	260,680	257,446
\$500,000 under \$1,000,000.....	1,439	620,172	191,206	413,858	210,290
\$1,000,000 under \$1,500,000.....	693	400,232	78,745	266,459	174,034
\$1,500,000 under \$2,000,000.....	183	56,763	8,564	33,261	39,850
\$2,000,000 under \$5,000,000.....	515	284,053	32,605	157,464	157,003
\$5,000,000 under \$10,000,000.....	210	118,436	34,388	55,301	96,679
\$10,000,000 or more.....	278	352,101	56,829	46,601	325,262

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

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

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

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

Individual Noncash Contributions, 2004

Table 3. Individual Noncash Charitable Contributions: Returns with Donations, All Donation Types, by Donee, Form 8283, Tax Year 2004

[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	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations
	(1)	(2)	(3)	(4)	(5)
All returns	15,878,310	37,189,160	307,071	1,568,784	445,044
Stock, mutual funds, and other investments.....	424,304	16,551,693	33,259	563,696	85,805
Real estate and easements	39,818	4,561,737	1,312	469,822	2,858
Art and collectibles.....	143,845	928,950	34,135	337,408	20,395
Food.....	371,842	104,409	4,880	1,247	11,974
Clothing.....	7,684,137	6,331,348	10,114	10,506	55,796
Electronics.....	645,844	477,406	13,316	12,234	39,777
Household items	4,220,288	3,464,077	159,623	81,421	106,841
Cars and other vehicles.....	970,516	2,626,695	8,726	29,614	30,683
Other and intellectual property.....	1,377,717	2,142,846	41,706	62,837	90,914

Type of donation	Educational institutions—continued	Environment and animals		Health and medical research	
	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(6)	(7)	(8)	(9)	(10)
All returns	4,329,920	158,168	1,774,812	1,258,652	2,026,762
Stock, mutual funds, and other investments.....	3,164,416	26,745	292,526	15,035	504,670
Real estate and easements	453,536	5,456	1,284,888	7,083	178,016
Art and collectibles.....	334,262	1,507	3,349	6,802	28,622
Food.....	7,501	4,493	2,668	5,894	7,002
Clothing.....	35,748	26,619	13,792	603,732	365,118
Electronics.....	29,430	2,998	1,401	48,008	38,192
Household items	57,867	35,667	18,458	253,819	184,558
Cars and other vehicles.....	98,551	19,953	68,241	229,790	595,333
Other and intellectual property.....	148,608	34,730	89,488	88,490	125,251

Type of donation	Large organizations		Public and societal benefit		Religious organizations
	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations
	(11)	(12)	(13)	(14)	(15)
All returns	8,790,054	8,073,046	2,218,284	3,056,819	2,029,728
Stock, mutual funds, and other investments.....	30,202	275,417	24,877	474,501	136,783
Real estate and easements	4,685	120,101	6,331	559,297	7,314
Art and collectibles.....	30,510	40,958	20,348	24,136	19,848
Food.....	60,266	9,770	92,817	35,633	178,126
Clothing.....	5,119,682	4,418,643	955,062	684,872	756,329
Electronics.....	327,230	252,232	119,217	73,971	70,778
Household items	2,482,049	2,122,243	588,508	435,052	460,151
Cars and other vehicles.....	208,957	470,956	228,409	608,947	179,417
Other and intellectual property.....	526,472	362,728	182,714	160,411	220,983

Type of donation	Religious organizations—continued	Foundations		Other donees [2]	
	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]	Number of donations	Amount carried to Schedule A [1]
	(16)	(17)	(18)	(19)	(20)
All returns	4,113,568	193,474	8,487,483	477,836	3,757,965
Stock, mutual funds, and other investments.....	1,797,271	36,150	7,831,991	35,448	1,647,205
Real estate and easements	500,222	1,051	276,463	3,729	719,394
Art and collectibles.....	52,286	3,633	82,923	6,668	25,005
Food.....	35,556	598	2,357	12,794	2,673
Clothing.....	624,748	50,171	39,718	106,634	138,203
Electronics.....	56,470	10,200	6,885	14,319	6,591
Household items	415,840	39,228	29,197	94,402	119,441
Cars and other vehicles.....	474,012	41,040	133,372	23,540	147,669
Other and intellectual property.....	157,164	11,404	84,577	180,303	951,784

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

[2] Includes donor-advised funds and other donees.

Individual Noncash Contributions, 2004

Table 4a. Individual Noncash Charitable Contributions: All Returns with Donations, All Property Types, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of returns on Schedule A with cash contributions	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)
All ages.....	6,565,034	43,522,882	37,189,160	6,083,697	26,151,109
Under 35.....	826,012	2,151,387	2,045,066	699,281	1,408,688
35 under 45.....	1,671,313	6,772,790	5,605,235	1,550,763	4,528,104
45 under 55.....	1,892,001	9,525,908	8,510,992	1,767,969	7,313,706
55 under 65.....	1,417,852	9,516,893	8,475,131	1,344,767	6,507,639
65 and older.....	757,856	15,555,905	12,552,736	720,917	6,392,972

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	Amount carried to Schedule A [1]	Number of donations	Fair market value	Amount carried to Schedule A [1]
	(6)	(7)	(8)	(9)	(10)	(11)
All ages.....	15,669,343	30,042,557	29,124,015	208,968	13,480,326	8,065,145
Under 35.....	1,567,794	1,869,601	1,861,554	7,883	281,786	183,511
35 under 45.....	3,789,228	5,318,400	4,926,957	10,596	1,454,390	678,278
45 under 55.....	4,689,150	7,278,346	7,113,329	21,658	2,247,562	1,397,663
55 under 65.....	3,611,082	6,710,924	6,553,396	138,155	2,805,969	1,921,735
65 and older.....	2,012,088	8,865,286	8,668,778	30,674	6,690,618	3,883,958

Footnotes at end of Table 4k.

Table 4b. Individual Noncash Charitable Contributions: Returns with Donations of Corporate Stock, Mutual Funds, and Other Investments, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	182,150	17,605,475	16,551,693	415,037	15,299,385	14,481,873	9,267	2,306,090	2,069,820
Under 35.....	5,314	166,724	150,015	6,325	141,143	133,096	605	25,581	16,919
35 under 45.....	19,536	1,810,273	1,389,042	32,716	1,658,300	1,269,758	314	151,973	119,284
45 under 55.....	30,864	3,344,120	3,135,888	76,177	3,032,929	2,885,273	898	311,191	250,615
55 under 65.....	40,749	3,971,789	3,789,936	81,384	3,441,467	3,286,134	1,841	530,322	503,802
65 and older.....	85,688	8,312,569	8,086,812	218,435	7,025,546	6,907,611	5,610	1,287,023	1,179,200

Footnotes at end of Table 4k.

Individual Noncash Contributions, 2004

Table 4c. Individual Noncash Charitable Contributions: Returns with Donations of Real Estate and Easements, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	28,327	9,458,981	4,561,737	19,841	361,190	342,077	19,977	9,097,792	4,219,660
Under 35.....	3,370	209,649	121,038	11,872	5,266	5,266	1,278	204,383	115,772
35 under 45.....	2,428	1,285,803	578,410	1,276	187,078	185,966	1,916	1,098,725	392,444
45 under 55.....	3,729	1,701,078	917,229	955	74,707	57,352	3,003	1,626,371	859,877
55 under 65.....	8,099	1,860,352	1,050,312	2,729	41,125	40,479	5,590	1,819,227	1,009,833
65 and older.....	10,700	4,402,100	1,894,748	3,009	53,014	53,014	8,190	4,349,086	1,841,734

Footnotes at end of Table 4k.

Table 4d. Individual Noncash Charitable Contributions: Returns with Donations of Art and Collectibles, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	108,554	1,211,743	928,950	131,297	293,089	216,249	12,549	918,654	712,701
Under 35.....	1,578	38,809	38,809	917	3,510	3,510	*682	*35,299	*35,299
35 under 45.....	15,888	49,277	38,467	16,529	18,896	18,896	445	30,381	19,571
45 under 55.....	29,888	63,695	58,804	34,637	38,775	38,775	426	24,920	20,028
55 under 65.....	36,321	169,743	159,484	43,404	75,512	75,512	3,486	94,230	83,972
65 and older.....	24,878	890,220	633,386	35,808	156,395	79,555	7,510	733,824	553,831

Footnotes at end of Table 4k.

Table 4e. Individual Noncash Charitable Contributions: Returns with Donations of Food, by Age, Totals and Sections A [2], Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All ages.....	194,369	104,420	104,409	371,803	103,829	103,823
Under 35.....	17,200	9,552	9,552	21,097	9,552	9,552
35 under 45.....	44,245	20,547	20,547	67,518	20,547	20,547
45 under 55.....	63,528	30,399	30,393	79,587	30,074	30,068
55 under 65.....	45,283	28,089	28,083	170,149	27,840	27,840
65 and older.....	24,114	15,833	15,833	33,452	15,816	15,816

Footnotes at end of Table 4k.

Individual Noncash Contributions, 2004

Table 4f. Individual Noncash Charitable Contributions: Returns with Donations of Clothing, by Age, Totals, and Sections A [2], Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All ages	4,447,075	6,348,749	6,331,348	7,557,621	6,247,779	6,247,706
Under 35.....	566,896	866,073	865,799	821,475	865,752	865,752
35 under 45.....	1,137,354	1,592,302	1,576,409	1,893,882	1,571,704	1,571,704
45 under 55.....	1,309,988	1,834,213	1,834,213	2,293,004	1,805,131	1,805,131
55 under 65.....	950,508	1,394,489	1,393,364	1,701,753	1,365,428	1,365,428
65 and older.....	482,329	661,672	661,563	847,507	639,763	639,691

Footnotes at end of Table 4k.

Table 4g. Individual Noncash Charitable Contributions: Returns with Donations of Electronics, by Age, Totals, and Sections A [2], Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All ages	549,195	477,629	477,406	644,614	473,036	473,036
Under 35.....	66,842	75,770	75,770	74,007	75,770	75,770
35 under 45.....	147,691	121,473	121,320	165,787	120,680	120,680
45 under 55.....	151,123	139,499	139,499	198,203	139,191	139,191
55 under 65.....	120,352	87,778	87,716	135,348	86,378	86,378
65 and older.....	63,187	53,109	53,101	71,270	51,017	51,017

Footnotes at end of Table 4k.

Table 4h. Individual Noncash Charitable Contributions: Returns with Donations of Household Items, by Age, Totals, and Sections A [2], Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)
All ages.....	2,620,600	3,465,666	3,464,077	4,206,810	3,383,644	3,383,644
Under 35.....	287,274	402,551	401,825	425,585	401,566	401,566
35 under 45.....	679,694	877,442	877,443	1,025,941	856,068	856,068
45 under 55.....	776,202	956,858	956,849	1,261,832	945,662	945,662
55 under 65.....	587,330	764,590	763,779	941,642	756,948	756,948
65 and older.....	290,101	464,224	464,182	551,810	423,400	423,400

Footnotes at end of Table 4k.

Individual Noncash Contributions, 2004

Table 4i. Individual Noncash Charitable Contributions: Returns with Donations of Food, Clothing, Household Items, and Electronics, by Age and Sections B, Form 8283, Tax Year 2004

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

Age	Section B: Returns with deductions of more than \$5,000		
	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)
All ages.....	141,262	188,176	169,031
Under 35.....	3,940	1,306	304
35 under 45.....	2,757	42,765	26,720
45 under 55.....	10,890	40,911	40,902
55 under 65.....	119,329	38,351	36,349
65 and older.....	4,347	64,843	64,756

Table 4j. Individual Noncash Charitable Contributions: Returns with Donations of Cars and Other Vehicles, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	918,101	2,671,857	2,626,695	959,443	2,439,971	2,439,590	11,073	231,886	187,105
Under 35.....	92,094	273,581	273,581	95,883	266,239	266,239	*1,318	*7,342	*7,342
35 under 45.....	236,710	609,444	599,419	242,947	587,561	587,311	1,365	21,883	12,108
45 under 55.....	306,116	889,544	872,427	320,931	796,887	796,887	4,155	92,657	75,540
55 under 65.....	201,484	618,162	603,964	216,984	566,595	566,595	3,764	51,566	37,369
65 and older.....	81,698	281,126	277,304	82,698	222,689	222,558	471	58,437	54,747

Footnotes at end of Table 4k.

Table 4k. Individual Noncash Charitable Contributions: Returns with Other Donations (Including Intellectual Property), by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	845,038	2,178,363	2,142,846	1,362,877	1,440,635	1,436,017	14,840	737,728	706,829
Under 35.....	72,369	108,678	108,678	110,634	100,803	100,803	*63	*7,875	*7,875
35 under 45.....	214,586	406,228	404,179	342,632	297,566	296,026	3,799	108,663	108,152
45 under 55.....	248,796	566,503	565,691	423,824	414,990	414,990	2,287	151,513	150,701
55 under 65.....	197,436	621,902	598,492	317,687	349,630	348,081	4,145	272,272	250,411
65 and older.....	111,851	475,052	465,807	168,100	277,646	276,117	4,547	197,406	189,690

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

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

[2] 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 Contributions, 2004

Table 5a. Individual Noncash Charitable Contributions: All Donations Made to Donee Organizations, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of returns on Schedule A with cash contributions	Amount of cash contributions on Schedule A
	(1)	(2)	(3)	(4)	(5)
All ages.....	6,565,034	43,522,882	37,189,160	6,083,697	26,151,109
Under 35.....	826,012	2,151,387	2,045,066	699,281	1,408,688
35 under 45.....	1,671,313	6,772,790	5,605,235	1,550,763	4,528,104
45 under 55.....	1,892,001	9,525,908	8,510,992	1,767,969	7,313,706
55 under 65.....	1,417,852	9,516,893	8,475,131	1,344,767	6,507,639
65 and older.....	757,856	15,555,905	12,552,736	720,917	6,392,972

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	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(6)	(7)	(8)	(9)	(10)	(11)
All ages.....	15,669,343	30,042,557	29,124,015	208,968	13,480,326	8,065,145
Under 35.....	1,567,794	1,869,601	1,861,554	7,883	281,786	183,511
35 under 45.....	3,789,228	5,318,400	4,926,957	10,596	1,454,390	678,278
45 under 55.....	4,689,150	7,278,346	7,113,329	21,658	2,247,562	1,397,663
55 under 65.....	3,611,082	6,710,924	6,553,396	138,155	2,805,969	1,921,735
65 and older.....	2,012,088	8,865,286	8,668,778	30,674	6,690,618	3,883,958

Footnotes at end of Table 5k.

Individual Noncash Contributions, 2004

Table 5b. Individual Noncash Charitable Contributions: Amounts Donated to Arts, Culture, and Humanities, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	230,476	2,184,482	1,568,784	299,200	931,508	908,496	7,870	1,252,974	660,288
Under 35.....	10,784	35,945	21,105	10,827	10,519	10,519	*241	*25,427	*10,586
35 under 45.....	30,326	313,831	248,892	37,005	210,017	208,905	512	103,814	39,987
45 under 55.....	54,948	159,444	136,074	70,704	93,350	75,995	387	66,094	60,079
55 under 65.....	72,995	378,070	337,503	94,068	220,877	219,707	1,240	157,193	117,797
65 and older.....	61,424	1,297,192	825,210	86,596	396,746	393,371	5,492	900,446	431,840

Footnotes at end of Table 5k.

Table 5c. Individual Noncash Charitable Contributions: Amounts Donated to Educational Institutions, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	334,849	4,679,962	4,329,920	435,130	3,059,425	3,012,385	9,914	1,620,537	1,317,535
Under 35.....	26,577	83,358	81,288	27,722	37,960	36,088	*1,666	*45,399	*45,200
35 under 45.....	75,051	287,140	260,246	94,955	216,688	216,037	491	70,452	44,209
45 under 55.....	84,230	719,466	607,644	117,525	416,517	415,321	1,321	302,949	192,323
55 under 65.....	82,358	914,923	820,115	106,507	668,032	649,746	2,161	246,892	170,369
65 and older.....	66,633	2,675,074	2,560,627	88,421	1,720,229	1,695,193	4,273	954,845	865,434

Footnotes at end of Table 5k.

Table 5d. Individual Noncash Charitable Contributions: Amounts Donated to Environmental and Animal-Related Organizations, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	117,714	2,471,159	1,774,812	154,433	393,088	390,980	3,735	2,078,071	1,383,831
Under 35.....	8,625	45,461	10,316	10,704	4,687	4,687	351	40,775	5,629
35 under 45.....	23,597	193,469	119,085	25,597	40,636	40,636	126	152,833	78,449
45 under 55.....	36,589	564,585	391,531	54,246	83,104	83,104	991	481,481	308,427
55 under 65.....	29,358	758,913	500,933	40,161	83,316	83,316	820	675,596	417,616
65 and older.....	19,544	908,731	752,947	23,725	181,346	179,237	1,448	727,386	573,710

Footnotes at end of Table 5k.

Individual Noncash Contributions, 2004

Table 5e. Individual Noncash Charitable Contributions: Amounts Donated to Health and Medical Research, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	893,996	2,176,971	2,026,762	1,248,808	1,687,561	1,682,824	9,844	489,410	343,939
Under 35.....	90,185	151,288	150,584	115,148	128,049	128,049	1,907	23,239	22,535
35 under 45.....	203,740	344,048	341,233	261,398	280,933	280,933	2,541	63,115	60,299
45 under 55.....	297,552	713,374	581,056	448,901	434,494	434,494	2,062	278,881	146,563
55 under 65.....	186,838	453,586	445,131	263,969	395,803	393,673	2,864	57,783	51,458
65 and older.....	115,681	514,675	508,759	159,392	448,282	445,675	469	66,393	63,083

Footnotes at end of Table 5k.

Table 5f. Individual Noncash Charitable Contributions: Amounts Donated to Large Organizations, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	4,761,242	8,126,437	8,073,046	8,658,966	7,886,612	7,886,591	131,087	239,825	186,455
Under 35.....	637,436	1,112,468	1,112,468	994,230	1,112,382	1,112,382	*2,983	*86	*86
35 under 45.....	1,265,179	2,061,984	2,059,720	2,236,656	2,022,500	2,022,500	1,042	39,483	37,219
45 under 55.....	1,409,333	2,383,495	2,349,035	2,666,368	2,299,101	2,299,101	4,863	84,394	49,934
55 under 65.....	997,417	1,695,540	1,680,619	1,878,654	1,620,147	1,620,147	119,990	75,394	60,472
65 and older.....	451,877	872,949	871,204	883,058	832,481	832,461	2,209	40,468	38,743

Footnotes at end of Table 5k.

Table 5g. Individual Noncash Charitable Contributions: Amounts Donated for Public and Societal Benefit, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	1,571,091	4,154,592	3,056,819	2,208,430	2,438,837	2,400,296	9,854	1,715,755	656,524
Under 35.....	167,289	246,205	245,460	227,424	241,280	241,280	*20	*4,925	*4,180
35 under 45.....	386,661	687,649	624,786	563,195	552,989	528,651	529	134,661	96,134
45 under 55.....	441,715	823,035	685,109	600,904	590,937	590,787	3,979	232,098	94,322
55 under 65.....	352,886	853,052	735,678	511,881	549,740	546,944	2,916	303,311	188,735
65 and older.....	222,541	1,544,651	765,786	305,027	503,890	492,633	2,410	1,040,761	273,153

Footnotes at end of Table 5k.

Individual Noncash Contributions, 2004

Table 5h. Individual Noncash Charitable Contributions: Amounts Donated to Religious Organizations, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	1,374,135	4,433,638	4,113,568	2,015,711	3,417,636	3,401,175	14,017	1,016,002	712,393
Under 35.....	99,321	166,142	165,817	123,465	157,821	157,821	*536	*8,321	*7,996
35 under 45.....	310,771	784,018	637,522	416,431	555,632	554,785	989	228,385	82,737
45 under 55.....	379,038	1,025,919	950,869	527,997	784,458	784,452	2,623	241,461	166,417
55 under 65.....	334,218	985,638	946,579	576,690	786,980	786,644	2,190	198,658	159,935
65 and older.....	250,786	1,471,921	1,412,781	371,128	1,132,744	1,117,473	7,679	339,177	295,308

Footnotes at end of Table 5k.

Table 5i. Individual Noncash Charitable Contributions: Amounts Donated to Donor-Advised Funds, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	13,490	1,740,184	1,006,825	19,332	941,429	939,596	2,303	798,754	67,229
Under 35.....	406	17,547	13,894	**	**	**	**	**	**
35 under 45.....	1,271	131,860	127,495	** 2,281	** 132,955	** 132,587	** 29	** 16,452	** 8,802
45 under 55.....	2,706	204,692	204,692	5,111	198,558	198,558	112	6,134	6,134
55 under 65.....	2,884	370,303	368,155	4,956	361,055	359,590	134	9,248	8,565
65 and older.....	6,223	1,015,781	292,588	6,984	248,861	248,861	2,028	766,920	43,727

Footnotes at end of Table 5k.

Table 5j. Individual Noncash Charitable Contributions: Amounts Donated to Foundations, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	145,449	9,572,598	8,487,483	191,152	7,907,561	7,144,939	2,323	1,665,037	1,342,544
Under 35.....	12,735	115,287	103,160	**	**	**	**	**	**
35 under 45.....	28,476	1,136,823	736,861	** 59,140	** 1,116,872	** 748,770	** 167	** 135,238	** 91,251
45 under 55.....	39,519	2,166,754	1,975,130	47,047	1,962,958	1,817,309	334	203,796	157,821
55 under 65.....	32,319	2,174,680	2,028,981	41,937	1,708,262	1,583,563	432	466,418	445,418
65 and older.....	32,399	3,979,054	3,643,351	43,028	3,119,469	2,995,296	1,390	859,585	648,054

Individual Noncash Contributions, 2004

Table 5k. Individual Noncash Charitable Contributions: Amounts Donated to Other Donees, by Age, Form 8283, Tax Year 2004

[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 [1]	Number of donations	Fair market value	Amount carried to Schedule A	Number of donations	Fair market value	Amount carried to Schedule A
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All ages.....	356,386	3,982,860	2,751,140	438,181	1,378,900	1,356,733	18,021	2,603,960	1,394,408
Under 35.....	31,735	177,684	140,974	40,703	61,347	61,347	150	116,338	79,627
35 under 45.....	90,466	831,968	449,395	110,141	304,734	302,534	4,199	527,234	146,861
45 under 55.....	110,956	765,144	629,852	150,348	414,870	414,208	4,986	350,274	215,644
55 under 65.....	82,765	932,188	611,436	92,258	316,712	310,066	5,410	615,476	301,370
65 and older.....	40,465	1,275,876	919,483	44,731	281,238	268,578	3,276	994,638	650,906

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

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

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