

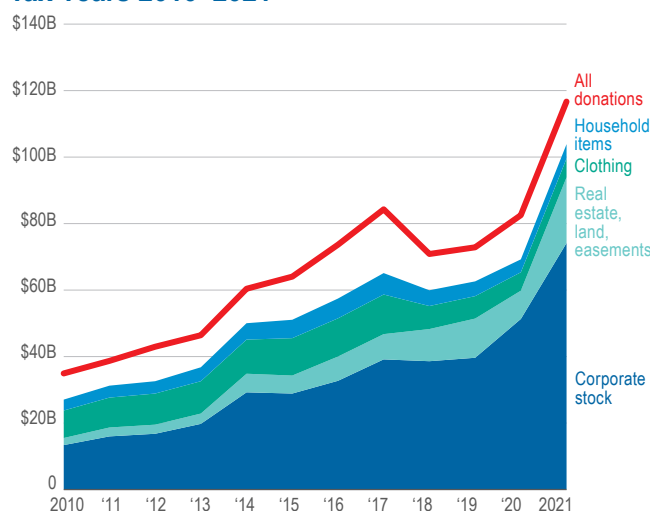
Individual Noncash Charitable Contributions, Tax Year 2021



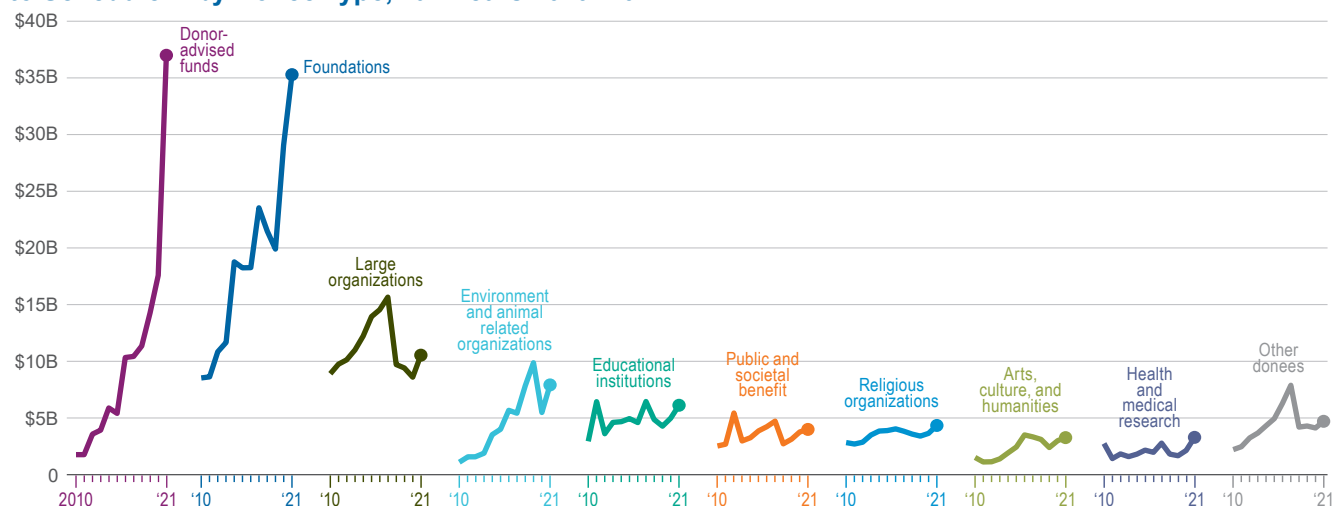
The Internal Revenue Service's Statistics of Income Division collects data from Form 8283, Noncash Charitable Contributions. Individual taxpayers use this form when the amount of taxpayer deductions for all noncash donations on Schedule A, Itemized Deductions, exceeds \$500.

- The number of taxpayers filing individual returns that claimed the noncash charitable deduction on Schedule A decreased 7.5%, from 7.0 million for Tax Year (TY) 2020 to 6.5 million for TY 2021. The number of returns¹ filed with a Form 8283 totaled 3.0 million in TY 2021, down from 3.1 million in TY 2020.
- The total amount carried from Form 8283 to Schedule A increased by 41.3%, from \$82.5 billion in TY 2020 to \$116.7 billion in TY 2021.
- Corporate stock donations accounted for 63.6% of the total amount donated. These donation amounts increased 44.6% between TYs 2020 and 2021 from \$51.3 billion to \$74.1 billion, yielding an average stock donation per return of approximately \$397,380 in TY 2021.
- Donor-advised funds, the largest beneficiaries, received \$37.0 billion, or 31.7% of the total amount donated. Donations to foundations, the second largest beneficiaries, were \$35.5 billion. These had the highest average amount per return among all beneficiaries of approximately \$698,500.
- Individuals with adjusted gross income over \$10 million, accounting for 59.2% of the total amount donated, donated \$69.1 billion, a 58.2% increase from the previous tax year's amount of \$43.7 billion.
- Taxpayers aged 65 and older reported the largest amount carried to the Schedule A, claiming \$45.5 billion (39.0% of the total amount), or about \$65,410 per return. These taxpayers claimed \$38.2 billion for donations of corporate stock, mutual funds, and other investments, or 42.5% of the total amount for donations of this type.

All Individual Returns With Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A by Selected Donation Type, Tax Years 2010–2021



All Individual Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A by Donee Type, Tax Years 2010–2021



¹ This only includes returns where adjusted gross income is greater than \$0.

SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, April 2024.



**Individual
Tax Statistics**

