

Individual Noncash Charitable Contributions, Tax Year 2022



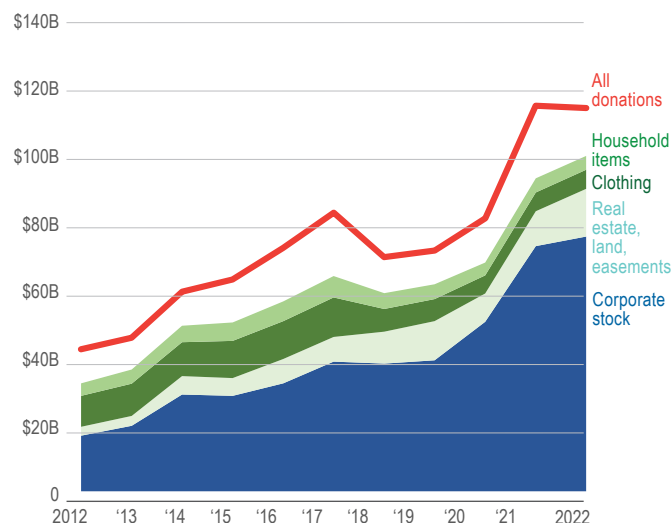
The Internal Revenue Service's Statistics of Income Division collects data from Form 8283, Noncash Charitable Contributions. Individual taxpayers use this form when the amount of taxpayer deductions for all noncash donations on Schedule A, Itemized Deductions, exceeds \$500.

- The number of taxpayers filing individual returns that claimed the noncash charitable deduction on Schedule A did not significantly change and remained at 6.5 million from Tax Year (TY) 2021 to TY 2022. The number of returns filed with a Form 8283 totaled 2.9 million in TY 2022, down from 3.0 million in TY 2021.
- The total amount carried from Form 8283 to Schedule A decreased by 0.6%, from \$116.7 billion in TY 2021 to \$115.9 billion in TY 2022 (Figure C). The average donation amount per return increased from near \$39,310 to about \$40,070 during this period.
- Corporate stock donations accounted for 66.5% of the total amount donated. These donation amounts increased 4.0% between TYs 2021 and 2022 from \$74.1 billion to \$77.1 billion, yielding an average stock donation per return of approximately \$555,850 in TY 2022. The amounts carried to Schedule A for the second largest category—easements, increased by 55.0% from TY 2021 growing to about \$10.8 billion. Combining easements with real estate and land, these represented 12.5% of the TY 2022 amount carried to Schedule A. Donations of mutual funds and other investments, the third largest category by amount carried to Schedule A, totaled about \$7.6 billion. Clothing donations were the fourth largest category with an amount of \$5.8 billion and an average donation of about \$2,980 per return.
- Foundations, the largest beneficiaries, received \$58.2 billion, or 50.2% of the total amount donated. The average donation per return to foundations was about \$1,097,325, the highest average amount for all charity types. The amount donated to foundations increased by 64.0% from TY 2021. Donations to donor-advised funds, the second largest beneficiaries, were \$14.3 billion. These had the second highest average amount per return among all beneficiaries of approximately \$204,430. The amount donated to donor-advised funds

decreased by 61.4% from TY 2021. Environment and animal-related organizations were the third largest beneficiary and received \$11.0 billion in donations.

- Individuals with adjusted gross income over \$10 million donated \$55.9 billion, a 19.0% decrease from the previous tax year's amount of \$69.1 billion. These taxpayers accounted for 48.2% of the total amount donated.
- Taxpayers aged 65 and older reported the largest amount carried to Schedule A, claiming \$68.2 billion (58.8% of the total amount), or about \$98,810 per return. These taxpayers claimed \$60.5 billion for donations of corporate stock, mutual funds, and other investments, or 71.4% 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 2012–2022



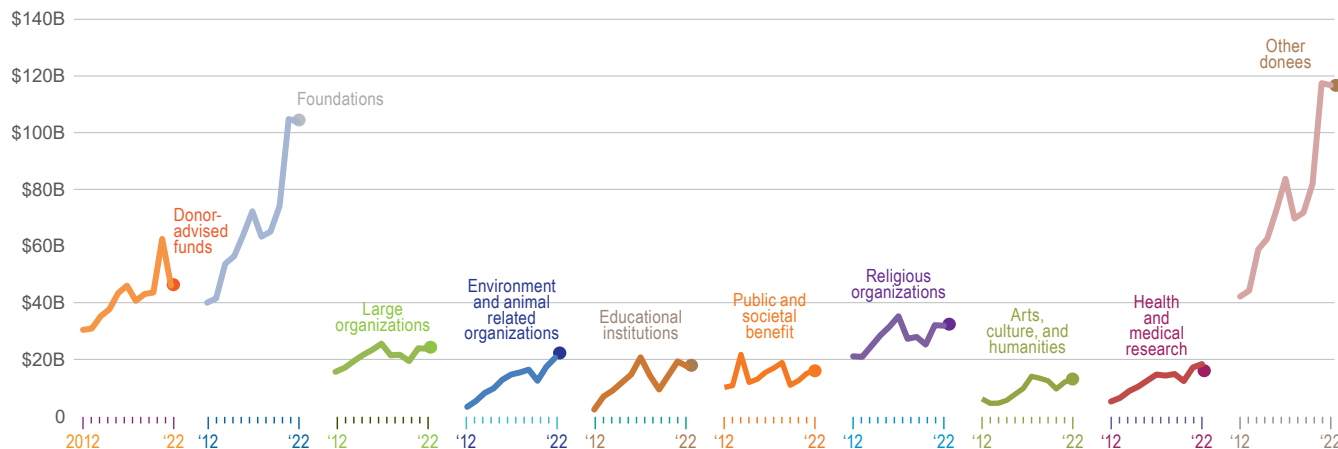
**Individual
Tax Statistics**



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All Individual Noncash Charitable Contributions Reported on Form 8283, Amounts Carried to Schedule A by Donee Type, Tax Years 2012–2022



SOURCE: IRS, Statistics of Income Division, Noncash Charitable Contributions, February 2025.



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