19-Jul-19

Individual Income Tax: Itemized Charitable Contributions, by Size of Adjusted Gross Income, 1917-2016

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

Year	All Returns		Returns with Itemized Deductions											
			Adjusted gross income less deficit		Contributions Deduction									
					Total		Cash contributions		Other than cash contributions		Carryover from prior years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
############	150,272,157	10,225,938,480	45,153,109	1,293,399,294	36,936,751	233,867,324	33,409,742	169,317,450	22,969,344	79,569,011	409,830	36,609,545		
############	150,493,263	10,210,310,102	44,567,263	1,257,437,010	36,623,657	221,850,264	33,198,961	162,566,565	22,541,991	70,869,799	457,237	34,023,305		
############	148,606,578	9,771,035,412	43,965,083	1,206,705,085	36,221,029	210,598,779	33,019,908	155,455,053	22,163,193	65,330,485	491,687	32,936,757		
############	147,351,299	9,093,628,703	44,330,496	1,188,594,808	36,430,878	194,664,317	33,423,085	148,440,964	22,176,066	51,591,496	539,770	28,030,187		
############	144,928,472	9,100,131,381	45,581,697	1,238,693,453	37,367,247	199,270,460	34,200,602	152,157,640	22,182,567	49,047,100	565,569	31,938,858		
############	145,370,240	8,374,142,977	46,293,834	1,218,496,717	37,789,956	174,474,029	34,558,271	138,608,769	22,541,678	43,639,867	578,889	33,293,336		
############	142,892,051	8,089,142,092	46,644,509	1,216,667,246	38,143,170	170,235,681	35,027,193	134,800,994	22,485,278	44,321,908	629,920	31,045,639		
############	140,494,127	7,626,430,723	45,695,736	5,098,314,390	37,243,302	158,016,526	34,311,435	129,946,302	21,867,440	31,816,050	557,316	27,783,719		
############	142,450,569	8,262,860,170	48,167,223	5,731,767,164	39,250,369	172,936,002	36,217,970	139,159,654	23,027,465	40,421,411	439,233	26,366,506		
############	142,978,806	8,687,718,769	50,544,470	6,187,835,911	41,119,033	193,603,968	38,056,579	143,826,766	23,854,106	58,747,438	538,922	25,522,568		
############	138,394,754	8,030,842,945	49,123,555	5,703,411,367	41,437,749	186,646,644	38,942,196	144,223,015	24,748,231	52,631,443	511,699	25,122,432		
############	134,372,678	7,422,495,663	47,755,427	5,185,665,871	41,381,465	183,390,686	39,192,179	139,054,112	25,371,278	48,056,520	532,087	30,265,517		
############	132,226,042	6,788,805,130	46,335,237	4,643,403,546	40,623,426	165,564,388	38,566,587	122,874,926	25,267,459	43,373,209	503,161	36,232,941		
############	130,423,626	6,207,108,793	43,949,591	4,103,653,368	38,626,902	145,702,137	36,760,472	110,336,696	23,932,584	38,041,067	500,720	25,533,024		
############	130,076,443	6,033,585,532	45,647,551	4,080,678,403	40,399,695	140,571,365	38,544,651	108,130,267	24,144,843	34,293,125	428,835	37,836,698		
############	130,255,237	6,170,603,942	44,562,308	4,164,470,420	39,386,782	139,241,476	37,855,184	104,747,173	22,585,276	37,997,546	381,570	27,252,373		
############	129,373,500	6,365,376,648	42,534,320	4,294,261,877	37,524,825	140,681,631	35,966,582	98,247,539	21,244,043	47,256,104	359,149	39,850,925		
############	127,075,145	5,855,467,909	40,244,305	3,853,151,318	35,523,471	125,798,548	34,206,914	88,276,422	19,292,367	38,286,580	337,892	15,995,474		
############	124,770,662	5,415,972,847	38,186,186	3,466,035,010	33,835,992	109,240,078	32,667,876	80,114,372	18,105,987	29,255,985	310,877	12,341,753		
############	122,421,991	4,969,949,986	36,624,595	3,130,183,733	32,612,634	99,191,962	31,580,108	72,425,402	17,070,668	27,961,174	319,794	9,319,523		
############	120,351,208	4,535,974,492	35,414,589	2,812,926,912	31,591,983	86,159,305	30,641,690	65,658,168	16,037,388	21,298,819	275,700	6,954,389		
############	118,218,327	4,189,353,615	34,007,717	2,542,780,809	30,540,637	74,991,519	29,602,053	59,589,837	14,930,306	13,521,937	247,517	5,914,214		
############	115,943,131	3,907,517,953	33,017,754	2,342,634,158	29,848,727	70,544,542	28,937,157	56,229,759	14,346,731	14,739,299	256,538	4,937,121		
############	114,601,819	3,723,339,880	32,821,464	2,241,086,674	29,799,001	68,354,293	28,993,398	55,784,521	14,097,776	12,278,893	203,896	3,758,306		
############	113,604,503	3,629,129,550	32,540,614	2,183,969,384	29,603,408	63,843,281	28,992,459	53,647,642	13,344,279	9,632,779	227,285	4,148,594		
############	114,730,123	3,464,524,369	32,489,918	2,056,805,419	29,551,347	60,573,565	29,551,347	51,277,927	12,667,720	9,681,786	183,546	2,561,302		
############	113,717,138	3,405,427,348	32,174,938	2,046,650,545	29,230,265	57,242,757	28,616,384	48,485,664	11,830,132	7,494,016	173,966	1,248,628		
############	112,135,673	3,256,358,156	31,972,317	1,971,221,592	29,132,486	55,459,205	28,617,194	46,553,194	11,227,767	7,550,914	177,224	1,355,097		
############	109,708,280	3,083,019,783	31,902,985	1,887,493,616	29,110,570	50,949,273	28,621,202	42,834,342	10,671,964	6,711,616	172,981	1,403,315		
############	106,996,270	2,773,824,198	35,627,790	1,799,047,894	32,229,545	49,623,907	33,094,452	41,848,540	10,690,887	6,175,807	196,622	1,865,095		
############	103,045,170	2,481,681,046	40,667,008	1,725,713,762	36,714,257	53,815,979	37,359,082	40,737,396	11,515,096	10,647,662	229,521	2,430,921		
############	101,660,287	2,305,951,483	39,848,184	1,582,586,902	36,162,178	47,962,848	36,952,597	39,916,181	10,566,582	6,591,229	187,130	1,918,175		
############	99,438,708	2,139,904,356	38,203,092	1,439,739,884	34,607,832	42,119,812	35,260,020	35,667,534	8,286,775	5,709,198	183,630	4,411,792		
############	96,321,310	1,942,589,865	35,230,292	1,256,699,738	31,582,285	32,278,511	32,584,918	32,278,511	7,842,797	5,773,347	195,723	2,282,172		
############	95,337,432	1,852,135,465	33,432,809	1,156,676,841	30,130,662	29,035,314	30,956,215	29,035,315	7,396,378	4,587,196	229,012	2,556,935		
############	95,396,123	1,772,604,303	31,571,246	1,062,633,119	28,995,858	30,800,722	28,710,861	26,445,456	7,017,790	4,816,697	96,392	1,606,432		
############	93,902,469	1,613,731,497	28,950,282	927,659,196	26,601,428	25,809,608	26,178,050	21,827,188	6,379,907	4,219,262	80,836	1,339,168		
############	92,694,302	1,465,394,530	26,483,877	796,072,911	24,556,366	22,210,838	24,296,171	19,179,271	557,458	3,327,170	87,695	1,098,713		
############	89,771,551	1,302,447,386	25,756,298	708,480,175	23,939,571	19,691,249	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	86,634,640	1,158,492,225	22,896,507	595,037,440	21,521,117	17,266,462	21,528,197	17,266,462	4,410,091	2,394,345	63,415	902,172		
############	84,670,389	1,053,895,687	25,951,389	581,678,757	24,434,659	18,792,387	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	82,229,332	947,784,871	26,074,061	532,610,748	24,642,672	15,393,331	24,538,728	13,832,094	4,152,115	1,581,164	81,029	691,417		
############	83,340,190	905,523,261	29,564,363	544,348,000	27,800,607	14,851,273	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	80,692,567	827,148,338	28,047,409	486,287,027	26,485,785	13,895,720	26,367,295	12,398,338	3,758,247	1,275,720	184,725	221,659		
############	77,572,730	745,974,540	26,980,399	436,254,489	25,780,072	13,208,491	25,694,523	11,585,349	3,662,681	1,411,635	58,797	211,508		
############	74,576,407	673,619,046	30,685,895	438,109,274	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	74,279,831	631,692,540	35,430,047	446,696,649	33,633,601	12,892,734	33,571,709	11,757,626	3,416,514	1,135,266	n.a.	n.a.		
############	75,834,388	603,546,080	34,915,278	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	73,728,708	554,420,486	32,030,231	368,917,506	30,129,793	11,138,925	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	71,651,909	504,809,479	29,774,420	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	70,160,425	468,450,579	28,560,191	291,424,689	27,005,815	9,122,491	26,724,595	8,286,869	1,740,347	759,848	27,773	75,775		
############	67,596,300	429,201,239	27,871,896	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	65,375,601	396,659,831	26,909,591	244,070,130	25,624,667	8,326,986	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	63,943,236	368,778,072	28,153,822	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	62,712,386	348,701,466	26,451,105	212,753,691	25,144,355	7,516,088	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	61,067,598	329,861,284	25,261,832	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	61,027,931	315,466,382	24,083,263	181,131,130	23,106,299	6,750,326	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	60,271,297	305,094,979	22,510,245	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	59,085,182	281,154,092	20,811,422	145,358,961	19,960,353	5,693,836	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	59,825,121	280,320,566	20,155,361	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	59,197,004	267,724,268	18,458,563	123,719,278	17,601,716	4,877,793	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	58,250,188	248,530,317	16,891,084	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	56,747,008	229,221,375	15,701,595	92,333,578	14,656,306	3,892,546	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	57,838,184	228,708,256	14,426,417	82,870,657	13,428,078	3,556,617	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	56,528,817	215,289,908	12,835,776	73,642,583	11,863,495	3,116,483	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	55,447,009	202,336,485	11,581,696	65,260,795	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	53,060,098	179,148,276	10,320,298	55,116,344	9,393,945	2,258,009	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	51,814,124	160,573,925	9,691,340	46,825,420	8,639,096	1,482,699	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	52,072,006	163,516,014	8,502,618	44,890,013	7,795,030	1,878,080	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	55,099,008	149,736,082	10,401,107	45,862,220	9,209,268	1,969,641	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	52,816,547	134,082,800	8,753,179	39,568,530	7,798,181	1,638,151	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	49,932,783	120,301,131	8,478,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	47,111,495	116,464,965	8,428,375	32,943,895	7,442,859	1,257,948	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	43,722,038	98,984,178	n.a.	n.a.	n.a.	1,836,006	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	36,610,246	78,391,131	n.a.	n.a.	n.a.	1,450,143	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	25,869,917	58,235,195	n.a.	n.a.	841,855	1,002,187	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	14,710,771	36,309,719	n.a.	n.a.	694,527	739,992	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	7,652,781	22,654,592	n.a.	n.a.	602,980	498,902	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	6,150,776	18,660,929	n.a.	n.a.	518,200	413,979	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	6,350,148	21,238,574	n.a.	n.a.	3,817,003	440,010	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	5,413,499	19,240,110	n.a.	n.a.	521,622	385,838	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,575,012	14,909,812	n.a.	n.a.	385,093	305,155	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,094,420	12,796,802	n.a.	n.a.	324,368	272,822	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	3,723,558	11,008,638	n.a.	n.a.	n.a.	252,251	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	3,877,430	11,655,757	n.a.	n.a.	n.a.	304,009	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	3,225,924	13,604,996	n.a.	n.a.	n.a.	328,300	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	3,707,509	18,118,635	n.a.	n.a.	n.a.	424,771	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,044,327	24,800,736	n.a.	n.a.	n.a.	528,885	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,070,851	25,226,327	n.a.	n.a.	n.a.	532,886	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,101,547	22,545,091	n.a.	n.a.	n.a.	507,705	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,138,092	21,958,506	n.a.	n.a.	n.a.	484,205	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,171,051	21,894,576	n.a.	n.a.	n.a.	441,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	7,369,788	25,656,153	n.a.	n.a.	n.a.	533,168	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	7,698,321	24,840,137	n.a.	n.a.	n.a.	536,759	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	6,787,481	26,336,213	n.a.	n.a.	n.a.	425,218	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	6,662,176	19,557,213	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	7,259,944	23,735,629	n.a.	n.a.	n.a.	387,290	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	5,332,760	19,859,491	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	4,425,114	15,924,689	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
############	3,472,890	13,652,383	n.a.	n.a.	n.a.	245,080	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		

n.a. - Not available.

Notes: Data collected by the IRS may vary from year to year. From 1979 on, data is available in all categories. 1966 is the earliest year in which cash, noncash, and carryover where all recorded.

Prior to 1944, there was no standard deduction, and thus no recording of number of returns with itemized deductions.

For 1943 and earlier, the category of "all returns: amount" changes from amount of adjusted gross income to amount of net income.

Year 1917 was the first year in which the deduction for charitable contributions existed.

Source: IRS, Statistics of Income Division