

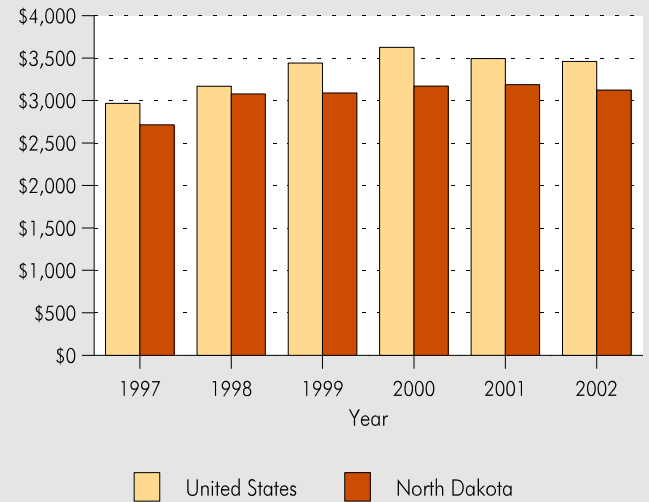
Charitable Giving Reported on Individual Income Tax Returns for North Dakota: 2002

One method of capturing the charitable nature of North Dakotans is by looking at itemized deductions on Internal Revenue Service (IRS) individual income tax returns. The IRS publishes selected state data (including tax deductible contributions or donations) from individual income tax returns at <http://www.irs.gov>.

Tax deductible charitable contributions reported by individual North Dakotans totaled \$161.3 million in 2002 compared to \$162.9 million in 2001, a decline of 1 percent. For North Dakota individual income tax returns with contributions as itemized deductions, contributions averaged \$3,124 per return in 2002, a 2 percent decline from \$3,187 in 2001. Nationally, average charitable contributions (reported as itemized deductions) declined 1 percent, from \$3,494 in 2001 to \$3,461 in 2002.

According to 2002 tax data, 20 percent of North Dakota taxpayers itemized deductions on their tax returns (3rd lowest percentage in the nation). A mortgage is one of the primary reasons for itemizing deductions and 28 percent of households in North Dakota are owner-occupied with a mortgage, the 2nd lowest proportion in the nation. This helps explain why the majority of North Dakota taxpayers take the standard deduction. For these taxpayers, no details on their donations are available through the IRS.

Figure 1. Average Charitable Contribution Per Tax Return with Contributions as Itemized Deductions: U.S. & ND: 1997 to 2002



Source: U.S. Internal Revenue Service (IRS), Statistics of Income Division, <http://www.irs.gov/taxstats/article/0,,id=103106,00.html>.

Figure 2. Average Charitable Contribution Per Individual Income Tax Return with Contributions as Itemized Deductions by State: 2002

Source: Internal Revenue Service (IRS), Statistics of Income Division, <http://www.irs.gov/taxstats/article/0,,id=103106,00.html>.

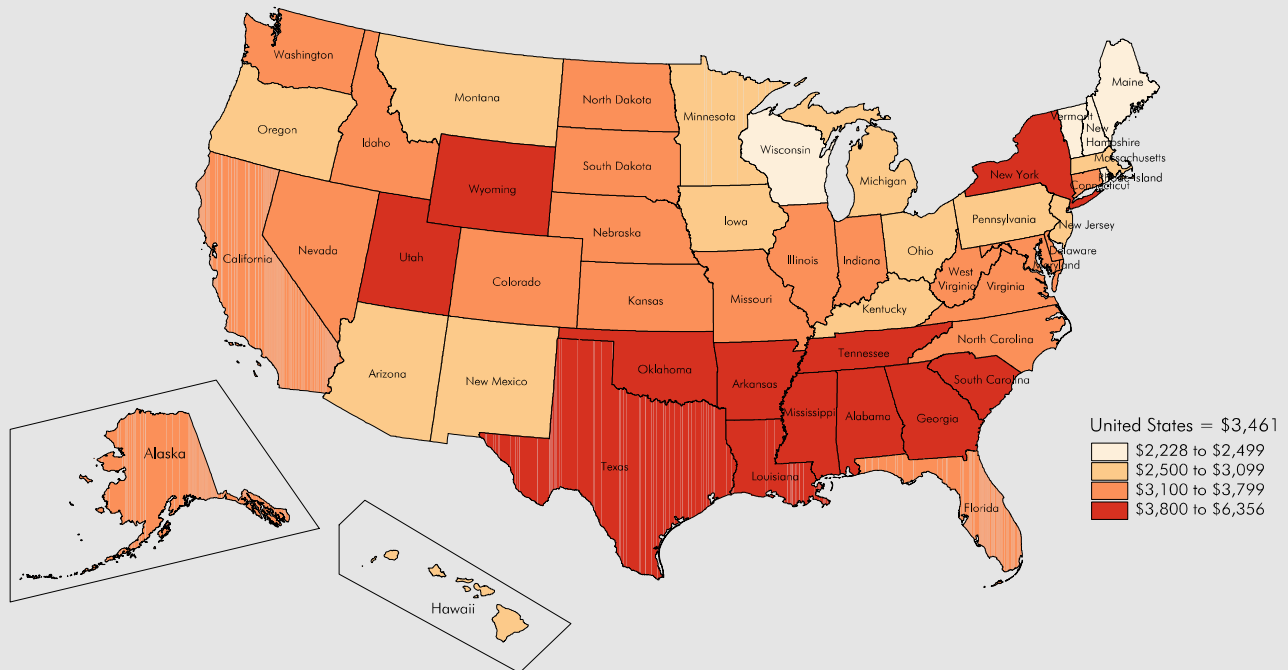


Table 1. Selected Data from Individual Income Tax Returns by State: 2002

Source: Internal Revenue Service, Statistics of Income Division, <<http://www.irs.gov/taxstats/article/0,,id=103106,00.html>>.

Area	Federal Individual Income Tax Returns							
	Total	With Standard Deduction	With Itemized Deductions					
			Total		With Charitable Contributions			
			Number	Percent of all individual income tax returns (%)	Number	Percent of all individual income tax returns (%)	Total Amount (\$1,000)	Average contribution per return with charitable contributions (\$)
United States	130,836,098	84,851,332	45,984,766	35.1	40,247,406	30.8	139,296,249	3,461
Alabama	1,882,572	1,297,303	585,269	31.1	529,601	28.1	2,190,609	4,136
Alaska	335,663	249,275	86,388	25.7	71,667	21.4	241,169	3,365
Arizona	2,220,325	1,350,908	869,417	39.2	767,174	34.6	2,253,139	2,937
Arkansas	1,119,779	837,260	282,519	25.2	240,033	21.4	1,032,965	4,303
California	15,088,701	9,178,276	5,910,425	39.2	5,234,659	34.7	18,366,448	3,509
Colorado	2,082,241	1,199,832	882,409	42.4	752,743	36.2	2,405,550	3,196
Connecticut	1,663,015	936,898	726,117	43.7	663,832	39.9	2,177,039	3,280
Delaware	384,072	239,332	144,740	37.7	130,774	34.0	424,940	3,249
Dist. of Columbia	278,412	165,546	112,866	40.5	101,435	36.4	528,039	5,206
Florida	7,737,769	5,435,527	2,302,242	29.8	1,975,563	25.5	7,464,893	3,779
Georgia	3,660,481	2,227,853	1,432,628	39.1	1,276,491	34.9	5,025,901	3,937
Hawaii	584,605	387,085	197,520	33.8	176,830	30.2	491,150	2,778
Idaho	569,742	359,261	210,481	36.9	176,870	31.0	597,676	3,379
Illinois	5,736,078	3,653,113	2,082,965	36.3	1,845,432	32.2	6,202,302	3,361
Indiana	2,819,025	1,899,283	919,742	32.6	766,316	27.2	2,427,814	3,168
Iowa	1,326,994	885,611	441,383	33.3	381,979	28.8	1,064,719	2,787
Kansas	1,221,254	829,233	392,021	32.1	340,765	27.9	1,194,460	3,505
Kentucky	1,742,319	1,182,024	560,295	32.2	478,716	27.5	1,470,536	3,072
Louisiana	1,879,337	1,463,930	415,407	22.1	360,480	19.2	1,420,335	3,940
Maine	613,485	414,987	198,498	32.4	170,970	27.9	380,972	2,228
Maryland	2,589,664	1,323,834	1,265,830	48.9	1,152,864	44.5	4,116,078	3,570
Massachusetts	3,075,666	1,826,129	1,249,537	40.6	1,142,584	37.1	3,345,883	2,928
Michigan	4,555,320	2,825,781	1,729,539	38.0	1,539,839	33.8	4,649,230	3,019
Minnesota	2,380,987	1,370,234	1,010,753	42.5	913,172	38.4	2,697,057	2,954
Mississippi	1,163,632	888,107	275,525	23.7	240,993	20.7	1,080,565	4,484
Missouri	2,559,015	1,732,648	826,367	32.3	707,328	27.6	2,326,377	3,289
Montana	429,570	290,396	139,174	32.4	115,746	26.9	325,734	2,814
Nebraska	803,528	553,379	250,149	31.1	222,048	27.6	759,636	3,421
Nevada	1,004,398	635,409	368,989	36.7	319,650	31.8	992,927	3,106
New Hampshire	633,516	403,191	230,325	36.4	200,205	31.6	462,817	2,312
New Jersey	4,072,512	2,253,186	1,819,326	44.7	1,682,022	41.3	5,083,211	3,022
New Mexico	804,851	582,365	222,486	27.6	184,601	22.9	535,699	2,902
New York	8,613,811	5,257,643	3,356,168	39.0	3,113,999	36.2	12,436,008	3,994
North Carolina	3,637,647	2,270,274	1,367,373	37.6	1,204,607	33.1	4,311,715	3,579
North Dakota	301,040	240,728	60,312	20.0	51,618	17.1	161,253	3,124
Ohio	5,476,906	3,539,899	1,937,007	35.4	1,610,682	29.4	4,551,169	2,826
Oklahoma	1,467,056	1,022,174	444,882	30.3	391,670	26.7	1,612,434	4,117
Oregon	1,572,789	906,298	666,491	42.4	556,615	35.4	1,596,034	2,867
Pennsylvania	5,777,043	3,892,864	1,884,179	32.6	1,684,729	29.2	5,069,866	3,009
Rhode Island	498,227	312,119	186,108	37.4	171,067	34.3	392,683	2,295
South Carolina	1,795,379	1,193,275	602,104	33.5	535,617	29.8	2,051,163	3,830
South Dakota	355,903	291,572	64,331	18.1	54,026	15.2	202,398	3,746
Tennessee	2,552,002	1,939,286	612,716	24.0	529,810	20.8	2,572,904	4,856
Texas	9,225,845	7,032,607	2,193,238	23.8	1,835,627	19.9	8,333,066	4,540
Utah	960,559	560,636	399,923	41.6	362,027	37.7	2,025,736	5,596
Vermont	301,531	203,609	97,922	32.5	79,891	26.5	188,394	2,358
Virginia	3,392,047	2,007,571	1,384,476	40.8	1,225,645	36.1	4,097,753	3,343
Washington	2,792,618	1,801,667	990,951	35.5	839,834	30.1	2,760,209	3,287
West Virginia	748,020	605,867	142,153	19.0	113,565	15.2	353,656	3,114
Wisconsin	2,584,251	1,565,429	1,018,822	39.4	881,990	34.1	2,168,776	2,459
Wyoming	239,081	188,185	50,896	21.3	40,389	16.9	256,727	6,356