

California Law Enforcement Historical Society

# **Museum Collection Policy**

Revised: July 5, 2015

- Copyright 2015 -

## I. Introduction

### A. Official name

The California Law Enforcement Historical Society (CLEHS) is the official corporate name of the organization. Our taxpayer identification and tax exempt status is held exclusively under our corporate name. All correspondence, documentation and reference should include our official legal name.

The California Law Enforcement Historical Society owns and operates the California Police Museum as a program of the corporation. The California Police Museum is the outlet for display and exhibition of items held in the collections of the corporation and is not in any way a separate entity from the California Law Enforcement Historical Society.

### B. Collections Policy Philosophy

1. The philosophy of collecting for a state-wide museum includes items specifically relating to law enforcement and the cultural conditions of civilization throughout the State of California. A museum should not be considered a community attic.

2. As a IRS 501(c)(3) non-profit corporation, the California Law Enforcement Historical Society and operator of the California Police Museum has a "fiduciary responsibility" (legal responsibility) for its artifacts. This means (among other things) that the California Law Enforcement Historical Society must adequately document and care for the items within the collection which is under its ownership and control.

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3. Acceptance of an artifact means that the museum will accrue both the cost and responsibility of cataloging, storing, exhibiting, conserving and preserving that object. For clarification of this policy, artifacts include all objects, documents, photographs and printed material held within the collections.

4. The California Police Museum has a mission and purpose statement. These statements help identify what the museum wants and does not want and assists to set some limits for the collection by area, time, type, etc. Setting these limits saves the museum time, space, money and other resources. Simply because it is old and/or valuable, does not necessarily make an item suitable for acceptance into the collection. All items accepted must be relevant to the story of history that the California Law Enforcement Historical Society is attempting to share.

5. There are times when the California Law Enforcement Historical Society simply must decline the offer of an object and our mission statement and collections policy helps to determine when such action is appropriate.

#### **C. Reasons to Decline a Donation**

1. Items that are outside of the museum's scope (wrong subject, geographic area, etc.) will not be accepted into the collection. The California Law Enforcement Historical Society may provide the prospective donor with a list of alternative museums which might be interested in accepting an item unsuitable for the California Police Museum.

2. A duplicate refers to an item which is already included in the collections. We may provide the prospective donor with a list of museums which might be interested, as indicated above.

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3. Consideration shall be made for the condition of an item before acceptance.

The California Law Enforcement Historical Society must be very wary of accepting items that may tax space and conservation resources. In some cases, the California Law Enforcement Historical Society may seek funding for conservation before accepting a particulate gift.

4. Items of large size shall receive significant consideration before accepting into the collections. The California Law Enforcement Historical Society must avoid accepting items that could exceed the limited storage and display space.

5. Conditional gift and permanent loans are generally not accepted. The California Law Enforcement Historical Society shall avoid objects that are donated with "conditions" (although exceptions can be made on a case-by-case basis.) With rare exception, the California Law Enforcement Historical Society cannot accept an artifact with conditions, such as "this item must always be on display." Long-term loans may be accepted but rarely recommended and only after careful consideration and approval of the Museum Director.

6. A tax advantage for the donor is not an permissible reason accepting an item into the collection. The California Law Enforcement Historical Society may not accept items for the sole purpose of providing a tax advantage for the donor. Donations may be tax deductible but the items must meet our existing collections policy before acceptance.

## II. MUSEUM COLLECTIONS POLICY

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#### **B. Mission and Purpose Statement**

The mission of the California Law Enforcement Historical Society to preserve and present the story of law enforcement in California from the earliest beginnings to the present, to serve as a repository for historical items and records, and to serve as an educational and informational center for all ages.

The purpose of the California Law Enforcement Historical Society is to establish, maintain and operate a museum for the general public, and to collect, research, care for, and interpret materials and artifacts of cultural and historic interest to the visitors to the museum and facility. It will operate exclusively for charitable and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1954, as amended.

#### **C. Collections Scope**

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The scope of the California Law Enforcement Historical Society and California Police Museum is ultimately dictated by the above mission statement.

1. Specific Areas of Collection

Tools, uniforms, vehicles, emergency equipment, weapons, images, artifacts, insignia, documents, records, film (any format) and publications related to the profession of law enforcement within California.

2. Objects in each specific "areas of collections" may fall into one of three categories.

a. **Primary Exhibit Category:** These objects, of the best quality and condition available, relate directly to the museum's area of collection and are primarily used for exhibitions. They are beneficial to the Museum's mission statement.

b. **Secondary Exhibit Category:** These objects are often fine objects, but may be duplicative or are in lesser conditions. They have a very finite teaching quality and are used for exhibitions, comparative study, for special "hands-on" programs, or can be loaned to other museums or institutions.

c. **Expendable Category-** These items are acceptable to the extent that they may be utilized to acquire artifacts or other permanent materials to fill out its permanent or secondary collections.

d. Objects will be evaluated as to their relevance in any or all of the above stated areas of collection, and/or their anticipated classification in the Primary, Secondary or Expendable category.

### 3. Additional Criteria for Acceptance or Rejection

a. **Size of Collection:** The California Law Enforcement Historical Society permanent collections should not exceed a reasonable and practical number of similarly designed, constructed or used objects originating from a specific group or used, except when those objects are specifically intended for secondary or expendable collections.

b. **Size of Objects:** Any object requiring a large or special storage need mandates that the Museum Director consider the practical ability to accommodate and care for the object.

c. **Condition of Object:** All objects entering the Museum must be in a condition that will not cause injury or damage to other objects in the collections, storage or display facilities, or individuals working at or visiting the museum.

#### D. Donor Restrictions, Conditions or Encumbrances:

Generally all objects entering the Museum collections shall be without any restrictions, conditions or encumbrances. The Museum reserves the right to use all gifts in the manner which best serves the museum and museum's mission statement. Restrictions, conditions or encumbrances may be accepted by the Museum Director.

#### E. Accession Procedures

1. **New Objects- Accession Procedures:** The Museum Director or any historical society board member may temporarily accept objects for accession

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considerations, provided that the donor completes our donation form which has been signed by a prospective donor releasing all ownership rights to the item. A temporary receipt form will be provided for all donated items. The accepting museum representative must also notify the Museum Director of any donation.

2. Objects temporarily accepted for accession consideration shall not be considered part of the permanent collections of the museum until they meet the requirements set forth in the collections policy and/or they gain the approval of the Museum Director. The owner of the objects which fail to gain acceptance will be notified and they have an opportunity of removing the item within 30 days of the notification. Failure of the owner to retrieve an item forfeits ownership and authorizes the museum to dispose of any item in any manner it sees fit.

3. The Museum Director shall serve as the curator whose responsibilities will include accepting and/or rejecting a proposed donation. The Curator/Museum Director shall be appointed by the California Law Enforcement Historical Society Board of Directors.

4. Provided a donation meets the requirements set forth in the collections policy, approval by the Museum Director officially accepts an object into the permanent collections of the museum.

5. In special cases when an object fails to meet one or more of the standards set forth in the collections policy, then it may be accepted by a majority vote of the California Law Enforcement Historical Society Board of Directors. The Board of Directors reserves the right to temporarily suspend the collections policy by a majority vote. Such a decisive vote may be made during any meeting of the Board of Directors or through an electronic special meeting, such as through the internet.

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6. The Museum Director shall make an annual report to the California Law Enforcement Historical Society Board of Directors listing the objects accepted and any items requiring a decision by the full Board of Directors.

7. The Museum Director and the California Law Enforcement Historical Society Board of Directors shall have joint authority on the establishment, interpretation and modification of the Museum's collection policy.

8. All donors to the collection will be sent an acknowledgement and thank you letter by the Museum Director.

9. Donors of items with a fair market value in excess of \$500 shall also be provided with an IRS form 8283 with the required signature. The California Law Enforcement Historical Society shall not provide any appraisal or value estimate of an item donated to the collections and any such need should be by the donor prior to receipt of the gift. All donations will be retained in excess of three years before consideration to de-accession unless approved by the California Law Enforcement Historical Society Board of Directors. Upon the approval of a de-accession prior to three years, the Museum Director shall follow through with the IRS reporting requirements with a copy to the original donor (IRS Form 8282.)

**F. Cataloging Procedure**

The Museum Director and any other designated person shall catalog all newly accessioned objects in accordance with the specific catalog procedures listed using a professional museum collections software program.

**G. Conservation -Care and Handling**

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Preservation of the collections is part of the Museum's mission and purpose statements and, as such, the California Law Enforcement Historical Society will strive to meet professional standards regarding the handling, storage and display. Any cleaning, repair, or artifact conservation must be done under the direction or approval of the Museum Director in keeping with professionally accepted standards.

#### **H. Public Access to the Collections**

The Museum must maintain a secure environment to protect the collections, however every attempt will be made to allow the public access to the collections not currently on display. The Museum Director or designated representative must cause the direct supervision of the public during any approved special access. All requests will be considered based on the legitimacy of the request which could be authorized or denied as determined by the Museum Director.

#### **I. In-Coming Loans**

The Museum Director shall be authorized to approve the in-coming loan of artifacts or materials when deemed necessary to complete an exhibition when no suitable substitute is available within the existing collection. It shall be the general policy to not accept loans of any type except when unusual circumstances warrant the loan. In-coming loans will be accessioned into the museum collection as a loan and the donor shall sign an agreement acknowledging that the item is offered without insurance, protection or other guarantee that the item will be returned without damage or even returned at all. The California Law Enforcement Historical Society shall not be responsible for the loss of any item accepted as a loan. The owners of the loaned item must sign a form acknowledging the lack of insurance and their personal acceptance of all risk of loss or damage of an item while on loan to the Museum.

**J. Out-Going Loans**

The Museum Director shall be authorized to approve the out-going loan of artifacts or materials when deemed appropriate based on the best-use of the item and in consideration of our storage space limitations. Out-going loans will be tracked in the museum collections automated records system. The Museum Director shall periodically inspect the items on loan to insure the safety and suitability of the loan on a continuing basis. Out-going loans shall not be permitted to a private individual or collection barring some extraordinary circumstance and then only upon the majority approval of the California Law Enforcement Historical Society Board of Directors.

**J. De-Accession Policy**

Items that are no longer needed for the collections, items that have deteriorated or have become unsafe and items that may be better suited in the collection of another museum may be de-accessioned upon the approval of the Museum Director. Items subjected to de-accession may be sold through a second-party dealer or agent and may never be directly transferred to any member of the California Law Enforcement Historical Society Board of Directors except when offered for sale and available to all-comers.

De-accessioning of items to other museums include government or non-profit organizations and shall not include private collections. De-accessioning may be facilitated through the sale of the item to the receiving institution at fair market value, in exchange for items suitable to the California Law Enforcement Historical Society collections or as a gift at the discretion of the Museum Director.

**K. De-accession Procedure**

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Upon determination of the need to de-accession an items from the collection, the Museum Director shall perform all necessary steps in the museum collections automated records system to track the departure of an item. The Museum Director shall arrange for the sale of the item through a second party which may act as an agent to sell to the highest offer or bidder at any publically accessible outlet, including on-line. The selling agent shall be permitted to retain a suitable commission for service as agreed upon by the Museum Director. At no point shall de-accessioned items be sold directly by the Museum Director. At no point shall de-accessioned items be sold directly by the California Law Enforcement Historical Society unless approved by the Board of Directors. However, the Board of Directors is cautioned that the perception created by directly selling any donated items may create the appearance of impropriety and negatively impact future donations to the collections.

**L. Collections Ethics Policy**

The distinctive character of museum ethics is derived from the ownership, care and use of objects, specimens, and cultural importance. This stewardship of collections requires the highest public trust and carries with it the presumption of rightful ownership, performance, care, documentation, accessibility and responsible disposal.

Thus the museum ensures that:

1. Collections in its custody support its mission and public trust responsibilities
2. Collections in its custody are lawfully held, protected, secure, unencumbered, cared for, and preserved
3. Collections in its custody are accounted for and documented

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4. Access to the collections and related information is permitted and regulated
  
5. Acquisition, disposal and loan activities are conducted in a manner that respects the protection and preservation of natural and cultural resources and discourages illicit trade in such materials
  
6. Acquisitions, disposal and loan activities conform to its mission and public trust responsibilities
  
7. Disposal of collections through sale, trade or research activities is solely for the advancement of the museum's mission. Proceeds from the sale of nonliving collections are to be used consistent with the established standards of the museum's discipline, but in no event shall they be used for anything other than further acquisition or direct care of the existing collections. This policy specifically prohibits the proceeds from the sale of de-accessioned items to be diverted to the general operating budget or to meet any other financial obligation.
  
8. The unique and special nature of human remains and funerary and sacred objects is to be recognized during all decisions concerning the acceptance of such items
  
9. Collections-related activities always promote the public good rather than individual financial gain. Board Members and the Museum Director are required to accept loyalty to the Museum collection needs before their individual collecting interest as may be applicable
  
10. Personal collections shall not be enhanced by affiliation with the California Law Enforcement Historical Society by any member. Specifically prohibited is the announcement as a member of the California Law Enforcement Historical

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Society or the presentation of a business card, identification card or letterhead utilizing the corporate name while pursuing personal collecting interests.

Business cards proclaiming affiliation with the California Law Enforcement Historical Society are exclusively authorized for use by the Board of Directors and the Museum Director. Any other member or person requesting business cards must obtain authorization from the Board of Directors prior to the use of the society name.

11. Competing claims of ownership that may be asserted in connection with objects in the collection should be handled openly, seriously, responsively and with respect for the dignity of all parties involved.

(Source of Collections Ethics Policy: American Association of Museums)

#### M. Forms

The Museum Director shall produce and make available forms for donating to the collections, including a full release of all rights and the original signatures of the donor. Upon receipt and acceptance of a donation, the form shall be retained in either original form or electronic facsimile. Other forms as may be appropriate to carry out the mission of the collections may be produced at the discretion of the Museum Director.

#### Attachments

1. Museum Forms
2. IRS Form 8283 Instructions and Form
3. IRS Form 8282 Instructions and Form

Adopted: July 14, 2011

Revised: July 11, 2014

Revised: July 5, 2015

**California Law Enforcement Historical Society**

**Donation Request Form**

**Donor Information**

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Items and description submitted for donation consideration:**

**Items listed above are left in the custody of the California Law Enforcement Historical Society to be considered as :**

An unconditional and unrestricted donation to the California Law Enforcement Historical Society. The CLEHS reserves the right to keep, lend, or dispose of donated material at our discretion.

A temporary for historical research, documentation or exhibition. It is understood that the California Law Enforcement Historical Society assumes no responsibility for loss, theft or damage of items.

Signature: \_\_\_\_\_

Received by: \_\_\_\_\_

Print Name: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**Disposition if not accepted for accession (circle one):**

Will pick up item

Please dispose or destroy

May be sold to benefit the CLEHS

**Donee Information Return**  
(Sale, Exchange, or Other Disposition of Donated Property)

▶ See instructions.

**Give a Copy to Donor**

**Parts To Complete**

- If the organization is an **original donee**, complete *Identifying Information*, Part I (lines 1a–1d and, if applicable, lines 2a–2d), and Part III.
- If the organization is a **successor donee**, complete *Identifying Information*, Part I, Part II, and Part III.

**Identifying Information**

<b>Print or Type</b>	Name of charitable organization (donee)	Employer identification number
	Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
	City or town, state, and ZIP code	

**Part I Information on ORIGINAL DONOR and SUCCESSOR DONEE Receiving the Property**

<b>1a</b> Name of original donor of the property	<b>1b</b> Identifying number(s)
<b>1c</b> Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address)	
<b>1d</b> City or town, state, and ZIP code	

**Note.** Complete lines 2a–2d only if the organization gave this property to another charitable organization (successor donee).

<b>2a</b> Name of charitable organization	<b>2b</b> Employer identification number
<b>2c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>2d</b> City or town, state, and ZIP code	

**Part II Information on PREVIOUS DONEES. Complete this part only if the organization was not the first donee to receive the property. See the instructions before completing lines 3a through 4d.**

<b>3a</b> Name of original donee	<b>3b</b> Employer identification number
<b>3c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>3d</b> City or town, state, and ZIP code	
<b>4a</b> Name of preceding donee	<b>4b</b> Employer identification number
<b>4c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>4d</b> City or town, state, and ZIP code	

**Part III Information on DONATED PROPERTY**

	1. Description of the donated property sold, exchanged, or otherwise disposed of and how the organization used the property. (If you need more space, attach a separate statement.)	2. Did the disposition involve the organization's entire interest in the property?		3. Was the use related to the organization's exempt purpose or function?		4. Information on use of property.  ● If you answered "Yes" to question 3 and the property was tangible personal property, describe how the organization's use of the property furthered its exempt purpose or function. Also complete Part IV below.  ● If you answered "No" to question 3 and the property was tangible personal property, describe the organization's intended use (if any) at the time of the contribution. Also complete Part IV below, if the intended use at the time of the contribution was related to the organization's exempt purpose or function and it became impossible or infeasible to implement.
		Yes	No	Yes	No	
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						

		Donated Property			
		A	B	C	D
<b>5</b>	Date the organization received the donated property (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>6</b>	Date the original donee received the property (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>7</b>	Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>8</b>	Amount received upon disposition	\$	\$	\$	\$

**Part IV Certification**

You must sign the certification below if any property described in Part III above is tangible personal property and:

- You answered "Yes" to question 3 above, or
- You answered "No" to question 3 above and the intended use of the property became impossible or infeasible to implement.

Under penalties of perjury and the penalty under section 6720B, I certify that either: (1) the use of the property that meets the above requirements, and is described above in Part III, was substantial and related to the donee organization's exempt purpose or function; or (2) the donee organization intended to use the property for its exempt purpose or function, but the intended use has become impossible or infeasible to implement.

Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Type or print name \_\_\_\_\_

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Donee organizations use Form 8282 to report information to the IRS and donors about dispositions of certain charitable deduction property made within 3 years after the donor contributed the property.

### Definitions



For Form 8282 and these instructions, the term "donee" includes all donees, unless specific reference is made to "original" or "successor" donees.

**Original donee.** The first donee to or for which the donor gave the property. The original donee is required to sign Form 8283, Noncash Charitable Contributions, Section B. *Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)*, presented by the donor for charitable deduction property.

**Successor donee.** Any donee of property other than the original donee.

**Charitable deduction property.** Any donated property (other than money and publicly traded securities) if the claimed value exceeds \$5,000 per item or group of similar items donated by the donor to one or more donee organizations. This is the property listed in Section B on Form 8283.

### Who Must File

Original and successor donee organizations must file Form 8282 if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (or any portion) within 3 years after the date the original donee received the property. See *Charitable deduction property* above.

If the organization sold, exchanged, or otherwise disposed of motor vehicles, airplanes, or boats, see Pub. 526, *Charitable Contributions*.

**Exceptions.** There are two situations where Form 8282 does not have to be filed.

**1. Items valued at \$500 or less.** The organization does not have to file Form 8282 if, at the time the original donee signed Section B of Form 8283, the donor had signed a statement on Form 8283 that the appraised value of the specific item was not more than \$500. If Form 8283 contains more than one item, this exception applies only to those items that are clearly identified as having a value of \$500 or less. However, for purposes of the donor's determination of whether the appraised value of the item exceeds \$500, all shares of nonpublicly traded stock, or items that form a set, are considered one item. For example, a collection of books written by the same

author, components of a stereo system, or six place settings of a pattern of silverware are considered one item.

**2. Items consumed or distributed for charitable purpose.** The organization does not have to file Form 8282 if an item is consumed or distributed, without consideration, in fulfilling your purpose or function as a tax-exempt organization. For example, no reporting is required for medical supplies consumed or distributed by a tax-exempt relief organization in aiding disaster victims.

### When To File

If the organization disposes of charitable deduction property within 3 years of the date the original donee received it and the organization does not meet exception 1 or 2 above, the organization must file Form 8282 within 125 days after the date of disposition.

**Exception.** If the organization did not file because it had no reason to believe the substantiation requirements applied to the donor, but the organization later becomes aware that the substantiation requirements did apply, the organization must file Form 8282 within 60 days after the date it becomes aware it was liable. For example, this exception would apply where Section B of Form 8283 is furnished to a successor donee after the date that donee disposes of the charitable deduction property.

**Missing information.** If Form 8282 is filed by the due date, enter the organization's name, address, and employer identification number (EIN) and complete at least Part III, columns 1, 2, 3, and 4; and Part IV. The organization does not have to complete the remaining items if the information is not available. For example, the organization may not have the information necessary to complete all entries if the donor did not make Section B of Form 8283 available.

### Where To File

Send Form 8282 to the Department of Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

### Other Requirements

**Information the organization must give a successor donee.** If the property is transferred to another charitable organization within the 3-year period discussed earlier, the organization must give the successor donee all of the following information.

**1.** The name, address, and EIN of the organization.

**2.** A copy of Section B of Form 8283 that the organization received from the donor or a preceding donee. The preceding donee is the one who gave the organization the property.

**3.** A copy of this Form 8282, within 15 days after the organization files it.

The organization must furnish items 1 and 2 above within 15 days after the latest of the date:

- The organization transferred the property,
- The original donee signed Section B of Form 8283, or
- The organization received a copy of Section B of Form 8283 from the preceding donee if the organization is also a successor donee.

**Information the successor donee must give the organization.** The successor donee organization to whom the organization transferred this property is required to give the organization its name, address, and EIN within 15 days after the later of:

- The date the organization transferred the property, or
- The date the successor donee received a copy of Section B of Form 8283.

**Information the organization must give the donor.** The organization must give a copy of Form 8282 to the original donor of the property.

**Recordkeeping.** The organization must keep a copy of Section B of Form 8283 in its records.

### Penalties

**Failure to file penalty.** The organization may be subject to a penalty if it fails to file this form by the due date, fails to include all of the information required to be shown on the filed form, or includes incorrect information on the filed form. The penalty is generally \$50 per form. For more details, see section 6721 and 6724.

**Fraudulent identification of exempt use property.** A \$10,000 penalty may apply to any person who identifies in Part III tangible personal property the organization sold, exchanged, or otherwise disposed of, as having a use that is related to a purpose or function knowing that such property was not intended for such a use. For more details, see section 6720B.

## Specific Instructions

### Part I

**Line 1a.** Enter the name of the original donor.

**Line 1b.** The donor's identifying number may be either an employer identification number or a social security number, and should be the same number provided on page 2 of Form 8283.

**Line 1c and 1d.** Enter the last known address of the original donor.

**Lines 2a-2d.** Complete these lines if the organization gave the property to another charitable organization successor donee (defined earlier). If the organization is an original donee, skip Part II and go to Part III.

## Part II

Complete Part II only if the organization is a successor donee. If the organization is the original donee, do not complete any lines in Part II; go directly to Part III.

If the organization is the **second donee**, complete lines 3a through 3d. If the organization is the **third or later donee**, complete lines 3a through 4d. On lines 4a through 4d, give information on the preceding donee.

## Part III

**Column 1.** For charitable deduction property that the organization sold, exchanged, or otherwise disposed of within 3 years of the original contribution, describe each item in detail. For a motor vehicle, include the vehicle identification number. For a boat, include the hull identification number. For an airplane, include the aircraft identification number. Additionally, for the period of time the organization owned the property, explain how it was used. If additional space is needed, attach a statement.

**Column 3.** Check "Yes" if the organization's use of the charitable deduction property was related to its exempt purpose or function. Check "No" if the organization sold, exchanged, or otherwise disposed of the property without using it.

## Signature

Form 8282 is not valid unless it is signed by an officer of the organization. Be sure to include the title of the person signing the form and the date the form was signed.

## How To Get Tax Help

### Internet

You can access the IRS website 24 hours a day, 7 days a week at [www.irs.gov/eo](http://www.irs.gov/eo) to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;

- View Internal Revenue Bulletins (IRBs) published in the last few years; and
- Sign up to receive local and national tax news by email. To subscribe, visit [www.irs.gov/eo](http://www.irs.gov/eo).

### DVD

You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- IRBs.
- Toll-free and email technical support.
- Two releases during the year.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price is subject to change.

### By Phone

You can order forms and publications by calling 1-800-TAX-FORM (1-800-829-3676). You can also get most forms and publications at your local IRS office. If you have questions and/or need help completing this form, please call 1-877-829-5500. This toll free telephone service is available Monday thru Friday.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 3 hr., 35 min.

**Learning about the law or the form** . . . . . 12 min.

**Preparing and sending the form to the IRS** . . . . . 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 3.

## Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**  
 ▶ See separate instructions.

OMB No. 1545-0908

Attachment  
 Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities**—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need more space, attach a statement.

	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
<b>1</b>		
<b>A</b>		
<b>B</b>		
<b>C</b>		
<b>D</b>		
<b>E</b>		

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						
<b>E</b>						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_ .  
 If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_ .  
**(2)** For any prior tax years ▶ \_\_\_\_\_ .

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee) \_\_\_\_\_

Address (number, street, and room or suite no.) \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

**d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_

**e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .

	Yes	No
. . . . .		
. . . . .		
. . . . .		

**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .

**c** Is there a restriction limiting the donated property for a particular use? . . . . .

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- Art\* (contribution of \$20,000 or more)
Art\* (contribution of less than \$20,000)
Collectibles\*\*
Qualified Conservation Contribution
Other Real Estate
Intellectual Property
Equipment
Securities
Other

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.
\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

Table with 5 main columns: (a) Description of donated property, (b) Physical condition, (c) Appraised fair market value, (d) Date acquired, (e) How acquired, (f) Donor's cost, (g) Bargain sales amount, (h) Amount claimed as deduction, (i) Average trading price of securities.

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here Signature Title Date

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? Yes No

Table with 4 rows: Name of charitable organization (donee) / Employer identification number, Address (number, street, and room or suite no.) / City or town, state, and ZIP code, Authorized signature / Title / Date

# Instructions for Form 8283

(Rev. December 2006)

## Noncash Charitable Contributions



Department of the Treasury  
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### What's New

**Clothing and household items.** You cannot claim a deduction for clothing or household items you donate after August 17, 2006, unless the clothing or household items are in good used condition or better. See *Clothing and household items* on page 3 for an exception.

**Taxidermy property.** Deductions for contributions of certain taxidermy property after July 25, 2006, are limited. See page 2.

**Easements on buildings in historic districts.** New requirements apply to contributions of certain easements on buildings in registered historic districts. These requirements include a new \$500 filing fee that must be paid for each contribution of this type after February 12, 2007, if the claimed deduction is more than \$10,000. See page 3.

**Appraisers.** New requirements apply to appraisals and appraisers. See *Appraisal Requirements* on page 5 and the Part III instructions on page 6. Also, any appraiser who prepares an incorrect appraisal may have to pay the new penalty under section 6695A. See Form 8283, Section B, Part III.

**Recapture of certain deductions.** Part of the deduction for certain contributions of tangible personal property donated after September 1, 2006, will be recaptured, or the amount of the deduction limited, if the recipient organization sells the property within 3 years and does not certify its exempt use. See page 2 and the *Note* that begins on page 6.

### Purpose of Form

Use Form 8283 to report information about noncash charitable contributions.

Do not use Form 8283 to report out-of-pocket expenses for volunteer work or amounts you gave by check or credit card. Treat these items as cash contributions. Also, do not use Form 8283 to figure your charitable contribution deduction. For details on how to figure the amount of the deduction, see your tax return instructions.

### Who Must File

You must file Form 8283 if the amount of your deduction for all noncash gifts is more than \$500. For this purpose, "amount of your deduction" means your deduction before applying any income limits that could result in a carryover. The carryover rules are explained in Pub. 526, *Charitable Contributions*. Make any required reductions to fair market value (FMV) before you determine if you must file Form 8283. See *Fair Market Value (FMV)* beginning on page 2.

Form 8283 is filed by individuals, partnerships, and corporations.

**Note.** C corporations, other than personal service corporations and closely held corporations, must file Form 8283 only if the amount claimed as a deduction is more than \$5,000.

**Partnerships and S corporations.** A partnership or S corporation that claims a deduction for noncash gifts of more than \$500 must file Form 8283 with Form 1065, 1065-B, or 1120S.

If the total deduction for any item or group of similar items is more than \$5,000, the partnership or S corporation must complete Section B of Form 8283 even if the amount allocated to each partner or shareholder is \$5,000 or less.

The partnership or S corporation must give a completed copy of Form 8283 to each partner or shareholder receiving an allocation of the contribution deduction shown in Section B of the Form 8283 of the partnership or S corporation.

**Partners and shareholders.** The partnership or S corporation will provide information about your share of the contribution on your Schedule K-1 (Form 1065 or 1120S). If you received a copy of Form 8283 from the partnership or S corporation, attach a copy to your tax return. Use the amount shown on your Schedule K-1, not the amount shown on the Form 8283, to figure your deduction.

If the partnership or S corporation is not required to give you a copy of its Form 8283, combine the amount of noncash contributions shown on your Schedule K-1 with your other noncash contributions to see if you must file Form 8283. If you need to file Form 8283, you do not have to complete all the information requested in Section A for your share of the partnership's or S corporation's contributions. Complete only column (g) of line 1 with your share of the contribution and enter "From Schedule K-1 (Form 1065 or 1120S)" across columns (c)-(f).

### When To File

File Form 8283 with your tax return for the year you contribute the property and first claim a deduction.

### Which Sections To Complete

If you must file Form 8283, you may have to complete Section A, Section B, or both, depending on the type of property donated and the amount claimed as a deduction.

**Section A.** Include in Section A only the following items.

1. Items (or groups of similar items as defined on page 2) for which you claimed a deduction of \$5,000 or less per item (or group of similar items).

2. The following publicly traded securities even if the deduction is more than \$5,000:

a. Securities listed on an exchange in which quotations are published daily,

b. Securities regularly traded in national or regional over-the-counter markets for which published quotations are available, or

c. Securities that are shares of a mutual fund for which quotations are published on a daily basis in a newspaper of general circulation throughout the United States.

**Section B.** Include in Section B only items (or groups of similar items) for which you claimed a deduction of more than \$5,000. Do not include publicly traded securities reportable in Section A. With certain exceptions, items reportable in Section B require a written appraisal by a qualified appraiser.

### Similar Items of Property

Similar items of property are items of the same generic category or type, such as coin collections, paintings, books, clothing, jewelry, nonpublicly traded stock, land, or buildings.

**Example.** You claimed a deduction of \$400 for clothing, \$7,000 for publicly traded securities (quotations published daily), and \$6,000 for a collection of 15 books (\$400 each). Report the clothing and securities in Section A and the books (a group of similar items) in Section B.

### Special Rule for Certain C Corporations

A special rule applies for deductions taken by certain C corporations under section 170(e)(3) or (4) for certain contributions of inventory or scientific equipment.

To determine if you must file Form 8283 or which section to complete, use the difference between the amount you claimed as a deduction and the amount you would have claimed as cost of goods sold (COGS) had you sold the property instead. This rule is only for purposes of Form 8283. It does not change the amount or method of figuring your contribution deduction.

If you do not have to file Form 8283 because of this rule, you must attach a statement to your tax return (similar to the one in the example below). Also, attach a statement if you must complete Section A, instead of Section B, because of this rule.

**Example.** You donated clothing from your inventory for the care of the needy. The clothing cost you \$5,000 and your claimed charitable deduction is \$8,000. Complete Section A instead of Section B because the difference between the amount you claimed as a charitable deduction and the amount that would have been your COGS deduction is \$3,000 (\$8,000 – \$5,000). Attach a statement to Form 8283 similar to the following:

#### Form 8283—Inventory

Contribution deduction	\$8,000
COGS (if sold, not donated)	– 5,000
For Form 8283 filing purposes	= \$3,000

### Fair Market Value (FMV)

Although the amount of your deduction determines if you have to file Form 8283, you also need to have information about the FMV of your contribution to complete the form.

FMV is the price a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither has to buy or sell.

You may not always be able to deduct the FMV of your contribution. Depending on the type of property donated, you may have to reduce the FMV to figure the deductible amount, as explained next.

**Reductions to FMV.** The amount of the reduction (if any) depends on whether the property is ordinary income property or capital gain property. Attach a statement to your tax return showing how you figured the reduction.

**Ordinary income property.** Ordinary income property is property that would result in ordinary income or short-term capital gain if it were sold at its FMV on the date it was contributed. Examples of ordinary income property are inventory, works of art created by the donor, and capital assets held for 1 year or less. The deduction for a gift of ordinary income property is limited to the FMV minus the amount that would be ordinary income or short-term capital gain if the property were sold.

**Capital gain property.** Capital gain property is property that would result in long-term capital gain if it were sold at its FMV on the date it was contributed. For purposes of figuring your charitable contribution, capital gain property also includes certain real property and depreciable property used in your trade or business and, generally, held more than 1 year. However, to the extent of any gain from the property that must be recaptured as ordinary income under section 1245, section 1250, or any other Code provision, the property is treated as ordinary income property.

You usually may deduct gifts of capital gain property at their FMV. However, you must reduce the FMV by the amount of any appreciation if any of the following apply.

- The capital gain property is contributed to certain private nonoperating foundations. This rule does not apply to qualified appreciated stock.
- You choose the 50% limit instead of the special 30% limit for capital gain property.
- The contributed property is intellectual property (as defined on page 3).
- The contributed property is certain taxidermy property donated after July 25, 2006.
- The contributed property is tangible personal property that is put to an unrelated use (as defined in Pub. 526) by the charity.
- The contributed property is certain tangible personal property donated after September 1, 2006, with a claimed value of more than \$5,000 and is sold, exchanged, or otherwise disposed of by the charity during the year in which you made the contribution, and the charity has not made the required certification of exempt use (such as on Form 8282, Part IV).

**Qualified conservation contribution.** A qualified conservation contribution is a donation of a qualified real property interest, such as an easement, exclusively for certain conservation purposes. The donee must be a qualified organization as defined in section 170(h)(3) and must have the resources to be able to monitor and enforce the conservation easement or other conservation restrictions. To enable the organization to do this, you must give it documents, such as maps and photographs, that establish the condition of the property at the time of the gift.

If the donation has no material effect on the real property's FMV, or enhances rather than reduces its FMV, no deduction is allowable. For example, little or no deduction may be allowed if the property's use is already restricted, such as by zoning or other law or contract, and

the donation does not further restrict how the property can be used.

The FMV of a conservation easement cannot be determined by applying a standard percentage to the FMV of the underlying property. The best evidence of the FMV of an easement is the sales price of a comparable easement. If there are no comparable sales, the before and after method may be used.

Attach a statement that:

- Identifies the conservation purposes furthered by your donation,
- Shows, if before and after valuation is used, the FMV of the underlying property before and after the gift,
- States whether you made the donation in order to get a permit or other approval from a local or other governing authority and whether the donation was required by a contract, and
- If you or a related person has any interest in other property nearby, describes that interest.

If an appraisal is required, it must include the method of valuation (such as the income approach or the market data approach) and the specific basis for the valuation (such as specific comparable sales transactions).

**Easements on buildings in historic districts.** You cannot claim a deduction for this type of contribution made after July 25, 2006, unless the contributed interest includes restrictions preserving the entire exterior of the building (including front, sides, rear, and height) and prohibiting any change to the exterior of the building inconsistent with its historical character. If you claim a deduction for this type of contribution in a tax year beginning after August 17, 2006, you must include with your return:

- A qualified appraisal,
- Photographs of the entire exterior of the building, and
- A description of all restrictions on the development of the building.

If you donate this type of property after February 12, 2007, and claim a deduction of more than \$10,000, your deduction will not be allowed unless you pay a \$500 filing fee. See Form 8283-V and its instructions (available by March 2007).

For more information about qualified conservation contributions, see Pub. 526 and Pub. 561, Determining the Value of Donated Property. Also see section 170(h), Regulations section 1.170A-14, and Notice 2004-41. Notice 2004-41, 2004-28 I.R.B. 31, is available at [www.irs.gov/irb/2004-28\\_IRB/ar09.html](http://www.irs.gov/irb/2004-28_IRB/ar09.html).

**Intellectual property.** The FMV of intellectual property must be reduced to figure the amount of your deduction, as explained on page 2. Intellectual property means a patent, copyright (other than a copyright described in section 1221(a)(3) or 1231(b)(1)(C)), trademark, trade name, trade secret, know-how, software (other than software described in section 197(e)(3)(A)(i)), or similar property, or applications or registrations of such property.

However, you may be able to claim additional charitable contribution deductions in the year of the contribution and later years based on a percentage of the donee's net income, if any, from the property. The amount of the donee's net income from the property will be reported to you on Form 8899, Notice of Income From Donated Intellectual Property. See Pub. 526 for details.

**Clothing and household items.** The FMV of used household items and clothing is usually much lower than when new. A good measure of value might be the price

that buyers of these used items actually pay in consignment or thrift shops. You can also review classified ads in the newspaper or on the Internet to see what similar products sell for.

You cannot claim a deduction for clothing or household items you donate after August 17, 2006, unless the clothing or household items are in good used condition or better. However, you can claim a deduction for a contribution of an item of clothing or household item that is not in good used condition or better if you deduct more than \$500 for it and include a qualified appraisal of it with your return.

### Qualified Vehicle Donations

A qualified vehicle is any motor vehicle manufactured primarily for use on public streets, roads, and highways; a boat; or an airplane. However, property held by the donor primarily for sale to customers, such as inventory of a car dealer, is not a qualified vehicle.

If you donate a qualified vehicle with a claimed value of more than \$500, you cannot claim a deduction unless you attach to your return a copy of the contemporaneous written acknowledgment you received from the donee organization. The donee organization may use Copy B of Form 1098-C as the acknowledgment. An acknowledgment is considered contemporaneous if the donee organization furnishes it to you no later than 30 days after the:

- Date of the sale, if the vehicle was sold in an arm's length transaction to an unrelated party, or
- Date of the contribution, if the vehicle will not be sold by the donee organization before completion of a material improvement or significant intervening use, or the vehicle will be given or sold to a needy individual for a price significantly below FMV in direct furtherance of the organization's charitable purpose of relieving the poor and distressed or underprivileged who are in need of a means of transportation.

For a donated vehicle with a claimed value of more than \$500, you can deduct the smaller of the vehicle's FMV on the date of the contribution or the gross proceeds received from the sale of the vehicle, unless an exception applies as explained below. Form 1098-C (or other acknowledgment) will show the gross proceeds from the sale if no exception applies. If the FMV of the vehicle was more than your cost or other basis, you may have to reduce the FMV to figure the deductible amount, as described under *Reductions to FMV* on page 2.

If any of the following exceptions apply, your deduction is not limited to the gross proceeds received from the sale. Instead, you generally can deduct the vehicle's FMV on the date of the contribution if the donee organization:

- Makes a significant intervening use of the vehicle before transferring it,
- Makes a material improvement to the vehicle before transferring it, or
- Gives or sells the vehicle to a needy individual for a price significantly below FMV in direct furtherance of the organization's charitable purpose of relieving the poor and distressed or underprivileged who are in need of a means of transportation.

Form 1098-C (or other acknowledgment) will show if any of these exceptions apply. If the FMV of the vehicle was more than your cost or other basis, you may have to reduce the FMV to figure the deductible amount, as described under *Reductions to FMV* on page 2.

**Determining FMV.** A used car guide may be a good starting point for finding the FMV of your vehicle. These guides, published by commercial firms and trade organizations, contain vehicle sale prices for recent model years. The guides are sometimes available from public libraries or from a loan officer at a bank, credit union, or finance company. You can also find used car pricing information on the Internet.

An acceptable measure of the FMV of a donated vehicle is an amount not in excess of the price listed in a used vehicle pricing guide for a private party sale of a similar vehicle. However, the FMV may be less than that amount if the vehicle has engine trouble, body damage, high mileage, or any type of excessive wear. The FMV of a donated vehicle is the same as the price listed in a used vehicle pricing guide for a private party sale only if the guide lists a sales price for a vehicle that is the same make, model, and year, sold in the same area, in the same condition, with the same or similar options or accessories, and with the same or similar warranties as the donated vehicle.

**Example.** Neal donates his 1982 DeLorean DMC-12, which he bought new for \$25,000. A used vehicle pricing guide shows the FMV for his car is \$9,950. Neal receives a Form 1098-C showing the car was sold for \$7,000. Neal can deduct \$7,000 and must attach Form 1098-C to his return.

**More information.** For details, see Pub. 526 or Notice 2005-44. Notice 2005-44, 2005-25 I.R.B. 1287, is available at [www.irs.gov/irb/2005-25\\_IRB/ar09.html](http://www.irs.gov/irb/2005-25_IRB/ar09.html).

### Additional Information

You may want to see Pub. 526 and Pub. 561. If you contributed depreciable property, see Pub. 544, Sales and Other Disposition of Assets.

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## Specific Instructions

**Identifying number.** Individuals must enter their social security number. All other filers should enter their employer identification number.

## Section A

### Part I, Information on Donated Property

#### Line 1

**Column (b).** Describe the property in sufficient detail. The greater the value of the property, the more detail you must provide. For example, a personal computer should be described in more detail than pots and pans. For a vehicle, give the year, make, model, condition, and mileage at the time of the donation (for example, "1963 Studebaker Lark, fair condition, 135,000 miles"). If you do not know the actual mileage, use a good faith estimate based on car repair records or similar evidence.

For securities, include the following:

- Name of the issuer,
- Kind of security,
- Whether a share of a mutual fund, and
- Whether regularly traded on a stock exchange or in an over-the-counter market.

**Note.** If the amount you claimed as a deduction for the item is \$500 or less, you do not have to complete columns (d), (e), and (f).

**Column (d).** Enter the approximate date you acquired the property. If it was created, produced, or manufactured by or for you, enter the date it was substantially completed.

**Column (e).** State how you acquired the property. This could be by purchase, gift, inheritance, or exchange.

**Column (f).** Do not complete this column for property held at least 12 months or publicly traded securities. Keep records on cost or other basis.

**Note.** If you have reasonable cause for not providing the information in columns (d) and (f), attach an explanation.

**Column (g).** Enter the FMV of the property on the date you donated it. You must attach a statement if:

- You were required to reduce the FMV to figure the amount of your deduction, or
  - You gave a qualified conservation contribution.
- See *Fair Market Value (FMV)* beginning on page 2 for the type of statement to attach.

**Column (h).** Enter the method(s) you used to determine the FMV.

Examples of entries to make include "Appraisal," "Thrift shop value" (for clothing or household items), "Catalog" (for stamp or coin collections), or "Comparable sales" (for real estate and other kinds of assets). See Pub. 561.

## Part II, Partial Interests and Restricted Use Property

If Part II applies to more than one property, attach a separate statement. Give the required information for each property separately. Identify which property listed in Part I the information relates to.

### Lines 2a Through 2e

Complete lines 2a–2e only if you contributed less than the entire interest in the donated property during the tax year. On line 2b, enter the amount claimed as a deduction for this tax year and in any prior tax years for gifts of a partial interest in the same property.

### Lines 3a Through 3c

Complete lines 3a–3c only if you attached restrictions to the right to the income, use, or disposition of the donated property. An example of a "restricted use" is furniture that you gave only to be used in the reading room of an organization's library. Attach a statement explaining (1) the terms of any agreement or understanding regarding the restriction, and (2) whether the property is designated for a particular use.

## Section B

### Part I, Information on Donated Property

You must get a written appraisal from a qualified appraiser before completing Part I. However, see the *Exceptions* below.

Generally, you do not need to attach the appraisals to your return but you should keep them for your records. But see *Art valued at \$20,000 or more, Clothing and household items not in good used condition, Easements on buildings in historic districts, and Deduction of more than \$500,000* on page 5.

**Exceptions.** You do not need a written appraisal if the property is:

1. Nonpublicly traded stock of \$10,000 or less,

2. A vehicle (including a car, boat, or airplane) if your deduction for the vehicle is limited to the gross proceeds from its sale,

3. Intellectual property (as defined on page 3),

4. Certain securities considered to have market quotations readily available (see Regulations section 1.170A-13(c)(7)(xi)(B)),

5. Inventory and other property donated by a corporation that are "qualified contributions" for the care of the ill, the needy, or infants, within the meaning of section 170(e)(3)(A), or

6. Stock in trade, inventory, or property held primarily for sale to customers in the ordinary course of your trade or business.

Although a written appraisal is not required for the types of property just listed, you must provide certain information in Part I of Section B (see the instructions for line 5 on this page) and have the donee organization complete Part IV.

**Art valued at \$20,000 or more.** If your total deduction for art is \$20,000 or more, you must attach a complete copy of the signed appraisal. For individual objects valued at \$20,000 or more, a photograph must be provided upon request. The photograph must be of sufficient quality and size (preferably an 8 x 10 inch color photograph or a color transparency no smaller than 4 x 5 inches) to fully show the object.

**Clothing and household items not in good used condition.** You must include with your return a qualified appraisal of any single item of clothing or any household item that is not in good used condition or better, that you donated after August 17, 2006, and for which you deduct more than \$500. The appraisal is required whether the donation is reportable in Section A or Section B. See *Clothing and household items* on page 3.

**Easements on buildings in historic districts.** If you claim a deduction for a qualified conservation contribution in a tax year beginning after August 17, 2006, for an easement on the exterior of a building in a registered historic district, you must include a qualified appraisal, photographs, and certain other information with your return. See *Easements on buildings in historic districts* on page 3.

**Deduction of more than \$500,000.** If you claim a deduction of more than \$500,000 for an item (or group of similar items) donated to one or more donees, you must attach a qualified appraisal of the property to your return unless an exception applies. See *Exceptions* beginning on page 4.

### Appraisal Requirements

The appraisal must be made by a qualified appraiser (as defined on page 6) in accordance with generally accepted appraisal standards. It also must meet the relevant requirements of Regulations section 1.170A-13(c)(3) and Notice 2006-96. Notice 2006-96, 2006-46 I.R.B. 902, is available at [www.irs.gov/irb/2006-46\\_IRB/ar13.html](http://www.irs.gov/irb/2006-46_IRB/ar13.html).

The appraisal must be made not earlier than 60 days before the date you contribute the property. You must receive the appraisal before the due date (including extensions) of the return on which you first claim a deduction for the property. For a deduction first claimed on an amended return, the appraisal must be received before the date the amended return was filed.

A separate qualified appraisal and a separate Form 8283 are required for each item of property except for an item that is part of a group of similar items. Only one appraisal is required for a group of similar items contributed in the same tax year, if it includes all the required information for each item. The appraiser may group similar items with a collective value appraised at \$100 or less.

If you gave similar items to more than one donee for which you claimed a total deduction of more than \$5,000, you must attach a separate form for each donee.

**Example.** You claimed a deduction of \$2,000 for books given to College A, \$2,500 for books given to College B, and \$900 for books given to a public library. You must attach a separate Form 8283 for each donee.

### Line 5

**Note.** You must complete at least column (a) of line 5 (and column (b) if applicable) before submitting Form 8283 to the donee. You may then complete the remaining columns.

**Column (a).** Provide a detailed description so a person unfamiliar with the property could be sure the property that was appraised is the property that was contributed. The greater the value of the property, the more detail you must provide.

**Column (c).** Include the FMV from the appraisal. If you were not required to get an appraisal, include the FMV you determine to be correct.

**Columns (d)–(f).** If you have reasonable cause for not providing the information in columns (d), (e), or (f), attach an explanation so your deduction will not automatically be disallowed.

**Column (g).** A bargain sale is a transfer of property that is in part a sale or exchange and in part a contribution. Enter the amount received for bargain sales.

**Column (h).** Complete column (h) only if you were not required to get an appraisal, as explained earlier.

**Column (i).** Complete column (i) only if you donated securities for which market quotations are considered to be readily available because the issue satisfies the five requirements described in Regulations section 1.170A-13(c)(7)(xi)(B).

### Part II, Taxpayer (Donor) Statement

Complete Section B, Part II, for each item included in Section B, Part I, that has an appraised value of \$500 or less. Because you do not have to show the value of these items in Section B, Part I, of the donee's copy of Form 8283, clearly identify them for the donee in Section B, Part II. Then, the donee does not have to file Form 8282, Donee Information Return, for items valued at \$500 or less. See the *Note* beginning on page 6 for more details about filing Form 8282.

The amount of information you give in Section B, Part II, depends on the description of the donated property you enter in Section B, Part I. If you show a single item as "Property A" in Part I and that item is appraised at \$500 or less, then the entry "Property A" in Part II is enough. However, if "Property A" consists of several items and the total appraised value is over \$500, list in Part II any item(s) you gave that is valued at \$500 or less.

All shares of nonpublicly traded stock or items in a set are considered one item. For example, a book collection by the same author, components of a stereo system, or

six place settings of a pattern of silverware are one item for the \$500 test.

**Example.** You donated books valued at \$6,000. The appraisal states that one of the items, a collection of books by author "X," is worth \$400. On the Form 8283 that you are required to give the donee, you decide not to show the appraised value of all of the books. But you also do not want the donee to have to file Form 8282 if the collection of books is sold within 3 years after the donation. If your description of Property A on line 5 includes all the books, then specify in Part II the "collection of books by X included in Property A." But if your Property A description is "collection of books by X," the only required entry in Part II is "Property A."

In the above example, you may have chosen instead to give a completed copy of Form 8283 to the donee. The donee would then be aware of the value. If you include all the books as Property A on line 5, and enter \$6,000 in column (c), you may still want to describe the specific collection in Part II so the donee can sell it without filing Form 8282.

### Part III, Declaration of Appraiser

If you had to get an appraisal, you must get it from a qualified appraiser. A qualified appraiser is an individual who meets all the following requirements.

1. The individual either:
  - a. Has earned an appraisal designation from a recognized professional appraiser organization for demonstrated competency in valuing the type of property being appraised, or
  - b. Has met certain minimum education and experience requirements.
2. The individual regularly prepares appraisals for which he or she is paid.
3. The individual demonstrates verifiable education and experience in valuing the type of property being appraised. To do this, the appraiser can make a declaration that, because of his or her background, experience, education, and membership in professional associations, he or she is qualified to make appraisals of the type of property being valued. The declaration must be part of the appraisal. However, if the appraisal was already completed without this declaration, the declaration can be made separately and associated with the appraisal.
4. The individual has not been prohibited from practicing before the IRS under section 330(c) of title 31 of the United States Code at any time during the 3-year period ending on the date of the appraisal.

In addition, the appraiser must complete Part III of Form 8283. See section 170(f)(11)(E), Notice 2006-96, and Regulations section 1.170A-13(c)(5) for details.

Persons who cannot be qualified appraisers are listed in the Declaration of Appraiser. Generally, a party to the transaction in which you acquired the property being appraised will not qualify to sign the declaration. But a person who sold, exchanged, or gave the property to you may sign the declaration if the property was donated within 2 months of the date you acquired it and the property's appraised value did not exceed its acquisition price.

An appraiser may not be considered qualified if you had knowledge of facts that would cause a reasonable person to expect the appraiser to falsely overstate the

value of the property. An example of this is an agreement between you and the appraiser about the property value when you know that the appraised amount exceeds the actual FMV.

Usually, appraisal fees cannot be based on a percentage of the appraised value unless the fees were paid to certain not-for-profit associations. See Regulations section 1.170A-13(c)(6)(ii).

If the appraiser completed Part III of the December 2005 revision of Form 8283 and you file your return after February 16, 2007, you must get a statement signed by the appraiser that states: "I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A." Include this statement with your return. (If the appraiser completes Part III of the December 2006 revision of Form 8283, this statement is included in Part III.) If this applies to you and you *e-file*, mail the statement with Form 8453, U.S. Individual Income Tax Declaration for an IRS *e-file* Return, or Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS *e-file* Online Return; you cannot sign your return electronically.

If the appraiser makes a separate declaration to satisfy requirement (3) on this page and the appraisal must be included with the return, follow the procedures described in the preceding paragraph to submit the separate declaration.

**Identifying number.** The appraiser's taxpayer identification number (social security number or employer identification number) must be entered in Part III.

### Part IV, Donee Acknowledgment

The donee organization that received the property described in Part I of Section B must complete Part IV. Before submitting page 2 of Form 8283 to the donee for acknowledgment, complete at least your name, identifying number, and description of the donated property (line 5, column (a)). If tangible property is donated, also describe its physical condition (line 5, column (b)) at the time of the gift. Complete Part II, if applicable, before submitting the form to the donee. See the instructions for Part II.

The person acknowledging the gift must be an official authorized to sign the tax returns of the organization, or a person specifically designated to sign Form 8283. After completing Part IV, the organization must return Form 8283 to you, the donor. You must give a copy of Section B of this form to the donee organization. You may then complete any remaining information required in Part I. Also, Part III may be completed at this time by the qualified appraiser.

In some cases, it may be impossible to get the donee's signature on Form 8283. The deduction will not be disallowed for that reason if you attach a detailed explanation why it was impossible.

**Note.** If it is reasonable to expect that donated tangible personal property will be used for a purpose unrelated to the purpose or function of the donee, the donee should check the "yes" box in Part IV. In this situation, your deduction will be limited. In addition, if the donee (or a successor donee) organization disposes of the property within 3 years after the date the original donee received it, the organization must file Form 8282, Donee

Information Return, with the IRS and send a copy to the donor. (As a result of the sale by the donee, the donor's contribution deduction may be limited or part of the prior year contribution deduction may have to be recaptured. See Pub. 526.) An exception applies to items having a value of \$500 or less if the donor identified the items and signed the statement in Section B, Part II, of Form 8283. See the instructions for Part II.

**Failure To File Form 8283**

Your deduction generally will be disallowed if you fail to:

- Attach a required Form 8283 to your return,
- Get a required appraisal and complete Section B of Form 8283, or
- Attach to your return a required appraisal of clothing or household items not in good used condition, an easement on a building in a registered historic district, or property for which you claimed a deduction of more than \$500,000.

However, your deduction will not be disallowed if your failure was due to reasonable cause and not willful neglect or was due to a good-faith omission. If the IRS asks you to submit the form, you have 90 days to send a completed Section B of Form 8283 before your deduction is disallowed. However, your deduction will not be allowed if you did not get a required appraisal within the required period.

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<b>Recordkeeping</b> . . . . .	20 min.
<b>Learning about the law or the form</b> . . . . .	29 min.
<b>Preparing the form</b> . . . . .	37 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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