



# Museum Accessioning and Registration of Collections Online Course

OKMuseums.org



Project made possible with funding from:



NATIONAL  
ENDOWMENT  
FOR THE  
HUMANITIES

## Module 17: Legal Issues

Oklahoma Museums Association [OKMuseums.org](https://www.okmuseums.org)

Please complete an evaluation at <https://www.surveymonkey.com/r/MARCONLINE>

## Noncash Charitable Contributions

- ▶ Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.
- ▶ Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

OMB No. 1545-0074

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 Publicly Traded Securities**—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property 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.

| 1 | (a) Name and address of the donee organization | (b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached). | (c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.) |
|---|--|--|---|
| A |  | <input type="checkbox"/>   |   |
| B |  |  |   |
| C |  |  |   |
| D |  |  |   |
| E |  |  |   |

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

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

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

**Part Information on Donated Property**

2 Check the box that describes the type of property donated.

- |   |  |   |
|---|--|---|
| a <input checked="" type="checkbox"/> Art* (contribution of \$20,000 or more)   | e <input type="checkbox"/> Other Real Estate     | i <input type="checkbox"/> Vehicles                     |
| b <input checked="" type="checkbox"/> Qualified Conservation Contribution       | f <input type="checkbox"/> Securities            | j <input type="checkbox"/> Clothing and household items |
| c <input type="checkbox"/> Equipment  | g <input type="checkbox"/> Collectibles**        | k <input type="checkbox"/> Other                        |
| d <input checked="" type="checkbox"/> Art* (contribution of less than \$20,000) | h <input type="checkbox"/> Intellectual Property |   |

\* 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.

| 3 | (a) Description of donated property (if you need more space, attach a separate statement) | (b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift. | (c) Appraised fair market value |
|---|---|---|---------------------------------|
| A |   |   |                                 |
| B |   |   |                                 |
| C |   |   |                                 |

  

|   | (d) Date acquired by donor (mo., yr.) | (e) How acquired by donor | (f) Donor's cost or adjusted basis | (g) For bargain sales, enter amount received | (h) Amount claimed as a deduction (see instructions) | (i) Date of contribution (see instructions) |
|---|---------------------------------------|---------------------------|------------------------------------|--|--|---|
| A |                                       |                           |                                    |  |  |   |
| B |                                       |                           |                                    |  |  |   |
| C |                                       |                           |                                    |  |  |   |



EXAMPLE ONLY

|                                  |                    |
|----------------------------------|--------------------|
| Name(s) shown on your income tax | <b>Identifying</b> |
|----------------------------------|--------------------|

**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—**  
 Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.  
 Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also  
 attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest \_\_\_\_\_  
 If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, 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 in Section B, Part V, below):  
 Name of charitable organization (donee) \_\_\_\_\_

|   |                                    |
|---|------------------------------------|
| Address (number, street, and room or _____) | City or town, state, and ZIP _____ |
|---|------------------------------------|

- 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 \_\_\_\_\_

|  | Yes | No |
|--|-----|----|
| <b>5</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? Did you give |     |    |
| <b>a</b> to anyone (other than the donee organization or another organization participating with the donee organization in cooperative       |     |    |
| <b>b</b> 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? . . . . .   |     |    |
| <b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .  |     |    |

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, 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 Section B, 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 Section B, Part I and describe the specific item. See instructions.

\_\_\_\_\_

|                               |      |
|-------------------------------|------|
| Signature of taxpayer (donor) | Date |
|-------------------------------|------|

**Part IV 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 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). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

|                  |                     |         |
|------------------|---------------------|---------|
| <b>Sign Here</b> | Appraiser signature | Date    |
|                  | Appraiser name ©    | Title © |

|  |                          |
|--|--------------------------|
| Business address (including room or suite no.) _____ | Identifying number _____ |
|--|--------------------------|

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

**Part V Donee Acknowledgment**

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 disposes of the property described in Section B, Part I (or any portion thereof) after the date of receipt, it will file **Form 8282**, Donee Information Return, EXAMPLE ONLY otherwise within 3 years

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**

|   |                                       |      |
|---|---------------------------------------|------|
| Name of charitable organization (donee)         | <b>Employer identification number</b> |      |
| Address (number, street, and room or suite no.) | City or town, state, and ZIP code     |      |
| Authorized signature                            | Title                                 | Date |

# Instructions for Form 8283 (12/2021)

## Noncash Charitable Contributions

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

Revised: 12/2021

---

## General Instructions

---

### Future Developments

Information about any future developments affecting Form 8283 (such as legislation enacted after we release it) will be posted at [IRS.gov/Form8283](https://www.irs.gov/Form8283).

### 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 and Pub. 526, Charitable Contributions.

### Who Must File

You must file one or more Forms 8283 if the amount of your deduction for each noncash contribution is more than \$500. You must also file Form 8283 if you have a group of similar items for which a total deduction of over \$500 is claimed. See [Similar Items of Property](#), later. 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. Make any required reductions to fair market value (FMV) before you determine if you must file Form 8283. See [Fair Market Value \(FMV\)](#), later.

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

### Business Entities

**C corporations.** 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 per item or group of similar items. A personal service corporation or closely held corporation that claims a deduction for noncash gifts of more than \$500 must file Form 8283 with Form 1120 or applicable special return.

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

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 (Section A or Section B) to each partner or shareholder receiving an allocation of the contribution deduction shown in Section A or 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 1120-S). 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. Complete only column (h) of line 1 with your share of the contribution and enter "From Schedule K-1 (Form 1065 or 1120-S)" across columns (d)-(g).

## When To File

File Form 8283 with your tax return for the year you contribute the property and first claim a deduction and any carryover year described in section 170(d).

## Which Sections To Complete

Form 8283 has two sections. If you must file Form 8283, you must complete either Section A or Section B depending on the type of property donated and the amount claimed as a deduction.

Use Section A to report donations of property for which you claimed a deduction of \$5,000 or less per item or group of similar items (defined later). Also use Section A to report donations of publicly traded securities; certain intellectual property described in section 170(e)(1)(B)(iii); a qualified vehicle described in section 170(f)(12)(A)(ii) for which an acknowledgement under section 170(f)(12)(B)(iii) is provided; and inventory and other similar property described in section 1221(a)(1). Use Section B to report donations of property for which you claimed a deduction of more than \$5,000 per item or group of similar items.

In figuring whether your deduction for a group of similar items was more than \$5,000, consider all items in the group, even if items in the group were donated to more than one donee organization. However, you must file a separate Form 8283, Section B, for each donee organization.

**Example.** You claimed a deduction of \$2,000 for books you gave to College A, \$2,500 for books you gave to College B, and \$900 for books you gave to College C. You must report these donations in Section B because the total deduction was more than \$5,000. You must file a separate Form 8283, Section B, for the donation to each of the three colleges.

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

1. Items (or groups of [similar items](#) as defined later) for which you claimed a deduction of more than \$500 but not more than \$5,000 per item (or group of similar items).

2. The following items even if the claimed value was more than \$5,000 per item (or group of similar items):
  - 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,
  - 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,
  - d. Certain other securities even though the securities do not meet any of the criteria described in paragraphs 2.a through 2.c above (for more information, see Treasury Regulations section 1.170A-13(c)(7)(xi)(B)),
  - e. A vehicle (including a car, boat, or airplane) if your deduction for the vehicle is limited to the gross proceeds from its sale and you obtained a contemporaneous written acknowledgment,
  - f. Intellectual property (as defined later), or
  - g. Inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

**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 items reportable in Section A. Items reportable in Section B require a written qualified appraisal by a qualified appraiser. You must file a separate Form 8283, Section B, for each donee organization and each item of property (or group of similar items).

You must file Form 8283, Section B, if you are contributing a single article of clothing or household item that is not in good used condition or better and for which you are claiming a deduction of over \$500.

You must also file Form 8283, Section B, if you gave less than an entire interest in a property or conditions were placed on the use of the property.

## Similar Items of Property

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

**Example.** You claimed a deduction of \$600 for inventory, \$7,000 for publicly traded securities (quotations published daily), and \$6,000 for a collection of 15 books (\$400 each). Report the inventory 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, 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).

**Example.** You donated clothing from your inventory for the care of the needy. The clothing cost you \$500 and your claimed charitable deduction is \$800. 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 \$300 (\$800 – \$500). Because the difference between the charitable deduction and the cost of goods sold is less than \$500, Form 8283 does not have to be filed:

**Deduction for Donation of Inventory**

|                             |         |
|-----------------------------|---------|
| Contribution deduction      | \$800   |
| COGS (if sold, not donated) | – 500   |
|                             | = \$300 |

**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 your deduction amount 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 given to 50% limit organizations.
- The contributed property is [intellectual property](#) (as defined later).
- The contributed property is certain taxidermy property.
- 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 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, Donee Information Return, 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 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, 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 be made by a qualified appraiser. See [Appraisal Requirements](#), later.

**Easements on buildings in historic districts.** You cannot claim a deduction for this type of contribution 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, you must include with your return:

- A signed copy of a qualified appraisal,
- Photographs of the entire exterior of the building, and
- A description of all restrictions on the development of the building. The description of the restrictions can be made by attaching a copy of the easement deed.

If you donate this type of property 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.

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 [IRS.gov/irb/2004-28\\_IRB/ar09.html](http://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 earlier. 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.

Generally, you cannot claim a deduction for clothing or household items you donate 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 a household item that is not in good used condition or better if your claimed value is more than \$500 and you substantiate that value with a qualified appraisal and Form 8283, Section B. Both must be included 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 Form 8283 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 donee organization sold the vehicle in an arm's length transaction to an unrelated party; or
- Date of the contribution, if the donee organization will not sell the vehicle before completion of a material improvement or significant intervening use, or the donee organization will give or sell the vehicle to a needy individual for a price significantly below FMV to directly further the organization's charitable purpose of relieving the poor and distressed or underprivileged who need 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](#), earlier.

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 to directly further the organization's charitable purpose of relieving the poor and distressed or underprivileged who need 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](#), earlier.

**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 car, which he bought new in 2015 for \$30,000. A used vehicle pricing guide shows the FMV for his car is \$9,000. Neal receives a Form 1098-C showing the gross proceeds from the sale of Neal's car for \$7,000. The Form 1098-C does not include certifications from the donee that it made material improvements or significant intervening use of Neal's car or transferred the car to a needy individual for significantly below fair market value in furtherance of the donee's charitable purpose. Neal claims a deduction of \$7,000 for the contribution but only if he completes Section A and attaches to his return either Form 1098-C, or other contemporaneous written acknowledgment that meets the requirements of section 170(f)(12)(B).

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

## 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).** Check the box if the donated property is a qualified vehicle (defined earlier). If you are not attaching Form 1098-C (or other acknowledgment) to your return, enter the vehicle identification number (VIN) in the spaces provided below the checkbox.

You can find the VIN on the vehicle registration, the title, the proof of insurance, or the vehicle itself. Generally, the VIN is 17 characters made up of numbers and letters.

If the VIN has fewer than 17 characters, enter a zero in each of the remaining entry spaces to the left of the VIN. For example, if the VIN is "555555X55555," enter "0000555555X55555."

**Column (c).** 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.

If the donated property is a vehicle, give the year, make, model, condition, and mileage at the time of the donation (for example, “2018 Hyundai, Model M, fair condition, 60,000 miles”) regardless of whether you must attach either a Form 1098-C or other contemporaneous written acknowledgment. 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.

- Company name,
- Number of shares,
- 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.

For real or tangible personal property, include the condition of the property and whether the donee has certified the tangible personal property for its own use as an exempt organization.

**Column (d).** Enter the date you contributed the property. If you made contributions on various dates, enter each contribution and its date on a separate row.

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

**Column (e).** 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.

If you are donating a group of similar items and you acquired the items on various dates (but have held all the items for at least 12 months), you can enter “Various.”

For publicly traded securities, enter only if you held the securities for more than 12 months.

If the property was created, produced, or manufactured by or for the donor, enter the date the property was substantially completed.

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

**Column (g).** Do not complete this column for publicly traded securities held more than 12 months, unless you elect to limit your deduction cost basis. See section 170(b)(1)(C)(iii). Keep records on cost or other basis.

**Note.** If you must complete columns (e), (f), and (g) but have reasonable cause for not providing the information required, attach an explanation.

**Column (h).** 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 for which you claimed a deduction of \$5,000 or less.

See [Fair Market Value \(FMV\)](#), earlier, for the type of statement to attach.

**Column (i).** 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.

## Section B

Include in Section B items (or groups of similar items) for which you are claiming a deduction of more than \$5,000. You must also file Form 8283, Section B, if you are contributing a single article of clothing or household item that is not in good used condition and for which you are claiming a deduction of more than \$500. Do not include property reported in Section A. File a separate Form 8283, Section B, for:

- Each donee; and
- Each item of property, except for an item that is part of a group of similar items.

## Part I, Information on Donated Property

You must get a written qualified appraisal from a qualified appraiser before completing Part I. However, see [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](#), later.

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

1. A qualified vehicle (including a car, boat, or airplane) if your deduction for the vehicle is limited to the gross proceeds from its sale and you obtained a contemporaneous written acknowledgment;
2. [Intellectual property](#) (as defined earlier);
3. Publicly traded securities and certain securities considered to be publicly traded (as defined in [Which Sections To Complete](#), earlier); or
4. Inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

**Art valued at \$20,000 or more.** If your deduction for art is \$20,000 or more, you must attach a complete copy of the signed appraisal to your return. 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 high-resolution digital image 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 for which you are claiming a deduction of more than \$500. Attach the appraisal and Section B to your return. See [Clothing and household items](#), earlier.

**Easements on buildings in historic districts.** If you are claiming a deduction for a qualified conservation contribution of an easement on the exterior of a building in a registered historic district, you must include the qualified appraisal, photographs, and certain other information with your return. See [Easements on buildings in historic districts](#), under *Fair Market Value (FMV)*, earlier.

**Deduction of more than \$500,000.** If you are claiming a deduction of more than \$500,000 for an item (or group of similar items) donated to one or more donees, you must attach the qualified appraisal of the property to your return unless an exception applies. See [Exceptions](#), earlier.

## Appraisal Requirements

The appraisal must be prepared by a qualified appraiser (defined later) in accordance with the substance and principles of the Uniform Standards of Professional Appraisal Practice, as developed by the Appraisal Standards Board of the Appraisal Foundation. It also must meet the relevant requirements of Regulations section 1.170A-17(a) and (b).

The appraisal must be signed and dated by a qualified appraiser 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 you first claim on an amended return, you must obtain the appraisal before the date you file the amended return. See Regulations section 1.170A-17(a)(4), (a)(8).

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 2

Check only one box on line 2 of each Form 8283. Complete as many separate Forms 8283 as necessary so that only one box has to be checked on line 2 of each Form 8283.

**Vehicles.** If you check box “i” to indicate the donated property is a vehicle and the claimed value for your donated vehicle (a) is more than \$5,000, and (b) not limited to the gross proceeds from its sale, you must also attach to your return a copy of Form 1098-C (or other contemporaneous written acknowledgment) you received from the donee organization. See [Which Sections To Complete](#) for instructions on whether to include your donated vehicle in Section A or Section B. Do not include donated vehicles reportable in Section A in Section B.

### Line 3

You must complete at least column (a) of line 3 (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.

For a qualified conservation contribution, describe the easement terms in detail, or attach a copy of the easement deed.

A description of donated securities should include the company name and number of shares donated. Do not include donated securities reportable in Section A.

**Column (b).** If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.

**Column (c).** Include the FMV from the appraisal.

**Column (d).** If you are donating a group of similar items and you acquired the items on various dates (but have held all the items for at least 12 months), you can enter “Various.”

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

For a qualified conservation contribution, indicate whether you are providing information about the underlying property or about the easement.

**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 were not required to get an appraisal, as explained earlier.

## 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 Section B, Part I the information relates to.

### Lines 4a Through 4e

Complete lines 4a–4e only if you contributed less than the entire interest in property listed in Section B, Part I. On line 4b, 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. Line 4c is completed if the prior year donee organization is different from the organization in Section B, Part V.

### Lines 5a Through 5c

Complete lines 5a–5c only if you attached restrictions to the right to the income, use, or disposition of the donated property. An example of a “restricted use” donation includes a contribution of an item to a museum on the condition that the latter does not sell the item for a specified period following the donation. 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.

## Part III, Taxpayer (Donor) Statement

Complete Section B, Part III, for each item included in Section B, Part I, that has an appraised value of \$500 or less. Because you may not have to show the individual 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 III. Then, the donee does not have to file Form 8282 for the items valued at \$500 or less. See the [Note](#), under *Part V, Donee Acknowledgment*, for more details about filing Form 8282.

The amount of information you give in Section B, Part III, 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 III is enough. However, if “Property A” consists of several items and the total appraised value is over \$500, list in Part III 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 3 includes all the books, then

specify in Part III 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 III 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 3, and enter \$6,000 in column (c), you may still want to describe the specific collection in Part III so the donee can sell it without filing Form 8282.

## **Part IV, Declaration of Appraiser**

If you are required to get an appraisal, you must get it from a qualified appraiser. A qualified appraiser is an individual who meets all the following requirements as of the date the individual completes and signs the appraisal.

1. The individual either:
  - a. Has earned a recognized appraiser designation from a generally recognized professional appraiser organization for demonstrated competency in valuing the type of property being appraised, or
  - b. Has met certain minimum education requirements and has 2 or more years of experience in valuing the type of property being appraised. To meet the minimum education requirements, the individual must have successfully completed professional or college-level coursework in valuing the type of property and the education must be from:
    - i. A professional or college-level educational organization,
    - ii. A generally recognized professional trade or appraiser organization that regularly offers educational programs, or
    - iii. An employer as part of an employee apprenticeship or education program similar to professional or college-level courses.
2. The individual regularly prepares appraisals for which he or she is paid.
3. The appraiser makes a declaration in the appraisal that, because of his or her experience and education, he or she is qualified to make appraisals of the type of property being valued.
4. The appraiser specifies in the appraisal the appraiser’s education and experience in appraising the type of property being valued.

In addition, the appraiser must complete Part IV of Form 8283. See section 170(f)(11)(E) and Regulations section 1.170A-16(d)(4) for details.

If you use appraisals by more than one appraiser, or if two or more appraisers contribute to a single appraisal, all the appraisers must sign the appraisal and Part IV of Form 8283.

Persons who cannot be qualified appraisers are listed in Part IV of Section B—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 appraisal is not a qualified appraisal if you either fail to disclose or misrepresent facts to your appraiser and a reasonable person would expect this failure or misrepresentation to cause the appraiser to misstate the value of the property you contributed.

Appraisal fees cannot be based on a percentage of the appraised value. See Regulations section 1.170A-17(a)(9).

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

## **Part V, Donee Acknowledgment**

The donee organization that received the property described in Part I of Section B must complete Part V. Before submitting Section B of Form 8283 to the donee for acknowledgment, complete at least your name, identifying number, and description of the donated property (line 3, column (a)). If real property or tangible personal property is donated, also describe its physical condition (line 3, column (b)) at the time of the gift. Complete Part III, if applicable, before submitting the form to the donee. See the instructions for Part III.

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. When you ask the donee to fill out Part V, you should also ask the donee to provide you with a contemporaneous written acknowledgment required by section 170(f)(8).

After completing Part V, 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, the qualified appraiser can complete Part IV at this time.

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 of 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 V. 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 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's 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 III, of Form 8283. See the instructions for Part III.

## **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.

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.

## **Noncash Contributions Carried Over to Later Year**

If your noncash contribution was subject to one or more limits based on your adjusted gross income, and your unused charitable deduction from a previous year may be claimed in the present year, you must attach a completed Form 8283 from the previous year. A copy of the original Form 8283 from the previous year should be submitted with the completed Form 8283 for the current year. If an appraisal was required to be attached to the previous return, submit a copy of the appraisal. Separate Forms 8283 need to be submitted for each contribution that is carried over from the previous year to the present year.