

# Noncash Charitable Contributions

▶ **Attach to your tax return if the total deduction claimed for all property contributed exceeds \$500.**  
▶ **See separate instructions.**

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**—Include in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less per item or group, and certain publicly traded securities (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) Description of donated property
<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	(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 Other Information**—If you gave less than an entire interest in property listed in Part I, complete lines 2a–2e. If restrictions were attached to a contribution listed in Part I, complete lines 3a–3c.

- 2** If less than the entire interest in the property is contributed during the year, complete the following:
- a** Enter letter from Part I that identifies the property \_\_\_\_\_. 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 than 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 \_\_\_\_\_

**3** If conditions were attached to any contribution listed in Part I, answer the following questions and attach the required statement (see instructions):

	Yes	No
<b>a</b>	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .	
<b>b</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? . . . . .	
<b>c</b>	Is there a restriction limiting the donated property for a particular use? . . . . .	

Name(s) shown on your income tax return

Identifying number

**Section B—Appraisal Summary**—Include 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. Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

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

4 Check type of property:

- Art\* (contribution of \$20,000 or more)       Real Estate       Gems/Jewelry       Stamp Collections
- Art\* (contribution of less than \$20,000)       Coin Collections       Books       Other

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Note:** If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

  

5	(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	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that is separately identified in the appraisal 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: \_\_\_\_\_

Signature of taxpayer (donor) ▶

Date ▶

**Part III Certification 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, married to, or related to any of the foregoing persons, or an appraiser regularly used by any of the foregoing persons and who does not perform a majority of appraisals during the taxable 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 upon 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 appraisal summary may subject me to the civil penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

**Sign**

**Here**

Signature ▶

Title ▶

Date of appraisal ▶

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 \_\_\_\_\_ (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property (or any portion thereof) within 2 years after the date of receipt, it will file an information return (**Form 8282**, Donee Information Return) with the IRS and furnish the donor a copy of that return. This acknowledgment does not represent concurrence in the claimed fair market value.

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