

Deductions for Donations of Non-cash Property

What We Know About Non-cash Donations From Deductions Reported on Individual Income Tax Returns?

Prepared for Conference on Noncash Charitable Contributions: Issues of Enforcement

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Views and opinions expressed are those of the author and do not necessarily represent official Treasury positions or policy. Comments are welcome. The presenter wishes to thank Michael Strudler, Janette Wilson, and the IRS Statistics of Income Division for their help in preparing the data for these tables.

Non-Cash Charitable Donations Reported on Form 8283 by Type of Asset, 2010							
Deductions reported on Form 8283 and deducted as an itemized deduction.							
2010	Number of returns	Number of Donations	Amount of donations	Average donation per return	Average donation	Percentages of	
						Number of donations	Amount of donations
Corporate stock	123,109	270,729	13,355,479	108,485	49,331	1.3	34.3
Mutual funds	8,327	14,436	1,070,888	128,598	74,180	0.1	2.8
Other investments	3,135	5,000	2,517,785	803,126	503,543	0.0	6.5
Real estate	6,767	7,599	776,156	114,694	102,145	0.0	2.0
Land	7,382	7,565	4,591,952	622,024	606,993	0.0	11.8
Conservation easements	2,924	3,232	760,057	259,944	235,161	0.0	2.0
Facade easements	9	9	5,482	617,394	617,394	0.0	0.0
Art and collectibles	84,600	109,654	1,055,346	12,475	9,624	0.5	2.7
Food	214,827	328,765	98,722	460	300	1.6	0.3
Clothing	5,695,243	12,892,893	8,303,763	1,458	644	62.9	21.3
Accessories	46,767	59,230	22,816	488	385	0.3	0.1
Electronics	509,750	670,439	453,226	889	676	3.3	1.2
Household items	2,527,796	4,531,854	3,258,405	1,289	719	22.1	8.4
Cars	179,831	182,679	295,287	1,642	1,616	0.9	0.8
Other vehicles	10,840	10,852	94,024	8,674	8,664	0.1	0.2
Services	18,401	28,095	45,274	2,460	1,611	0.1	0.1
Airline tickets and miles	4,392	5,357	3,574	814	667	0.0	0.0
Other	821,022	1,380,070	2,213,743	2,696	1,604	6.7	5.7
All donations	7,286,205	20,508,458	38,921,980	5,342	1,898	100.0	100.0

Note: The type of donated property is only reported for returns filing Form 8283.
Source: SOI Bulletin, forthcoming, and irs.gov/taxstats

Individual Non-Cash Charitable Deductions by Type of Asset, 2004-2010
Deductions reported on Form 8283 and deducted as an itemized deduction.

Dollar Amounts (\$1,000)	2004	2005	2006	2007	2008	2009	2010
Corporate Stock	15,053,389	16,336,601	22,993,269	23,728,784	12,340,093	9,726,331	13,355,479
Mutual Funds	482,351	669,646	965,673	1,418,878	581,662	511,148	1,070,888
Other Investments	1,015,953	1,577,085	2,116,331	1,946,378	1,943,447	873,535	2,517,785
Real Estate	3,112,527	1,183,888	1,358,630	1,896,978	857,130	641,822	776,156
Land	in r.e.	2,915,322	2,245,019	4,047,464	1,488,312	937,818	4,591,952
Conservation Easements	1,449,210	1,815,814	1,489,589	1,954,122	1,177,753	973,209	760,057
Façade Easements	in cons.ease.	307,370	264,575	222,269	38,290	44,964	5,482
Art and Collectibles	928,950	1,244,906	1,222,044	997,996	1,351,382	895,344	1,055,346
Food	194,369	105,870	96,294	98,698	116,550	85,326	98,722
Clothing	6,331,348	7,021,681	6,262,697	7,613,709	7,914,117	7,577,864	8,303,763
Accessories	in cloth.	58,586	34,388	103,577	25,693	22,296	22,816
Electronics	477,406	474,505	445,376	372,087	432,403	365,331	453,226
Household Items	2,620,600	3,858,494	3,821,313	3,920,893	3,131,977	3,226,164	3,258,405
Cars	2,626,695	469,695	490,242	578,113	443,729	265,347	295,287
Other Vehicles	in cars	140,621	70,395	116,514	129,468	119,468	94,024
Services	in other	47,881	27,553	56,546	60,558	31,031	45,274
Airline Tickets and Miles	in other	2,040	5,988	3,712	3,282	2,114	3,574
Intellectual Property	in other	19,932	17,652	in other	in other	in other	in other
Other	2,142,846	2,820,696	2,914,218	3,750,570	2,561,445	1,687,579	2,213,743
All donations on 8283	37,189,160	41,070,632	46,841,245	52,827,286	34,597,290	27,986,691	38,921,980
Donations on Sch. A only	6,184,049	6,985,888	5,790,198	5,920,152	5,824,121	3,830,028	5,399,928
Total non-cash deductions	43,373,209	48,056,520	52,631,443	58,747,438	40,421,411	31,816,719	44,321,908
Returns with Donations	2004	2005	2006	2007	2008	2009	2010
Corporate Stock	170,819	181,192	187,325	22,019	123,510	112,852	123,109
Mutual Funds	6,173	7,736	10,498	14,160	4,482	4,896	8,327
Other Investments	5,158	4,853	3,790	4,215	3,654	3,089	3,135
Real Estate	25,356	7,654	4,550	8,552	9,423	2,993	6,767
Land	in r.e.	9,883	13,028	7,811	9,023	5,069	7,382
Conservation Easements	2,971	2,186	3,402	2,231	3,095	2,013	2,924
Façade Easements	in cons.ease.	1,028	1,143	228	1,180	94	9
Art and Collectibles	108,554	110,632	108,374	69,762	92,518	88,593	84,600
Food	79,364	195,807	156,081	24,943	233,128	25,782	214,827
Clothing	4,447,075	4,692,990	4,295,574	5,283,547	5,431,988	5,219,681	5,695,243
Accessories	in cloth.	50,691	40,421	57,022	43,026	65,274	46,767
Electronics	549,195	517,625	498,243	471,594	467,925	457,843	509,750
Household Items	3,228,065	2,864,635	2,802,627	2,404,979	2,435,153	2,358,903	2,527,796
Cars	918,101	297,070	296,587	317,632	236,667	198,681	179,831
Other Vehicles	in cars	12,807	9,975	10,279	18,562	7,661	10,840
Services	in other	13,907	9,373	19,117	29,044	23,940	18,401
Airline Tickets and Miles	in other	1,559	3,568	1,558	3,925	2,500	4,392
Intellectual Property	in other	1,021	50	in other	in other	in other	in other
Other[2]	845,038	794,323	846,505	887,473	831,030	788,992	821,022
All donations on 8283	6,565,034	6,559,140	6,174,855	6,935,871	7,017,933	6,681,041	7,286,205
Donations on Sch. A only	18,702,425	18,812,138	18,573,376	16,918,235	16,009,532	15,186,399	15,199,073
Total non-cash deductions	25,267,459	25,371,278	24,748,231	23,854,106	23,027,465	21,867,440	22,485,278
<i>Note: The type of donated property is only reported for returns filing Form 8283.</i>							
Source: SOI Bulletin, various issues, and irs.gov/taxstats							

Noncash Donations by Donee, 2005-2010

Amount of Noncash Deductions by Donee 2005 - 2010

*Money amounts in thousands of dollars

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Arts, culture, and humanities	1,338,311	1,729,915	1,712,097	1,584,915	866,362	1,499,729
Educational institutions	4,160,844	4,790,188	8,133,919	3,090,630	2,446,016	2,947,477
Environment and animal related organizations	3,348,537	2,769,989	2,951,850	1,732,439	1,452,864	1,101,081
Health and medical research	1,611,826	2,167,023	1,634,212	1,247,090	1,323,123	2,747,090
Large organizations	8,472,212	8,003,464	8,581,386	8,637,960	8,037,084	8,899,950
Public and societal benefit	2,746,584	2,808,888	3,723,395	2,977,780	2,429,825	2,537,059
Religious organizations	4,506,943	4,075,699	4,198,783	3,019,787	2,417,127	2,837,800
Donor-advised funds	1,614,979	1,958,349	3,473,953	1,593,053	1,822,922	1,764,556
Foundations	9,811,124	15,547,278	14,060,690	8,063,904	5,827,187	8,718,688
Other donees	3,459,273	2,990,450	4,357,002	2,649,732	1,364,182	5,868,549
Total	41,070,632	46,841,245	52,827,286	34,597,290	27,986,691	38,921,980

Number of Returns with Noncash Deductions by Donee 2005 - 2010

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Arts, culture, and humanities	235,690	265,011	249,800	258,253	244,424	284,849
Educational institutions	343,200	315,232	451,651	388,563	311,887	360,817
Environment and animal related organizations	106,106	107,455	116,555	130,212	144,534	150,535
Health and medical research	919,940	964,138	756,637	817,481	874,814	934,120
Large organizations	4,931,660	4,592,309	5,232,603	5,335,476	5,129,365	5,620,773
Public and societal benefit	1,266,610	1,069,973	1,416,492	1,483,142	1,381,978	1,485,117
Religious organizations	1,257,036	1,081,541	1,191,634	1,118,419	1,106,509	1,162,012
Donor-advised funds	17,573	20,691	24,533	22,656	16,404	20,287
Foundations	147,717	136,188	119,856	105,867	74,282	89,375
Other donees	471,373	416,941	399,927	431,706	316,275	368,592
Total	6,559,140	6,174,855	6,935,871	7,017,933	6,681,041	7,286,205

Source data: Individual Income Tax Returns, SOI Bulletin, Publication 1136, Various

Noncash Charitable Deductions by Type of Property and Income, 2007 and 2010

Noncash Charitable Deductions by Type of Property and Income, 2010

Adjusted Gross Income Class	Amount of Deductions(\$Millions)						Percent of Total Noncash Deductions					
	Stock	Real Estate	Clothing and HH Items	Vehicles	Other	Total	Stock	Real Estate	Clothing and HH Items	Vehicles	Other	Total
Under \$25,000	123	115	472	19	225	954	12.9	12.0	49.5	2.0	23.6	100.0
\$25,000 under \$50,000	17	164	1,355	52	218	1,807	1.0	9.1	75.0	2.9	12.1	100.0
\$50,000 under \$75,000	140	0	1,819	33	281	2,273	6.2	0.0	80.0	1.4	12.4	100.0
\$75,000 under \$100,000	96	4,093	1,936	31	250	6,406	1.5	63.9	30.2	0.5	3.9	100.0
\$100,000 under \$200,000	511	216	3,979	127	609	5,442	9.4	4.0	73.1	2.3	11.2	100.0
\$200,000 under \$500,000	932	274	1,584	47	483	3,320	28.1	8.3	47.7	1.4	14.5	100.0
\$500,000 under \$1,000,000	785	185	269	30	333	1,602	49.0	11.6	16.8	1.9	20.8	100.0
\$1,000,000 under \$1,500,000	661	122	59	8	136	987	67.0	12.4	6.0	0.8	13.8	100.0
\$1,500,000 under \$2,000,000	490	372	28	5	125	1,020	48.1	36.5	2.7	0.5	12.3	100.0
\$2,000,000 under \$5,000,000	1,445	210	38	11	497	2,201	65.7	9.5	1.7	0.5	22.6	100.0
\$5,000,000 under \$10,000,000	1,243	122	10	18	1,472	2,865	43.4	4.2	0.4	0.6	51.4	100.0
\$10,000,000 or more	7,981	260	13	7	1,783	10,044	79.5	2.6	0.1	0.1	17.7	100.0
Total	14,426	6,134	11,562	389	6,410	38,922	37.1	15.8	29.7	1.0	16.5	100.0

Noncash Charitable Deductions by Type of Property and Income, 2007

Adjusted Gross Income Class	Amount of Deductions(\$Millions)						Percent of Total Noncash Deductions					
	Stock	Real Estate	Clothing and HH Items	Vehicles	Other	Total	Stock	Real Estate	Clothing and HH Items	Vehicles	Other	Total
Under \$25,000	67	152	379	27	228	854	7.8	17.9	44.4	3.2	26.7	100.0
\$25,000 under \$50,000	30	4	1,262	94	187	1,576	1.9	0.3	80.0	5.9	11.9	100.0
\$50,000 under \$75,000	180	24	1,764	98	248	2,314	7.8	1.0	76.2	4.2	10.7	100.0
\$75,000 under \$100,000	66	44	1,765	96	788	2,759	2.4	1.6	64.0	3.5	28.5	100.0
\$100,000 under \$200,000	636	270	4,387	227	604	6,124	10.4	4.4	71.6	3.7	9.9	100.0
\$200,000 under \$500,000	1,500	2,990	1,436	68	618	6,612	22.7	45.2	21.7	1.0	9.3	100.0
\$500,000 under \$1,000,000	1,367	952	313	19	654	3,304	41.4	28.8	9.5	0.6	19.8	100.0
\$1,000,000 under \$1,500,000	1,377	459	84	12	370	2,302	59.8	19.9	3.6	0.5	16.1	100.0
\$1,500,000 under \$2,000,000	638	204	39	6	129	1,016	62.8	20.0	3.9	0.6	12.7	100.0
\$2,000,000 under \$5,000,000	2,903	1,181	66	8	525	4,683	62.0	25.2	1.4	0.2	11.2	100.0
\$5,000,000 under \$10,000,000	2,277	705	17	13	656	3,668	62.1	19.2	0.5	0.4	17.9	100.0
\$10,000,000 or more	14,107	1,137	23	27	2,321	17,614	80.1	6.5	0.1	0.2	13.2	100.0
Total	25,148	8,121	11,535	695	7,330	52,827	47.6	15.4	21.8	1.3	13.9	100.0

Source: Individual Income Tax Returns, SOI Bulletin Spring 2010 and forthcoming, Publication 1136. Also see irs.gov/taxstats.

In 2007, 38 percent of non-dependent taxpayers itemized deductions. Starting at about \$50,000 AGI, half or more of non-dependent taxpayers itemized deductions.

Percent of Tax Returns that Itemize Deductions by Age, Marital and Dependent Status, 2007											
Returns are in thousands.											
Adjusted Gross Income Class	All Returns	Non-dependent Returns								Dependent Filers	
		Returns	Percent of Returns that Itemize							Returns	Percent that Itemize
			All Ages	Under age 25	Age 25-34	Age 35-64	65 and over	Married joint	Other returns		
Under \$20k	48,930	38,906	8.0	1.2	3.6	10.7	17.6	12.3	7.2	10,024	0.6
\$20 - 30k	18,969	18,776	17.3	5.5	11.4	21.4	28.1	20.1	16.4	194	7.2
\$30 - 40k	14,741	14,693	29.2	11.1	21.1	34.7	34.7	27.2	30.1	48	22.7
\$40 - 50k	11,151	11,131	40.7	18.3	33.3	45.8	37.9	35.9	43.5	20	17.5
\$50 - 60k	8,891	8,881	50.5	26.9	46.2	54.9	41.2	45.0	56.1	10	50.0
\$60 - 75k	10,560	10,550	59.6	37.1	57.7	63.4	47.1	54.8	67.4	9	20.1
\$75 - 100k	11,744	11,738	72.6	51.5	73.7	75.8	56.8	70.5	79.2	6	50.4
\$100 - 250k	14,949	14,939	87.6	69.0	87.5	90.4	73.7	87.5	88.1	10	86.3
\$250-1m	2,652	2,650	94.5	86.1	94.1	95.9	88.5	95.0	92.1	3	79.3
\$1million+	392	391	95.8	90.7	94.8	96.2	94.3	95.9	95.2	1	85.2
All Returns	142,979	132,655	38.0	4.6	26.1	49.0	37.9	54.7	26.5	10,324	1.1

Source: IRS Statistics of Income, Individual Income Tax Returns. Tabulations by the author.

Notes: Taxpayer age on joint returns is that of the primary taxpayer. Adjusted gross income classes and numbers of returns are in thousands.

Cash and Noncash Charitable Deductions, Tax Year 2007							
Returns are in thousands. Dollars are in millions.							
Adjusted Gross Income Class	Number of Returns	Current Year Giving	Total Deduction	Type of Donation			Not currently deductible
				Cash	Noncash	Prior Year Carryover	
Under \$20k	1,908	3,207	3,005	2,677	530	892	1,094
\$20 - 30k	2,201	4,322	4,366	3,620	702	283	239
\$30 - 40k	3,076	6,348	6,451	5,241	1,107	266	163
\$40 - 50k	3,367	7,170	7,290	5,916	1,255	340	220
\$50 - 60k	3,520	8,222	8,292	6,696	1,526	175	105
\$60 - 75k	5,137	12,815	12,810	10,693	2,122	899	904
\$75 - 100k	7,248	21,039	20,668	17,186	3,854	690	1,061
\$100 - 250k	11,905	50,260	47,986	39,451	10,809	2,119	4,394
\$250-1m	2,363	28,736	27,200	21,450	7,286	4,592	6,128
\$1million+	361	60,392	55,467	30,846	29,546	15,239	20,165
All Returns	41,086	202,512	193,536	143,776	58,736	25,495	34,472

Source: IRS Statistics of Income, Individual Income Tax Returns, Tax Year 2007. Tabulations by the author.

Notes: The table includes returns of non-dependent taxpayers reporting charitable deduction in tax year 2007. Donations not currently deductible can be carried forward to future years.

Charitable Deductions by Percent of Income, Tax Year 2007

Non-dependent Tax Taxpayers with Charitable Deductions. Returns in thousands. Dollar amounts in millions.

Deduction as Percent of AGI	Returns	Charitable Deduction	By Percent of AGI		By Percent of Broad Income	
			median	mean	median	mean
Less than 0.5	6,877	\$3,228	0.27	0.26	0.25	0.28
0.5 - 1.0	6,547	6,778	0.73	0.74	0.7	0.71
1.0 - 1.5	4,568	7,510	1.24	1.24	1.19	1.18
1.5 -- 2.0	3,315	7,379	1.73	1.74	1.67	1.64
2.0 - 2.5	2,561	7,004	2.23	2.24	2.15	2.11
2.5 - 3.0	1,981	6,606	2.73	2.74	2.64	2.56
3.0 - 5.0	4,851	21,473	3.84	3.89	3.59	3.6
5.0 - 10.0	5,570	41,258	6.98	7.17	6.45	6.59
10.0 and over	4,816	92,300	14.45	18.82	12.67	15.39
All Returns	41,086	193,536	1.86	4.35	1.72	3.8

Source: IRS Statistics of Income, Individual Income Tax Returns, Tax Year 2007. Tabulations by the author.

Notes: The table includes returns of non-dependent taxpayers reporting charitable deductions in tax year 2007. Broad income adds tax-exempt interest and Social Security benefits, net operating losses carried over from prior years, the small business stock exclusion, and nontaxable pension income to income in adjusted gross income (AGI). In addition, state income tax refunds are excluded, alimony payments are subtracted, and gambling losses are netted against gambling income.

Effects of Floors Under the Charitable Deduction, Tax Year 2007

Returns of Non-dependent Taxpayers with Charitable Deductions. Returns are in thousands. Dollar amounts are in millions.

Adjusted Gross Income Class	Returns	Percent of returns after floor:		Current deduction amount	Percent of deductions after floor:		Giving as Percent of AGI		Giving as Percent of Broad Income.	
		1 percent	2 percent		1 percent floor	2 percent floor	median	mean	median	mean
Under \$20k	1,908	93.1	84.3	3,005	92.1	84.9	7.67	14.41	4.34	8.72
\$20 - 30k	2,201	86.4	70.9	4,366	88.0	78.0	4.08	7.89	3.32	6.37
\$30 - 40k	3,076	80.9	61.3	6,451	84.8	72.9	3.07	5.98	2.78	5.32
\$40 - 50k	3,367	74.8	54.8	7,290	81.8	68.7	2.35	4.81	2.21	4.48
\$50 - 60k	3,520	69.8	51.8	8,292	79.8	65.8	2.14	4.30	2.03	4.03
\$60 - 75k	5,137	66.4	47.0	12,810	77.4	62.3	1.78	3.71	1.70	3.52
\$75 - 100k	7,248	62.0	43.3	20,668	75.4	59.7	1.56	3.30	1.48	3.16
\$100 - 250k	11,905	60.1	38.7	47,986	71.7	54.6	1.39	2.82	1.32	2.67
\$250-1m	2,363	54.3	32.9	27,200	73.0	57.7	1.16	2.73	1.09	2.55
\$1million+	361	45.2	29.1	55,467	85.1	75.8	0.82	3.04	0.80	2.89
All Returns	41,086	67.3	48.1	193,536	78.3	64.8	1.86	4.35	1.72	3.80

Source: IRS Statistics of Income, Individual Income Tax Returns, Tax Year 2007. Tabulations by the author.

Notes: The table includes returns of non-dependent taxpayers reporting charitable deduction in tax year 2007. Broad income adds tax-exempt interest and Social Security benefits, net operating losses carried over from prior years, the small business stock exclusion, and nontaxable pension income. In addition, state income tax refunds are excluded, alimony payments are subtracted, and gambling losses are netted against gambling income. Itemizers are only a small percentage of returns in the under \$20,000 income class and AGI in this group is often a misleading measure of resources. For example, for this group, median AGI is \$13,800, while median broad income is \$20,800. The exclusion of Social Security is a major source of this difference.

Form **8283**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

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. 1545-0008

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.

1	(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.)
A		
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 (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
A						
B						
C						
D						
E						

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 ▶ _____

	Yes	No
3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
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
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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:

- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles** | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> 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.

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 of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

(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 ²
A					
B					
C					
D					

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
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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

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