

Donee Information Return

Department of the Treasury
Internal Revenue Service

(Sale, Exchange, or Trade of Donated Property)

Give Copy to Donor

Please Print or Type	Charitable organization (donee) name		Employer identification number
	Number and street		
	City or town, state, and ZIP code		
Name of donor(s) who contributed the gift		Donor identification number	
Donor address (Number and street)			
City, town or post office, state and ZIP code			

(a) Description of donated property sold, exchanged, or traded (Attach a separate sheet if more space is needed)	(b) Date item(s) contributed	(c) Date item(s) sold, exchanged, or traded	(d) Amount received

Instructions

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

New Law.—The Tax Reform Act of 1984 (P.L. 98-369) requires the donee of any **charitable deduction property** who sells, exchanges, or otherwise disposes of the property within two years after the date of receipt of the property to file the information shown on this return with the Internal Revenue Service.

Charitable Deduction Property.—The term “charitable deduction property” means any property (other than money

or publicly traded securities) contributed after December 31, 1984, with respect to which the donee signed **Form 8283**, Noncash Charitable Contributions Appraisal Summary.

When to File.—Form 8282 must be filed with the IRS within 90 days after the donee disposes of the property. Also, the donee must send a copy of this form to the donor.

Where to File.—File this form with the Internal Revenue Service Center in Cincinnati, OH 45944.

Penalties.—Failure to file this information return and failure to furnish a copy of this return to the donor will make the charitable organization liable for a \$50 penalty for each failure. See sections 6652, 6676, and 6678 of the Internal Revenue Code.