

Noncash Charitable Contributions

Department of the Treasury
Internal Revenue Service

▶ **Attach to your Federal income tax return if the total claimed value of all property contributed exceeds \$500.**

Attachment
Sequence No. **55**

Name(s) as shown on your income tax return

Identification number

Section A Include in Section A **only** items (or groups of similar items) which have a claimed value of \$5,000 or less per item or group and certain publicly traded securities (see instructions).

Part I Information on Donated Property

	(a) Name and address of the donee organization	(b) Description of donated property (attach a separate sheet if more space is needed)
1		
A		
B		
C		
D		
E		

Note: Columns (d), (e), and (f) do not have to be completed for items with a value of \$500 or less.

	(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
A						
B						
C						
D						
E						

Part II Other Information—Complete questions 2 and 3 only if you gave less than the entire interest in property or if restrictions were attached to the contribution.

- 2** If less than the entire interest in the property is contributed during the year, complete the following:
- (a) Enter letter from Part I which identifies the property _____. (Attach a separate statement if Part II applies to more than one property.)
 - (b) Total amount claimed as a deduction for the property listed in Part I for this tax year _____; for any prior tax year(s) _____.
 - (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).

Charitable organization (donee) name _____

Number and street _____

City or town, state, and ZIP code _____

- (d) The place where any tangible 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 the contribution, answer the following questions:

	Yes	No
(a) Is there a restriction either temporarily or permanently on the donee's right to use or dispose of the donated property?	<input type="checkbox"/>	<input type="checkbox"/>
(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?	<input type="checkbox"/>	<input type="checkbox"/>
(c) Is there a restriction limiting the donated property for a particular use?	<input type="checkbox"/>	<input type="checkbox"/>

Name(s) as shown on your income tax return. (Do not enter name and identification number if shown on the other side.)

Identification number

Section B Appraisal Summary—Include in Section B only items (or groups of similar items) which have a claimed value of more than \$5,000 per item or group. (Report contributions of certain publicly traded securities only in Section A.)

Part I Donee Acknowledgment (To be completed by the charitable organization.)

1 This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Part II on _____ (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property (or any portion thereof) within two 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.

Charitable organization (donee) name	Employer identification number
Number and street	City or town, state, and ZIP code
Authorized signature	Title Date

Part II Information on Donated Property (To be completed by the taxpayer and/or appraiser.)

2 Check type of property:

- Art*
- Stamp Collections
- Real Estate
- Coin Collections
- Gems/Jewelry
- Books
- Other

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

3	(a) Description of donated property (attach a separate sheet if more space is needed)	(b) Date acquired by donor (mo., yr.)	(c) How acquired by donor	(d) Donor's cost or adjusted basis	(e) Appraised fair market value
A					
B					
C					
D					

4 If tangible property was donated, write a brief summary of the overall physical condition of the property at the time of the gift.

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Part III Taxpayer (Donor) Statement (To be completed for items listed in Section B, Part II, with appraised value of \$500 or less per item.)

I declare that item(s) (enter letter(s) identifying property) _____ listed in Part II above has (have) to the best of my knowledge and belief an appraised value of not more than \$500 (per item).

Signature of taxpayer (donor) ▶

Date ▶

Part IV Certification of Appraiser (To be completed by the appraiser of the above donated property.)

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 a person whose relationship to any of the foregoing persons would cause a reasonable person to question my independence as an appraiser.

Also, I declare that I hold myself out to the public as an appraiser 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 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.

Please Sign Here	Signature ▶	Title ▶	Date of appraisal ▶
	Business address	Identification number	
City or town, state, and ZIP code			