

Noncash Charitable Contributions

OMB No. 1545-0908
Expires 3-31-90

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. **55**

Name(s) as shown on your income tax return

Identification number

Note: Compute the amount of your contribution deduction before completing Form 8283. (See your tax return instructions.)

Section A Include in Section A **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

	(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 if the amount you claimed as a deduction for the item is \$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 question 2 if you gave less than an entire interest in property listed in Part I. Complete question 3 if restrictions were attached to a contribution listed in Part I.

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 any contribution listed in Part I, answer the following questions:

- (a) Is there a restriction either temporarily or permanently 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?

	Yes	No
(a)	<input type="checkbox"/>	<input type="checkbox"/>
(b)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
(c)	<input type="checkbox"/>	<input type="checkbox"/>

Name(s) as shown on your income tax return

Identification number

Section B Appraisal Summary—Include in Section B 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 II below.

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.

Form with fields: 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* (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 you donated art after December 31, 1987, and your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal and include an 8 x 10 inch color photograph (or a color transparency, no smaller than 4 x 5 inches).

Table with 3 columns: (a) Description of donated property, (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. Rows A, B, C, D.

Table with 6 columns: (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) For bargain sales after 6/6/88, enter amount received, (h) Amount claimed as a deduction, (i) Average trading price of securities. Rows A, B, C, D.

Part III Taxpayer (Donor) Statement—List any item(s) included in Section B, Part II, that is (are) 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 II above has (have) to the best of my knowledge and belief an appraised value of not more than \$500 (per item). (Enter identifying letter from Part II and describe the specific 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, 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 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 section with fields: Signature, Title, Date of appraisal, Business address, Identification number, City or town, state, and ZIP code