**Noncash Charitable Contributions**

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

**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.

<table>
<thead>
<tr>
<th>1</th>
<th>(a) Name and address of the donee organization</th>
<th>(b) Description of donated property</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
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<tr>
<td>B</td>
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<td>D</td>
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<tr>
<td>E</td>
<td></td>
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</tbody>
</table>

**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).

<table>
<thead>
<tr>
<th>(c) Date of the contribution</th>
<th>(d) Date acquired by donor (mo., yr.)</th>
<th>(e) How acquired by donor</th>
<th>(f) Donor's cost or adjusted basis</th>
<th>(g) Fair market value</th>
<th>(h) Method used to determine the fair market value</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
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</tbody>
</table>

**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):

a 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? __________
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.

<table>
<thead>
<tr>
<th>Part I</th>
<th>Information on Donated Property</th>
<th>To be completed by the taxpayer and/or appraiser.</th>
</tr>
</thead>
</table>

**Check type of property:**
- Art* (contribution of $20,000 or more)
- Art* (contribution of less than $20,000)
- Real Estate
- Gems/Jewelry
- Stamp Collections
- 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.

<table>
<thead>
<tr>
<th>5</th>
<th>(a) Description of donated property (if you need more space, attach a separate statement)</th>
<th>(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift</th>
<th>(c) Appraised fair market value</th>
</tr>
</thead>
</table>

| A | | | |
| B | | | |
| C | | | |
| D | | | |

<table>
<thead>
<tr>
<th>(d) Date acquired by donor (mo., yr.)</th>
<th>(e) How acquired by donor</th>
<th>(f) Donor's cost or adjusted basis</th>
<th>(g) For bargain sales, enter amount received</th>
<th>(h) Amount claimed as a deduction</th>
<th>(i) Average trading price of securities</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
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</table>

**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 ➤ 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

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General Instructions

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping ........................................ 20 min.
Learning about the law or the form ............... 26 min.
Preparing the form ..................................... 35 min.
Copying, assembling, and sending the form to the IRS .................................................. 35 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Purpose of Form

Use Form 8283 to report certain required information about noncash charitable contributions. Do not report on Form 8283 out-of-pocket expenses for volunteer work or amounts you gave by check or credit card. Treat these items as cash contributions.

Additional Information

Do not use this form to figure your charitable contribution deduction. For details on how to figure the amount of the deduction, see your tax return instructions. You may also want to get Pub. 526, Charitable Contributions (for individuals), and Pub. 561, Determining the Value of Donated Property. If you contributed depreciable property, get Pub. 544, Sales and Other Dispositions of Assets.

Who Must File

You must file Form 8283 if the amount of your deduction for all noncash gifts is more than $500. For this purpose, "amount of your deduction" means your deduction before applying any income limitations that could result in a carryover. The carryover rules are explained in Pub. 526.

If you must file Form 8283, you may need to complete Section A, Section B, or both, depending on the type of property donated and the amount claimed as a deduction. See Which Sections To Complete on this page.

Form 8283 is filed only by individuals, partnerships, S corporations, closely held corporations, personal service corporations, and other C corporations. Note: C corporations, other than personal service corporations and closely held corporations, must file Form 8283 only if the amount claimed as a deduction is over $5,000.

Reductions to Fair Market Value (FMV).—Make any required reductions to FMV before you determine if you must file Form 8283. Attach a computation to your tax return showing the reduction. The amount of the reduction (if any) depends on whether the property is ordinary income property or capital gain property. See the FMV discussion below.

When To File

File Form 8283 with your tax return for the tax year you contribute the property and first claim a deduction.

Fair Market Value (FMV)

Although the amount of your deduction determines if you have to file Form 8283, you also need to have information about the value of your contribution to complete the form.

FMV is the price a willing buyer would pay a willing seller when neither has to buy or sell, and both are aware of the sale conditions.

You may not always be able to deduct the FMV of your contribution. Depending on the type of property donated, you may have to reduce the FMV to get to the deductible amount, as explained next.

Ordinary income property is property that would result in ordinary income or short-term capital gain if it were sold on the date it was contributed. Examples of ordinary income property are inventory, works of art created by the donor, and capital assets held for 1 year or less. The deduction for a gift of ordinary income property is limited to the FMV minus the amount that would be ordinary income or short-term capital gain if the property were sold at its FMV.

Capital gain property is property that would result in long-term capital gain if it were sold at its FMV on the date it was contributed. It includes certain real property and depreciable property used in your trade or business, and generally held for more than 1 year. You usually may deduct gifts of capital gain property at their FMV. However, you must reduce the FMV by the amount of the appreciation if:

• The capital gain property is contributed to certain private nonoperating foundations.
• You choose the 50% limit instead of the special 30% limit, or
• The contributed property is tangible personal property that is put to an unrelated use by the charity.

Caution: If you contributed capital gain property, you may owe the alternative minimum tax. For details, get Form 6251, Alternative Minimum Tax—Individuals, and its instructions.

Qualified Conservation Contribution.—If your donation qualifies as a "qualified conservation contribution" under section 170(h), attach a statement that shows the claimed FMV of the underlying property before and after the gift and the conservation purpose furthered by the gift.

Which Sections To Complete

Section A

Include in Section A only items (or groups of similar items as defined on page 2) for which you claimed a deduction of $5,000 or less per item (or group of similar items). Also, include the following publicly traded securities even if the deduction exceeds $5,000:

1. Securities listed on an exchange in which quotations are published daily,
Form 2823—Inventory
$8,500 Contribution deduction
- $5,300 COGS if sold, not donated
$$3,200 For Form 2823 filing purposes

Specific Instructions
Identifying Number
Individuals must enter their social security number. All other filers should enter their employer identification number.

Partnerships and S Corporations
A partnership or S corporation that claims a deduction for noncash gifts of over $500 must file Form 2823 with Form 1065 or 1120S. If the total deduction of any item or group of similar items exceeds $5,000, the partnership or S corporation must complete Section B of Form 2823 even if the amount allocated to each partner or shareholder does not exceed $5,000.

Partners and Shareholders
The partnership or S corporation must give a completed copy of Form 2823 to each partner or shareholder who receives an allocation of the contribution deduction shown in Section B of the partnership's or S corporation's Form 2823.

Special Rule for Contributions of Inventory and Scientific Equipment by Certain C Corporations
A special rule applies for deductions taken by certain C corporations under section 170(e)(3) or (a) for contributions of inventory or scientific equipment. To determine if you must file Form 2823, or which section of Form 2823 to use, take into account only the amount claimed as a deduction in excess of the amount you would have deducted as cost of goods sold (COGS). If you sold the property instead, this rule is only for purposes of Form 2823. It does not change the amount or method of computing your contribution deduction.

If you do not have to file Form 2823 because of this rule, you must attach a statement to your tax return (similar to the one in the example below). Also, if you are completing Section A instead of Section B because of this rule, attach a statement to Form 1040.

Example. You donated clothing from your inventory for the care of the needy. The clothing cost you $5,000 and your claimed charitable deduction is $8,000. Complete Section A instead of Section B since the excess of the deduction over what you would have been your COGS deduction is $3,000 ($8,000 - $5,000). Attach a statement to Form 2823 similar to the following:

Page 2

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claimed as a deduction for this tax year and in any earlier tax years for gifts of a partial interest in the same property. If the organization that received the prior interest in the property is the same as the one listed on line 1, column (a), do not complete line 2c.

**Lines 3a–3c**

Complete lines 3a–3c only if you attached restrictions to the right to the income, use, or disposition of the donated property. Attach a statement explaining:

- The terms of any agreement or understanding regarding the restriction, and
- Whether the property is designated for a particular use.

An example of a “restricted use” is furniture that you gave only to be used in the reading room of an organization’s library.

**Section B**

**Part I, Information on Donated Property**

You must have a written appraisal from a qualified appraiser that supports the information in Part I. However, see the Exception below.

Use Part I to summarize your appraisals(s). Generally, you do not need to attach the appraisals but you should keep them for your records. But see Art Valued at $20,000 or More below.

**Exception.** You do not need a written appraisal if the property is:

1. Nonpublicly traded stock of $10,000 or less.
2. Securities for which market quotations are readily available (see Regulations section 1.170A-13(c)(7)(xi)).
3. Donated by a C corporation (other than a closely held corporation or personal service corporation), or
4. Inventory and other property donated by a closely held corporation or a personal service corporation that are “qualified contributions” for the care of the ill, the needy, or infants, within the meaning of section 170(e)(3)(A).

Although a written appraisal is not required for the types of property listed above, you must provide certain information in Part I of Section B (see Regulations section 1.170A-13(c)(4)(iv)) and have the donee organization complete Part IV.

**Art Valued at $20,000 or More.**—If your total deduction for art is $20,000 or more, you must attach a complete copy of the signed appraisal. For individual objects valued at $20,000 or more, a photograph of a size and quality fully showing the object, preferably an 8 x 10 inch color photograph or a color transparency no smaller than 4 x 5 inches, must be provided upon request.

**Appraisal Requirements**

The appraisal must be made no earlier than 60 days before the date you contribute the property. You must receive it before the due date (including extensions) of the return on which you first claim a deduction for the property. For a deduction first claimed on an amended return, the appraisal must be received before the date the amended return was filed.

A separate qualified appraisal and a separate Form 8283 are required for each item of property except for an item which is part of a group of similar items. Only one appraisal is required for a group of similar items contributed in the same tax year, if it includes all the required information for each item.

The appraiser may select any items whose aggregate value is appraised at $100 or less for which a group description rather than a specific description of each item will suffice.

If you gave similar items to more than one donee for which you claimed a total deduction of more than $500, you must attach a separate form for each donee.

**Example.** You claimed a deduction of $2,000 for books given to College A, $2,500 for books given to College B, and $500 for books given to a public library. You must attach a separate Form 8283 for each donee.

See Regulations section 1.170A-13(c)(3)(i)(i) for the definition of a “qualified appraisal” and information to be included in the appraisal.

**Line 5**

**Note:** You must complete at least column (a) of line 5 (also column (b) if applicable) before submitting Form 8283 to the donee. You may then complete the remaining columns.

**Column (a).**—Describe the property in enough detail so that a person not familiar with it could tell that the property appraised is the property that was contributed.

**Column (c).**—Include the FMV from the appraisal. If one was not required, include the FMV you determine to be correct.

**Columns (d)–(f).**—If you have reasonable cause for not providing the information asked for in any of these columns, attach an explanation so that your deduction won’t be automatically disallowed.

**Column (g).**—A bargain sale is a transfer of property that is in part a sale or exchange and in part a contribution. Enter the amount received (“consideration”) for bargain sales.

**Column (h).**—Complete column (h) only if you were not required to get an appraisal, as explained earlier.

**Column (i).**—Complete column (i) only if you donated securities for which market quotations are considered to be readily available because the issue satisfies the five requirements described in Regulations section 1.170A-13(c)(7)(xi)(B).

**Part II, Taxpayer (Donor) Statement**

If you (the donor) complete Part II, the donee is relieved of filing Form 8282 for items valued at $500 or less. See the Note in the Part IV instructions on page 4 for more information on the filing of Form 8282 by the donee.

Complete Part II only for items included in Part I. If the value of any item is $500 or less, be sure to clearly identify these items in Part II. This is necessary because the donee may not know the value of the donated property, since you are not required to show it in Part I on the donee’s copy of Form 8283.

The amount of information you give in Part II depends on the description of the donated property you enter in Part I. If you separately show a single item as “Property A” in Part I and that item is appraised at $500 or less, then the entry “Property A” in Part II is sufficient. However, if “Property A” consists of several items and the total appraised value is over $500, list in Part II any item(s) you gave that is valued at $500 or less.

All shares of nonpublicly traded stock or items in a set are considered one item. For example, a box of silverware by the same manufacturer, components of a stereo system, or six place settings of a pattern of silverware are one item for the $500 test.

**Example.** You donated books valued at $6,000. The appraisal states that one of the items, a collection of books by author X, is worth $400. On the Form 8283 that you are required to give the donee, you decide not to show the appraised value of all of the books. But you also don’t want the donee to have to file Form 8282 if the collection of books is sold. If your description of Property A on line 5 includes all the books, then specify in Part II the “collection of books by X included in Property A.” If your Property A description is “collection of books by X,” the only required entry in Part II is “Property A.”

In the above example you may have chosen instead to give a completed copy of Form 8283 to the donee. The donee would then be aware of the value. If you include all the books as Property A on line 5, and thus enter $6,000 in column (c), you may still want to describe the specific collection in Part II so the donee can sell it without filing Form 8282.
Part III, Certification of Appraiser

If you had to get an appraisal, the appraiser MUST complete Part III to be considered qualified. See Regulations section 1.170A-13(c)(5) for a definition of a qualified appraiser.

Persons who cannot be qualified appraisers are listed in the Certification of Appraiser (Part III) of Form 8283. Usually, a party to the transaction will not qualify to sign the certification. But a person who sold, exchanged, or gave the property to the donor may sign the certification if the property is donated within 2 months of the date the donor acquired it and the property's appraised value does not exceed its acquisition price.

An appraiser may not be considered qualified if the donor had knowledge of facts that would cause a reasonable person to expect the appraiser to falsely overstate the value of the property. An example of this is an agreement between you and the appraiser about the property value when you know that the agreed amount exceeds the actual FMV.

Usually, appraisal fees cannot be based on a percentage of the appraised value unless the fees were paid to certain not-for-profit associations. See Regulations section 1.170A-13(c)(6)(ii).

Part IV, Donee Acknowledgment

Part IV must be completed by the donee organization that received the property described in Part I of Section B. Before submitting page 2 of Form 8283 to the donee for acknowledgment, complete at least your name, identifying number, and description of the donated property (line 5, column (a)). If tangible property is donated, also describe its physical condition (line 5, column (b)) at the time of the gift. Complete the Taxpayer (Donor) Statement in Part II, if applicable, before submitting the form to the donee. See the instructions for Part II.

The person acknowledging the gift must be an official authorized to sign the tax returns of the organization, or a person specifically designated to sign Form 8283. After completing Part IV, the organization must return Form 8283 to you, the donor. A copy of Section B of this form must be provided to the donee organization. You may then complete any remaining information required in Part I. Also, Part III may be completed at this time by the qualified appraiser.

In rare and unusual circumstances, it may be impossible to get the donee's signature on the appraisal summary. The deduction will not be disallowed for that reason if you attach a detailed explanation why it was impossible.

Note: If the donee (or a successor donee) organization disposes of the property within 2 years after the date the original donee received it, the organization must file Form 8282, Donee Information Return, with the IRS and send a copy to the donor. An exception applies to items having a value of $500 or less if the donor identified the items and signed the statement in Part II (Section B) of Form 8283. See the instructions for Part II.

Failure To File Form 8283, Section B

If you donated property that is required to be reported in Section B of Form 8283 and you fail to attach the form to your return, the deduction will be disallowed unless your failure was due to a good faith omission. If the IRS asks you to submit the form, you have 90 days to send a completed Section B of Form 8283 before your deduction is disallowed.