

# Properly Acknowledging/Receipting Charitable Contributions



Batts Morrison Wales & Lee, P.A.  
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Offices | Orlando • Dallas

# Properly Acknowledging/Receipting Charitable Contributions

## 1) Acknowledgments

### i. Generally

#### a) Required elements of an acknowledgment

- 1) Cash gifts - \$250 or more (as a practical matter, should be done for all)
  - a. Legal name of donee Org
  - b. Name of donor
  - c. Dates and amounts of individual gifts
  - d. Statement that no goods or services were provided in exchange for contributions (assuming true)
  - e. Discussion of use of phrases like “other than intangible religious benefits”
  - f. See BMWL Sample Cash Contribution Acknowledgment on page 6
- 2) Noncash gifts - \$250 or more (as a practical matter, should be done for all)
  - a. Legal name of donee Org
  - b. Name of donor
  - c. Date of gift
  - d. Description of property donated
  - e. Statement that no goods or services were provided in exchange for contributions (assuming true)
  - f. See BMWL Sample Noncash Contribution Acknowledgment and BMWL Sample Stock Contribution Acknowledgment starting on page 7
  - g. Same rules apply to gifts of virtual currency (see BMWL article on page 9)
  - h. Special rules for cars, boats, airplanes
    1. Form 1098-C requirements (see page 13)

- a. Note that Form 1098-C **does** serve as a proper acknowledgment in and of itself
    - b. Note that Form 8283 may be required of donor in addition to Form 1098-C
  - i. Donors also must complete Form 8283 in some circumstances
    - 1. Note that Form 8283 does not serve as a substitute for a proper acknowledgment
  - j. Discussion of Forms 8283 and 8282 and related instructions (see page 21)
- 3) Quid pro quo gifts – more than \$75 (as a practical matter, should be done for all)
  - a. Legal name of donee Org
  - b. Name of donor
  - c. Dates and amounts of individual gifts
  - d. Statement that federal tax law permits the donor to deduct as a charitable contribution only the excess (if any) of the donor’s gift over the value of items the donor received in exchange
  - e. “Good-faith estimate” of the value of goods or services provided to the donor in exchange
    - 1. What to do when the goods or services provided are not commercially available
    - 2. Charity auction treatment for one-of-a-kind items or items with no readily ascertainable FMV
  - f. Certain de minimis (token) premiums can be ignored – special rules apply
  - g. Certain membership benefits can be ignored – special rules apply
  - h. See BMWL Quid Pro Quo Contributions Whitepaper on page 35
  - i. See BMWL Sample Quid Pro Quo Contribution Acknowledgments on page 38
- 4) Qualified Charitable Distributions from IRAs
  - a. Eligibility Criteria

1. Distribution must be made on or after the date the individual for whose benefit the plan is maintained has attained 70 ½
  - a. This used to match the age that individuals were required to make minimum distributions from their IRAs. However, the SECURE Act increased the age for which minimum distributions are required to 72. Thus, if an individual reached age 70 ½ on or after January 1, 2020, minimum distributions are not required until the individual reaches age 72 (70 ½ if an individual reached 70 ½ before January 1, 2020).
2. Must be made directly to the qualifying charity
  - a. Qualified charity – an organization described in §170(b)(1)(A) (other than donor advised funds and supporting organizations)
    - i. Private non-operating foundations are not qualified charities
  - b. Payment by check drawn on IRA is OK
3. May not be a quid pro quo contribution

b. Limits

1. \$100,000 per taxable year
  2. If an IRA owner maintains multiple IRAs in a taxable year, and qualified charitable distributions are made from more than one of these IRAs, the maximum exclusion is \$100,000. For married individuals filing a joint return, the limit is \$100,000 per individual IRA owner.
- c. Counts toward minimum distributions
  - d. Effect is that the QCD is not taxable income
  - e. Not deductible as a charitable contribution
  - f. Required to obtain proper acknowledgment from the charity

1. Should contain general required acknowledgment elements described above (and not be a quid pro quo contribution)
2. The IRA account should be listed as the donor, but the acknowledgement is sent to the IRA owner
3. As a best practice, should include an explanation that the charity is a qualified charity recipient, that the funds were received directly from the IRA, that the payment may qualify for exclusion from taxable income, and a recommendation that the IRA owner consult with their personal tax advisor regarding the treatment of the payment
4. See BMWL Sample IRA Distribution Acknowledgment Letter on page 39

2) Additional Reference Items:

- i. IRS Publication 526
- ii. IRS Publication 1771
- iii. IRS Publication 4303
- iv. IRS Webpage – Substantiating Charitable Contributions
- v. IRS Webpage – IRS Guidance Explains Rules for Vehicle Donations

To access electronic files of the resources provided in this document and the additional reference items listed above, please visit: <https://nonprofitcpa.com/tax-resources/>



Batts Morrison  
Wales & Lee

CERTIFIED PUBLIC ACCOUNTANTS

## Sample Acknowledgment – Cash Contribution (no quid pro quo)

XYZ Charity, Inc.  
123 Elm Street  
Orlando, Florida 32801

DATE

Top Cement Company  
567 Tree Lane  
Orlando, Florida 32801

Dear \_\_\_\_\_:

Thank you so much for your generous contribution of \$\_\_\_\_\_ in connection with our Building Program. This letter will serve as a formal acknowledgment for federal tax purposes that you made this gift on [Date]. You received no goods or services in exchange for this gift. Thank you again for your generous support.

Sincerely,

Mary E. Post  
President

*This sample document is provided for general information purposes. It does not constitute professional advice. It is a generic document that is not specifically designed for your organization. We have provided it as a matter of professional courtesy for you to consider, together with your legal counsel, as you determine policies and/or provisions of your governing documents that are appropriate for your organization. In establishing your organization's policies or provisions of your governing documents, you should consider, together with your legal counsel, your unique operational, financial and legal circumstances.*

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CERTIFIED PUBLIC ACCOUNTANTS

## Sample Acknowledgment for Noncash (Property) Contributions

XYZ Charity, Inc.  
123 Elm Street  
Orlando, Florida 32801

DATE

Top Cement Company  
567 Tree Lane  
Orlando, Florida 32801

Dear \_\_\_\_\_:

Thank you so much for your generous contribution of [describe gift here – example: 100 yards of cement] in connection with our Building Program. This letter will serve as a formal acknowledgment for federal tax purposes that you made this in-kind gift on [Date]. You received no goods or services in exchange for this gift.

Pursuant to federal tax law, we are not permitted to determine the value of your gift for purposes of a charitable contribution deduction. Please consult your tax advisor for specific requirements for deductibility. Depending on the amount you intend to deduct, an appraisal or other documentation may be required. Enclosed is a copy of IRS Publication 526 (the year edition), entitled “Charitable Contributions” which you and your tax advisor may find helpful. Thank you again for your generous support.

Sincerely,

Mary E. Post  
President

*This sample document is provided for general information purposes. It does not constitute professional advice. It is a generic document that is not specifically designed for your organization. We have provided it as a matter of professional courtesy for you to consider, together with your legal counsel, as you determine policies and/or provisions of your governing documents that are appropriate for your organization. In establishing your organization's policies or provisions of your governing documents, you should consider, together with your legal counsel, your unique operational, financial and legal circumstances.*

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## Sample Acknowledgment for Noncash (Stock) Contributions

XYZ Charity, Inc.  
123 Elm Street  
Orlando, Florida 32801

DATE

Mr. John Doe  
567 Tree Lane  
Orlando, Florida 32801

Dear Mr. Doe:

Thank you so much for your generous contribution of [describe stock contribution here – example: 100 shares of Apple, Inc. common stock] in connection with our Building Fund program. This letter will serve as a formal acknowledgment for federal tax purposes that our organization received this non-cash gift on [Date]. You received no goods or services in exchange for this gift.

Pursuant to federal tax law, we are not permitted to determine the value of your gift for purposes of a charitable contribution deduction. Please consult your tax advisor for specific requirements for deductibility. Depending on the amount you intend to deduct, an appraisal (for non-publicly traded stock) or other documentation may be required. Enclosed is a copy of IRS Publication 526 (the (year) edition), entitled “Charitable Contributions” which you and your tax advisor may find helpful. Thank you again for your generous support.

Sincerely,

Mary E. Post  
President

*This sample document is provided for general information purposes. It does not constitute professional advice. It is a generic document that is not specifically designed for your organization. We have provided it as a matter of professional courtesy for you to consider, together with your legal counsel, as you determine policies and/or provisions of your governing documents that are appropriate for your organization. In establishing your organization's policies or provisions of your governing documents, you should consider, together with your legal counsel, your unique operational, financial and legal circumstances.*

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# CHARITABLE CONTRIBUTION GUIDELINES IN FEDERAL TAX LAW FOR DONORS OF VIRTUAL CURRENCY VALUED AT GREATER THAN \$5,000

*By Mike Batts, CPA and  
Michele Wales, CPA*

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## Charitable Contribution Guidelines in Federal Tax Law for Donors of Virtual Currency Valued at Greater than \$5,000

By Mike Batts, CPA and Michele Wales, CPA

Whatever you may think about virtual currencies, one reality is that a significant number of people have invested in them. A sizable portion of those investors have seen their investments increase in value dramatically (despite extreme volatility). And a growing number of investors holding virtual currencies that have appreciated in value are considering donating some of their holdings to their church or their favorite charitable organization.

### Virtual currencies are noncash property for federal income tax purposes

The Internal Revenue Service considers digital currencies to be noncash property.<sup>1</sup> So, if a taxpayer buys units of a digital currency and later sells them at a gain, the taxpayer will be subject to tax on the gain...pursuant to the rules for taxing capital gains.

### The advantage of donating rather than selling and donating the sales proceeds

But if a taxpayer donates the appreciated digital currency directly to a qualified charity, he/she will not be taxed on the appreciation in value. And the even better news...neither will the charity! That is because capital gains of U.S. 501(c)(3) public charities (which include churches) are not typically subject to federal income tax. The amount deductible by the donor will vary depending on the facts, but if the donor holds the digital currency for more than a year prior to donating it, he/she may be entitled to a deduction of the full fair market value of the digital currency contributed, with no tax on the gain!

### The rules for substantiating a charitable contribution deduction of virtual currency valued by the donor at more than \$5,000

*The IRS is a stickler*

Federal income tax law requirements for

substantiating charitable contribution deductions are strict, especially for noncash contributions. A donor who plans to take a charitable contribution deduction on his or her tax return should carefully follow the substantiation requirements. The IRS frequently limits charitable deductions or denies them altogether where it finds that the donor (and his/her tax preparer) have not closely followed the law. Courts generally back the IRS in strictly applying the charitable contribution substantiation rules to donors.

#### *The \$5,000 threshold*

While our focus in this article is on contributions of virtual currency, the rules described herein generally apply to contributions of noncash items (other than publicly traded securities) valued by the donor at more than \$5,000, for which a charitable contribution deduction will be claimed. The \$5,000 threshold can be met if a single noncash item valued by the donor at more than \$5,000 is donated, or if a group of similar items (for example, books) with a combined value of more than \$5,000 is donated during the year. The similar items do not all have to be donated at the same time, or even to the same organization, for the \$5,000 threshold to be triggered. Special rules apply to contributions of automobiles, boats, and airplanes – a subject outside the scope of this article.

#### *Substantiation requirements*

In order to properly substantiate the deduction on the donor's tax return of a noncash contribution in excess of the \$5,000 threshold, the donor must:

1. Obtain a qualified appraisal,
2. Obtain a contemporaneous written acknowledgment from the donee organization,
3. Prepare and submit Form 8283 with his/her tax return, and
4. Maintain specific records.

Each of these requirements is described further below.

1. Obtain a qualified appraisal

The donor is responsible for obtaining a qualified written appraisal prepared by a

<sup>1</sup> Source: <https://www.irs.gov/individuals/international-taxpayers/frequently-asked-questions-on-virtual-currency-transactions>

qualified appraiser. A qualified appraiser for this purpose is an individual who has earned an appraisal designation from a recognized professional appraiser organization for demonstrated competency in valuing the type of property being appraised, or that has met certain minimum education and experience requirements. Further, the appraiser generally cannot be the donor, the charity receiving the donation, or an employee or agent of the donor or charity.

A qualified appraisal must be prepared in accordance with generally accepted appraisal standards and must include certain information, including: a description of the type and condition of the property; the valuation effective date; the fair market value of the contributed property on the valuation date; the method and basis of valuation; the terms of any agreement between the donor and the charity regarding the future use or sale of the donated property; identifying information regarding the qualified appraiser and the appraiser's qualifications; and a statement that the appraisal was prepared for income tax purposes.

The qualified appraisal must be made, signed, and dated no earlier than 60 days prior to the date the appraised property was donated, and no later than the due date of the taxpayer's return (including extensions) for the year of the donation. Further, the appraisal fee generally cannot be based on a percentage of the appraised value of the property.

In a recent letter to the IRS,<sup>2</sup> a bipartisan group of members of Congress challenged the IRS to simplify the substantiation requirements related to virtual currencies. In an IRS FAQ document addressing virtual currencies, the IRS allows taxpayers to provide evidence of the fair market value of virtual currency for most tax purposes at the time of sale or receipt by citing prices on an exchange, or in worldwide indices provided by various blockchain explorers. However, for purposes of determining the fair market value of virtual currency

donated to a charitable organization and valued by the donor at more than \$5,000, the IRS continues to require donors to obtain a written qualified appraisal. The Congressional members who authored the letter suggested that the IRS could remedy this discrepancy by treating donations of virtual currency in the same way as the donation of publicly traded securities, thereby eliminating the qualified appraisal requirement.

## 2. Contemporaneous written acknowledgment

It is important to note that a donor must obtain a written acknowledgment from the charity for all cash and property contributions of \$250 or more, including those for which an appraisal must also be obtained. The acknowledgment must be obtained by the earlier of the date on which the donor files his/her income tax return for the year in which the contribution was made or the due date (including extensions) of the return. The acknowledgment should include the legal name of the charity, the name of the donor, the date and amount of the contribution, a description (but not the value) of any noncash contributions, and a statement (if true) that no goods or services were received by the donor in exchange for the donation. If the donor received anything from the charity in return for the donation (other than certain de minimis items), the acknowledgment must include a "good faith estimate" of the value of the goods and services the donor received and a disclosure indicating that the donor may only deduct as a charitable contribution the excess of the amount donated over the fair market value of the items or services received in exchange for the donation.

## 3. Prepare and submit Form 8283 with the donor's tax return

In addition to the above requirements, a donor of noncash property valued at over \$5,000 must complete Section B of Form 8283 and submit it with the donor's income tax return for the year in which the contribution was made. Section B of

<sup>2</sup> Source: <https://www.nonprofitcpa.com/wp-content/uploads/2021/09/Congress-letter-to-IRS-virtual-currency-donations.pdf>

the Form 8283 must be signed by both the qualified appraiser and the charitable organization that received the donation. Both the appraiser and the charitable organization must also provide their address and tax identification number. Additionally, the following information must be reported in Section B of the Form 8283: a description of the donated property; a brief summary of the overall physical condition of the property (if the donated property is tangible personal property); the appraised fair market value of the property; the date and manner of acquisition by the donor of the property; the cost or adjusted basis of the donated property; the amount claimed by the donor as a charitable contribution deduction; and the date of the contribution. Generally, the qualified appraisal itself is not required to be submitted with the donor's tax return unless the value of the property contributed exceeds \$500,000.

#### 4. Maintain records

The donor is required to maintain certain records in connection with the charitable contribution deduction taken on the return. Generally, these records must include the contemporaneous written acknowledgment obtained from the charity, as well as the information included in Section B of Form 8283 outlined above. A copy of the qualified appraisal should also be retained by the donor.

## Conclusion

Charitable donations of virtual currency are on the rise. Until and unless the IRS or Congress simplifies the substantiation rules for such donations, strict substantiation and documentation requirements apply for charitable deductions related to such donations...particularly those valued at greater than \$5,000. Donors and their tax preparers must carefully follow the rules in order to avoid challenges by the IRS of deductions for charitable donations of virtual currency.

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7878

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**Contributions of Motor Vehicles, Boats, and Airplanes**

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution		OMB No. 1545-1959	
		2a Odometer mileage		Form <b>1098-C</b> (Rev. November 2019)	
				For calendar year 20 ____	
		2b Year	2c Make	2d Model	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$			
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use					
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use					
6a Did you provide goods or services in exchange for the vehicle? . . . . . ► Yes <input type="checkbox"/> No <input type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle \$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . . ► <input type="checkbox"/>					
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked . . . . . ► <input type="checkbox"/>					

**Copy A**  
**For Internal Revenue Service Center**  
**File with Form 1096.**  
  
For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

CORRECTED (if checked)

Attachment Sequence No. 155A

**Contributions of Motor Vehicles, Boats, and Airplanes**

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Date of contribution		OMB No. 1545-1959 Form <b>1098-C</b> (Rev. November 2019) For calendar year 20 ____
	2a Odometer mileage		
	2b Year	2c Make	2d Model
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number	
DONOR'S name	4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party		
Street address (including apt. no.)	4b Date of sale		
City or town, state or province, country, and ZIP or foreign postal code	4c Gross proceeds from sale (see instructions) \$		
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use			
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose			
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use			
6a Did you provide goods or services in exchange for the vehicle? . . . . . ► Yes <input type="checkbox"/> No <input type="checkbox"/>			
6b Value of goods and services provided in exchange for the vehicle \$			
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . . ► <input type="checkbox"/>			
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked . . . . . ► <input type="checkbox"/>			

**Copy B**

**For Donor**

In order to take a deduction of more than \$500 for this contribution, you must attach this copy to your federal tax return.

**Unless box 5a or 5b is checked, your deduction cannot exceed the amount in box 4c.**

CORRECTED (if checked)

**Contributions of  
Motor Vehicles,  
Boats, and  
Airplanes**

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution		OMB No. 1545-1959 Form <b>1098-C</b> (Rev. November 2019) For calendar year 20 ____	
		2a Odometer mileage			
		2b Year	2c Make	2d Model	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$			
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use					
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use					
6a Did you provide goods or services in exchange for the vehicle? . . . . . ► Yes <input type="checkbox"/> No <input type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle \$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . . ► <input type="checkbox"/>					
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked . . . . . ► <input type="checkbox"/>					

**Copy C**  
**For Donor's Records**  
  
This information is being furnished to the IRS unless box 7 is checked.

## Instructions for Donor

**Caution:** You must attach Copy B of Form 1098-C to your income tax return in order to take a deduction for the contribution of a qualified vehicle with a claimed value of more than \$500. (If you *e-file* your return, you must (a) attach Copy B of Form 1098-C to Form 8453 and mail the forms to the IRS, or (b) include Form 1098-C as a PDF attachment if your software program permits.) If you do not attach Copy B of Form 1098-C to your return (or to Form 8453) when required, the IRS will disallow your deduction. Generally, you must also attach Form 8283, Noncash Charitable Contributions, if the amount you deduct for all noncash gifts is more than \$500. See the Instructions for Form 8283 for exceptions.

You received Form 1098-C because you donated a motor vehicle, boat, or airplane (“donated vehicle”) to the charity shown on the front of this form. Generally, the charity must furnish this form to you no later than 30 days after the date it sold the donated vehicle (if box 4a is checked) or 30 days after the date of the contribution (if box 5a or 5b is checked). If none of these boxes is checked, you must obtain this form by the due date (including extensions) of your tax return for the year of the contribution (or, if earlier, the date you file that return).

**Donor’s taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Box 1.** Shows the date the charity received the donated vehicle.

**Boxes 2a–2d.** Shows the vehicle odometer mileage reading (motor vehicles only), make, model, and year of the donated vehicle.

**Box 3.** Shows the vehicle identification number (VIN) for a motor vehicle, the hull identification number for a boat, or the aircraft identification number for an airplane.

**Box 4a.** This box is required to be checked by the charity to certify that the donated vehicle was sold for more than \$500 to an unrelated party in an arm’s length transaction.

**Box 4c.** Shows the gross proceeds the charity received from the sale of the donated vehicle. If box 4a is checked, you generally can take a deduction equal to the smaller of the amount in box 4c or the vehicle’s fair market value (FMV) on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526, Charitable Contributions.

**Box 5a.** This box is required to be checked by the charity to certify that the donated vehicle will not be sold before completion of a significant intervening use or material improvement by the charity. If the box is checked, you generally can take a deduction equal to the vehicle’s FMV on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526.

**Box 5b.** This box is required to be checked by the charity to certify that the donated vehicle is to be transferred to a needy individual in direct furtherance of the donee’s charitable purpose of relieving the poor and distressed or underprivileged who are in need of a means of transportation. If this box is checked, you generally can take a deduction equal to the vehicle’s FMV on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526.

**Box 6b.** Shows a good faith estimate by the charity of the value of any goods and services provided to you for the donated vehicle. Generally, the amount of your charitable contribution is reduced by the value of the goods and services provided. However, see the instructions for box 6c below. Also, see *Contributions From Which You Benefit* in Pub. 526.

**Box 6c.** This box is required to be checked by the charity if the goods and services consisted solely of intangible religious benefits. If checked, you do not have to reduce the amount of your charitable contribution by the value of such benefits. An intangible religious benefit means a benefit that generally is not sold in a commercial transaction, such as admission to a religious ceremony.

**Box 7.** If this box is checked, your deduction in most cases equals the **smaller** of \$500 or the donated vehicle’s FMV on the date of the contribution. However, if that value was more than your cost or other basis, see Pub. 526.

**Future developments.** For the latest information about developments related to Form 1098-C and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1098C](http://www.irs.gov/Form1098C).



VOID  CORRECTED

**Contributions of  
Motor Vehicles,  
Boats, and  
Airplanes**

DONEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Date of contribution		OMB No. 1545-1959 Form <b>1098-C</b> (Rev. November 2019) For calendar year 20 ____	
		2a Odometer mileage			
		2b Year	2c Make	2d Model	
DONEE'S TIN	DONOR'S TIN	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donee certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City or town, state or province, country, and ZIP or foreign postal code		4c Gross proceeds from sale (see instructions) \$			
5a <input type="checkbox"/> Donee certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use					
5b <input type="checkbox"/> Donee certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donee's charitable purpose					
5c Donee certifies the following detailed description of material improvements or significant intervening use and duration of use					
6a Did you provide goods or services in exchange for the vehicle? . . . . . ► Yes <input type="checkbox"/> No <input type="checkbox"/>					
6b Value of goods and services provided in exchange for the vehicle \$					
6c Describe the goods and services, if any, that were provided. If this box is checked, donee certifies that the goods and services consisted solely of intangible religious benefits . . . . . ► <input type="checkbox"/>					
7 Under the law, the donor may not claim a deduction of more than \$500 for this vehicle if this box is checked . . . . . ► <input type="checkbox"/>					

**Copy D  
For Donee**

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

## Instructions for Donee

To complete Form 1098-C, use:

- The current General Instructions for Certain Information Returns, and
- The current Instructions for Form 1098-C.

To order these instructions and additional forms, go to [www.irs.gov/Form1098C](http://www.irs.gov/Form1098C).

**Filing and furnishing.** Generally, you must furnish Copies B and C of this form to the donor no later than 30 days after the date of sale if box 4a is checked or 30 days after the date of the contribution if box 5a or 5b is checked.

If box 7 is checked, **do not** file Copy A with the IRS and **do not** furnish Copy B to the donor. You may furnish Copy C to the donor. The donor is required to obtain Copy C or a similar acknowledgment by the earlier of the due date (including extensions) of the donor's income tax return for the year of the contribution or the date that return is filed.

For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the current General Instructions for Certain Information Returns.

To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

**Need help?** If you have questions about reporting on Form 1098-C, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

# Instructions for Form 1098-C



Department of the Treasury  
Internal Revenue Service

(Rev. November 2019)

## Contributions of Motor Vehicles, Boats, and Airplanes

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Form 1098-C and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1098C](https://www.irs.gov/Form1098C).

### Reminders

In addition to these specific instructions, you also should use the current [General Instructions for Certain Information Returns](https://www.irs.gov/GeneralInstructions). Those general instructions include information about the following topics.

- Who must file.
- When and where to file.
- Electronic reporting.
- Corrected and void returns.
- Statements to recipients.
- Taxpayer identification numbers (TINs).
- Backup withholding.
- Penalties.
- Other general topics.

You can get the general instructions at [IRS.gov/1099GeneralInstructions](https://www.irs.gov/1099GeneralInstructions) or [IRS.gov/Form1098C](https://www.irs.gov/Form1098C).

**Continuous-use form and instructions.** Form 1098-C and these instructions have been converted from an annual revision to continuous use. Both the form and instructions will be updated as needed. For the most recent version, go to [IRS.gov/Form1098C](https://www.irs.gov/Form1098C).

**Online fillable form.** Due to the very low volume of paper Forms 1098-C received and processed by the IRS each year, this form has been converted to an online fillable format. You may fill out this form, found online at [IRS.gov/Form1098C](https://www.irs.gov/Form1098C), and send Copies B and C to the donor. For filing with the IRS, follow the applicable procedures if you are required to file electronically, or, **for this form only**, if you are qualified to file on paper, send in the black-and-white copy A with Form 1096 that you print from the IRS website.

## Specific Instructions

### Who Must File

A donee organization must file a separate Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, with the IRS for each contribution of a qualified vehicle that has a claimed value of more than \$500. A qualified vehicle is any motor vehicle manufactured primarily for use on public streets, roads, and highways; a boat; or an airplane. However, property held by the donor primarily for sale to customers, such as inventory of a car dealer, is not a qualified vehicle.

### Contemporaneous Written Acknowledgment

If a donor contributes a qualified vehicle to you with a claimed value of more than \$500, you must furnish a contemporaneous written acknowledgment of the contribution to the donor under section 170(f)(12) containing the same information shown on Form 1098-C. Otherwise, the donor cannot claim a deduction of more than \$500 for that vehicle. Copy B of Form 1098-C may be used for this purpose. An acknowledgment is considered contemporaneous if it is furnished to the donor no later than 30 days after the:

- Date of the sale, if you are required to check box 4a; or
- Date of the contribution, if you are required to check box 5a or 5b.

Provide the donor with Copies B and C of Form 1098-C or your own acknowledgment that contains the required information. See the current

[General Instructions for Certain Information Returns](https://www.irs.gov/GeneralInstructions) for information on how to file.



**Do not file Form 1098-C for a contribution of a qualified vehicle with a claimed value of \$500 or less. However, you may use it as the contemporaneous written acknowledgment under section 170(f)(8) by providing the donor with Copy C only. If you use Copy C as the acknowledgment, you must check box 7. In addition, do not complete boxes 4a through 5c or enter the donor's TIN on the form. You may, but are not required to, enter the donee's federal TIN on the form.**

### Section 6720 Penalties

Section 6720 imposes penalties on any donee organization that is required under section 170(f)(12) to furnish an acknowledgment to a donor if the donee organization knowingly:

- Furnishes a false or fraudulent acknowledgment; or
- Fails to furnish an acknowledgment in the manner, at the time, and showing the information required by section 170(f)(12).



**Other penalties may apply. See part O in the current General Instructions for Certain Information Returns.**

An acknowledgment containing a certification described in box 5a or 5b will be presumed to be false or fraudulent if the qualified vehicle is sold to a buyer other than a needy individual (as explained in the instructions for box 5b) without a significant intervening use or material improvement (as explained in the instructions for box 5a) within 6 months of the date of the contribution. If a charity sells a donated vehicle at auction, the IRS will not accept as substantiation an acknowledgment from the charity stating the vehicle is to be transferred to a needy individual for significantly below fair market value (FMV). Vehicles sold at auction are not sold at prices significantly below FMV, and the IRS will not treat vehicles sold at auction as qualifying for this exception.

The penalty for an acknowledgment relating to a qualified vehicle for which box 4a must be checked is the larger of:

- The gross proceeds from the sale, or
- The sales price stated in the acknowledgment multiplied by 39.6% (0.396).

The penalty for an acknowledgment relating to a qualified vehicle for which box 5a or 5b must be checked is the larger of:

- \$5,000, or
- The claimed value of the vehicle multiplied by 39.6% (0.396).

### Donor's TIN

See part J of the current [General Instructions for Certain Information Returns](https://www.irs.gov/GeneralInstructions) for details on requesting the donor's TIN. If the donor does not provide a TIN, you must check box 7 because the acknowledgment will not meet the requirements of section 170(f)(12) and the donor will not be allowed to claim a deduction of more than \$500 for the qualified vehicle.

**Truncating donor's TIN on acknowledgements.** Pursuant to Regulations section 301.6109-4, all filers of this form may truncate a donor's TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)) on written acknowledgements. Truncation is not allowed on any documents the filer files with the IRS. A filer's TIN may not be truncated on any form. See part J in the current [General Instructions for Certain Information Returns](https://www.irs.gov/GeneralInstructions).

### Box 1. Date of Contribution

Enter the date you received the motor vehicle, boat, or airplane from the donor.

## Boxes 2a, 2b, 2c, and 2d. Odometer Mileage, Year, Make, and Model of Vehicle

Enter the appropriate information in each box. Enter mileage only for motor vehicles in box 2a. The following table shows three examples.

	Box 2a - Odometer mileage	Box 2b - Year	Box 2c - Make	Box 2d - Model
Example 1 - car	90,000	2006	Ford	Explorer
Example 2 - airplane		1968	Piper	Cub
Example 3 - boat		2008	Larson	LXI 208



Donees must ensure that the odometer reading is in miles, not kilometers. If the odometer is calibrated in kilometers, you must convert the kilometers to miles using the following calculation.

$Kilometers \times 0.62137 = miles.$

### Box 3. Vehicle or Other Identification Number

For any vehicle contributed, this number is generally affixed to the vehicle. For a motor vehicle, the vehicle identification number (VIN) is 17 alphanumeric characters in length. Refer to the vehicle owner's manual for the location of the VIN. For a boat, the hull identification number is 12 characters in length and is usually located on the starboard transom. For an airplane, the aircraft identification number is 6 alphanumeric characters in length and is located on the tail of a U.S. aircraft.

### Box 4a. Vehicle Sold in Arm's Length Transaction to Unrelated Party

If the vehicle is sold to a buyer other than a needy individual (as explained in the instructions for box 5b) without a significant intervening use or material improvement (as explained in the instructions for box 5a), you must certify that the sale was made in an arm's length transaction between unrelated parties. Check the box to make the certification. Also complete boxes 4b and 4c. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 4b. Date of Sale

If you checked box 4a, enter the date that the vehicle was sold in the arm's length transaction. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 4c. Gross Proceeds

If you checked box 4a, enter the gross proceeds from the sale of the vehicle. This is generally the sales price. Do not reduce this amount by any expenses or fees. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 5a. Vehicle Will Not Be Transferred Before Completion of Material Improvements or Significant Intervening Use

If you intend to make a significant intervening use of or a material improvement to this vehicle, you must check box 5a to certify that the vehicle will not be transferred for cash, other property, or services before completion of the use or improvement. Also complete box 5c. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

There is significant intervening use only if the organization actually uses the vehicle to substantially further the organization's regularly conducted activities, and the use is significant, not incidental. Factors in determining whether a use is a significant intervening use include its nature, extent, frequency, and duration. For this purpose, use includes providing transportation on a regular basis for a significant period of time or significant use directly relating to training in vehicle repair. Use does

not include the use of a vehicle to provide training in business skills, such as marketing or sales. Examples of significant use include the following.

- Driving a vehicle every day for 1 year to deliver meals to needy individuals, if delivering meals is an activity regularly conducted by the organization.
- Driving a vehicle for 10,000 miles over a 1-year period to deliver meals to needy individuals, if delivering meals is an activity regularly conducted by the organization.

Material improvements include major repairs and additions that improve the condition of the vehicle in a manner that significantly increases the value. To be a material improvement, the improvement cannot be funded by an additional payment to the donee from the donor of the vehicle. Material improvements do not include cleaning, minor repairs, routine maintenance, painting, removal of dents or scratches, cleaning or repair of upholstery, and installation of theft deterrent devices.

### Box 5b. Vehicle To Be Transferred to a Needy Individual for Significantly Below FMV

Check box 5b if you intend to sell the vehicle to a needy individual at a price significantly below FMV or make a gratuitous transfer of the vehicle to a needy individual in direct furtherance of your organization's charitable purpose of relieving the poor and distressed or underprivileged who are in need of a means of transportation. Do not enter any amount in box 4c. The donor's contribution deduction for a sale for this purpose is not limited to the gross proceeds from the sale. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 5c. Description of Material Improvements or Significant Intervening Use and Duration of Use

Describe in detail the intended material improvements to be made by the organization or the intended significant intervening use and duration of the use by the organization. Skip this box if the qualified vehicle has a claimed value of \$500 or less.

### Box 6a. Checkbox for Whether Donee Provided Goods and Services in Exchange for the Vehicle Described

You must check the box to indicate whether you provided goods or services to the donor in exchange for the vehicle described in boxes 2a, 2b, 2c, 2d, and 3.

### Box 6b. Value of Goods and Services Provided in Exchange for the Vehicle Described

If you checked "Yes" in box 6a, complete box 6b. You must give a good faith estimate of the value of those goods and services including intangible religious benefits. Include the value of any goods and services you may provide in a year other than the year that the qualified vehicle was donated. Pub. 561, Determining the Value of Donated Property, provides guidance for providing an estimate for the value of goods and services.

### Box 6c. Description of the Goods and Services

If you checked "Yes" in box 6a, describe in detail the goods and services, including intangible religious benefits, that were provided to the donor. If the donor received only intangible religious benefits, check the box.

An intangible religious benefit is one that is provided by an organization organized exclusively for religious purposes and which generally is not sold in a commercial transaction outside the donative context.

### Box 7. Checkbox for a Vehicle With a Claimed Value of \$500 or Less

If the vehicle has a claimed value of \$500 or less or the donor did not provide a TIN, you must check box 7. If you check box 7, **do not** file Copy A with the IRS and **do not** furnish Copy B to the donor.

## Noncash Charitable Contributions

**Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

**Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.**

OMB No. 1545-0074

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 Publicly Traded Securities**—List in this section **only** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property 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) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						
E						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. See instructions.

**Part I Information on Donated Property**

**2** Check the box that describes the type of property donated.

- |   |   |  |
|---|---|--|
| <b>a</b> <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <b>e</b> <input type="checkbox"/> Other Real Estate     | <b>i</b> <input type="checkbox"/> Vehicles                     |
| <b>b</b> <input type="checkbox"/> Qualified Conservation Contribution       | <b>f</b> <input type="checkbox"/> Securities            | <b>j</b> <input type="checkbox"/> Clothing and household items |
| <b>c</b> <input type="checkbox"/> Equipment                                 | <b>g</b> <input type="checkbox"/> Collectibles**        | <b>k</b> <input type="checkbox"/> Other                        |
| <b>d</b> <input type="checkbox"/> Art* (contribution of less than \$20,000) | <b>h</b> <input type="checkbox"/> Intellectual Property |  |

\* 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.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real 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) 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	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A						
B						
C						

Name(s) shown on your income tax return	Identifying number
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**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)–**  
 Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.  
 Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also  
 attach the required statement. See instructions.

- 4a** Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest \_\_\_\_\_  
 If Section B, Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Section B, 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 in Section B, Part V, below):  
 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
<b>5a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?			
<b>b</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? . . . . .			
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .			

**Part III Taxpayer (Donor) Statement—**List each item included in Section B, 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 Section B, 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 Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) _____	Date _____
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**Part IV 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 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). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

<b>Sign Here</b>	Appraiser signature _____	Date _____
	Appraiser name _____	Title _____

Business address (including room or suite no.)	Identifying number
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City or town, state, and ZIP code \_\_\_\_\_

**Part V Donee Acknowledgment**

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 _____

**Donee Information Return**  
 (Sale, Exchange, or Other Disposition of Donated Property)

▶ Go to [www.irs.gov/Form8282](http://www.irs.gov/Form8282) for latest information.

**Give a Copy to Donor**

**Parts To Complete**

- If the organization is an **original donee**, complete *Identifying Information*, Part I (lines 1a–1d and, if applicable, lines 2a–2d), and Part III.
- If the organization is a **successor donee**, complete *Identifying Information*, Part I, Part II, and Part III.

**Identifying Information**

<b>Print or Type</b>	Name of charitable organization (donee)	Employer identification number ⋮
	Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
	City or town, state, and ZIP code	

**Part I Information on ORIGINAL DONOR and SUCCESSOR DONEE Receiving the Property**

<b>1a</b> Name of original donor of the property	<b>1b</b> Identifying number(s) ⋮
<b>1c</b> Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address)	
<b>1d</b> City or town, state, and ZIP code	

**Note.** Complete lines 2a–2d only if the organization gave this property to another charitable organization (successor donee).

<b>2a</b> Name of charitable organization	<b>2b</b> Employer identification number ⋮
<b>2c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>2d</b> City or town, state, and ZIP code	

**Part II Information on PREVIOUS DONEES. Complete this part only if the organization was not the first donee to receive the property. See the instructions before completing lines 3a through 4d.**

<b>3a</b> Name of original donee	<b>3b</b> Employer identification number ⋮
<b>3c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>3d</b> City or town, state, and ZIP code	
<b>4a</b> Name of preceding donee	<b>4b</b> Employer identification number ⋮
<b>4c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>4d</b> City or town, state, and ZIP code	

**Part III Information on DONATED PROPERTY**

<p>1. Description of the donated property sold, exchanged, or otherwise disposed of and how the organization used the property. (If you need more space, attach a separate statement.)</p>	<p>2. Did the disposition involve the organization's entire interest in the property?</p>		<p>3. Was the use related to the organization's exempt purpose or function?</p>		<p>4. Information on use of property.</p> <ul style="list-style-type: none"> <li>• If you answered "Yes" to question 3 and the property was tangible personal property, describe how the organization's use of the property furthered its exempt purpose or function. Also complete Part IV below.</li> <li>• If you answered "No" to question 3 and the property was tangible personal property, describe the organization's intended use (if any) at the time of the contribution. Also complete Part IV below, if the intended use at the time of the contribution was related to the organization's exempt purpose or function and it became impossible or infeasible to implement.</li> </ul>
	Yes	No	Yes	No	
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					

		Donated Property			
		A	B	C	D
<b>5</b>	Date the organization received the donated property (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>6</b>	Date the original donee received the property (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>7</b>	Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>8</b>	Amount received upon disposition	\$	\$	\$	\$

**Part IV Certification**

You must sign the certification below if any property described in Part III above is tangible personal property and:

- You answered "Yes" to question 3 above, or
- You answered "No" to question 3 above and the intended use of the property became impossible or infeasible to implement.

Under penalties of perjury and the penalty under section 6720B, I certify that either: (1) the use of the property that meets the above requirements, and is described above in Part III, was substantial and related to the donee organization's exempt purpose or function; or (2) the donee organization intended to use the property for its exempt purpose or function, but the intended use has become impossible or infeasible to implement.

Signature of officer
  Title
  Date

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer
  Title
  Date

\_\_\_\_\_  
Type or print name



## General Instructions

Section references are to the Internal Revenue Code.

**Future developments.** For the latest information about developments related to Form 8282 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8282](http://www.irs.gov/Form8282).

### Purpose of Form

Donee organizations use Form 8282 to report information to the IRS and donors about dispositions of certain charitable deduction property made within 3 years after the donor contributed the property.

### Definitions



For Form 8282 and these instructions, the term “donee” includes all donees, unless specific reference is made to “original” or “successor” donees.

**Original donee.** The first donee to or for which the donor gave the property. The original donee is required to sign Form 8283, Noncash Charitable Contributions, Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities), presented by the donor for charitable deduction property.

**Successor donee.** Any donee of property other than the original donee.

**Charitable deduction property.** Any donated property (other than money and publicly traded securities) if the claimed value exceeds \$5,000 per item or group of similar items donated by the donor to one or more donee organizations. This is the property listed in Section B on Form 8283.

### Who Must File

Original and successor donee organizations must file Form 8282 if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (or any portion) within 3 years after the date the original donee received the property. See *Charitable deduction property* above.

If the organization sold, exchanged, or otherwise disposed of motor vehicles, airplanes, or boats, see Pub. 526, Charitable Contributions.

**Exceptions.** There are two situations where Form 8282 does not have to be filed.

**1. Items valued at \$500 or less.** The organization does not have to file Form 8282 if, at the time the original donee signed Section B of Form 8283, the donor had signed a statement on Form 8283 that the appraised value of the specific item was not more than \$500. If Form 8283 contains more than one item, this exception applies only to those items that are clearly identified as having a value of \$500 or less. However, for purposes of the donor’s determination of whether the appraised value of the item exceeds \$500, all shares of nonpublicly traded stock, or items that form a set, are considered one item. For example, a collection of books written by the same author, components of a stereo system, or six place settings of a pattern of silverware are considered one item.

**2. Items consumed or distributed for charitable purpose.** The organization does not have to file Form 8282 if an item is consumed or distributed, without consideration, in fulfilling your purpose or function as a tax-exempt organization. For example, no reporting is required for medical supplies consumed or distributed by a tax-exempt relief organization in aiding disaster victims.

### When To File

If the organization disposes of charitable deduction property within 3 years of the date the original donee received it and the organization does not meet exception 1 or 2 above, the organization must file Form 8282 within 125 days after the date of disposition.

**Exception.** If the organization did not file because it had no reason to believe the substantiation requirements applied to the donor, but the organization later becomes aware that the substantiation requirements did apply, the organization must file Form 8282 within 60 days after the date it becomes aware it was liable. For example, this exception would apply where Section B of Form 8283 is furnished to a successor donee after the date that donee disposes of the charitable deduction property.

**Missing information.** If Form 8282 is filed by the due date, enter the organization’s name, address, and employer identification number (EIN) and complete at least Part III, columns 1, 2, 3, and 4; and Part IV. The organization does not have to complete the remaining items if the information is not available. For example, the organization may not have the information necessary to complete all entries if the donor did not make Section B of Form 8283 available.

### Where To File

Send Form 8282 to the Department of Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

### Other Requirements

**Information the organization must give a successor donee.** If the property is transferred to another charitable organization within the 3-year period discussed earlier, the organization must give the successor donee all of the following information.

1. The name, address, and EIN of the organization.
2. A copy of Section B of Form 8283 that the organization received from the donor or a preceding donee. The preceding donee is the one who gave the organization the property.

3. A copy of this Form 8282, within 15 days after the organization files it.

The organization must furnish items 1 and 2 above within 15 days after the latest of the date:

- The organization transferred the property,
- The original donee signed Section B of Form 8283, or
- The organization received a copy of Section B of Form 8283 from the preceding donee if the organization is also a successor donee.

**Information the successor donee must give the organization.** The successor donee organization to whom the organization transferred this property is required to give the organization its name, address, and EIN within 15 days after the later of:

- The date the organization transferred the property, or
- The date the successor donee received a copy of Section B of Form 8283.

**Information the organization must give the donor.** The organization must give a copy of Form 8282 to the original donor of the property.

**Recordkeeping.** The organization must keep a copy of Section B of Form 8283 in its records.

## Penalties

**Failure to file penalty.** The organization may be subject to a penalty if it fails to file this form by the due date, fails to include all of the information required to be shown on the filed form, or includes incorrect information on the filed form. The penalty is generally \$50 per form. For more details, see sections 6721 and 6724.

**Fraudulent identification of exempt use property.** A \$10,000 penalty may apply to any person who identifies in Part III tangible personal property the organization sold, exchanged, or otherwise disposed of, as having a use that is related to a purpose or function knowing that such property was not intended for such a use. For more details, see section 6720B.

## Specific Instructions

### Part I

**Line 1a.** Enter the name of the original donor.

**Line 1b.** The donor's identifying number may be either an employer identification number or a social security number, and should be the same number provided on page 2 of Form 8283.

**Line 1c and 1d.** Enter the last known address of the original donor.

**Lines 2a–2d.** Complete these lines if the organization gave the property to another charitable organization successor donee (defined earlier). If the organization is an original donee, skip Part II and go to Part III.

### Part II

Complete Part II only if the organization is a successor donee. If the organization is the original donee, do not complete any lines in Part II; go directly to Part III.

If the organization is the **second donee**, complete lines 3a through 3d. If the organization is the **third or later donee**, complete lines 3a through 4d. On lines 4a through 4d, give information on the preceding donee.

### Part III

**Column 1.** For charitable deduction property that the organization sold, exchanged, or otherwise disposed of within 3 years of the original contribution, describe each item in detail. For a motor vehicle, include the vehicle identification number. For a boat, include the hull identification number. For an airplane, include the aircraft identification number. Additionally, for the period of time the organization owned the property, explain how it was used. If additional space is needed, attach a statement.

**Column 3.** Check "Yes" if the organization's use of the charitable deduction property was related to its exempt purpose or function. Check "No" if the organization sold, exchanged, or otherwise disposed of the property without using it.

### Part IV

**Certification.** Sign and date the certification if any property described in Part III is tangible personal property and you answered "Yes" to Part III, question 3, or you answered "No" to Part III, question 3 and the intended use of the property became impossible or infeasible to implement.

### Signature

Form 8282 is not valid unless it is signed by an officer of the organization. Be sure to include the title of the person signing the form and the date the form was signed.

## How To Get Tax Help

### Internet

You can access the IRS website 24 hours a day, 7 days a week, at [www.irs.gov](http://www.irs.gov) to:

- Download forms and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code (IRC), Regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Sign up to receive local and national tax news by email. To subscribe, visit [www.irs.gov/Charities](http://www.irs.gov/Charities).

### Ordering Forms and Publications

Visit [www.irs.gov/Formspubs](http://www.irs.gov/Formspubs) to download forms and publications. Otherwise, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

### Phone Help

If you have questions and/or need help completing this form, please call 877-829-5500. This toll-free telephone service is available Monday through Friday.

# Instructions for Form 8283

(Rev. December 2021)

## Noncash Charitable Contributions



Department of the Treasury  
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

## General Instructions

### Future Developments

Information about any future developments affecting Form 8283 (such as legislation enacted after we release it) will be posted at [IRS.gov/Form8283](https://www.irs.gov/Form8283).

### Purpose of Form

Use Form 8283 to report information about noncash charitable contributions.

Do not use Form 8283 to report out-of-pocket expenses for volunteer work or amounts you gave by check or credit card. Treat these items as cash contributions. Also, do not use Form 8283 to figure your charitable contribution deduction. For details on how to figure the amount of the deduction, see your tax return instructions and Pub. 526, Charitable Contributions.

### Who Must File

You must file one or more Forms 8283 if the amount of your deduction for each noncash contribution is more than \$500. You must also file Form 8283 if you have a group of similar items for which a total deduction of over \$500 is claimed. See [Similar Items of Property](#), later. For this purpose, “amount of your deduction” means your deduction before applying any income limits that could result in a carryover. The carryover rules are explained in Pub. 526. Make any required reductions to fair market value (FMV) before you determine if you must file Form 8283. See [Fair Market Value \(FMV\)](#), later.

Form 8283 is filed by individuals, partnerships, and corporations.

### Business Entities

**C corporations.** C corporations, other than personal service corporations and closely held corporations, must file Form 8283 only if the amount claimed as a deduction is more than \$5,000 per item or group of similar items. A personal service corporation or closely held corporation that claims a deduction for noncash gifts of more than \$500 must file Form 8283 with Form 1120 or applicable special return.

**Partnerships and S corporations.** A partnership or S corporation that claims a deduction for noncash gifts of more than \$500 must file Form 8283 (Section A or Section B) with Form 1065 or 1120-S.

If the total deduction for any item or group of similar items is more than \$5,000, the partnership or S corporation must complete Section B of Form 8283 even if the amount allocated to each partner or shareholder is \$5,000 or less.

The partnership or S corporation must give a completed copy of Form 8283 (Section A or Section B) to each partner or shareholder receiving an allocation of the contribution deduction shown in Section A or Section B of the Form 8283 of the partnership or S corporation.

**Partners and shareholders.** The partnership or S corporation will provide information about your share of the contribution on your Schedule K-1 (Form 1065 or 1120-S). If you received a copy of Form 8283 from the partnership or S corporation, attach a copy to your tax return. Use the amount shown on your Schedule K-1, not the amount shown on the Form 8283, to figure your deduction. Complete only column (h) of line 1 with your share of the contribution and enter “From Schedule K-1 (Form 1065 or 1120-S)” across columns (d)-(g).

### When To File

File Form 8283 with your tax return for the year you contribute the property and first claim a deduction and any carryover year described in section 170(d).

### Which Sections To Complete

Form 8283 has two sections. If you must file Form 8283, you must complete either Section A or Section B depending on the type of property donated and the amount claimed as a deduction.

Use Section A to report donations of property for which you claimed a deduction of \$5,000 or less per item or group of similar items (defined later). Also use Section A to report donations of publicly traded securities; certain intellectual property described in section 170(e)(1)(B)(iii); a qualified vehicle described in section 170(f)(12)(A)(ii) for which an acknowledgement under section 170(f)(12)(B)(iii) is provided; and inventory and other similar property described in section 1221(a)(1). Use Section B to report donations of property for which you claimed a deduction of more than \$5,000 per item or group of similar items.

In figuring whether your deduction for a group of similar items was more than \$5,000, consider all items in the group, even if items in the group were donated to more than one donee organization. However, you must file a separate Form 8283, Section B, for each donee organization.

**Example.** You claimed a deduction of \$2,000 for books you gave to College A, \$2,500 for books you gave to College B, and \$900 for books you gave to College C. You must report these donations in Section B because the total deduction was more than \$5,000. You must file a separate Form 8283, Section B, for the donation to each of the three colleges.

**Section A.** Include in Section A only the following items.

1. Items (or groups of [similar items](#) as defined later) for which you claimed a deduction of more than \$500 but not more than \$5,000 per item (or group of similar items).

2. The following items even if the claimed value was more than \$5,000 per item (or group of similar items):
  - a. Securities listed on an exchange in which quotations are published daily,
  - b. Securities regularly traded in national or regional over-the-counter markets for which published quotations are available,
  - c. Securities that are shares of a mutual fund for which quotations are published on a daily basis in a newspaper of general circulation throughout the United States,
  - d. Certain other securities even though the securities do not meet any of the criteria described in paragraphs 2.a through 2.c above (for more information, see Treasury Regulations section 1.170A-13(c)(7)(xi)(B)),
  - e. A vehicle (including a car, boat, or airplane) if your deduction for the vehicle is limited to the gross proceeds from its sale and you obtained a contemporaneous written acknowledgment,
  - f. Intellectual property (as defined later), or
  - g. Inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

**Section B.** Include in Section B only items (or groups of similar items) for which you claimed a deduction of more than \$5,000. Do not include items reportable in Section A. Items reportable in Section B require a written qualified appraisal by a qualified appraiser. You must file a separate Form 8283, Section B, for each donee organization and each item of property (or group of similar items).

You must file Form 8283, Section B, if you are contributing a single article of clothing or household item that is not in good used condition or better and for which you are claiming a deduction of over \$500.

You must also file Form 8283, Section B, if you gave less than an entire interest in a property or conditions were placed on the use of the property.

### Similar Items of Property

Similar items of property are items of the same general category or type, such as coin collections, paintings, books, clothing, jewelry, nonpublicly traded stock, land, or buildings.

**Example.** You claimed a deduction of \$600 for inventory, \$7,000 for publicly traded securities (quotations published daily), and \$6,000 for a collection of 15 books (\$400 each). Report the inventory and securities in Section A and the books (a group of similar items) in Section B.

### Special Rule for Certain C Corporations

A special rule applies for deductions taken by certain C corporations under section 170(e)(3) or (4) for certain contributions of inventory or scientific equipment.

To determine if you must file Form 8283, use the difference between the amount you claimed as a deduction and the amount you would have claimed as cost of goods sold (COGS) had you sold the property

instead. This rule is only for purposes of Form 8283. It does not change the amount or method of figuring your contribution deduction.

If you do not have to file Form 8283 because of this rule, you must attach a statement to your tax return (similar to the one in the example below).

**Example.** You donated clothing from your inventory for the care of the needy. The clothing cost you \$500 and your claimed charitable deduction is \$800. Complete Section A instead of Section B because the difference between the amount you claimed as a charitable deduction and the amount that would have been your COGS deduction is \$300 (\$800 – \$500). Because the difference between the charitable deduction and the cost of goods sold is less than \$500, Form 8283 does not have to be filed:

<u>Deduction for Donation of Inventory</u>	
Contribution deduction	\$800
COGS (if sold, not donated)	– 500
	= \$300

### 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 FMV of your contribution to complete the form.

FMV is the price a willing, knowledgeable buyer would pay a willing, knowledgeable seller when neither has to buy or sell.

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 figure the deductible amount, as explained next.

**Reductions to FMV.** The amount of the reduction (if any) depends on whether the property is ordinary income property or capital gain property. Attach a statement to your tax return showing how you figured the reduction.

**Ordinary income property.** Ordinary income property is property that would result in ordinary income or short-term capital gain if it were sold at its FMV 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.

**Capital gain property.** 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. For purposes of figuring your charitable contribution, capital gain property also includes certain real property and depreciable property used in your trade or business and, generally, held more than 1 year. However, to the extent of any gain from the property that must be recaptured as ordinary income under section 1245, section 1250, or any other Code provision, the property is treated as ordinary income property.

You usually may deduct gifts of capital gain property at their FMV. However, you must reduce your deduction amount by the amount of any appreciation if any of the following apply.

- The capital gain property is contributed to certain private nonoperating foundations. This rule does not apply to qualified appreciated stock.
- You choose the 50% limit instead of the special 30% limit for capital gain property given to 50% limit organizations.
- The contributed property is [intellectual property](#) (as defined later).
- The contributed property is certain taxidermy property.
- The contributed property is tangible personal property that is put to an unrelated use (as defined in Pub. 526) by the charity.
- The contributed property is certain tangible personal property with a claimed value of more than \$5,000 and is sold, exchanged, or otherwise disposed of by the charity during the year in which you made the contribution, and the charity has not made the required certification of exempt use (such as on Form 8282, Donee Information Return, Part IV).

**Qualified conservation contribution.** A qualified conservation contribution is a donation of a qualified real property interest, such as an easement, exclusively for certain conservation purposes. The donee must be a qualified organization as defined in section 170(h)(3) and must have the resources to monitor and enforce the conservation easement or other conservation restrictions. To enable the organization to do this, you must give it documents, such as maps and photographs, that establish the condition of the property at the time of the gift.

If the donation has no material effect on the real property's FMV, or enhances rather than reduces its FMV, no deduction is allowable. For example, no deduction may be allowed if the property's use is already restricted, such as by zoning or other law or contract, and the donation does not further restrict how the property can be used.

The FMV of a conservation easement cannot be determined by applying a standard percentage to the FMV of the underlying property. The best evidence of the FMV of an easement is the sales price of a comparable easement. If there are no comparable sales, the before and after method may be used.

Attach a statement that:

- Identifies the conservation purposes furthered by your donation,
- Shows, if before and after valuation is used, the FMV of the underlying property before and after the gift,
- States whether you made the donation in order to get a permit or other approval from a local or other governing authority and whether the donation was required by a contract, and
- If you or a related person has any interest in other property nearby, describes that interest.

If an appraisal is required, it must be made by a qualified appraiser. See [Appraisal Requirements](#), later.

**Easements on buildings in historic districts.** You cannot claim a deduction for this type of contribution unless the contributed interest includes restrictions

preserving the entire exterior of the building (including front, sides, rear, and height) and prohibiting any change to the exterior of the building inconsistent with its historical character. If you claim a deduction for this type of contribution, you must include with your return:

- A signed copy of a qualified appraisal,
- Photographs of the entire exterior of the building, and
- A description of all restrictions on the development of the building. The description of the restrictions can be made by attaching a copy of the easement deed.

If you donate this type of property and claim a deduction of more than \$10,000, your deduction will not be allowed unless you pay a \$500 filing fee. See Form 8283-V and its instructions.

For more information about qualified conservation contributions, see Pub. 526 and Pub. 561, Determining the Value of Donated Property. Also see section 170(h), Regulations section 1.170A-14, and Notice 2004-41. Notice 2004-41, 2004-28 I.R.B. 31, is available at [IRS.gov/irb/2004-28\\_IRB/ar09.html](http://IRS.gov/irb/2004-28_IRB/ar09.html).

**Intellectual property.** The FMV of intellectual property must be reduced to figure the amount of your deduction, as explained earlier. Intellectual property means a patent, copyright (other than a copyright described in section 1221(a)(3) or 1231(b)(1)(C)), trademark, trade name, trade secret, know-how, software (other than software described in section 197(e)(3)(A)(i)), or similar property, or applications or registrations of such property.

However, you may be able to claim additional charitable contribution deductions in the year of the contribution and later years based on a percentage of the donee's net income, if any, from the property. The amount of the donee's net income from the property will be reported to you on Form 8899, Notice of Income From Donated Intellectual Property. See Pub. 526 for details.

**Clothing and household items.** The FMV of used household items and clothing is usually much lower than when new. A good measure of value might be the price that buyers of these used items actually pay in consignment or thrift shops. You can also review classified ads in the newspaper or on the Internet to see what similar products sell for.

Generally, you cannot claim a deduction for clothing or household items you donate unless the clothing or household items are in good used condition or better. However, you can claim a deduction for a contribution of an item of clothing or a household item that is not in good used condition or better if your claimed value is more than \$500 and you substantiate that value with a qualified appraisal and Form 8283, Section B. Both must be included with your return.

### Qualified Vehicle Donations

A qualified vehicle is any motor vehicle manufactured primarily for use on public streets, roads, and highways; a boat; or an airplane. However, property held by the donor primarily for sale to customers, such as inventory of a car dealer, is not a qualified vehicle.

If you donate a qualified vehicle with a claimed value of more than \$500, you cannot claim a deduction unless you

attach to Form 8283 a copy of the contemporaneous written acknowledgment you received from the donee organization. The donee organization may use Copy B of Form 1098-C as the acknowledgment. An acknowledgment is considered contemporaneous if the donee organization furnishes it to you no later than 30 days after the:

- Date of the sale, if the donee organization sold the vehicle in an arm's length transaction to an unrelated party; or
- Date of the contribution, if the donee organization will not sell the vehicle before completion of a material improvement or significant intervening use, or the donee organization will give or sell the vehicle to a needy individual for a price significantly below FMV to directly further the organization's charitable purpose of relieving the poor and distressed or underprivileged who need a means of transportation.

For a donated vehicle with a claimed value of more than \$500, you can deduct the smaller of the vehicle's FMV on the date of the contribution or the gross proceeds received from the sale of the vehicle, unless an exception applies as explained below. Form 1098-C (or other acknowledgment) will show the gross proceeds from the sale if no exception applies. If the FMV of the vehicle was more than your cost or other basis, you may have to reduce the FMV to figure the deductible amount, as described under [Reductions to FMV](#), earlier.

If any of the following exceptions apply, your deduction is not limited to the gross proceeds received from the sale. Instead, you generally can deduct the vehicle's FMV on the date of the contribution if the donee organization:

- Makes a significant intervening use of the vehicle before transferring it,
- Makes a material improvement to the vehicle before transferring it, or
- Gives or sells the vehicle to a needy individual for a price significantly below FMV to directly further the organization's charitable purpose of relieving the poor and distressed or underprivileged who need a means of transportation.

Form 1098-C (or other acknowledgment) will show if any of these exceptions apply. If the FMV of the vehicle was more than your cost or other basis, you may have to reduce the FMV to figure the deductible amount, as described under [Reductions to FMV](#), earlier.

**Determining FMV.** A used car guide may be a good starting point for finding the FMV of your vehicle. These guides, published by commercial firms and trade organizations, contain vehicle sale prices for recent model years. The guides are sometimes available from public libraries or from a loan officer at a bank, credit union, or finance company. You can also find used car pricing information on the Internet.

An acceptable measure of the FMV of a donated vehicle is an amount not in excess of the price listed in a used vehicle pricing guide for a private party sale of a similar vehicle. However, the FMV may be less than that amount if the vehicle has engine trouble, body damage, high mileage, or any type of excessive wear. The FMV of

a donated vehicle is the same as the price listed in a used vehicle pricing guide for a private party sale only if the guide lists a sales price for a vehicle that is the same make, model, and year, sold in the same area, in the same condition, with the same or similar options or accessories, and with the same or similar warranties as the donated vehicle.

**Example.** Neal donates his car, which he bought new in 2015 for \$30,000. A used vehicle pricing guide shows the FMV for his car is \$9,000. Neal receives a Form 1098-C showing the gross proceeds from the sale of Neal's car for \$7,000. The Form 1098-C does not include certifications from the donee that it made material improvements or significant intervening use of Neal's car or transferred the car to a needy individual for significantly below fair market value in furtherance of the donee's charitable purpose.

Neal claims a deduction of \$7,000 for the contribution but only if he completes Section A and attaches to his return either Form 1098-C, or other contemporaneous written acknowledgment that meets the requirements of section 170(f)(12)(B).

**More information.** For details, see Pub. 526 or Notice 2005-44. Notice 2005-44, 2005-25 I.R.B. 1287, is available at [IRS.gov/irb/2005-25\\_IRB/ar09.html](https://www.irs.gov/irb/2005-25_IRB/ar09.html).

## Additional Information

You may want to see Pub. 526 and Pub. 561. If you contributed depreciable property, see Pub. 544, Sales and Other Disposition of Assets.

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# Specific Instructions

**Identifying number.** Individuals must enter their social security number. All other filers should enter their employer identification number.

## Section A

### Part I, Information on Donated Property

#### Line 1

**Column (b).** Check the box if the donated property is a qualified vehicle (defined earlier). If you are not attaching Form 1098-C (or other acknowledgment) to your return, enter the vehicle identification number (VIN) in the spaces provided below the checkbox.

You can find the VIN on the vehicle registration, the title, the proof of insurance, or the vehicle itself. Generally, the VIN is 17 characters made up of numbers and letters.

If the VIN has fewer than 17 characters, enter a zero in each of the remaining entry spaces to the left of the VIN. For example, if the VIN is "555555X555555," enter "0000555555X555555."

**Column (c).** Describe the property in sufficient detail. The greater the value of the property, the more detail you must provide. For example, a personal computer should be described in more detail than pots and pans.

If the donated property is a vehicle, give the year, make, model, condition, and mileage at the time of the donation (for example, "2018 Hyundai, Model M, fair

condition, 60,000 miles”) regardless of whether you must attach either a Form 1098-C or other contemporaneous written acknowledgment. If you do not know the actual mileage, use a good faith estimate based on car repair records or similar evidence.

For securities, include the following.

- Company name,
- Number of shares,
- Kind of security,
- Whether a share of a mutual fund, and
- Whether regularly traded on a stock exchange or in an over-the-counter market.

For real or tangible personal property, include the condition of the property and whether the donee has certified the tangible personal property for its own use as an exempt organization.

**Column (d).** Enter the date you contributed the property. If you made contributions on various dates, enter each contribution and its date on a separate row.

**Note.** If the amount you claimed as a deduction for the item is \$500 or less, you do not have to complete columns (e), (f), and (g).

**Column (e).** Enter the approximate date you acquired the property. If it was created, produced, or manufactured by or for you, enter the date it was substantially completed.

If you are donating a group of similar items and you acquired the items on various dates (but have held all the items for at least 12 months), you can enter “Various.”

For publicly traded securities, enter only if you held the securities for more than 12 months.

If the property was created, produced, or manufactured by or for the donor, enter the date the property was substantially completed.

**Column (f).** State how you acquired the property. This could be by purchase, gift, inheritance, or exchange.

**Column (g).** Do not complete this column for publicly traded securities held more than 12 months, unless you elect to limit your deduction cost basis. See section 170(b)(1)(C)(iii). Keep records on cost or other basis.

**Note.** If you must complete columns (e), (f), and (g) but have reasonable cause for not providing the information required, attach an explanation.

**Column (h).** Enter the FMV of the property on the date you donated it. You must attach a statement if:

- You were required to reduce the FMV to figure the amount of your deduction, or
- You gave a qualified conservation contribution for which you claimed a deduction of \$5,000 or less.

See [Fair Market Value \(FMV\)](#), earlier, for the type of statement to attach.

**Column (i).** Enter the method(s) you used to determine the FMV.

Examples of entries to make include “Appraisal,” “Thrift shop value” (for clothing or household items), “Catalog” (for stamp or coin collections), or “Comparable

sales” (for real estate and other kinds of assets). See Pub. 561.

## Section B

Include in Section B items (or groups of similar items) for which you are claiming a deduction of more than \$5,000. You must also file Form 8283, Section B, if you are contributing a single article of clothing or household item that is not in good used condition and for which you are claiming a deduction of more than \$500. Do not include property reported in Section A. File a separate Form 8283, Section B, for:

- Each donee; and
- Each item of property, except for an item that is part of a group of similar items.

### Part I, Information on Donated Property

You must get a written qualified appraisal from a qualified appraiser before completing Part I. However, see [Exceptions](#) below.

Generally, you do not need to attach the appraisals to your return but you should keep them for your records. But see [Art valued at \\$20,000 or more](#), [Clothing and household items not in good used condition](#), [Easements on buildings in historic districts](#), and [Deduction of more than \\$500,000](#), later.

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

1. A qualified vehicle (including a car, boat, or airplane) if your deduction for the vehicle is limited to the gross proceeds from its sale and you obtained a contemporaneous written acknowledgment;
2. [Intellectual property](#) (as defined earlier);
3. Publicly traded securities and certain securities considered to be publicly traded (as defined in [Which Sections To Complete](#), earlier); or
4. Inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

**Art valued at \$20,000 or more.** If your deduction for art is \$20,000 or more, you must attach a complete copy of the signed appraisal to your return. For individual objects valued at \$20,000 or more, a photograph must be provided upon request. The photograph must be of sufficient quality and size (preferably an 8 x 10 inch color photograph) or a high-resolution digital image to fully show the object.

**Clothing and household items not in good used condition.** You must include with your return a qualified appraisal of any single item of clothing or any household item that is not in good used condition or better for which you are claiming a deduction of more than \$500. Attach the appraisal and Section B to your return. See [Clothing and household items](#), earlier.

**Easements on buildings in historic districts.** If you are claiming a deduction for a qualified conservation contribution of an easement on the exterior of a building in a registered historic district, you must include the qualified appraisal, photographs, and certain other information with

your return. See [Easements on buildings in historic districts](#), under *Fair Market Value (FMV)*, earlier.

**Deduction of more than \$500,000.** If you are claiming a deduction of more than \$500,000 for an item (or group of similar items) donated to one or more donees, you must attach the qualified appraisal of the property to your return unless an exception applies. See [Exceptions](#), earlier.

### Appraisal Requirements

The appraisal must be prepared by a qualified appraiser (defined later) in accordance with the substance and principles of the Uniform Standards of Professional Appraisal Practice, as developed by the Appraisal Standards Board of the Appraisal Foundation. It also must meet the relevant requirements of Regulations section 1.170A-17(a) and (b).

The appraisal must be signed and dated by a qualified appraiser not earlier than 60 days before the date you contribute the property. You must receive the appraisal before the due date (including extensions) of the return on which you first claim a deduction for the property. For a deduction you first claim on an amended return, you must obtain the appraisal before the date you file the amended return. See Regulations section 1.170A-17(a)(4), (a)(8).

A separate qualified appraisal and a separate Form 8283 are required for each item of property except for an item that 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 group similar items with a collective value appraised at \$100 or less.

If you gave similar items to more than one donee for which you claimed a total deduction of more than \$5,000, 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 \$900 for books given to a public library. You must attach a separate Form 8283 for each donee.

### Line 2

Check only one box on line 2 of each Form 8283. Complete as many separate Forms 8283 as necessary so that only one box has to be checked on line 2 of each Form 8283.

**Vehicles.** If you check box “i” to indicate the donated property is a vehicle and the claimed value for your donated vehicle (a) is more than \$5,000, and (b) not limited to the gross proceeds from its sale, you must also attach to your return a copy of Form 1098-C (or other contemporaneous written acknowledgment) you received from the donee organization. See [Which Sections To Complete](#) for instructions on whether to include your donated vehicle in Section A or Section B. Do not include donated vehicles reportable in Section A in Section B.

### Line 3

You must complete at least column (a) of line 3 (and column (b) if applicable) before submitting Form 8283 to the donee. You may then complete the remaining columns.

**Column (a).** Provide a detailed description so a person unfamiliar with the property could be sure the property that was appraised is the property that was contributed. The greater the value of the property, the more detail you must provide.

For a qualified conservation contribution, describe the easement terms in detail, or attach a copy of the easement deed.

A description of donated securities should include the company name and number of shares donated. Do not include donated securities reportable in Section A.

**Column (b).** If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.

**Column (c).** Include the FMV from the appraisal.

**Column (d).** If you are donating a group of similar items and you acquired the items on various dates (but have held all the items for at least 12 months), you can enter “Various.”

**Columns (d)–(f).** If you have reasonable cause for not providing the information in column (d), (e), or (f), attach an explanation so your deduction will not automatically be disallowed.

For a qualified conservation contribution, indicate whether you are providing information about the underlying property or about the easement.

**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 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 were not required to get an appraisal, as explained earlier.

### Part II, Partial Interests and Restricted Use Property

If Part II applies to more than one property, attach a separate statement. Give the required information for each property separately. Identify which property listed in Section B, Part I the information relates to.

### Lines 4a Through 4e

Complete lines 4a–4e only if you contributed less than the entire interest in property listed in Section B, Part I. On line 4b, enter the amount claimed as a deduction for this tax year and in any prior tax years for gifts of a partial interest in the same property. Line 4c is completed if the prior year donee organization is different from the organization in Section B, Part V.



## Lines 5a Through 5c

Complete lines 5a–5c only if you attached restrictions to the right to the income, use, or disposition of the donated property. An example of a “restricted use” donation includes a contribution of an item to a museum on the condition that the latter does not sell the item for a specified period following the donation. Attach a statement explaining (1) the terms of any agreement or understanding regarding the restriction, and (2) whether the property is designated for a particular use.

## Part III, Taxpayer (Donor) Statement

Complete Section B, Part III, for each item included in Section B, Part I, that has an appraised value of \$500 or less. Because you may not have to show the individual value of these items in Section B, Part I, of the donee's copy of Form 8283, clearly identify them for the donee in Section B, Part III. Then, the donee does not have to file Form 8282 for the items valued at \$500 or less. See the [Note](#), under *Part V, Donee Acknowledgment*, for more details about filing Form 8282.

The amount of information you give in Section B, Part III, depends on the description of the donated property you enter in Section B, Part I. If you 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 III is enough. However, if “Property A” consists of several items and the total appraised value is over \$500, list in Part III 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 book collection by the same author, 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 do not want the donee to have to file Form 8282 if the collection of books is sold within 3 years after the donation. If your description of Property A on line 3 includes all the books, then specify in Part III the “collection of books by X included in Property A.” But if your Property A description is “collection of books by X,” the only required entry in Part III 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 3, and enter \$6,000 in column (c), you may still want to describe the specific collection in Part III so the donee can sell it without filing Form 8282.

## Part IV, Declaration of Appraiser

If you are required to get an appraisal, you must get it from a qualified appraiser. A qualified appraiser is an individual who meets all the following requirements as of the date the individual completes and signs the appraisal.

1. The individual either:

- a. Has earned a recognized appraiser designation from a generally recognized professional appraiser organization for demonstrated competency in valuing the type of property being appraised, or

- b. Has met certain minimum education requirements and has 2 or more years of experience in valuing the type of property being appraised. To meet the minimum education requirements, the individual must have successfully completed professional or college-level coursework in valuing the type of property and the education must be from:

- i. A professional or college-level educational organization,

- ii. A generally recognized professional trade or appraiser organization that regularly offers educational programs, or

- iii. An employer as part of an employee apprenticeship or education program similar to professional or college-level courses.

2. The individual regularly prepares appraisals for which he or she is paid.

3. The appraiser makes a declaration in the appraisal that, because of his or her experience and education, he or she is qualified to make appraisals of the type of property being valued.

4. The appraiser specifies in the appraisal the appraiser's education and experience in appraising the type of property being valued.

In addition, the appraiser must complete Part IV of Form 8283. See section 170(f)(11)(E) and Regulations section 1.170A-16(d)(4) for details.

If you use appraisals by more than one appraiser, or if two or more appraisers contribute to a single appraisal, all the appraisers must sign the appraisal and Part IV of Form 8283.

Persons who cannot be qualified appraisers are listed in Part IV of Section B—the Declaration of Appraiser. Generally, a party to the transaction in which you acquired the property being appraised will not qualify to sign the declaration. But a person who sold, exchanged, or gave the property to you may sign the declaration if the property was donated within 2 months of the date you acquired it and the property's appraised value did not exceed its acquisition price.

An appraisal is not a qualified appraisal if you either fail to disclose or misrepresent facts to your appraiser and a reasonable person would expect this failure or misrepresentation to cause the appraiser to misstate the value of the property you contributed.

Appraisal fees cannot be based on a percentage of the appraised value. See Regulations section 1.170A-17(a)(9).

**Identifying number.** The appraiser's taxpayer identification number (social security number or employer identification number) must be entered in Part IV.

## Part V, Donee Acknowledgment

The donee organization that received the property described in Part I of Section B must complete Part V.

Before submitting Section B of Form 8283 to the donee for acknowledgment, complete at least your name, identifying number, and description of the donated property (line 3, column (a)). If real property or tangible personal property is donated, also describe its physical condition (line 3, column (b)) at the time of the gift. Complete Part III, if applicable, before submitting the form to the donee. See the instructions for Part III.

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. When you ask the donee to fill out Part V, you should also ask the donee to provide you with a contemporaneous written acknowledgment required by section 170(f)(8).

After completing Part V, the organization must return Form 8283 to you, the donor. You must give a copy of Section B of this form to the donee organization. You may then complete any remaining information required in Part I. Also, the qualified appraiser can complete Part IV at this time.

In some cases, it may be impossible to get the donee's signature on Form 8283. The deduction will not be disallowed for that reason if you attach a detailed explanation of why it was impossible.

**Note.** If it is reasonable to expect that donated tangible personal property will be used for a purpose unrelated to the purpose or function of the donee, the donee should check the "Yes" box in Part V. In this situation, your deduction will be limited. In addition, if the donee (or a successor donee) organization disposes of the property within 3 years after the date the original donee received it, the organization must file Form 8282 with the IRS and send a copy to the donor. (As a result of the sale by the donee, the donor's contribution deduction may be limited or part of the prior year's contribution deduction may have to be recaptured. See Pub. 526.) An exception applies to items having a value of \$500 or less if the donor identified the items and signed the statement in Section B, Part III, of Form 8283. See the instructions for Part III.

### Failure To File Form 8283

Your deduction generally will be disallowed if you fail to:

- Attach a required Form 8283 to your return,
- Get a required appraisal and complete Section B of Form 8283, or
- Attach to your return a required appraisal of clothing or household items not in good used condition, an easement on a building in a registered historic district, or property for which you claimed a deduction of more than \$500,000. Your deduction will not be disallowed if your failure was due to reasonable cause and not willful neglect or was due to a good-faith omission.

### Noncash Contributions Carried Over to Later Year

If your noncash contribution was subject to one or more limits based on your adjusted gross income, and your unused charitable deduction from a previous year may be claimed in the present year, you must attach a completed Form 8283 from the previous year. A copy of the original Form 8283 from the previous year should be submitted with the completed Form 8283 for the current year. If an appraisal was required to be attached to the previous return, submit a copy of the appraisal. Separate Forms 8283 need to be submitted for each contribution that is carried over from the previous year to the present year.

**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 the 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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

<b>Recordkeeping</b> . . . . .	19 min.
<b>Learning about the law or the form</b> . . . . .	29 min.
<b>Preparing the form</b> . . . . .	1 hr. 4 min.
<b>Copying, assembling, and sending the form to the IRS</b> . . . . .	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.



## ***General Guidelines on Quid Pro Quo Contributions***

### **THE GENERAL RULE**

A quid pro quo contribution is a payment made partly as a contribution and partly in consideration for goods or services provided to the donor by a charity. Generally, if a donor receives items from a charity in exchange for a donation, the donor may deduct as a contribution only the difference between the value of what he gives and the value of the items he receives in exchange.

### **THE TOKEN ITEMS EXCEPTION**

However, the IRS allows the donor to deduct the full amount of the contribution, without reduction for the value of the items he receives in exchange if the items received are considered “token” items by the IRS. There are two ways that items (“premiums”) provided to a donor by a charity in exchange for a contribution may be treated as token items – and thus ignored in determining the deductible amount of the donor’s contribution. For 2022, premiums received by a donor are considered by the IRS to be token items if:

1. The fair market value of all items received by the donor does not exceed the lesser of \$117 or 2% of the contribution amount, OR
2. The payment to the charity is \$58.50 or more, the premiums provided to the donor in connection with the contribution bear the charity’s name or logo, and the cost to the charity of all such items sent to a single donor during a one-year period does not exceed \$11.70. Examples of items falling within this category are bookmarks, calendars, key chains, mugs, posters, t-shirts, etc. (assuming that these items bear the charity’s name or logo and cost less than \$11.70).

(The amounts listed above are adjusted annually for inflation.) If the items received by the donor meet one of the two exceptions listed above, then the donor may deduct the full amount of the contribution rather than reducing the contribution amount by the value of the items he received in connection with the donation.

### **ACKNOWLEDGMENT OF THE DONATION BY THE CHARITY**

1. Quid pro quo donations that do not qualify for the token items exception:

Generally, if a donor makes a donation of more than \$75 and receives items in exchange for the donation (other than “token” items, which may be disregarded as described above), the charity must provide a written statement in connection with soliciting or receiving the contribution, that (1) informs the donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of the amount contributed by the donor over the value of goods or services provided by the charity, and (2) provides the donor with a “good faith estimate” of the value of those goods or services. Separate payments are not aggregated in determining whether the \$75 level is reached unless separate payments are made at the same time with the intent of avoiding these rules. The value of items given in exchange may be determined by the price generally charged for the item when offered for purchase in a commercial transaction. A good faith estimate of the value of goods and services that aren't commercially available can be determined by reference to the fair market value of similar or comparable goods or services. Goods or services may be similar or comparable even though they don't have the unique qualities of the goods or services that are being valued.

Sample wording that should be incorporated into the receipt letter for a quid pro quo donation is as follows:

Federal tax law permits you to deduct as a charitable contribution only the excess (if any) of the donation you made to [name of charity] over the estimated fair market value of the items you received in exchange. The estimated fair market value of the items received by you in connection with your donation is \$\_\_\_\_\_.

Failure to comply with the quid pro quo contribution disclosure requirements may result in the assessment of penalties of \$10 per contribution, with a maximum penalty of \$5,000 per fundraising event or mailing. We recommend that a charity not report quid pro quo contributions in a periodic (monthly, quarterly, or annual) statement to donors unless all of the required information is included. Improper reporting of quid pro quo contributions will likely be considered a violation of the law.

2. Contributions that qualify for the token premium exception:

If the items received by the donor in connection with the donation meet the criteria for the token premium exception as described above, then the quid pro quo disclosure requirements described in item 1 above will not apply, and the donation is treated as if no goods or services were provided in exchange. In this case, the acknowledgment rules described in item 3 below will apply.

3. Non-quid pro quo donations:

If no items are received by the donor in connection with a donation, then the donation is not a quid pro quo donation, and the charity is not required to provide the written disclosure outlined in item 1 above.

However, in order for charitable contributions to be tax deductible, a donor must have a bank record or a written communication from the charity showing the name of the charity and the date and amount of the contribution. Acceptable bank records include canceled checks or bank or credit union statements containing the name of the charity, the date, and the amount of the contribution.

In addition, for individual contributions in the amount of \$250 or more, the donor is responsible for obtaining a written acknowledgment containing certain information from the charity before the donor files his federal income tax return. The acknowledgment issued by the charity in this situation should include a statement with wording such as:

No goods or services were provided by [name of charity] in exchange for the contribution(s) listed above.

4. General requirements for written acknowledgments:

It should be noted that all receipts provided to donors should contain certain common information, regardless of whether the receipts are for quid pro quo contributions or not. This information should include the legal name of the charity, name of the donor, the date and amount of each contribution, and a description (but not the value) of any non-cash contributions.

Additionally, appropriate disclosures regarding items provided to the donor in exchange for the contribution must be included. For quid pro quo contributions that don't qualify for the token premium exception, the disclosure should be made in accordance with the guidance described in item 1 above. For other contributions, the disclosure should be made in accordance with the guidance in item 3 above.

## EXAMPLES

Example 1: Donation of \$100 in exchange for token items whose aggregate cost is less than \$11.70

If a donor makes a donation of \$100 and receives a t-shirt, bumper stickers, and license plates bearing the name and/or logo of the charity with an aggregate cost to the charity of less than \$11.70, then the donation is fully deductible by the donor. The donation is not considered a quid pro quo contribution because it meets the second exception to the quid pro quo rules. The charity is not required to send an acknowledgment for this donation since it is not considered a quid pro quo contribution.

Example 2: Donation of \$30 in exchange for token items whose aggregate cost is less than \$11.70

Assume the same facts as example 1, but the donation amount is \$30 rather than \$100. In this case, the second exception is not met because the donation is not more than \$58.50. The first exception is not met either unless the fair market value of all items received by the donor is less than \$0.60 (2% of the contribution amount). Therefore, the donor may only deduct the excess of the amount donated over the value of the items received. However, the charity is not required to send an acknowledgment for this donation since the donation amount is less than \$75.

*This sample document is provided for general information purposes. It does not constitute professional advice. It is a generic document that is not specifically designed for your organization. We have provided it as a matter of professional courtesy for you to consider, together with your legal counsel, as you determine policies and/or provisions of your governing documents that are appropriate for your organization. In establishing your organization's policies or provisions of your governing documents, you should consider, together with your legal counsel, your unique operational, financial, and legal circumstances.*



Batts Morrison  
Wales & Lee

CERTIFIED PUBLIC ACCOUNTANTS

**Sample Acknowledgment for Quid Pro Quo Contributions**  
Charity Golf Tournament

XYZ Charity, Inc.  
123 Elm Street  
Orlando, Florida 32801

DATE

Mr. David Jones  
567 Tree Lane  
Orlando, Florida 32801

Dear Mr. Jones:

Thank you so much for your participation in the 20XX \_\_\_\_\_ Golf Tournament. This letter will serve as a formal acknowledgment for federal tax purposes that you made a gift of \$ \_\_\_\_\_ on   Date  . You received goods and services in exchange for this gift valued at \$ \_\_\_\_\_. *[A description of the goods and services should also be included. Example of description would be: These goods and services included an 18-hole round of golf with a cart, six golf balls, and a golf shirt.]* Federal tax law permits you to deduct as a charitable contribution only the excess (if any) of your gift over the value of items you received in exchange. Thank you again for your generous support.

Sincerely,

Mary E. Post  
President

*This sample document is provided for general information purposes. It does not constitute professional advice. It is a generic document that is not specifically designed for your organization. We have provided it as a matter of professional courtesy for you to consider, together with your legal counsel, as you determine policies and/or provisions of your governing documents that are appropriate for your organization. In establishing your organization's policies or provisions of your governing documents, you should consider, together with your legal counsel, your unique operational, financial and legal circumstances.*

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Keeping Watch for Nonprofits Across the United States®

ORGANIZATION LETTERHEAD

*Highlighted items should be updated*

Date

The IRA of [IRA OWNER NAME]

c/o IRA OWNER NAME

IRA OWNER ADDRESS LINE 1

IRA OWNER ADDRESS LINE 2

**Important Tax Documentation**  
**RE: Direct Charitable IRA Contribution**

Dear NAME

Thank you for the gift in the amount of \$DOLLAR AMOUNT from your Individual Retirement Account. This acknowledgment will confirm that we received the gift on DATE directly from your plan trustee/administrator/custodian. As further described below, all or a portion of your gift may qualify as a qualified distribution from your IRA under federal tax law.

Under current law, if all of the criteria are met, individual retirement account holders over the age of 70 ½ can make charitable distributions within prescribed limits directly from an IRA to an eligible public charity without having to recognize taxable income for the distribution. In that regard, we confirm to you that our organization is qualified as a public charity. We also confirm to you that the gift described above was not transferred to either a donor advised fund or a supporting organization, which are not eligible public charity recipients of qualified charitable IRA distributions. We further confirm that **no goods or services** of any monetary value were or will be transferred to you in exchange for this gift. While a qualifying direct charitable IRA distribution is excluded from the IRA owner's taxable income, **it is not eligible to be deducted as a charitable contribution**. Please consult with your own professional tax advisor regarding whether this gift is a qualifying direct charitable IRA distribution and all appropriate tax compliance matters. Please retain this letter with your important tax documents and provide a copy to your tax preparer.

Thank you again for your generous contribution in support of NAME OF ORGANIZATION.

NAME OF ORGANIZATION REPRESENTATIVE

TITLE OF ORGANIZATION REPRESENTATIVE

ORGANIZATION NAME

ORGANIZATION ADDRESS LINE 1

ORGANIZATION ADDRESS LINE 2

CONTACT PHONE NUMBER