

DIOCESE OF OGDENSBURG*Diocesan Fiscal Office*

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**POLICY FOR ACKNOWLEDGMENT OF
CHARITABLE CONTRIBUTIONS**

The Roman Catholic Diocese of Ogdensburg, including its agencies and instrumentalities and educational, charitable and religious institutions that appear in *The Official Catholic Directory (OCD)*, are 501(c)(3) organizations under the Internal Revenue Code (IRC). As 501(c)(3) organizations, contributions made to the institutions listed in the *OCD* are deductible by the donor for federal income, gift and estate tax purposes (per annual IRS Group Rulings since March 25, 1946).

To be deductible, the contribution must be a gift. Instances when a contribution does not qualify for a tax deduction:

1. Where admission or another benefit is received in exchange for a donation the IRS presumes that the payment is in exchange for the benefit. Thus, a person who purchases a raffle ticket, books or items for a "suggested donation" does not actually make a tax deductible contribution unless the item purchased would have been given free of charge.
2. Contributions made for the benefit of another who is not a tax exempt organization. For example, if a parish takes up a collection earmarked for the benefit of an individual or group that is not a tax-exempt organization, the contributions are not deductible for income tax purposes.

Under the IRS Code the burden of proving a donation to charity rests with the taxpayer unless a charity receives a quid pro quo contribution in excess of \$75.00. However, the Roman Catholic Diocese of Ogdensburg desires to be pro-active in providing to donors the written acknowledgment required for their records in order for them to claim a deduction for tax purposes as allowed in the IRC.

The following policy shall be followed by institutions included in the Roman Catholic Diocese of Ogdensburg listing in the *OCD* in providing written acknowledgment to donors for their contributions.

A. Cash Contributions

Cash contributions are monetary gifts made by cash, check, gift cards redeemable for cash, payments made by credit card, electronic funds transfer, online payment service or payroll deduction.

1. Individual Contributions of \$250 or More

Donors may not claim an individual cash contribution of \$250.00 or more without a written acknowledgment from the recipient institution. Therefore, upon receipt of individual cash donations of \$250 or more the institution shall issue a written acknowledgment that includes the following information:

- a. name of organization
- b. amount of cash contribution
- c. statement that no goods or services were provided by the organization in return for the contribution, if such was the case

It is not necessary to include either the donor's social security number or tax identification number on the acknowledgment.

One acknowledgment, such as an annual summary, may be used to substantiate several single contributions of \$250.00 or more by a donor in a calendar year.

The written acknowledgment must be issued to the donor no later than January 31 in the year following the donation.

The written acknowledgment should not state that the contribution is tax deductible.

Sample language for a written acknowledgment:

"Thank you for your cash contribution of \$x that (organization's name) received on (date). No goods or services were provided in exchange for your contribution."

2. Parish Offertory Collections

The parish shall maintain for each parishioner an accounting of their contributions by check or through use of envelopes made at masses during the calendar year. A copy of this accounting shall be made available to each parishioner by January 31 in the year following the contributions.

B. Donations of Stock

Donations of stock are treated similar to the guidelines stated in Section A, Cash Contributions. Diocesan policy requires its institutions to liquidate stock immediately upon its receipt.

If the donor desires to transfer the stock electronically he should instruct his broker to transfer the securities in the name of the donee to the Diocese of Ogdensburg's Deposit & Loan Fund account at NBT Bank as per these instructions:

1. Contact John Flanzer of NBT Bank either by e-mail (jflanzer@nbtbank.com) or by telephone [(518) 561-1074] to inform him of the planned gift so he can monitor the transaction.
2. Gift should be submitted to:

Bank of New York
DTC Participant #901
Account #265121

Account Name: NBT Bank, N.A.

For Further Credit to: Diocese of Ogdensburg Account #00 1361

(Specify parish or diocesan institution to receive the proceeds from the sale of the stock.)

If the donor delivers actual stock certificates to contribute to a diocesan institution, the donee must complete a stock assignment that must be sent to NBT Bank. Instructions for the completion of the stock assignment and its mailing to NBT Bank are attached as Appendix A to this policy.

THE INSTITUTION MUST NOT MAIL A STOCK ASSIGNMENT AND THE STOCK CERTIFICATES IN THE SAME ENVELOPE. THEY MUST BE MAILED SEPARATELY. IF MAILED TOGETHER, IT IS POSSIBLE FOR AN INDIVIDUAL TO OBTAIN BOTH THE STOCK ASSIGNMENT AND THE STOCK CERTIFICATES WHICH COULD ALLOW HIM TO LIQUIDATE THE DONATION INTENDED FOR THE DIOCESAN INSTITUTION.

The name of the donor and the name of the diocesan institution(s) to benefit from the stock contribution should be forwarded to the bank at the time of the transfer or delivery of stock.

Upon receipt of the stock into the Deposit & Loan Fund account NBT Bank will notify the Diocesan Fiscal Office, whose staff will make the arrangements to liquidate the stock and to send the donee the proceeds from the liquidation. In its communication accompanying the donated proceeds the Diocesan Fiscal Officer will inform the donee of the cost of the donated stock at time of receipt in the Deposit & Loan Fund account.

It is the responsibility of the donee to issue the written acknowledgment of the donation to the donor. The written acknowledgment should state both the liquidated value of the donation as well as the cost value of the donation.

Sample language for a written acknowledgment:

“Thank you for your contribution of stock noted below that (organization’s name) received on (date).

<u>Stock</u>	<u>Number of Shares</u>	<u>Cost</u>	<u>Liquidated Value</u>
ABC Co.	100	\$xxxx.xx	\$yyyy.yy
XYZ Co.	200	aaa.a	bbb.bb
Total		\$sum of cost	\$sum of value

No goods or services were provided in exchange of your contribution.”

The written acknowledgment should not state that the contribution is tax deductible.

C. Quid Pro Quo Contributions

A quid pro quo contribution is one where a benefit is received in exchange for the money given by the donor, but the benefit is not equal to or greater than the amount of money exchanged. For example, if a parish holds a fund raising dinner and charges \$100.00 per person, only that portion of the \$100.00 which exceeds the value of the dinner provided is considered tax deductible.

The IRC mandates that a charity that receives a quid pro quo contribution in excess of \$75.00 **must** provide a written statement to the donor that includes the following information:

1. name of organization
2. amount of cash contribution
3. a description and good faith estimate of the value of goods and services that the organization provided for the contribution
4. a statement that the amount of the contribution that is deductible as a charitable contribution for federal tax purposes is limited to the excess of the amount contributed over the value of the goods and services provided to the donor

Failure to comply with the written disclosure mandate for a quid pro quo donation could result in a penalty of \$10.00 per contribution, not to exceed \$5,000.00 per fundraising event or mailing.

Exceptions:

- Token Exception: Insubstantial goods or services a charitable organization provides in exchange for contributions do not have to be described in the written acknowledgment. To qualify as a token exception:
 1. the fair market value of the benefits received cannot exceed the lesser of 2% of the payment or \$83, or
 2. the payment is at least \$41.50, the only items provided to the donor bear the organization's name or logo (i.e. calendars, mugs or posters), and the cost of these items is within the limit for "low-cost articles", currently \$9.50. (NOTE: Dollar amounts are subject to periodic change to the IRC)

Stated in another manner, if a charitable organization gives low-cost articles bearing its logo that cost the organization less than \$9.50, and the donor contributes \$41.50 or more, the full amount of the contribution is deductible by the donor for tax purposes.

Also, free, unordered low-cost articles are considered to be insubstantial.

- Membership Benefits Exception: An annual membership is considered to be insubstantial if it is provided in exchange for an annual payment of \$75 or less and consists of annual recurring rights or privileges, such as:
 1. free or discounted admissions to the charitable organization's facilities or events

2. discounts on purchases from the organization's gift shop
3. free or discounted parking
4. free or discounted admission to member-only events sponsored by an organization, where the per-person cost (not including overhead) is within the "low-cost" limits

For example, if a charitable organization offers a \$75 annual membership that allows free admission to all of its events, plus a \$20 poster, a written acknowledgment need only mention the \$20 poster since the free admission would be considered insubstantial.

- **Intangible Religious Benefits Exception:** If a religious organization provides only "intangible religious benefits" to a contributor, the written acknowledgment does not need to describe or value those benefits.

Examples of intangible religious benefits:

- i. attendance at daily mass
- ii. attendance at a religious ceremony

Examples of benefits that are not intangible religious benefits:

- i. education leading to a recognized degree
- ii. travel services
- iii. consumer goods

Sample language for a written acknowledgment:

"Thank you for your cash contribution of \$x that (organization's name) received on (date). In exchange for your contribution, we gave you (description of item or service provided) with an estimated fair market value of \$y."

D. Unreimbursed Expenses

If a donor makes a single contribution of \$250 or more in the form of unreimbursed expenses (i.e. reimbursement for travel expenses incurred in order to perform donated services for the organization), the institution shall issue a written acknowledgment to the donor that includes the following information:

1. name of the organization
2. a description of the services provided by the donor
3. a statement of whether or not the organization provided goods and services in return for the contribution
4. a description and good faith estimate of the value of the goods and services, if any, that an organization provided in return for the contribution
5. a statement that the goods and services, if any, that an organization provided in return for the contribution consisted entirely of intangible religious benefits, if such was the case

The written acknowledgment **should not** include the dollar value of the unreimbursed expenses. It is the responsibility of the donor to maintain adequate records of the unreimbursed expenses.

E. Non-Cash Contributions

If a donor makes a contribution of property other than cash, the institution shall issue a written acknowledgment that includes the following information:

1. the name of the organization
2. a description (but not the value) of the property contributed
3. the date on which the property was contributed
4. a statement as to whether the institution gave the donor anything in exchange for the contribution
5. a description and estimate of the value of any goods and services provided by the institution in exchange for the contribution

Special situations:

- If a donor wants to claim a deduction between \$500 and \$5,000 for a non-cash contribution he must file IRS Form 8283/Section A with their tax return. If the donated property is a qualified motor vehicle (see information later in this policy) a written acknowledgment of the gift must be provided the donor.
- If a donor wants to claim a deduction in excess of \$5,000 for a non-cash contribution he must file IRS Form 8283/ Section A or B (depending on the type of property contributed). The form must be signed by the institution and by a qualified appraiser. In signing the form the diocesan institution:
 - a. acknowledges that it is a charitable organization qualified to receive tax-deductible gifts and that it received the donated property on the date noted
 - b. affirms that if it sells, exchanges or otherwise disposes of the donated property, or any portion thereof, within two years after the date of receipt, that it will file IRS form 8282 with the IRS and give the donor a copy of that form. This form must be filed with the IRS within 125 days of sale of the donated property
 - c. the acknowledgment does not represent agreement with the claimed fair market value

A qualified appraisal is not required for contributions of: publicly traded securities; certain intellectual property; qualified motor vehicles for which the done charity filed an acknowledgment with the IRS that was attached to Form 8283/Section A by the donor; inventory and property held by the donor primarily for sale in the ordinary course of the donor's trade or business.

The diocesan institution should obtain an executed copy of IRS form 8283 from the donor for its records.

A copy of IRS forms 8283 and 8282 are attached to this policy. Updated versions may be obtained from the IRS at its website, www.irs.gov.

(NOTE: The only thing a diocesan institution should do when providing a receipt is to acknowledge receipt of the item. A diocesan institution **should not** attempt to appraise or otherwise value the gift given. The burden to do so is on the donor, and the church may be found liable for “aiding and abetting the understatement of tax liability” if a wrong value is given.)

- Donation of automobiles - Effective January 1, 2005, when a vehicle (automobile, boat or airplane) with a value of more than \$500 or which generates gross proceeds of more than \$500, is donated to a charitable organization, the tax-deductible value of the vehicle will be determined as follows:
 - a. If a parish/school plans to sell the vehicle without significantly using it or improving it, the parish/school must provide an acknowledgement that includes the following information to the donor within 30 days of the sale of the donated vehicle:
 - i. The donor’s name and Social Security Number.
 - ii. The vehicle identification number.
 - iii. A statement that the vehicle was sold in an arm’s length transaction between unrelated parties.
 - iv. The gross proceeds from the sale of the vehicle.
 - v. A statement that the deductible amount is limited to the gross proceeds.

The parish/school must also inform the Internal Revenue Service (IRS) of this information by filing IRS form 8282, Donee Information Return (copy enclosed). This form must be filed with the IRS within 125 days of disposal of the vehicle. A copy of this form must be provided to the donor.

If the diocesan institution intends to sell the donated vehicle it can communicate that fact to the donor, and inform the donor that the institution must provide a statement indicating the ultimate selling price of the vehicle, and that the donor must use that price as the tax deductible amount.

Prior to accepting the vehicle as a donation the pastor/administrator of the donee can address the issue of its selling price with the donor. Hard feelings could arise if the recipient sold the vehicle at a price below that of what the donor thought it was worth.

The donor may not deduct the value of the vehicle until the entity sells it and informs the donor of the selling price. Therefore, if the sale does not take place prior to January 1 (assuming the donor is

on a calendar year tax basis) then the donor must wait until the vehicle is sold in order to claim the deduction in the year the vehicle was contributed. If the sale does not take place until after the due date of the donor's tax return (generally April 15):

1. The donor can file an extension for his/her return and wait for the sale to take place.
 2. The donor can file his/her tax return and subsequently file an amended return once (s)he receives notice of the sale.
- b. If the diocesan institution plans to use the vehicle, or make material improvements to it (major overhaul, paint job, etc.) the parish/school must provide an acknowledgement that includes the following information to the donor within 30 days of the donation of the vehicle to the parish/school:
- i. The donor's name and Social Security Number.
 - ii. The vehicle identification number.
 - iii. A statement of the intended use or material improvement of the vehicle, and the intended duration of that use.
 - iv. A statement that the vehicle would not be sold before completion of that use or improvement.

Under either scenario the donor is responsible for completion of IRS form 8283 (copy enclosed), Noncash Charitable Contributions, if the deduction to be claimed by the donor is greater than \$500. The parish/school, as the donee, must complete and sign Part IV of this form (Donee Acknowledgment), prior to its submission by the donor with his/her tax return. The donor must provide you with a copy of the completed form for your records.

The financial lifeblood in support of the Roman Catholic Diocese of Ogdensburg and its institutions is provided by the generosity of those that it serves. Therefore, it is imperative that the diocese take every opportunity to cooperate with donors in providing them correct written acknowledgments of their contributions. In implementing this policy the diocese believes that this goal can be achieved.

The Diocesan Fiscal Officer will provide assistance to diocesan institutions at their request to insure proper administration of this policy.

Roman Catholic Diocese of Ogdensburg

Stock & Bond Gifting Instructions

1. **Electronic Stock & Bond Gifts:** This is the best way to gift stock or bonds to the Diocese or diocesan institution.

Bank of New York

DTC Participant # 901

Account # 265121

Account Name: NBT Bank, N. A.

For Further Credit to: Diocese Of Ogdensburg Account #00 1361 & specify parish or other diocesan institution

Please have your financial institution send an e-mail to NBT Bank representative John Flanzer at jflanzer@nbtbank.com notifying him of your stock or bond gift and the number of shares or value, so that he can monitor the transfer and notify the Diocese when the gift is received.

2. **If an Actual Stock or Bond Certificate Is Gifted & in the Name of the Donor:**

- **Please do not sign or complete any of the information on the back of the Stock or Bond certificate(s)**
- The donor must execute and sign one **Stock or Bond Assignment** for each company that is being gifted (even if there is more than one certificate for each company). Signature requires a Signature Medallion guarantee which can be secured at a bank or trust company.
- Complete the form except please leave blank the last paragraph where you are asked to appoint attorney.
- Mail the **Stock or Bond Assignment** to NBT using the address below.
- In a separate envelope, send the certificate(s) to NBT using the address below.

3. **If Stock or Bond Is in the Name of the Parish:**

- A written corporate resolution authorizing the sale of the stock/bond must be prepared and signed by authorized parish personnel. The seal of the parish should be attached to the resolution. The signature on the resolution must be different than the signature of the individual executing the **Stock or Bond Assignment**.
- An individual with the authority to sign on behalf of the parish executes the **Stock or Bond Assignment**. The signor's Signature Medallion must be guaranteed at a bank or trust company.
- Mail the completed resolution – except please leave blank the appointed attorney in the last paragraph - and the **Stock or Bond Assignment** to NBT at the address indicated below.
- In a separate envelope, send the stock(s) or bond(s) itself to NBT's address below.

Mailing address

NBT Bank – Trust Division

52 South Broad Street

Norwich, NY 13815

Attn: Alice French

Please include a note with your name and telephone number and identify that you are gifting the stock/bond to the Diocese of Ogdensburg or a diocesan institution for deposit to account # 00 1361.

**STOCK OR BOND
ASSIGNMENT SEPARATE FROM SECURITY**

NBT Bank, N. A.
Member FDIC

FOR VALUE RECEIVED, the undersigned does (do) hereby sell, assign and transfer to

TURNER AND COMPANY
C/O NBT BANK NA, TRUST DEPT
52 SOUTH BROAD ST
NORWICH NY 13815

Social Security or Tax Identifying Number
15-6014206

**IF STOCK,
COMPLETE
THIS
PORTION**

_____ shares of the _____ stock of _____
represented by certificate(s) No(s), _____ inclusive
standing in the name of the undersigned on the books of said company.

**IF BONDS
COMPLETE
THIS
PORTION**

_____ bonds of the _____
in principal amount of \$ _____, No(s), _____ inclusive.
standing in the name of the undersigned on the books of said company.

The undersigned does (do) hereby irrevocably constitute and appoint _____
(please leave space blank)
attorney to transfer said stock (s) or bonds(s) as the case may be on the books of said company, with full
power of substitution in the premises.

Dated _____

IMPORTANT - READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or bond(s) in every particular without alteration or enlargement or any change whatever. Signature guarantee should be made by a member or member organization of the New York Stock Exchange having signature on file with transfer agents or by a commercial bank or trust company having its principal office or correspondent in the City of New York.

Signed _____

Signed _____

**MEDALLION
SIGNATURE
GUARANTEED** }

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
 ▶ See separate instructions.

OMB No. 1545-0908

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 Certain Publicly Traded Securities—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities 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.

	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
1		
A		
B		
C		
D		
E		

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

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

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____
 If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____
(2) For any prior tax years ▶ _____

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee) _____

Address (number, street, and room or suite no.) _____

City or town, state, and ZIP code _____

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

	Yes		No
3a			
3b			
3c			

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- Art* (contribution of \$20,000 or more)
Art* (contribution of less than \$20,000)
Collectibles**
Qualified Conservation Contribution
Other Real Estate
Intellectual Property
Equipment
Securities
Other

*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.

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

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

Part II Taxpayer (Donor) Statement—List each item included in 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 Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

Date

Part III 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 hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based 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). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here

Signature

Title

Date

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on 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)

▶ See instructions.

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

Print or Type	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

1a Name of original donor of the property	1b Identifying number(s)
1c Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address)	
1d 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).

2a Name of charitable organization	2b Employer identification number
2c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
2d 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.

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

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

Part III Information on DONATED PROPERTY

	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.)	2. Did the disposition involve the organization's entire interest in the property?		3. Was the use related to the organization's exempt purpose or function?		4. Information on use of property. <ul style="list-style-type: none"> 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. 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.
		Yes	No	Yes	No	
A						
B						
C						
D						

		Donated Property			
		A	B	C	D
5	Date the organization received the donated property (MM/DD/YY)	/ /	/ /	/ /	/ /
6	Date the original donee received the property (MM/DD/YY)	/ /	/ /	/ /	/ /
7	Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)	/ /	/ /	/ /	/ /
8	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 _____

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.

Sign Here

Signature of officer _____ Title _____ Date _____

Type or print name _____

General Instructions

Section references are to the Internal Revenue Code.

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 section 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.

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/eo to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;

- View Internal Revenue Bulletins (IRBs) published in the last few years; and

- Sign up to receive local and national tax news by email. To subscribe, visit www.irs.gov/eo.

DVD

You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- IRBs.
- Toll-free and email technical support.
- Two releases during the year.

Purchase the DVD from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price is subject to change.

By Phone

You can order forms and publications by calling 1-800-TAX-FORM (1-800-829-3676). You can also get most forms and publications at your local IRS office. If you have questions and/or need help completing this form, please call 1-877-829-5500. This toll free telephone service is available Monday thru Friday.

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 this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 3 hr., 35 min.

Learning about the law or the form 12 min.

Preparing and sending the form to the IRS 15 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. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 3.