WSU Libraries Non-Cash Gift Presentation Form

Donor: Tax Information & Appraisal: Your gift to the Libraries is tax deductible. However, IRS regulations governing charitable contributions of non-cash gifts are complex. We strongly encourage you to consult legal, accounting, or other professional advisors before you make your gift. Valuation of donated property is the responsibility of the donor. IRS regulations and Washington State University policy prohibit the Libraries from providing appraisals of gifts.

If you expect to file an IRS Form 8283 (www.irs.gov/pub/irs-pdf/i8283.pdf) for your gift valued at $5,000 or more, you must obtain an independent appraisal and notify the WSU Libraries before delivering your gift. Failure to provide early notification may result in the Libraries’ inability to substantiate your claim on IRS Form 8283 or conform to other IRS reporting requirements. This donation of gift material is presented to the WSU Libraries with the understanding that its disposition is the prerogative of the Libraries.

Donor’s Signature: ______________________________________________________________________

Donor’s Name: ________________________________________________________________________

Donor’s Address: ______________________________________________________________________

Donor’s Email: ___________________________ Phone: ___________________________

Number of Gift Items: __________________ Are items new or used? ___________________

Brief Description (list title/author or discipline; book? journal? media?)

________________________________________________________________________________________

________________________________________________________________________________________

________________________________________________________________________________________

________________________________________________________________________________________

Value: $ __________. If you listed a value for your gift, what source did you use to determine the value?

________________________________________________________________________________________

(If your gift was independently appraised, please attach the appraiser’s itemized list that assigns value to each item.)

Gift received by: ___________________________ Library ___________________ Date _________________

Librarian: Will this gift be added to your library’s collection? _________________________________

Please mail this form, itemized lists, and the donor’s letter or memo that accompanied the gift to Bob Stout, Office of Development, Terrell 102, within 2 weeks of receipt of gift.