

Instructions for Form 8283

(Rev. December 2024)

Noncash Charitable Contributions

2024



Department of the Treasury
Internal Revenue Service

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

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).

What's New

Disallowance of deduction for certain conservation contributions by partnerships and S corporations. Subject to one of three exceptions, if the amount of the partnership's or S corporation's qualified conservation contribution exceeds 2.5 times the sum of each ultimate member's relevant basis, the contribution is not treated as a qualified conservation contribution and no one may claim a deduction for the contribution. See Disallowance of deduction for certain qualified conservation contributions by partnerships and S corporations, later.

Requirement to fully complete Section A. Regulations section 1.170A-16(c)(3)(v) requires filers submitting Form 8283 reporting a noncash charitable contribution of more than \$500 but not more than \$5,000 to fully complete Section A. Failure to complete Section A may result in an incomplete filing of Form 8283. See How To Complete, later.

Requirement to fully complete Section B.

Regulations section 1.170A-16(d)(3)(ix) requires filers submitting Form 8283 reporting a noncash charitable contribution of more than \$5,000 to fully complete Section B.

Failure to complete Section B may result in an incomplete filing of Form 8283. See *How To Complete*, later.

General Instructions

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 (pass-through entities). A partnership or S corporation that claims a charitable contribution for noncash gifts of more than \$500 must file Form 8283 (Section A or Section B) with its Form 1065 or 1120-S.

If the total contribution 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 member (that is, 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 member receiving an allocation of the contribution shown in Section A or Section B of the partnership's or S corporation's Form 8283.

Members of pass-through entities. If you are a member of a pass-through entity (such as a partner in a partnership or a shareholder in an S corporation) that made a noncash charitable contribution in excess of \$500, you must attach multiple Forms 8283 to your return.

Specifically, you must attach the following:

- A copy of the Form(s) 8283 from the donating entity where the contribution was originally reported,

- A copy (or copies) of the Form 8283 from any other pass-through entities between you and the donating entity
- (such as an upper-tier partnership), and
- Your own separate Form 8283 with respect to the contribution made by the donating pass-through entity.

For your own Form 8283, the entity in which you hold a direct interest will provide information about your share of the contribution on your Schedule K-1 (Form 1065 or 1120-S). Use the amounts shown on your Schedule K-1 and other supplemental information you have been provided by the entity—not the amounts shown on the entity's Form 8283 (except for Section B, Part I, line 3, Column(c))—to figure the amount of your contribution. If you are a member in multiple entities that made noncash charitable contributions, submit separate Forms 8283 for each entity's contribution.

These rules apply to any member of a pass-through entity, including members that are individuals, C corporations, S corporations, partnerships, or trusts. See instructions for Section B, Part I, line 3, Column (i). If the pass-through entity donated a qualified conservation contribution, see instructions for Section B, Part I, line 3, Column (h).

Example. Partnership A has two partners, Partnership B and Individual C. Partnership B has two partners— individuals D and E. Partnership A makes a non-cash charitable contribution in excess of \$500 and attaches a Form 8283 to its Form 1065. Partnership A allocates the charitable contribution to Partnership B and Individual C. Partnership B must complete its own Form 8283, and attach it, along with Partnership A's Form 8283, to Partnership B's Form 1065. C must complete their own

Form 8283, and attach it, along with a copy of Partnership A's Form 8283, to C's Form 1040. D and E must complete their own Forms 8283, and attach them, along with copies of the Forms 8283 for both Partnership A and Partnership B, to their Form 1040.

When To File

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

How To Complete

Provide all information required by the Form 8283 and its instructions. Enter all information required to be included on a line of the Form 8283 on the relevant line. If all required information does not fit on the relevant line, include an attachment with the information that did not fit.

If a box is provided for entry of a number, Form 8283 will not be considered complete unless a number is entered in the box. You may attach a statement to the Form 8283 explaining why a number cannot be inserted or you may insert the number in the appropriate box and include an attached statement explaining any additional information regarding the number. You may not indicate that the information is “available upon request.” Such a statement will cause the filing of your Form 8283 to be treated as incomplete or non-responsive. For consequences of failure to complete the Form 8283 as instructed, see *Failure To File Form 8283*, later.

If you are electronically filing your tax return, you must include the Form 8283 data in the electronic submission. Enter all information requested by a line of the Form 8283 on the electronic Form 8283, except for the required signatures.



You must attach the completed Form 8283 with all the required signatures to your tax return, either as a PDF attachment when electronically filed, or mailed to the IRS with Form 8453.

If you are a member of a pass-through entity and are filing your tax return electronically, you must file your own Form 8283 electronically while attaching the pass-through's Form 8283 as a PDF attachment to your return. A member's Form 8283 is not required to have signatures in Part III, Part IV, and Part V of the Form.

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.

Members in a pass-through entity completing their own Form 8283 should complete the same section of the Form (Section A or B) completed on the pass-through entity's Form 8283.

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.

Identifying number. Individuals must enter their social security number or individual tax identification number (ITIN), as applicable. All other filers should enter their employer identification number (EIN).

If you are a member of a pass-through entity that has claimed a charitable contribution based on a donation made by a separate pass-through entity, enter the name and EIN of the donating pass-through entity that originally reported the noncash charitable contribution on the line below where you entered your name and identifying number.

Example. You are an individual partner in Partnership 1, and Partnership 1 is a partner in Partnership 2. Partnership 2 donates a noncash charitable contribution, and you are eligible to claim your share of such contribution. Enter your name and your social security number on the “name(s) shown on your income tax return” and “identifying number” line, then enter the name and EIN of Partnership 2 on the “name” and “identifying number” line for the tax return where the noncash charitable contribution was originally reported.

Family pass-through entity. If the noncash charitable contribution is a qualified conservation contribution and the contribution was made by a family pass-through entity, check the box underneath the space for the identifying number of the donating pass-through entity. See Family pass-through entity exception, later.

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 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 conditions were placed on the use of the property or you gave less than an entire interest in a property and the contribution was for more than \$5,000. Examples of such contributions are a qualified conservation contribution, a contribution of a remainder interest in a personal residence or farm, a contribution of an undivided portion of your entire interest in property, or a contribution of a fractional gift in tangible personal property. See Pub. 526, Partial Interest in Property, for additional information on what is a deductible partial interest in a property and the requirements for each partial interest.

Use Section B even if the entire property on which a partial interest was granted was held primarily for sale to customers in the ordinary course of business.

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.

If you contributed similar items of property to the same donee, you may attach a single Form 8283 with respect to all similar items of property contributed to the same donee. You are required to provide all the information required under Section B for each item of property, except for any items whose aggregate value is appraised at \$100 or less and the appraiser provided a group description for such items.

Example. You claimed a deduction of \$6,000 for a collection of six rare books (\$1,000 each). Report each of the six books separately in Section B because each book is valued more than \$100.

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 or gifted by the artist to 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; or
- 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).

Special rule for certain C corporations.

Special rules apply, under section 170(e)(3), for certain donations made by C corporations to certain charitable organizations for the care of the ill, the needy, or infants. An enhanced deduction (resulting from a reduced reduction to the FMV of the property) may be available if the taxpayer receives from the donee a written statement representing that the donee's use and disposition of the property will be for the care of the ill, the needy, or infants.

Special rules also apply, under section 170(e)(4), for certain donations made by C corporations of certain scientific property to be used for research by an educational or scientific research organization.

An enhanced deduction (resulting from a reduced reduction to the FMV of the property) may be available if the taxpayer receives from the donee a written statement representing that the donee's use and disposition of the property will be for research or experimentation, or for research training, in the United States in physical or biological sciences.

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:

Deduction for Donation of Inventory

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

Qualified conservation contribution. A qualified conservation contribution is defined in section 170(h)(1) as a donation of a

qualified real property interest, to a qualified organization exclusively for certain conservation purposes. Qualified real property interests include 1) your entire interest in real estate other than a mineral interest, 2) a remainder interest, and 3) a restriction on the use that may be made of the real property, such as a conservation easement. 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. In Section B, Part I, line 2, you should check box "b" for qualified conservation contributions. For donations of qualified conservation contributions for the preservation of a certified historic structure, see Easements on certified historic structures, later.

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 or other conservation restrictions 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.

For any qualified conservation contribution, you must 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;
- If you or a related person has any interest in other property nearby, describes that interest;
- Provides the cost or adjusted basis of the qualified conservation contribution, which is the allocable portion of the cost or adjusted basis of the entire property; and
 - Provides whether the property on which the qualified conservation contribution was granted was held primarily for sale to customers in the ordinary course of business.

If you are a contributing partnership or a contributing S corporation and are claiming to have met the exception for contributions outside the three-year holding period, include additional information in the statement as described in *Three-year holding period exception* under Exceptions, later.

If an appraisal is required, it must be made by a qualified appraiser. See Appraisal Requirements, later. ***Disallowance of deduction for certain qualified conservation contributions by partnerships and S corporations.*** Subject to three exceptions, (see Exceptions, later) if the amount of a partnership's or S corporation's qualified conservation contribution (whether made directly or reported as an allocated portion of a contribution of another partnership) exceeds 2.5 times the sum of each ultimate member's relevant basis, the contribution is not treated as a qualified conservation contribution.

No one may claim a deduction for the contribution.

The term “ultimate member” means any partner (that is not a partnership or S corporation) or S corporation shareholder that receives a distributive share or pro rata share, directly or indirectly (through one or more upper-tier partnerships or upper-tier S corporations), of a qualified conservation contribution.

If the amount of the contributing partnership's or contributing S corporation's qualified conservation contribution is equal to or less than 2.5 times the sum of each ultimate member's relevant basis, then the section 170(h)(7) disallowance rule does not apply to that contributing entity, but any upper-tier partnership or upper-tier S corporation must still determine whether the disallowance rule applies to its allocated portion of the qualified conservation contribution.

An upper-tier partnership or upper-tier S corporation is a partnership or S corporation that does not itself make the contribution, but instead receives an allocated portion of a qualified conservation contribution from another partnership. The term “allocated portion” means a distributive share of a qualified conservation contribution made by a lower-tier partnership.

Relevant basis is the portion of the ultimate member's modified basis which is allocable to the portion of the real property with respect to which the qualified conservation contribution is made. The contributing partnership or contributing S corporation must determine each ultimate member's relevant basis. That determination will require information from any upper-tier partnership or upper-tier S corporation, and may also require information from ultimate members.

Contributing partnerships, contributing S corporations, upper-tier partnerships, and upper-tier S corporations must maintain dated, written statements in their books and records, by the due date, including extensions of their Federal income tax returns, demonstrating the calculations of each ultimate member's adjusted basis, modified basis, and relevant basis. These statements don't need to be maintained (nor does modified basis or relevant basis need to be computed) for contributions that meet the three-year holding period exception or the family pass-through entity exception, unless the contribution also meets the certified historic structure exception (in which case these statements need to be maintained and the modified basis and relevant basis need to be computed). See Exceptions, below.

See Regulations section 1.170A-14(j) through (n) for more details on the section 170(h)(7) disallowance rule, including guidance on the computation of modified basis and relevant basis.

Exceptions. There are three exceptions to the section 170(h)(7) disallowance rule:

1. Three-year holding period exception.

The disallowance rule does not apply if the qualified conservation contribution is made at least three years after the latest of:

- a. the last date the contributing partnership or contributing S corporation acquired any portion of the real property with respect to which a qualified conservation contribution is made;
- b. the last date any partner in the contributing partnership or shareholder in the contributing S

corporation acquired any interest in the partnership or S corporation; and

- c. if the interest in the contributing partnership is held through one or more upper-tier partnerships or upper-tier S corporations:
 - i. the last date any upper-tier partnership or upper-tier S corporation acquired any interest in the contributing partnership or any other upper-tier partnership; and
 - ii. the last date any partner or shareholder in any upper-tier partnership or upper-tier S corporation acquired any interest in the upper-tier partnership or upper-tier S corporation.

If the three-year holding period exception applies, include with the contributing partnership's or contributing S corporation's return an attached statement listing each of the dates described in the above section. This statement is not required if you are a family pass-through entity or if the subject of your qualified conservation contribution is for the preservation of a certified historic structure. For the definition of "acquired," see Regulations section 1.170A-14(n)(2).

The exception for the three-year holding period is determined by the contributing partnership or contributing S corporation. If the contributing partnership or contributing S corporation satisfies the three-year holding period, then the disallowance rule does not apply to any upper-tier partnership, upper-tier S corporation, or ultimate member. However, if the contributing partnership or contributing S corporation does not satisfy the three-year holding period, then the

exception does not apply to any upper-tier partnership, upper-tier S corporation, or ultimate member.

2. Family pass-through entity exception.

The disallowance rule does not apply to a qualified conservation contribution made by a family pass-through entity. A family pass-through entity is a partnership or S corporation in which 90% or more of the interests are held by an individual and family members of the individual. For these purposes, an individual's family members are the individual's spouse and individuals described in section 152(d)(2)(A)-(G). In addition, family members also include an estate of someone who was a family member and a trust where all beneficiaries (including those who would receive a portion of the trust if the trust were to terminate) are family members.

To qualify for the family pass-through entity exception, the partnership or S corporation must allocate at least 90% of the qualified conservation contribution to family members. A partnership or S corporation does not qualify for the family pass-through entity exception unless the individual and family members held the property with respect to which the qualified conservation contribution is made for at least one year prior to the qualified conservation contribution, except if the amount of the contribution is limited to basis under section 170(e).

The family pass-through entity exception is determined at the level of the entity that makes the contribution (contributing partnership or contributing S corporation). If the contributing entity is not a family pass-through entity, the exception is not applicable to any entity that owns an interest in the pass-through entity (upper-tier entity)

regardless of whether that upper-tier entity would qualify on its own.

3. Certified historic structure exception.

The disallowance rule does not apply if the purpose of the qualified conservation contribution is the preservation of a certified historic structure. Nevertheless, under the special rule of section 170(f)(19) and Regulations section 1.170A-16(f)(6), if the amount of such a contribution or allocated portion exceeds 2.5 times the sum of each ultimate member's relevant basis, no deduction will be allowed unless the contributing partnership, the contributing S corporation, the upper-tier partnership, or the upper-tier S corporation files a properly-completed Form 8283 including the sum of each ultimate member's relevant basis.

Easements on certified historic structures. If the subject of your qualified conservation contribution is a certified historic structure, check box “b” of Section B, Part I,

line 2, and the “Certified historic structure” sub-box “b(1),” and provide the National Park Service (NPS) project number (NPS #), which the NPS assigned to its certified historic structure determination. NPS will have assigned an NPS # and made this certification in response to your submission of Part 1 of the Historic Preservation Certification Application for this structure.

Exception. The only exception in which NPS would not have assigned an NPS # is when the individual listing in the National Register of Historic Places includes only one building (for example, only a house located on a single National Register listing). In this case, instead of an NPS #, enter five zeros (“00000”) in the NPS # field for this single building individually listed in the National Register of Historic Places.

Historic district building. You cannot claim a deduction for an exterior restriction on a historic district building unless the restriction

preserves the entire exterior of the building (including front, sides, rear, and height). In addition to other requirements for noncash contributions, 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). ***National Register building.*** You can claim a deduction for the restriction of some or all of the exterior of a National Register building. You can claim a deduction for the restriction of some or all of the interior of a National Register building or historic district building. For these donations, in addition to other requirements for noncash contributions, you must obtain a contemporaneous

written acknowledgment from the donee. For donations valued at more than \$5,000, you must obtain a qualified appraisal. For donations valued at more than \$500,000, you must attach a qualified appraisal to your return. See *Deduction of more than \$500,000*, later.

In addition, if you donate an exterior restriction on a National Register building or historic district building 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](https://www.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. Ash donates their car, which they bought new in 2016 for \$30,000. A used vehicle pricing guide shows the FMV for the car in 2024 is \$9,000. Ash receives a Form 1098-C showing \$7,000 as gross proceeds from the donee's sale of Ash's car. The Form 1098-C provided by the donee does not include certifications from the donee that it made material improvements or significant intervening use of Ash's car or transferred the

car to a needy individual for significantly below FMV in furtherance of the donee's charitable purpose.

If all the requirements under section 170 are met, including completing Section A of Form 8283 and attaching to their return either Form 1098-C, or other contemporaneous written acknowledgment that meets the requirements of section 170(f)(12)(B), Ash may be entitled to a charitable contribution deduction of \$7,000.

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.

Specific Instructions

Section A

If you received a copy of Form 8283 from a pass-through entity with Section A completed, complete your own Form 8283 Section A as instructed below in addition to attaching the pass-through entity's Form 8283. **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, "2022 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. The condition of tangible personal property should be stated using industry standard terms or grading scales for the specific type of object, when applicable to the type of tangible personal property and when an appraisal for this property is required. For example, when an appraisal is required, general condition terms for artworks could include poor, fair, good, very good, and excellent, while grading terms for collectibles could be a numerical scale of 1 to 10. For gemstones, the GIA universal grading standards for color, clarity, cut, and carat are preferred.

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). However, see *Similar Items of Property*, earlier.

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). For items over \$500, enter your cost or adjusted basis. 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. See *How To Complete*, earlier.

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

If you are a member of a pass-through entity completing your own Form 8283, enter the amount shown on your K-1 to figure the deduction.

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

If you received a copy of Form 8283 from a pass-through entity with Section B completed, complete your own Form 8283 Section B as instructed below in addition to attaching the pass-through entity's Form 8283.

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 given to the same donee.

If you contributed similar items of property to the same donee and claimed a deduction of more than \$5,000, see Similar Items of Property earlier, for how to report each item of property.

Part I, Information on Donated Property

You must get a written qualified appraisal from a qualified appraiser before completing Part I.

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.

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 certified historic structures. If you are claiming a deduction for a qualified conservation contribution of an easement on the exterior of a historic district building, you must include the qualified appraisal, photographs, and certain other information with your return.

See Easements on certified historic structures, 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.

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).

An appraisal is not a qualified appraisal if you 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.

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. However, for a group of similar items with aggregate value appraised at \$100 or less, the appraiser may select such items and provide a group description of such items.

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 Section B, Part I, line 2 of each Form 8283 unless your contribution was for a qualified conservation contribution

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

Art. Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Collectibles. Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Digital assets. A digital asset is a digital representation of value which is recorded on a cryptographically secured, distributed ledger. Common digital assets include convertible virtual currency and cryptocurrency, stable coins, and non-fungible tokens (NFTs).

Other real estate. Other real estate does not include qualified conservation contributions.

Securities. For donations of publicly traded securities in any amount, you should only use Section A. A security is generally considered to be publicly traded if the security is (a) listed on a recognized stock exchange whose quotations are published daily; (b) regularly traded on a national or regional over-the-counter market; or (c) quoted daily in a national newspaper of general circulation in the case of mutual fund shares. Section B, Part I, line 2, box “f” should only be checked for donations of nonpublicly traded securities over \$5,000. Nonpublicly traded securities may include, but are not limited to, privately held stock or shares in an entity such as an S corporation or a C corporation, privately held LLC membership, or privately held partnership interest.

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. Members of a pass-through entity should check the same box as indicated on the Form 8283 received from the contributing entity.

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, including the acreage of the easement or land donated, 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 of the donated property from the appraisal. If you jointly owned the property with one or more other taxpayers, enter the portion of the FMV that is allocable to your share of the property. Members in a pass-through entity completing your own Form 8283, enter the total appraised FMV.

Columns (d)–(f). For a contribution of a deductible partial interest in property, enter information about the entire property in columns (d), (e), and (f). For a qualified conservation contribution, also include information about the cost or adjusted basis of the partial interest in the statement attached to Form 8283.

For all contributions, 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.

Columns (d) and (e). If the property was contributed by a pass-through entity, both the entity and its members should enter information about the pass-through entity's acquisition of the property.

Column (d). Enter the date you acquired the property (regardless of whether there is a carryover basis). 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." If the property was created, produced, or manufactured by you, enter the date it was substantially completed.

Column (e). State how you acquired the property. This could include purchase, exchange, gift, inheritance, or capital contribution. If there is a carryover basis, also include the date your predecessor acquired the property.

Column (f) and (g). If you jointly owned the property with one or more other taxpayers, enter information for your allocable share of the property. Pass-through entities should enter the total amounts.

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), qualified conservation contribution relevant basis, only if you are a contributing partnership or contributing S corporation that made a qualified conservation contribution, an upper-tier partnership or upper-tier S corporation that received an allocated portion of a qualified conservation contribution, or if you are an ultimate member. If the contribution meets the three-year holding period exception and/or the family pass-through entity exception (see Exceptions, earlier), then column (h) doesn't need to be

completed unless the contribution is also for a certified historic structure. A contributing partnership, contributing S corporation, upper-tier partnership, or upper-tier S corporation should report the sum of the relevant bases of all its ultimate members in column (h). An ultimate member should report its own relevant basis.

For guidance on the computation of relevant basis, see Regulations section 1.170A-14(l) and (m) and Pub. 526.

Column (i). Complete column (i), amount claimed as a deduction, if you are a pass-through entity or a member of a pass-through entity. If you are a pass-through entity, enter your share of the noncash charitable contribution. If you are a member, enter your share of the noncash charitable contribution allocated to you by the pass-through entity.

Part II, Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)

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. 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.

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 book by author "X," is worth \$400. You do not include the remaining books in Part III because each of them has an appraised value of over \$500.

If you included the book by author X as Property A on Section B, Part I, line 3, and entered \$400 in column (c), the only required entry in Part III is "Property A."

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 they are paid.
3. The appraiser makes a declaration in the appraisal that, because of their experience and education, they are 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–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.

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

Identifying number. Each 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 and sign the Donee Acknowledgment in 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.

For charitable contributions made by pass-through entities, the donee organization must complete Part V, Donee Acknowledgment, of Form 8283, for the contributing partnership or contributing S corporation only. The donee organization is not required to complete Part V for each member's Form 8283.

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 three 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,
- Fully complete Form 8283 by omitting required information or submitting non-responsive language,

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,
- Attach to your return a required appraisal for an easement on a historically significant building,

or property for which you claimed a deduction of more than \$500,000.

Note. If an entry is entirely blank or states that information is “available upon request” then it is nonresponsive. See How To Complete, earlier.

Your deduction will not be disallowed if your failure to submit the required information was due to reasonable cause and not willful neglect.

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 current year, you must attach to your current return a completed copy of the Form 8283 from the previous year.

Also, if an appraisal was required to be attached to the previous return, you must attach a copy of the appraisal to your current return. Separate Forms 8283 need to be submitted for each contribution that is carried over from the previous year to the current 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.

Recordkeeping 19 min.

Learning about the law or the form 29 min.

**Preparing the form 1 hr.,
4 min.**

Copying, assembling, and sending the form to the IRS 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.