APPRAISEITNOW GUIDE

Donation Appraisal Checklist: What to Send Before Your Form 8283 Appraisal Starts

This donation appraisal checklist lists what to send before your Form 8283 appraisal starts: the required charity and contribution details, the helpful EIN and acknowledgment, and clear photos. Each item is tied to what the qualified appraisal and Section B must show.

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Educational material, not an appraisal.

Key Takeaways

Here is what donors need to know about a donation appraisal checklist before the appraisal starts:

- **Required items:** A complete donation file includes the charity's legal name and street address, the date of each contribution, which items went to which charity, and whether anything was received in return or attached as a condition.
- **Helpful items:** The charity's EIN and its written acknowledgment help but are not required.
- **Photos of the property:** Clear photos let the appraiser describe the property and, for physical property, its condition. A qualified appraisal must cover both.
- **Signatures on Section B:** The qualified appraiser signs Part IV of Section B and the charity signs Part V. A donor booking AppraiseItNow's charitable donation appraisals for IRS Form 8283 should line up both signers early.
- **Why a complete file matters:** Of 867 appraisals AppraiseItNow reviewed between October 27, 2025 and September 23, 2026, 31% needed something more from the client and 24.6% went through a formal request for missing details.

A donation appraisal checklist is the set of records and photos a donor sends before a charitable donation appraisal of noncash property begins. A complete file gives the appraiser what the qualified appraisal and Form 8283 Section B need to show. An incomplete file sends questions back to the donor. The sections below cover the required items, the helpful items, photos of the property, how the checklist maps to Section B and its signatures, and what AppraiseItNow's records show about incomplete files.

What Belongs on the Required Donation Appraisal Checklist

AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs. For a donation appraisal, AppraiseItNow requires, once the gift has happened, the charity's legal name and street address, the date of each contribution, which items went to which charity, and whether anything was received in return or attached as a condition; the charity's EIN and its written acknowledgment help but are not required.

For a line-by-line walkthrough of the form itself, see the full guide to IRS Form 8283.

The required items, and how to gather each one, are as follows:

- **Charity's legal name and street address:** Use the organization's legal name, not a nickname, a campaign name, or the name of a local event. The charity's development or finance office can confirm the exact legal name and a street address. Ask for the street address directly, because a mailing box number is not a street address.

- **Date of each contribution:** Record the day each item changed hands. Delivery receipts, pickup confirmations, transfer letters and dated emails from the charity all pin the date down. When items went over on different days, list each date separately rather than giving one date for the whole group.
- **Which items went to which charity:** Build an itemized list grouped by recipient. Give each item a short description and a number that matches its photo. Similar items count together even when they went to different charities, so the appraiser needs to see every recipient in one file. The donor's tax adviser decides which items are similar items.
- **Anything received in return or attached as a condition:** Write down anything the donor received in connection with the gift, such as event tickets, a membership, or a dinner. Also note any terms attached to the gift, such as a requirement that the charity display a piece, keep it for a set period, or credit the donor by name. Report the detail even when it seems minor. The donor's tax adviser handles its tax treatment.

Example (hypothetical): A donor gives 3 paintings to a museum on March 4 and a dining set to a university on April 18. The museum gives the donor a 1-year membership. The checklist lists the museum's legal name and street address beside the 3 paintings and the March 4 date, notes the membership, and lists the university's details beside the dining set and the April 18 date.

A gift that has not happened yet changes what the donor can supply. A qualified appraisal gives the donation date (or expected date). The charity's legal name and street address are required once the gift has happened.

Watch out: A combined list that mixes items from 2 charities without labels leaves the appraiser guessing which recipient got what. Split the list by charity before sending it, even when one charity received only 1 item.

Which Helpful Items Strengthen the File

The charity's EIN and its written acknowledgment are the 2 helpful items. Both help but are not required to start the appraisal.

The 2 helpful items work as follows:

- **The charity's EIN:** The EIN is the charity's federal employer identification number. The number identifies one specific organization, which is useful when 2 charities have similar names or when a national organization has local chapters. The EIN usually appears on the charity's acknowledgment letter, and the finance office can supply it on request.
- **The charity's written acknowledgment:** An acknowledgment is the letter or email the charity sends to confirm the gift. A letter that lists the date and the items gives the donor a written record of the gift in the charity's own words. Compare it with your own inventory before sending the file, because a different date or a missing item is easier to fix before the appraisal starts than after.

Pro tip: Send the charity one email that asks for its legal name, street address, EIN and a written acknowledgment that lists each item and its delivery date. One reply then covers the required charity details and both helpful items.

What Photos of the Property Should a Donor Send

Photos of the property let the appraiser describe what was donated and, for physical property, its condition. A qualified appraisal has to do both. Photos taken before the property leaves the donor's hands are the strongest record, so the best time to take them is before delivery.

AppraiseItNow's photo requirements by asset type: for vehicles, the outside and inside, plus the mileage for anything motorized; for boats, the outside with the cover off, the helm, the engine and the inside, plus the HIN and engine hours; for machinery, a few photos of each machine, the hours and whether it runs; for fine art, the front, back, signature and frame; for household items, one clear photo per item or group.

The following practical steps make each photo useful to the appraiser:

- **Light the property evenly:** Daylight from a window or an overcast sky shows true color better than a flash. Turn off mixed lighting that casts yellow or blue tints.
- **Use a plain background:** A blank wall, a sheet or a clean floor keeps the property's edges and details visible.
- **Show wear honestly:** Photograph chips, scratches, stains, repairs and missing parts up close. The appraiser describes condition from what the photos show.
- **Capture marks and labels:** Maker's marks, serial plates, signatures, labels and stamps on the back or underside identify the property. Take a close-up of each one.
- **Name files to match the inventory:** Label each photo with the item number from the itemized list, for example "Museum-03-back". The appraiser then ties every photo to the right item and the right charity.

Example (hypothetical): A donor gives a framed painting and a box of kitchenware to one charity. The donor sends 4 photos of the painting (front, back, signature, frame) and 1 photo of the kitchenware laid out as a group, each named to match the itemized list.

How the Donation Appraisal Checklist Maps to Form 8283 Section B

A deduction of more than $5,000 for one item, or for a group of similar items, generally needs a qualified appraisal and Form 8283 Section B. Similar items count together even when they went to different charities. IRS Publication 526 on charitable contributions covers the deduction rules in more depth, and the donor's tax adviser decides which items are similar items.

A qualified appraisal describes the property and, for physical property, its condition; gives the donation date (or expected date), the valuation date, the method and basis used, and the fair market value; and follows USPAP. The Treasury regulation on qualified appraisals and qualified appraisers sets out these elements. The donor's checklist supplies the facts behind the description, the condition and the donation date. The appraiser supplies the valuation date, the method and basis, and the fair market value.

The table below shows what each checklist item supports:

Checklist item	What it supports
Charity's legal name and street address	Identifies the charity that signs Part V of Section B
Date of each contribution	The donation date the qualified appraisal gives
Which items went to which charity	Separates the property by recipient for the donor's tax adviser
Anything received in return or attached as a condition	The full terms of the gift the appraiser needs before starting
Photos of the property	The description and, for physical property, the condition
Charity's EIN (helpful)	Identifies the exact organization
Charity's written acknowledgment (helpful)	A written record of the gift from the charity

Who Signs Part IV and Part V of Section B

The qualified appraiser signs Part IV of Section B and the charity signs Part V. The charity's signature does not mean it agrees with the value. The signature blocks for both appear on IRS Form 8283, Noncash Charitable Contributions.

A qualified appraiser has an appraisal designation for that type of property from a recognized organization, or relevant coursework and at least 2 years' experience valuing it, and regularly does paid appraisals. The donor, the charity, whoever sold or gave the donor the property, and anyone related to or employed by them can't be the appraiser.

Key takeaway: Ask the charity now who will sign Part V, and get that person's email address. The form then goes to someone who is expecting it.

When the Appraisal Has to Be Signed

The appraiser must sign and date the appraisal no earlier than 60 days before the donation and no later than the due date, with extensions, of the return that first claims the deduction. The donor must have it by that due date too. The IRS Instructions for Form 8283 explain the timing.

A complete checklist at the start keeps the donor's own records from becoming the missing piece as that due date approaches.

AppraiseItNow sets the effective date by purpose: for insurance coverage and personal use, the report date; for estate and probate, the date of death; for a donation, the contribution date, or the report date for a future gift signed no more than 60 days before it; for a gift, the date of the gift; for an insurance claim, the date of loss; for a divorce, the date counsel sets; for an IRA conversion, the conversion date. For a donation, that means the contribution date from the checklist, or the report date for a future gift signed no more than 60 days before it.

What AppraiseItNow's Records Show About Incomplete Files

Of 867 appraisals AppraiseItNow reviewed between October 27, 2025 and September 23, 2026, 31% needed something more from the client and 24.6% went through a formal request for missing details. Each formal request is a step the donor has to answer before the file is whole.

The questions appraisers send back point the same way. 93% of the 363 questions appraisers sent back to AppraiseItNow between November 2024 and September 2026 asked for something the client could have provided at the start.

Donations were the largest group of appraisals AppraiseItNow opened. Of the 1,226 appraisals AppraiseItNow opened between November 8, 2025 and November 8, 2026, 521 were for charitable donations, 175 for insurance (102 claims and 73 coverage), 144 for estates (61 probate, 46 estate tax and 37 estate settlement), 50 for divorce and 15 for Roth IRA conversions.

Send the Complete File Before Your Form 8283 Appraisal Starts

A complete donation appraisal checklist has 3 parts. The first part is the required items: the charity's legal name and street address, the date of each contribution, which items went to which charity, and anything received in return or attached as a condition. The second part is the helpful items, the EIN and the written acknowledgment. The third part is clear, labeled photos of the property.

The donor gathers these items once, in one email to the charity and one session with a camera. The appraiser then has what the qualified appraisal needs to describe the property, its condition and the donation date. The charity knows to expect Part V.

Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly. With your checklist ready, request an appraisal for your charitable donation today.

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