APPRAISEITNOW GUIDE

Donation Appraisal Timing: The 60-Day Window, the Contribution Date and the Filing Deadline

Donation appraisal timing turns on 3 dates: the contribution date, the date the appraiser signs the report, and the due date, with extensions, of the return that first claims the deduction. This guide explains the 60-day window, which valuation date applies, and how to plan the order backward from the filing deadline.

AppraiseItNow Inc.

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Educational material, not an appraisal.

Key Takeaways

Here is what donors need to know about donation appraisal timing:

- **The 60-day window:** 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 valuation date:** A donation appraisal dated before the donation needs a valuation date within the 60 days before the donation. A donation appraisal dated on or after the donation uses the donation date as its valuation date.
- **The effective date at AppraiseItNow:** AppraiseItNow's charitable donation appraisals for IRS Form 8283 use the contribution date as the effective date. For a future gift signed no more than 60 days before it, the effective date is the report date.
- **Effective date versus report date:** A donation appraisal report states both dates. The effective date is the date the value applies to, and the report date is the date of the report itself.
- **Paperwork:** Donation documents took a median 1.7 days to reach AppraiseItNow's records, longer than receipts or identifiers. Donors who gather these documents early keep the schedule clear.

Donation appraisal timing decides whether a qualified appraisal lines up with the dates the tax rules set for it. A report signed too early, or one the donor receives after the return's due date, falls outside those dates. This guide covers each controlling date, the choice between ordering before or after the gift, the return's due date, the paperwork step, and a backward plan from the filing deadline.

The Dates That Control Donation Appraisal Timing

Donation appraisal timing rests on a short list of dates. Each date controls a different part of the process. The table below shows each date and what it governs:

Date	What It Controls
Contribution date	The anchor for the 60-day window. It is also the valuation date when the appraisal is dated on or after the donation.
Appraisal signature date	The appraiser signs 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.
Valuation (effective) date	The date the value applies to. It falls within the 60 days before the donation for an appraisal dated before the gift, and it is the donation date for one dated on or after the gift.
Report date	The date of the report itself. AppraiseItNow uses it as the effective date for a future gift when the report is signed no more than 60 days before the gift.
Return due date, with extensions	The last date for the appraiser's signature. It is also the date by which the donor must have the appraisal.

A qualified appraisal is the document these dates govern. 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. The donor's tax adviser determines which donated items count as similar items.

The 60-Day Window and the Valuation Date

The signature window appears in the IRS Instructions for Form 8283. 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 valuation date follows a separate rule, set out in the Treasury regulation on qualified appraisals. If the appraisal is dated before the donation, its valuation date must fall within the 60 days before the donation. If it is dated on or after the donation, the valuation date is the donation date.

Example (hypothetical): A donor plans to give a set of antique dining furniture to a charity on June 10. An appraisal signed on May 1 falls inside the 60 days before the donation. An appraisal signed on March 15 falls outside that window.

Effective Date vs. Report Date

The Uniform Standards of Professional Appraisal Practice (USPAP) separate two dates that every report carries. An appraisal's effective date is the date the value applies to. It can be current, past (a date of death or donation) or future, and the report states both the effective date and the report date.

The effective date and the report date often differ. The effective date tells the reader which day the value describes, and the report date tells the reader when the report was written. The distinction applies to fair market value appraisals for a donation as much as to any other assignment.

AppraiseItNow ties the effective date to the reason for the appraisal. 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 donor, the donation entry in that list is the one that matters. The separate entry for a gift covers a different purpose and does not apply to a charitable donation.

Ordering a Donation Appraisal Before the Gift

A future gift is a donation that has not happened yet when the donor orders the appraisal. For a future gift, AppraiseItNow uses the report date as the effective date when the report is signed no more than 60 days before the gift. The report date then serves as a valuation date inside the 60 days before the donation, which matches the rule for an appraisal dated before the donation.

The planned contribution date carries the whole schedule in this approach. A donor who orders ahead benefits from a firm gift date confirmed by the charity, because a verbal "sometime next spring" gives the 60-day count nothing to start from.

Watch out: A gift date that slips later moves the start of the 60-day window. A report signed more than 60 days before the new gift date falls earlier than the window allows, so tell the charity and your tax adviser as soon as the date changes.

Donors who order before the gift benefit from settling these details first:

- **The planned contribution date:** Confirmed in writing by the charity, ideally in an email that names the items and the date.
- **The charity's legal name and street address:** Taken from the charity's own letterhead or acknowledgment form, not from a shortened name on a website.
- **The item list by charity:** A clear record of which items go to which charity when a donor gives to more than one organization.
- **Any conditions or benefits:** A note of anything the donor will receive in return or any condition attached to the gift.

Example (hypothetical): A donor and a charity agree on a September 15 transfer of a furniture collection. The donor orders the appraisal in August, and the report is signed on August 20. The report date of August 20 becomes the effective date, and it sits within the 60 days before the September 15 gift.

Ordering a Donation Appraisal After the Gift

A completed gift is one the charity has already received. For a completed gift, AppraiseItNow uses the contribution date as the effective date, even when the donor orders the report well after the gift. The report then shows the contribution date as the effective date and a later date as the report date.

AppraiseItNow needs specific facts about a gift that has already taken place. 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.

Donors should confirm each contribution date from records rather than from memory. A donor who gave items over several drop-offs has several contribution dates, one for each delivery. The charity's intake records, a dated receipt, or a calendar entry for the drop-off pins each date down.

Donors who need to request records from a charity get faster answers with a precise ask, such as these:

- **Ask for the exact legal name:** Request the organization's legal name and the street address that appears on its official documents.
- **Ask for each delivery date:** Request the date the charity logged each item or each batch of items.
- **Ask for the written acknowledgment:** Request a copy of the acknowledgment letter, even though AppraiseItNow does not require it.
- **Ask about anything provided in return:** Request confirmation of whether the charity gave anything back, such as event tickets or merchandise.

Example (hypothetical): A donor gives a collection of antique tools to a historical society on March 3 and orders the appraisal in August. The report lists March 3 as the effective date and the August date as the report date. The appraiser's signature still has to come no later than the due date, with extensions, of the return that first claims the deduction.

How the Return's Due Date Sets the Outer Limit

The due date of the return that first claims the deduction is the latest date the appraiser can sign the appraisal. The donor must also have the appraisal in hand by that same date. Both limits point to one date, so that date belongs at the top of the donor's planning notes.

The donor's tax preparer confirms that date for the specific return, including whether an extension applies. The preparer also confirms which return first claims the deduction. A donor who assumes the date instead of confirming it builds the whole schedule on a guess.

Pro tip: Ask your tax preparer for the due date in writing, then share it when you request the appraisal. A single written date gives the donor, the preparer, and the appraiser the same deadline to work toward.

Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly. Turnaround varies by project, and AppraiseItNow confirms timing up front.

Gathering Donation Paperwork Early

AppraiseItNow tracked how long clients took to supply missing details. In 162 requests for missing details that AppraiseItNow sent between August 2025 and September 2026, the median first reply from the client came in 0.1 days; 55% were resolved within a day and 89% within a week. Identifiers such as a VIN or serial number took a median 0.6 days to arrive, receipts 0.7 days, donation documents 1.7 days and photos 2.0 to 3.7 days.

Donation documents took more than twice as long as receipts in those records. A donation document such as the charity's written acknowledgment comes from the charity, not from the donor's own files. Photos took longest of all, at a median of 2.0 to 3.7 days.

Donors can shorten the paperwork step by assembling a single folder before ordering. The folder works best with these contents:

- **Charity details:** The legal name, street address, and EIN if the charity provides it.
- **Contribution records:** Each contribution date, with the matching intake record or receipt.
- **Item records:** Original purchase receipts, provenance notes, and any serial numbers or maker's marks.
- **Photos:** Clear images of each item taken before it leaves the donor's possession.

Photos of a donated item are hard to take once the charity has it. A useful set shows the full item from the front, back, and sides, plus close-ups of labels, signatures, maker's marks, and any damage. Natural daylight and a plain background show color and condition more accurately than a flash.

Key takeaway: The paperwork step is the part of donation appraisal timing the donor controls most directly. Photos and charity documents gathered before the gift are the items that took longest to arrive in AppraiseItNow's records.

Planning Backward From the Filing Deadline

A donor who plans backward from the filing deadline starts with the last date and works toward the first. The steps below put the dates in that order:

1. **Confirm the Return's Due Date**
    - Get the due date, with extensions, of the return that first claims the deduction from your tax preparer in writing.
2. **Fix the Contribution Date**
    - Record the date of each completed contribution, or get a firm future gift date from the charity in writing.
3. **Check the 60-Day Window**
    - For a future gift, make sure the appraiser's signature will come no earlier than 60 days before the donation.
4. **Gather the Donation Documents**
    - Assemble the charity's details, each contribution date, item records, and photos into one folder.
5. **Request the Appraisal With the Dates in Hand**
    - Share the contribution date and the return's due date when you request the appraisal. AppraiseItNow confirms timing up front.

The backward plan turns 3 separate dates into one schedule. AppraiseItNow sets the effective date by purpose: the contribution date, or the report date for a future gift signed no more than 60 days before it. The 60-day window limits how early the report can be signed, and the return's due date limits how late. To put all 3 on one calendar, request an appraisal with your contribution date and filing deadline ready.

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