APPRAISEITNOW

Before Ordering a Form 8283 Donation Appraisal: Questions Donors and Accountants Ask in 2026

AppraiseItNow Inc.

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Educational material, not an appraisal.

About these questions on Form 8283 donation appraisals

What do these questions cover?

These questions address the qualified appraisal that supports a large noncash charitable deduction reported on IRS Form 8283, Section B. They are written for donors and for the accountants, attorneys and financial advisers who arrange the appraisal on a donor's behalf. The focus is the stage before an appraisal is ordered: the $5,000 threshold, the signing window, who may serve as the appraiser, what the charity signs and what information to send. The answers reflect the cited rules as of 2026.

Who publishes this compendium, and how far do its tax answers go?

AppraiseItNow Inc. publishes this compendium under its own name. AppraiseItNow is a tech-enabled appraisal company headquartered in New York City that prepares USPAP-compliant appraisals of personal property, fine art, machinery and equipment, vehicles, boats, inventory and closely held businesses for clients in all 50 states, remotely and in person. Tax and standards statements here go only as far as the cited rule. How a rule applies to a particular return, including which items are grouped together and what amount is deductible, is decided by the donor's tax adviser.

What do the recurring terms in these answers mean?

The terms below appear throughout, and each is used in the same sense every time.

- Donor: the person or entity that gives the property and claims the deduction.
- Donee or charity: the organization that receives the property.
- Qualified appraisal: the written appraisal report whose required contents are described under the rules section below.
- Qualified appraiser: the individual who prepares and signs that report and meets the qualification rule described below.
- Section B: the part of Form 8283 that the $5,000 rule points to, containing Part IV for the appraiser and Part V for the charity.
- Effective date: the date the value applies to, also called the valuation date in the tax rules.
- Report date: the date the appraiser signs and issues the report.
- Similar items: a phrase used in the threshold rule. Which items in a given set count as similar is a determination for the donor's tax adviser.

Why concentrate on the period before an appraisal is ordered?

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. A donor or adviser who settles the threshold question, the timing and the charity details before ordering reduces the need for a round of follow-up. The sections below follow that order.

Before ordering a qualified appraisal for a noncash gift over $5,000

When does a noncash gift call for a qualified appraisal and 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 (Treas. Reg. § 1.170A-16). The test looks at the deduction claimed, so the donor and adviser start by estimating what will be claimed for each item and each group. When the estimate is close to the line, the practical course is to raise the question with the tax adviser before the gift is made. Raising it early leaves room to order the appraisal within the signing window.

How do similar items given to more than one charity affect the count?

The rule combines similar items even when they went to different charities, so a donor cannot assess each charity's share in isolation. Hypothetical: a donor gives several pieces of furniture to one charity and several more to a second charity in the same year. Whether those pieces are similar items, and whether the combined figure passes $5,000, is a determination for the donor's tax adviser. The appraiser's job is to describe and value each piece accurately and to record which charity received it, so the adviser has what is needed to apply the rule.

Does a gift of cryptocurrency need an appraisal when an exchange shows a price?

Cryptocurrency is not readily valued; an exchange price is not a substitute, so a deduction over $5,000 needs a qualified appraisal (IRS Chief Counsel Advice 202302012). Donors are sometimes surprised by this, because a price is visible on a screen at any moment. The practical step is to keep wallet and transfer records showing the units given, the date and the receiving organization. Before engaging anyone, the donor should confirm that the appraiser regularly values this type of property, in keeping with the qualified appraiser rule described below.

Do shares in a family company, LLC interests and partnership interests follow the same rule?

Privately held stock, LLC interests and partnership interests follow the same rule as other property: a deduction over $5,000 needs a qualified appraisal and Section B. The old $10,000 rule for nonpublicly traded stock ended for gifts after July 30, 2018 (Treas. Reg. § 1.170A-16). Advisers who learned the older figure should update their checklists. AppraiseItNow prepares closely held business valuations.

What applies to donated used clothing and household items?

Used clothing and household items must be in good used condition or better, unless a single item is claimed at more than $500 with a qualified appraisal and Section B (26 U.S.C. § 170(f)(11) and (f)(16)). For household goods, condition is therefore part of the substance of the gift and not a detail. Clear photographs taken before the items leave the home are the most useful record of condition. The appraiser describes condition in the report, and the adviser applies the rule to the return.

Should the appraisal be ordered before or after the gift is made?

Either can work, as long as the appraiser signs within the window described in the rules section below. Ordering before the gift suits donors who want a value in hand before deciding how much to give, or which charity to give it to. Ordering after the gift suits donors who have already transferred the property and now have the charity's details on file. In both cases the report's effective date is tied to the donation, so the planned or actual contribution date is the first thing an appraiser asks for.

What review questions should an adviser work through before ordering?

A short review before ordering catches many problems early. Each question below can be answered from the donor's own records.

1. What is the expected deduction for each item, and could any items be grouped as similar items under the adviser's reading?
2. Has the gift happened yet, and if not, what is the planned contribution date?
3. Which charity will receive which items, and is there more than one charity?
4. Will the donor receive anything in return, or will the charity accept the gift subject to a condition?
5. Is the intended appraiser independent of the donor, the charity and whoever sold or gave the donor the property?
6. Which return will first claim the deduction, and what is its due date with extensions?
7. Are photographs, identifiers and purchase records already gathered?

Which kinds of donated property do AppraiseItNow's appraisers value?

AppraiseItNow's appraisers value personal property, fine art, machinery and equipment, vehicles, boats, inventory and closely held businesses. Their recent work reflects that range. By asset class, the same 1,226 appraisals included 377 vehicles, 323 general personal property, 174 machinery and equipment, 54 boats, 45 business inventory, 40 fine art and 39 business valuations. A donor of land or buildings would need an appraiser who works in that field.

How is an AppraiseItNow donation appraisal priced?

Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly.

What a donor sends for a Form 8283 donation appraisal

What charity details does AppraiseItNow need once the gift has happened?

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. The legal name may differ from the name on the charity's signage or website, so it is worth copying from the acknowledgment letter or the charity's own paperwork. A post office box alone is not a street address. Where gifts were made on different days, each date is listed separately and not as a range.

Why does it matter which items went to which charity?

The report describes each gift as it was actually made, and an accurate allocation keeps the report consistent with each charity's records. The allocation also gives the tax adviser what is needed to apply the similar-items rule, which combines items across charities. Hypothetical: a donor gives a pickup truck to one organization and a set of shop tools to another in the same month. The appraisal lists each asset against the charity that received it, with the contribution date for each.

What does "received in return or attached as a condition" mean in practice?

In everyday terms, something received in return is any benefit flowing back to the donor, such as event tickets, a meal, merchandise or continued use of the property. A condition is a string attached to the gift, such as a requirement that the charity display a painting, keep a collection together or refrain from selling an item for a period. The appraiser needs the full terms of the transfer so that the report describes the gift as it was actually made. How any benefit or condition affects the deduction is a question for the donor's tax adviser.

What photographs should accompany each type of donated property?

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. Photographs taken in daylight, with the whole object in frame and a close-up of any damage, give the appraiser the most to work with. Labels, gallery stickers and inscriptions on the back of artwork belong in the set too. If the property has already gone to the charity, the donor can ask whether the charity will allow photographs, or send any images taken before the transfer.

Which identifiers and records arrive fastest, and which take longest?

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. In those requests, photographs and donation documents took longest to arrive, so they are worth collecting before the order is placed.

How often does an appraisal need follow-up from the client?

AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs. Even so, follow-up occurs. 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. These figures cover all the appraisals reviewed, not only donation appraisals.

What does an accountant typically gather for a gift of a business interest?

For an interest in a closely held company, the appraiser works from documents. The starting points are what is being valued, the valuation date, the financial statements or tax returns up to that date, and the company agreement. Past appraisals or offers for the business or the interest are helpful if they exist. The accountant also confirms the contribution date and the exact interest given, expressed as units, shares or a percentage.

What should a pre-order checklist for a donation appraisal contain?

A complete package before ordering usually contains the items below. Together they answer many of the questions an appraiser would otherwise send back.

- A list of every donated item, with quantity, make, model, artist or description as applicable.
- The planned or actual contribution date for each item.

- The charity's legal name and street address, and which items went to which charity.
- A note of anything received in return or any condition attached to the gift.
- Photographs following the asset-type guidance above.
- Identifiers such as VIN, HIN or serial numbers, plus mileage, engine hours or machine hours.
- Purchase receipts, provenance records, prior appraisals and repair or restoration records.
- The charity's EIN and written acknowledgment, if available.
- For business interests, the financial statements or tax returns and the company agreement described above.

Form 8283 signing window, appraiser rules and charity signature

What is the signing window for a qualified appraisal?

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 (Treas. Reg. § 1.170A-17). Two dates therefore anchor the plan: the donation date and the due date of the first return claiming the deduction. The tax adviser confirms which return that is and what its due date is. The donor then works backward from that date to leave time for gathering information.

How does the valuation date relate to the donation date?

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 (Treas. Reg. § 1.170A-17). Under the professional standards, 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 (USPAP, 2024 edition (The Appraisal Foundation)). A donation appraisal therefore carries two dates that are related but distinct, and a reader should check both.

How does the signing window work in a hypothetical timeline?

Hypothetical: a donor plans to give a sailboat to a maritime education charity and orders an appraisal ahead of the gift. The appraiser signs the report 30 days before the planned contribution, so the signature falls inside the 60 days before the donation. Suppose the transfer is then delayed and the gift takes place 75 days after the signature. The signature date would now fall more than 60 days before the donation, outside the window the rule describes. The donor would raise the change with the appraiser and the tax adviser as soon as the delay became known.

Who counts as a qualified appraiser?

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 (Treas. Reg. § 1.170A-17). The qualification is tied to the type of property, so an appraiser well qualified for one asset class is not automatically qualified for another. Advisers can ask an appraiser to state the designation or the coursework and experience that applies to the specific property.

Can the dealer who sold the item, or a curator on the charity's staff, prepare the appraisal?

Neither can serve as the appraiser under the rule above. The rule names whoever sold or gave the donor the property, and anyone employed by the charity falls within the excluded group. Hypothetical: a donor bought a sculpture from a gallery and plans to give it to a museum whose curator has offered to value it. The gallery that sold the sculpture and the museum's curator are both on the excluded list. The donor would engage an independent appraiser instead.

What must a qualified appraisal contain?

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 (Treas. Reg. § 1.170A-17). Each element traces back to information the donor supplies. Condition comes from photographs and records, the donation date from the donor or charity, and the method from the appraiser's analysis. A donor reviewing a draft can check each element against that list.

What does the appraiser sign on Form 8283, and what does the charity sign?

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 (Form 8283). Donors coordinate two separate signatures on the same form, usually in sequence. A practical approach is to identify the charity's authorized contact early and confirm how that person prefers to receive the form for signature.

Does the charity's signature in Part V confirm the appraised value?

No, and donors should not ask the charity to endorse the figure. The value is supported by the qualified appraisal and the appraiser's signature in Part IV, not by the charity's signature in Part V. Charities sometimes hesitate to sign when they believe signing implies agreement with a number. Pointing to the form's own language usually resolves that concern.

When is the appraisal itself attached to the return?

For a deduction over $500,000 (similar items combined), the appraisal is attached to the return. For art of $20,000 or more, a complete copy of the signed appraisal is attached (Treas. Reg. § 1.170A-16). Whether a particular artwork or group of items reaches either figure is a determination for the donor's tax adviser. Because the full report may travel with the return, donors should expect it to be complete and self-contained, with its scope of work and any assumptions stated plainly.

How AppraiseItNow's appraisers prepare a donation appraisal

Do the IRS rules require the appraiser to see donated property in person?

IRS rules do not require the appraiser to inspect the property in person (Treas. Reg. § 1.170A-17). The professional standards point the same way. USPAP does not require an in-person inspection in every assignment. The appraiser decides the scope of work, including how much inspection credible results need, and the report describes that scope (USPAP, 2024 edition (The Appraisal Foundation)). The deciding question is what the appraiser needs to reach a credible value, and the answer varies with the property.

How often are AppraiseItNow's appraisals done from photographs and documents?

Most AppraiseItNow appraisals are completed remotely from photographs and documents; when an inspection is needed, an appraiser visits the asset in person. The recent record shows the balance. Of the 1,226 appraisals AppraiseItNow opened between November 8, 2025 and November 8, 2026, 1,137 were done from photographs and documents and 27 in person; the method was not recorded for the other 62. For a donor, that makes the quality of photographs and records the main input to the work.

What happens when a fact about the donated property cannot be confirmed?

An appraiser may assume an uncertain fact is true (an extraordinary assumption) only when it's needed for credible results, there's a reasonable basis for it and the analysis stays credible, and the report must say so clearly (USPAP, 2024 edition (The Appraisal Foundation)). Hypothetical: a donated generator has a damaged hour meter, but the donor holds service logs recording hours at its last maintenance. The appraiser might rely on the logged figure as an extraordinary assumption and state that reliance clearly in the report. If no reasonable basis existed, the appraiser would ask for more information or adjust the scope of work.

Which effective date does AppraiseItNow use for a donation 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 donors, the relevant entry is the donation entry. A donor who has a single item serving two purposes, such as a painting appraised for insurance and later donated, should expect a separate effective date for each purpose.

How do AppraiseItNow's appraisers divide donation work?

AppraiseItNow's appraisers specialize by asset class rather than by geography. A boat in a coastal state and a lathe in an inland one are each appraised by people who work in that kind of property. This arrangement fits the qualified appraiser rule, which ties qualification to the type of property. Location matters mainly when an in-person inspection is part of the scope of work.

What credentials do AppraiseItNow's appraisers hold?

Between them, AppraiseItNow's appraisers hold ASA, ISA, AAA, CAGA, NACVA, NEBB Institute, ABV and CFA credentials. Each credential relates to particular kinds of property or valuation work. The qualified appraiser rule asks about qualification for the type of property being appraised. An adviser can therefore ask which credential or experience applies to the specific gift.

What does a donor of shop machinery prepare? (hypothetical)

Hypothetical: a small manufacturer closes a production line and gives three machines to a technical college's training program. Following the photo guidance, the donor sends a few photos of each machine, the hours on each and a note on whether each one runs. The package also includes make, model and serial numbers, purchase invoices and maintenance records. On the charity side, it gives the college's legal name and street address, the contribution date for each machine and a statement of any condition attached, such as a requirement that the machines stay in the training lab. With that package, the appraiser can describe each machine, its condition and the valuation method without a round of follow-up questions.

What does a donor of a painting prepare? (hypothetical)

Hypothetical: a collector plans to give an oil painting to a university art museum and wants the value before finalizing the gift. The donor sends photographs of the front, back, signature and frame, any gallery labels, the purchase invoice and any exhibition or ownership history. Because the gift has not happened yet, the donor also gives the planned contribution date so the report can be signed within the 60 days before the donation. Whether the painting reaches the art attachment figure is for the donor's tax adviser to determine. Either way, the report is prepared as a complete document suitable for attachment.

What does a donor of a vehicle or boat prepare? (hypothetical)

Hypothetical: a donor gives a pickup truck to a food bank and a fishing boat to a youth sailing program. For the truck, the donor sends photographs of the outside and inside, the mileage and the VIN. For the boat, the donor sends photographs of the outside with the cover off, the helm, the engine and the inside, plus the HIN and engine hours. Title documents, service records and a list of options or equipment round out each file, along with each charity's details and contribution date.

About AppraiseItNow, the publisher of these donation appraisal answers

What kind of company is AppraiseItNow?

AppraiseItNow is an appraisal company that prepares appraisals itself; it is not appraisal software and does not manage appraisal orders for lenders. AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice. Common uses of AppraiseItNow's appraisals include charitable donations, gift and estate tax, estate settlement, divorce, insurance and lending.

Who owns and leads AppraiseItNow?

AppraiseItNow was founded in October 2021. Joe Kattan became involved as a co-owner in 2022 and acquired full ownership in November 2024. Joe Kattan is the owner and chief executive officer of AppraiseItNow.

How much donation appraisal work does AppraiseItNow carry out?

AppraiseItNow delivered more than 1,100 appraisals in the 12 months to November 2026. 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.

What property falls outside AppraiseItNow's work?

AppraiseItNow does not appraise real estate. Its work covers personal property, fine art, machinery and equipment, vehicles, boats, inventory and closely held businesses. A donor whose gift combines real estate with personal property, such as a house and its contents, would arrange the real estate appraisal separately.

Where is AppraiseItNow's website?

AppraiseItNow's website is www.appraiseitnow.com. Tax questions about a specific gift remain with the donor's tax adviser, as noted throughout these answers.