APPRAISEITNOW

Donation Appraisal File Checklist for IRS Form 8283 Section B: Settling Dates, Assembling Records and Reviewing the File Before a Qualified Appraisal Begins (2026)

AppraiseItNow Inc.

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Educational material, not an appraisal.

Scope of this checklist for qualified appraisals of noncash gifts over $5,000

This manual is the 2026 edition of the donation file checklist published by AppraiseItNow Inc. It is written for two readers. The first is the donor who has given, or plans to give, property other than cash to a charity. The second is the adviser, such as a CPA, attorney or financial planner, who helps that donor substantiate the gift. Both readers face the same task. Before an appraiser can start a qualified appraisal, someone has to settle the dates and collect the facts and records that the appraisal will rest on. This manual covers that preparation work only. It does not explain how an appraiser reaches a value, and it does not explain how a deduction is computed.

The manual is organized as three procedures. Each procedure is a numbered series of steps. Each step has a pass criterion, a fail criterion and a short note. A step passes when the file contains what the step describes in a form the appraiser can use without coming back to the donor. A step fails when anything is missing, contradictory or assumed without being written down.

Gifts that bring a donor into this checklist

The threshold that puts a gift into this checklist comes from the filing rules for noncash contributions (Instructions for Form 8283 (Rev. December 2025)). 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.

Because similar items count together across charities, the item list in Procedure 2 records every item, the charity that received it and the date, so that all items in the gift can be seen in one place.

Two asset types often surprise donors. 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)

Digital assets have been addressed in IRS guidance. 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)

The publisher and the property it covers

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. AppraiseItNow does not appraise real estate. Gifts of land or buildings are therefore outside the scope of this manual. AppraiseItNow's website is www.appraiseitnow.com.

Terms used in this manual

- Donation appraisal file: the complete set of facts, dates, documents and photographs that a donor or adviser gives the appraiser before the appraisal starts.
- Contribution date: the date a particular item passed to the charity. A gift made in several deliveries has several contribution dates.
- Effective date: the date the value applies to. 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))
- Valuation date: the term used in this manual for the date the value applies to in a donation appraisal, in the same sense as the effective date.
- Signature window: the period during which the appraiser may sign and date the appraisal, as set out in Procedure 1.
- Return due date: the due date, with extensions, of the return that first claims the deduction. The donor's tax adviser identifies it.

Roles of the donor, adviser, charity and qualified appraiser in a donation appraisal file

A donation appraisal file has several contributors, and each holds a different piece of it. The table below sets out who holds which piece.

Party	What that party contributes to the file
Donor	Describes the property, supplies photos, identifiers, receipts and history, and states the contribution dates and any conditions
Tax adviser	Identifies the return that first claims the deduction and its due date, and answers attachment questions
Charity	Provides its legal name and street address, confirms receipt, and signs its part of Form 8283 Section B
Qualified appraiser	Sets the scope of work, decides how much inspection is needed, and signs and dates the appraisal
AppraiseItNow intake	Collects the file and checks it against the appraiser's needs before work starts

Who may serve as the qualified appraiser

Before any document is gathered, the donor or adviser confirms that the person who will sign is eligible. 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)

In practice, this means an adviser should ask early whether the dealer who sold the item, or a staff member at the receiving charity, has offered to "write something up." That person cannot be the appraiser. Between them, AppraiseItNow's appraisers hold ASA, ISA, AAA, CAGA, NACVA, NEBB Institute, ABV and CFA credentials. AppraiseItNow's appraisers specialize by asset class rather than by geography.

Who signs Form 8283 Section B

The signature blocks are part of the form itself. 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 sometimes delay the file while waiting for the charity to "approve" the number. The charity's signature confirms its part of the form, not the value. The file does not need to wait for the charity's view on value.

How intake fits in

AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs. In practice, the procedures below target the specific facts an appraiser uses. Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly.

Procedure 1: confirming the donation purpose, contribution dates and valuation date

Dates are central to a donation appraisal file. This procedure fixes every date before the appraiser starts, so the report can state them and the signature can fall inside the permitted window.

Step 1.1: State the purpose as a charitable donation reported on Form 8283 Section B

Write one sentence at the top of the file naming the intended use: a qualified appraisal for a noncash charitable contribution, to support Form 8283 Section B.

- Pass: the file names a single purpose, and that purpose is the charitable donation.
- Fail: the file names more than one purpose, or no purpose, or describes the use only as "for taxes."
- Note: purpose determines the effective date under AppraiseItNow's date rules, which are listed in the Appendix.

Step 1.2: Record whether the gift has already happened or is planned

Mark the gift as completed or as planned. For a completed gift, record the date each item passed to the charity. For a planned gift, record the expected date and how firm it is.

- Pass: every item is marked completed or planned, with a date or expected date beside it.
- Fail: the file says "around year-end" or leaves the status blank for any item.
- Note: a qualified appraisal gives the donation date or the expected date, so the appraiser needs one or the other for each item.

Step 1.3: List each contribution date separately

If property went to the charity in more than one delivery, or to more than one charity, list each delivery as its own line with its own date.

- Pass: one line per delivery, each with a date and the items delivered.
- Fail: a single date covers deliveries that actually happened on different days.
- Note: a donor who gave three machines in March and two in June has two contribution dates. The appraiser needs both dates.

Step 1.4: Calculate the signature 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. (Treas. Reg. § 1.170A-17)

Write the earliest permitted signature date and the latest permitted date in the file. The adviser supplies the return due date.

- Pass: the file states the earliest signature date, the return due date supplied by the adviser, and a target date between them.
- Fail: the return due date is unknown, or the planned signature date falls earlier than 60 days before the donation.
- Note: the donor must also have the appraisal by the due date. The target date should leave room for the donor to receive the signed report, not just for the appraiser to sign it.

Step 1.5: Fix the valuation date

The valuation date depends on when the appraisal is dated relative to the donation. 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)

- Pass: the file records which case applies to each item (appraisal dated before the donation, or on or after it) and states the resulting valuation date.
- Fail: the file gives a valuation date that falls outside the 60 days before the donation for an appraisal dated before the donation, or a date other than the donation date for an appraisal dated on or after the donation.
- Note: if the appraisal is dated on or after the donation, the valuation date is the donation date. Photos taken after that date should be accompanied by notes on any change in condition since the donation date.

Step 1.6: Confirm the appraiser's independence

Using the eligibility standard in the Roles section, record that the appraiser is not the donor, the charity, the seller or prior donor of the property, or anyone related to or employed by them.

- Pass: the file records each relationship check as cleared.
- Fail: any relationship is unknown or unchecked.
- Note: the rule is that 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, so the check is best made before any other work on the file.

Hypothetical example: dating a planned boat donation

Hypothetical: a donor plans to give a sailboat to a sailing education charity in December 2026. The adviser identifies the return that will first claim the deduction and supplies its due date. An appraisal signed in August 2026 would fail the earliest-date test, because August falls more than 60 days before a December gift. An appraisal signed in mid-November 2026, before the gift, passes that test. Its valuation date must fall within the 60 days before the donation. If the appraisal is instead dated on or after the gift, because the boat's transfer slipped or the signature was delayed, the valuation date is the donation date. Whether the gift produces a deduction, and in what amount, is for the adviser to determine.

Procedure 2: assembling donation records, charity details and asset photos

Once the dates are fixed, the file needs the facts about the charity and the property. The appraisal will describe the property and its condition, so the file must give the appraiser enough to do that.

The content of the finished report sets the target for this procedure. 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)

Step 2.1: Collect the charity details

For a completed gift, AppraiseItNow sets out a fixed list of charity details. 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.

- Pass: for each charity, the file shows its legal name (not a program name or nickname) and a street address.
- Fail: the file shows only a common name, a post office box, or a website in place of an address.
- Note: many charities operate under a public name that differs from their legal name. A receipt or the charity's own letterhead usually shows the legal name.

Step 2.2: Map every item to a charity and a date

Build a simple table with three columns: item, charity, contribution date. Every item in the donation appears on exactly one row.

- Pass: no item is missing, and no item appears under two charities.
- Fail: items are described in a group ("shop tools") with no indication of which charity received which.
- Note: similar items count together even when they went to different charities, so the table shows the whole gift in one place. The appraiser needs the mapping to describe the gifts accurately.

Step 2.3: Record anything received in return and any conditions

State in writing whether the donor received anything from the charity in exchange, such as goods, services, event access or naming rights. Separately, state whether the gift carries any condition, such as a restriction on resale or use.

- Pass: the file contains an explicit "none" or a description for both questions.
- Fail: both questions are left blank.
- Note: a blank and a "none" mean different things to a reviewer. Always write the word.

Step 2.4: Take the photos the asset type calls for

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.

- Pass: every item has the photo set its asset type calls for, in focus and in good light.
- Fail: any required view is missing, or photos are dark, blurred or cropped so that the item cannot be identified.
- Note: for a completed gift, photos taken before delivery are most useful. If the property is already with the charity, the charity can often allow a donor or the charity's staff to take the missing views.

Step 2.5: Record identifiers, readings and operating status

Write down the identifying numbers and readings shown in photos: VIN, HIN, serial numbers, odometer mileage, engine hours and machine hours. For machinery, record whether each machine runs.

- Pass: each identifier is typed into the file as well as shown in a photo.
- Fail: the file relies on a photo of a plate that cannot be read.
- Note: a typed identifier lets the appraiser check it against the photo. Both together resolve most identity questions without a follow-up.

Step 2.6: Describe condition, including for clothing and household items

Add a short condition note for each item or group: wear, damage, repairs, missing parts, and anything that changed between the contribution date and the photo date.

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))

- Pass: every item or group has a condition note in plain words.
- Fail: condition is described only as "good" or "used" for a whole lot, with no item-level detail where items differ.
- Note: the appraiser describes condition in the report. An honest note on a flaw is more useful than a photo that hides it.

Step 2.7: Gather history and supporting records

Collect what documents the property's history: purchase receipts, invoices, prior appraisals, restoration or service records, and, for art, labels, gallery records and exhibition history. For business interests, collect the organizing documents, recent financial statements and any agreements that limit transfer. For cryptocurrency, collect records that show the holding and the transfer to the charity.

- Pass: each document is labeled with the item it supports.
- Fail: a folder of unlabeled scans with no link to specific items.
- Note: a document the appraiser cannot connect to an item is treated as noise. A one-line label is enough to make it useful.

Step 2.8: Add optional charity documents if available

If the donor has the charity's EIN or its written acknowledgment, add them. They help but are not required for AppraiseItNow to proceed.

- Pass: the documents are present, or the file notes they are not yet available.
- Fail: the file is held back waiting for an acknowledgment that the appraisal does not depend on.
- Note: holding a file for an optional document can push the signature date closer to the return due date for no benefit.

Hypothetical example: assembling a machinery gift to a vocational school

Hypothetical: a retired fabricator donates two lathes, a milling machine and a welder to a vocational school's training shop, in one delivery. The file lists the school's legal name and street address, the delivery date, and a table placing all four machines under that school. The donor writes "none" for both the exchange and condition questions. For each machine, the file includes a few photos, the hours, whether it runs, and a typed serial number. One lathe has a cracked guard, and the condition note says so. The file is complete under Procedure 2. Because the file lists all four machines together with their charity and date, it supports whatever grouping question arises for the $5,000 threshold, and the file itself leaves that question open.

Procedure 3: reviewing the donation appraisal file before the appraiser starts

The last procedure is a review. The person preparing the file reads it as the appraiser would and resolves gaps before work starts. Gaps found later are slower to fix. 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.

Step 3.1: Re-check every date against Procedure 1

Compare the contribution dates in the item table with the dates in Procedure 1. Confirm that the target signature date still falls inside the signature window and that the valuation date still follows the rule for an appraisal dated before the donation or one dated on or after the donation.

- Pass: every date in the file agrees with every other date.
- Fail: the item table, the charity details and the date section show different dates for the same delivery.
- Note: dates drift when a planned gift is rescheduled. Re-check after any change in the delivery plan.

Step 3.2: Confirm the item list is closed

Confirm that the item list matches the gift. Nothing should be added after the appraiser starts unless it is a genuine late addition.

- Pass: the donor and adviser have both confirmed the list.
- Fail: the donor expects to "add a few more things" to the same report.
- Note: adding items midway changes what the appraisal must cover and which items sit together in the gift. The list should be final before work begins.

Step 3.3: Decide what the file can show and what it cannot

Review whether the photos and records let an appraiser describe each item and its condition. Where something cannot be shown, write it down as a known gap.

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 tax rules take the same position on inspection. IRS rules do not require the appraiser to inspect the property in person. (IRS Publication 561 (Rev. December 2025))

- Pass: the file lists any known gaps, so the appraiser can decide whether photos are sufficient or an inspection is needed.
- Fail: gaps are hidden, or the donor assumes the photos will be enough without checking the photo list.
- Note: most AppraiseItNow appraisals are completed remotely from photographs and documents; when an inspection is needed, an appraiser visits the asset in person. 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.

Step 3.4: Flag uncertain facts instead of guessing

Where a fact is uncertain, such as an unverified maker, an unknown date of manufacture, or a condition that cannot now be seen, flag it as uncertain. Do not fill the gap with a guess.

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))

- Pass: every uncertain fact is labeled as uncertain, with whatever basis the donor has for believing it.
- Fail: a guess is presented as a fact.
- Note: an assumption disclosed in the report is visible to every reader. An undisclosed guess is not.

Step 3.5: Note the attachment questions for the adviser

Some returns carry the appraisal itself. 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)

- Pass: the file records that the adviser has considered both attachment questions.
- Fail: nobody has considered whether the signed report will travel with the return.
- Note: the donor's tax adviser makes the determination whether a particular artwork crosses the art threshold. The file only records that the question has been asked and who will answer it.

Step 3.6: Plan the Section B signatures

Record who at the charity will sign Part V of Section B and how the form will reach that person. Record that the appraiser will sign Part IV.

- Pass: a named role at the charity, such as the development office, is identified to receive the form.
- Fail: the donor plans to "figure out the charity part later."
- Note: the charity's signature does not mean it agrees with the value, so this step can run alongside the appraisal.

Step 3.7: Run the final sign-off

Before release, the preparer checks the file against the table below. Every row must read yes.

Check	Required answer
Purpose stated as a charitable donation for Section B	Yes
Every item marked completed or planned, with a date	Yes
Signature window and return due date recorded	Yes
Valuation date recorded under the correct case	Yes
Appraiser independence checks cleared	Yes
Charity legal name and street address recorded	Yes
Every item mapped to one charity and one date	Yes
Exchange and condition questions answered in writing	Yes
Photo set complete for each asset type	Yes
Identifiers typed and matched to photos	Yes
Uncertain facts flagged	Yes
Attachment questions referred to the adviser	Yes

- Pass: every row reads yes.
- Fail: any row reads no or unknown.
- Note: the table is a release gate. A single "unknown" is a reason to hold the file.

Why the review pays off

Most follow-up questions concern facts that were available from the start. 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. When a gap does surface, how long it takes to close depends on what is missing. 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. Photos take the longest to supply after the fact, which is why Step 2.4 comes before the review rather than after it.

Appendix: reference facts for Form 8283 Section B donation appraisals

Date rules and how AppraiseItNow applies them

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.

Situation	Valuation date	Source
Appraisal dated before the donation	Within the 60 days before the donation	Treas. Reg. § 1.170A-17
Appraisal dated on or after the donation	The donation date	Treas. Reg. § 1.170A-17
Earliest signature	No earlier than 60 days before the donation	Treas. Reg. § 1.170A-17
Latest signature and donor receipt	The due date, with extensions, of the return that first claims the deduction	Treas. Reg. § 1.170A-17

Signatures and attachments

Item	Rule as stated in this manual	Who handles it in the file
Part IV of Section B	Signed by the qualified appraiser	Appraiser
Part V of Section B	Signed by the charity, without implying agreement with value	Charity
Deduction over $500,000, similar items combined	Appraisal attached to the return	Tax adviser (attachment question)
Art of $20,000 or more	Complete copy of the signed appraisal attached	Tax adviser (attachment question)

Volume and mix of AppraiseItNow appraisals

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.

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.

About the publisher

AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice. AppraiseItNow is an appraisal company that prepares appraisals itself; it is not appraisal software and does not manage appraisal orders for lenders. Joe Kattan is the owner and chief executive officer of AppraiseItNow.

Review questions for preparers

1. A donor's file shows one delivery date, but the charity's receipt shows two. Which step fails, and what must change? Step 1.3 fails. The file needs one line per delivery, each with its own date.
2. A seller of the donated sculpture offers to sign the appraisal. Which step fails? Step 1.6 fails. Whoever sold the donor the property cannot be the appraiser.
3. A boat file includes exterior photos with the cover on and no engine hours. Which step fails? Step 2.4 fails. The boat photo set calls for the outside with the cover off, the helm, the engine, the inside, the HIN and engine hours.
4. A donor is unsure whether a desk was made by a particular workshop and writes the workshop's name as fact. Which step fails? Step 3.4 fails. The maker should be flagged as uncertain, along with the donor's basis for believing it.
5. A donor gave a painting and wants to know whether the signed report must be attached to the return. Who answers? The donor's tax adviser makes that determination. The file records that the question was referred.