APPRAISEITNOW

Donation Appraisal Files in AppraiseItNow's 2025-2026 Records: Volume, Missing Details and the Arrival of Donation Documents

AppraiseItNow Inc.

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Educational material, not an appraisal.

Executive summary: donation appraisal files in AppraiseItNow's 2026 records

This report, published by AppraiseItNow Inc. in 2026, examines what the company's own operating records show about appraisals prepared for noncash charitable donations. It is written for donors and their advisers, including accountants, attorneys, financial planners and charity gift officers, who arrange a qualified appraisal for a noncash gift over $5,000 and want to understand where appraisal files tend to slow down.

Four record sets are central to the report. The first is a count of appraisals opened over a twelve-month period, broken down by purpose. Charitable donations appear in that count as the largest single purpose listed: 521 of the 1,226 appraisals opened between November 8, 2025 and November 8, 2026. The second is a measure of how often reviewed files needed something more from the client. The third is a set of response times for requests for missing details, including a separate figure for donation documents. The fourth is a count of the questions appraisers sent back to AppraiseItNow, and what those questions asked for.

The main findings, each stated in full later in the report, are:

- Donation appraisals made up 521 of the 1,226 appraisals opened in the period from November 8, 2025 to November 8, 2026.
- Of 867 appraisals 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.
- When AppraiseItNow sent a request for missing details, donation documents took a median 1.7 days to arrive, compared with 0.6 days for identifiers and 0.7 days for receipts.
- 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.

The practical reading is limited to what the records state. Donation documents arrived more slowly than identifiers or receipts, and photos arrived more slowly still. The records do not itemize the contents of those documents. Separately, the charity-side details that AppraiseItNow requires for a donation appraisal are known facts about the gift, and a donor or adviser can assemble them before a file opens.

Data and method behind the donation file counts

Publisher and scope of the appraisals covered

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. The records discussed here therefore concern movable property and business interests only; no part of this report addresses donated land or buildings.

AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice (www.appraiseitnow.com). AppraiseItNow is an appraisal company that prepares appraisals itself; it is not appraisal software and does not manage appraisal orders for lenders. AppraiseItNow's appraisers specialize by asset class rather than by geography. Between them, AppraiseItNow's appraisers hold ASA, ISA, AAA, CAGA, NACVA, NEBB Institute, ABV and CFA credentials. Joe Kattan is the owner and chief executive officer of AppraiseItNow. AppraiseItNow's website is www.appraiseitnow.com.

Record sets and their periods

The report draws on four separate record sets. Each covers its own period and its own unit of count. They are presented side by side for reference, not combined.

Record set	Unit counted	Count	Period
Appraisals opened	Appraisals	1,226	November 8, 2025 to November 8, 2026
Appraisals reviewed	Appraisals	867	October 27, 2025 to September 23, 2026
Requests for missing details sent	Requests	162	August 2025 to September 2026
Questions appraisers sent back	Questions	363	November 2024 to September 2026

A separate company-level figure gives context for overall volume: AppraiseItNow delivered more than 1,100 appraisals in the 12 months to November 2026.

Terms and the wording of the record categories

Several terms recur throughout. The first group below consists of everyday and technical terms. The second explains how the record categories are worded in this report.

- **Donation appraisal file**: the information, photographs and documents assembled for an appraisal of a noncash charitable contribution.
- **Identifiers**: markings that tie an asset to its records, such as a vehicle identification number (VIN), a hull identification number (HIN) or a serial number.
- **Qualified appraisal and qualified appraiser**: the appraisal and appraiser that meet the federal tax requirements summarized in the section on implications for donors and advisers.
- **Effective date**: 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 record categories "needed something more from the client", "went through a formal request for missing details", "median first reply", "resolved", "identifiers", "receipts", "donation documents" and "photos" are used in this report only in the words of the statistics quoted. The report does not supply further definitions of them, and it does not state how the records assign an item to a category.

Limits of the data

The figures are internal operating records, not a survey of the appraisal industry, and they describe one company's files only. Three limits matter for interpretation.

First, the completeness and response-time figures are stated for appraisals and requests generally. They are not restricted to donation files, and this report does not attribute them to donation files specifically. The one place where the records isolate donation material is the response-time figure for donation documents.

Second, the record sets cover different, overlapping periods. A percentage from one set cannot be applied to a count from another, and this report does not attempt to do so.

Third, each figure describes a single period. Nothing in the records supports a statement about whether any measure is rising or falling, so the report makes none.

What the records show about donation appraisal volume and file completeness

Donation appraisals within the 1,226 files 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.

The same figures, arranged by purpose:

Purpose	Appraisals opened	Detail recorded
Charitable donations	521	Not subdivided
Insurance	175	102 claims; 73 coverage
Estates	144	61 probate; 46 estate tax; 37 estate settlement
Divorce	50	Not subdivided
Roth IRA conversions	15	Not subdivided

The table lists the purposes named in the record and is not presented as an exhaustive breakdown of every appraisal opened. Common uses of AppraiseItNow's appraisals include charitable donations, gift and estate tax, estate settlement, divorce, insurance and lending.

Charitable donations are the largest purpose named in the table. Each purpose also carries its own effective date. 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.

Asset classes in the same files

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.

Asset class	Appraisals in the 1,226 opened
Vehicles	377
General personal property	323
Machinery and equipment	174
Boats	54
Business inventory	45
Fine art	40
Business valuations	39

The records do not cross-tabulate asset class against purpose, so this report does not say which asset classes dominate donation files. The table is useful to donors for a different reason: it shows the range of property AppraiseItNow's appraisers handle, and each class has its own photograph and identifier needs, which are set out later.

How the files were completed

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. Most AppraiseItNow appraisals are completed remotely from photographs and documents; when an inspection is needed, an appraiser visits the asset in person (www.appraiseitnow.com).

For donors, the remote method is consistent with federal rules. IRS rules do not require the appraiser to inspect the property in person (Treas. Reg. § 1.170A-17). Professional standards take a parallel position from the appraiser's side. 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).

For an appraisal done from photographs and documents, the photographs and documents the donor supplies are the material the appraiser works from. That is why the completeness figures that follow matter.

Files that needed more from the client

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.

The two figures are reported separately in the records, and this report quotes them as recorded. The records do not describe how files that needed something more were handled when they did not go through a formal request for missing details, so this report does not characterize that.

These completeness figures come from a different period and a different unit of count than the 521 donation appraisals. They are not specific to donations, and they are not applied to the donation count in this report.

Where files stall: request response times and questions sent back

Response times by item requested

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.

Item requested	Median time to arrive
Identifiers such as a VIN or serial number	0.6 days
Receipts	0.7 days
Donation documents	1.7 days
Photos	2.0 to 3.7 days

Measure across the 162 requests	Figure
Median first reply from the client	0.1 days
Requests resolved within a day	55%
Requests resolved within a week	89%

Three observations follow directly from the figures. The median first reply came in 0.1 days. Among the items listed, identifiers and receipts arrived fastest, donation documents took longer than either, and photos took longest.

What a donor may need to do to produce donation material

The records give timing, not reasons, and they do not itemize what the donation documents contained. The points below are practical observations about the information AppraiseItNow requires for a donation appraisal, not findings from the data.

An identifier sits on the asset or on records the owner already keeps. Charity-side details of a gift often sit with someone else. A donor may need to:

- ask the charity for its exact legal name, as distinct from the name it uses publicly;
- confirm the street address the charity uses for its legal records;
- reconstruct the date of each contribution where items were delivered on different days;
- sort out which items went to which charity where more than one organization received property;
- confirm whether the charity gave anything in return or attached any condition to the gift.

Each of these can require a message to a development office, a check with a family member who handled the delivery, or a search through emails. Assembling them before a file opens means they do not have to be gathered later, one request at a time.

Photos may require a trip to where the property is, which may be a storage unit, a warehouse, a marina or a relative's home. They may also need to be retaken if the first set does not show what the appraiser needs.

The questions appraisers send back

The fourth record set looks at the question flow from the appraiser's side. 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.

AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs. The records do not break the 93% figure down by item or by purpose, and this report draws no further conclusion from it.

Why the charity details carry weight in a donation file

The charity-side details are not paperwork for its own sake. Several requirements of a qualified appraisal depend on them.

The first is the threshold itself. 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). Knowing which items went to which charity, and when, is therefore part of the information needed to apply that rule. This report does not define similar items and does not decide which items are similar items.

The second is timing. 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). Without the date of each contribution, the signing window cannot be confirmed.

The third is the valuation 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). A wrong or missing contribution date leads directly to a wrong valuation date.

The fourth is what the report must say. 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).

Where an uncertain fact remains, professional standards set a narrow path. 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). An extraordinary assumption is a disclosed condition in the report, not a substitute for information the donor can simply supply; the cleaner course is to provide the fact.

Implications for donors and advisers arranging a qualified appraisal for a noncash gift

Assembling the charity record before the appraisal starts

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.

A donor or adviser can turn that requirement into a short working checklist, completed before the file opens:

1. Charity's legal name, confirmed with the charity or from its own formal correspondence.
2. Charity's street address.
3. Date of each contribution, listed separately if items were delivered on different days.
4. A list matching each item, or group of items, to the charity that received it.
5. A plain statement of whether anything was received in return, and whether the charity or the donor attached any condition to the gift.
6. Where readily available, the charity's EIN and its written acknowledgment.

Gathering items 1 through 5 in one sitting, ideally with a single message to the charity's gift office, means these details are in the file when the appraiser starts.

Photos and identifiers by asset type

Photos are the slowest item in the response-time records, and they can be prepared in advance. 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.

Asset type	Photographs	Related details
Vehicles	Outside and inside	Mileage for anything motorized
Boats	Outside with the cover off, the helm, the engine and the inside	HIN and engine hours
Machinery	A few photos of each machine	Hours and whether it runs
Fine art	Front, back, signature and frame	None listed
Household items	One clear photo per item or group	None listed

Some practical habits help the photo set do its job on the first attempt: shoot in daylight or good indoor light, keep the whole object in frame for at least one image, photograph data plates and hour meters close enough to read, and label files so each image can be tied to the item list.

Condition and household goods

Condition affects both value and eligibility for some property. 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 donations, clear photographs that show wear, damage or repairs give the appraiser the evidence needed to describe condition, which the qualified appraisal must address for physical property.

Business interests

Donations of interests in private companies follow the same framework. 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). For these gifts, the charity-side details listed above are still needed once the gift has happened.

Who can serve as the 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).

Form 8283 signatures and attachments

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). The charity signature is another reason to keep the gift office involved early: the same contact who confirms the legal name and address may be the one who handles Part V.

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 gift, or a particular artwork, crosses either line is for the donor's tax adviser to determine.

Hypothetical example: a donor of shop machinery

A hypothetical donor closes a small fabrication shop and gives a metal lathe and a hydraulic press to a vocational school's training program. The gift has already been delivered.

Before the file opens, the donor's accountant gathers the school's legal name and street address from its development office, records the delivery date for each machine (the lathe went one week, the press the next), confirms both went to the same school, and notes that the school gave nothing in return and attached no condition. The school's written acknowledgment has not arrived yet; the accountant notes that it helps but is not required.

The donor photographs each machine from several angles, records the hour meter readings, and notes that both machines ran at the time of delivery. The data plates are photographed close enough to read the serial numbers.

Because each machine has its own contribution date, the appraisal identifies each date. Because the appraisal is prepared after delivery, its valuation date for each machine is that machine's donation date, under the rule that an appraisal dated on or after the donation takes the donation date as the valuation date. The accountant tracks the return due date, with extensions, so that the signed appraisal is in hand by then. This example does not decide whether the two machines are treated together for the $5,000 threshold, or how much is deductible.

Hypothetical example: a household gift split between two charities

A hypothetical couple downsizes and gives furniture and several framed paintings. The furniture goes to a resale charity; two paintings go to a regional museum; a third painting goes to the resale charity with the furniture.

The intake record shows two charities, each with its own legal name and address, contribution dates for each delivery, and a list showing which items went where. The couple supplies one clear photo per furniture item or group, and for each painting the front, back, signature and frame.

Two questions arise that the appraisal does not answer. First, whether any of the paintings, or any of the furniture, form a group of similar items across both charities: the rule says similar items count together even when they went to different charities, but this report does not decide which items are similar items. Second, whether any painting reaches the level at which a complete copy of the signed appraisal is attached to the return: that determination belongs to the couple's tax adviser. The appraisal supplies the descriptions, condition, dates, method and values from which the adviser works.

Review questions

1. What charity-side details does AppraiseItNow require for a donation appraisal once the gift has happened? Answer: 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.
2. In the response-time records, which category took a median 1.7 days to arrive? Answer: donation documents.
3. What is the earliest date the appraiser may sign and date the appraisal? Answer: no earlier than 60 days before the donation.
4. Does the charity's signature in Part V of Section B mean it agrees with the value? Answer: no.
5. Do IRS rules require the appraiser to inspect donated property in person? Answer: no.

Outlook for donation appraisal files and donor preparation in 2026

The records describe a single period, and this report makes no forecast of volumes or rates. What the records do support is a clear view of which items were quicker and slower to arrive for anyone arranging a donation appraisal in 2026.

Donation work is a large part of what AppraiseItNow's appraisers handle, with 521 donation appraisals among the 1,226 opened in the period reviewed. In a separate set of records, 31% of the 867 reviewed appraisals needed something more from the client. In a third, 93% of the 363 questions appraisers sent back asked for something the client could have provided at the start. These record sets are not combined in this report.

In the response-time records, donation documents arrived more slowly than identifiers and receipts, and photos arrived more slowly still. Photos can be prepared to the asset-type checklist before a file opens, and so can the charity details that AppraiseItNow requires once a gift has happened.

For donors and advisers, three working priorities follow:

- Treat the charity record as part of the appraisal, not as a tax-season afterthought. Confirm the legal name, street address, contribution dates, item-to-charity mapping and any return benefit or condition while the gift is fresh.
- Prepare photographs to the asset-type checklist at the same time, including readable identifiers, hours and mileage where they apply.
- Keep the timing rules in view: the signing window runs from no earlier than 60 days before the donation to the due date, with extensions, of the return that first claims the deduction, and the donor must have the appraisal by that due date.

One measure is worth watching in future reporting: whether donation documents continue to stand out among requested items. Any such comparison would require data from a later period, which this report does not have. For now, the 2026 records give donors and advisers a concrete list of what to assemble before a qualified appraisal begins.