APPRAISEITNOW

Paperwork Before Valuation: Whether Missing Gift Records Delay Qualified Appraisals for Form 8283, and What Collecting Them First Changes

AppraiseItNow Inc.

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Educational material, not an appraisal.

Abstract: a hypothesis that missing gift records, not the value opinion, delay Form 8283 appraisals

This white paper was published by AppraiseItNow Inc. in 2026. It addresses a question that donors and their advisers face when a noncash gift is large enough to call for a qualified appraisal and Form 8283 Section B: what slows the appraisal down.

The paper advances a hypothesis, not an established finding. The hypothesis is that facts the appraiser needs but has not been given may delay a donation appraisal more often than the value opinion does. Several of the facts a donation appraisal needs describe the gift rather than the property: which charity received it, on what date, which item went where, and on what terms. A qualified appraisal must state the donation date and the valuation date, and it must be signed inside a fixed window. These facts therefore carry real weight in the assignment.

AppraiseItNow's own records bear on the hypothesis, with important limits. The figures cover all of AppraiseItNow's appraisals and are not broken out by purpose. They do not measure delay by cause, and they contain nothing on donation records or on valuation difficulty. What they show is narrower: 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 same records show a median first reply from clients of 0.1 days. Donation documents and photographs took longer to arrive than identifiers and receipts.

The paper sets out the rules that make donation paperwork part of the appraisal and describes the intake approach AppraiseItNow uses. It then presents the evidence with its limits, works through hypothetical examples, and closes with review questions a donor or adviser can use to prepare a complete file.

The problem: donation appraisals depend on facts about the gift that only the donor or charity can supply

The common expectation

A donor who arranges an appraisal for a charitable gift usually expects the slow part to be the valuation. That means the research into comparable sales, the analysis of condition and the reconciliation of methods. The expectation is understandable, because valuation is the part of the work that requires expertise. It is also the part a donor cannot do alone.

The paper's hypothesis is that this expectation may misplace some of the risk. An appraiser with the right specialization, adequate photographs and the necessary identifiers can proceed with the analysis. What the appraiser cannot do is invent facts about the gift itself. When those facts are missing, the assignment cannot be completed until they arrive.

Why gift facts are part of the appraisal

A donation appraisal is more than a value opinion attached to a description of an object. The rules for a qualified appraisal tie the document to a specific contribution. 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).

Two of the elements in that list, the donation date and the valuation date, cannot come from the property. They come from the donor's records of the gift. 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)). If the donor does not know or has not recorded the contribution date, the appraiser has no date to which the value applies.

The same holds for the identity of the recipient. A donor who gave items to more than one charity needs the file to show which items went to which organization. When that allocation is unclear, the appraiser has to stop and ask.

The signing window limits the time available

Donation appraisals operate inside a defined timing rule. 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 (Instructions for Form 8283 (Rev. December 2025)).

That window has a fixed far edge. Every day spent waiting for a contribution date, a charity's street address or a set of photographs is a day taken from the time remaining before that edge. A donor who orders an appraisal close to the return due date and then spends time finding records has turned a records problem into a timing problem.

Defining the terms

This paper uses three everyday terms in specific senses:

- A "missing detail" is any fact, document, identifier or photograph the appraiser needs to complete the assignment that was not in the file when the work began.
- A "missing-details request" is a formal written request from the appraisal company to the client for one or more missing details.
- A "question sent back" is a question an appraiser raises during the work and returns to the company because the file does not answer it.

The problem, stated precisely, is that a donation appraisal depends on facts about the gift that only the donor or the charity can supply. When those facts are absent from the file at the start, the assignment waits for them. Whether this is the main source of delay in donation appraisals is

the hypothesis under examination. AppraiseItNow's records on questions and requests, presented later, cover all appraisals and are consistent with the hypothesis without proving it.

Background: the Form 8283 rules that make donation paperwork part of the appraisal

This section collects the rules that define what a donation appraisal must contain and when it must exist. Each rule creates a paperwork need. The practical consequence of each rule for the donor's file is noted alongside it.

The $5,000 threshold and the similar-items rule

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 second sentence of that rule has a direct paperwork consequence. Because similar items count together across charities, the donor's file has to capture every relevant gift, not only the one to the charity the donor thinks of first. A complete list of what was given, to whom and when allows the donor's tax adviser to decide which items are similar items and how the threshold applies. That determination belongs to the tax adviser. The appraiser's need is narrower: a record precise enough that each item can be described and dated in the appraisal.

The signing window and the valuation date

The signing window is described in the previous section. A related rule governs 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).

For an appraisal dated on or after the gift, then, the donation date is the valuation date, and the appraiser needs that date from the donor. For an appraisal dated before the gift, the appraiser needs the expected donation date to confirm that the timing works. In both cases a date that only the donor can supply drives the assignment.

What a qualified appraisal must contain and who signs Section B

The content elements of a qualified appraisal were listed above (Treas. Reg. § 1.170A-17). Form 8283 adds a signing structure. 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 donor therefore has two counterparties to coordinate with, the appraiser and the charity. The charity's legal name and street address are needed for the appraisal file, and the charity is a separate signer on the form.

For large deductions, the appraisal travels with 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 reaches that threshold, and how the threshold is measured, is a question for the donor's tax adviser. The practical point for the donor is that the appraisal may become part of the return package, so its descriptive and date content should be correct from the outset.

Who may serve as the 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).

This rule ties the appraiser's qualification to the type of property. It also points to a records need that donors sometimes overlook. Because the person who sold or gave the donor the property cannot be the appraiser, a note of where the property came from is a useful part of the file.

Inspection, scope of work and extraordinary assumptions

IRS rules do not require the appraiser to inspect the property in person (Publication 561 (Rev. December 2025)). USPAP takes a consistent position. 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)).

Remote appraisal from photographs and documents is therefore a recognized way to perform a donation appraisal. It does, however, depend on the quality of the materials. When the appraiser does not inspect in person, the photographs and identifiers carry the descriptive and condition content that the qualified appraisal must contain.

USPAP also addresses how an appraiser may handle an uncertain fact. 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)). Whether those conditions are met in a particular assignment is for the appraiser to judge.

Property types with particular paperwork

Some categories of donated property bring their own documentary needs.

- Closely held interests. 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). Such an appraisal is likely to depend on entity documents and financial records, which the donor or the entity would have to provide.

- Cryptocurrency. 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 donor's transaction records, including the transfer to the charity, are natural candidates for the file.
- 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)). Condition evidence, chiefly clear photographs, is central for this category.

The publisher: AppraiseItNow

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. AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice (www.appraiseitnow.com). Between them, AppraiseItNow's appraisers hold ASA, ISA, AAA, CAGA, NACVA, NEBB Institute, ABV and CFA credentials. AppraiseItNow's website is www.appraiseitnow.com.

The approach: how AppraiseItNow collects donation records before an appraisal starts

The principle

The approach rests on one operating rule. AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs.

The rule has two parts. The first concerns timing: the collection takes place before the appraiser's work begins, so the questions are put to the client at the start of the assignment. The second concerns scope: AppraiseItNow asks only for what the appraiser needs, so each item requested corresponds to something the appraisal must contain.

The approach operates within AppraiseItNow's general way of working. Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly. AppraiseItNow's appraisers specialize by asset class rather than by geography. 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).

The four donation facts AppraiseItNow requires after a gift

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.

Each requirement maps onto a need created by the rules in the Background section.

Required item	Why the appraiser needs it
Charity's legal name and street address	Identifies the recipient of the gift the appraisal describes
Date of each contribution	Supplies the donation date, which is the valuation date for an appraisal dated on or after the donation
Which items went to which charity	Ties each described item to a specific gift, including where gifts went to more than one charity
Whether anything was received in return or attached as a condition	Records the terms of the gift that the appraisal is prepared for

The table separates required items from helpful ones. The charity's EIN and its written acknowledgment help but are not required for AppraiseItNow's purposes. A donor who has them can include them. A donor who does not have them yet can still supply the required items.

The wording "once the gift has happened" matters. For a planned gift, the date of contribution is not yet a historical fact, and the file instead needs the expected date. This connects to the content rule that a qualified appraisal gives the donation date or expected date (Treas. Reg. § 1.170A-17).

Photographs and identifiers by asset type

Because most of the work is done remotely, photographs and identifiers carry the description and condition content of the appraisal. 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	Additional details
Vehicles	Outside and inside	Mileage for anything motorized
Boats	Outside with the cover off, helm, engine, inside	HIN and engine hours
Machinery	A few photos of each machine	Hours and whether it runs
Fine art	Front, back, signature, frame	None listed
Household items	One clear photo per item or group	None listed

For a fine art donation, the list asks for the front, back, signature and frame of the work. For machinery, it asks for the hours and whether the machine runs, which is a single fact the donor can often state at once.

Setting the effective date from the donation record

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 donation work, the contribution date is the effective date. This is why the date of each contribution appears in the required list. Without it, the appraiser has a property and a method but no date to which the value applies. For a future gift, the report date serves as the effective date when the report is signed no more than 60 days before the gift. In that case the expected donation date is what allows the appraiser to confirm the timing.

Asking only for what the appraiser needs

The second half of the operating rule limits what an intake list contains. This paper reads each item on such a list as corresponding to a question the appraisal must answer. The required donation facts supply the recipient, the dates and the terms. The photo requirements supply description and condition. AppraiseItNow asks only for what the appraiser needs.

Evidence: what AppraiseItNow's request and question records show

Scope of the records

The evidence comes from AppraiseItNow's own records, and the figures in this section cover all of AppraiseItNow's appraisals. They are not broken out by purpose, so none of them is a measurement of donation appraisals alone. They also do not record the cause of any delay, and

they contain nothing on whether a valuation was difficult. They are used here to show how often files needed more from the client and what the follow-up concerned. The step from those figures to donation work rests on the rules described in the Background section.

Volume and mix of the work measured

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. Charitable donations were the largest single purpose in that period.

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. The photograph and identifier requirements described earlier apply to several of these classes, notably vehicles, boats, machinery and fine art.

The method of appraisal also bears on the importance of materials. 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. When the great majority of assignments rely on photographs and documents, the content of those materials matters to the work.

How often files 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.

These two percentages show the scale of the follow-up across all purposes. Nearly a third of the reviewed appraisals needed something more from the client, and about a quarter went through the most structured form of follow-up, a formal request for missing details.

What appraisers asked for

The central finding concerns the nature of the questions. 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.

This figure describes what the questions asked for. It does not say how long any question delayed an assignment, and it does not separate donation files from others. It is nonetheless the strongest support the records give for the hypothesis. If appraisers' questions had mainly concerned difficult valuation issues, the figure would point toward appraisal expertise. It points instead to information the client held or could have obtained at the outset.

How long each kind of missing item took to arrive

The timing data shows how long different items took. 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.

Three observations follow from the figures themselves.

First, clients replied quickly. A median first reply of 0.1 days indicates that clients engaged promptly when asked.

Second, the reported medians for the items themselves were longer than the median first reply, from 0.6 days for identifiers to 3.7 days at the top of the range for photos.

Third, donation documents and photos were among the slower categories, at a median 1.7 days and 2.0 to 3.7 days. Identifiers and receipts arrived in a median 0.6 and 0.7 days.

Reading the evidence together

Taken together, the figures support a limited account across all of AppraiseItNow's work. A meaningful share of reviewed files needed something more from the client. Nearly all the questions appraisers sent back asked for something the client could have provided at the start. Clients replied quickly, and donation documents and photos took longer to arrive than identifiers and receipts. Charitable donations were the largest single purpose among opened appraisals, and the Background section shows that the rules make gift facts part of the appraisal. These points make the hypothesis reasonable for donation files. They do not establish that missing records are the main source of delay.

Limits of the evidence

The figures describe AppraiseItNow's own work over the stated periods and should be read in that light. The periods differ between measures: November 2024 to September 2026 for appraisers' questions, August 2025 to September 2026 for missing-details requests, October 27, 2025 to September 23, 2026 for reviewed appraisals, and November 8, 2025 to November 8, 2026 for opened appraisals. The figures cover all purposes and are not presented for donation appraisals separately. They do not measure delay by cause or the difficulty of any valuation. They should not be combined across periods into a single rate. They support the direction of the hypothesis, not a precise prediction for any individual file, and a test of the hypothesis would need records of delay classified by cause and by purpose.

Implications: what collecting donation paperwork first changes for donors, advisers and charities

For the donor: a pre-appraisal file

The main implication is a reordering of tasks. Instead of ordering the appraisal and then responding to requests, the donor assembles a pre-appraisal file first. Such a file has three parts, each drawn from the requirements and rules described above.

1. The gift record. For each contribution, this means the charity's legal name and street address, the date of the contribution, the items given to that charity, and whether anything was received in return or attached as a condition. The charity's EIN and written acknowledgment should be added where available.
2. The property record. This means photographs and identifiers following the asset-type requirements: mileage, HIN and engine hours, machine hours and running status, the front, back, signature and frame of art, and one clear photo per household item or group.
3. The provenance record. This is a note of where each item came from. The person who sold or gave the donor the property cannot be the appraiser, so the file should say who that was.

In AppraiseItNow's records, donation documents and photographs were among the items that took longer to arrive. A donor who assembles this file supplies those items before the appraiser starts rather than in response to a request.

For the tax adviser

The tax adviser makes the determinations that the appraisal does not. These include whether items are similar items, whether a combined amount crosses an attachment threshold, whether a particular artwork falls within the art attachment rule, and what is deductible. Each of these depends on a complete list of gifts across all charities. An adviser who reviews the donor's gift record before the appraisal is ordered can identify gaps, such as an omitted gift to a second charity, while there is still time to correct them. The adviser also prepares or reviews the return that first claims the deduction, and so is well placed to watch the signing window.

For the charity

The charity's role in paperwork is narrower but real. It holds information the donor may need, including its legal name, street address and the records it keeps of the gift. It also signs Part V of Section B, and that signature does not mean it agrees with the value (Form 8283). A donor who asks the charity for its legal name and street address at the time of the gift has that detail in hand before the appraisal begins.

What front-loading does not change

Collecting paperwork first does not change the rules or the appraiser's judgment. The appraiser still decides the scope of work and how much inspection credible results need. The value opinion is still the appraiser's alone. Front-loading changes the order in which the donor supplies information. It does not change what the appraisal must contain.

Hypothetical worked examples

The following examples are hypothetical. They illustrate how paperwork drives the assignment. They do not decide any tax question.

Hypothetical example 1: machinery given to two charities. A hypothetical donor gives three machines from a closed workshop, two to one charity and one to another, on different dates. The donor orders an appraisal and sends photographs of all three machines but no other records. The appraiser can see the machines but cannot tell which went to which charity, cannot fix a date for each gift, and does not know whether they run or how many hours they show.

If the donor had prepared the file first, it would list each machine with its charity, the charity's legal name and street address, the date of each contribution, and whether anything was received in return. It would also include a few photos of each machine with the hours and whether it runs. Whether the three machines are similar items, which affects how the threshold applies, is a determination for the donor's tax adviser. The appraiser's need is simply that each machine is tied to a dated gift.

Hypothetical example 2: a boat to be given in the future. A hypothetical donor plans to give a boat to a charity on a known future date and wants the appraisal ready beforehand. If the appraisal is dated before the donation, its valuation date must fall within the 60 days before the donation (Treas. Reg. § 1.170A-17). Under AppraiseItNow's practice, the effective date for a future gift signed no more than 60 days before it is the report date.

The paperwork that matters here is the expected donation date, together with the photographs: the outside with the cover off, the helm, the engine and the inside, plus the HIN and engine hours. If the planned date moves after the appraisal is signed, the donor and tax adviser should check the timing against the rule again. A donor who confirms the planned date with the charity before ordering the appraisal reduces that risk.

Hypothetical example 3: a painting with an unclear contribution date. A hypothetical donor gives a painting but cannot find a record of the exact contribution date. The appraiser needs the date because, for an appraisal dated on or after the donation, the valuation date is the donation date. The appraiser also needs the front, back, signature and frame.

The practical first step is to look for the date in the donor's own records and in the records the charity keeps of the gift. An extraordinary assumption is permitted only when it's needed for credible results, there's a reasonable basis for it and the analysis stays credible. Whether those

conditions would be met is for the appraiser to judge, and this example does not decide it. Whether the painting falls within the rule for attaching a complete copy of the signed appraisal for art of $20,000 or more is a determination for the donor's tax adviser.

Hypothetical example 4: an LLC interest. A hypothetical donor gives an interest in a privately held LLC. Privately held interests follow the same rule as other property: a deduction over $5,000 needs a qualified appraisal and Section B (Treas. Reg. § 1.170A-16). Here the property record is not a set of photographs but entity documents and financial records. Those may take time to obtain if the donor is not the entity's manager. Requesting them from the entity before ordering the appraisal moves that step to the front.

Review questions for a donor or adviser

These questions can be used to test a file before an appraisal is ordered.

- For each gift, is the charity's legal name and street address recorded?
- Is the date of each contribution recorded, or, for a planned gift, the expected date?
- Does the file show which items went to which charity, including any second or third charity?
- Is it recorded whether anything was received in return or attached as a condition?
- Are the charity's EIN and written acknowledgment included where available?
- Do the photographs follow the requirements for the asset type, including mileage, HIN, engine or machine hours, running status, and the back and signature of art?
- Is the source of each item recorded, so that an excluded person is not asked to serve as the appraiser?
- Has the tax adviser reviewed the complete list of gifts across all charities?
- Is there enough time before the due date, with extensions, of the return that first claims the deduction for the appraiser to sign and the donor to receive the appraisal?

Conclusion: gift records belong in the file before a Form 8283 appraisal starts

The rules for a qualified appraisal make the facts of the gift part of the appraisal itself. A qualified appraisal must give the donation date or expected date and the valuation date. It must be signed within a window that runs from no earlier than 60 days before the donation to the due date, with extensions, of the return that first claims the deduction. An appraiser therefore cannot complete a donation appraisal on the strength of the property alone. The appraiser needs the donor's records of who received the gift, when, and on what terms.

AppraiseItNow's records, which cover all of its appraisals and are not broken out by purpose, are consistent with the hypothesis that missing information is a significant source of delay, but they do not prove it. Of 867 appraisals reviewed, 31% needed something more from the client. Of the

questions appraisers sent back, 93% asked for something the client could have provided at the start. Clients replied quickly, with a median first reply of 0.1 days, and donation documents and photos took longer to arrive than identifiers and receipts.

The practical response is to change the order of tasks rather than the substance of the work. AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs. A donor who assembles the gift record, the property record and the provenance record before ordering an appraisal gives the appraiser a complete file at the outset, and the time inside the signing window is then available for the work that requires an appraiser's judgment.

References: rules and sources cited on donation appraisals and Form 8283

- 26 U.S.C. § 170(f)(11) and (f)(16)
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