APPRAISEITNOW

Noncash Charitable Contributions and the Qualified Appraisal Requirement: A Chapter for Students of Financial Planning and Tax Preparation

AppraiseItNow Inc.

November 2026, version 1

Published by AppraiseItNow Inc., New York City. www.appraiseitnow.com

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Educational material, not an appraisal.

Learning objectives for the qualified appraisal requirement on noncash gifts

After working through this chapter, a reader should be able to do the following:

1. State the dollar threshold at which a noncash charitable deduction generally calls for a qualified appraisal and Form 8283 Section B, and explain why similar items are counted together.
2. Identify the window in which a qualified appraiser must sign and date the appraisal, and explain when the donor must have the appraisal in hand.
3. Distinguish the appraisal's signature date from its valuation date, and apply the rule that connects the valuation date to the donation date.
4. List the qualifications a qualified appraiser must have and the parties who are barred from serving as the appraiser.
5. List the required contents of a qualified appraisal.
6. Explain the separate roles of the qualified appraiser and the charity on Form 8283 Section B.
7. Describe how the Uniform Standards of Professional Appraisal Practice (USPAP) shape the scope of work, inspection decisions, extraordinary assumptions and the effective date.
8. Assemble the documents and photographs an appraiser needs before a donation appraisal begins.
9. Recognize which determinations belong to the donor's tax adviser rather than to the appraiser or the planner coordinating the work.
10. Diagnose the common errors that delay or weaken donation appraisals.

Introduction: why noncash gifts over $5,000 carry an appraisal requirement

Most charitable giving that students encounter in early coursework involves cash. A check or a card payment has an obvious value, and the substantiation question is mostly about receipts. Noncash gifts are different. When a donor gives a piece of equipment, a painting, a boat, a collection of household furnishings or an interest in a private company, the amount of the deduction depends on a number that no bank statement can supply: the property's fair market value on a particular date. Someone has to form an opinion of that value, and the tax system has a set of rules about who that someone is, what the opinion must contain and when it must be prepared.

The central rule appears in the IRS guidance on charitable contributions (IRS Publication 526 (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.

That rule has two consequences that planners need to absorb early. First, the appraisal is not a formality layered on top of the deduction; it is part of the substantiation the donor is expected to have. Second, the threshold looks at the deduction, and similar items are aggregated, so a donor who gives several related items to several organizations may be in appraisal territory even though no single gift looks large. Whether particular items are "similar items" is a question the chapter returns to repeatedly, and its answer is always the same: the donor's tax adviser makes that determination.

The practical work of arranging a qualified appraisal falls to the donor, often with help from a financial planner, a tax preparer or an attorney. That person needs to know enough about the rules to plan the timing, choose an eligible appraiser and gather the facts the appraiser needs. The chapter is written for that coordinating role. It does not teach students how to compute a deduction or decide whether one is allowed; those are tax questions for the donor's adviser. It teaches the appraisal side of the transaction, which is where many otherwise well-planned gifts go wrong.

A word about the publisher. 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's website is www.appraiseitnow.com. Where this chapter draws on the company's operating data, the figures are identified as such and dated.

Core concepts of the qualified appraisal and Form 8283 Section B

This section defines the working vocabulary and then sets out the rules in the order a coordinator encounters them: threshold, appraiser, contents, dates, signatures and special property types.

Defined terms used in donation appraisal work

Noncash contribution. A gift to a charity of anything other than money: tangible items such as equipment, artwork, vehicles and furnishings, and intangible property such as an ownership interest in a private business.

Donor. The person or entity that makes the gift and claims the deduction. In this chapter the donor is usually an individual working with an adviser.

Charity, or donee. The organization that receives the property. A single gift program may involve more than one charity, which matters for the similar-items rule and for the records the appraiser needs.

Qualified appraisal. The written appraisal that meets the requirements described below. The term is a label for a document with specific contents and timing, not a general description of any appraisal of good quality.

Qualified appraiser. The individual who prepares and signs the qualified appraisal and who meets the eligibility requirements described below.

Fair market value. The value conclusion the qualified appraisal reports. IRS Publication 561 (Rev. December 2025), listed under further reading, is the IRS publication on determining the value of donated property, and students should read it alongside this chapter.

Valuation date, or effective date. The date to which the value conclusion applies. It is distinct from the date the appraiser signs the report.

Report date. The date the appraisal report is prepared and signed.

Scope of work. The appraiser's plan for the assignment: what will be examined, what information will be relied on, what research and analysis will be done, and how the results will be reported.

Extraordinary assumption. An assumption, made for a specific assignment, that an uncertain fact is true. USPAP limits when an appraiser may use one, as explained below.

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

The threshold rule bears repeating because every later step depends on it (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.

For the coordinator, the operational point is that the threshold question cannot be answered by looking at one gift receipt at a time. A donor's full set of noncash gifts for the relevant period needs to be gathered before anyone decides how the appraisal should be organized. The coordinator lists every item, the charity that received it and the date of the contribution, and then gives that list to the donor's tax adviser, who decides which items, if any, are similar items. Only after that determination is made does it make sense to define the appraisal assignment.

Who may serve as the qualified appraiser

The regulations set both positive qualifications and exclusions (Treas. Reg. § 1.170A-17). 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.

Three features of this rule deserve attention in a planning course.

The qualifications are property-specific. An appraiser with deep experience in industrial machinery is not, for that reason alone, qualified to appraise a painting. When a single donation program includes several property types, the coordinator should confirm the appraiser's designation or education and experience for each type.

The appraiser must regularly perform appraisals for pay. A knowledgeable hobbyist or a dealer who occasionally gives informal opinions does not fit the description simply because of expertise.

The exclusions follow the transaction. The donor cannot appraise the gift, and neither can the receiving charity. The person or business that sold the property to the donor, or that gave it to the donor, is also excluded, along with anyone related to or employed by any of those parties. In practice, the dealer who sold a donor a painting, or the equipment vendor who sold a donor a machine, cannot be asked to appraise it for the donation, however familiar they are with the item.

A coordinator's practical step is to ask the prospective appraiser for a written statement of credentials relevant to the property type and to confirm, before engagement, that the appraiser has no relationship with the donor, the charity or the person who transferred the property to the donor. Recording that check in the client file avoids a difficult conversation later.

For context on how credentials appear in practice: 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.

What a qualified appraisal must contain

The contents requirement is set out in the same regulation (Treas. Reg. § 1.170A-17). 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.

Students sometimes read this list as a description of the appraiser's job only, but each element depends on information the donor supplies. The description of the property depends on accurate identifiers and photographs. The condition statement for physical property depends on what the appraiser can see or is told. The donation date comes from the donor and the charity's records. The method and basis and the value conclusion are the appraiser's work, but they rest on the facts gathered at the start. A coordinator who understands this list can anticipate what the appraiser will ask for.

The signing window and the donor's possession of the appraisal

Timing is where many donation appraisals fail, so the rule should be learned exactly (Treas. Reg. § 1.170A-17). The appraiser must sign and date the appraisal no earlier than 60 days before the donation and no later than the due date, with extensions, of the return that first claims the

deduction. The donor must have it by that due date too.

The rule creates a window with two edges. The early edge is 60 days before the donation; an appraisal signed earlier than that does not satisfy the timing rule, even if it is otherwise excellent. The late edge is the due date, with extensions, of the return that first claims the deduction. The donor's tax adviser identifies that date for the particular donor and return. The donor must also have the appraisal in hand by that same date, so a report that is signed on time but never reaches the donor does not complete the picture.

A useful planning habit is to write the window down at the start of the engagement: the planned or actual donation date, the date 60 days before it, and the return due date the tax adviser has identified. Every later scheduling decision can then be checked against those dates.

Valuation dates before and after the gift

The signature date and the valuation date are different, and the regulation links them (Treas. Reg. § 1.170A-17). 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.

This rule gives two planning paths. A donor who wants the appraisal before making the gift can have it prepared within the 60-day window, with a valuation date that also falls within the 60 days before the donation. A donor who has already made the gift will receive an appraisal valued as of the donation date. Either path can work; what does not work is an appraisal prepared well in advance and then reused for a later gift.

USPAP adds its own vocabulary for the same idea (USPAP, 2024 edition (The Appraisal Foundation)). 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.

An appraisal company's procedures reflect these rules. AppraiseItNow sets the effective date by purpose: for insurance coverage and personal use, the report date; for estate and probate, the date of death; for a donation, the contribution date, or the report date for a future gift signed no more than 60 days before it; for a gift, the date of the gift; for an insurance claim, the date of loss; for a divorce, the date counsel sets; for an IRA conversion, the conversion date. For a student, the value of that list is the reminder that the same item can carry different values for different purposes because the effective date changes with the purpose.

Signatures on Form 8283 Section B

Section B of the form carries two signatures from people other than the donor (Form 8283). 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.

Planners should explain the second sentence to donors, who sometimes assume that a charity's signature is an endorsement of the appraised amount. It is not. The charity's signature and the appraiser's signature play different roles, and the coordinator needs to obtain both. Because the charity is a separate organization with its own staff and procedures, the coordinator should identify the right contact at the charity early.

When the appraisal itself goes with the return

Two attachment rules appear in the IRS instructions (Instructions for Form 8283 (Rev. December 2025)). 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.

How the art rule is measured for a particular donor, and whether a particular artwork or group of artworks reaches it, is a determination for the donor's tax adviser. The coordinator's role is to make sure a complete signed copy of the appraisal is available in a form that can be attached if the adviser concludes it must be.

Inspection, scope of work and extraordinary assumptions

Students often assume an appraiser must physically visit donated property. The rules are more flexible (IRS Publication 561 (Rev. December 2025)). IRS rules do not require the appraiser to inspect the property in person.

USPAP takes the same approach from the professional side (USPAP, 2024 edition (The Appraisal Foundation)). 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.

The inspection decision therefore belongs to the appraiser and turns on credibility. A well-documented machine with clear photographs, hour readings and a statement of whether it runs may be appraised from those materials; an item whose condition cannot be judged from photographs may call for a visit. 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.

Where some fact cannot be verified, USPAP permits a limited tool (USPAP, 2024 edition (The Appraisal Foundation)). 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. A coordinator reading a donation appraisal should look for any extraordinary assumptions and confirm that the facts assumed match what the donor knows. If the donor can verify an assumed fact, supplying that verification is often better than leaving the assumption in place.

Property types that raise recurring questions

Several categories of property come up often enough in planning practice to deserve separate mention.

Clothing and household items. Section 170 of the Code contains a condition rule for these items (26 U.S.C. § 170(f)(11) and (f)(16)). 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. For an appraiser, this makes the condition description in the appraisal especially important for household property.

Interests in private businesses. The regulation treats these interests like other property (Treas. Reg. § 1.170A-16). 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. Older study materials may still describe the prior rule, and students should recognize it as outdated for gifts after that date.

Cryptocurrency. Chief Counsel has addressed this asset directly (IRS Chief Counsel Advice 202302012). Cryptocurrency is not readily valued; an exchange price is not a substitute, so a deduction over $5,000 needs a qualified appraisal. A screenshot of an exchange quote, however precise, does not take the place of the appraisal.

A worked example (hypothetical): a planner coordinates appraisals for donated machinery and a painting

The following example is hypothetical. The people and organizations in it are invented for teaching purposes, and it illustrates the coordination process only. It does not decide whether any deduction is allowed or in what amount.

The facts of the hypothetical gift program

A retired machine-shop owner, referred to here as the donor, works with a financial planner. During 2026 the donor gives a used metal-cutting lathe to a charitable vocational training program, referred to as the training charity. In the same year the donor gives an oil painting, acquired years earlier from a gallery, to a charitable regional museum, referred to as the museum charity. The donor also gives several boxes of household furnishings to a third organization. The donor's own rough estimates, which are not appraisals, are $18,000 for the lathe and $12,000 for the painting, and no single lot of household furnishings is estimated at more than a few hundred dollars.

Step one: building the inventory and handing off the threshold question

The planner begins by listing every noncash gift the donor made in the relevant period, with three columns: the item, the charity that received it and the date of the contribution. The planner does not decide which items are similar items. That list goes to the donor's tax adviser, who determines how the items group together and whether the threshold applies to the lathe, the painting or any group of items. The planner notes, for the file, the rule the adviser is applying: 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, and similar items count together even when they went to different charities.

The remaining steps assume that the adviser has made that determination and has directed the planner to arrange qualified appraisals for the lathe and the painting. The example does not say how the adviser reasoned, and the planner does not second-guess it. The adviser will separately address the household furnishings and, in doing so, will consider the condition rule that applies to household items.

Step two: confirming the appraiser's eligibility

Because the lathe and the painting are different property types, the planner checks the appraiser's qualifications for each. For the lathe, the planner confirms a designation for machinery and equipment from a recognized organization, or relevant coursework and at least 2 years' experience valuing such property, together with a regular practice of paid appraisals. The planner makes the same check for the painting with respect to fine art.

The planner then checks the exclusions. The gallery that sold the painting to the donor cannot appraise it. The equipment dealer that originally sold the lathe to the donor cannot appraise the lathe. Neither charity can serve as the appraiser, and neither can the donor. The planner also confirms that the appraiser is not related to or employed by any of those parties and records the confirmation.

Step three: setting the dates

Both gifts have already been made, so both appraisals will be signed after the donation. If an appraisal is dated on or after the donation, the valuation date is the donation date. The planner therefore records the contribution date of the lathe as its valuation date and the contribution date of the painting as its valuation date, and confirms those dates against each charity's records.

The planner then asks the tax adviser for the due date, with extensions, of the return that first claims each deduction. That date is the late edge of the signing window, and the donor must have each appraisal by that date. The planner writes the window into the engagement file and works backward from it.

Step four: gathering what the appraiser needs before work starts

The planner assembles the donation information the appraiser will ask for. 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.

In this hypothetical, the planner obtains each charity's legal name and street address from its own correspondence rather than from the name on its building or website, since an organization's everyday name and legal name can differ. The planner confirms that the donor received nothing in return for either gift. The museum charity's gift letter mentions that the painting will be displayed in a named gallery; the planner passes that letter along so the appraiser and the tax adviser can see exactly what, if anything, was attached to the gift.

Next come photographs. 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.

Applying that list, the planner asks the training charity's shop supervisor for a few photographs of the lathe, a photograph of its hour meter and a statement of whether it runs. For the painting, the planner obtains the donor's earlier photographs of the front, back, signature and frame and asks the museum charity whether it can provide current images. The planner also gathers the serial plate photograph for the lathe, the purchase invoice for the painting and any prior condition or conservation notes.

Step five: scope of work, inspection and an open question about the lathe

The appraiser reviews the materials and decides the scope of work for each assignment. For the lathe, the photographs, the hour reading and the operating statement form the core of the file, and the appraiser proceeds from photographs and documents rather than visiting in person. That choice is consistent with the rule that IRS rules do not require the appraiser to inspect the property in person, and with USPAP's position that the appraiser decides how much inspection credible results need. The report describes that scope.

One fact remains open. The training charity reports that the lathe ran when it was delivered but has not yet been connected to power in its new location, so nobody can currently confirm that it runs. The appraiser therefore faces a question: should the lathe's operating condition at the donation date be treated as an extraordinary assumption? Under USPAP, an appraiser may assume an uncertain fact is true 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. The appraiser has to test the question against each of those three conditions. This example does not say how the appraiser answers it, and the planner does not answer it either.

The planner's practical step is to try to remove the open fact before the question has to be resolved. The planner asks the donor and the training charity to supply whatever verification of the lathe's operating condition they can, such as the shop supervisor's written account of what was observed at delivery, and passes it to the appraiser unedited. What that material means for the scope of work, and for whether any assumption is used at all, is the appraiser's call. When the report arrives, the planner reads it for any stated assumption and confirms that the facts it describes match what the donor knows.

Step six: the appraisal reports and the form signatures

Each completed appraisal describes the property and its condition, gives the donation date, the valuation date, the method and basis used, and the fair market value, and follows USPAP. The planner checks each report against that list before sending it to the donor and the tax adviser.

The qualified appraiser signs Part IV of Section B for each item. The planner then sends Section B to each charity for its Part V signature, explaining to the donor that the charity's signature does not mean it agrees with the value.

For the painting, the tax adviser decides whether the art attachment rule applies to this gift, and the planner ensures that a complete signed copy of the appraisal is ready in case the adviser concludes it must be attached. The planner does not make that determination.

What the hypothetical teaches

The example shows that the coordinator's main contributions are organizational: building the inventory, routing threshold and attachment questions to the tax adviser, checking appraiser eligibility property by property, fixing dates early and collecting the facts and images the appraiser will need. It also shows that when a fact about the property cannot be confirmed, the coordinator's best response is to look for verification and hand the resulting question to the appraiser. None of those steps requires the planner to value anything or to decide the tax outcome.

Common errors in arranging donation appraisals for Form 8283

The errors below follow from the rules already discussed. Each is paired with a practical correction.

Treating each gift receipt as a separate threshold test

A donor who gave related items to several organizations may assume that because no single gift exceeded $5,000, no appraisal question arises. The rule counts similar items together even when they went to different charities. The correction is to inventory all noncash gifts first and give the inventory to the donor's tax adviser for the similar-items determination.

Ordering the appraisal too early

A donor who obtained an appraisal months before deciding to give, and then gives the item, may hold a report signed earlier than 60 days before the donation. That report falls outside the signing window. The correction is to plan the appraisal relative to the donation date, and, where the appraisal comes first, to keep both the signature date and the valuation date inside the 60 days before the donation.

Confusing the signature date with the valuation date

Reviewers sometimes check one date and assume the other is correct. A qualified appraisal gives both the donation date and the valuation date, and under USPAP the report states both the effective date and the report date. The correction is to read every date in the report and compare each one with the donation records.

Using an excluded appraiser

The most natural expert is often the person who sold the property to the donor. That person is excluded, as is anyone related to or employed by the seller, the donor or the charity. The correction is to confirm independence in writing before engagement.

Assuming general expertise covers every property type

An appraiser well qualified for one property type may lack a designation, or the coursework and experience, for another. The correction is to check qualifications separately for each property type in the donation program.

Misreading the charity's signature

Donors sometimes treat the charity's signature in Part V as confirmation of the appraised value. The charity's signature does not mean it agrees with the value. The correction is to explain the two signatures' separate roles when the form is first discussed.

Relying on an exchange price for donated cryptocurrency

An exchange price for cryptocurrency can look like an answer, but cryptocurrency is not readily valued; an exchange price is not a substitute, so a deduction over $5,000 needs a qualified appraisal. The correction is to treat the exchange data as information for the appraiser, not as the appraisal.

Omitting condition information for household property

Because 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, condition is central. The correction is to photograph each item or group clearly and to describe any wear,

repairs or defects honestly.

Starting the appraisal before the facts are gathered

AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs. Its operating data show how often details are still missing. 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. 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 data also show which items tend to lag. 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. The lesson for a coordinator is that donation documents and photographs were the slowest pieces to arrive, so they should be requested first, especially when a third party such as a charity holds the property.

Underestimating how common donation appraisals are

Students sometimes treat donation appraisals as unusual. In AppraiseItNow's recent experience they were the largest single purpose. 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. A planner who serves donors with business assets, vehicles or collections should expect to coordinate these appraisals regularly.

Review questions on qualified appraisals and Form 8283 Section B

1. A donor gave related items to two different charities in the same period. Why can the donor not decide whether a qualified appraisal is needed by looking at each charity's receipt separately, and who determines whether the items are similar items?
2. State the two edges of the window in which a qualified appraiser must sign and date the appraisal. By when must the donor have the appraisal?
3. An appraisal is signed before the donation. Within what period must its valuation date fall? If instead the appraisal is signed after the donation, what is the valuation date?
4. Name the two routes by which an appraiser can meet the qualification requirement, and the additional practice requirement that applies to both routes.

5. List the parties who cannot serve as the qualified appraiser for a donated item.
6. List the elements a qualified appraisal must contain.
7. Who signs Part IV and who signs Part V of Form 8283 Section B? What does the charity's signature not mean?
8. Do IRS rules require the appraiser to inspect donated property in person? Under USPAP, who decides how much inspection is needed, and where is that decision described?
9. State the three conditions USPAP sets for using an extraordinary assumption, and the reporting requirement that goes with it.
10. What did the old $10,000 rule for nonpublicly traded stock cover, and for gifts after what date did it end?
11. Why does an exchange price not satisfy the appraisal requirement for donated cryptocurrency over $5,000?
12. In the hypothetical example, which determinations did the planner leave to the tax adviser, and what did the planner do about the unconfirmed operating condition of the lathe?
13. List the donation information AppraiseItNow requires once a gift has happened, and identify the two items that help but are not required.
14. What photographs does AppraiseItNow require for machinery and for fine art?
15. According to the request data reported in the chapter, which categories of information took longest to arrive, and what planning lesson follows?

Answer guide for instructors

1. Similar items count together even when they went to different charities; the donor's tax adviser decides which items are similar items.
2. 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.
3. Within the 60 days before the donation; the donation date.
4. A designation for that type of property from a recognized organization, or relevant coursework and at least 2 years' experience valuing it; the appraiser must regularly do paid appraisals.
5. The donor, the charity, whoever sold or gave the donor the property, and anyone related to or employed by them.
6. A description of the property and, for physical property, its condition; the donation date (or expected date); the valuation date; the method and basis used; the fair market value; and compliance with USPAP.
7. The qualified appraiser signs Part IV; the charity signs Part V; the charity's signature does not mean it agrees with the value.
8. No; the appraiser decides the scope of work, including inspection, and the report describes that scope.

9. It must be needed for credible results, there must be a reasonable basis for it and the analysis must stay credible; the report must say so clearly.
10. Nonpublicly traded stock; it ended for gifts after July 30, 2018.
11. Cryptocurrency is not readily valued, and an exchange price is not a substitute for a qualified appraisal.
12. Which items were similar items, whether the threshold applied to the lathe, the painting or any group of items, whether the art attachment rule applied to the painting, the return due date for the signing window, and the deduction outcome; those are tax determinations outside the appraisal and coordination role. For the lathe, the planner did not decide whether an extraordinary assumption was appropriate; the planner asked the donor and the charity for whatever verification of operating condition they could supply and passed it to the appraiser, who decides what it means.
13. 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.
14. Machinery: a few photos of each machine, the hours and whether it runs. Fine art: the front, back, signature and frame.
15. Donation documents (median 1.7 days) and photos (2.0 to 3.7 days); request those items first, particularly when a third party holds the property.

Further reading on noncash contribution substantiation and appraisal standards

The following sources are the ones cited in this chapter. Students should read the regulatory and IRS materials in full rather than relying on summaries, and should check that they are using the editions listed.

- 26 U.S.C. § 170(f)(11) and (f)(16): Internal Revenue Code section 170, charitable contributions, including the qualified appraisal requirements and the provisions on clothing and household items.
- Treas. Reg. § 1.170A-16: Substantiation and reporting requirements for noncash charitable contributions.
- Treas. Reg. § 1.170A-17: Qualified appraisal and qualified appraiser.
- Instructions for Form 8283 (Rev. December 2025): IRS Instructions for Form 8283, Noncash Charitable Contributions.
- Form 8283: IRS Form 8283, Noncash Charitable Contributions.
- IRS Publication 526 (2025): Charitable Contributions.
- IRS Publication 561 (Rev. December 2025): Determining the Value of Donated Property.

- IRS Chief Counsel Advice 202302012: Chief Counsel Advice on the appraisal of donated cryptocurrency.
- USPAP, 2024 edition (The Appraisal Foundation): Uniform Standards of Professional Appraisal Practice.
- www.appraiseitnow.com: AppraiseItNow, the publisher of this chapter.