APPRAISEITNOW

Choosing a Qualified Appraiser for a Form 8283 Noncash Donation: A 2026 Buyer's Handbook

AppraiseItNow Inc.

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Educational material, not an appraisal.

Donors and advisers who arrange a Form 8283 appraisal

Two groups arrange a qualified appraisal for a noncash gift to a charity. The first is the donor who has made, or is about to make, a noncash gift and has been told that the gift needs a qualified appraisal. The second is the adviser who coordinates that gift, such as a tax preparer, an attorney, a financial planner or a family office staff member. The adviser often makes the appraiser decision on the donor's behalf.

The decision at issue is the choice of appraiser. Valuing a particular asset is a separate task. Whether a deduction is allowed, and how much can be deducted, are separate questions that belong to the donor's tax adviser. The federal rules say who may serve as the appraiser and what the appraisal must contain. Several qualities of an appraiser can be checked before engagement, and a finished engagement has a recognizable shape.

Donors arranging a qualified appraisal for a gift of property

Donors in this position typically give tangible or business property rather than cash. Examples include a vehicle given to a charity's vocational program, a boat, shop machinery, a painting or sculpture, the contents of a home, surplus business inventory, or an interest in a privately owned company. Business interests follow the same appraisal rule as physical 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.

Advisers coordinating the appraisal and the return

For advisers, the appraiser's credentials, the appraiser's relationship to the parties, the signing date and the valuation date all end up in the record that supports the return. For that reason, the choice of appraiser is best made deliberately and early, ideally before the gift is completed. The adviser keeps three determinations for themselves:

- which items count together as similar items;
- whether a particular artwork crosses the attachment threshold for art;
- whether, and in what amount, the deduction is allowed.

The donor's tax adviser makes all three determinations. None of them is made in this handbook.

The qualified appraisal for a Form 8283 donation explained

Three terms are used throughout:

- A **qualified appraisal** is a document.

- A **qualified appraiser** is a person.
- **Form 8283 Section B** is the part of the IRS form required for these gifts. The qualified appraiser signs Part IV of it, and the charity signs Part V.

Each of the three has its own requirements. A strong report from the wrong person, or a qualified person's report signed on the wrong date, does not meet the requirements.

The $5,000 threshold and Section B of Form 8283

The threshold appears in the substantiation regulations (Treas. Reg. § 1.170A-16). 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.

In practice, the donor should give both the adviser and the appraiser a complete list of the noncash items given or planned, charity by charity. The adviser uses the list to decide which items are grouped. The appraiser uses it to scope the work and to make sure every item the adviser identifies is covered. A donor who gives only a partial list risks an appraisal that covers too little.

What the qualified appraisal document must contain

The content requirements come from the regulation on qualified appraisals (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.

Each element serves a practical purpose for the reader of the report:

- The **description** lets someone else identify the exact property. That means make, model, serial number or hull identification number, dimensions, medium, or entity name, as the property type requires.
- The **condition statement** explains why the value is what it is for this specific item, rather than for a typical example.
- The **dates** tie the value to the moment of the gift.
- The **method and basis** show how the appraiser reached the conclusion. Examples are a comparison to sales of similar property, a cost approach for some equipment, or an income approach for some business interests.
- The **fair market value conclusion** is the figure carried to Section B.

USPAP defines the term "effective date" (USPAP, 2024 edition). 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.

Signing windows and the valuation date for a donation appraisal

The signing window is set in the regulation on qualified appraisals (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 same regulation ties the valuation date to the signing date (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.

Two practical points follow:

- **Gifts not yet made.** If the gift has not happened yet, the appraiser and the donor coordinate the planned contribution date so the signing date stays inside the window.
- **Gifts already made.** If the gift has already happened and the appraisal is dated on or after the donation, the valuation date is the donation date; if it is dated before the donation, the valuation date must fall within the 60 days before the donation. The donor's job is then to document that date and the condition of the property on it.

The donor's tax adviser identifies the return due date, including extensions, that applies to the donor.

Signatures on Form 8283 Section B

The signature blocks are on the form itself (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. A donor should expect the appraiser to review and sign Part IV. The donor should also plan for the separate step of getting the charity's signature on Part V.

When the appraisal is attached to the return

Attachment rules appear in the form 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.

The adviser decides whether either rule applies to a given gift. For the appraiser decision, the practical consequence is simple: the report may be read by someone outside the donor's household, so it must stand on its own as a clear, complete document.

Criteria for evaluating a qualified appraiser for a noncash gift

Six criteria separate a suitable appraiser from an unsuitable one:

- qualification for the specific type of property;

- independence from the parties to the gift;
- compliance with USPAP and a clearly described scope of work;
- an inspection method suited to the property;
- transparent handling of assumptions and unverified facts;
- the ability to sign within the window.

Each can be checked before any work begins.

Qualification for the specific type of property

The standard for the person comes from the regulation on qualified appraisers (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.

The key phrase is "that type of property." Credentials do not transfer from one asset class to another:

- An appraiser whose designation and experience are in fine art has not shown qualification for a five-axis machining center.
- An appraiser who values vehicles has not shown qualification for a minority interest in a family LLC.

The donor checks the appraiser's background against the specific property being given, not against appraisal in general.

The rule offers two paths, and each needs different evidence:

Path	What the donor asks to see	What it shows
Designation	The name of the designation, the organization that awarded it, and the property type it covers	Credentialing in the relevant property type
Coursework and experience	A list of relevant coursework, plus at least 2 years of valuing that property type	Education and practice in the relevant property type
Both paths	A description of how regularly the appraiser performs paid appraisals	Current, ongoing appraisal practice

A gift that mixes property types needs extra care. One example is the contents of a workshop, where hand tools, a vintage truck and framed artwork go to the same charity. Such a gift may need an appraiser qualified in each type, or a firm whose appraisers cover each type.

Independence from the donor, the charity and the seller

The second sentence of the qualified appraiser rule is an exclusion list. It names who cannot serve as the appraiser, however qualified that person may be. Applied to ordinary situations, it rules out:

- the donor, including a donor who is an experienced appraiser;
- the charity, including its staff, such as a museum curator or a school's shop instructor;
- the person or business that sold the property to the donor, such as a dealer or gallery;
- the person who gave the property to the donor, if it came as a gift;
- anyone related to, or employed by, any of the people above.

The practical step is disclosure. The donor gives the prospective appraiser the names of the charity, the seller or prior owner, and the donor's own household and business. The donor then asks the appraiser to confirm in writing that none of those relationships exists. If the adviser has any doubt about a particular relationship, the adviser resolves it before engagement.

USPAP compliance and a clearly described scope of work

A qualified appraisal follows USPAP, as the content requirement states (Treas. Reg. § 1.170A-17). For the buyer, USPAP matters mainly through the scope of work: the extent of research, inspection and analysis the appraiser performs.

USPAP addresses inspection directly (USPAP, 2024 edition). 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.

A donor evaluating appraisers should expect the engagement discussion to cover the scope in plain terms. That includes what the appraiser will look at, what documents the appraiser will rely on, and how the report will describe both. An appraiser who cannot explain the planned scope before engagement is unlikely to describe it clearly in the report.

Inspection method: remote or in person

On inspection, the tax rules and USPAP point the same way (IRS Publication 561 (Rev. December 2025)). IRS rules do not require the appraiser to inspect the property in person.

Choosing a method is therefore a matter of credibility, not formality. Photographs and documents often show enough for a painting with clear provenance, a late-model vehicle with service records, or a set of household furnishings. An in-person visit may add something when the facts that drive value cannot be seen in photographs. Examples include whether a machine runs under load, the hidden condition of a hull, or the extent of restoration on an object.

The donor should ask how the appraiser decides, and what happens if photographs turn out to be inadequate partway through.

Extraordinary assumptions and unverified facts

Some facts cannot be verified within a practical scope, and USPAP sets conditions for relying on them (USPAP, 2024 edition). 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.

For a donor, this criterion is about transparency. If the value depends on something the appraiser has assumed, such as working order, authenticity or the absence of hidden damage, the report should say so in plain language. A donor comparing appraisers can ask each one how it handles facts it cannot confirm.

Ability to sign within the window

The final criterion is practical. The appraiser must be able to sign inside the window described earlier. For a gift already made, that means by the return due date, with extensions, and with the report in the donor's hands by then. For a planned gift, it means no earlier than 60 days before the contribution. The donor should share the contribution date, or the planned date, at the first conversation.

Summary of the evaluation criteria

Criterion	What the donor verifies	Evidence to request before engagement
Qualification	Designation, or coursework plus 2 years, for this property type; regular paid appraisal work	Designation name and organization, or coursework list and years of experience
Independence	The appraiser is not the donor, the charity, the seller or giver, or anyone related to or employed by them	Written confirmation after the donor discloses all parties
USPAP and scope	The appraisal will follow USPAP and describe its scope	A statement that the report will be prepared under USPAP and an outline of the scope
Inspection	The method fits what drives value for this property	An explanation of the remote or in-person plan and its limits
Assumptions	Unverified facts will be identified clearly	The appraiser's approach to extraordinary assumptions
Timing	Signing date fits the window	Agreement on contribution date and report date

Questions a donor asks before engaging a donation appraiser

The questions below turn the criteria into a conversation. A donor or adviser can send them in writing and keep the answers with the gift file.

Questions about credentials for this property type

1. Which appraisal designation do you hold, which organization awarded it, and which property types does it cover?
2. If you do not hold a designation for this property type, what coursework have you completed, and for how many years have you valued this type of property?
3. How regularly do you perform paid appraisals, and what share involve property like this gift?
4. If the gift includes more than one type of property, who will value each type, and what is that person's background?
5. Who will sign Part IV of Section B?

The last question matters because the person who signs should be the person whose qualifications the donor checked.

Questions about independence from the parties

1. The donor has provided the names of the charity, the person or business that sold or gave the property to the donor, and the members of the donor's household and business. Do you have any relationship with, or employment by, any of them?
2. Have you previously appraised this property for the seller, the prior owner or the charity?
3. Will anyone who works on this appraisal, including research staff, have a tie to any of those parties?

Questions about method, assumptions and dates

1. Will you prepare the appraisal under USPAP, and how will the report describe the scope of work?
2. Will you work from photographs and documents, inspect in person, or combine the two? What would cause you to change the plan?
3. Which facts about this property are you likely to be unable to verify, and how would the report treat them?
4. What valuation date will the report use, and what report date do you expect?
5. If the gift has not happened yet, how will you handle the 60-day relationship between the signing date and the contribution date?
6. Which valuation method or methods do you expect to use for this property, and why?

Questions about the report and Section B

1. Will the report include a description detailed enough to identify the property, and a condition statement for physical property?
2. Will the report state the donation date or expected date, the valuation date, the method and basis, and the fair market value?
3. Will you review and sign Part IV of Section B?
4. Will the report be complete enough to be attached to a return if the donor's adviser determines that an attachment rule applies?
5. Is the quote fixed before work begins, and what does it cover?

Answers that call for a closer look

Some answers call for follow-up before engagement:

- The appraiser describes credentials only in general terms.
- The appraiser cannot name the property type a designation covers.
- The appraiser is reluctant to confirm in writing that there are no relationships with the parties.
- The appraiser offers a value before seeing any information about the property.
- The appraiser cannot say how the report will describe its scope.

None of these answers settles the question alone. Each is a reason to ask further before signing an engagement.

What a complete Form 8283 appraisal engagement includes

A complete engagement has three stages. The donor assembles information, the appraiser prepares and signs the report, and the signatures required in Section B are obtained.

Information a donor assembles before the appraisal starts

A donor can reduce back-and-forth with the appraiser by assembling the following before the first conversation:

- **Gift details:** the charity's legal name and address, the date of each contribution (or the planned date), and which items went to which charity.
- **Conditions and benefits:** whether the donor received anything in return, and whether any condition was attached to the gift.
- **Identifiers:** vehicle identification numbers, hull identification numbers, serial numbers, model numbers, or entity names and ownership percentages.
- **Usage readings:** mileage, engine hours or machine hours, where they apply.

- **Purchase and history records:** receipts, bills of sale, service records, restoration invoices, prior appraisals, exhibition or provenance records, and organizational documents for business interests.
- **Photographs:** clear images that show the property as it was at the time of the gift, with close-ups of identifying marks and any damage.
- **Condition notes:** whether equipment runs, known defects, and repairs made.

For business interests, financial statements and the operating or partnership agreement usually form the core of the file. The appraiser will specify the periods needed.

What the finished appraisal contains

A donor can check the delivered report against this list, which tracks the content requirement and the related USPAP points:

- a description of the property detailed enough to identify it;
- for physical property, a statement of its condition;
- the donation date, or the expected date for a planned gift;
- the valuation date, and under USPAP both the effective date and the report date;
- the method and basis used;
- the fair market value conclusion;
- a statement that the appraisal follows USPAP;
- a description of the scope of work, including the extent of inspection;
- a clear statement of any extraordinary assumption;
- the appraiser's signature and date.

Section B then needs the appraiser's signature in Part IV and the charity's signature in Part V.

Hypothetical engagements that apply the rules

Each example below is hypothetical. In every case, the deductibility of the gift and any grouping or threshold determination are left to the donor's tax adviser.

Hypothetical 1: a sculpture bought from a gallery. A donor bought a bronze sculpture from a gallery several years ago and now intends to give it to a regional museum. The gallery offers to prepare the appraisal, and the museum's curator also offers to help.

The qualified appraiser rule bars whoever sold the donor the property, and it bars the charity and anyone employed by it. Neither the gallery nor the curator can be the appraiser. The donor engages an appraiser with no tie to the gallery, the museum or the donor's family. The donor confirms that the appraiser's designation or experience covers sculpture. The adviser decides whether the art attachment rule applies to this piece.

Hypothetical 2: a tractor given on a planned date. A donor plans to give a farm tractor to an agricultural school on a set date, and the appraiser signs the report before that date. The rules described earlier set two limits:

- the appraiser must sign no earlier than 60 days before the donation;
- the valuation date must fall within the 60 days before the donation.

The school then postpones the gift. If the new contribution date is more than 60 days after the signing date, the report as signed falls outside the window those rules describe. At that point the donor raises the change with both the appraiser and the adviser.

Hypothetical 3: a boat already given. A donor gave a sailboat to a sailing education charity in the spring and arranges the appraisal in the summer. Because the appraisal is dated after the donation, the valuation date is the donation date. The donor gives the appraiser photographs taken near the time of the gift, the hull identification number, the engine hours and the maintenance log. The appraiser signs the report before the due date, with extensions, of the return that first claims the deduction. The donor receives it before that date.

Hypothetical 4: furniture given to two charities. A donor gives a dining set to one charity and bedroom furniture to another, both in the same period. Similar items count together even when they went to different charities. Whether these pieces are similar items is the adviser's determination. The donor gives the appraiser a single list showing every piece, its recipient and its contribution date. The appraiser can then cover whatever grouping the adviser settles on.

Hypothetical 5: an interest in a family LLC. A donor gives a minority interest in a family-owned LLC to a community foundation. The same qualified appraisal rule applies as for other property. The appraiser must be qualified for that type of property: business interests, not tangible goods. The donor asks for the appraiser's business valuation designation, or for coursework and at least 2 years of experience valuing business interests. The donor also supplies the operating agreement and financial statements.

Review questions for donors and advisers

1. A dealer who sold a painting to the donor offers to appraise it. Can the dealer be the qualified appraiser? No. The rule excludes whoever sold or gave the donor the property.
2. Does the charity's signature in Part V confirm the appraised value? No. The charity's signature does not mean it agrees with the value.
3. An appraisal is signed after the gift. Which date does the value apply to? The donation date.
4. Must the appraiser inspect the property in person under IRS rules? IRS rules do not require it. The appraiser decides under USPAP how much inspection credible results need, and the report describes that scope.
5. Who decides whether items given to two charities count together? The donor's tax adviser, applying the rule that similar items count together even across charities.

6. What must a report say if the value depends on a fact the appraiser could not verify? It must clearly state the extraordinary assumption.

How AppraiseItNow handles qualified appraiser requirements, independence and USPAP

The points below apply the criteria and questions above to AppraiseItNow, as a donor would apply them to any appraiser.

What AppraiseItNow is and what it appraises

The company describes itself on its website (www.appraiseitnow.com). 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 is an appraisal company that prepares appraisals itself; it is not appraisal software and does not manage appraisal orders for lenders. Joe Kattan is the owner and chief executive officer of AppraiseItNow. AppraiseItNow's website is www.appraiseitnow.com.

Property types and appraiser specialization at AppraiseItNow

Qualification for a specific type of property is the first criterion above, and AppraiseItNow organizes its appraisers by property type. 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.

Because credentials vary from one appraiser to another, a donor applies the credential questions to the specific appraiser who will sign Part IV. A donor also runs the independence check the same way it would with any appraiser: by disclosing the charity, the seller or prior owner, and the donor's household and business, and asking for written confirmation that no relationship exists.

The volume and mix of AppraiseItNow's recent work give a sense of how often it handles donation appraisals. 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.

USPAP, scope of work and inspection method at AppraiseItNow

On the USPAP criterion, the company's practice is stated without qualification (USPAP, 2024 edition). AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice.

On inspection, the company's practice matches the flexibility that USPAP and the IRS rules allow (www.appraiseitnow.com). 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.

For donation work, AppraiseItNow sets the date the value applies to according to the purpose of the appraisal. AppraiseItNow sets the effective date by purpose: for insurance coverage and personal use, the report date; for estate and probate, the date of death; for a donation, the contribution date, or the report date for a future gift signed no more than 60 days before it; for a gift, the date of the gift; for an insurance claim, the date of loss; for a divorce, the date counsel sets; for an IRA conversion, the conversion date.

Information AppraiseItNow collects for a donation appraisal

AppraiseItNow gathers information before an appraisal begins, which parallels the preparation list earlier. AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs.

For donation work specifically, the required items cover the facts that the report and Section B depend on. 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.

Photographs are specified by asset type. 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.

AppraiseItNow's own records show why early, complete information matters. 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 practical point for any donor, whatever appraiser it chooses, is to assemble the gift details, identifiers, records and photographs listed earlier before the engagement begins.

Engagement terms at AppraiseItNow

The last question in the report-and-Section-B list asks whether the quote is fixed before work begins (www.appraiseitnow.com). Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly.

Common uses of AppraiseItNow's appraisals include charitable donations, gift and estate tax, estate settlement, divorce, insurance and lending.

The criteria, questions and checklists above apply equally to AppraiseItNow and to any other appraiser a donor considers. For each candidate, the donor and adviser confirm:

- qualification for the specific property type;
- independence from the donor, the charity and the seller or prior owner;
- USPAP compliance with a clearly described scope;
- an inspection method suited to the property;
- clear handling of any extraordinary assumption;
- a signing date inside the window.