APPRAISEITNOW

Primary Sources on Qualified Appraisals for Noncash Charitable Gifts Reported on IRS Form 8283: An Annotated Bibliography (2026)

AppraiseItNow Inc.

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Educational material, not an appraisal.

Scope note on the primary sources behind Form 8283 donation appraisals

This annotated bibliography is dated 2026 and published by AppraiseItNow Inc. It lists the primary documents that govern a qualified appraisal supporting a noncash charitable donation reported on IRS Form 8283. Its readers are donors who plan to give property other than cash and claim a deduction above $5,000, and the tax advisers, attorneys and charity staff who help those donors assemble the file.

Each entry names the kind of document the source is and the body that issues it. It then sets out the specific appraisal points this bibliography draws from that source. Entries do not summarize a source as a whole. They report only the points listed, so a reader who needs anything further goes to the source itself or to a tax adviser. The publisher, AppraiseItNow, is described in the final reference section so that readers can weigh the material with that in mind.

Editions covered

The editions cited are those in use in 2026:

- Instructions for Form 8283 (Rev. December 2025)
- IRS Publication 526 (2025)
- IRS Publication 561 (Rev. December 2025)
- USPAP, 2024 edition

The statute and regulations are cited by section number.

Terms used in this bibliography

- **Donor:** the person or entity that gives the property and claims the deduction.
- **Charity:** the organization that receives the gift. Some sources call it the donee.
- **Noncash contribution:** a gift of property rather than cash or a check. Examples include equipment, a vehicle, a boat, artwork, household goods, a business interest or digital assets.
- **Qualified appraisal and qualified appraiser:** terms the tax rules use for the required valuation report and the person allowed to prepare it. Both are developed in the entries for the statute and Treas. Reg. § 1.170A-17.
- **Valuation date and effective date:** the date the value applies to. This bibliography uses "valuation date" when reporting the tax rules and "effective date" when reporting USPAP.
- **Report date:** the date the appraisal report itself is issued and signed.
- **Return that first claims the deduction:** the first income tax return on which the donor reports the gift. The donor's tax adviser identifies that return and its due date.

What falls outside this bibliography

This bibliography does not address real property. It does not decide whether any deduction is allowed or how much is deductible. It does not decide which items count as similar items, or whether a particular artwork crosses an attachment threshold. Those determinations belong to the donor's tax adviser.

Laws and regulations governing qualified appraisals of donated property

The rules in this section come from three kinds of documents:

- **The statute:** the Internal Revenue Code, enacted by Congress.
- **The regulations:** the Treasury Regulations, issued by the Department of the Treasury to carry out the statute.
- **Chief Counsel Advice:** written advice from the Office of Chief Counsel of the Internal Revenue Service.

The entries run from the statute, to the regulations, to the Chief Counsel Advice on digital assets.

26 U.S.C. § 170(f)(11) and (f)(16), Internal Revenue Code section 170 on charitable contributions

Section 170 of the Internal Revenue Code, codified in Title 26 of the United States Code, is the federal statute on charitable contributions. Paragraph (f)(11) concerns qualified appraisal requirements, and paragraph (f)(16) concerns clothing and household items. This bibliography draws three points from it.

The first point is the threshold that brings in the appraisal. 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 (26 U.S.C. § 170(f)(11) and (f)(16)).

The second point concerns who may sign. 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 (26 U.S.C. § 170(f)(11) and (f)(16)).

The third point concerns household goods. 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)).

Advisers usually consult the statute to confirm where a requirement restated in the regulations or instructions comes from. This bibliography does not decide which of a donor's items are similar items. The donor's tax adviser makes that determination.

Treas. Reg. § 1.170A-16, substantiation and reporting for noncash charitable contributions

Treasury Regulation section 1.170A-16 is a regulation issued by the Department of the Treasury under Internal Revenue Code section 170. It covers the substantiation and reporting requirements for noncash charitable contributions. This bibliography draws three points from it.

The first point repeats the statutory threshold. 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 point concerns what 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).

The third point concerns ownership 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).

In practice, the ownership-interest point matters to owners of family companies who give shares or units to a donor-advised fund or a foundation. The art attachment point matters to collectors. Whether a particular work of art reaches the attachment threshold, and how that threshold is measured, is a determination for the donor's tax adviser.

Treas. Reg. § 1.170A-17, qualified appraisal and qualified appraiser

Treasury Regulation section 1.170A-17 is a regulation issued by the Department of the Treasury that defines the qualified appraisal and the qualified appraiser. It is the most detailed source in this bibliography on timing and report content.

Timing. The appraiser must sign and date the appraisal no earlier than 60 days before the donation and no later than the due date, with extensions, of the return that first claims the deduction. The donor must have it by that due date too (Treas. Reg. § 1.170A-17).

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).

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).

Report content. 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).

Inspection. IRS rules do not require the appraiser to inspect the property in person (Treas. Reg. § 1.170A-17).

IRS Chief Counsel Advice 202302012 on the appraisal of donated cryptocurrency

IRS Chief Counsel Advice 202302012 is written advice from the Office of Chief Counsel of the Internal Revenue Service. It addresses the appraisal of donated cryptocurrency, and this bibliography draws a single point from it. 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 point matters because donors who hold digital assets often see a live price on an exchange screen and treat that figure as settled. The Chief Counsel Advice directs the donor to a qualified appraisal instead.

The practical preparation is largely a records exercise. Before the appraiser begins, a donor assembles:

- the name of each digital asset given and the number of units transferred
- the wallet or account records that show the transfer leaving the donor's control
- the date and time of the transfer
- the receiving address or account identified by the charity

Records that tie the transfer to the specific charity help the appraiser describe the property and the donation date accurately. This entry should be read together with the entry for Treas. Reg. § 1.170A-17, which covers what a qualified appraisal contains and when it is signed.

Hypothetical: placing a machinery appraisal inside the signing window

This example is hypothetical. A small manufacturer plans to donate a hydraulic press to a technical school that is a charity. The owners expect to claim more than $5,000, and their tax adviser has confirmed that a qualified appraisal and Form 8283 Section B are in view.

Option 1: appraisal signed before the gift. The owners ask for the appraisal a few weeks before the press is moved. The appraiser must sign and date the appraisal no earlier than 60 days before the donation (Treas. Reg. § 1.170A-17). Because the appraisal is dated before the donation, its valuation date must fall within the 60 days before the donation (Treas. Reg. § 1.170A-17).

Option 2: appraisal signed after the gift. If the owners instead order the appraisal after the press arrives at the school, the valuation date is the donation date (Treas. Reg. § 1.170A-17).

The outside deadline. Under either option, the latest signing point is the due date, with extensions, of the return that first claims the deduction. The donor must have the appraisal by that due date too (Treas. Reg. § 1.170A-17).

What the owners do. They ask their tax adviser to identify that return and its extended due date, then put both the planned donation date and that due date on one calendar. They also record the actual date the school takes the press, because the appraisal must state the donation date.

The example does not reach any conclusion about whether a deduction is allowed or in what amount. That remains with the adviser.

IRS forms, instructions and publications on reporting noncash gifts over $5,000

The documents in this section are issued by the Internal Revenue Service:

- **Form 8283:** the reporting document.
- **The Instructions for Form 8283:** they explain the form line by line.
- **Publication 526 and Publication 561:** general-audience publications on charitable contributions and on valuing donated property.

Advisers often hand the publications to donors as orientation, while the form and its instructions control the mechanics of reporting.

Form 8283, Noncash Charitable Contributions

Form 8283, titled Noncash Charitable Contributions, is the IRS form on which noncash charitable contributions are reported. Section B is the portion that applies to gifts supported by a qualified appraisal. This bibliography draws one point from the form. 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 practical consequence is logistical. A completed Section B carries signatures from two parties besides the donor, so the form passes through more hands than most tax documents. A donor keeps a working copy and notes at each step who holds the form, so it is not lost between the appraiser's office and the charity's.

The second sentence of the point shapes the conversation with the charity. The charity signs Part V, and its signature does not mean it agrees with the value.

A donor should also check that the description of each item on the form matches the description in the appraisal report. That way, the reader of the return sees the same property described in both places.

Instructions for Form 8283 (Rev. December 2025)

The Instructions for Form 8283 (Rev. December 2025) are the IRS's line-by-line guidance for completing Form 8283. This bibliography draws four points from them.

Threshold. 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 (Instructions for Form 8283 (Rev. December 2025)).

Attachments. 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 (Instructions for Form 8283 (Rev. December 2025)).

Household goods. 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 (Instructions for Form 8283 (Rev. December 2025)).

Ownership 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 (Instructions for Form 8283 (Rev. December 2025)).

Advisers use the instructions as the working text when preparing Section B, and the regulations when a question needs the underlying rule. The grouping of similar items and the art threshold remain determinations for the donor's tax adviser.

IRS Publication 526 (2025), Charitable Contributions

IRS Publication 526 (2025), titled Charitable Contributions, is a general publication issued by the Internal Revenue Service on charitable giving. The edition cited is the 2025 edition. This bibliography draws one point from it. 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 (IRS Publication 526 (2025)).

Because the publication is written in general terms, it often reaches donors before any adviser does. A donor who meets the $5,000 point here for the first time can use it to frame the first conversation with an adviser. Useful questions include:

- Which items in the planned gift might be grouped together?
- Which charities will receive them?
- Which tax year will the gift fall in?

The reference to different charities affects record-keeping. A donor spreading items across several organizations keeps one combined list showing every item and its recipient, so the adviser can review all of them together. This bibliography does not decide which items are similar items. The donor's tax adviser makes that determination.

IRS Publication 561 (Rev. December 2025), Determining the Value of Donated Property

IRS Publication 561 (Rev. December 2025) is a publication issued by the Internal Revenue Service. Its title, Determining the Value of Donated Property, states its subject. This bibliography draws one point from it. IRS rules do not require the appraiser to inspect the property in person (IRS Publication 561 (Rev. December 2025)).

The point matters in practice because many donated items are far from the appraiser, already in the charity's possession, or difficult to move. When the appraiser works from photographs and documents, those materials carry the weight that an inspection would otherwise carry. The appraiser still has to describe the property and, for physical property, its condition, as the Treas. Reg. § 1.170A-17 entry explains.

Donors should therefore expect detailed requests:

- clear photographs of identifying marks and of wear
- serial numbers, hours, mileage and other identifiers
- records such as purchase documents, service logs or prior appraisals

Whether an inspection is needed in a given assignment is a scope-of-work decision under USPAP, covered in the standards section of this bibliography. Publication 561 is often read together with Publication 526 by donors preparing their first gift of property.

Hypothetical: sorting a household donation spread across two charities

This example is hypothetical. A retired couple clearing a family home gives a dining set, several upholstered chairs, a collection of kitchenware and several boxes of clothing. Some items go to a furniture bank and the rest to a thrift store run by a different charity.

Three rules frame the file:

- 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 (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 (26 U.S.C. § 170(f)(11) and (f)(16)).
- The appraisal must describe the property and, for physical property, its condition, as the Treas. Reg. § 1.170A-17 entry explains.

The couple and their adviser then work through these steps:

1. **List the items.** The couple prepares one list covering both charities, with each item, its recipient and the date it left the house.
2. **Decide the grouping.** The adviser reviews the list and decides which items are similar items and how they group. This example does not make that decision.
3. **Record condition.** The couple photographs each item or group before pickup, because the appraisal must describe condition.
4. **Gather the charity details.** The couple collects the information each charity provides at pickup, so the appraiser can show which items went to which organization.

The example draws no conclusion about any deduction.

Appraisal standards that a qualified donation appraisal follows

A qualified appraisal follows USPAP (Treas. Reg. § 1.170A-17). USPAP is the professional standard that governs how the appraisal is developed and reported. The tax rules set the timing, the signers and the threshold. The standard governs the appraiser's scope of work, assumptions and dates.

USPAP, 2024 edition, Uniform Standards of Professional Appraisal Practice

The Uniform Standards of Professional Appraisal Practice, 2024 edition, is the published standard of professional appraisal practice cited here as USPAP. This bibliography draws three points from it, plus a related statement from the publisher.

Scope of work and inspection. 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)).

Extraordinary assumptions. 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)).

Effective date. An appraisal's effective date is the date the value applies to. It can be current, past (a date of death or donation) or future, and the report states both the effective date and the report date (USPAP, 2024 edition (The Appraisal Foundation)).

The publisher's practice. AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice (USPAP, 2024 edition (The Appraisal Foundation)).

For a donor, these points explain what to look for when reading a finished report:

- a stated scope of work
- any extraordinary assumption labeled clearly
- two separate dates: the effective date and the report date

Hypothetical: a machine whose running condition cannot be observed

This example is hypothetical. A farm cooperative donates a used tractor to an agricultural training charity. The appraisal is prepared from photographs and documents, and the cooperative states that the tractor runs, but no video or service record confirms it.

Under USPAP, the appraiser decides the scope of work, including how much inspection credible results need (USPAP, 2024 edition (The Appraisal Foundation)). The appraiser has several choices:

- ask for a short video of the engine starting
- ask for recent service invoices
- decide whether an inspection is warranted
- consider an extraordinary assumption that the tractor runs

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. The report must say so clearly (USPAP, 2024 edition (The Appraisal Foundation)). Whether those conditions are met here is the appraiser's judgment. If the appraiser uses the assumption, the cooperative will see it stated plainly in the report.

Review questions on the standards entries

1. **Does USPAP require an in-person inspection in every donation assignment?** No. USPAP does not require an in-person inspection in every assignment, and the appraiser decides the scope of work (USPAP, 2024 edition (The Appraisal Foundation)).
2. **What two dates should a donor find in the report?** The report states both the effective date and the report date (USPAP, 2024 edition (The Appraisal Foundation)).
3. **Where does the link between the tax rules and USPAP appear?** In the content requirements of the regulations, under which a qualified appraisal follows USPAP (Treas. Reg. § 1.170A-17).
4. **What must a report do if it relies on an extraordinary assumption?** It must say so clearly (USPAP, 2024 edition (The Appraisal Foundation)).

AppraiseItNow reference material on donation appraisal preparation

The final source is the publisher's own website. This bibliography also includes the publisher's working requirements and intake records for donation files, so readers can see how the primary sources translate into a request list.

www.appraiseitnow.com, the publisher's website

The website at www.appraiseitnow.com is the website of AppraiseItNow, the publisher of this bibliography. It is a company website rather than a government or standards document. This bibliography draws five points from it about the company.

What the company does. 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 (www.appraiseitnow.com).

How the work is done. 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 standard followed. AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice (www.appraiseitnow.com).

What is outside its work. AppraiseItNow does not appraise real estate (www.appraiseitnow.com).

The website address. AppraiseItNow's website is www.appraiseitnow.com (www.appraiseitnow.com).

Readers should treat the website as a description of one appraisal company's practice. For the rules themselves, they should rely on the statute, regulations, IRS documents and USPAP listed above.

What AppraiseItNow asks a donor to supply after the gift

AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs.

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.

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.

How AppraiseItNow sets the effective date for donation and related assignments

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 donors, the donation portion of that practice is the part to compare with the valuation date points in the Treas. Reg. § 1.170A-17 entry.

Appraiser specialization and credentials at AppraiseItNow

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.

A donor or adviser comparing an appraiser's background against the qualified appraiser points in the statute and regulations should ask for the specific designation, coursework and experience that relate to the type of property being given.

AppraiseItNow intake records relevant to donation files

The following figures come from AppraiseItNow's own records:

- **Purposes.** 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.
- **Method.** 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.
- **Follow-up requests.** 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.
- **Appraiser 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.

Topic index for Form 8283 qualified appraisal sources

The table below maps each topic covered in this bibliography to the sources that support it and the section where it is discussed.

Topic	Supporting sources	Where discussed
More than $5,000 for one item or group of similar items	26 U.S.C. § 170(f)(11) and (f)(16); Treas. Reg. § 1.170A-16; Instructions for Form 8283 (Rev. December 2025); IRS Publication 526 (2025)	Laws and regulations; Forms, instructions and publications
Similar items given to different charities	26 U.S.C. § 170(f)(11) and (f)(16); IRS Publication 526 (2025)	Statute entry; household hypothetical
Signing window and due date with extensions	Treas. Reg. § 1.170A-17	Regulation entry; machinery timing hypothetical
Valuation date before or after the gift	Treas. Reg. § 1.170A-17	Regulation entry; machinery timing hypothetical
Qualified appraiser and excluded parties	26 U.S.C. § 170(f)(11) and (f)(16); Treas. Reg. § 1.170A-17	Laws and regulations
Content of a qualified appraisal	Treas. Reg. § 1.170A-17	Regulation entry
Part IV and Part V signatures	Form 8283	Form entry
Attachments over $500,000 and for art	Treas. Reg. § 1.170A-16; Instructions for Form 8283 (Rev. December 2025)	Regulation and instructions entries
Used clothing and household items	26 U.S.C. § 170(f)(11) and (f)(16); Instructions for Form 8283 (Rev. December 2025)	Statute entry; household hypothetical
Privately held stock, LLC and partnership interests	Treas. Reg. § 1.170A-16; Instructions for Form 8283 (Rev. December 2025)	Regulation and instructions entries
Donated cryptocurrency	IRS Chief Counsel Advice 202302012	Chief Counsel Advice entry
No in-person inspection requirement in the IRS rules	Treas. Reg. § 1.170A-17; IRS Publication 561 (Rev. December 2025)	Regulation entry; Publication 561 entry
Scope of work and inspection under USPAP	USPAP, 2024 edition (The Appraisal Foundation)	Standards
Extraordinary assumptions	USPAP, 2024 edition (The Appraisal Foundation)	Standards; tractor hypothetical

Topic	Supporting sources	Where discussed
Effective date and report date	USPAP, 2024 edition (The Appraisal Foundation)	Standards; publisher's effective date practice
Publisher identity, remote practice and USPAP compliance	www.appraiseitnow.com	Publisher's reference material
Donor information and photo requirements	AppraiseItNow practice	Publisher's reference material