APPRAISEITNOW

Donation Timing Worksheet and Checklist Manual for a Qualified Appraisal on IRS Form 8283 (2026 Edition)

AppraiseItNow Inc.

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Educational material, not an appraisal.

How to use this donation timing manual

This manual is the 2026 edition of a working checklist published by AppraiseItNow Inc. It addresses one practical problem in a noncash charitable gift over $5,000. The appraiser's signature date on the qualified appraisal has to land inside a fixed window, and that window is set by two dates the donor does not always have in front of them. The five checklists below turn that problem into a sequence of numbered steps. Each step has a short note and a pass or fail test.

The publisher describes itself in its own materials (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's website is www.appraiseitnow.com.

Donation work is a large share of what AppraiseItNow's appraisers handle. 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.

Defined terms used in this manual

- **Contribution date (D):** The date of the gift as the donor and the donor's tax adviser record it. For a gift that has not yet happened, D is the planned date.
- **Return that first claims the deduction:** The specific tax return on which the deduction for this gift first appears. The donor's tax adviser identifies it.
- **Due date with extensions (R):** The last day for filing that return, counting any extension. The donor's tax adviser confirms it in writing. This manual never assumes what R is.
- **Signing window:** The span of calendar days on which the appraiser may sign and date the appraisal. It opens 60 days before D and closes on R.
- **Report date:** The date the appraiser signs and dates the report.
- **Effective date (valuation date):** The date the value applies to. This manual uses the two terms interchangeably.
- **Buffer:** Days the donor deliberately leaves between the target signing date and either edge of the signing window. The buffer is a planning choice and is not a rule.

Who decides what

Decision	Made by	Where it is recorded
Whether items are similar items and are counted together	Donor's tax adviser	Worksheet box 2
Which return first claims the deduction, and its due date with extensions	Donor's tax adviser	Worksheet boxes 3 and 4
Whether an artwork crosses the art attachment threshold	Donor's tax adviser	Final review step 5
Whether the deduction is allowed and in what amount	Donor's tax adviser	Outside this manual
Scope of work, including inspection method	Appraiser	Appraisal report
Fair market value and effective date	Appraiser	Appraisal report
Contribution date and item-to-charity records	Donor	Worksheet box 1 and document checklist

Order of work

1. Read the date and deadline section once before doing anything else. Note: The worksheet in that section shows whether the timing is comfortable or tight. That answer sets the pace for every other checklist. Pass: The donor knows whether the gift is completed or planned. Fail: The donor cannot say which, and should settle it before ordering.
2. Work through the pre-order, document and photo checklists in order. Note: These three sections collect everything the appraiser needs before work begins. Pass: Every item is either gathered or marked "not available," with a reason. Fail: Items are left blank.
3. Complete the final review checklist after the report is delivered. Note: The final review confirms the dates in the signed report against the worksheet. Pass: Every check passes. Fail: Any date mismatch, which goes to the appraiser and the tax adviser at once.

Pre-order checklist for a donation appraisal over $5,000

The Internal Revenue Code and its regulations set the threshold that brings a gift into this manual (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.

1. List every noncash item the donor gave, or plans to give, along with the claimed or expected value of each. Note: The list goes to the tax adviser. The adviser decides which items are similar items and how they are grouped. This manual makes no grouping decision. Pass: The

adviser has returned the list with groupings marked. Fail: The donor has grouped items on their own judgment.

2. Confirm the property type falls within the appraiser's practice. Note: AppraiseItNow does not appraise real estate. 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. Pass: Each item is personal property, fine art, machinery and equipment, a vehicle, a boat, inventory or a closely held business interest. Fail: An item is outside that list and needs a different appraiser.

3. Confirm the appraiser is qualified and independent of the gift. Note: The statute and regulations define who may sign (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. 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. Pass: The appraiser is not the donor, the charity, whoever sold or gave the donor the property, or anyone related to or employed by them. Fail: The appraiser is any of those.

4. Classify the gift as completed or planned. Note: A completed gift has a fixed D. A planned gift has an expected D that can move. The two cases use different branches of the worksheet. Pass: The classification is written in worksheet box 1. Fail: The gift is "sort of done," for example because an item is promised but not yet delivered. The donor and adviser resolve this before ordering.

5. Gather everything the appraiser needs before placing the order. Note: AppraiseItNow collects what the appraiser needs before the appraisal starts, and asks only for what the appraiser needs. Missing items cost calendar days inside the signing window. 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. Pass: The document and photo checklists below are complete. Fail: The order is placed with known gaps.

6. Obtain the fee basis in writing before work begins. Note: Clients request an appraisal from AppraiseItNow online and receive a fixed-fee quote before any work begins; AppraiseItNow does not bill hourly. Pass: The quote is on file with the worksheet. Fail: Work has started without an agreed basis.

Donation document checklist for the contribution record

AppraiseItNow states its document requirement for completed gifts as follows. 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.

1. Record the charity's legal name and street address. Note: Use the legal name exactly as the charity uses it in its own paperwork, not a program name or campaign name. A mailing address that is only a post office box is worth checking with the charity. Pass: The name and street address match a document issued by the charity. Fail: The name comes from memory or a website banner.

2. Record the date of each contribution. Note: Every date entered here becomes a D on the worksheet. If items went to the charity on different days, list each day separately. The tax adviser decides how the signing window applies when one appraisal covers gifts made on different days. Pass: Each item has one date supported by a delivery receipt, transfer record or charity letter. Fail: Items share a single "approximate" date.

3. Map which items went to which charity. Note: A two-column list (item, charity) is enough. This record matters most when similar items went to more than one charity, because those items still count together. Pass: Every item on the pre-order list appears exactly once. Fail: Any item is missing or appears twice.

4. State whether anything was received in return or attached as a condition. Note: Examples include event tickets, a naming arrangement, a restriction on how the charity may use or sell the item, or a promise that the item will be displayed. Write "none" if there was nothing. Pass: The answer is written down, including a "none" answer. Fail: The question is left blank.

5. Add the charity's EIN and written acknowledgment if they are available. Note: These help but are not required for the order. If they are not yet in hand, the order can proceed without them. Pass: Each is either attached or marked "pending." Fail: The order is held back waiting for them.

6. Attach identifiers, purchase records and history for each item. Note: Useful records include serial numbers, VINs, HINs, model numbers, purchase invoices, prior appraisals, exhibition or ownership history for art, and maintenance logs for machinery. Pass: Each item has at least one identifying record or a written statement that none exists. Fail: Identifiers are "somewhere in the files."

How long missing documents take to arrive

AppraiseItNow tracks how quickly clients answer requests for missing details. 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.

For timing purposes, the useful point is the ordering. Donation documents and photos are the slowest items to come back, so they belong at the top of the gathering list when the signing window is short.

Document	Usually held by	Feeds worksheet box
Charity legal name and street address	Charity	1
Date of each contribution	Donor and charity	1
Item-to-charity map	Donor	1 and 2
Return-and-condition statement	Donor	1
EIN and acknowledgment (optional)	Charity	none
Identifiers and purchase records	Donor	none
Tax adviser's confirmation of return and R	Tax adviser	3 and 4

Photo checklist for a remotely appraised donated item

The regulations address inspection directly (Treas. Reg. § 1.170A-17). IRS rules do not require the appraiser to inspect the property in person. The professional standard leaves the inspection decision with the appraiser (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.

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.

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.

1. Photograph the item while it is still available to the donor. Note: For a completed gift, the best photos are the ones taken before delivery. If the charity now holds the item, ask the charity whether its staff can take photos or allow a short visit. Pass: The photos show the item as it was at or near D. Fail: There are no photos and no access to the item.

2. Capture every view the asset type calls for. Note: Use the requirement list above as a shot list and check off each view. For a group of household items, one clear photo per item or group is the minimum. Extra photos of wear, repairs or damage help the appraiser describe condition. Pass: Every required view is present for every item. Fail: A required view is missing, for example the back of a painting or the engine hours on a boat.
3. Photograph identifiers and meters in readable focus. Note: This means the VIN plate, the HIN, serial plates on machinery, odometer and hour meters, and the artist's signature. A close-up taken next to a wider shot shows that the close-up belongs to that item. Pass: Each number can be read without zooming. Fail: Any number is blurred, glared or cropped.
4. Confirm condition for clothing and household items. Note: The statute sets a condition floor for this category (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. Photos are the appraiser's main evidence of condition, so show stains, tears and wear honestly. Pass: Condition is visible in the photos. Fail: Photos are staged to hide wear.
5. Date the photos and record who took them. Note: A one-line log for each batch (date taken, photographer, item) lets the appraiser tie condition to the effective date. Pass: The log is attached. Fail: The photo dates are unknown.
6. Flag any fact the photos cannot show. Note: Some facts cannot be photographed, such as whether a machine ran on the contribution date. In that case the appraiser may need to rely on a stated assumption (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. Pass: Each gap is listed with whatever supporting evidence exists. Fail: Gaps are left for the appraiser to discover.

Date and deadline checklist for the appraisal signing window

The regulations fix both edges of the signing window (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 regulations also tie the valuation date to the signature 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.

The professional standard requires the report to state both dates (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.

AppraiseItNow applies a fixed rule for the effective date of each type of assignment. 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.

The donation timing worksheet

Fill in the boxes in numerical order. Box 1 comes from the donor's records, boxes 2, 3 and 4 come from the tax adviser, and every other box is arithmetic or a planning choice.

Box	Entry	Source
1	Contribution date D for each gift, and whether the gift is completed or planned	Donor's records
2	Items covered by this appraisal and their grouping	Tax adviser
3	Return that first claims the deduction	Tax adviser
4	Due date with extensions R for that return	Tax adviser, in writing
5	Window opens: the date 60 days before D	Calendar count, exact boundary confirmed by adviser
6	Window closes: R	Box 4
7	Target signing date, set with a buffer from both box 5 and box 6	Donor's choice
8	Expected effective date under the branch that applies	Rule above
9	Date by which the donor must hold the signed report: R	Box 4
10	Order date, which is the date the complete package goes to the appraiser	Counted backward from box 7

Procedure for working backward

1. Enter D in box 1 for every gift. Note: If a planned gift has no firm date yet, the worksheet cannot be finished. Set the date first. Pass: Each D is a specific calendar date. Fail: Any D is a month or a season.

2. Obtain boxes 3 and 4 from the tax adviser. Note: Ask the adviser to state R as a calendar date and to note whether an extension is assumed. This manual does not supply R. Pass: R is written down with the adviser's confirmation. Fail: R is the donor's guess.

3. Count 60 days back from D to fill box 5. Note: Count on a printed calendar and mark each day. Ask the adviser to confirm whether the boundary day itself is inside the window. A target signing date a few days later than box 5 removes the question entirely. Pass: Box 5 holds a date, and the adviser has confirmed the boundary. Fail: The count was done in someone's head.

4. Choose a target signing date for box 7. Note: For a completed gift, the window opened in the past, so the practical edge is R. For a planned gift, the window opens at box 5, and the risk is that D moves later after the report is signed. Pass: Box 7 falls after box 5 and before box 6, with room on both sides. Fail: Box 7 sits on either edge.

5. Fill box 8 using the correct branch. Note: For a report signed on or after D, box 8 is D. For a report signed before a planned gift, AppraiseItNow uses the report date as the effective date, and that date falls inside the 60 days before D. Pass: Box 8 matches the branch for box 7. Fail: Box 8 is a date outside both branches.

6. Count backward from box 7 to set the order date in box 10. Note: Allow time for the document and photo items most likely to need follow-up, and allow time for the adviser to review a draft if the adviser wants to. The response figures in the document section show which items tend to come back slowest. Pass: Box 10 is a date on which the full package can actually be delivered. Fail: Box 10 has already passed.

Hypothetical example A: planned gift of machinery

A hypothetical donor plans to give a machine to a charity on June 30, 2026, and wants the appraisal in hand before delivery. Counting 60 days back from June 30, 2026 reaches May 1, 2026, and the donor asks the adviser to confirm the boundary. The donor sets a target signing date of May 20, 2026, well clear of May 1. Under AppraiseItNow's rule for a future gift signed no more than 60 days before it, the effective date is the report date, May 20, 2026. The report also states the expected donation date.

Two weeks later, the charity asks to move delivery to August 15, 2026. The worksheet now shows that May 20, 2026 is more than 60 days before the new D, so the signature no longer sits inside the window. The donor takes the revised worksheet to the tax adviser and the appraiser before the new date is accepted. This example decides nothing about the deduction itself.

Hypothetical example B: completed gift of a vehicle

A hypothetical donor delivered a vehicle to a charity on December 10, 2025, and orders the appraisal in January 2026. Because the report will be signed after the gift, the effective date is the contribution date, December 10, 2025, and the vehicle's condition and mileage are valued as of that day. The window opened long ago, so the only live edge is R, which the donor's tax adviser supplies for box 4. The donor sets the target signing date well before R, because the signed report has to be in the donor's hands by R, not just signed by then.

Hypothetical example C: artwork given to two charities

A hypothetical donor gave three works on paper to one museum on March 20, 2026, and two more to a university gallery on April 2, 2026. The donor lists both dates in box 1 and maps each work to its charity. The tax adviser decides whether the five works are similar items and how the signing window applies to gifts made on two different dates. Box 5 for the March gift counts back to January 19, 2026, and box 5 for the April gift counts back to February 1, 2026. The donor's job ends at accurate records. The adviser's written answer fills box 2 and settles which window governs.

Calendar cautions

- Moving a planned D later can push an already-signed report outside the window. Moving D earlier can leave the planned report date after the gift. Either change sends the worksheet back to step 1.
- An extension changes R only if the adviser confirms that the extension applies to the return in box 3.
- When several people hold pieces of the worksheet, one person owns the master copy and dates each revision.

Final review checklist before the Form 8283 signatures

The regulations list what the report itself must contain (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. AppraiseItNow prepares every appraisal in accordance with USPAP, the Uniform Standards of Professional Appraisal Practice.

1. Compare the report date with worksheet boxes 5 and 6. Note: This is the single most important check in the manual. Pass: The report date falls inside the window, away from the edges. Fail: The report date falls before box 5 or after box 6.

2. Compare the effective date with worksheet box 8. Note: A completed gift shows D. A planned gift shows a report date inside the 60 days before the expected D. Pass: The dates match. Fail: The report shows some other date.

3. Confirm the report includes every element in the content list. Note: Check the description, the condition for physical property, the donation date or expected date, the valuation date, the method and basis, the fair market value, and the statement that the report follows USPAP. Also confirm that any extraordinary assumption is clearly stated. Pass: Every element is present. Fail: Any element is missing.

4. Confirm the charity details match the document checklist. Note: The charity's legal name, street address and item-to-charity map in the report should match the donor's records. Pass: The details match exactly. Fail: There is a spelling, address or item mismatch.

5. Ask the tax adviser whether the attachment rules apply. Note: The instructions set out attachment rules (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, not this manual, decides whether a particular work or group crosses either line. Pass: The adviser's answer is recorded. Fail: The donor decides alone.

6. Route Form 8283 Section B for signatures. Note: The form assigns each signature to a separate party (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. Pass: Both parts are signed by the correct parties. Fail: Either part is unsigned, or it was signed by the wrong person.

7. Confirm the donor physically holds the signed report. Note: The signed report must be in the donor's possession by R. Keep the PDF and a printed copy with the completed worksheet. Pass: Receipt is on or before R. Fail: The report is "with the adviser" and the donor has no copy.

Review questions

- If a planned gift slips by six weeks after the report is signed, which worksheet boxes change, and who has to see the revision?
- For a completed gift, why does the opening edge of the signing window rarely matter, and which edge does?
- Which four determinations in the "Who decides what" table belong to the tax adviser rather than the donor or the appraiser?
- Why are photos best taken before delivery for a gift that has already happened?