NON-CASH CHARITABLE CONTRIBUTIONS OF ART AND PERSONAL PROPERTY

Thresholds, dates, and what makes an appraiser qualified

One page, so it can live in a drawer. Current as of Form 8283 (Rev. December 2025) and Publication 561.

The thresholds

CLAIMED DEDUCTION, PER ITEM OR GROUP OF SIMILAR ITEMS

AMOUNT	WHAT IS REQUIRED
> $5,000	A qualified appraisal by a qualified appraiser. Form 8283 Section B completed, signed by the appraiser in Part IV and acknowledged by the donee in Part V.
≥ $20,000	For art: a complete copy of the signed appraisal must be attached to the return, not merely retained.
≥ $50,000	For a single work of art: a Statement of Value may be requested from the IRS before filing. Examined returns at this level must be referred to IRS Art Appraisal Services.

THE ASYMMETRY THAT CATCHES PEOPLE

The $5,000 threshold is "more than". The $20,000 threshold is "or more". A deduction of exactly $5,000 does not trigger the appraisal requirement; a deduction of exactly $20,000 does trigger the attachment requirement.

The dates

A qualified appraisal must be signed and dated no earlier than 60 days before the date of the contribution, and no later than the due date, including extensions, of the return on which the deduction is first claimed.

An appraisal obtained well in advance of a planned gift does not qualify, however good it is. Where a client is planning a donation, the sequence is: fix the gift date, then commission the appraisal inside the window, then execute the deed of gift. Getting this backwards is the most common avoidable defect in these filings.

Who is a qualified appraiser

Treasury Regulation §1.170A-17(b)(2)(i) sets out two independent routes. Either satisfies the regulation:

ROUTE	REQUIREMENT
A	Successful completion of professional or college-level coursework in valuing that type of property, together with two or more years of experience valuing it. Coursework may come from an educational organisation, a generally recognised professional trade or appraiser organisation, or an employer educational programme.
B	A recognised appraiser designation for that type of property, awarded by a generally recognised professional appraiser organisation on the basis of demonstrated competency.

The appraiser must also regularly prepare appraisals for pay, declare their competency in the appraisal itself, state their education and experience, and not be barred from practice before the IRS.

A designation is one route, not the only one. Many otherwise sound filings are delayed on the mistaken belief that only a designated appraiser will do.

Who cannot do it

- The donor, or a party related to the donor
- The donee organisation, or a party related to it
- The party who sold the property to the donor, unless the donation is made within two months of acquisition and the appraised value does not exceed the price paid
- Anyone employed by, or married or related to, any of the above
- Anyone whose fee is based on a percentage of the appraised value. Contingent fees are also prohibited under the USPAP Ethics Rule.

The standard the appraisal must meet

The Form 8283 instructions identify the standard by name: the appraisal must be prepared in accordance with the substance and principles of the Uniform Standards of Professional Appraisal Practice. In practice that means a stated intended use and intended users, a defined type of value, a stated effective date, the approach to value with the market data supporting it, condition, provenance where it bears on value, photographs, the appraiser's qualifications, a signed certification, and the assumptions and limiting conditions.

> ONE DETAIL ALMOST NOBODY ADDRESSES
>
> IRS Art Appraisal Services values submitted works largely from professional-quality colour photographs and high-resolution digital images, to specifications published in IRS Publication 5497. On a filing above $50,000, photography prepared to that specification is the difference between a smooth review and a request for better images.

Where these filings usually fail

- The appraisal is dated outside the 60-day window
- Form 8283 is missing the appraiser's signature, the donee's acknowledgement, or both
- The deduction is $20,000 or more for art and the appraisal was retained rather than attached
- The report asserts a value without documenting the comparables that produced it
- Similar items given to several donees were treated separately rather than aggregated
- The appraiser had an interest in the property, or was paid a share of the value

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Sources. Form 8283 and Instructions for Form 8283 (Rev. December 2025); IRS Publication 561, Determining the Value of Donated Property; Treasury Regulation §1.170A-17; IRC §170(f)(11); Internal Revenue Manual 4.48.2; IRS Publication 5497.