



# Donor Certificate for Non-Cash Gifts

This form must be submitted to United Charitable for any non-cash gift (regardless of value) to your program. The detail requested on this form is required by the IRS in order to receive a charitable deduction for any non-cash gift exceeding \$500 in claimed value.

**Please note:** All donations, whether for sale or for program use, are subject to United Charitable approval before they can be accepted. Please contact our staff before submission of form to ensure acceptance of non-cash gift for program use or sale.

**Account Name:** \_\_\_\_\_ **Account #:** \_\_\_\_\_

Donor Name: \_\_\_\_\_ Donor TIN: \_\_\_\_\_

Address, City, State, ZIP: \_\_\_\_\_

Email: \_\_\_\_\_ Telephone #: \_\_\_\_\_

## Donated Item Information

Description of the non-cash gift being donated:

\_\_\_\_\_  
\_\_\_\_\_

What is the current condition/age of the non-cash gift being donated (if applicable)?

\_\_\_\_\_

If the program intends to sell the donated non-cash gift, please complete this information. Otherwise, skip to Section II.

## Section I: If Selling the Non-Cash Gift

If the program intends to sell the donated non-cash gift without using it (and does not make any improvements to the non-cash gift itself), the donor may only claim a deduction equal to the total income the program received from the sale of that non-cash gift. The IRS will not accept a charitable deduction from the donation of a non-cash gift unless the donor is provided with this certificate from the recipient program (which should be attached to the donor's tax return).

If the program did not use (or make any improvements) to the non-cash gift before the sale, the program must attest to the following (please complete or initial each section):

This non-cash gift was sold in a face-to-face transaction to an unrelated party. Initial \_\_\_\_\_

The total income from this sale was: \$\_\_\_\_\_. Initial \_\_\_\_\_

The donor's deductible amount may not exceed the total income above. Initial \_\_\_\_\_

If the program has used (or will make any improvements to) the non-cash gift before the sale, the program must attest to the following (please complete or initial each section):

What (if any) improvements will be made to the condition of the non-cash gift before it is sold?

---

---

---

If improvements are listed above, this non-cash gift will not be exchanged for money, property, or any other services until the completion of said improvements. Initial \_\_\_\_\_

## Section II: If Keeping the Non-cash gift for Program Use, or if Donating to Qualified Individuals/Organizations...

If the program intends to use the donated non-cash gift (must only be used in a manner that furthers their charitable purpose), that program manager is required to send the donor this certificate within thirty (30) days (please complete or initial each section):

How does your program intend to use the non-cash gift (must be related to your charitable purpose)?

---

---

How will the above intended use further your program's charitable purpose?

---

---

What is the duration that your program intends to use the non-cash gift?

---

**Please note:** In the event of donations of land and/or buildings, donors are strongly encouraged first to sell the asset and donate the proceeds. However, if the building/land is to be donated in order to be used by the program, special approval must first be granted by United Charitable management. Please know that United Charitable does not accept gifts of property with mortgages or liens attached to them.

**Additionally,** the program manager must take the initiative in finding a local attorney to draft the quitclaim deed and help with settlement items, which differ by state. Property should be titled in the name of United Charitable FBO \_\_\_\_ (program name). All inspections and zoning requirements must be satisfied prior to United Charitable receiving the land/building. Program manager must provide United Charitable with proof that adequate liability and building owner insurance policies are up to date. An amount equal to 12 months of taxes must be kept in the program cash account at United Charitable at all times, and upkeep and maintenance costs must be considered. United Charitable reserves the right to liquidate the asset if the program consistently fails to keep adequate funds in its program account.

## IRS Form 8283

The IRS requires the Donor to include an IRS Form 8283 form with their personal return for non-cash gifts over \$500.00 in value. Please submit this completed form, along with the Donor's completed an 8283 form and an independent appraisal for items valued over \$5,000, for United Charitable approval and signature. Your financial advisor can assist you with the 8283 form. You may download a copy of this form from our website.

With your signature below, you agree to read and abide by the rules and regulations set forth in the instructions outlined above. Program manager agrees to use the non-cash gift for program purposes only. Any violation or misuse of this policy may cause United Charitable to re-evaluate the donation.

Donor Name (please print): \_\_\_\_\_

Donor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Program Manager Name (please print): \_\_\_\_\_

Program Manager Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Office Use Only:

United Charitable Approval \_\_\_\_\_ Date \_\_\_\_\_

## Checklist of Items Needed for Non-cash gift Donation:

- Verbal approval by United Charitable management
- Completed Non-Cash Gift Form
- IRS Form 8283 if over \$500
- Picture of Non-cash gift if over \$2,500
- Appraisal if valued over \$5,000
- Please submit proof of insurance to United Charitable headquarters (if applicable)
- Please submit zoning and permit requirements to United Charitable headquarters (if applicable)
- Copies of Title, Deed and all closing documents upon completion.

**Upon completion of the gift, United Charitable will provide the donor with a letter confirming receipt of the gift, and a signed IRS Form 8283 if necessary.**