

In order to complete the IRS appraisal, the following information is required.

1. Name of the Donor, Address and Phone number as it should appear on the Appraisal Report and on IRS Form 8283.

2. Name of Client, Billing information, and person responsible for payment of fee.

3. Information on the provenance of the objects. If these objects are family heirlooms, transported during times of war or exile, or used by noted historical figures, their value will be greater than if they were purchased in the art market. Any stories, anecdotes, personal associations that you or your client can share with me will be given the fullest consideration as I value the objects.

4. Name of the Donee Institution and a copy of the letter of acceptance, a Deed of Gift, or a statement of intended acceptance.

Since this basic information is required from the donee on Part IV of IRS Form 8283 (Noncash Charitable Contributions), it may be easier to ask the donee to initiate Form 8283 and then forward that form to me for my completion and signature on Part III. The appraiser must sign the declaration on Part III. The taxpayer is responsible for filling out the other parts of the form. If you prefer, as part of my appraisal fee, I can contact the appropriate person at the donee institution and request a signed Form 8283 be forwarded directly to me. I will sign and fill out Part III and include the Form with my appraisal report for completion by the tax payer. A link to Form 8283 and instructions is on my website and also can be accessed at <http://www.irs.gov/pub/irs-pdf/f8283.pdf>.

5. If the objects were purchased, provide the approximate date of purchase. Please note that this information will not be included in the appraisal report, but it will be required in IRS Form 8283, to be provided by the taxpayer.

Thank you,

Elizabeth

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