



Gifts of materials are sincerely appreciated and are accepted with the understanding they will be added to the collection if needed by the Library. If the books are not needed in the collection, they will be given to the Friends of the Arlington Public Library for their annual book sale.

In order to comply with Internal Revenue Service guidelines, the Library, as the recipient (donee), does not make a dollar valuation of your gift.

This form will serve as both a thank you for your considerate and thoughtful gift and as your receipt. Thank you.

Name of Donor (*PLEASE PRINT*)

Date

SIGNATURE OF DONOR

Address Telephone

Staff Member Accepting

City State Zip code

Library Section

Items Donated: _____

Amount of Donated Funds: \$ _____

Book title or subject to be purchased with donated funds: _____

Monetary Gifts in Honor or Memory of a Loved One

Memorial Donation <input type="checkbox"/>	In Honor Donation <input type="checkbox"/>	_____
		Name of Honoree (PLEASE PRINT)

Family or Organization To Be Notified (PLEASE PRINT)		
_____	_____	_____
Address	City	State Zip code
Bookplate (Special Wording): _____		

**THANK YOU FOR YOUR CONTRIBUTION
TO THE ARLINGTON PUBLIC LIBRARY SYSTEM**

The Arlington Public Library System does not place a monetary value on gifts. In order to substantiate your claim for an income tax deduction, you should make a list of donated materials with the following information:

TITLE, AUTHOR, EDITION, DATE, BINDING (PAPER OR HARD COVER), LIST PRICE AND CONDITION.

This list should be kept with your Donation Acknowledgment for reference when figuring the value of each item. Please check with the Internal Revenue Service or your tax preparer regarding the value of your contributions.

For tax purposes, the evaluation of contributed property usually is based on fair market value. The cost or actual selling price of an item within a reasonable time before or after the valuation date may be the best evidence of an item's fair market value. A visit to used book stores or other appropriate establishments (depending on the type of donated material will help you determine your gift's fair market value.

It is recommended that for any gift evaluated at \$5,000 or more, you engage the services of a qualified appraiser. According to the IRS, the position of qualified appraiser is not:

- a. the taxpayer;
- b. a party to the transaction in which the taxpayer acquired the property;
- c. the donee (Arlington Public Library System);
- d. any person employed by any of the foregoing persons or related to any of the foregoing persons...;
- e. to the extent provided in such regulations any person whose relationship to the taxpayer would cause a reasonable person to question the independence of such appraiser.

Professional appraisers may be found in the Yellow Pages of the telephone book.

Since tax laws are continually being revised, please contact the Internal Revenue Service for verification of current rulings.

Arlington Public Library
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