



APPRAISAL CHECKLIST

1. A sufficient description of the donated item.
2. A description of the item's physical condition in the case of tangible personal property.
3. The date or expected date of contribution.
4. The terms of any agreement or understanding that relate to the use, sale or other disposition of the donated item.
5. Name, address and tax I.D. number of the "qualified appraiser" who prepares the appraisal.
6. The appraiser's qualifications, including background, experience, education and membership in professional appraisal associations.
7. A statement that the appraisal was prepared for federal income tax purposes.
8. The date the donated item was valued.
9. The appraised fair market value on the date of the gift.
10. The method of valuation used to determine the fair market value.
11. The specific basis for the valuation.
12. A description of the fee arrangement between the donor and the appraiser.