

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Donee organizations use Form 8282 to report information to the IRS about dispositions of certain charitable deduction property made within 2 years after the donor contributed the property.

Definitions

Caution. For Form 8282 and these instructions, the term "donee" includes all donees, unless specific reference is made to "original" or "successor" donees.

Original donee. The first donee to or for which the donor gave the property. The original donee is required to sign Form 8283, Noncash Charitable Contributions, Section B, Donated Property Over \$5,000, presented by the donor for charitable deduction property.

Successor donee. Any donee of property other than the original donee.

Charitable deduction property. Property (other than money or certain publicly traded securities) for which the original donee signed, or was presented with for signature, Section B of Form 8283.

Who Must File

Original and successor donee organizations must file Form 8282 if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property within 2 years after the date the original donee received the property. See *Charitable deduction property* earlier.

Exceptions. There are two situations where Form 8282 does not have to be filed.

1. Items valued at \$500 or less. You do not have to file Form 8282 if, at the time the original donee signed Section B of Form 8283, the donor had signed a statement on Form 8283 that the appraised value of the specific item was not more than \$500. If Form 8283 contains more than one item, this exception applies only to those items that are clearly identified as having a value of \$500 or less. However, for purposes of the donor's determination of whether the appraised value of the item exceeds \$500, all shares of nonpublicly traded stock, or items that form a set, are considered one item. For example, a collection of books written by the same author, components of a stereo system, or six place settings of a pattern of silverware are considered one item.

2. Items consumed or distributed for charitable purpose. You do not have to file Form 8282 if an item is consumed or distributed, without consideration, in fulfilling your purpose or function as a tax-exempt organization. For example, no reporting is required for medical supplies consumed or distributed by a tax-exempt relief organization in aiding disaster victims.

When and Where To File

If you dispose of charitable deduction property within 2 years of the date the original donee received it and you do not meet exception 1 or 2 above, you must file Form 8282 within 125 days after the date of disposition.

Exception. If you did not file because you had no reason to believe the substantiation requirements applied to the donor, but you later become aware that they did apply, file Form 8282 within 60 days after the date you become aware you are liable. For example, this exception would apply where Section B of Form 8283 is furnished to a successor donee after the date that donee disposes of the charitable deduction property.

Send Form 8282 to the Internal Revenue Service, Ogden, UT 84201-0027.

If filing using a private delivery service, send Form 8282 to the Internal Revenue Service, 1973 N. Rulon White Blvd., Ogden, UT 84404.

Missing Information

If Form 8282 is filed by the due date, you must enter your organization's name, address, and employer identification number (EIN) and complete at least Part III, column (a). You do not have to complete the remaining items if the information is not available. For example, you may not have the information necessary to complete all entries if the donor did not make Section B of Form 8283 available to you.

Penalty

You may be subject to a penalty if you fail to file this form by the due date, fail to include all of the information required to be shown on this form, or fail to include correct information on this form (see *Missing Information* above). The penalty is generally \$50. For more details, see section 6721.

Other Requirements

Information you must give a successor donee. If the property is transferred to another charitable organization within the 2-year period discussed earlier, you must give your successor donee all of the following information.

1. The name, address, and EIN of your organization.
2. A copy of Section B of Form 8283 that you received from the donor or a preceding donee.
3. A copy of this Form 8282, within 15 days after you file it.

You must furnish items 1 and 2 above within 15 days after the latest of the date:

- You transferred the property,
- The original donee signed Section B of Form 8283, or
- You received a copy of Section B of Form 8283 from the preceding donee if you are also a successor donee.

Information the successor donee must give you. The successor donee organization to whom you transferred this property is required to give you their organization's name, address, and EIN within 15 days after the later of:

- The date you transferred the property, or
- The date they received a copy of Section B of Form 8283.

Information you must give the donor. You must give a copy of your Form 8282 to the original donor of the property.

Recordkeeping. You must keep a copy of Section B of Form 8283 in your records.

Specific Instructions

Part I

Line 1a. Enter the name and last known address of the original donor.

Line 1b. The donor's identifying number may be either an employer identification number or a social security number, and should be the same number provided on page 2 of Form 8283.

Lines 2a-2d. Complete these lines if you gave the property to another charitable organization successor donee (defined earlier). If you are an original donee, skip Part II and go to Part III.

Part II

Complete Part II only if you are a successor donee. If you are the original donee, do not complete any lines in Part II; go directly to Part III.

If you are the **second donee**, complete lines 3a through 3d. If you are the **third or later donee**, complete lines 3a through 4d. On lines 4a through 4d, give information on the preceding donee. The preceding donee is the one who gave you the property.

Part III

Column (a). Describe the property you disposed of in sufficient detail to clearly identify it. If the organization is disposing of motor vehicles, airplanes, or boats, see Publication 526.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping. 3 hr., 35 min.

Learning about the law or the form. 12 min.

Preparing and sending the form to the IRS. 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File* on this page.

