**Northern Michigan University Donor Receipt**

**And Vehicle Donation Form**

**Donor Portion:**

Thank you for your generous donation.

|  |  |
| --- | --- |
| Item(s) Donated Description: | \*Value Estimated by Donor |
|  |  |
|  |  |
|  |  |

**\* Each donor chooses whether to pursue a tax credit.** For a donor to receive a tax credit for a vehicle valued over $500, the value must be supported by a blue-book type publication or by a qualified appraiser. For vehicles valued over $5000 but not shown in blue-book type publications, there must be a qualified appraisal. By IRS rules, NMU may not provide evidence of value. Also, once the vehicle is accepted, the donor may not be able to remove it to obtain an external appraisal.

Additional forms required for motor vehicles, boats, or airplanes. See attached procedure.

Also, complete of the following attestation:

 No goods or services were provided by NMU in return for the donation. –OR-

 Goods and/or services were provided in return for the donation. Description and good-faith estimated of item/service received in return for the donation:

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Donor Name Date

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

Donor Address City, State, Zip Code

**NMU Portion:**

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| --- | --- |
| Department acceptance:  Main NMU Contact Name/Phone # | Department /Department Head Signature |
| Program and use intended: |  |
| Property to be located at: |  |
| Condition or repairs needed: |  |
| Known restrictions for use: |  |
| Public Safety and Police Services must evaluate any item with either suspected hazardous/ biologic materials or use and safety concerns. | If applicable, obtain PSPS review and signature:  Director Public Safety and Police Services |
| Resale intended? Yes or No | (Indicate yes if intend to resell within three years) |
| (If vehicle) Mileage:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Estimated Vehicle Value: $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| VIN:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Estimated Value Source:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

Receipt Acknowledgment:

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NMU Purchasing Representative Date

**Functional Steps:  Titled vehicle donations are processed using this donation form.**

1. Donor and university agree on a the gift of a vehicle.  Print out the NMU vehicle donation form. If the vehicle is valued by the donor at over $500, print a blank IRS form 8283. For motor vehicles, boats, and airplanes (hereafter called vehicles) also print a blank IRS form form 1098C. If the vehicle’s estimated value is greater than $500, also print a W9.
2. Go over the donation forms with the potential donor, describing how the form has to be reviewed by the department head and possibly other university representatives before the vehicle is accepted.
3. Explain how NMU is not allowed by IRS rules to set a value for the vehicle. We can use a blue-book type value for vehicles, but condition is considered in this valuation.  If applicable, explain how once the vehicle is turned over, the donor loses access to it for valuation, so any appraisal should be done before the vehicle is turned over to the university.  If the donor wants tax deductibility information, point them toward IRS publication "Instructions for Form 8283 Noncash charitable contributions."
4. If the donor is a company or has a form that they want NMU to sign, contact Risk Management and Purchasing. These two departments have signing authority for the external form and can review it to ensure that it meets all NMU criteria. Also, Purchasing or Risk Management may contract the controller if it appears that the donation is from company inventory; inventory donations are valued differently than other donations.
5. Fill out the top portion of the donation form with the donor (info. can be collected over the phone).
6. Route the NMU donation form to the department head (who will attest by their signature that the vehicle will be used in the department and retained for at least three years).
7. Public safety must either review the donation and sign the form –or- provide an e-mail stating that there is no anticipated hazard based on a description of the item. If an email is provided, attach a copy of the email to the form when you send it to Purchasing.
8. Once department head and public safety signatures are collected, make arrangements to collect the donation.
9. If the value is under $500, complete copy C of the 1098C – or – if the value is $500 or greater, complete the W9 and copy B and C of the 1098C.
10. If the donation may be valued over $500, but less than $5000, we can provide the donor with a blank IRS form 8283. NMU does not use this form if the donation is less than $5000. If the donation is a vehicle valued at over $5000, complete sections A and B of IRS 8283 including name of donor, taxpayer id, description of property, and physical condition of the item(s).  When section B is complete, the Controller’s department must sign the form, but DO NOT deliver the signed form before NMU accepts physical possession of the vehicle.
11. Give copies of the forms to the donor. Keep originals for NMU.
12. Route the original forms to purchasing for review. Send copies or scanned copies to the controller and risk management. Purchasing will review to ensure the forms are complete and provide the final signature on the donation form.  The controller’s office will prepare IRS submissions and will deliver the appropriate copy of the completed IRS 1098C if applicable. When a signature is required on IRS 8283 section IV, the controller must sign. If it is not signed and delivered at transfer, the controller’s department will deliver it in a reasonable time and either retain a copy in date order or deliver it to purchasing to be merged with the rest of the donation record. Risk management will complete title transfer and any asset record updates that are necessary.
13. If the department disposes of the property in less than three year notify the controller’s department; IRS form 8282 may have to be filed within 125 days of the disposal.

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| **Form checklist** | | | |
| **Type of Donation** |  | **Form** | **Requirement** |
| **All donations:** |  | **NMU donation form** | **All signatures, except the signature from purchasing, are collected before NMU takes possession of the donation.** |
| **Non vehicle over $500 value** |  | **IRS 8283 – section A** | **Optional – Donors attach IRS 8283 to their tax returns for non-cash donations. NMU does not have to provide this for donations less than $5000, but donors appreciate receiving the blank form. NMU cannot be the source of the valuation/appraisal.** |
| **All Vehicles:** |  | **Transfer title** | **Donor completes title assignment section. NMU keeps for action with the Secretary of State.** |
|  |  | **IRS 1098C - Copy C** | **Copy C is for the owner’s records.** |
| **Vehicle valued $500 or more:** |  | **IRS 1098C - Copy B & C** | **Copy B and C are both for the donor. NMU must have a copy to complete the final 1098C copy A for the IRS when the value is $500 or more.** |
|  |  | **IRS W9** | **Donor signs. NMU keeps original. The controller’s office submits the information electronically to the IRS** |
|  |  | **IRS 8283 – section A** | **Optional for vehicles under $5000 value. Donors attach IRS 8283 to their tax returns for non-cash donations. NMU does not have to provide this for donations less than $5000, but donors appreciate receiving the blank form. NMU cannot be the source of the valuation/appraisal.** |
| **Vehicle valued $5000 or more:** |  | **IRS 8283 – section A & B** | **Donors need a copy signed by NMU for their taxes. By IRS rules, the donor must provide a copy of section B complete to NMU. NMU cannot be the source of the valuation /appraisal. Then NMU reviews the information and completes Part IV (signature) and sends a copy to the donor (no timing stated in the rules, but it is assumed within a reasonable time period). Only the persons who sign NMU tax forms may sign this form. If Part IV is not signed when we take possession, NMU will send a copy to the donor after the signature is affixed. Never give a signed copy before we take possession of the donation.** |