

Form **1040****U.S. Individual Income Tax Return 2002**

(99)

IRS use only — Do not write or staple in this space.

Label
(See instructions.)**Use the IRS label.**
Otherwise, please print or type.**Presidential Election Campaign**
(See instructions.)

For the year Jan 1 - Dec 31, 2002, or other tax year beginning , 2002, ending , 20		OMB No. 1545-0074
Your first name Bob	MI Last name Smith	Your social security number 555-45-5555
If a joint return, spouse's first name Betty	MI Last name Smith	Spouse's social security number 555-33-3333
Home address (number and street). If you have a P.O. box, see instructions. 123 Lakeview		▲ Important! ▲ You must enter your social security number(s) above.
City, town or post office. If you have a foreign address, see instructions. Lakeview		
Apartment no. State ZIP code WA 99999		

Note: Checking 'Yes' will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☒ No ☐ Yes ☒ No

Filing Status

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above & full name here
- 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here
- 5 ☐ Qualifying widow(er) with dependent child (year spouse died). (See instructions.)

Check only one box.

Exemptions

6a ☒ **Yourself.** If your parent (or someone else) can claim you as a dependent on his or her tax return, **do not** check box 6a

b ☒ **Spouse**

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see instrs)	No. of boxes checked on 6a and 6b
(1) First name	Last name				2

● lived with you

● did not live with you due to divorce or separation (see instrs)

Dependents on 6c not entered above

Add numbers on lines above 2

d Total number of exemptions claimed 2

If more than five dependents, see instructions.

Income**Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.**

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a Taxable interest. Attach Schedule B if required	8a	100,000.
b Tax-exempt interest. Do not include on line 8a	8b	
9 Ordinary dividends. Attach Schedule B if required	9	
10 Taxable refunds, credits, or offsets of state and local income taxes (see instructions)	10	
11 Alimony received.	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	
13 Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here	13	80,000.
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	
b Taxable amount (see instrs)	15b	
16a Pensions and annuities	16a	
b Taxable amount (see instrs)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount (see instrs)	20b	
21 Other income	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	180,000.

Adjusted Gross Income

23 Educator expenses (see instructions)	23	
24 IRA deduction (see instructions)	24	
25 Student loan interest deduction (see instructions)	25	
26 Tuition and fees deduction (see instructions)	26	
27 Archer MSA deduction. Attach Form 8853	27	
28 Moving expenses. Attach Form 3903	28	
29 One-half of self-employment tax. Attach Schedule SE	29	
30 Self-employed health insurance deduction (see instructions)	30	
31 Self-employed SEP, SIMPLE, and qualified plans	31	
32 Penalty on early withdrawal of savings	32	
33a Alimony paid b Recipient's SSN	33a	
34 Add lines 23 through 33a	34	
35 Subtract line 34 from line 22. This is your adjusted gross income	35	180,000.

Tax and Credits**Standard Deduction for —**

• People who checked any box on line 37a or 37b or who can be claimed as a dependent, see instructions.

• All others: Single, \$4,700

Head of household, \$6,900

Married filing jointly or Qualifying widow(er), \$7,850

Married filing separately, \$3,925

36	Amount from line 35 (adjusted gross income)	36	180,000.
37 a	Check if: <input checked="" type="checkbox"/> You were 65/older, <input type="checkbox"/> Blind; <input checked="" type="checkbox"/> Spouse was 65/older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here 37 a	2	
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see instructions and check here 37 b	<input type="checkbox"/>	
38	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	38	54,719.
39	Subtract line 38 from line 36	39	125,281.
40	If line 36 is \$103,000 or less, multiply \$3,000 by the total number of exemptions claimed on line 6d. If line 36 is over \$103,000, see the worksheet in the instructions	40	6,000.
41	Taxable income. Subtract line 40 from line 39. If line 40 is more than line 39, enter -0-	41	119,281.
42	Tax (see instrs). Check if any tax is from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	42	20,401.
43	Alternative minimum tax (see instructions). Attach Form 6251	43	
44	Add lines 42 and 43	44	20,401.
45	Foreign tax credit. Attach Form 1116 if required	45	
46	Credit for child and dependent care expenses. Attach Form 2441	46	
47	Credit for the elderly or the disabled. Attach Schedule R	47	
48	Education credits. Attach Form 8863	48	
49	Retirement savings contributions credit. Attach Form 8880	49	
50	Child tax credit (see instructions)	50	
51	Adoption credit. Attach Form 8839	51	
52	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	52	
53	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	53	
54	Add lines 45 through 53. These are your total credits	54	
55	Subtract line 54 from line 44. If line 54 is more than line 44, enter -0-	55	20,401.
56	Self-employment tax. Attach Schedule SE	56	
57	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	57	
58	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	58	
59	Advance earned income credit payments from Form(s) W-2	59	
60	Household employment taxes. Attach Schedule H	60	
61	Add lines 55-60. This is your total tax	61	20,401.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	
63	2002 estimated tax payments and amount applied from 2001 return	63	20,401.
64	Earned income credit (EIC)	64	
65	Excess social security and tier 1 RRTA tax withheld (see instructions)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see instructions)	67	
68	Other pmts from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	68	
69	Add lines 62 through 68. These are your total payments	69	20,401.

Refund

Direct deposit? See instructions and fill in 71b, 71c, and 71d.

70	If line 69 is more than line 61, subtract line 61 from line 69. This is the amount you overpaid	70	
71 a	Amount of line 70 you want refunded to you	71 a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
72	Amount of line 70 you want applied to your 2003 estimated tax	72	

Amount You Owe

73	Amount you owe. Subtract line 69 from line 61. For details on how to pay, see instructions	73	0.
74	Estimated tax penalty (see instructions)	74	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☒ No

Designee's name	Phone no.	Personal identification number (PIN)
-----------------	-----------	--------------------------------------

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		retired	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
		retired	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	Self-Prepared		EIN
			Phone no.

SCHEDULE A

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Attach to Form 1040.
► See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2002

07

Name(s) shown on Form 1040

Your social security number

Bob & Betty Smith

555-45-5555

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 36	2	
3	Multiply line 2 by 7.5% (.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
Taxes You Paid	5 State and local income taxes	5	
(See instructions.)	6 Real estate taxes (see instructions)	6	2,000.
	7 Personal property taxes	7	
	8 Other taxes. List type and amount ►	8	
	9 Add lines 5 through 8	9	2,000.
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	
(See instructions.)	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ►	11	
	12 Points not reported to you on Form 1098. See instrs for spcl rules	12	
Note. Personal interest is not deductible.	13 Investment interest. Attach Form 4952 if required. (See instrs.)	13	
	14 Add lines 10 through 13	14	
Gifts to Charity	15 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	15	
If you made a gift and got a benefit for it, see instructions.	16 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	16	208,802.
	17 Carryover from prior year	17	
	18 Add lines 15 through 17 Limited	18	54,000.
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	19	
Job Expenses and Most Other Miscellaneous Deductions	20 Unreimbursed employee expenses — job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See instructions.) ►	20	
(See instructions for expenses to deduct here.)	21 Tax preparation fees	21	
	22 Other expenses — investment, safe deposit box, etc. List type and amount ►	22	
	23 Add lines 20 through 22	23	
	24 Enter amount from Form 1040, line 36	24	
	25 Multiply line 24 by 2% (.02)	25	
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	26	
Other Miscellaneous Deductions	27 Other — from list in the instructions. List type and amount ►	27	
Total Itemized Deductions	28 Is Form 1040, line 36, over \$137,300 (over \$68,650 if MFS)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.	28	54,719.

Itemized Deductions Limited per IRC Sec. 68.

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

FDIA0301 10/28/02

Schedule A (Form 1040) 2002

Schedule B – Interest and Ordinary Dividends

08

Part I
Interest

(See instructions for Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

1

List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶
Interest

Amount

100,000.00

2

Add the amounts on line 1 ▶

2

100,000.00

3

Excludable interest on series EE and I U.S. savings bonds issued after 1989 from Form 8815, line 14. You **must** attach Form 8815 ▶

3

4

Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶

4

100,000.00

Note. If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

(See instructions for Form 1040, line 9.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5

List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13 ▶

Amount

6

Add the amounts on line 5. Enter the total here and on Form 1040, line 9. ▶

6

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

(See instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; OR (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7 a

At any time during 2002, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1

Yes

No

X

7 b

If 'Yes,' enter the name of the foreign country. . . ▶

8

During 2002, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.

X

BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

FDIA0401 10/25/02

Schedule B (Form 1040) 2002

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

- Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2002

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Name(s) shown on Form 1040

Bob & Betty Smith

Your social security number

555-45-5555

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2	2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)	3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.	4				
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5				
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet	6				
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)	7				

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

(a) Description of property (Example: 100 shares XYZ Co)	(b) Date acquired (Mo, day, yr)	(c) Date sold (Mo, day, yr)	(d) Sales price (see instructions)	(e) Cost or other basis (see instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instructions below)
8 Home Sale Gain Realized	01/01/75	01/01/02	750,000.00	170,000.00	580,000.00	
Section 121 Exclusion					-500,000.00	
9 Enter your long-term totals, if any, from Schedule D-1, line 9.	9					
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)	10		750,000.			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11					
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.	12					
13 Capital gain distributions. See instrs.	13					
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet	14					
15 Combine lines 8 through 14 in column (g)	15					
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f)	16				80,000.	

Next: Go to Part III on page 2.

* 28% rate gain or loss includes all 'collectibles gains and losses' (as defined in the instructions) and up to 50% of the eligible gain on qualified small business stock (see instructions).

Part III Taxable Gain or Deductible Loss

17	Combine lines 7 and 16 and enter the result. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13, and complete Form 1040 through line 41	17	80,000.
Next: • If both lines 16 and 17 are gains and Form 1040, line 41, is more than zero, complete Part IV below. • Otherwise, skip the rest of Schedule D and complete Form 1040.			
18	If line 17 is a loss, enter here and on Form 1040, line 13, the smaller of (a) that loss or (b) (\$3,000) (or, if married filing separately, (\$1,500)). Then complete Form 1040 through line 39	18	
Next: • If the loss on line 17 is more than the loss on line 18 or if Form 1040, line 39, is less than zero, skip Part IV below and complete the Capital Loss Carryover Worksheet in the instructions before completing the rest of Form 1040. • Otherwise, skip Part IV below and complete the rest of Form 1040.			

Part IV Tax Computation Using Maximum Capital Gains Rates

19	Enter your unrecaptured Section 1250 gain, if any, from line 17 of the worksheet in the instructions	19	
If line 15 or line 19 is more than zero, complete the worksheet in the instructions to figure the amount to enter on lines 22, 29, and 40 below, and skip all other lines below. Otherwise, go to line 20.			
20	Enter your taxable income from Form 1040, line 41	20	119,281.
21	Enter the smaller of line 16 or line 17 of Schedule D.	21	80,000.
22	If you are deducting investment interest expense on Form 4952, enter the amount from Form 4952, line 4e. Otherwise, enter -0-	22	0.
23	Subtract line 22 from line 21. If zero or less, enter -0-	23	80,000.
24	Subtract line 23 from line 20. If zero or less, enter -0-	24	39,281.
25	Figure the tax on the amount on line 24. Use the Tax Table or Tax Rate Schedules, whichever applies	25	5,291.
26	Enter the smaller of: • The amount on line 20 or • \$46,700 if married filing jointly or qualifying widow(er); \$27,950 if single; \$37,450 if head of household; or \$23,350 if married filing separately	26	46,700.
If line 26 is greater than line 24, go to line 27. Otherwise, skip lines 27 through 33 and go to line 34.			
27	Enter the amount from line 24	27	39,281.
28	Subtract line 27 from line 26. If zero or less, enter -0- and go to line 34	28	7,419.
29	Enter your qualified 5-year gain, if any, from line 8 of the worksheet in the instructions	29	80,000.
30	Enter the smaller of line 28 or line 29.	30	7,419.
31	Multiply line 30 by 8% (.08)	31	594.
32	Subtract line 30 from line 28	32	0.
33	Multiply line 32 by 10% (.10)	33	0.
If the amounts on lines 23 and 28 are the same, skip lines 34 through 37 and go to line 38.			
34	Enter the smaller of line 20 or line 23.	34	80,000.
35	Enter the amount from line 28 (if line 28 is blank, enter -0-)	35	7,419.
36	Subtract line 35 from line 34	36	72,581.
37	Multiply line 36 by 20% (.20)	37	14,516.
38	Add lines 25, 31, 33, and 37	38	20,401.
39	Figure the tax on the amount on line 20. Use the Tax Table or Tax Rate Schedules, whichever applies	39	26,195.
40	Tax on all taxable income (including capital gains). Enter the smaller of line 38 or line 39 here and on Form 1040, line 42	40	20,401.

Form **8283**
(Rev October 1998)

Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions
▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**
▶ **See separate instructions.**

OMB No. 1545-0908

Name(s) shown on your income tax return
Bob & Betty Smith

Identifying number
555-45-5555

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A — List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I **Information on Donated Property** — If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

(c)	Date of the contribution	(d)	Date acquired by donor (mo, yr)	(e)	How acquired by donor	(f)	Donor's cost or adjusted basis	(g)	Fair market value	(h)	Method used to determine the fair market value
A											
B											
C											
D											
E											

Part II **Other Information** — Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2

If, during the year, you contributed less than the entire interest in the property, complete lines a - e.

a

Enter the letter from Part I that identifies the property ▶ . If Part II applies to more than one property, attach a separate statement.

b

Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ (2) For any prior tax years ▶

c

Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town State ZIP code

d

For tangible property, enter the place where the property is located or kept ▶

e

Name of any person, other than donee organization, having actual possession of the property ▶

3

If conditions were attached to any contribution listed in Part I, answer questions a - c and attach the required statement (see instructions):

a

Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

b

Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c

Is there a restriction limiting the donated property for a particular use?

Yes	No

Name(s) shown on your income tax return

Identifying number

Bob & Betty Smith

555-45-5555

Section B – Appraisal Summary – List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A. If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property – To be completed by the taxpayer and/or appraiser.

4 Check type of property:

☐ Art* (contribution of \$20,000 or more)

☒ Real Estate

☐ Gems/Jewelry

☐ Stamp Collections

☐ Art* (contribution of less than \$20,000)

☐ Coin Collections

☐ Books

☐ Other

* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5 (a)	Description of donated property (if you need more space, attach a separate statement)	(b)	If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c)	Appraised fair market value
A	50% Undivided Fractional Interest in Real Property				208,802.
B					
C					
D					

(d) Date acquired by donor (mo, yr)		(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A	01/1975	Exchange	125,000.			
B						
C						
D						

Part II Taxpayer (Donor) Statement – List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge & belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe specific item . (See instrs) ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign Here

Signature ▶

Title ▶

Date of appraisal ▶

Business address (including room or suite no.)

Identifying number

City or town

State ZIP code

Part IV Donee Acknowledgment – To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ▶ (Date) FDIZ1812 07/24/02

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street and room or suite no.)

City or town

State ZIP code

Authorized signature

Title

Date