

Description of the item(s) donated: (eg. make, model, age, size, etc.)

Note: a photograph can be provided to support the description of the item.

Independent appraisal required for gifts with a FMV of over \$1,000.

I, _____, holding the position of
(name of appraiser)

_____, have accurately and honestly assessed the fair market value of the above mentioned item(s) in the amount of \$ _____ and declare that the value is accurate and that this is an independent appraisal and I have no direct association with the donor or the beneficiary of the donation.

Signature of appraiser

Date

Definition of FAIR MARKET VALUE

The fair market value (FMV) is defined as the highest price, expressed in a dollar amount, which the property would bring, in an open and unrestricted market, between a willing buyer and a willing seller who are knowledgeable, informed and prudent, and who are acting independently of each other. This FMV is determined on the day of the donation.