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# Gifts of Property: A Guide for Donors and Museums

*American Alliance of Museums*

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# Gifts of Property: A Guide for Donors and Museums

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**Gifts of Property: A Guide for Donors and Museums** American Alliance of Museums
Continuing donations of appreciated property to museums has become increasingly difficult amid constant tax reform. This booklet highlights the 1984 Tax Reform Act—the last significant change in valuation requirements—and covers requirements for donors and museums as recipients. It includes IRS Tax Forms 8282 and 8283. Updated with information on recent tax changes, including the 1993 change regarding appreciated property.

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