

Library Gift Materials Policies

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University Library *Office of Collections*

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

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GIFTS POLICIES & PROCEDURES

This policy and procedure is intended to address donations of print, non-print and related gifts of both general and special nature. It does not address the specialized requirements of manuscripts and archives. The University Archivist and other specialists, such as the Librarian for the Illinois Historical Survey, must be consulted when dealing with manuscript and University collections.

The University of Illinois Library actively seeks gifts-in-kind to help provide additional materials that might not otherwise be available to users. Gifts to the Library benefit students and researchers at The University of Illinois at Urbana-Champaign and thousands of researchers and citizens throughout Illinois, the nation and the world. Responsible stewardship of gifts of material to the Library collection is as important to the general vitality of our Library as are the purchases we make. In addition, the Library is able to develop important friendships with donors, who often continue to find ways to enhance our Library and its collections and services.

RESPONSIBILITY & GUIDELINES FOR ACCEPTING GIFTS

The subject specialist or the AUL for Collections makes the decision to accept individual items as gifts for addition to the UIUC Library collection. When gifts are sizable (e.g. more than 250 items) or potentially rare or valuable (over \$1,000), the University Librarian, the Library Development Office, and the Rare Book and Special Collections Librarian must be notified also. When gift collections include up to 250 items, the subject librarian should consider discussing space and processing issues with the Office of Collections. Where gifts are archival or manuscripts materials, the University Archivist also must be notified. The Significant Gifts Review Committee reviews large or potentially rare and valuable gifts, and makes recommendations to the University Librarian in accepting these kinds of gifts. The Rare Book and Special Collections Librarian, the University Archivist and the AUL for Collections can advise on the significance of gifts to our collections, and should be consulted if there is any question about the donation.

In general, the Library does not accept or add to our collections items that have the following characteristics:

- items that are in poor physical condition
- off-prints of journal articles or book chapters
- programs for conferences that list only dates, times, and speakers, but do not include the papers presented or the abstracts of papers

There are other materials that should receive careful consideration, as they are items we typically would not accept. Some examples include:

- outdated college-level textbooks
- mass market paperbacks
- and duplicate copies of items already owned by the University Library

Off-prints of journal articles and book chapters authored by UIUC faculty (past and present) should be referred to the University Archives. Over the course of many years, colleges, departments and faculty have purchased material with University money and these items have bookplates that identify them as part of the University of Illinois Library. These items are routinely returned to the Library when campus faculty and staff clear out offices. These materials may be added to the Library collection or shared with other state-supported libraries in Illinois, but may not be sold at a book sale or otherwise bartered.

Donated items that are not added to the collection will go into the University Library book sale, or may be made available to other state university libraries in Illinois. The AUL for Collections may also contract with an out-of-print dealer to sell collections, with proceeds going into the Library Book Sale fund in the collections budget. Cohesive collections may not be given away or sold until two years have passed since the acquisition of the gift, according to IRS regulations.

APPRAISAL OF DONATIONS

Potential donors must be advised that UIUC librarians cannot make a monetary appraisal of donated materials, because such an appraisal constitutes a conflict of interest. The AUL for Collections and the Rare Book and Special Collections Librarian can suggest outside agencies that potential donors may contact for an appraisal. In addition, donors can be advised that many services exist on the internet that may help them place a value on their donations. The AUL for Collections, the Acquisitions Librarian or the Rare Book and Special Collections Librarian can provide current suggested sites and work with the donor as needed to guide him or her through the appraisal process. *[provide a link to the Collections web site and a list of places to identify appraisers as well as general information on how donors can develop their own appraisals for gift less than \$5,000.]*

Although the Library does not provide appraisals of gifts in kind, the University does require an inventory of all gifts that are accepted for our collection, including an assessment of the value of the gift. For the many gifts that come to the Library in small lots, the Library Business Office uses a formula annually to account for the added value to the Library collections. For gifts that require a Deed of Gift, the AUL for Collections, in consultation with subject specialists, supplies an approximate assessed value.

In most circumstances, donors are responsible for sending gifts to the Library. In certain cases, the Library will pay for packing and shipping of gift items. These arrangements should be made through the Library Business Office, which works with the campus to identify the most cost-efficient and effective carrier for the donation. The AUL for Collections and the Rare Book and Special Collections Librarian can advise on situations when these costs should be borne by the Library.

DISPOSITION OF GIFT MATERIALS

Regardless of the size of the gift, it is the responsibility of the librarian working with a donor to advise him or her that any material not added to the collection may be placed in the library book sale, sold to dealers, shared with other state university libraries, or otherwise disposed of. Selectors should *not* agree to return donations that are not selected by the Library, nor should they agree to add items to the collection without consultation with the subject librarian. The University Archives is the exception to this rule, where donors are routinely told asked to indicate whether items should be disposed of or returned.

ACKNOWLEDGEMENTS

Donors are to be sent written acknowledgements in a timely fashion, unless they specifically request that no acknowledgement be made. Donors frequently use acknowledgements for tax purposes – this expectation along with the development of good donor relations requires that acknowledgements be made as soon as possible after a gift is received. For smaller gifts, the subject librarian or receiving unit may use the Gifts Receipt form to provide written documentation for the donor as well as the Library. The subject librarian may also choose to write an acknowledgement letter containing the same kind of information that is found on the form, including a listing or count of the donation, the date the items were received, information about the possible disposition of the material, and income tax issues. Acknowledgements should include a description of the material that has been donated, including quantity. The Office of the Director of Development and Public Affairs must be notified of all gifts accepted, and given a copy of any acknowledgement letters, as well as details of any agreements made with the donors. It is not necessary to provide

the Office of Collections with a copy of acknowledgements, as this Office works closely with the Development Office on gifts. The AUL for Collections will notify the Director of Development and Public Affairs of materials accepted through his/her office.

DEEDS OF GIFT

The Deed of Gift is a document that conveys the gift material to the Library without any encumbrances, including copyright or ownership issues. It spells out any terms or conditions of the gift and provides a clear title to the material. If a gift is potentially valued at \$5,000 or more, a Deed of Gift is required. The Library Development can prepare these Deeds of Gift. For more information, check the Office of Collections Gifts web site. [<http://www.library.uiuc.edu/administration/collections/gifts>]

The unit accepting a gift that requires a Deed must notify the Library Development Office of the gift at the time the gift is accepted. In addition, the receiving library can work with the donor to identify an appropriate appraiser (contact the AUL for Collections, the Rare Book and Special Collections Librarian, or the University Archivist, as appropriate, for help in identifying appraisers.) The Library Development Office is responsible for issuing the Deed of Gift, in consultation with the University Librarian, the AUL for Collections and the Library faculty member in charge of the unit where the collection be will located. The Library Development Office keeps the master files on these gifts.

ACCEPTING SIGNIFICANT COLLECTIONS

Significant collections are identified as ones that have at least one of the following physical characteristics:

- are physically voluminous (over 100 items)
- have potentially significant financial value (over \$1,000 for a single item or over \$5,000 for the collection as a whole)
- are rare items
- are in need of individualized physical processing or specialized conservation work.

The Library has the obligation to our donors and to our collections to house, process, and conserve these materials in an appropriate manner. The Library also has the obligation to ensure that the collection fits the intellectual, curricular and scholarly foci of the University.

Whenever a significant collection is being considered for acquisition by the Library, it must be reviewed by the Significant Gifts Review Committee. This *ad hoc* group reports to the University Librarian and includes representatives of the following units: Preservation, Library Development, University Archives, Rare Book & Special Collections, Office of Collections, and subject

specialists as indicated by the contents of the gift. The Review Committee is responsible for assessing the handling and impact of the gift as it relates to the following areas:

- does the gift fit our collections intellectually?
- does the Library have the space to house the gift, from initial storage to final processing?
- does the Library have the staff and ancillary resources to process the gift in a timely fashion?
- does the gift require conservation, reformatting, or other significant preservation treatment?
- has the appropriate Deed of Gift and preliminary development work been arranged with the Library Development Office, including discussions on possible funding for processing and conservation?

Following review by the ad hoc committee, a recommendation will be made to the University Librarian and the AUL for Collections or University Archivist about the disposition of the offered gift.

PRESERVATION AND CONSERVATION CONCERNS FOR GIFT COLLECTIONS

Generally, the Library will not accept or accession any item that is infected with mold or an active pest infestation of any nature. Individual items and collections that exhibit any signs of mold and/or pest infestation (holes or chewed material, eggs and egg casings, live or dead insects, insect frass, mammals and their droppings, etc...) shall be evaluated by the Head of Preservation.

For Individual Items and Gifts – Please refer to the following website for a copy of the Preservation and Conservation Departments' *Preservation Processing Policy for Gifts and Newly Acquired Older Materials*:

http://door.library.uiuc.edu/prescons/policies_and_procedures.htm.

For Large Collections – The Preservation and Conservation Departments' *Preservation Processing Policy for Gifts and Newly Acquired Older Materials* (link above) applies. For collections that exhibit significant damage or infestation that are crucial to the library's mission, the Library will consider approaching the donor for supplemental funds to assist in treating and processing the collection. If no supplemental funds are available, the Significant Gifts Review Committee will re-evaluate their recommendation for accepting the gift.

For Rare and Valuable Items – The Preservation and Conservation Departments' *Preservation Processing Policy for Gifts and Newly Acquired Older Materials* (link above) applies. For collections that exhibit significant damage or infestation that are crucial to the library's mission, the Library will consider approaching the donor for supplemental funds to assist in treating and processing the

collection. If no supplemental funds are available, the Significant Gifts Review Committee will re-evaluate their recommendation for accepting the gift.

Approved September 2001

Revised March 2004



University of Illinois at Urbana-Champaign
Library Gateway Homepage
Library Administration
Comments to: Library Administration
Wednesday, 17-Aug-2005 14:12:32 CDT

POLICY ON ACQUIRING VALUE GIFT MATERIAL

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1.0 SCOPE OF POLICY

- 1.1. This policy applies to all value gift materials offered to the MU Libraries. It does not apply to University Archives.
- 1.2. Value gifts are defined as gifts of tangible personal property that has a determinable value. In the context of this policy, gifts are understood to be books, periodicals and other classes of material that are regularly collected by the MU Libraries and that will enhance the collections. (Sample issues of journals and other materials sent to the Libraries for promotional or public relations purposes are not covered by this policy. The policy also excludes free subscriptions which are sent directly to the Acquisitions Dept. on a regular basis by the publisher or society responsible for the publication.)

2.0 GENERAL POLICY

- 2.1. The MU Libraries have benefited from the acceptance of many valuable and useful gifts for the Libraries' collections. Such gifts enhance the Libraries' ability to support teaching and scholarship, as well as providing opportunities to establish strong relationships with donors and other friends of the Libraries. It is therefore in the best interests of the Libraries to maintain a program for the acceptance, acknowledgment, and processing or disposition of value gift materials.
- 2.2. Because gift materials have a potential impact on space and on staff resources, and therefore can represent a cost to the Libraries, it is necessary to establish policies to regulate the way in which we deal with gifts in the Libraries.
- 2.3. The complexity of the issues suggests the need for considerable flexibility in addressing gift situations. In all circumstances beyond the routine, the Director of Libraries will make the final decision to accept gift material and determine any conditions related to such acceptance.

3.0 EVALUATING GIFTS

- 3.1. The Libraries welcome gifts. However, certain categories of gifts cannot be accepted, either

- because they will provide little benefit in return for the cost of processing them, or because they present potential legal or ethical difficulties.
- 3.2. The Libraries will not accept issues of popular magazines, issues of academic journals that the Libraries already hold, or items in poor physical condition (e.g. moldy or insect-infested items, extremely brittle items, books coming loose from their bindings, books with many heavily marked pages, etc.)
 - 3.3. Issues of journals from personal subscriptions will not ordinarily be accepted. (At the Libraries' discretion they may be accepted to fill in for damaged issues or issues missing from the Libraries' subscription.) The Libraries will not accept an offer from an individual to subscribe to a publication at the personal subscription rate and donate the issues to the Libraries. Under certain circumstances, the Libraries may accept gifts of back volumes of journals as a unit, provided this is allowed by the publisher of the journal.
 - 3.4. In order to assure compliance with copyright law, the libraries may not accept donations of "home-made" recordings of broadcasts, cable transmissions, or live theatrical or musical performances or "home-made" reproductions of recordings or of pictorial material. Lawfully produced recordings made with the express permission of the performers and authors/composers/artists may be accepted. Gifts of non-commercial recordings must be accompanied by written confirmation that these permissions have been given.
 - 3.5. Materials that are distributed under license—most often software or databases—will only be accepted if accompanied by a print copy of the license and if the license allows transfer of ownership and typical library use.
 - 3.6. Mixed materials—for example, a book accompanied by materials in machine-readable format—will require evaluation of any restriction applying to the machine-readable component. The library may be able to retain the printed material, but be unable to accept the machine-readable component due to license restrictions or the obsolescence of the equipment used to view the material.
 - 3.7. The Libraries will generally not add to its collections materials which do not support the current curriculum of the campus or that will not further the teaching and research mission of the University.
 - 3.8. In general, the Libraries reserve the right to consider the tradeoffs between the investment in library resources needed to accept and process a gift, and its potential benefit to the Libraries. Factors such as the space needed to house the collection and the staff resources required to process it can affect the final decision.
 - 3.9. Donors who offer collections which the Libraries do not accept may be advised to offer their collection to the public library or other more appropriate recipient.

4.0 INTAKE OF GIFT MATERIALS

- 4.1. The Acquisitions Dept. has responsibility for coordinating the intake of gift materials, whether they are offered in advance or are brought to the Libraries without prior arrangement. The Acquisitions Dept. works closely with the Libraries' Development Officer, the MU Development Office, the Assistant Director of Libraries, selectors, other Technical Services departments, and others to insure that gifts are processed efficiently and acknowledged appropriately.
- 4.2. Any unit in the Libraries may be approached by persons who have materials they wish to give. All public services desks, the Library Administration office, and the Acquisitions Dept. will be provided with information sheets to help answer questions from prospective donors.
- 4.3. No restrictions or conditions for acceptance of gifts (including but not limited to disposition, location, use, circulation, etc.) will be agreed to unless such conditions are accepted by the Director of Libraries.
- 4.4. Subject selectors in the various disciplines collected by the Libraries have the responsibility to evaluate gifts for possible addition to the collections. In addition to the suitability of the content, selectors should consider the physical condition of the gift, potential processing costs, and availability of library space in their recommendation. The Libraries' Development Officer may advise of any donor relations issues associated with a particular gift.
- 4.5. The Acquisitions Dept. is responsible for establishing and maintaining procedures by which selectors can regularly review gift materials and indicate which should be added to the collections.
- 4.6. When the Libraries receive large collections of gifts devoted to specific subject areas, the Acquisitions Dept. may shelve the collection separately and ask selectors to review the collection all together, rather than use the regular review procedures.
- 4.7. Some gift materials may be given directly to branch libraries. In those instances, the branch selector may send the materials to Acquisitions with instructions about whether the materials should be added. This would preclude the need for these gifts to be sent through the regular review process. (Gifts received directly at the Health Sciences Library are fully processed there and are not sent to Acquisitions.)
- 4.8. Pickup of Gift Material
 - 4.8.1. The Libraries are not responsible for picking up gift materials and delivering them to the Libraries. Donors will need to make their own arrangements.
 - 4.8.2. Donors may sometimes request that the Libraries pick up gift materials from a home or office. Such requests should be evaluated either by telephone or through a site visit, before the Libraries agree to make an exception and commit resources for this purpose. The

evaluation should consider the size and subject focus, if any, of the collection, where it is located, and whether it contains a high proportion of materials which, by policy, the Libraries do not typically accept. The Director of Libraries or the Development Officer may know of other circumstances which need to be considered. Decisions to pick up materials should be made through consultation with the appropriate subject specialist or the Collection Development Librarian, the Administrative Services Division, and the Development Officer.

4.8.3. The Libraries are sometimes offered important and/or valuable gift materials which are located outside the Columbia area. Terms and arrangements for the transport of such materials will be negotiated on a case-by-case basis.

5.0 PROCESSING AND DISPOSITION OF GIFTS

5.1. Acknowledgement of Gifts

- 5.1.1. The Libraries acknowledge all gifts, whether added to the collections or not. This is in addition to the acknowledgements done by the University Development Office.
- 5.1.2. Each donor of library gift material is asked to fill out a gift receipt form to provide information upon which an acknowledgement can be based.
- 5.1.3. The Acquisitions Dept. is responsible for forwarding information about donations of library materials to the University Development Office and the Libraries Development Office in a timely fashion. The Libraries Development Office keeps records of all gifts.
- 5.1.4. The Acquisitions Dept. reports annually the number of gifts added to the collections.
- 5.1.5. Publicity for outstanding gifts is coordinated by the Director of Libraries. He/she may summarize significant gifts in the MU Libraries Annual Report.

5.2. Identifying Gifts in the Collections; Cataloging Gifts

- 5.2.1. It is not standard procedure to bookplate gift materials. However, if requested by the donor or if deemed appropriate by the Libraries, bookplates can be applied.
- 5.2.2. There are a number of possibilities for identifying gifts using MERLIN records. Notes or codes can be included in item records to facilitate future counting and tracking of gifts, both generally and those in particular collections. If information about particular gift collections needs to be viewable by patrons, special notes and/or added entries can be placed in the bibliographic record. Given the staff resources needed to do this, such notes and/or added entries will be included only at the request of the Director of Libraries.
- 5.2.3. Gifts which are selected for the collections enter the regular cataloging workflow and are subject to the same priority-setting processes as other materials awaiting cataloging.

5.3. Disposition of Gifts

- 5.3.1. Gifts not selected for the collections will be disposed of in the most appropriate way.
- 5.3.2. The Libraries do not search for other potential recipients for gift materials which the Libraries cannot use.
- 5.3.3. The Libraries cannot inform donors whether their gifts have been selected for the collections, nor can they inform donors when their gifts have been cataloged.

6.0 THE VALUE OF GIFTS AND COMPLIANCE WITH TAX LAWS

6.1. Statements Concerning the Value of Gifts

- 6.1.1. When contacted about gift materials, the Acquisitions Dept. should determine at the time of the donation whether the donor wishes an evaluation for tax purposes.
- 6.1.2. The establishment of the gift's value for tax purposes is the responsibility of the donor. The Library, as an "interested party" by law cannot provide an appraisal or pay for such appraisal.
 - 6.1.2.1. If the donor wishes an appraisal of the gift, the Acquisitions Dept. may supply the names of qualified professional appraisers.
 - 6.1.2.2. When the value of the gift is nominal and does not warrant the cost of a professional appraisal, the Libraries may suggest general guidelines or provide such tools as auction records which the donor can use in determining his own evaluation.
 - 6.1.2.3. The Libraries will not prepare lists of what the donor has given.
 - 6.1.2.4. The acceptance of a gift which has been appraised by a disinterested party does not imply endorsement of the appraisal by the Libraries.

6.2. Compliance With Tax Laws

- 6.2.1. MU Libraries act in full compliance with all federal and state tax laws, especially the relevant provisions of the federal Tax Reform Act of 1984 (P.L. 98-369), relating to "Non-cash Charitable Contributions." Under this Act, all non-cash donations valued in excess of \$5,000 require specific actions by the donor and the donee:
 - 6.2.1.1. A qualified appraisal must be made and must be filed with the donor's income tax return. (The Libraries must receive a copy of the detailed appraisal in these cases. The donee cannot pay for this appraisal.)

- 6.2.1.2. The Libraries, as donee, must provide a formal acknowledgment of the gift (IRS form 8283) and must provide a formal accounting to the IRS (IRS form 8282) and to the donor (a copy of IRS form 8282) of the disposition of gifts held two years or less.
- 6.2.1.3. In order to comply with the provisions of this Act, MU Libraries must make special conditions for potential gifts and gift collections known or estimated to be valued in excess of \$5,000. These conditions go beyond conditions in force elsewhere in this policy for gifts of lesser value. These conditions apply to the donation of (a) a single gift valued in excess of \$5,000; (b) a gift collection valued in excess of \$5,000; or, (c) gifts over the course of any single tax year that, taken together, constitute a donation of \$5,000 or more.
- 6.2.1.4. MU Libraries require an itemized appraisal by a “qualified appraiser” (according to the provisions of the act) that includes the Donor Identification Number for all gifts in categories a, b, or c above.
- 6.2.1.5. After examining the appraisal and/or the collection or both, MU Libraries may accept or reject the donation. If MU Libraries accept the donation, they will either add the item(s) to their collection or they will abide by the code and notify the IRS of any disposal within the two-year time period.
- 6.2.1.6. The MU Libraries Development Officer will retain the itemized appraisals for two years from the tax year in which the donation was made. This provision applies whether the donation is added in whole or in part.
- 6.2.1.7. For all gifts added to the collections from the categories named above, a note will be placed in the MERLIN item record containing the date on which the donation was accepted. Gifts in these categories will not be discarded during the two years after that date. Gifts in these categories which are accepted but not added to the collections will be marked with the date of acceptance and retained for two years before disposition.
- 6.2.2. All provisions of this section are subject to revision based on the Act itself and its interpretation by the Director of Libraries.

Approved by Library Council:
 Approved by Director of Libraries:
 Revised
 Drafted
 Approved by Library Council
 Revised
 Approved by Library Council

May 12, 1983
 May 17, 1983
 December 19, 1985
 October 3, 1991
 November 18, 1991
 February 16, 2004
 June 10, 2004



University of Saskatchewan Library

GIFTS-IN-KIND — Guidelines for Donors

Revised September 2006

Part I — Guidelines

1. Preamble

The collections of the University of Saskatchewan Library, a member of the Association of Research Libraries (ARL) and of the Canadian Association of Research Library (CARL), are continually in development. The collections have been built from many sources and have always been enriched by gifts-in-kind.

2. Definitions

2.1. Gifts-in-kind to the Library are usually books, journals and other types of traditional library material.

- A simple gift-in-kind to the Library is one that does not require appraisal and tax receipt as a charitable donation.
- A charitable donation gift-in-kind to the Library is one that requires appraisal and tax receipt as a charitable donation and which must comply with: the regulations of the Canada Revenue Agency (CRA); the policies of the University of Saskatchewan; and the conditions of the University of Saskatchewan Library.

2.2. A gift is defined by the Income Tax Act as a voluntary transfer of property without expectation of return. The following three conditions must be met:

- The property is transferred from the donor to the registered charity;
- The transfer is voluntary;
- The transfer is made without benefit to the donor or designate.

2.3. The University of Saskatchewan is a registered charity under CRA. As such, the University is compelled to comply with CRA regulations and the Income Tax Act in accepting, handling and reporting charitable donations.

3. Guidelines

3.1. The Library welcomes gifts-in-kind and may accept for the collections those in keeping with its collections parameters and needs.

- The collections parameters of the University of Saskatchewan Library reflect the teaching, research interests, priorities and initiatives of the University of Saskatchewan.
- The collections needs of the University of Saskatchewan Library are determined by the collections parameters in concert with the actual collections, the circulation of those collections and space requirements for those collections.

3.2. All unsolicited gifts-in-kind will be handled and utilized at the discretion of the Library.

3.3. The Library will endeavor to recognize all donors, as practicable, as appropriate, and in keeping with University policies.

3.4. Gifts-in-kind may be received with or without a donor request for a charitable donation income tax receipt for Canadian income tax purposes. The decision to proceed with a charitable donation income tax receipt for Canadian income tax purposes rests entirely with the Library.

3.5. Only those gifts-in-kind which meet the Library's collections parameters and needs, the University's **Gift Acceptance** policy and all of the requirements listed below can be considered for charitable income tax receipts for Canadian incomes tax purposes.

- ❖ See **University of Saskatchewan Policy Handbook: Gift Acceptance** at: http://www.usask.ca/policies/5_06.htm

3.5.1. A charitable donation income tax receipt for Canadian income tax purposes can be issued to a donor only after **all** of the following conditions have been met:

- The gift-in-kind has been accepted for the collections of the Library;
- The gift-in-kind has been estimated to have a value of at least \$5000.00, **or** the gift-in-kind is of exceptional significance to the University of Saskatchewan Library;
- The gift-in-kind has not been paid for or reimbursed through a University of Saskatchewan account;

- The donor has signed the required University of Saskatchewan Library documents;
- A complete bibliographical list of the gift-in-kind has been created by the donor or by the Library;
- The gift-in-kind has been appraised as arranged by the Library.

3.5.2. For gifts-in-kind of cultural property which might be defined as of “outstanding significance and national importance” by the Canadian Cultural Property Export Review Board, it is the responsibility of the donor to discuss this with the Library and with his or her personal tax consultant before the gift-in-kind is officially donated.

- The University of Saskatchewan has been designated to receive such cultural property by the Minister of Canadian Heritage.

3.5.3. For further information, see the University’s **Gift-in-Kind Identification and Appraisal** policy.

- ❖ See **University of Saskatchewan Policy Handbook: Gift-in-Kind Identification and Appraisal** at: http://www.usask.ca/policies/5_07.htm

3.5.4. Canadian income tax information on gifts-in-kind, including certified cultural property, can be found in the CRA publication titled **Gifts and Income Tax**.

- ❖ See **Canada Revenue Agency: Gifts and Income Tax** at: <http://www.cra-arc.gc.ca/E/pub/tg/p113/README.html>

3.5.5. Income tax receipts are issued directly from the University’s Financial Services Division.

Contact information:

By email: coldev@moondog.usask.ca

By telephone: (306) 966-5965