

Doing the Right Thing: Easement Substantiation Requirements (aka: Where the Rubber Hits the Road)

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Qualified Appraisal

Detailed property description
Date (or expected date) of donation
Date of report
Terms of any agreements
Contact info for appraiser(s)
Appraiser's education/experience
Must clearly show methodology
Enhancement/contiguity?
Statement of income tax purposes
Appraised FMV

Form 8283

- **To substantiate noncash gifts**
- **Filed with donor's tax/information return**
- **Signed by appraiserss and donee org.**
- **Irrespective of instructions, donee organization should only sign completed Form (more on this below)**

Recent Changes to Form 8283

Revised appraiser overvaluation penalty statement

Appraiser certification of education and experience

Supplemental Statement for 'Qualified Con. Contributions'

- (1) conservation purposes**
- (2) valuation approach and reiteration of FMV**
- (3) "quid pro quo" – approvals or contract?**
- (4) enhancement/contiguity?**
- (5) special requirements for easement donations in NR districts: existing restrictions; photos**

Form **8283** Noncash Charitable Contributions

OMB No. 1545-0048

Attachment Sequence No. **155**

Identifying number: **000-00-0000**

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only items for which you claimed a deduction of more than \$500 for all contributed property.

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. For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C, if required.
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).

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

Part III Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you give less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you give less than an entire interest. If Part II applies to more than one property, attach a separate statement.

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

2c 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).

2d For tangible property, enter the place where the property is located or kept.

2e Name of any person, other than the donee organization, having actual possession of the property.

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? Yes No

3b 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?

3c Is there a restriction limiting the donated property for a particular use?

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 8283-1 Form **8283** Rev. 12-2008

Form **8283** (Rev. 12-2008) Page **2**

Identifying number: **000-00-0000**

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items for which you claimed a deduction of more than \$500 per donor or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

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

4 Check the box that describes the type of property donated:

(a) Art (contribution of \$20,000 or more) Qualified Conservation Contribution Equipment Other Real Estate Securities Other

(b) Collectibles Intellectual Property

Note. In certain cases, you must attach a qualified appraisal of the property. 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 of the property at the time of the gift. (c) Appraised fair market value.

A Qualified conservation contribution under IRC Section 170(e)(4)(A)(ii) of a preservation easement on a historic residence and associated land of 3.5 acres +/-, certified by the National Park Service as being of contributing significance to the Blue Hill National Register Historic District. See attached. \$1,000,000

6 (a) Date acquired by donor (mo., yr.) (b) How acquired by donor (c) Donor's cost or adjusted basis (d) For tangible items, enter amount received (e) Account claimed as a deduction (f) Average holding period (see instructions)

A April 1990 Purchase \$500,000 (cost) \$1,000,000 12 years

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 and belief an appraised value of not more than \$500 per item. Enter identifying letter from Part I and describe the specific item. See instructions.

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 appraisal 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 appraised value was 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 the Form 8283 may subject me to the penalty under section 6702(c) relating and affecting the enforcement of tax liability. In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6851A, unless that I have not been trained from obtaining evidence or testimony from the Office of Professional Responsibility.

Sign Here Signature _____ Title _____ Date _____

Business address (including room or suite no.) _____ Identifying number _____
 John Smith Appraisals, 90 John Smith Road 33-33333
 City or town, state, and ZIP code _____
 Anytown, NY 30666

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 the following date: **November 21, 2007**.

Furthermore, this organization affirms that in the event of a sale, exchange, or otherwise disposal of the property described in Section B, Part I (or any portion thereof) within 3 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 _____
 Anytown Preservation Foundation 44-44444
 Address (number, street, and room or suite no.) _____ City or town, state, and ZIP code _____
 12 Poochantas Drive Anytown, NY 30666
 Authorized signature _____ Title _____ Date _____

Printed on Recycled Paper Form **8283** (Rev. 12-2008)

Form 8283

Taxpayer: Preservation Taxpayer

Soc. Sec. No.: 000-00-0000

Supplemental Statement, Qualified Conservation Contribution

The property on which Preservation Taxpayer donated a qualified conservation contribution under the provisions of I.R.C. Section 170(h) as a preservation easement includes a "certified historic structure" as defined in I.R.C. Sections 170(b)(4)(A)(iv) and 170(b)(4)(C) known as the John Glebe House. The property is one of the most open properties in the Blue Hill National Register District, Anytown, New York, dominated by its architecturally significant three-story octagonal residential dwelling constructed around 1870. Acting on the recommendation of the New York Department of Parks, Recreation and Historic Preservation, on January 15, 2008, the National Park Service (acting on behalf of the Secretary of the U. S. Department of the Interior) certified the property as contributing to the significance of the Blue Hill National Register Historic District. See attached certification. The preservation easement protects the exterior of the historic structure, the public's view of the structure from the adjacent public street, and specified interior elements. As a consequence, the public is also accorded access to the interior under conditions prescribed in the preservation easement. The preservation easement includes the certification of taxpayer and the easement grantee. Anywhere Preservation Foundation required under I. R. C Section 170(h)(4)(B)(ii).

Therefore, the conservation purposes under Section 170(h) of the Internal Revenue Code of 1986, as amended, furthered by the donation of the preservation easement include the following: (i) the preservation of a historically and architecturally significant structure for the scenic enjoyment of the general public, which yields a significant public benefit; and (ii) the preservation of a certified historic structure, including its interior and the surrounding land area.

The fair market value of the property before the donation of the preservation easement was completed was Two Million Eight Hundred Eighty Thousand Dollars (\$2,880,000). After the gift of the preservation easement on November 21, 2007 (recorded November 26, 2007), the fair market value of the underlying property was One Million Eight Hundred Eighty Thousand Dollars (\$1,880,000), resulting in a donation whose value is One Million Dollars (\$1,000,000). The appraiser relied on the Sales Comparison Approach. Although members of the donor's family own nearby property, the appraiser determined that the donation did not affect or enhance the value of such property.

A copy of the qualified appraisal that substantiates these values and verifies the appraisal methodology is filed with this Form 8283 and the taxpayer's tax return. Also included with this Supplemental Statement are (i) copies of photos of the entire exterior of the structure; and (ii) a description of all restrictions on the development of the building. Form 8283-V will be separately filed.

1

The donation was not made for the purpose of obtaining any permit or approval from a local or other governing authority, nor was it required by a contract. The condition of the property at the time of the donation was documented and established through extensive baseline documentation acknowledged by all parties to the donation. All elevations of the historic main house were protected by the preservation easement.

The following information, adapted from materials provided by the appraiser of the preservation easement, is included here in accordance with I. R. C. Section 170(b)(4)(B)(iii):

(1) PRE-EXISTING ENCUMBRANCES AND EASEMENTS

An examination of land records found no open mortgages. The search revealed a covenant effective May 1, 1974 restricting the use of the property to residential use for a 30-year term that by its terms expired April 30, 2004. The search also found a recorded Anytown Town Board resolution dated March 8, 1983, designating the Blue Hill Historic District as a local historic district, which includes the subject.

(2) ZONING REGULATIONS

At the time of the easement donation the property was zoned RS5, Single-Family Residential District, under the Town of Anytown Zoning Ordinance. Permitted uses include single-family dwellings. This zoning district was established to promote and preserve single-family neighborhoods with a more suburban than urban character. The property also is located in the locally designated Blue Hill Historic District (discussed in the section below) but is not in any other special overlay zone.

In an RS5 district, the minimum lot area for new residential construction is 8,000 square feet. Minimum lot width is 75 feet, and the principal building's maximum lot coverage for an interior lot (i.e., not a corner lot) is 30%. Maximum building height is 50 feet or three stories. Front yard setbacks must be consistent with the average setback for the streetscape. Minimum side setbacks on the north or west sides of buildings are five feet, whereas ten-foot setbacks are required on the south or east sides, with a combined minimum side setback of 15 feet. Rear setbacks of 20 feet are required on an interior lot. If a building is more than 70 feet deep—including its attached garage—additional side setbacks must be provided.

At least one parking space must be provided, and the entrance orientation does not have to face the street as long as appropriate identifying features are provided. There are also limitations on the width of eaves. A maximum eave of two feet is permitted in side yards.

The appraiser of the preservation easement concluded that the property appears to conform to zoning requirements of zoning.

2

(3) HISTORIC PRESERVATION RECOGNITION AND PROTECTION

State and National Registers of Historic Places Listings

The John Glebe House and surrounding property of 3.5 acres was certified as a contributing property to the Blue Hill National Register Historic District on January 15, 2008. The State of New York also maintains a State Register of Historic Places. The John Glebe House was individually listed in the State Register January 1, 1989, and the Blue Hill Historic District was listed in the State Register concurrently with its national designation on February 20, 1985.

Neither the state nor the national listing in any way restricts private property owners from altering or demolishing their historic structures. Listing in the registers, however, may trigger state and national preservation laws that require federal, state, and local government agencies to take into consideration the effect of their plans or projects on such listed properties.

Properties listed in the state and national registers may be eligible for certain benefits. Owners of eligible properties may qualify for both a state and federal charitable income tax deduction for the gift of a preservation easement.

Town of Anytown Historic Preservation Protection

The Town of Anytown has an administrative ordinance establishing an Anytown Historic Preservation Commission within the Department of Planning. The program was established by the Town Board in 1981 and is administered by a nine-member commission appointed by the Town Board. The Blue Hill Historic District, which includes the John Glebe House was designated March 8, 1983.

The Historic Preservation Commission was created to identify properties important to the cultural history of the Town of Anytown and to protect them from demolition or insensitive alteration. It recommends properties for designation by vote of the Town Board. Once designated, no alteration requiring a building or demolition permit can proceed without first approval by the Historic Preservation Commission. It accomplishes this by reviewing the proposed plans and issuing certificates of appropriateness. Interior work that does not affect the exterior appearance of structures does not require Commission approval. The John Glebe House has been designated as a contributing structure in the Blue Hill Historic District and therefore comes under the Commission's jurisdiction as a designated property.

The Preservation Commission has adopted design guidelines that apply to proposed rehabilitation projects specifically in the Blue Hill Historic District. Among the provisions, the guidelines discourage but do not expressly prohibit removing original doors and door hardware. The guidelines also require that the original configuration of window panes, sash, hardware, etc. be retained when they are visible from the public way. Trim and decorative ornamentation such as copper downspouts and gutters should

be retained. Additions should not be visible from the public right-of-way if at all possible and should not visually intrude upon the principal elevations. The wording of the guidelines is not rigidly prescriptive on every point and allows for some interpretation by the commissioners and staff as they review individual project submissions.

The effect of the ordinance is, therefore, to provide significant protection to designated historic districts. However, this protection is neither comprehensive nor guaranteed. There is no protection of significant interior architectural features.

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8283-V Payment Voucher for Filing Fee Under Section 170(f)(13) OMB No. 1545-0049

Form 8283-V
March 2007
Department of the Treasury
Internal Revenue Service

What Is Form 8283-V and Do You Have To Use It?

It is a statement you send with your check or money order to pay the \$500 filing fee that is required if you claim a deduction of more than \$10,000 for a charitable contribution that:

- is an easement on the exterior of a building in a registered historic district, and
- is made after February 12, 2007.

A separate \$500 filing fee is required for each contribution that meets these requirements. If you do not pay the fee, your deduction will not be allowed. You may choose to pay the fee electronically. If you do, you do not need to send in Form 8283-V. To find out how to pay electronically, go to www.irs.gov and enter "electronic payment of user fees" in the search box.

How To Fill In Form 8283-V

Line 1. Individuals must enter their social security number (SSN). All other filers must enter their employer identification number (EIN).

Line 2. Enter the tax year when the contribution was made. Fiscal year filers, enter the calendar year fiscal year began and ended.

Line 3. Enter the number of contributions made during the year for which you must pay the \$500 filing fee.

Line 4. Multiply the number on line 3 by \$500 and enter the result.

Line 5. Check the box for the type of return on which the charitable contribution deduction was claimed.

Line 6. Enter your name and address as shown on your return.

How To Prepare Your Payment

Pay the amount shown on line 4. Make your check or money order payable to the "United States Treasury." Do not send cash.

Enter "Form 8283-V" in the tax year, and your identifying number on your check or money order. Make sure your name and address appear on your payment.

How and When To Send In Your Filing Fee Payment and Form 8283-V

- Detach Form 8283-V along the dotted line.

Do not staple or otherwise attach your payment or Form 8283-V to each other. Instead, just put them loose in an envelope.

- Do not mail Form 8283-V with your return. Instead, mail Form 8283-V and your payment, at the same time you file your return, to:
Internal Revenue Service
P.O. Box 9002
Beckley, WV 25802-9002

Paperwork Reduction Act Notice. We ask for the information on Form 8283-V to help us carry out the Internal Revenue laws of the United States. We need it to ensure you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 170(b)(1)(D) of the Internal Revenue Code provides that no deduction is allowed for the type of charitable contribution described in these instructions unless a \$500 filing fee is paid.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law 23 min.
Preparing this form 12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Cat No. 48169U Form 8283-V (8-2007)

▼ Detach Here and Mail With Your Payment ▼

8283-V Payment Voucher for Filing Fee Under Section 170(f)(13) OMB No. 1545-0049

Form 8283-V
March 2007
Department of the Treasury
Internal Revenue Service

Do not staple or attach this voucher to your payment or return.

1 Identifying number	2 Tax Year	3 Number of properties receiving fee X \$500.00 =	4 Amount you are paying by check money order
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5 Type of Return Filed
 1040 1045 1120 11209 Other ▶

6 Name(s) shown on your return

Address (number, street, and apt. no.)

City, town or post office, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)

Diaphone phone number ()

Printed on recycled paper

Other Substantiation Rules

\$500,000 rule for appraisal report filing

Also need gift substantiation letter (!)

IRS taking "strict compliance" position.

See Gomez; Prossnitz

Not Uncommon Appraisal/8283 Issues

- **No date on appraisal report (!)**
- **Appraisal too early (60 day rule)**
- **Indefensible appraisal**
- **Aggressive appraisal**
- **Enhancement/contiguity not addressed**
- **Quid pro quo not acknowledged**
- **Incomplete 8283, including supplemental statement**

Possible Approaches to Appraisal/8283 Issues

- **Best to apprise donors in writing of due diligence and acknowledgment policy.**
- **On rare occasion, refusal to sign may be deemed necessary, especially for indefensible appraisal or quid pro quo that is not a bargain purchase. See *Headlands Reserve*.**
- **On some occasions, may feel compelled to outline concerns, allow them to be addressed but ultimately to sign.**
- **Note language of 8283 Part IV.**

Recent Changes to Form 990 Related to Easements

- **Form 990: Annual return of non-profits**
- **990-N: Gross receipts < 25K**
- **990-EZ: Gross receipts < 1M**
- **Philosophy of changes: (1) focus on areas with substantial compliance interests. Easements (particularly HPE) are subject of IRS “compliance check program”; (2) transparency of governance; (3) accountability**

Form 990 Schedule D Easement Questions

- **Schedule D questions are governance items. Those questions related to easement holdings include:**
 - (1) number held (not an estimate)**
 - (2) number held on certified historic structures**
 - (3) number amended or terminated (to address perpetuity)**
 - (4) monitoring, inspection and enforcement policies? (Y/N)**
 - (5) for HPEs in NR districts, all elevations protected and was there certification of donee qualification? (Y/N)**

Form 990 Schedule M

- **Schedule M is to list all non-cash contributions.**
- **Report all easement donations, including especially on “historic structures” (line 13). Line 14 entries are for those easements “other than those entered on line 13.”**
- **Instructions for columns c and d appear to allow for entry of “zero-value” for easements.**

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word **DRAFT** in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

SCHEDULE D (Form 990) Supplemental Financial Statements OMB No. 1545-0047
2008
 Department of the Treasury Internal Revenue Service
 Name of the organization _____ Employer identification number _____

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12. ▶ Attach to Form 990. Open to Public Inspection

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Donor advised funds	(b) Other similar accounts
1 Total number at end of year		
2 Aggregate Contributions to (during year)		
3 Aggregate Grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes <input type="checkbox"/> No <input type="checkbox"/>		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? Yes <input type="checkbox"/> No <input type="checkbox"/>		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply):
 Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area
 Protection of natural habitat Preservation of certified historic structure
 Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 6/17/09	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? Yes No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year \$

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(e)(5)(B)(i) and section 170(e)(5)(B)(ii)? Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to its financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VII, line 1	\$
(ii) Assets included in Form 990, Part X	\$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50059V Schedule D (Form 990) 2008

SCHEDULE M (Form 990) NonCash Contributions OMB No. 1545-0047
2008
 Department of the Treasury Internal Revenue Service
 Name of the organization _____ Employer identification number _____

▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. ▶ Attach to Form 990. Open to Public Inspection

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VII, line 1	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Tardemmy				
22 Historical artifacts				
23 Scientific specimens				
24 Anthropological artifacts				
25 Other				
26 Other				
27 Other				
28 Other				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		
b If "Yes," describe in Part II.		
32b If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 51227J Schedule M (Form 990) 2008

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

Attachment
 Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

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

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—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 more than \$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 (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
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 (see instructions)	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ . 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, and ZIP code _____

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

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

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

	Yes	No

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?

Name(s) shown on your income tax return	Identifying number
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Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—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 (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

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

- 4** Check the box that describes the type of property donated:
- | | | |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles** | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> Other |

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

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

	(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 of the property at the time of the gift	(c) Appraised fair market value
A			
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						
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 and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ► _____

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 Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here | Signature ► _____ Title ► _____ Date ► _____

Business address (including room or suite no.)	Identifying number
--	--------------------

City or town, state, and 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 the following date ► _____

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 3 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, and ZIP code	
Authorized signature	Title	Date

Form 8283

Taxpayer: Preservation Taxpayer

Soc. Sec. No.: 000-00-0000

**Supplemental Statement, Qualified
Conservation Contribution**

The property on which Preservation Taxpayer donated a qualified conservation contribution under the provisions of I.R.C. Section 170(h) as a preservation easement includes a “certified historic structure” as defined in I.R.C. Sections 170(h)(4)(A)(iv) and 170(h)(4)(C) known as the John Glebe House. The property is one of the most open properties in the Blue Hill National Register District, Anytown, New York, dominated by its architecturally significant three-story octagonal residential dwelling constructed around 1870. Acting on the recommendation of the New York Department of Parks, Recreation and Historic Preservation, on January 15, 2008, the National Park Service (acting on behalf of the Secretary of the U. S. Department of the Interior) certified the property as contributing to the significance of the Blue Hill National Register Historic District. See attached certification. The preservation easement protects the exterior of the historic structure, the public’s view of the structure from the adjacent public street, and specified interior elements. As a consequence, the public is also accorded access to the interior under conditions prescribed in the preservation easement. The preservation easement includes the certification of taxpayer and the easement grantee Anywhere Preservation Foundation required under I. R. C Section 170(h)(4)(B)(ii).

Therefore, the conservation purposes under Section 170(h) of the Internal Revenue Code of 1986, as amended, furthered by the donation of the preservation easement include the following: (i) the preservation of a historically and architecturally significant structure for the scenic enjoyment of the general public, which yields a significant public benefit; and (ii) the preservation of a certified historic structure, including its interior and the surrounding land area.

The fair market value of the property before the donation of the preservation easement was completed was Two Million Eight Hundred Eighty Thousand Dollars (\$2,880,000). After the gift of the preservation easement on November 21, 2007 (recorded November 26, 2007), the fair market value of the underlying property was One Million Eight Hundred Eighty Thousand Dollars (\$1,880,000), resulting in a donation whose value is One Million Dollars (\$1,000,000). The appraiser relied on the Sales Comparison Approach. Although members of the donor’s family own nearby property, the appraiser determined that the donation did not affect or enhance the value of such property.

A copy of the qualified appraisal that substantiates these values and verifies the appraisal methodology is filed with this Form 8283 and the taxpayer’s tax return. Also included with this Supplemental Statement are (i) copies of photos of the entire exterior of the structure; and (ii) a description of all restrictions on the development of the building. Form 8283-V will be separately filed.

The donation was not made for the purpose of obtaining any permit or approval from a local or other governing authority, nor was it required by a contract. The condition of the property at the time of the donation was documented and established through extensive baseline documentation acknowledged by all parties to the donation. All elevations of the historic main house were protected by the preservation easement.

The following information, adapted from materials provided by the appraiser of the preservation easement, is included here in accordance with I. R. C. Section 170(h)(4)(B)(iii)(III):

(1) PRE-EXISTING ENCUMBRANCES AND EASEMENTS

An examination of land records found no open mortgages. The search revealed a covenant effective May 1, 1974 restricting the use of the property to residential use for a 30-year term that by its terms expired April 30, 2004. The search also found a recorded Anytown Town Board resolution dated March 8, 1983, designating the Blue Hill Historic District as a local historic district, which includes the subject.

(2) ZONING REGULATIONS

At the time of the easement donation the property was zoned RS5, Single-Family Residential District, under the Town of Anytown Zoning Ordinance. Permitted uses include single-family dwellings. This zoning district was established to promote and preserve single-family neighborhoods with a more suburban than urban character. The property also is located in the locally designated Blue Hill Historic District (discussed in the section below) but is not in any other special overlay zone.

In an RS5 district, the minimum lot area for new residential construction is 8,000 square feet. Minimum lot width is 75 feet, and the principal building's maximum lot coverage for an interior lot (i.e., not a corner lot) is 30%. Maximum building height is 50 feet or three stories. Front yard setbacks must be consistent with the average setback for the streetscape. Minimum side setbacks on the north or west sides of buildings are five feet, whereas ten-foot setbacks are required on the south or east sides, with a combined minimum side setback of 15 feet. Rear setbacks of 20 feet are required on an interior lot. If a building is more than 70 feet deep—including its attached garage—additional side setbacks must be provided.

At least one parking space must be provided, and the entrance orientation does not have to face the street as long as appropriate identifying features are provided. There are also limitations on the width of eaves. A maximum eave of two feet is permitted in side yards.

The appraiser of the preservation easement concluded that the property appears to conform to zoning requirements of zoning.

(3) HISTORIC PRESERVATION RECOGNITION AND PROTECTION

State and National Registers of Historic Places Listings

The John Glebe House and surrounding property of 3.5 acres was certified as a contributing property to the Blue Hill National Register Historic District on January 15, 2008. The State of New York also maintains a State Register of Historic Places. The John Glebe House was individually listed in the State Register January 1, 1989, and the Blue Hill Historic District was listed in the State Register concurrently with its national designation on February 20, 1985.

Neither the state nor the national listing in any way restricts private property owners from altering or demolishing their historic structures. Listing in the registers, however, may trigger state and national preservation laws that require federal, state, and local government agencies to take into consideration the effect of their plans or projects on such listed properties.

Properties listed in the state and national registers may be eligible for certain benefits. Owners of eligible properties may qualify for both a state and federal charitable income tax deduction for the gift of a preservation easement.

Town of Anytown Historic Preservation Protection

The Town of Anytown has an administrative ordinance establishing an Anytown Historic Preservation Commission within the Department of Planning. The program was established by the Town Board in 1981 and is administered by a nine-member commission appointed by the Town Board. The Blue Hill Historic District, which includes the John Glebe House was designated March 8, 1983.

The Historic Preservation Commission was created to identify properties important to the cultural history of the Town of Anytown and to protect them from demolition or insensitive alteration. It recommends properties for designation by vote of the Town Board. Once designated, no alteration requiring a building or demolition permit can proceed without first approval by the Historic Preservation Commission. It accomplishes this by reviewing the proposed plans and issuing certificates of appropriateness. Interior work that does not affect the exterior appearance of structures does not require Commission approval. The John Glebe House has been designated as a contributing structure in the Blue Hill Historic District and therefore comes under the Commission's jurisdiction as a designated property.

The Preservation Commission has adopted design guidelines that apply to proposed rehabilitation projects specifically in the Blue Hill Historic District. Among the provisions, the guidelines discourage but do not expressly prohibit removing original doors and door hardware. The guidelines also require that the original configuration of window panes, sash, hardware, etc. be retained when they are visible from the public way. Trim and decorative ornamentation such as copper downspouts and gutters should

be retained. Additions should not be visible from the public right-of way if at all possible and should not visually intrude upon the principal elevations. The wording of the guidelines is not rigidly prescriptive on every point and allows for some interpretation by the commissioners and staff as they review individual project submissions.

The effect of the ordinance is, therefore, to provide significant protection to designated historic districts. However, this protection is neither comprehensive nor guaranteed. There is no protection of significant interior architectural features.

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**Payment Voucher for Filing Fee Under
 Section 170(f)(13)**

What Is Form 8283-V and Do You Have To Use It?

It is a statement you send with your check or money order to pay the \$500 filing fee that is required if you claim a deduction of more than \$10,000 for a charitable contribution that:

- Is an easement on the exterior of a building in a registered historic district, and
- Is made after February 12, 2007.

A separate \$500 filing fee is required for each contribution that meets these requirements. If you do not pay the fee, your deduction will not be allowed. You may choose to pay the fee electronically. If you do, you do not need to send in Form 8283-V. To find out how to pay electronically, go to www.irs.gov and enter "electronic payment of user fees" in the search box.

How To Fill In Form 8283-V

- Line 1.** Individuals must enter their social security number (SSN). All other filers must enter their employer identification number (EIN).
Line 2. Enter the tax year when the contribution was made. Fiscal year filers, enter the dates your fiscal year began and ended.
Line 3. Enter the number of contributions made during the year for which you must pay the \$500 filing fee.
Line 4. Multiply the number on line 3 by \$500 and enter the result.
Line 5. Check the box for the type of return on which the charitable contribution deduction was claimed.
Line 6. Enter your name and address as shown on your return.

How To Prepare Your Payment

Pay the amount shown on line 4. Make your check or money order payable to the "United States Treasury." Do not send cash.

Enter "Form 8283-V," the tax year, and your identifying number on your check or money order. Make sure your name and address appear on your payment.

How and When To Send In Your Filing Fee Payment and Form 8283-V

- Detach Form 8283-V along the dotted line.

- Do not staple or otherwise attach your payment or Form 8283-V to each other. Instead, just put them loose in an envelope.
- Do not mail Form 8283-V with your return. Instead, mail Form 8283-V and your payment, at the same time you file your return, to:

Internal Revenue Service
 P.O. Box 9002
 Beckley, WV 25802-9002

Paperwork Reduction Act Notice. We ask for the information on Form 8283-V to help us carry out the Internal Revenue laws of the United States. We need it to ensure you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 170(f)(13) of the Internal Revenue Code provides that no deduction is allowed for the type of charitable contribution described in these instructions unless a \$500 filing fee is paid.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form	23 min.
Preparing the form	12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

▼ **Detach Here and Mail With Your Payment** ▼

**Payment Voucher for Filing Fee Under
 Section 170(f)(13)**

▶ **Do not staple or attach this voucher to your payment or return.**

Print or type	1 Identifying number	2 Tax Year	3 Number of properties requiring fee	X \$500.00 =	4 Amount you are paying by check or money order	
					Dollars	Cents
	5 Type of Return Filed					
	<input type="checkbox"/> 1040 <input type="checkbox"/> 1065 <input type="checkbox"/> 1120 <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶					
	6 Name(s) shown on your return					Daytime phone number ()
Address (number, street, and apt. no.)						
City, town or post office, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)						

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Supplemental Financial Statements

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate Contributions to (during year), 3 Aggregate Grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?, 6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: Amounts. Rows include: 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶ To be completed by organizations that answered "Yes"
on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No. 1545-0047

2008

**Open To Public
Inspection**

Name of the organization

Employer identification number

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (.....)				
26 Other ▶ (.....)				
27 Other ▶ (.....)				
28 Other ▶ (.....)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

	29
--	----

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1–28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		
31		
32a		

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Draft as of
10/02/2008

Area with horizontal dashed lines for supplemental information.