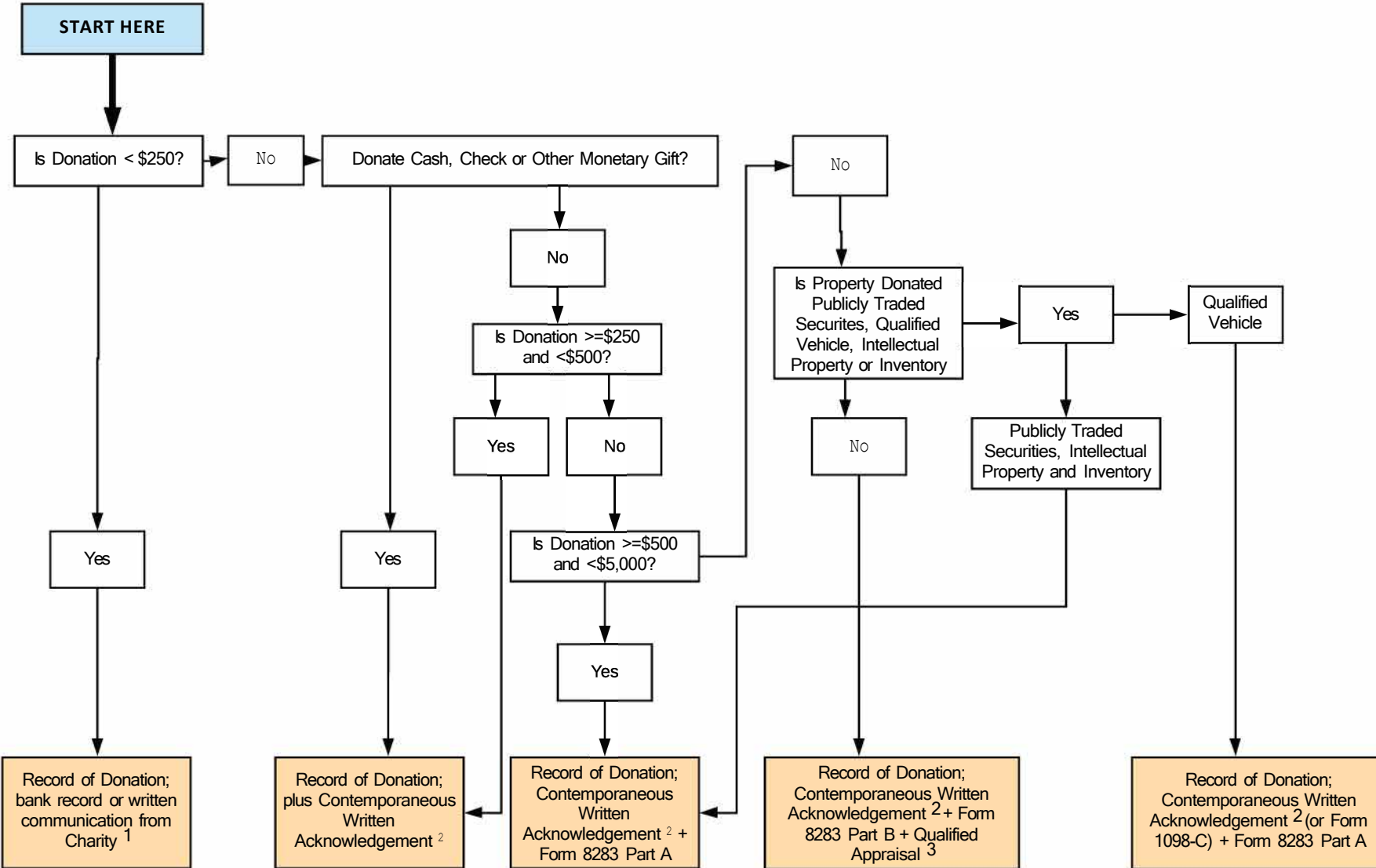


Recordkeeping Requirements for Charitable Donations



¹- Written Communication= Donee Name, Date of Contribution, Amount of Cash Donated (or if non-cash then description of property donated)

²- Contemporaneous Written Acknowledgement = Same as Written Communication plus Statement as to whether any goods or services were provided as part of donation

³- Qualified Appraisal - Must include FMV, Date of Appraisal (no earlier than 60 days before date of contribution and no later than date of contribution), condition of property (if real or tangible property), and value of property. Qualified Appraisal does not need to be attached to Tax Return unless value >\$500,000 or Artwork valued at \$20,000 or more is donated (photos of artwork donated also required if donation is \$20,000 or greater).