

Gift Policy

Donations are critical to the Pitts Theology Library, and so we welcome gifts in the form of financial support, equipment, books, manuscripts, and other materials that will help advance the mission of the library. These gifts enhance the library's collections by enabling us to provide materials that might not otherwise be available to our users, and we thank you for considering an addition to that collection. Pitts Theology Library is committed to being a responsible steward of the resources in its collection, and as such, has developed the following policy with regard to the acceptance of gifts.

Books, manuscripts, and other materials are considered on the same basis as new purchases, as outlined in the collection development policy. Specialized libraries often have varied and specific needs that may exclude items people wish to donate, including standard editions of classic books, textbooks, and journals. However, rare books and scholarly works are among the items that often enhance a collection. Please carefully consider those items you wish to donate, and be aware that we cannot accept materials of the following type:

- Items that are brittle, torn, incomplete, stained, or otherwise in poor condition
- Outdated textbooks
- Mass-market paperbacks
- Journal articles or book chapters
- Programs for conferences that contain only schedules, but do not include abstracts or the actual papers presented

There are substantial costs associated with adding volumes to the collection. For any large gifts or collections donated, we ask that the donor consider giving a cash donation to help defray those costs.

All gifts to the library become the property of Pitts Theology Library upon receipt and will be reviewed for acceptance by the library staff. The library reserves the right to determine whether the gift will be retained, where it will be located, and how it will be cataloged and circulated. Any items not retained by the library will be offered to other libraries who support collections in that area or offered for sale at the Friends of the Pitts Theology Library Book Sale. Proceeds from these sales are used to purchase new materials for the library and otherwise support the library's programs.

When a donation is received, the donor will receive a letter of acknowledgement and a Gift-In-Kind Contribution Form. The donor should complete that form, including the estimated value of the donation, and send it promptly to the Office of Alumni Development and Records for processing. The donation will be entered into a donor database, and a copy of the completed form will be returned to the donor for tax purposes.

It is the responsibility of the donor to determine the fair market value of the contribution. If the item is the personal property of the donor and is valued at more than \$5,000, the donor must

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obtain a certified appraisal. The appraisal cannot be dated more than 60 days from the date of the donation. It must be prepared, signed, and dated by a qualified appraiser. Federal law requires that the donor pay for the appraisal. This value will only be used for gift reporting purposes.

For gifts with values exceeding \$5,000, the donor must complete Line 5 Columns (a) and (b) and Part II, if applicable, of [IRS Form 8283](#) before submitting it, with the Contribution Form, to Emory for a signature. Please consult [IRS Publication 561](#) for detailed information on determining the value of donated property. If you need further advice in this area, consult your tax attorney or advisor.

If Emory University has signed an IRS Form 8283 and then sells, exchanges, or otherwise transfers the gift within three years from the date of gift, Emory University must, in most circumstances, file a donee information return, IRS Form 8282, within 125 days of disposing of the property and provide to (and receive from) the successor donee specific information. Emory University also will advise the donor if such a transaction occurs as it may affect the charitable tax deduction for which the donor qualifies.

Gifts to the library may be made in honor or in memory of others. Donations are acknowledged by placement of a bookplate inside the cover, indicating the name of the donor. A note indicating the gift is also added to the record in the Emory catalog.

Inquiries about gifts may be directed to Bo Adams, Director of Pitts Theology Library, at rmadams@emory.edu.

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