

## Chapter 3

---

# GIFTS AND DONATIONS

### *ADMINISTRATIVE PROCEDURES*

#### **Acceptance Policy Statement**

Queens College CUNY  
Rosenthal, Library  
Flushing, New York

#### **Why Support the Library**

Queens College, which former New York Governor George Pataki has hailed as the “Jewel of the City University,” is committed to providing a first class education to talented students of all ethnic and socioeconomic backgrounds. The College Library supports the liberal arts curriculum and professional studies with print and electronic resources, services, and instruction in information literacy.

Like most academic libraries in the U.S., we face many challenges, including:

- The rapid rise in the cost of Journals, books and electronic resources essential for the research needs of students and faculty.
- A continuous decrease in State funding.
- The need to incorporate emerging technologies.
- An aging and deteriorating print collection in need of replacement.

To meet these challenges, the Library depends on private donations from alums, members of the College community and the community at large. Donors may choose from the following giving opportunities: Cash gifts, donate for books, endowments, deferred gifts, or they can donate collections of books to the Library. However you choose to support the Library, whether you establish an endowment or donate for one book, you will become a member of the Queens College Community and will join in the educational process of generations of students.

Centre College  
Grace Doherty Library  
Danville, Kentucky

The Grace Doherty Library welcomes gifts of books and other library materials suitable to an academic library. In past years important additions to our collection have come through the generosity of donors. Also, the library welcomes direct donations of money to aid in collection and services development.

At the same time, we want prospective donors to understand why we cannot promise to add all gifts to the permanent collection. While some old books are valuable, most are not, especially in fields where information rapidly becomes outdated. Each book acquired costs a substantial sum to catalog and takes up expensive storage space in our automated catalog. Also, shelving space is limited and new shelving expensive. Thus we naturally wish to add to the collection only those books that students and faculty will find useful.

We request, therefore, that anyone who wishes to give books to Doherty Library will either allow a member of the library staff to examine the books first or will provide us with a list of authors, titles, and dates of publication. We can then select those books that will strengthen our holdings. If the donor wishes us

## THE ACADEMIC LIBRARY MANAGER'S FORMS, POLICIES, AND PROCEDURES HANDBOOK

to dispose of others we cannot use, we shall do so by selling or passing along the books to other libraries. As the last resort, we will discard them.

The library staff regrets that it does not have the time, expertise, or indeed the legal authority to appraise the value of gift books for tax deduction purposes. A letter of thanks, acknowledging the receipt of gift books, will be sent.

Similarly, we are generally unable to purchase specific books with gift money. If the donor expresses an interest in a specific subject area, we will make every attempt to purchase a scholarly title in that field.

All books purchased with gift money or with memorial gifts will be gift-plated appropriately. We will send a letter of thanks to the donor and identify the book or books purchased.

We trust that this statement of policy will in no way discourage library supporters from contacting the library about possible gifts. The college needs and appreciates the support of Centre friends and alumni in our common effort to make Doherty Library worthy of the institution it serves.

University of Pittsburgh  
Pitt Digital Library  
Pittsburgh, Pennsylvania

### University Library System Gift and Exchange

The University Library System (ULS) seeks to provide access to the informational resources necessary to fulfill the academic, research, artistic, scholarly and community leadership objectives of the university. In seeking to meet its mission, the ULS tries to enhance collections and services through gifts of library materials, unique gifts-in-kind, and money for purchases and operations. The following guidelines for gifts of materials to the ULS have been developed to acquaint the potential donor with the policies of the library in accepting gifts, the federal regulations regarding gifts for tax purposes and appraisal of gifts of library materials.

The information contained in these pages is general in nature and does not constitute legal, tax or other advice. You should consult with your own legal, tax or other advisor(s) to obtain advice on how the applicable laws might affect you.

### General Guidelines

The University Library System welcomes in-kind donations (books, journals, etc.), in good condition that fall within the scope of its collection and support its mission. For a description of items of interest to us as well as the types of material we will not accept, please see our Frequently Asked Questions page.

The University Library System understands all gifts to be unrestricted, and gift items are reviewed in accordance with the current policies for collection development. Gift items that are determined to be duplicate copies or outside the scope of our collections may be exchanged, sold, or discarded.

Consistent with federal law and to protect the interest of both donors and the institution, the staff members of the University Library System will not appraise gifts. Arrangements and costs for appraisals are the responsibility of the donor.

Georgia State University  
Georgia State University Library  
Atlanta, Georgia

The Georgia State University Library welcomes gifts of library materials—especially materials that fill existing gaps in our collection and support the curriculum. Donations of library materials to the University Library are made to the Georgia State University Foundation, Inc. The Collection Development Department of the University Library acts on the Foundation's behalf by receiving the gifts, overseeing their disposition, and providing donation records.

Donated materials are evaluated by the same standards and collecting policies as purchased materials. Because of space limitations and processing costs, many gift items are not added to our collection. These include:

- Textbooks
- Duplicate titles
- Previous editions
- Material in poor physical condition

Materials not added to the University Library are disposed of by some other means. We cannot guarantee to add unsolicited gifts. The University Library reserves the right to accept or decline any gift of materials.

Interested donors are requested to submit a list of the item(s) to be donated (including relevant information such as: author, title, publisher, edition and date of publication). The donor will be contacted as soon as the list has been evaluated, at which time they can bring the items that have been accepted to Collection Development. A gifts receipt form acknowledging the number of donated items is available at the time of donation, with one copy to go to the donor for her/his records.

Library staff cannot appraise donations as this must be done by book dealers or antiquarians to satisfy IRS guidelines. Ordinarily, the Collection Development Department cannot pick up donations, as we lack the equipment, staff, and time to perform this task. Donors should contact the Collection Development Office for details.

### Acceptance Terms

Manatee Community College  
Manatee Community College Library  
Bradenton, Florida

### Library Gift Policy

The authority to accept gifts rests with the Library Collection Development Committee.

Physical condition of materials will be a factor in the decision, as well as the other materials selection guidelines.

The Manatee Community College Library retains the right to dispose of gift material, including books, magazines, or audiovisuals, if after examination they do not meet selection guidelines.

Persons donating materials to the Manatee Community College Library may sign a release/acceptance letter at the time of donation. The Manatee Community College Library does not appraise gifts for tax purposes.

All monetary gifts to the Manatee Community College Library should be directed through the Manatee Community College Foundation Office.

University of Idaho  
University of Idaho Libraries  
Moscow, Idaho

### Conditions

The Library becomes the owner of the gift upon receipt. UI Library reserves the right to determine retention, location, and other use or disposal of gifts. Gifts which are useful to the teaching, research and goals of the University, and which do not unnecessarily duplicate the library holdings, will be retained. Discarded materials are sold, transferred, or recycled.

## Appraisal of Gift Value

Cornell University  
Cornell University Library  
Ithaca, New York

### Appraisal

The Library encourages donors to consider, for their own interest, obtaining an appraisal of their gifts for income tax purposes. Such appraisals are the responsibility of the donor and should be made, if possible, before the gifts are transferred to Cornell in order to establish their fair market value. The Internal Revenue Service considers the Library to be an interested party which therefore precludes appraisals made or financed by Cornell. For this reason, donors must bear the costs of appraisal, but the costs may be deductible expenses. As income and estate tax laws are subject to frequent revision, Cornell recommends that donors discuss gifts-in-kind appraisals with their attorneys. The Library is willing to help by suggesting appropriate professional appraisers who might be consulted, or by arranging for third-party appraisals after receipt of the gift in the library. The acceptance of a gift which has been appraised by a disinterested party does not in any way imply endorsement of the appraisal by the Library.

University of Illinois at Urbana-Champaign  
University Library  
Urbana, Illinois

### 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.

## Gift Transportation

Bethel College  
Bethel College Library  
North Newton, Kansas

### Pick-up and Delivery of Donated Material

Library staff are available to pick up donations. If you would prefer to bring donations to the Library, you may come to the back (north side) of the building, park your car, and either bring the materials into the Library yourself or request assistance at the Circulation Desk. We ask that you bring in donations during daytime hours (8 a.m.–5 p.m.) unless you have made prior arrangements with a librarian. Make sure you leave your name and address with library staff so that we can acknowledge your gift.

We will accept books on all subjects and in English, German, and Spanish. We also accept audio and videotapes, CDs, and periodicals. Please check with librarians, however, before delivering extensive periodical runs.

Brown University  
Brown University Library  
Providence, Rhode Island

### Transportation and Arrangements

The Gifts Librarian can help a donor with the logistics of getting donated materials to Brown. Gifts arrive by mail, are hand-delivered to the Library, or in the case of large or very valuable gifts, arrangements can be made for a representative of the Library to pick them up. Instructions for packing gifts and making arrangements for their transportation can be obtained from the Gifts Librarian.

## Tax Deduction

Brown University  
Brown University Library  
Providence, Rhode Island

### Tax Deductions

As with most charitable donations, gifts to the Library are tax deductible to the extent of the law. The value of a monetary gift is self-evident, but an accountant or tax-preparer's advice is often useful in determining whether a gift in kind requires professional appraisal. As a rule, the value of small gifts and non-rare materials can be estimated for tax purposes; larger gifts and items or collections of significant value require appraisal by a qualified professional. Depending on the dollar amount at which the gift is valued, completion and signature of the IRS form 8283 may be required. In this case, the University fills out and countersigns section IV, attesting that the gift has been received.

## Terms of Gift Acknowledgements

California State University Long Beach  
University Library  
Long Beach, California

### Acknowledgement of Gifts

Donors must realize that the library is obligated by IRS regulations to adhere to strict guidelines with regard to donations of information resources to its collections.

## THE ACADEMIC LIBRARY MANAGER'S FORMS, POLICIES, AND PROCEDURES HANDBOOK

The library can acknowledge only those items which it will catalog and retain in its collection for a minimum of two years. If a collection is donated, and only a portion of that collection is needed by the library, only those items which are needed will be cataloged and acknowledged.

Acknowledgement of a gift normally will be limited to a numerical count and very general description of materials received, e.g. "twelve volumes of U.S. History."

Gift value is established by the donor; no formal or informal valuation can be provided by the library; in accord with IRS regulations, gifts valued at \$5000 and above should be independently appraised.

Eventual resale, exchange, donation, or recycling of unneeded materials (after the two year minimum retention period) is at the library's discretion.

There will be no acknowledgement of donations which are brought to the library without prior arrangements; such items will be disposed of in the most cost-effective manner possible.

University of Illinois at Urbana-Champaign  
University Library  
Urbana, Illinois

### 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.

University of Idaho  
University of Idaho Libraries  
Moscow, Idaho

### Acknowledgments

A letter acknowledging each donation and specifying the number and type of items presented is sent to every donor. A copy of the letter is sent to the UI Foundation. Their response includes a "no stated worth" declaration unless the donor provides an estimate of worth at the time of donation.

### Bookplates

Upon request a bookplate may be added to items recognizing the benefactor or honoree.

## Donor Privileges

Queens College CUNY  
Rosenthal, Library  
Flushing, New York

### Privileges

Anyone who donates \$50 or more to the Library is entitled to borrowing privileges. Whether donations are made through the Queens College Foundation (for the Library), the Alumni Office, or in the Library, donors are asked to consult the Library Circulation Desk to receive their borrowing card.

Donors are invited to a special reception held annually in April, during National Library Week in their honor. Donors receive copies of Page Down, the Library Newsletter with updates on new services, print collections, electronic resources, and cultural events.

## Gift Materials Disposition

Wellesley College  
Wellesley College Library  
Wellesley, Massachusetts

### Disposition of Gift Materials

1. With the exception of some archival materials, all books added to the collection will bear a bookplate indicating the donor's name.
2. With the exception of some archival materials, all gifts added to the collection will be cataloged and listed in the Library's online public catalog.
3. Since all gift materials that are added to the general collections are shelved in the appropriate subject classification, the Library cannot maintain separate named collections.
4. Gifts that are not added to the collection may be disposed of in one of the following ways:
  - If it has been arranged in advance, they may be returned to donor.
  - If of artifactual value, they may be sold to a specialty book dealer, and the proceeds used to support future acquisitions.

In cases where other institutions have teaching or collecting goals which the gift more appropriately supports, these institutions may be offered the gift. The first preference is to place the item in one of the member libraries of the Boston Library Consortium, to which Wellesley College belongs.

All other unaccessioned gifts will be sold, at nominal prices, at the periodic books sales held for the students and faculty of the College. The proceeds will be used to support future acquisitions.

5. Donors who offer items or collections that Wellesley cannot accept may be referred to other libraries or to book donation programs such as the following:

Hands Across The Water ([www.surplusbooksforcharity.org/](http://www.surplusbooksforcharity.org/)) is a Massachusetts book collection charity that promotes literacy and education. The organization provides books to needy schools, libraries and other community-based nonprofit organizations in the US and overseas. The Web site has a list of drop-off locations throughout the state.

The University of Buffalo Health Sciences Library (<http://ublib.buffalo.edu/libraries/units/hsl/donationprograms.html>) maintains a Web site that provides contact information on nonprofit agencies that manage donation programs that distribute books, journals and media in all subject areas to foreign countries.

## THE ACADEMIC LIBRARY MANAGER'S FORMS, POLICIES, AND PROCEDURES HANDBOOK

University of Idaho  
University of Idaho Libraries  
Moscow, Idaho

Saleable books and journals that the Library cannot use are disposed of by:

### Sales lists

Sales lists are organized by category. Categories include Monographs (mono77), Geology, Special, Serial, and Exchange (exchg). The sales lists are in Adobe PDF format.

Generally, these materials have a minimum bid of \$2.00 for hardback and \$1.00 for paperback, and are sold within a month to the highest bidder. Payments are made by check to the University of Idaho Library. Contact the Gift Supervisor to be placed on a mailing list of sales items.

### UI Library Lobby Sales Shelf

Located south of the Reference Desk on first floor, the sales shelf contains books not wanted in the collection (books that do not sell on the Sales lists, withdrawals from the Library, and books in poor repair). Most of these books are priced below \$1.00. Depending on supply, books are added daily. Also found on the sales shelf are boxes of free government documents and small publications. Payment is made at the Circulation Desk.

### Other Sales or Free Items

A large selection of *National Geographic* magazines is for sale. *National Geographic* issues are \$.25 apiece to individuals—free to schools and libraries. For further information contact the Gift Supervisor.

The Library provides a limited selection of free journals for projects requiring journal photographs or text. Patrons given discarded journals must agree to complete their projects elsewhere. No journals (including discarded journals) may be cut or defaced while in the library. For more information contact Periodical Service Center or the Gift Supervisor.

Goucher College  
Julia Rogers Library  
Baltimore, Maryland

### Disposition of Out-of-Scope Materials

In order to make the most efficient use of library resources, donated materials will be evaluated for content that documents the college's history or supports its current and evolving curriculum and research needs. The library reserves the right to dispose of gifts that are duplicates or irrelevant to the collections, according to policies set by Goucher College. This may include sale, donation, transfer to another Goucher College department or academic institution or recycling.

## Special Gift Categories

### Endowments

University of Washington  
University of Washington Libraries  
Seattle, Washington

### Endowments

Currently the University Libraries holds over 30 endowments, created at the direction of the donor, to support a variety of collections and interests relating to wide range of areas including the Pacific Northwest, Chinese studies, health sciences, business, art, Scandinavian studies, history, and music. Endowments are established in perpetuity: only the income generated from the endowment's principal is used by the Libraries. Benefits continue year after year, because the principal is invested while only part



of the income generated is spent. This stable base of resources allows for a rich variety of activities such as support for distinguished Librarians and scholarships for talents students and support for the enhancement of new programs, collections and reference materials not otherwise funded.

Brown University  
Brown University Library  
Providence, Rhode Island

### Making a Gift to the Brown University Library

Gifts to the Brown University Library are not only vital to the Library's excellence, but are easy to make and may carry distinct advantages for the donor. The following information will be of interest to those considering making a gift to the University Library. Monetary contributions of all sizes are welcome, from pocket change dropped into the 'cracked pots' on Carberry Day to the million-dollar endowment established to support a particular subject of study. Establishing an endowed named Library fund for any purpose requires a minimum gift of \$25,000. Endowed funds are used in various ways, depending on the wishes of the donor and the needs of the Library. Endowments can be used for the unrestricted acquisition of books and other formats, or for the support of operating expenses and special projects. For example, this year a \$100,000 endowment produced income of about \$5,000, which translates into 100 books at \$50, the average price of a scholarly imprint.

By the same token, a \$1 million endowment generates approximately \$50,000 annually, with which the Library might purchase 1,000 books at that price. Support for the collections has been the primary focus of the endowments, but funds aimed at capital projects provide necessary support for equipment and activities, as well as for staff. In addition to monetary gifts, gifts in kind also help support the collections. Books, manuscripts, maps, works of art, sound recordings and other media have found a welcoming home at Brown. Many people choose to remember the Library in their wills; a lawyer's advice and help is essential in this matter. The Library appreciates notice of a donor's intentions, either through a copy of the relevant clause in the will or through a letter stating this intention

Queens College CUNY  
Rosenthal, Libraryeh  
Flushing, New York

### Endowments

An endowment is a permanent gift, "a gift that keeps growing." Distribution from an endowment supports the area for which it was established. The principle remains intact and only a percentage of the earned income is used annually by the Library.

Endowments, starting at \$10,000 can be established to support a library collection in a subject of interest to the donor, a computer laboratory, a classroom, or a service area. Depending on size, endowments are named after their donors or the ones they wish to honor.

Listed below are some of the endowments established by generous Friends of the Queens College Library:

- Anonymous endowment for Children's Literature and books in Arts & Humanities (\$150,000)
- Endowment for books in Science (\$150,000)
- Endowment for books in Russian Literature and Journalism (\$50,000)
- Endowment for Lincolniana & 19th Century American Literature (\$10,000)
- Endowment for Children's Literature (\$10,000)

To secure permanent funding while state funding is declining, endowments are needed in other areas: Business, Sociology, Political Science, and other Social Science subjects, Music, Art, and others.

## THE ACADEMIC LIBRARY MANAGER'S FORMS, POLICIES, AND PROCEDURES HANDBOOK

### Monetary Donations

California State University Long Beach  
University Library  
Long Beach, California

#### Gifts of Money

The library welcomes gifts of money designated for the purchase of library materials. A donor may contribute to the Library Book Endowment, a large fund whose interest is used for new book purchases, or he/she may request that the gift be spent in a particular way: for the support of the Masback Science Fiction Collection, for example, or to buy books in British Colonial History. Memorial donations ("in honor of," "in memory of") are welcome and can be acknowledged through a bookplate placed in the items purchased. Checks should be made payable to "CSULB Foundation." Gifts of money designated for the purchase of information resources may grow out of a relationship between an alumnus/alumna or other benefactor and an academic department or program. Development credit for a cash gift accrues jointly and equally to the college which contacted or cultivated the donor and to the library. The library has sole discretion regarding the disposition of the funds donated, however, whenever the donor has stipulated that they are to be used to purchase library materials.

It also is possible to make money donations by credit card, using the CSULB Foundation's online form for this purpose: [www.csulb.edu/divisions/urad/giving/transport.htm](http://www.csulb.edu/divisions/urad/giving/transport.htm)

Be sure to designate the University Library as the recipient of the donation.

Northern Arizona University  
Cline Library  
Flagstaff, Arizona

If Cline Library is to maintain its quality service programs and collections, financial support will be crucial. Gifts to the Library have a far-reaching impact. You can help ensure the preservation of a legacy of learning for future generations by making a monetary contribution to one or more of the following funds:

#### Library Fund

Supports the achievement of the Library's goals through providing funding for the materials, initiatives and activities of Cline Library.

#### Special Collections and Archives

Donations to this fund support access to the Library's Colorado Plateau and University Archives collections through the digitization and preservation of manuscripts, photographs, and historic film footage; the collection, transcription, and digitization of oral history interviews; the acquisition of archival collections and books which trace the history and development of the Colorado Plateau region; and the preparation of public exhibits.

#### Dean's Innovation Fund

Provides the Library with the flexibility to pursue emerging technologies and seed new projects that have the potential to greatly advance the Library's mission.

#### Library Book Fund

Provides funding for books in support of the University's curriculum and mission.

Make your gift online or send a cash gift by mail, designating a special fund if you wish.

## In-kind Gifts

University of Washington  
University of Washington Libraries  
Seattle, Washington

### In-kind Gifts

In-kind gifts of items such as books, journals, manuscripts, photographs, historic maps, unique materials, etc. are also welcome, as they help develop the size, depth and diversity of our resources. The donor may elect to have such contributions independently appraised to establish value for tax purposes. Please call for information on appraised gifts and collections.

### In-kind Gifts (non-appraised)

If the donor is not interested in acquiring an appraisal for tax purposes, further information on how to contribute these in-kind gifts can be found at: [www.lib.washington.edu/gifts/](http://www.lib.washington.edu/gifts/)

Weber State University  
Stewart Library  
Ogden, Utah

The Stewart Library has, with great gratitude, accepted from various individuals materials in all formats for its collections. Although we are appreciative of any gift tendered to us, our general policy is to accept and add to the collection only those items which have relevance to our collections and the potential for use.

In most cases it is not possible for library personnel to inventory the items in a tendered gift prior to accepting it. Therefore, we must accept gifts with the express understanding that items not placed in the collection will be made available for return to the donor; and, if not returned, may be otherwise utilized or disposed of at the library's discretion. Most often, items not added to the collection are sold at the library's annual book sale. The funds from the sale are then used to purchase materials for the collections.

Normally, we cannot offer to donors estimates of monetary value (presumably for tax purposes) in exchange for gifts-in-kind. On the rare occasions when it appears that items have particularly high monetary value, together with relevance to the collections, a third-party or published estimate of monetary value may be given at the discretion of the University Librarian. In the cases of third-party estimates, the cost of obtaining an estimate may have to be borne in whole or in part by the donor.

The above does not in any way obviate our appreciation for the thoughtfulness and generosity of those considering a gift-in-kind to the Stewart Library.

## Gifts Deeded

University of Illinois at Urbana-Champaign  
University Library  
Urbana, Illinois

### 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 [[www.library.uiuc.edu/administration/collections/gifts](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,

## THE ACADEMIC LIBRARY MANAGER'S FORMS, POLICIES, AND PROCEDURES HANDBOOK

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 will be located. The Library Development Office keeps the master files on these gifts.

### Gift Books

University of South Alabama  
University Libraries  
Mobil, Alabama

#### Gift Books

The University of South Alabama Library welcomes gifts of books, printed matter, and other materials which enhance the collection of the University Library, contribute to the store of scholarly knowledge, and aid instructional and research goals. Donations will be carefully reviewed by specialists for possible addition to the collection. All gifts become the property of the University Library for its disposal in the interests of the Library. They may be added to the collection, exchanged, sold or otherwise handled at the Library's discretion. However, the Library will take into account the owner's wishes.

If declining a gift should be necessary, the Library will make suggestions for alternative recipients such as libraries, schools, hospitals, charitable organizations, etc.

Donors may write or telephone the Coordinator of Collection Management when they would like to make a donation. The donor will be told where to deliver materials. Transportation to pick up boxed materials can be arranged.

#### Acknowledgments

The Dean of the University Libraries will send a written acknowledgment of the gift. Name, full address and phone number of donor should be included with the gift. The Coordinator of Collection Management is pleased to certify acceptance of a donor-prepared itemized list.

Donors frequently wish to claim income tax credit for their gift. The University is prohibited by law and policy from appraising such gifts. There are knowledgeable appraisers who may be able to help in establishing the value of materials. The Library may be able to assist in locating such people. Donors should see a tax expert for answers to questions concerning gifts. Internal Revenue publications, which may be obtained online, at the local office or by writing the IRS, will assist in these matters. Changes in tax law may affect previous practices and procedures.

## *FORMS*

### Library Donation Form

Grand Valley State University  
Zumberge Library  
Allendale, MI

#### Acquisitions Policy for Accepting Donations to GVSU Libraries Collection

Donations are accepted from the university community and the general public with the following restrictions:

- No textbooks
- No complimentary desk copies
- No trade paperbacks
- No sound recordings
- No outdated science or health material
- No sheet music

- No incomplete or broken sets
- No incomplete media kits
- No materials in poor physical shape

Donations requiring a letter for tax purposes must be received by November 1. Donations **MUST** be accompanied by a *Declaration Of Release* form.

#### Declaration of Release

*Please fill in the following information and attach it to your donation.*

Mr./Mrs./Ms.

Address:

hereby relinquish any and all claim to the following gift(s): *(listing items is optional)*

Number            Types of Items

Given to Grand Valley State University Libraries on  
with the full understanding that:

1. According to IRS regulations, the University, including Library personnel, are unable to supply monetary evaluation of the gift; and
2. The donor will supply a valuation appraisal if the gift has value of \$5000 or more.

I **do/do not** [circle one] want an acknowledgement of the gift. The University Libraries will provide a letter stating the actual items that were added to the collection.

I **do/do not** [circle one] want to be notified of the items not added to the collection so that I might pick them up.

Acquisitions Department \_\_\_\_\_

\_\_\_\_\_  
[Donor's signature]

#### Transfer of Ownership Form

University of California Berkeley  
University of California Berkeley Libraries  
Berkeley, California

PRINT, FILL this form, & BRING with you to our office.

Architecture Visual Resources Library

Deed of Gift to Regents of the University of California

I (we)

Of (address)

Am (are) the owners(s) of the property described below (attach additional pages if needed):

I (we) desire to transfer said property as a gift to The Regents of the University of California for the benefit of the Architecture Visual Resources Library, University of California, Berkeley.

I (we) do hereby irrevocably assign, transfer, and give all my (our) copyright rights, title, and interest that I (we) possess in this materials to The Regents.

Should I (we) not agree to transfer and assign all copyrights, I do give permission to the Visual Resources Library to make this material available according to the established Visual Resources Library procedures for instruction, research, and other fair use purposes.

## THE ACADEMIC LIBRARY MANAGER'S FORMS, POLICIES, AND PROCEDURES HANDBOOK

Are the materials restricted in any way? \_\_\_\_\_ No \_\_\_\_\_ Yes. If yes, please describe:

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Donor

Address: \_\_\_\_\_

City: \_\_\_\_\_

State, Zip: \_\_\_\_\_

Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

The Architecture Visual Resources Library hereby gratefully accepts this gift to The Regents of the University of California subject to the conditions specified.

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Librarian, Visual Resources Library