

## The College of Wooster Libraries Gift Policy

### I. Guidelines

The College of Wooster Libraries welcome gifts of books and other library materials in good physical condition that meet the library's needs. Due to time constraints and expenses involved in coordinating the gift process, we are most interested in gifts that fall within these categories:

- Materials that support either the College's current or anticipated curriculum
- Materials that support faculty or student research needs, particularly in relation to research for Independent Study projects
- Materials that strengthen or broaden existing library collections

### II. Gift Process

The libraries will accept donations of books and other library materials according to the following criteria:

1. An itemized list of materials being offered is appreciated and assists us in assessing the collection. In certain instances, both a list and a visit by library staff may be in order.
2. All donations must be accompanied by a signed **Gift Donation Form**. This form acknowledges that all gifts become the property of the College of Wooster upon receipt, and that the College may keep or dispose of any accepted gifts at the discretion of the Libraries.
3. Normally, any expenses incurred--such as travel, postage & handling, photocopying-- should be absorbed by the donor as part of the gift process.
4. The Libraries will provide an acknowledgement of all gifts, including a total count of volumes received. However, the library is unable to supply any appraisal of gifts.
5. If bookplates are requested for donated materials, wording must be determined prior to receipt of gift.

### III. Tax Concerns

Gifts to The College of Wooster are tax deductible. For gifts valued at more than \$500 for which a charitable deduction is sought, the IRS requires that donors submit Form 8283. In addition, for items valued at more than \$5,000.00 the IRS requires that "Qualified Appraisals" be obtained if the donor wishes to take a tax deduction for the value of the gift. *Please note that appraisals are solely the responsibility of the donor.* The cost of an appraisal may be tax deductible. In accepting an appraisal, The College of Wooster is not undertaking to determine that it is a "Qualified Appraisal" as required by the Federal Income Tax Regulation. It is always best for the donor to review this and other important tax matters with his or her own tax advisor or attorney. For further

information please contact the Development office at: 330-263-2080 or [development@wooster.edu](mailto:development@wooster.edu)

For questions about the Library gift process, please contact:

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