

**Donee Information Return**  
 (Sale, Exchange, or Other Disposition of Donated Property)

© See instructions.

**Give a Copy to Donor**

**Parts To Complete**

- c If the organization is an **original donee**, complete *Identifying Information*, Part I (lines 1a–1d and, if applicable, lines 2a–2d), and Part III.
- c If the organization is a **successor donee**, complete *Identifying Information*, Part I, Part II, and Part III.

**Identifying Information**

|                              |  |                                |
|------------------------------|--|--------------------------------|
| <b>Print<br/>or<br/>Type</b> | Name of charitable organization (donee)  | Employer identification number |
|                              | Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address) |                                |
|                              | City or town, state, and ZIP code  |                                |

**Part I Information on ORIGINAL DONOR and SUCCESSOR DONEE Receiving the Property**

|  |                          |
|--|--------------------------|
| 1a Name of original donor of the property  | 1b Identifying number(s) |
| 1c Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address) |                          |
| 1d City or town, state, and ZIP code   |                          |

**Note.** Complete lines 2a–2d only if the organization gave this property to another charitable organization (successor donee).

|   |                                   |
|---|-----------------------------------|
| 2a Name of charitable organization  | 2b Employer identification number |
| 2c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address) |                                   |
| 2d City or town, state, and ZIP code  |                                   |

**Part II Information on PREVIOUS DONEES. Complete this part only if the organization was not the first donee to receive the property. See the instructions before completing lines 3a through 4d.**

|   |                                   |
|---|-----------------------------------|
| 3a Name of original donee   | 3b Employer identification number |
| 3c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address) |                                   |
| 3d City or town, state, and ZIP code  |                                   |
| 4a Name of preceding donee  | 4b Employer identification number |
| 4c Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address) |                                   |
| 4d City or town, state, and ZIP code  |                                   |



## General Instructions

*Section references are to the Internal Revenue Code.*

### Who Must File

Original and successor donee organizations must file Form 8282 if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (or any portion) within 3 years after the date the original donee received the property. See *Charitable deduction property* above.

**Exceptions.** There are two situations where Form 8282 does not have to be filed.

Send Form 8282 to the Department of Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping . . . . .** 3 hr., 35 min.

**Learning about the law or the form . . . . .** 12 min.

**Preparing and sending the form to the IRS . . . . .** 15 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. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC the form to 1810a1dotwotietes. You are required to