**Washington State University Libraries**

**Gift Policy**

**August, 2009 (revised December 2015).**

The Washington State University Libraries accept gifts in kind. The library accepts donations of books, journals, maps, music, media, and electronic materials in good condition. All gift materials become the property of the WSU Libraries upon receipt.

The librarians who may accept gifts are the [Dean of Libraries](http://www.wsulibs.wsu.edu/general/lao/index.php); [Associate Dean](http://www.wsulibs.wsu.edu/general/lao/index.php) (AD); [Head of Collections](http://www.wsulibs.wsu.edu/science/diane.html); [Head of Manuscripts, Archives, and Special Collections](http://www.wsulibs.wsu.edu/holland/ref/trevor.htm); [Collection Managers](http://www.wsulibs.wsu.edu/collections/people.htm); and [Subject Selectors](http://www.wsulibs.wsu.edu/general/subjspe3.htm). The Head of Collection Development and AD should be advised in advance of all large donations (greater than 100 titles). The Dean, AD and Head of Collection Development should be notified when the libraries gifts receives gifts that are considered to be of high value.

Small donations of one hundred (100) titles or fewer are generally accepted. Preferably, donors should contact one of the librarians listed above so the gift can be reviewed before it is delivered to the Libraries. The librarian reviewing the gift may also inspect the collection on site. If neither a list nor an inspection is possible, the selector should work with the Head of Collection Development before proceeding with the gift. Donations accepted by the Libraries will be made by pre-arranged delivery.

Donors with gifts intended for Special Collections should contact the [Head of Manuscripts, Archives, and Special Collections](http://www.wsulibs.wsu.edu/holland/ref/trevor.htm) (MASC). (See the [MASC Gift Policy](http://www.wsulibs.wsu.edu/holland/masc/donations.html))

Donors with gifts intended for the regional campus libraries should contact the Director of the campus library.

The Libraries reserve the right to determine retention, location, cataloging treatment, and other considerations relating to the use and disposition of every gift. Materials not selected for addition to the collection will be disposed of in accordance with university policies for surplus property and state law. (See [Surplus Property Guidelines](http://www.wsulibs.wsu.edu/Collections/policies.htm).) Decisions on the retention of gift materials are made in accordance with standard procedures for selection of library materials as outlined in [WSU Libraries Collection Policies](http://www.wsulibs.wsu.edu/CDC/cdguidelines.html).

 Each donor will offered the [Non-Cash Gift Form](http://www.wsulibs.wsu.edu/friends/images/giftpresentationform.pdf) that is available from the librarian accepting the gift. Each gift received, with a Non-Cash Gift Form, will be acknowledged by the Dean of Libraries. Gifts to the WSU Libraries are tax deductible. However, IRS regulations governing charitable contributions of non-cash gifts are complex. Donors are strongly encouraged to consult legal, accounting, or other professional advisors before making your gift. Valuation of donated property is the responsibility of the donor. IRS regulations and Washington State University policy prohibit the WSU Libraries from providing appraisals of gifts. If the property has been appraised, please include a detailed inventory.

If donors expect to file an [IRS Form 8283](http://www.irs.gov/pub/irs-pdf/i8283.pdf) for a gift valued at $5,000 or more, they must obtain an independent appraisal and notify the WSU Libraries before delivering the gift. Failure to provide early notification may result in the Libraries’ inability to substantiate your claim on IRS Form 8283 or conform to other IRS reporting requirements.