

## San Francisco Conservatory of Music Donating Instruments

Thank you for your interest in donating your instrument to the San Francisco Conservatory of Music. Through the support of donors like you, the Conservatory is able to continue as an outstanding community resource for the study and performance of classical music. Instrument donations provide valuable support for our music education programs. The Conservatory accepts instrument donations on a case-by-case basis.

### Useful Details

When you inquire about making an instrument donation, any details you can provide will help us to determine whether or not we can accept the instrument. Useful details include:

- manufacturer,
- year the instrument was made,
- model number,
- condition,
- details about its history such as where it has been kept, how often it has been played, and what repairs have been made to the instrument.

### Piano Considerations

Good quality grand pianos are most likely to meet the needs of the Conservatory program. The Piano Technician from the Conservatory inspects the piano before making a final decision on accepting the piano.

The Conservatory does not accept:

- Spinets (approximately 36" high, which is about waist high)
- Upright pianos more than 25 years old.
- Square grand pianos
- Organs

### Process for Making a Donation

1. Consult with:  
Trista Cunningham  
Special Events Coordinator  
415.503.6291  
tcunningham@sfc.edu
2. After you have gathered the details about your instrument, contact the Individual Giving Manager to review the details of the instrument. The Individual Giving Manager may arrange for an inspection of the instrument by a knowledgeable faculty, staff member or piano technician.

3. The Conservatory encourages donors to get an appraisal if they are considering itemizing the instrument as a donation for tax purposes. It is the donor's responsibility to consult with a tax advisor to clarify the guidelines when donating an instrument to a 501 (c) (3) nonprofit organization and claiming the value of the instrument for tax purposes. IRS regulations prohibit a recipient organization, such as the Conservatory, from making a formal appraisal.

For instruments believed to be valued at \$5,000 or more, donors must have the instrument appraised to confirm the value and documentation for tax records. The donor arranges and pays for a professional independent appraisal before making the donation. A copy of the appraisal must be provided to the Conservatory so that the formal description used in the appraisal can also be used in the acknowledgment letter that the Conservatory provides to the donor. In addition the Conservatory will also provide to the donor an IRS Form 8283, Noncash Charitable Contribution. The donor must complete this form and send a completed copy to the Conservatory.

4. Arrange for delivery: The Conservatory will work with the donor to make arrangements for delivery of the instrument. Hand-carried instruments can, of course, be brought to the Conservatory. For pianos, the Conservatory will make arrangements with its instrument moving vendor and pay for moving costs.
5. When the Conservatory has received the instrument in good condition, the Individual Gifts Manager will send an acknowledgement letter recognizing the receipt of the instrument. The letter will identify the instrument using the terms from the appraisal, if an appraisal was included with the donation. The acknowledgment letter, appraisal and IRS Form 8283 serve as the necessary documentation for your tax records for instrument donations over \$5,000. Instrument donations without an appraisal will be acknowledged with descriptive information about the instrument and without a statement of valuation.