



## BRICK STORE MUSEUM

### **FREQUENTLY-ASKED QUESTIONS: The Brick Store Museum's Collections and Artifact Donation Process**

#### **Will The Brick Store Museum appraise my donation for its monetary value?**

The Brick Store Museum does not provide appraisals of the monetary value of materials proposed for donation or for any other reason, because the Internal Revenue Service regards museums and libraries as interested parties. Monetary appraisals prepared for donors by such institutions are subject to question or disqualification. However, professional appraisers do perform this service for a fee. To find a licensed appraiser, you may contact the American Society of Appraisers, the International Society of Appraisers, or the Appraisers Association of America for a referral. You may also consult telephone directories under headings such as "Appraisers," "Book Dealers-Used and Rare," and "Antiques-Dealers."

#### **Can I take a tax deduction for my donation?**

The Brick Store Museum is recognized as a qualified charitable organization and, as such, the fair market value of your donated materials is generally tax deductible. To take advantage of your deduction, you must file tax form 1040 and—depending upon the value of your donation—tax form 8283. To ensure that you receive the maximum tax benefit, it is recommended that you consult with your own accountant, attorney, and/or the Internal Revenue Service. You may also consult Internal Revenue Service Publication No. 526, "Charitable Contributions" and Publication No. 561, "Determining the Value of Donated Property."

#### **How are potential artifact donations to the museum reviewed?**

Donation offers are reviewed by the museum's Collection Committee, which is comprised of a diverse group of staff and outside experts who are knowledgeable about The Brick Store Museum's current holdings. This Collections Committee uses the criteria specified in The Brick Store Museum's Collections Policy as a guide, but it also considers proposed donations with respect to their condition, duplication in the current collection, and the resources available to properly store and care for them. The sensitive nature of materials or ownership of copyrights may also factor into acquisitions decisions.

#### **How long does it take for The Brick Store Museum to review proposed donations?**

The Brick Store Museum's Collection Committee typically meets quarterly to review donations proposed during the previous timeframe. However, regular reviews may be postponed when staff time is otherwise committed to the development of exhibitions or special programs. Some donation offers also require substantial research before the Committee can adequately review them, which delays a decision regarding acquisition.



**Does The Brick Store Museum accept long-term loans?**

As a general rule, The Brick Store Museum does not accept long-term loans. While the Museum accepts loaned materials on a short-term basis to complement temporary exhibitions and other programs, the Museum prefers to commit its resources to the storage and preservation of materials in its permanent collections.

**How do researchers access documents and artifacts in The Brick Store Museum's collection?**

The Brick Store Museum makes most of its prints, photographs, and archival and published materials available to the public for research purposes through the museum's Archives Center, subject to its research policies and fees. Other artifacts are available to the public for research on a limited basis and only by prior appointment.

**Will The Brick Store Museum exhibit the artifacts or documents I have donated?**

The Brick Store Museum cannot guarantee that any objects donated to its collection will be exhibited—unless expressly collected for that purpose—since, like most museums, only a small fraction of the collection is on public view at any given time. However, The Brick Store Museum does allocate significant resources to maintaining conditions in its storage areas and galleries in order to insure the long-term preservation of all collection materials. Objects from the collection are occasionally loaned to other institutions for temporary exhibitions, and most artifacts and documents in the collection are made available for public research purposes.

**If I donate artifacts or documents to The Brick Store Museum, will they be returned to me at my request?**

The Brick Store Museum cannot return accessioned collection materials to the donor. Once the Museum accepts your donation for the collection, you will be asked to sign a Deed of Gift, which legally transfers ownership of the materials to The Brick Store Museum.

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