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A closer eye on appraisals: A clarification

By John R. Payne
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Public response to “A closer eye on appraisals” in the February issue of C&RL News, pp.52-56, indicates an uneasiness about that portion of the Tax Reform Act of 1984 relating to donee record keeping requirements. Essentially this provision relates only to gifts that are valued over $5,000. The actual wording of the law reads: “if the claimed value of such property (plus the claimed value of all similar items of property donated by the donor to one or more donees) exceeds $5,000.”


The Rules and Regulations describe how the new law will be carried out. They are considered “temporary” in order to allow for public review and comment. Persons who wish to comment on the Rules and Regulations are encouraged to con-


2Federal Register, Vol. 49, No. 252 (December 31, 1984).

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contact Beverly Baughman, the IRS attorney who drafted them. Her address is: Legislation and Regulations Division, Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224, Attention: CC.LR.T; (202) 566-3297 (not a toll-free call.)

According to Baughman, hearings on the Rules and Regulations are scheduled in Washington in late March or April. Permanent Rules and Regulations incorporating the required changes will be published by mid-year.

Two sections of the new law require the use of new IRS forms. Item 2 relating to the appraisal summary must be prepared on the "Appraisal Summary" form, No. 8283. Item 5 relating to donee record keeping must be prepared on the "Donee Information Return" form, No. 8282. These two forms should be available in IRS distribution centers by mid-March and somewhat later in IRS district offices.

New library under construction at the New Mexico Military Institute, Roswell.

New Mexico Military Institute to have new automated library

The Paul Horgan Library at the New Mexico Military Institute, Roswell, will be fully automated when it moves to its new location, the J. Penrod Toles Learning Center, in August. The library chose CLSI's LIBS 100 System 73 for circulation control, public catalog, reserve, media booking, and interlibrary loan.

The new automated Learning Center, which will serve as a research resource for the community of Roswell as well as the students at the Institute, will be expanded further to include other libraries and academic institutions in southeastern New Mexico. Besides the Horgan Library, the 38,000 square foot building will also feature a Large Group Lecture Hall for meetings and lectures; a Television Production Studio for on-campus and community cable applications; a Student Assistance Center with an academic counseling service; learning labs; and ample study space for the school's 950 students. A dedication ceremony will be held at Homecoming in late October.

The crenellated, military gothic motif of the new facility matches the architectural style of the other buildings on campus. The library and bookstacks are arranged in a radial pattern with the reference area in the center. Other architectural highlights include custom-made Cordovan oak furniture, and an insulated, translucent, fiberglass skylight with a grid pattern that accentuates the raised ceiling. The architects are Wagner and Associates of Roswell.

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