

### **Guide to donating a work of art to the Columbia Museum of Art**

1. We begin the process by looking at your photographs or digital images of a possible donation of art so that we can share them more easily with the staff involved. Your offer will first be discussed by the curatorial department, who evaluates how the object would fit within the CMA collecting strategy and the educational goals of the museum as a whole.
2. Once the curatorial staff determines the object could be a good fit for the museum's collection, the curators will schedule a visit to see and examine the object in person. They will evaluate the object's condition and ask for more information about the object's history, including the provenance of the piece. The provenance gives us the history of the ownership of the work of art, if known.
3. If the curators and director agree that the piece would be an asset to the collection and you decide to go forward and donate the piece to the collection, then the curators will present your offered donation to the Collections Committee. All donations to the permanent collection require Collections Committee approval; this Committee generally meets quarterly.
4. The preference of the museum is to present the actual works proposed for donation at the Collections Committee meeting for review and discussion. As we will be holding your proposed donation in our building, we will give you a temporary receipt for it. While your object is in our hands, it will be treated with the utmost care.
5. Upon Committee approval, we will send you a Deed of Gift, which is the document that transfers legal ownership of the object from you to us. Once we receive the signed Deed of Gift, your object becomes part of our collection, to be incorporated into our programs and educational activities accordingly. The chief curator and executive director sign the Deed of Gift form, and you will receive a final copy for your files.
6. When you make a donation, you can receive a charitable tax deduction, if this is something of interest to you. Please be advised that museum staff cannot give fine art appraisals themselves, but can give you contact information for independent appraisers in the area. For financial advice, it would be best for you to talk to your accountant or a tax specialist who can explain the tax benefits to you. Charitable donations of tangible property valued over \$5,000 are subject to review by the Internal Revenue Service.
7. You may specify a "credit line" that will become part of the exhibit label should your donation be exhibited. Please speak with us if you are interested in this, or if your gift is in memory of someone. If not otherwise specified, the credit line for your donation will read "Gift of [your name]". You may also request that your gift be anonymous; if so, you will not be identified to the public, but in order for your gift to be legal we must have on file a signed gift document with your contact information.
8. Should we choose not to accept your donation at any point in this process, we will return your object to you and will be happy to help you find another appropriate repository.

*The Columbia Museum of Art is a charitable nonprofit organization dedicated to lifelong learning and community enrichment for all.*