

The New York Public Library, Astor, Lenox and Tilden Foundations
Policy on Gifts of Materials to The Research Libraries

Throughout the history of The New York Public Library, Astor, Lenox and Tilden Foundations (the “Library”), the generosity of its beneficent donors has been instrumental in building the Library’s collections and ensuring the vitality and enduring importance of the Library as a whole. The Library continues to welcome and encourage monetary gifts to support its programs, collections and operations as well as gifts of materials for both The Branch Libraries and The Research Libraries. For proposed monetary contributions, please contact the Library’s Office of Development, (212) 930-0739, or follow the Contributions & Membership links in the Library’s web page (www.nypl.org). For proposed gifts of materials to The Branch Libraries, please contact the Mid-Manhattan Library at (212) 576-0040, or your local branch library. Proposed gifts of materials to The Research Libraries are governed by this Policy, which may be amended from time to time.

Proposed gifts of materials to The Research Libraries are carefully evaluated in order to determine their utility to The Research Libraries and their collections. Particular interest is paid to scholarly, current or rare items in good physical condition with research value for subjects in which The Research Libraries collect. In general, The Research Libraries retain only one copy of desired resources. In evaluating proposed gifts of materials, The Research Libraries are mindful of the significant resources required and costs incurred in handling, processing, and, where appropriate, accessioning, cataloging, storing, conserving, preserving and providing access to contributed materials. For these reasons, The Research Libraries cannot accept all offered gifts of materials but will make considered selections from among the vast array of materials that are so generously offered by prospective donors.

Therefore, we request that proposed gifts of materials and related inquiries be directed to The Research Libraries’ Gifts Office at (212) 930-0794 from 9a.m.-5p.m., Monday through Friday, for review, evaluation and, where necessary, referral to an appropriate curator. If it is necessary to decline the offer of a gift, alternative recipients will be suggested whenever possible. If any unsolicited materials are mailed, dropped off or otherwise delivered to The Research Libraries without regard to The Research Libraries’ review procedures, the Library reserves the right to use or dispose of such materials in any manner it deems appropriate and without any obligation whatsoever to the person who delivered such materials.

Gifts of materials that are accepted by The Research Libraries become the absolute and unconditional property of The Library. The Library will make all decisions as to their retention, location, and other considerations relating to their use or disposition. Materials, including portions of collective gifts, which The Research Libraries determine are not suitable for accessioning into the collections may be exchanged with other libraries, offered for sale, or otherwise disposed of in accordance with the Library’s established policies and procedures. Each gift of materials that The Research Libraries accepts must be documented by a Deed of Gift executed by both the donor and the Library before the Library will take possession of the materials. Standard forms of Deeds of Gift are available through the Gifts Office, on the Library’s website and in all public reading rooms.

A gift to The Research Libraries is an important decision that may have significant legal and tax consequences, and all prospective donors are encouraged to consult with their legal, tax and financial advisers before finalizing any gift. In particular, donors and their advisers should familiarize themselves with Internal Revenue Service requirements for claiming charitable tax deductions, including, but not limited to, filing of Form 8283 for a claimed deduction for any non-cash contribution in excess of \$500 and obtaining a “qualified appraisal” for a claimed deduction in excess of \$5,000 for an item or group of similar items, whether to one or more donees. The Library, as a recipient donee, cannot provide a “qualified appraisal” and does not pay for appraisals. The Library is pleased to acknowledge receipt on Form 8283 of items for which a donor claims a charitable deduction in excess of \$5,000 provided that (i) the donor notifies the Library of donor’s intention to make such claim at the time the gift is offered and (ii) the donor provides the Library with a copy of the appraisal or a detailed listing of the items subject to the claimed deduction. Regrettably the Library cannot at a later date provide a detailed reconstruction of the contents of a gift for tax purposes unless an itemized appraisal or an itemized list was supplied at the time of donation. In the event the Library disposes of any items for which it acknowledged receipt on Form 8283 within two years following receipt, the Library will file a Form 8282, as required by the Internal Revenue Service.

Any questions regarding this Policy should be directed to the Gifts Office at (212) 930-0794.
Effective February 23, 2004.