

Procedure for Donating a Vehicle to a 501(c)3 organization

Cadillac & LaSalle Club Museum & Research Center Inc.

Vehicles may be donated at any time, but they are often gifted as part of a bequeath or an estate. Under all circumstances, the gift of any vehicle or collection to an IRS recognized 501(c)(3) organization qualifies for a tax deduction. Therefore, certain procedures must be followed. Following is the recommended procedure, but we recommend you contact your legal or tax advisor for your situation. Please note that the Museum cannot make any promises or commitments that any vehicle or collection donated will always be maintained or never sold. It is the Museum's policy to accept those vehicles that will add to the appreciation and understanding of the history of Cadillac Motor Company and to hold all donations for at least three years before considering de-accessioning. There are exceptions, such as vehicles that are donated for the express purpose of generating funds for the museum and will be sold upon receipt through either raffle or auction.

Procedure

1. Contact either the Museum President or the Museum Curator by either mail or email. Contact information is provided below. Include the following: identify each car by VIN number and model number and provide information from the vehicle body tag, also provide photos. List any known history of the car and the present location of the vehicle.
2. The Museum will make a determination if the vehicle meets the requirements or needs of the Museum collection. If so, the Museum will acknowledge by return mail or email the willingness to accept the donation. In some cases, the Museum will dispatch someone to physically inspect the vehicle. This establishes the "paper trail" of your intent to donate the vehicle or collection.
3. All items donated with a value over \$500.00 must be listed on IRS Form 8283. If the estimated value of any vehicle is greater than \$5000.00 you are also required by the IRS to obtain a professional appraisal of the vehicle. *The Museum cannot establish the value.* The appraiser is required to complete IRS Form 8283 with their value of the donation. *A copy of this form, for the latest year, is attached with the CLCMRC information already completed.* This form must also be signed by a Museum official when the donated vehicle is actually received by the Museum. This is an important step. The choice of an appraiser is entirely your decision. However, if you do not know of one, the Museum can provide some recommendations of reputable professional appraisers.

4. It is the preference of the Museum, but not a requirement, that the donation include the transportation of any donated vehicle to our facility. For planning purposes, the ship-to address is:

**Cadillac & LaSalle Club Museum, at the Gilmore Car Museum
6865 Hickory Road
Hickory Corners, Michigan 49060**

5. For your protection, you should maintain insurance on any vehicle until its receipt is acknowledged by a Museum official.

6. If you are planning on donating a vehicle as part of your Will, you may want to include a codicil within the Will with the following: The name and address of the Museum, the description of the vehicle including VIN, the last known location of the vehicle (where stored), the location of any keys or other documents such as the title, and a provision to provide transportation of the vehicle to the Museum location. Also, include the name and address of the attorney or executor and make provisions for an appraisal of the vehicle. A codicil example is provided below:

ADDENDUM to Last Will and Testament

If still owned at the time of my death, the trustee or executor shall make the following distribution: To Cadillac & LaSalle Club Museum & Research Center Inc. (CLCMRC), whose present address is 35105 W. 13 Mile Road, Farmington Hills, Michigan 48331, my 19XX Cadillac, VIN 1G6CB53XXXXXX. In addition to the aforementioned vehicle, all related documents (Title, photos, brochures, manuals etc.) will accompany said vehicle and the estate will ship the same in an enclosed carrier to said beneficiary at any address as supplied by CLCMRC at the cost of the estate.

7. Addresses of the Museum President and Museum Curator

CLCMRC President:

**William (Bill) Anderson, P.E.
2198 Johns Hopkins Road
Gambrills, MD 21054
Phone: 443-994-5455 email: rivsgr8@aol.com**

CLCMRC Curator:

**Tim Pawl, P.E.
4960 Arrowhead Road
West Bloomfield, MI 48323
Phone: 248-709-9471 email: pawl@earthlink.net**