Dear Mr. Battz:

Thank you for your letter dated May 10, 2010, suggesting that we revise Form 8283 and its instructions to allow Form 8283 to serve as substantiation for the noncash gifts listed on Form 8283.

The donee acknowledgment in Part IV of Form 8283 is intended requirements of Reg 1.170A-13(c)(4)(i)(B) and to show that the donee understands the information reporting requirements of Internal Revenue Code section 6050L. It is not intended to satisfy the substantiation requirements of Code section 170(f)(8), and we do not think it could be readily adapted for that purpose. However, thanks to your suggestion, next time we revise the form, we are going to consider adding a statement to Part IV to make clear that it does not satisfy the substantiation requirements of section 170(f)(8). If we make that change, we will refer donors to Publication 526 for details on the substantiation requirements of section 170(f)(8).

Sincerely,

[Signature]

Randall Swanson

Acting Chief, Individual Forms and Publications Branch