



NEWSLETTER OF

THE ASSOCIATION OF LIBRARIANS IN THE HISTORY OF THE HEALTH SCIENCES

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## DONATIONS AND APPRAISALS

by Barry A. Wiedenkeller\*

\*of The Printers' Devil

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Librarians and curators will want to be aware that the requirements regarding appraisals of donated material have been significantly changed by the federal government's Deficit Reduction Act of 1984. As a result of the perception in government that appraisals of donated property are often inflated and that there may actually be no market for the donated items, lives of the donor, donee, and appraiser have been greatly complicated. While it is true that there have been notable instances of highly questionable appraisals, particularly in the fine arts, these new changes affect donations of all property.

If a single donation or a group of donations of similar property, other than money or publicly traded stock, exceeds \$5,000 and is claimed as a tax deduction (stock not publicly traded has a \$10,000 limit), an appraisal must be obtained not more than 60 days prior to the donation and before the filing of the tax return. Form 8283, Noncash Charitable Contributions Appraisal Summary must be attached to the donor's tax return for each donation. This requirement is applicable to all individuals, partnerships and corporations, and failure to attach the form will result in the donation being disallowed.

Similar properties are described as of the same "generic category," such as stamps, coins, lithographs, paintings, photographs, books, non-publicly traded stock, land or buildings. As an example, if books worth \$2,000 are given to College A, books worth \$2,500 to College B, and books worth \$900 to College C, a separate Form 8283 must be attached for each donation.

Form 8283 consists of three parts. Part I is an acknowledgment by the recipient that the donated property was received as described on the form and its attachments. It does not imply agreement with the evaluation. This must be signed by an official authorized to sign tax returns for the receiving organization or by a person designated to sign Form 8283. Whenever possible, it would be wise for libraries and museums to be sure that the librarian or curator be appointed, in writing, to be the designated signer for books or objects that may be donated.

Part III of the form is the certification of the appraiser, which must be filled out by the appraiser. A qualified appraiser is defined as a person qualified to appraise such property, who is not the taxpayer, the receiving institution, the party from whom the property was acquired, or any person related to or employed by any party to the donation. The fees charged for appraisals may not be based on a percentage of the value of the property.

A proper appraisal must contain: a description of the material, fair market value on date of contribution, specific basis and description of how the fair market value is determined, and the qualifications of the appraiser.

If the recipient sells, exchanges or otherwise disposes of the donated property within 2 years of the date of the donation, another form, Form 8282, Donee Information Return, must be filed. This form describes the property, when it was donated, its date of disposal and the amount received if the material was sold; also the name, address and taxpayer number of the donor. A copy must also be given to the donor. This form must be filed within 90 days of disposing of the donated property or a penalty of \$50 per infraction will be assessed.

All of these changes are detailed in the Deficit Reduction Act of 1984, Section 6659, and Internal Revenue Code, Temporary Regulations Section 1.70A-13T(c)(3)(i)-(ii).

Disposal of donated materials prior to the end of the two-year holding period for less than the appraised value could result in the whole deduction being denied by the IRS. Because the resulting repercussions could be serious for the donor and the appraiser, recipient institutions should probably be willing to hold the entire donation for the two-year period.

If donated material is sold or traded before the holding period is over, some system will have to be developed to keep track of each item in the donation in the same grouping as listed on the

appraisal. Also, materials will need to be clearly identified with their donor in order that Form 8282 can be properly filled out.

While the new forms need not be filed for donations totalling less than \$5,000 it is still advisable to get an appraisal since a donation less than this value limit is not a guarantee that the donation will not be challenged and an appraisal will almost certainly be required then.

The best plan for dealing with these new regulations is to be sure in advance that the appraiser, donor and the institution are all in agreement with regard to the donation and that the appraiser understands the new law and meets its requirements.

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#### Gifts of Property, A Guide...

Members should be aware of a recent pamphlet from the American Association of Museums, 1055 Thomas Jefferson St., N.W., Washington DC 20007 (202-338-5300). Copies may be purchased -- price not given.

Compiled by a committee under the direction of Alan Shestack, and published with the support of the National Endowment for the Arts, this 24-page pamphlet elaborates upon the information summarized above. It also contains the Temporary Regulations Section of the Internal Revenue Code. It is pointed out that previous requirements for documentation of donation remain in effect, except as affected by the 1984 tax act.

#### EXHIBITS CLEARINGHOUSE

**Stages of Life: The History of a Theme in Popular Art.** This traveling exhibit, a collection of photographs reproduced from original European and American prints (dated 1339-1954), depicts the "Ages of Life" motif. It consists of 26 photographs (six 20x24" and twenty 11x14") mounted on clear Plexiglas. Each print is labeled; an accompanying text describes the history of the motif. Additional information, including lectures and reprints, is available on request.

Sponsored by the Institute for Medical Humanities of the University of Texas Medical Branch, supported by the Sid W. Richardson Foundation, the exhibit was compiled by Thomas R. Cole, Ph.D., Assistant Professor at the Institute and Mary G. Winkler, Ph.D., Archivist, Houston Academy of Medicine.

Rental fee is \$75 per month, including one-way shipping charges. The exhibitor is responsible for returning the exhibit to UTMB. Contact Sheila Keating, Institute for the Medical Humanities, UTMB -- phone (409)761-2376.

#### ALHHS Annual Meeting, May 15, 1985

Nancy Bruce, President, called the 1985 ALHHS business meeting to order at 2 P.M. Other officers were introduced as follows: Secretary/Treasurer, Janet Kubinec; Editor, Lisabeth M. Holloway; Steering Committee, Victoria Steele, Elizabeth White, and Deborah Woolverton.

**Reports.** Publications Committee members Anne Donato, Deborah Woolverton, Victoria Steele, and Nancy Weinstock were identified by Glen Jenkins, committee chair. Comments on contents of the Watermark included addition of a calendar of professional meetings.

The Ad Hoc Committee on Genre Terms will be chaired by Nancy Whitten Zinn. Within the next year the Committee plans to compile a basic list of genre terms for the history of the health sciences. Ferenc Gyorgyey volunteered to be on the committee. Others wishing to participate should contact Nancy. Lucretia McClure suggested that the Association consider funding the publication of the committee's final report.

The Treasurer's Report showed a balance of \$1,266.86 in the ALHHS account. Members were urged to return membership forms with their checks.

**Business.** Dorothy Whitcomb reminded members that her library maintains the ALHHS archives, and that appropriate materials relating to ALHHS should be sent to her. She also plans to add phone numbers to and to update the ALHHS directory. It will be a separate publication to be mailed with the Watermark.

Following discussion, it was moved by Nancy Zinn and seconded by Mary Ann Hoffman that: "Membership dues for this organization shall be \$10.00 and include a subscription to the Watermark; a subscription to the Watermark shall be \$10." The motion was passed.

The 1986 meeting of ALHHS will be held in Rochester, N.Y. on April 30, 1986. Lucretia McClure will serve as local arrangements chair.

Dorothy Whitcomb announced that she planned to form a consortium to fund microfilming of the Womens Medical Journal. Participation of ALHHS in such a consortium was discussed.

John Parascandola suggested that NLM may be willing to help to publicize outstanding collections in libraries in the history of the health sciences by including illustrated features in NLM News. He further stated that this might be arranged as a cooperative project between the History of Medicine Division and ALHHS Publications Committee. Members are encouraged to submit drafts of such articles.

Nancy Bruce called members' attention to the first ALHHS-sponsored session at an AAHM meeting. At one of the luncheon sessions on Thursday, Janet Kubinec, John Parascandola, and Dorothy Whitcomb will discuss special resources in their respective library collections.

Janet Kubinec reminded members of the upcoming conference/tour, "Great Medical History Libraries of Britain," organized by Nicholas Dewey.

MLA's History of the Health Sciences Section meeting will be held at 7:30 A.M. on Tuesday, May 28, 1985. The speaker will be Dr. Peter Krivatsy, Curator of Rare Books in the History of Medicine Division of NLM. Special tours of some history-of-health sciences collections in New York City will be held during MLA week.

Doris Thibodeau reported that Welch Medical Library recently received a Title II grant for conversion of 50,000 records in their historical catalog.

Glen Jenkins announced that an organizational meeting of the Medical History Museums Association will be held on May 16, 1985 at 8:30 P.M.

The meeting adjourned at 3 P.M.

Respectfully submitted,

Janet Kubinec  
Secretary/Treasurer

**Ad Hoc Committee on Genre List.** This Committee (Nancy W. Zinn, Chair, UCSF Special Collections; Ferenc Gyorgyey, Yale; Mary Ann Hoffman, Health Sciences Library, Wright State University; and Paul Hessling, Health Sciences Library, UNC) met for the first time at Durham in May. It hopes to complete its charge by the next ALHHS meeting at Rochester in May 1986, as follows:

1. To prepare for submission to the Standards Committee of RBMS/ACRL a list of genre terms commonly used in cataloging history of health sciences materials, e.g. leechbooks.
  - a. Such a list, whether adopted by RBMS or not, should be useful to anyone cataloging such materials; consequently the list might be published in a future issue of the Watermark.
2. To prepare for submission to the Standards Committee of RBMS/ACRL, a list of standardized bibliographic titles commonly referred to in rare book cataloging in history of health sciences, such as, John Blake's A Short Title Catalog of Eighteenth Century Imprints in the National Library of Medicine. Again such a list should be made available to members whether or not it is adopted by RBMS.

All ALHHS members are encouraged to contribute to either compilation or both. Suggestions may be sent to any member of the committee.

## EX LIBRIS

by Glen Jenkins, et al.

### Main Entries

Laurena Hayes has joined the staff of the Historical Division, Cleveland Health Sciences Library as Collections Manager. She was formerly with the International Center for Artificial Organs and Transplantation.

Tom Osterfield has been appointed Archivist for the Northeast Ohio College of Medicine, Rootstown, Ohio. Tom will be in charge of college records, antiquarian books and an object collection.

Mary Wink, Ph.D., has been appointed Archivist for the Texas Medical Center Library.

The University of Rochester reports the appointment of Christopher Hoolihan as History of Medicine Librarian. Mr. Hoolihan has been Rare Book Librarian at Washington University School of Medicine since 1978. He is the recipient of the Murray Gottlieb Prize awarded in 1984 by MLA for the best unpublished historical essay by a medical librarian. In 1982, he received the Horncrest Foundation grant for a month's trip to London and Edinburgh to study the Scottish obstetrician Thomas Young. He compiled the Catalog of the Bernard Becker, M.D., Collection in Ophthalmology. His undergraduate degree is from Canisius College, and his library degree from SUNY Buffalo.

**American Association of Health Sciences History Museums.** This new organization, temporarily under the above title, had its formative meeting in Durham, NC May 16, 1985. Open to those persons actively working in museums, and to individuals with collections of historical artifacts, this association plans to meet in conjunction with the annual meeting of the American Association for the History of Medicine. The next meeting will be held May 1986 in Rochester, NY. A Bylaws Committee (Mark Dreyfuss, Chair) and a Program/Workshop Committee (James Edmonson, Chair) were appointed. For further information, contact: Patsy Gerstner, Ph.D., Howard Dittrick Museum of Historical Medicine, 11,000 Euclid Avenue, Cleveland, OH 44106.

### Queries

Does anyone know how to obtain Regnal? I have been unable to reach the World Patent Development Office, which used to sell it. If you know of the whereabouts of Regnal, please contact Glen Jenkins at 216-368-3649, or 11,000 Euclid Avenue, Cleveland, Ohio 44106.

The following items are needed by Columbia University Health Sciences Library:

Current Work in the History of Medicine,  
v. 87-107, 110

Gilbert, J. Disease and Destiny. London, Dawsons, 1962.

Arrangements can be made either for purchase or for exchange.

The Welch Medical Library of the Johns Hopkins University has received a grant for retrospective conversion of the historical card catalog. The project will start October 1, 1985, and we hope that by October 1, 1986 all of the approximately 50,000 titles will be in the OCLC data base as well as on-line. At the moment, only about 4,000 titles have been entered in the OCLC system.

The 50,000 titles include 354 journal titles (6096 volumes) of which 81 are current subscriptions. Included also are the rare journals -- i.e., those published before 1840.

The monograph collection includes approximately 15,000 rare books -- i.e., books published in Europe before 1800, in the United States before 1820, and many selected titles after these dates, depending on the importance of the book, its value, the likelihood of its being stolen if left on the open shelves, etc. The rare book collection is especially strong in European imprints of the 17th and 18th centuries.

Included in the rare book collection are the special collections, a large percentage of which are 19th century imprints. These include the Vaccination and Inoculation Collection (approximately 1,000 titles), Rabelais Collection (101 titles), Pasteur Collection (125 titles), Laennec Collection (100 titles), Servetus Collection (129 titles), Osler Collection (approximately 300 titles), French School Collection (approximately 200 titles), Tuberculosis Collection (approximately 2,000 titles), Chinese Medicine (in Chinese -- approximately 100 titles), and the Nightingale Collection (approximately 1,650 titles).

The Pennsylvania Hospital announces that its Historic Library is completely recataloged and available for research. The collection, totalling 13,164 volumes (8,700 books and 4,464 bound journals), is the richest resource in early medicine belonging to any hospital in the United States. Many items are now scarce, although the library was not developed as a rare book collection, but rather to meet the medical and scientific needs of physicians and students of 18th and 19th century Philadelphia, then recognized as the leading center for medicine and science in America.

Begun in 1762 with a donation from Dr. Fothergill in London, the collection grew by gift and purchase, including several incunabula, and volumes from the libraries of William Byrd of Westover and Benjamin Smith Barton. Many works listed by Austin are here. In 1847, the American Medical Association declared this library to be the first, largest and most important medical library in the country.

Two grants from the National Library of Medicine allowed for complete recataloging (author, title, subject, date and provenance). The collection is included in the new 18th century Short Title Catalogue and in the National Union Catalog.



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