

3341-9-3 University Libraries Gift.

Applicability	All University units
Responsible Office	University Advancement Libraries
Responsible Administrator	Vice President of University Advancement/Dean of Libraries

(A) Policy Purpose and Scope

To set out the rules governing gifts to the libraries.

(B) Policy**(1) Introduction**

Gifts in kind are essential for enriching the quality and range of the University Libraries' collections. This is most true when items are rare or unique. Bowling Green State University Libraries welcomes and solicits such gifts when items support the teaching, research, and other collection needs of the university. Such materials are useful, enduring additions to its resources. These include books, manuscripts, sound recordings, and other objects.

However, in many cases, collection managers will not add materials to the holdings for a variety of reasons, which may include: duplication of existing titles, poor physical condition of the gift, or the materials do not fall under the collection scope of the library. Gifts not selected for the library may be sold or recycled for the benefit of the library.

BGSU Libraries also accept funds for the purchase of items, which enhance existing collections and support BGSU instructional and research programs.

(2) Associated Costs of Gifts

While the library values gifts in kind, there is a cost associated with the acceptance and processing of these materials.

Before making a decision to donate materials to the library, donors are encouraged to review our list of critical needs below. This list is designed to help donors decide which materials are most appropriate for our collection. Donors of major gifts are encouraged to establish a fund to help defray the costs of processing their gift.

(3) Donating Materials to BGSU Libraries, Main Collections
Critical Needs

The Main collections in Jerome and Ogg Science Libraries of the University Libraries welcome gifts of materials in good condition. We have critical needs and will accept the following types of materials for consideration to add to our collections:

- (a) Sciences and social sciences
 - (i) Materials that support the teaching and research needs of BGSU students and faculty
 - (ii) Works published within the past three years
 - (iii) Scholarly treatments of topics
 - (iv) Collections of articles or edited works
 - (v) Non-textbook materials, published within the past ten years, on quantitative and qualitative social science research methods
- (b) Humanities
 - (i) Materials that support the teaching and research needs of BGSU students and faculty
 - (ii) Scholarly treatments of topics
 - (iii) Collections of articles or edited works

- (iv) Literary and critical works in the following languages:
 - (a) English, Chinese, French, German, Italian, Japanese, Russian, Spanish
 - (v) Literary fiction
 - (vi) Poetry
 - (vii) Drama
 - (viii) Collections of essays, letters, etc.
 - (ix) Diaries
 - (x) Art and photography books that include high quality reproductions of artists' works
- (c) Not Sought
- (i) Outdated textbooks (more than three years old)
 - (ii) Popular magazines
 - (iii) Materials in poor conditions, torn, marked up, mildewed, moldy, malodorous
 - (iv) Scholarly journals which duplicate our holdings
 - (v) Duplicate copies
 - (vi) Titles widely held in OhioLINK
- (4) How to Donate

Please contact the Collections Coordinator if you have questions about your gift of materials to the library or if you wish to donate more than two hundred items (approximately ten boxes). If you plan to donate a large gift and are in northwest Ohio, a subject

librarian may arrange to visit and review the collection before accepting it.

If you want to deliver gift materials to the University Libraries, please call our Acquisitions Department during business hours (Monday – Friday, eight a.m. to noon, one p.m. to five p.m.) to make arrangements for your donation.

We ask donors to read and sign our Instrument of Gift before or with the delivery of their donation.

- (5) Donating Materials to BGSU Libraries, Specialized Collections
University Libraries Department of Archival Collections and Branches have developed policies for the solicitation and processing of donated materials. If you have materials to donate to one of the University Libraries specialized collections, please visit our website for specific links about materials that the collections are interested in acquiring and who to contact.

- (6) Magazines and Journals

In general, we do not solicit magazine and journal issues.

- (7) Tax Information for Material Donations

Federal tax law generally allows individual donors who give non-cash gifts to the university to claim a charitable contribution deduction for the fair market value of the gift. Donors are encouraged to consult legal, accounting, or other professional advisors about the current IRS regulations governing non-cash charitable contributions. IRS Publication five hundred seventy-two entitled Charitable Contributions and Publication and Publication five hundred sixty-one entitled Determining the Value of Donated Property (available at the IRS Web site) are informative in determining whether to claim a tax deduction.

A gift valued at more than five thousand dollars must be appraised by a qualified appraiser as defined by the IRS (which excludes appraisal by the donee) and the donor's tax return must include a copy of the official signed appraisal attached to IRS Form 8283, Noncash Charitable Contributions.

In cases where the value of the charitable deduction does not exceed five thousand dollars, the donor is not required to obtain a qualified appraisal, but is still required to submit IRS Form 8283. Although the Library as donee cannot appraise the gift, we have compiled a list of Regional Appraisers that you may find useful.

(8) Transportation Costs

The donor as a rule is responsible for transportation costs. You may be able to deduct shipping costs from income tax. BGSU Libraries may transport solicited, previewed, and accepted gifts from within Northwest Ohio. Contact the Coordinator of Collections or the appropriate Head Librarian for more information.

Registered Date: March 4, 2015