Zach S. Henderson Library Gift Policy
Revised 9/6/17

Thank you for considering Zach S. Henderson Library for your donation. The Library welcomes donated materials that enhance and enrich its existing collections in support of the University’s academic, research, and recreational needs. The following outline is to offer assistance to the donor in giving gifts-in-kind, such as books, manuscripts, and other research material.

- All donated material will be reviewed before being selected for the library collection.
- All gifts accepted are with the understanding that upon receipt the materials become the property of the Georgia Southern University Foundation (Deed of Gift & Acceptance).
- The Library reserves the right to determine retention, location, and other considerations pertaining to the gifts use. The Library requests that donors do not place restrictions on their donations.
- With the exception of rare books, manuscripts, and other archival materials, selected gifts will be cataloged and added to the library’s general collection.
- Gifts may be used to supplement the collection or replace missing/damaged copies.
- Eventual resale, donation, or recycling of materials not added to the collection are at the library’s discretion.

What to Donate

- General items accepted:
  - Gifts in good physical condition that will support the academic, research, and recreational interest of faculty, staff, students, and the community.
- General items not accepted:
  - Damaged materials (ex. torn pages, weak bindings, infested, mold, heavily marked, etc.).
  - Outdated editions (legal, medical, business, and other professional books).
  - Textbooks
  - Periodicals (professional journals, newspapers, magazines, etc.) – Exceptions: issues filling gaps in the collection.
  - Unauthorized copies of copyrighted materials.
  - Duplication of material already held in the collection.
  - VHS, Cassettes, Audio books, Dictionaries, Encyclopedias, and other general reference type materials.

Large book donations should be stored in clean, sturdy containers. Books must be free of dirt, offensive odors, pest and fecal matter – roaches, bed bugs, fleas, spiders, mites, etc.

Appraisal and Tax Information

- Appraisal - The Library is not permitted to provide appraisal/value for donated materials.
  - If needed, we encourage you to conduct appraisals of donated materials prior to donating to the library.
  - The library will provide In-Kind Gifts receipt with a subject number count of donated materials (ex. # of hardback, # of paperback, etc.) without appraisal/valuation.
- Federal Tax Information
  - Internal Revenue Service Publication #561, Determining the Value of Donated Property.
  - Donation within a tax year valued at $250 or more requires a written acknowledgment from the University Library as recipient.
  - Donation greater than $500 – IRS Form 8283
  - Donation greater than $5,000 - IRS Form 8283, Independent appraisal, University signed acknowledgement receipt of gift
  - Please consult with tax experts and/or the Internal Revenue Service publications for up-to-date information.

Contact: Karen Heller, Gifts Assistant
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