2025 AB 1058 Annual Child Support Conference

Understanding Tax Return Issues

September 18, 2025

hypothetical problems

Presentation by Judge Angela J. Davis and

Investigative Auditor Carlos R. Tropea

Judge Angela J. Davis
Investigative Auditor Carlos Tropea
2025 Child Support Conference
Tax issue hypotheticals

Hypothetical 1

Martha is self-employed as a tattoo artist and jewelry designer. Her social media postings indicate that she accepts Zelle, Venmo, and cash.

George, Martha's ex, on his FL-150, item # 4, estimates that Martha's monthly income is $6,000 - $7,000, and that his estimate is based on: "I've known her for over ten years and she is an award-winning jewelry designer and tattoo artist. I also know that she gives a discount to people who pay her in cash and, when we were together, she would constantly bring home cash payments of $2,000 to $3,000 per day, and would brag that she sometimes makes $10,000 in a month and almost always makes $6,000 per month. She bought a BMW last year."

Martha's schedule C is attached. What, if any questions do you have for Martha?

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. **09**

Name of proprietor: Martha Washinton

Social security number (SSN)

A Principal business or profession, including product or service (see instructions): Jewelry Designer / Tatoo Artist

B Enter code from instructions

C Business name. If no separate business name, leave blank.: Made by Martha

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) 12345 Homewood Drive, Apartment 2

City, town or post office, state, and ZIP code

F Accounting method: (1) ☑ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses ☑ **Yes** ☐ **No**

H If you started or acquired this business during 2024, check here ☐

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Form(s) 1099? ☐ **Yes** ☐ **No**

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	24,000
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	11,000
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	13,000

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	2500	18	Office expense (see instructions)	18	2500
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17	1000				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	6000
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ______ and (b) the part of your home used for business: ______ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**
- If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.
32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☑ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	5000
36	Purchases less cost of items withdrawn for personal use	36	5000
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	7500
39	Other costs	39	
40	Add lines 35 through 39	40	17,500
41	Inventory at end of year	41	6000
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	11000

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ____/____/____

44 Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:

a Business ____________ b Commuting (see instructions) ____________ c Other ____________

45 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

47a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

48	**Total other expenses.** Enter here and on line 27a	48	

Judge Angela J. Davis
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Hypothetical 2

Alex Ames is a real estate entrepreneur and separated from Betsy Blue for two years. Betsy, on her FL-150, item # 4, estimates Alex's monthly income is $30,000 and states her estimate is based upon: "Alex has always owned multiple buildings and collects rent from several properties. During ten years of marriage, he purchased a new luxury car every two years, always flew first class, and belonged to several expensive clubs. He also told me all the time that he made more than $30,000 per month."

Alex represents in his FL-150 that his monthly income is substantially lower and represents that his business suffered a downturn and, as a result, he profits are substantially less, particularly as a result of increased costs in maintaining properties. Alex's schedule C is attached. What questions do you have for Alex?

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to *www.irs.gov/ScheduleC* for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. 09

Name of proprietor: Alex Ames

Social security number (SSN)

A Principal business or profession, including product or service (see instructions): Real Estate Investments

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) P.O. Box 2345, Los Angeles CA 90012

City, town or post office, state, and ZIP code

F Accounting method: (1) ☑ Cash (2) ☐ Accrual (3) ☐ Other (specify)

G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses ☐ Yes ☐ No

H If you started or acquired this business during 2024, check here ☐

I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐	1	300,000
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	25,000	18	Office expense (see instructions)	18	24,000
9	Car and truck expenses (see instructions)	9	12,000	19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	24,758.24
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	13,849
				23	Taxes and licenses	23	
				24	Travel and meals:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest (see instructions):			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	100,000
b	Other	16b		b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
17	Legal and professional services	17	40,000				

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27b	28	239,607
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. **Simplified method filers only:** Enter the total square footage of (a) your home: ______ and (b) the part of your home used for business: ______ . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions.) Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	

32 If you have a loss, check the box that describes your investment in this activity. See instructions.

• If you checked 32a, enter the loss on both **Schedule 1 (Form 1040), line 3,** and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ____ / ____ / ____

44 Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:

a Business ______ b Commuting (see instructions) ______ c Other ______

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

Professional Services		100,000
48 **Total other expenses.** Enter here and on line 27a	48	100,000

Hypothetical 3

Darius Drew tells you that he is unable to provide his tax returns because his accountant of several years maintained an office in Pacific Palisades and all records were lost in the January 2025 fires. Drew tells you he gave all of his books and records to his accountant, and did not keep copies.

Drew tells you that he is self-employed as a handyman, earns about $2,500 per month, and keeps records "the old fashioned way" in a spiral bound notebook that he gave to his accountant before the fires.

Drew's FL-150 states that he lives with his current girlfriend, who pays 100% of the rent on their shared apartment, which rents for $3,000 per month. Drew's FL-150 indicates that he has two car payments, one for his 2010 Toyota Corolla and another for his 2024 Ford Pick-up truck that he uses for work.

What questions do you have Drew?

<u>Hypothetical 4</u>

Same facts as hypothetical 3, but three months later. Drew tells you that he was able to "reconstruct" his earnings from the past year by looking at his bank records. His tax returns report total income of $24,550 and his schedule C lists only $200 for purchase of new tools at a business expense.

What questions do you have for Drew?

<u>Hypothetical 5</u>

Edwina used to work as an executive software designer for a prominent high-tech company. She is now a self-employed consultant. Edwina's former partner, Faramarz, tells you that during their 10-year relationship, Edwina never filed income tax returns and Edwina in fact belonged to an "anti-taxation" organization in which all members pledged to not file tax returns. In response to your request for tax returns, Edwina provides you with copies of what appear to be IRS tax returns for the forgoing year, reporting total net income of $75,000. You suspect that the purported IRS document that Edwina gave you is not genuine.

What questions do you have for Edwina and what, if anything, may you do to check the authenticity of the purported tax return provided to you?

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Hypothetical 6

Fred Flintstone is a W-2 wage earner who has taken several itemized deductions.

Fred's FL-150 indicates "N/A" for real property and further indicates that he pay $2,000 monthly rent, has approximately $100 monthly in medical expenses not covered by insurance, and $800 in monthly payments comprised of student loan, credit card, and car payments.

Fred's Schedule A is attached, along with what he supplied on Form 8328.

What questions do you have for Fred?

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to *www.irs.gov/ScheduleA* for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2024

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR: Fred Flintstone

Your social security number

Medical and Dental Expenses		**Caution:** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	$ 9,350.85		
	2	Enter amount from Form 1040 or 1040-SR, line 11 — 2: 2000				
	3	Multiply line 2 by 7.5% (0.075)	3	1500		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	7850.85
Taxes You Paid	5	State and local taxes.				
	a	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐	5a			
	b	State and local real estate taxes (see instructions)	5b			
	c	State and local personal property taxes	5c			
	d	Add lines 5a through 5c	5d			
	e	Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)	5e			
	6	Other taxes. List type and amount:	6			
	7	Add lines 5e and 6			7	
Interest You Paid **Caution:** Your mortgage interest deduction may be limited. See instructions.	8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐				
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	4800		
	b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b			
	c	Points not reported to you on Form 1098. See instructions for special rules	8c			
	d	Reserved for future use	8d			
	e	Add lines 8a through 8c	8e			
	9	Investment interest. Attach Form 4952 if required. See instructions	9			
	10	Add lines 8e and 9			10	4800
Gifts to Charity **Caution:** If you made a gift and got a benefit for it, see instructions.	11	Gifts by cash or check. If you made any gift of $250 or more, see instructions	11	20		
	12	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	12	2000		
	13	Carryover from prior year	13			
	14	Add lines 11 through 13			14	2020
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			15	
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:			16	
Total Itemized Deductions	17	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12			17	
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐				

Form **8283** (Rev. December 2023) Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.

Go to *www.irs.gov/Form8283* for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **155**

Name(s) shown on your income tax return: Fred Flintstone

Identifying number

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: ______ Identifying number: ______

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions . . . . ☐

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Publicly Traded Securities— List in this section **only** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. If you need more space, attach a statement. See instructions.

1	**(a)** Name and address of the donee organization	**(b)** If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	**(c)** Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A	Holiday Toy Drive - Dinosaur School District	☐	Toys (all new) -- $ 400
B	Holiday Food Drive - Dinosaur Food Bank	☐	Canned goods - all new -400
C	Holiday Toy Drive - Barney's charity	☐	Toys -$ 400 -new
D	Clothing - Barney's charity	☐	clorthing - almost new -- $ 400

Note: If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	**(e)** Date acquired by donor (mo., yr.)	**(f)** How acquired by donor	**(g)** Donor's cost or adjusted basis	**(h)** Fair market value (see instructions)	**(i)** Method used to determine the fair market value
A						
B						
C						
D						

Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)— Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- **a** ☐ Art (contribution of $20,000 or more)
- **b** ☐ Qualified conservation contribution
- **b(1)** ☐ Certified historic structure NPS # ______
- **c** ☐ Art (contribution of less than $20,000)
- **d** ☐ Other real estate
- **e** ☐ Equipment
- **f** ☐ Securities
- **g** ☐ Collectibles
- **h** ☐ Intellectual property
- **i** ☐ Vehicles
- **j** ☑ Clothing and household items
- **k** ☐ Digital assets
- **l** ☑ Other

3	**(a)** Description of donated property (if you need more space, attach a separate statement)	**(b)** If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	**(c)** Appraised fair market value
A			
B			
C			

	(d) Date acquired by donor (mo., yr.)	**(e)** How acquired by donor	**(f)** Donor's cost or adjusted basis	**(g)** For bargain sales, enter amount received	**(h)** Qualified conservation contribution relevant basis (see instructions)	**(i)** Amount claimed as a deduction (see instructions)
A						
B						
C						

Name(s) shown on your income tax return	Identifying number

Part II **Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)—** Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ____________
If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, Part I: **(1)** For this tax year . . ____________
(2) For any prior tax years ____________

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization in Section B, Part V, below):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)	City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ____________

e Name of any person, other than the donee organization, having actual possession of the property ____________

		Yes	No
5a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

Part III **Taxpayer (Donor) Statement—**List each item included in Section B, Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Section B, Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) Date

Part IV **Declaration of Appraiser—**See instructions.

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here	Appraiser signature	Date
	Appraiser name	Title

Business address (including room or suite no.)	**Identifying number**
City or town, state, and ZIP code	

Part V **Donee Acknowledgment—**See instructions.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ____________

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . ☐ **Yes** ☐ **No**

Name of charitable organization (donee)	**Employer identification number**	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date