To:

On behalf of the members of Civil Air Patrol, thank you for your generous gift-in-kind of ______________________. Without partners like you we could not carry out our lifesaving work in support of our country. Civil Air Patrol is a non-profit organization under section 501(c)(3) of the Internal Revenue Code (taxpayer identification number 75-6037853) and your support may be deductible to the extent the law provides. No goods or services were provided in exchange for this contribution.

Under IRS regulations, the valuation of any gift-in-kind is the responsibility of the donor and/or IRS authorized appraiser. Civil Air Patrol, its employees and volunteers, are not authorized to give a value on any property to a donor for tax purposes and we appreciate your understanding. IRS Publication 561 is a useful guide for determining the value of donated property and may be a helpful tool for your tax purposes. As always, feel free to consult your tax professional with any questions.

Your contribution makes a direct impact on such vital programming as our emergency services and civil support, aerospace education, and cadet programs.

If your contribution is a motor vehicle, aircraft, or boat we respectfully request you provide the following information:

- Donor’s Taxpayer Identification Number: ______________________
- Motor vehicle or aircraft identification number: ________________
- Vehicle Certificate of Title (front and back)
- Copy of the Bill of Sale
- IRS authorized appraisal (if value is over $5,000.00),
- IRS Form 1098-C
- IRS Form 8283

Additionally, please check and complete one of the following paragraphs:

___ The motor vehicle, aircraft or boat was sold in an arm’s length transaction between unrelated parties. The gross proceeds received from the sale were $____________, which is the maximum amount you can deduct.

___ Civil Air Patrol intends to use the motor vehicle, aircraft or boat for Civil Air Patrol business for at least two years. Civil Air Patrol will not sell the motor vehicle, airplane, or boat before the completion of that use.

Together, we are serving our country and providing education, safety, character building opportunities, and hope. Thank you again for your generosity and commitment to the mission of Civil Air Patrol.

With gratitude,

Charter Number: ______________________
Date: ______________________
Grade, Name: ______________________
Signature: ______________________

CAP FORM 164
July 2021
OPR/ROUTING: DEV