



Gift Acceptance Policy for Artwork
October 2019

Since its founding in 2002, the Richard M. Ross Art Museum (Ross Art Museum) has been built through the generous donations of works of art. The Ross Art Museum's permanent collection of more than 2,500 works by artists such as Pablo Picasso, Frank Stella, and Alfred Stieglitz serves as a rich resource for students, faculty, and other scholars.

The Ross Art Museum accepts works of art that enhance its mission to enrich the community, the university, and the lives of our students. The objectives of this Gift Acceptance Policy include:

1. To outline the criteria under which the Ross Art Museum will accept works of art; and
2. To describe the disposition of artwork owned by the Ross Art Museum.

The Ross Art Museum generally does not accept restrictions (e.g. use, display, timeframe for ownership) on gifts of art. The Director of the Ross Art Museum (Director) will retain the ability to exercise professional discretion in the application of this policy.

I. Process for Review and Acceptance of Gifts of Artwork

A. Initial Review

- a. All donations of art are reviewed by the Director in consultation with relevant teaching faculty, when appropriate, and in accordance with the guidelines of the Collecting Policy approved by the Ross Art Museum's Board. The Director will evaluate alignment of the gift with its mission and collecting criteria as outlined below, determine any financial commitment required to provide for gift maintenance, and categorize the gift, as described in Section II. Potential gifts of artwork will also be evaluated to ensure the current resources, physical space and staff time permit acceptance. The Director shall endeavor to make such assessments within 60 days of the time the work of art was provided for review.
- b. The Director of the Ross Art Museum will review Gift Acceptance Policy and procedures with potential donors, in partnership with University Advancement as appropriate.
- c. For gifts considered for acceptance by the Ross Art Museum, the following criteria must be met, per the Ross Art Museum's Collecting Policy
 - i. The work of art must support teaching areas within the University;

- ii. The work must be artistically significant, by artists who demonstrate sound artistic merit, or a strong example of type;
 - iii. The work must fit within the scope of the current collection (without duplicating current holdings), or expand it in relevant teaching areas.
 - iv. The work must have adequate documentation to prove clear title and transparent provenance (works of art in potential conflict with the UNESCO Convention, NAGPRA, or national protection acts may not be considered for acceptance);
 - v. Works must be of sufficient condition to withstand study, interpretation, and display;
 - vi. Works must be of a size and nature to allow for reasonable storage, security and costs within budget restrictions; and
 - vii. The work must be suitably and securely matted and/or framed with an appropriate hanging device, and mounted or presented in a fashion appropriate to the medium, or be accompanied by funds for that provision.
- d. The donor will submit a photographic reproduction of the work, along with a copy of the purchase title or other proof of ownership, a statement of estimated fair market value, and a brief summary of ownership history (provenance).
 - e. Financial considerations: At minimum, donors are responsible for assuming the costs of shipping the artwork to the museum. Donors may also be asked to make financial gifts to aid in the restoration, conservation, display, scholarship, and continued care of their donated art work.
 - f. The University will discuss with the donor the question of permissions to use reproductions of the work for educational purposes. For artwork donated by the original artist, discussions about the copyright will take place.

B. Appraisal

- a. Gifts with fair market value of more than \$5,000 must be accompanied by an appraisal determined by a qualified independent appraiser as requested by IRS, section 170(f). No appraisal from a faculty or staff member of the Ross Art Museum will be accepted. In certain circumstances, The Ross Art Museum may require a second appraisal before accepting the work of art. All appraisals will be procured by the donor and be acquired at the expense of the donor.
- b. Gifts with fair market value of less than \$5,000 must be accompanied by one of the following:
 - i. An independent appraisal by a qualified appraiser, as defined in section 1219(c) of the Pension Protection Act of 2006;
 - ii. Vendor/donor documentation, such as a bill of sale (sales tax excluded), an invoice or copy of the check or personal credit card statement showing payment (sales tax excluded), or a statement

- provided by a charity auction, identifying the purchaser's winning auction bid; or
- iii. Published value (catalog, etc.)

C. Gift Documentation and Substantiation

- a. The donor will sign two copies of the Deed of Gift Agreement form (Exhibit A), and return them to the Ross Art Museum, along with the work of art. Once the gift is accepted, an authorized representative of the University will counter-sign the Deed of Gift form and return a fully executed copy to the donor(s).
- b. The University will notify the donor of its obligation to file IRS Form 8282 Donor Information Return, which reports the value received, should the work of art be sold within a three (3) year period. Such disclosure will alert the donor to potential consequences in the event of an inflated value claimed for the donated property.

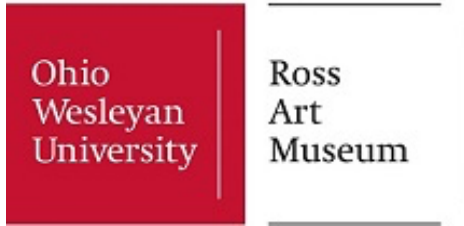
II. Guidelines for the Disposition of Works of Art

If a donor would like to make a gift of artwork that does not meet the general criteria for inclusion into the collection of the Ross Art Museum, it will be accepted with the donor's understanding that the Museum may sell or trade the works at its discretion. All profits will be put towards the care and development of the Ross Art Museum's collection, and the donor's name will be credited.

In consultation and with assistance from appropriate University faculty and/or staff as well as other external art experts as needed, the Ross Art Museum will sell or trade the art as soon as it is reasonably and economically practicable. In accordance with IRS regulations, the University will file Form 8282 for any donated work of art it sells within three (3) years of the date of the gift.

In the case of artwork sent to/received by the Ross Art Museum without prior consultation and approval, The Ross Art Museum will make reasonable attempts to contact the owner (or heirs/personal representative) and discover their intentions. If, within 30 days, the museum is able to make contact but is not able to accept the work into its collection, the donor will have the option to make an unrestricted gift or to have the work returned at the donor's expense. If, after reasonable attempts to make contact, the museum does not hear back from the owner within 60 days, the museum will consider the work an unrestricted donation, which it can accept or dispose of at its discretion.

Exhibit A – Deed of Gift Form



Please complete this deed of gift and return two signed copies to the Ross Art Museum. A copy certifying the University’s acceptance of your gift will be returned to you.

I/We, _____, donate to the Richard M. Ross Art Museum as an outright, unconditional, unrestricted, and irrevocable gift, all right, title, and interest in and to the work of art described below.

I/We affirm that I/we own this work of art and, to the best of my/our knowledge, I/we have complete and clear right and title to donate it to the Ross Art Museum. To the best of my/our belief, this work of art has not been imported or exported into or from any country, contrary to its law.

I/We understand there are no restrictions as to the use of the gift by Ross Art Museum

DESCRIPTION OF WORK OF ART (including medium, title, artist, date of creation, condition, etc.)

Donor Recognition and stewardship

I/We request the following donor attribution when displayed:

