



P.O. Box 58
Oyster Bay, NY 11771

December 30, 1998

Mr. Michael D. Coe
376 St. Ronan Street
New Haven, CT 06511

Dear Mr. Coe:

On behalf of the Planting Fields Foundation, I wish to thank you for the following gifts:

One bureau measuring 37" x 22" x 34 1/2" and veneered in burled walnut. The piece has three full drawers and two half-sized drawers nesting side by side. The top of the bureau is inlaid in a pattern of semi-circles. The entire piece rests on bun feet. Small sections of inlay are missing, as is a piece of moulding from the lower portion of a side façade. The piece is European and dates from the 18th century.

One compote dish measuring 9" in diameter by 6 3/4" in height and marked "Howard & Co. New York Sterling 1886." The bowl portion is decorated with a patterned band of flowers in relief and the base is enriched with a raised pattern of classical motifs. The piece is American and dates from the late 19th century.

The pieces will be used to continue the mission of the Planting Fields Foundation to restore and interpret Coe Hall to the public.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Lorraine Gilligan". The signature is fluid and stylized, with a long horizontal line extending to the right.

Lorraine Gilligan
Chief Operating Officer

DONALD L. PERLROTH & COMPANY

Certified Public Accountants

STURBRIDGE COMMONS • 250 STATE STREET, C-1 • NORTH HAVEN, CONNECTICUT 06473-2135

TELEPHONE (203) 281-0522 • FAX (203) 281-1086

April 26, 1999

Ms. Lorraine Gilligan
Chief Operating Officer
Planting Fields Foundation
P.O. Box 58
Oyster Bay, NY 11771

Re: Prof. Michael D. Coe

Dear Ms. Gilligan:

Prof. Michael D. Coe, our client, has furnished us with an appraisal dated November 27, 1998 of the chest of drawers and silver trophy cup, which was accepted by the Planting Fields Foundation on October 30, 1998.

In order to complete his 1998 Federal Income Tax return, we also need your signature as donee, title, and employer identification number (of the Planting Fields Foundation) in Part IV of Form 8283.

The return is on extension. We would appreciate it if you could return the signed form back to us as soon as possible so that we can complete Prof. Coe's tax return.

Sincerely,



CATHERINE E. DAIGNAULT, E.A.
CD/jr

Enclosure

cc: Prof. Michael D. Coe

Name(s) shown on your income tax return

Identifying number

MICHAEL D COE

169-28-1037

Section B - Appraisal Summary - List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property - To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- ☐ Art* (contribution of \$20,000 or more)
☐ Art* (contribution of less than \$20,000)

- ☐ Real Estate
☐ Coin Collections

- ☐ Gems/Jewelry
☐ Books

- ☐ Stamp Collections
☒ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value
A	WALNUT CHEST OF DRAWERS	GOOD - SEE ATTACHED APPRAISAL	16,500.
B			
C			
D			

(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	See instructions	
				(h) Amount claimed as a deduction	(i) Average trading price of securities
A	VAR.	INHERITANCE	500.	16,500.	
B					
C					
D					

Part II Taxpayer (Donor) Statement - List each item included in Part I above that the appraisal identifies as having a value of \$500 or less.

I declare that the following item(s) included in 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 Part I and describe the specific item. ▶

Signature of taxpayer (donor) ▶

Date ▶

Part III Declaration of Appraiser

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 hold myself out to the public as an appraiser or 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 appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign Here

Signature ▶

Title ▶

Date of appraisal ▶

Business address (including room or suite no.)

319 WEST NECK ROAD

Identifying number

11-3158998

City or town, state, and ZIP code

LLOYD HARBOR, NY 11743

Part IV Donee Acknowledgment - To be completed by the charitable organization.

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 10/30/98.

(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 2 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

THE PLANTING FIELDS FOUNDATION

11-1770097

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

P.O. BOX 58

OYSTER BAY, NY 11771

Authorized signature

Title

Date

EXEC. DIRECTOR

4.29.99

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction
of over \$500 for all contributed property.

OMB. No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

MICHAEL D COE

169-28-1037

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

Section A - List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000.

Part I Information on Donated Property - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A	BRYN MAWR ALUMNAE ASSOCIATION 56 1/2 WHITNEY AVE, NEW HAVEN, CT	15 BOXES OF BOOKS
B	THE PLANTING FIELDS FOUNDATION P.O. BOX 58, OYSTER BAY, NY 11771	SILVER TROPHY CUP
C		
D		
E		

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A	12/31/98	VAR.	PURCHASE	1,500.	300.	THRIFT SHOP VALUE
B	10/30/98	VAR.	INHERITANCE	500.	1,500.	APPRAISAL
C						
D						
E						

Part II Other Information - Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

- 2 If, during the year, you contributed less than the entire interest in the property, complete lines a - e.
- a Enter the letter from Part I that identifies the property ▶ . If Part II applies to more than one property, attach a separate statement.
- b Total amount claimed as a deduction for the property listed in 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 above):
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 ▶
- 3 If conditions were attached to any contribution listed in Part I, answer questions a - c and attach the required statement.
- | | Yes | No |
|---|-----|----|
| a 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? | | |

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **8283** (Rev. 10-98)