

Noncash Charitable Contributions

▶ **Attach to your Federal income tax return if the total claimed value of all property contributed exceeds \$500.**

▶ **See separate instructions.**

OMB No. 1545-0908
Expires 9-30-88Attachment
Sequence No. **55**

Name(s) as shown on your income tax return

Dr. Michael D. Coe

Identification number

Section A Include in Section A **only** items (or groups of similar items) which have a claimed value of \$5,000 or less per item or group and certain publicly traded securities (see Instructions).

Part I Information on Donated Property

1	(a) Name and address of the donee organization	(b) Description of donated property (attach a separate sheet if more space is needed)
A		
B		
C		
D		
E		

Note: Columns (d), (e), and (f) do not have to be completed for items with a value of \$500 or less.

	(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						
B						
C						
D						
E						

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

2 If less than the entire interest in the property is contributed during the year, complete the following:

- (a) Enter letter from Part I which identifies the property _____. (Attach a separate statement if Part II applies to more than one property.)
- (b) Total amount claimed as a deduction for the property listed in Part I for this tax year _____;
for any prior tax year(s) _____.
- (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).

Charitable organization (donee) name _____

Number and street _____

City or town, state, and ZIP code _____

(d) The place where any tangible 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 the following questions:

- (a) Is there a restriction either temporarily or permanently 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?

Yes	No

Name(s) as shown on your income tax return. (Do not enter name and identification number if shown on the other side.)

Identification number

Section B Appraisal Summary—Include in Section B only items (or groups of similar items) which have a claimed value of more than \$5,000 per item or group. (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 II below.

Part I Donee Acknowledgment (To be completed by the charitable organization.)

- 1 This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Part II on 11/17/91

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property (or any portion thereof) within two years after the date of receipt, it will file an information return (**Form 8282**, Donee Information Return) with the IRS and furnish the donor a copy of that return. This acknowledgment does not represent concurrence in the claimed fair market value.

Charitable organization (donee) name

PLANTING FIELDS FOUNDATION

Employer identification number

11-1770097

Number and street

PO Box 58

City or town, state, and ZIP code

OYSTER BAY, NEW YORK 11771-0058

Authorized signature

Title

CHIEF OPERATING
OFFICER

Date

4/9/91

Part II Information on Donated Property (To be completed by the taxpayer and/or appraiser.)

- 2 Check type of property:

☒ Art* valued at \$20,000 or more☐ Real Estate☐ Gems/Jewelry☐ Stamp Collections☐ Art* valued at less than \$20,000☐ Coin Collections☐ Books☐ 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:** For art with an aggregate value of \$20,000 or more and donated after December 31, 1987, you must attach a complete copy of the signed appraisal and include an 8 x 10 inch color photograph (or a color transparency, no smaller than 4 x 5 inches). These attachments are optional for art donated before January 1, 1988.

3	(a) Description of donated property (attach a separate sheet if more space is needed)	(b) Date acquired by donor (mo., yr.)	(c) How acquired by donor	(d) Donor's cost or adjusted basis	(e) Appraised fair market value
A	Italian Pottery Wet Drug				
B	Jar	1955	INHERITANCE	-0-	\$45,000.
C					
D					

- 4 If tangible property was donated, write a brief summary of the overall physical condition of the property at the time of the gift.

Good

Part III Taxpayer (Donor) Statement (To be completed for items listed in Section B, Part II, with appraised value of \$500 or less per item.)

I declare that item(s) (enter letter(s) identifying property) _____ listed in Part II above has (have) to the best of my knowledge and belief an appraised value of not more than \$500 (per item).

Signature of taxpayer (donor) ►

Date ►

Part IV Certification of Appraiser (To be completed by the appraiser of the above donated property.)

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 a person whose relationship to any of the foregoing persons would cause a reasonable person to question my independence as an appraiser.

Also, I declare that I hold myself out to the public as an appraiser 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 the appraisal fees were not based upon 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 civil 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.

Please Sign Here

Signature ►

Title ►

Owner

Date of appraisal ►

March 25, 1991

Business address

30 East 42nd Street

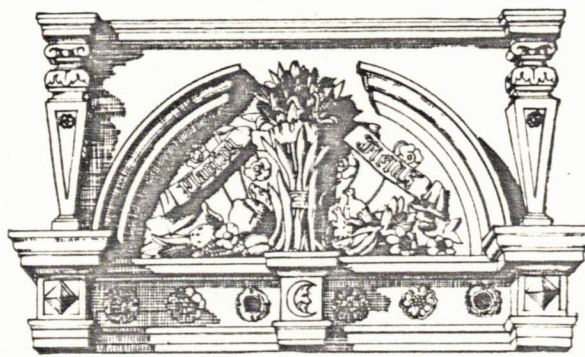
Identification number

059-14-5522

City or town, state, and ZIP code

New York, NY 10017

P. O. BOX 58
OYSTER BAY, N. Y. 11771



TELEPHONE
AREA (516) 922-9210

PLANTING FIELDS FOUNDATION

Deed of Gift to THE PLANTING FIELDS FOUNDATION

hereafter referred to as the "Owner" of the property described below, hereby gives, transfers, assigns, and delivers all of the Owner's right, title, and interest in and to the property described below, including any literary rights which the Owner may possess in and to said property, to the Planting Fields Foundation as an unrestricted gift.

Dated this 27 day of December, 1990:

(Signature of donor)

Michael D. Lee
(Signature of donor)

Description of property:

The Planting Fields Foundation hereby accepts the above property under the conditions specified above.

Dated this 27 day of December, 1990:

THE PLANTING FIELDS FOUNDATION

By [Signature]

Please sign both copies of the Deed of Gift form and return them to the Planting Fields Foundation in the enclosed envelope. You will then receive a formal acknowledgement and your copy of the Deed of Gift signed by a representative of the Foundation.

PAID