Donations of materials to the Library collections can play an important role in helping the College to fulfill its educational mission by contributing significantly to the strengthening of the collections. Due to the high cost of managing the gift process, however, the goal in accepting gifts is to acquire only those materials which are highly relevant to the needs of the institution.

The decision as to whether to accept a gift-in-kind is the responsibility of the Collection Development Librarian in consultation with the Library Director. All potential gifts will be evaluated according to the terms of the Library’s Collection Development Policy. Once accepted, the donation becomes the property of the Library, which reserves the right to determine whether the gift will be retained, where it will be located, and how it will be cataloged and circulated. Unneeded items will be donated, sold or discarded.

The donor of library materials is entitled to an income tax deduction within Internal Revenue Service regulations. The law places upon the donor the responsibility to establish the fair market value of the donated items. If a formal appraisal is needed, this must be done before the gift is transferred to the Library. Donors must file IRS Form 8283 if they claim a deduction for non-cash gifts totaling more than $500.00 within a given year. Donors must obtain a qualified independent appraisal for gifts of real and personal property valued at more than $5,000.00 as required by the IRS when claiming non-cash charitable contributions. Although Library staff may be able to provide limited assistance to a donor in determining the value of a gift, College policy prevents the Library from supplying appraisals to donors.

**Process for Accepting Gifts-in-Kind:**

1. The Collection Development Librarian and Library Director are responsible for following the College gift acceptance policy regarding gifts in kind.

2. The Collection Development Librarian and Library Director will consult with the Development Office when appropriate. If the gift is intended for the general collection, the Collection Development Librarian is the primary contact. The Archivist is the primary contact for gifts to the Archives; the Technical Services Librarian is the primary contact for gifts to the A. M. Todd Rare Book Room.

3. The Library may require the donor to provide a description of any gift before it will be considered. In lieu of a description, the Library may require on-site evaluation of the collection by Library staff before a decision is made.
4. All gifts to the Library, regardless of type, are receipted and acknowledged by the Development Office on behalf of Kalamazoo College. The Library Director and Associate Provost for Information Services also will acknowledge all donations. The Archivist may send a separate acknowledgement for gifts to that collection.

5. The Library will not accept the following types of materials:
   - Popular paperback fiction
   - Textbooks or manuals
   - Popular magazines
   - Scattered or single issues of periodicals
   - Outdated material
   - Audiocassettes or VHS tapes
   - Non-print material requiring equipment the Library does not own

6. The Library will not accept gifts on which the donor places restrictions that will negatively affect the use of the materials.

7. The Library will not accept gifts when the physical condition does not allow for normal library use.

Disposition of Gift Materials:

1. With the exception of some archival and alternate format materials, all gifts added to the collection will be cataloged and listed in the online public catalog. When possible, all gifts will have a bookplate indicating the donor’s name.

2. Since gift materials added to the general collections are given the appropriate subject classification, the Library is not able to maintain separate named collections.

3. The Library’s acceptance of a non-monetary gift does not guarantee its retention as Library property in perpetuity. Materials that do not meet the Library’s Collection Development Policy will be released through sale, donation, or discard. Library staff will consult with the Development Office when appropriate.