

Latin American Center for Graduate Students in Music
Rome School of Music
The Catholic University of America

Gifts Policy

The Latin American Center for Graduate Students in Music [LAMC] is pleased to accept gifts from patrons of the collections. Gifts aid us in our mission of educating the next generation of scholars and performers. Because of limitations in funding, space, and staffing, we are unable to accept all gifts. Please consult the following document as you consider the best home for your materials.

Overview for Criteria for Inclusion of Gifts

- Gifts must augment or complement the current collection, which exists in three parts: musical scores by Latin American composers, recordings of Latin American music, archival collections relating to musical life in Latin America or U.S. musical diplomacy with Latin America.

- The administration of the LAMC governs the acceptance of gifts on a case-by-case basis. In every instance, donors are not allowed to place special restrictions on the use or disposal of the gifts. The University becomes the owner of all donated materials and, as such, reserves the right to determine its retention, location, cataloging treatment, and other considerations related to its use, maintenance, or removal.

-Material must reach beyond the ordinary breadth of the University Libraries. We are not interested in scores, books, or audiovisual equipment easily available through the Inter-Library loan system. Typically issues of scholarly journals, recently published books, and mass produced scores fall into this category. If you have such items, please consult with the Catholic University of America's libraries to see if they would like to acquire your item(s).

- Material must be in reasonably good condition. Items unusable to researchers will be rejected. If an item has mold, ripped pages, or scratches, we are unlikely to retain it.

Monetary Donations

We welcome monetary donations as they help us maintain and update the existing collections. Donors can contribute through the Rome School of Music, noting the designation "LAMC" either on the check or in the accompanying material.

Acknowledgments

It is common practice for us to send a letter acknowledging receipt of the gift. Such letters do not contain an itemized list of materials donated. If the donor would like such a list, they should supply one with the donation which may be then checked off upon receipt.

Donations and Tax Benefits

Donation items valued over \$500 need IRS form 8283, and items over \$5,000 need the tax form and a written appraisal. Donors are responsible for completing this part of the process, as the Catholic University of America does not provide any type of appraisal. Donors may find appraisers at the [Antiquarian Booksellers' Association of America](#), the [American Booksellers Association](#) or the [American Society of Appraisers](#), to name a few. Tax forms and guidelines can be found at the [Internal Revenue Service](#) website. The following [forms and pamphlets](#) may prove useful:

- IRS Form 8283 (Noncash Charitable Contributions)
- Publications 526 (Charitable Contributions)
- Publications 561 (Determining the Value of Donated Property)

The donor is encouraged to consult with his tax advisor on the value of donated material and what can be claimed legally.

Non-Cash Gift Agreement

Donors of material items will need to fill-out the Non-Cash Gift Agreement for the University's records. You may find this form using a separate link on the main LAMC page.