



GIFTS OF TANGIBLE PERSONAL PROPERTY

Tangible personal property includes, but are not limited to such items as:

- Books
- Manuscripts and archival materials
- Jewelry
- Antiques
- Collections
- Works of art
- Vehicles
- Boats
- Films
- Audio-visual equipment/materials
- Computer equipment
- Musical instruments
- Lab equipment/supplies
- Livestock and other animals

Colorado College accepts gifts of tangible personal property under one of three categories:

1. A proposed gift of tangible personal property may be accepted into Colorado College or the Colorado Springs Fine Arts Center at CC teaching collection. The property will be utilized for as long as it is useful as a teaching tool or has a value that is intrinsic to the institution, due to its history and/or scholarly significance. The college reserves the right to liquidate the property. If liquidation appears imminent in the near or distant future, we will work with you to designate the proceeds to fund a related purpose.
2. If the property is a collectible or piece of fine art with significant value and quality, and it is related to the mission of the Fine Arts Center, the Office of Gift Planning will work with a curator and you, to go through the steps necessary to potentially accession the property into the museum's permanent collection. This property will not be sold. With this in mind, we encourage donors to consider including an additional donation to help support the maintenance of the artwork.
3. If the property is unrelated to the focus of Colorado College and falls outside of the guidelines established to accession into the Fine Arts Center, but has a value that may be liquidated and designated to support the institution, we will work with you through the acceptance process and designation of the proceeds.

Planning Tips:

There may be potential tax implications arising from gifts of tangible personal property, which should be reviewed by you and your advisor.

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