

WKU Libraries Gift Policy

There are many ways to sponsor the WKU Libraries mission to support the quest for knowledge, understanding, creativity, and innovation. For details, please see the WKU Libraries Development Office webpage: <https://www.wku.edu/library/development/index.php>

Donors interested in supporting the WKU Department of Library Special Collections, can locate more information here: <https://www.wku.edu/library/dlsc/documents/dlsc-collection-policies.pdf>

For all other type of material donations, please contact the Coordinator of Acquisitions and Collection Services at (270) 745-6156 or the Head of Technical Services at (270) 745-6151. Upon receipt, donated material becomes the property of WKU Libraries and, as such, reserve the right to determine their retention, location, cataloging treatment, and other considerations related to use or disposition. WKU Libraries may decide to accept only selected items from an offered gift. The Dean of Libraries or his /her designee must approve gifts requiring a commitment of funds for special facilities and processing.

All potential gifts will be evaluated in terms of the collection development goals of WKU Libraries, as well as the physical condition of the material.

Factors considered when reviewing gift material include:

- The material supports the WKU academic curricula
- The strengths and weaknesses of the existing collections
- Potential duplication in material already held
- The age, condition, and format of the material

WKU Libraries does not accept:

- Textbooks or sets of general content encyclopedias (Colliers, World Book, etc.)
- Periodicals, unless the issues fill in gaps in the collection
- Reel to Reel, VHS tapes for films, and Cassette tapes for music
- Non-Commercially, self-produced, or copies of commercially produced materials

When a gift is accepted, the donor will receive a letter of acknowledgment from the Acquisitions Unit. This letter will not include a list of donated items nor an estimate of the value of the gift.

Tax and Appraisal Information

Federal tax law generally allows individual donors who give non-cash gifts to the WKU Libraries to claim a charitable contribution for the fair market value of the gift. Donors are encouraged to consult legal, tax accounting or other professional advisors about the current IRS regulations (www.irs.gov) governing non-cash charitable contributions.

The WKU Libraries is not permitted by the IRS to give donors an estimate of the value of gifts. Donors are responsible for meeting the appraisal requirements of the IRS for any contributions claimed. The appraisal of a gift for income tax purposes is the responsibility of the donor.