

**Your wings
can change
his life.**



givemyaircraft.com



Donating an Aircraft to New Tribes Mission Aviation

THANK YOU FOR REQUESTING THIS INFORMATION!

If you are considering whether or not to contribute your aircraft, our hope is that you will see New Tribes Mission as a worthy beneficiary of your gift. Your donated aircraft can help bring hope to thousands of people who are beyond the reach of most missionary efforts simply because they live in the most remote regions on Earth. These regions are where New Tribes Mission serves.

This brief guide is designed to provide you with general information to help you with your decision. This brief guide is for educational purposes only, and is not a substitute for individual, specific tax advice.

Another very helpful resource is [IRS Publication 4303](#): A Donor's Guide to Vehicle Donations. Publication 4303 provides information about current regulations related to aircraft contributions. Other information, forms and resources are also available on the IRS website, www.irs.gov.

GENERAL INFORMATION REGARDING DONATION OF AIRCRAFT

Donors contribute vehicles, such as aircraft, in order to support charity and benefit from the federal income tax deduction. The process of donating vehicles is a bit more complex than giving contributions of cash, but our team can help simplify the process for you.

In order to deduct any single charitable contribution valued at \$250 or more, you are required to obtain from the charity a contemporaneous written acknowledgment (generally in the form of an official receipt) of the contribution. In the case of a vehicle or aircraft donation, the information the charity must provide in the written acknowledgment depends upon what it does with the aircraft and/or the amount you intend to claim as a deduction.

AIRCRAFT AND OTHER VEHICLE DONATION PROGRAMS AND TAX-EXEMPT STATUS

For you to receive a tax deduction for a donated aircraft, the charity you choose must be organized and operated exclusively for one or more exempt purposes described in section 501(c)(3) of the Internal Revenue Code. In other words, your chosen charity must generally be recognized by the IRS as a 501(c)(3) charitable organization. New Tribes Mission Aviation, as a division of New Tribes Mission, Inc.,

is recognized by the IRS as a 501(c)(3) charity to which deductible contributions may be made.

AMOUNT OF YOUR TAX DEDUCTION

Generally, if you are claiming that the value of your donated aircraft is more than \$500, the amount of your tax deduction will depend upon what we do with the aircraft. If we sell the aircraft (in an arm's length transaction with an unrelated party) without any significant intervening use or without making material improvements to the aircraft, your deduction will be limited to the gross proceeds we receive from the sale of the aircraft.

If we use the aircraft in our charitable programs for a significant period of time or make material improvements to the aircraft before selling it, your deduction is based on the fair market value of the aircraft at the time of the donation.

WRITTEN ACKNOWLEDGMENT FOR AIRCRAFT CONTRIBUTION DEDUCTION OF MORE THAN \$500

If you decide to contribute an aircraft to us and claim the value is more than \$500, we will provide a contemporaneous written acknowledgment to you as the donor (generally provided on Form 1098-C, *Contributions of Motor Vehicles, Boats, and*

Airplanes). This acknowledgment must be included with your tax return, and must include certain information (see [Form 1098-C](#) and IRS Publication 4303 for more information).

FORM 8283

In addition to the written acknowledgment requirement noted above, a donor must file Form 8283, Noncash Charitable Contributions, to report information about noncash charitable contributions if deductions for all noncash gifts during the year exceed \$500. If the contribution deduction is over \$5,000, the donor must complete Section B of Form 8283, get a written appraisal of the donated property (unless the deduction is limited to the gross proceeds from the sale of the property by the charity as described above), and have an authorized official of the charity complete and sign a portion of the form.

IF YOU SELL THE AIRCRAFT

If YOU decide to sell the aircraft and simply contribute the proceeds as a cash gift, then your contribution will simply be treated as any cash contribution. You will receive a receipt for the contribution, which you may then deduct when you file your income tax return. However, there may be tax implications associated with your sale of the aircraft. Consult your tax adviser.

HOW NEW TRIBES MISSION AVIATION USES DONATED AIRCRAFT

Aircraft donated to New Tribes Mission Aviation (NTMA), the flight branch of New Tribes Mission, may either be used by NTMA for its purposes (such as for Mission ministry outreach or training of pilots and mechanics) or may be sold, with the proceeds used to meet ministry needs.

NTMA Purpose

To safely speed New Tribes Mission's effort to spread the gospel to unreached people groups through the use of missionary aviation. NTMA helps plant tribal churches. We provide safe, efficient and cost-effective missionary aviation support for NTM church-planting teams. This speeds up the process by which an indigenous local church is established.

NTMA Vision

To see a spiritually growing and thriving body of highly skilled and well-trained individuals meeting missionary aviation needs and ministering to the spiritual needs of NTM personnel with whom we serve.

HOW TO CONTRIBUTE YOUR AIRCRAFT TO HELP IMPACT PEOPLE'S LIVES

First and foremost, you should ALWAYS consult your personal tax adviser!

NTMA and New Tribes Mission do not offer tax advice or counsel. It is always best to speak with your accountant, attorney or tax adviser to discuss your personal situation and how best to make a significant contribution such as an aircraft. In general, however, these are the steps that will apply to your contribution of your aircraft:

1. As stated previously, if you intend to take a charitable deduction for your donated aircraft of \$250 - \$500, you may do so only if you have received a contribution receipt from New Tribes Mission. New Tribes Mission will provide you with a contribution receipt meeting the IRS requirements.
2. When you donate an aircraft valued over \$500, New Tribes Mission will provide you with a contribution receipt and copy of **IRS Form 1098-C**. The value of your deduction will depend on what NTMA does with the aircraft, as described in the material above. You will need to complete portions of Form 8283 as well.

3. If the value of your aircraft is over \$5,000, you will need to get a written appraisal to substantiate the amount your deduction, unless New Tribes Mission sells the aircraft in an arm's length transaction to an unrelated party. In addition, you as the donor, the appraiser (if applicable), and New Tribes Mission must each complete a part of **IRS Form 8283 Section B**.

If you decide to contribute your aircraft, you can be sure that you will be investing in the lives of thousands of people. You will be contributing to the work of bringing help and hope to those who are beyond the reach of most missionary efforts simply because they live in the most remote regions on Earth... People and places that can only be reached by aircraft.

THANK YOU FOR CONSIDERING DONATING YOUR AIRCRAFT!

To speak with a representative of New Tribes Mission Aviation, please contact:

Jim Sims – Special Representative

New Tribes Mission Aviation • 3870 W Volunteer St • McNeal, AZ 85617-9639

Phone: 520-642-9280 | Fax: 520-642-9336 | ntmaviation.org | jim_sims@ntm.org

The information provided in this guide is for educational and informational purposes only, and does not constitute tax, accounting, legal or other professional advice. For professional advice, the services of a competent professional should be sought.

IRS tax forms and publications (available at www.irs.gov) related to donations include:

Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes

Form 8283, Noncash Charitable Contributions

Publication 526, Charitable Contributions

Publication 561, Determining the Value of Donated Property

Publication 1771, Charitable Contributions – Substantiation and Disclosure Requirements

Publication 4303, A Donor’s Guide to Vehicle Donations

