

**Payment Voucher for Filing Fee Under
Section 170(f)(13)**

What Is Form 8283-V and Do You Have To Use It?

It is a statement you send with your check or money order to pay the \$500 filing fee that is required if you claim a deduction of more than \$10,000 for a charitable contribution that:

- Is an easement on the exterior of a building in a registered historic district, and
- Is made after February 12, 2007.

A separate \$500 filing fee is required for each contribution that meets these requirements. If you do not pay the fee, your deduction will not be allowed. You may choose to pay the fee electronically. If you do, you do not need to send in Form 8283-V. To find out how to pay electronically, go to www.irs.gov and enter "electronic payment of user fees" in the search box.

How To Fill In Form 8283-V

- Line 1.** Individuals must enter their social security number (SSN). All other filers must enter their employer identification number (EIN).
Line 2. Enter the tax year when the contribution was made. Fiscal year filers, enter the dates your fiscal year began and ended.
Line 3. Enter the number of contributions made during the year for which you must pay the \$500 filing fee.
Line 4. Multiply the number on line 3 by \$500 and enter the result.
Line 5. Check the box for the type of return on which the charitable contribution deduction was claimed.
Line 6. Enter your name and address as shown on your return.

How To Prepare Your Payment

Pay the amount shown on line 4. Make your check or money order payable to the "United States Treasury." Do not send cash.

Enter "Form 8283-V," the tax year, and your identifying number on your check or money order. Make sure your name and address appear on your payment.

How and When To Send In Your Filing Fee Payment and Form 8283-V

- Detach Form 8283-V along the dotted line.

- Do not staple or otherwise attach your payment or Form 8283-V to each other. Instead, just put them loose in an envelope.
- Do not mail Form 8283-V with your return. Instead, mail Form 8283-V and your payment, at the same time you file your return, to:

Internal Revenue Service
P.O. Box 9002
Beckley, WV 25802-9002

Paperwork Reduction Act Notice. We ask for the information on Form 8283-V to help us carry out the Internal Revenue laws of the United States. We need it to ensure you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 170(f)(13) of the Internal Revenue Code provides that no deduction is allowed for the type of charitable contribution described in these instructions unless a \$500 filing fee is paid.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form	23 min.
Preparing the form	12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

▼ **Detach Here and Mail With Your Payment** ▼

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▶ **Do not staple or attach this voucher to your payment or return.**

Print or type	1 Identifying number	2 Tax Year	3 Number of properties requiring fee	X \$500.00 =	4 Amount you are paying by check or money order	
					Dollars	Cents
	5 Type of Return Filed					
	<input type="checkbox"/> 1040 <input type="checkbox"/> 1065 <input type="checkbox"/> 1120 <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶					
	6 Name(s) shown on your return					Daytime phone number ()
Address (number, street, and apt. no.)						
City, town or post office, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.)						