

FMV	Appraisal Required	Appraisal Sent to IRS	Taxpayer 8283	Appraiser 8283	Photo Required
\$0-\$500	No	No	No	No	No
\$500-\$5,000	No	No	Yes	No	No
\$5,000+	Yes	No	Yes	Yes	No
\$20,000+	Yes	Yes	Yes	Yes	Yes