



## Artifact Collection Policy

### I. Artifact Collection

- A. Friends of Oflag 64 subscribes to the policy of selective acquisition (see appendix A for Artifact Definition Criteria). Because of established goals, it is neither feasible nor professionally responsible to allow indiscriminate growth of artifacts.
- B. Objects acquired should meet the following conditions:
  - 1. Friends of Oflag 64 will acquire and use artifacts according to purposes related to its Mission.
  - 2. Priority for accepting will be given to artifacts that are directly related to Oflag 64 and agreed to by the Polish-American Foundation Board.
- C. Collection of artifacts shall be accomplished with a caring, do-no-harm philosophy with consideration for the viability and the fragility of the object(s).

### II. Legal and Ethical Acquisition of Artifacts

- A. All artifacts must be acquired in a legal and ethical manner.
- B. Friends of Oflag 64 shall not knowingly and willfully accept or acquire any object that was illegally imported to or illegally collected in the United States. However, the Friends of Oflag 64 may accept objects offered by government authorities.
- C. Friends of Oflag 64 acquires artifacts solely from donations from individuals or groups. It does not maintain an acquisition fund for the purchase of artifacts or compensation to individuals or groups that may do so. Such purchase or compensation decisions remain exclusively under the purview of the Polish-American Foundation.

### III. Documentation of Title and Provenance

- A. The Artifacts Committee which is in a position to receive artifacts through donation, gift, or exchange, shall be reasonably assured that valid and legal title can be obtained, or that Friends of Oflag 64 has been granted the authority to serve as a repository by a government agency. In complying with these provisions, the Artifacts Committee should consult as widely as is necessary with Friends of Oflag 64 Board.
- B. The artifact should have sufficient documentation preferably the Friends of Oflag 64 Artifacts Donation Form (see appendix B) to establish its significance to Oflag 64 and the Polish-American Foundation Board.

#### IV. Transfer of Title

- A. Donations become the full legal property of the Friends of Oflag 64. Artifacts Donation Form and other instruments of conveyance shall include a statement regarding the status of the object(s). Restrictions are not encouraged and may be cause for refusal.

#### V. Documentation of Donation Process

- A. The acquisition of all artifacts must be documented using the highest professional standards.
- B. A legal instrument of conveyance such as an Artifacts Donation Form, Last Will and Testament, or a letter of agreement setting forth an adequate description of the object(s) involved and the precise conditions of transfer must accompany all artifacts. This document must be signed by the donor or assignee and by an Artifacts Committee representative.
- C. Donations are acknowledged to donors by a copy of the Artifacts Donation Form. Timely letters of acknowledgement for all donations are the responsibility of the Artifacts Committee.
- D. All appropriate documentation will accompany the artifact when transferred to the Polish-American Board and a receipt of the artifact will be collected.

#### VI. Prohibition of Monetary Appraisals

- A. Neither the Artifacts Committee nor any Friends of Oflag 64 Board members will give monetary appraisals of objects.
- B. Potential donors are responsible for arranging appraisals when applicable.

#### VII. Deaccession of Artifacts

- A. Friends of Oflag 64 may, from time to time, deaccession artifacts. The deaccession policies apply only to accessioned artifacts owned by the Friends of Oflag 64, Inc.
- B. Deaccession of artifacts through sale is prohibited. Whenever possible artifacts deemed not directly related to Oflag 64 nor agreed to by the Polish-American Foundation will be returned to the donor. Deaccessions must be handled with sensitivity to donors.

### **Tax Deductions and Monetary Appraisals**

#### I. Policies

- A. Donations to the Friends of Oflag 64 are tax-deductible as charitable contributions in accordance with current Internal Revenue Service (IRS) regulations. The donation must be immediate and unconditional for the donor to receive a deduction for the year. Donors should be referred to current IRS publications dealing with charitable contributions.
- B. Friends of Oflag 64 must fulfill certain record-keeping requirements for the IRS on objects received by donation for which the donor is taking a

deduction for a charitable contribution. If the donation is valued in excess of \$5,000, IRS Form 8283, Section B, Part I (Donee Acknowledgement) should be completed by the Friends of Oflag 64.

- C. Friends of Oflag 64 may not provide appraisals of objects. Donors must have an independent appraisal made for their own tax deduction purposes. The appraised value and amount of deduction is primarily between the donor and the IRS; however, in some cases, an appraisal report may help to authenticate property being donated.

## Friends of Oflag 64 Artifact Definition

For our purposes and that of the Polish-American Foundation, to be an artifact the following criteria may be used:

### 1) AUTHENTICITY

Was the object produced/used during or before WW2? Can it be documented?

### 2) IS THE OBJECT FROM SZUBIN OR OFLAG 64?

Our focus is on Schubin/Altburgund (German names) pre-1946.

### 3) PERSONAL HISTORY BEHIND THE OBJECT?

Are we able to contextualize the object? Do we know anything about the owner(s)? When/where/how it came to be part of "life behind barbed wire"?

### 4) IS IT A 3D-OBJECT OR PAPER/DOCUMENT?

For exhibition purposes our priority is to collect objects. It's simply easier to present them as an attractive item. POW objects such as uniforms, dog-tags, different clothes, blankets, dishes (mugs, plates), cutlery, lamps, torches, food cans, private belongings (for example watches, glasses, lighters, pipes, pens, notebooks, rings, souvenirs), books, magazines, theatre and sport equipment, things made by POWs while in captivity (every kind of crafts, like for example wooden chess figures or cigarettes boxes)...

Pre-1946 original documents and photos are also IMPORTANT. But sometimes there is interesting copy of a photo or document that may not meet the criteria of an artifact but may be useful for research or provide useful information. Books, maps, albums published after 1946 can fall into this category.

**Not every item must meet these criteria. The more criteria a given item meets, the more valuable for us it is! Each item will be considered individually.**

(Appendix A)

Approved 2/20/2020



**Friends of Oflag 64, Inc., Artifact Donation Form**

A 501 (c) (3) non-profit organization

EIN: #84-1889226

**Friends of Oflag 64** supports the Polish-American Foundation by fundraising, collecting artifacts, publicizing and promoting the museum of POWs, so that the history of the POW camps in Szubin and the courageous Polish citizens who assisted them will be preserved for generations to come.

Donor name:

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Address:

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Phone:

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Email:

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Kriegy (POW) name:

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Description of donated artifact:

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Donor estimated total value:

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Explanation or story of artifact: (Attach more pages if needed)

**Friends of Oflag 64 only accepts artifacts from donors who acknowledge they have full ownership status of the artifact at the time of donation. This document will serve as that acknowledgment and as substantiation of your donation. No goods or services were provided to you in return for your donation of the artifact. Please retain a copy of this document for your records and tax purposes. Also send a copy to accompany the artifact to:**

Dave Stewart –dslvtx@ gmail.com

7903 Diamond Trail

Lago Vista, TX 78645-4446

All donated artifacts will become the property of the **Friends of Oflag 64**

Donor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Artifacts Committee Acceptance Signature: \_\_\_\_\_ Date: \_\_\_\_\_

(Appendix B)

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