

**Justification for Change  
OMB No. 1545-0908**

Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property); Form 8283, Noncash Charitable Contributions, and Form 8283-V, Payment Voucher for Filing Fee Under Section 170(f)(13)

The information collection associated with Form 8283-V (Payment Voucher for Filing Fee Under Section 170(f)(13)), previously approved under OMB No. 1545-2069, is being combined with OMB No. 1545-0908 (Forms Form 8282, Donee Information Return and 8283, Noncash Charitable Contribution), since the voucher is used to submit payment of fees associated with information reported on Form 8283, Section B. This adjustment will increase the total burden by 405 hours under this OMB number. OMB No. 1545-2069 has been discontinued.