Art is a Gift Worth Giving

For Derrick Cartwright, art is life, life is art and at the University of San Diego, home to four different art galleries, he’ll have endless ways to show, through art, all that life has to offer.

Many universities have a single, stand-alone museum, but Cartwright, USD's first director of university galleries, says it's an advantage to oversee and manage these separate spaces, each located in a different part of campus.

The Robert and Karen Hoehn Family Galleries in Founders Hall feature print collections, etchings by Rembrandt van Rijn, woodcuts by Albrecht Dürer and silkscreens by Andy Warhol. The Exhibit Hall in the Student Life Pavilion, although not under his purview, showcases exhibits of student-oriented work. The David W. May American Indian Collection and Gallery in Serra Hall feature art from Native American cultures. The Fine Art Galleries in the Joan B. Kroc Institute for Peace & Justice feature documentary photography depicting social justice issues throughout the world.

"These galleries are special and there's something new and different within footsteps of wherever you may be on campus," says Cartwright, who in August 2012 took the new position. "Our galleries will play a complementary role to culture and will connect art with curriculum as well as to the broader public of San Diego."

Cartwright began his career as an assistant professor of art at USD in 1992. He left USD in 1998 and went on to direct the Musée d'Art American Giverny in Normandy, France; the Hood Museum of Art at Dartmouth College; and the San Diego Museum of Art. Most recently, he was the Director of the Seattle Art Museum. He's excited to be back.

"We can do so much at USD," Cartwright says. "We can be rigorously academic, we can be experimental, and we can be exceptionally nimble. If we want to bring contemporary prints from Brazil to respond to student and faculty interest, we can do that."

Cartwright is also a professor of practice in the Art, Architecture + Art History Department and teaches courses in art history, including how to build a collection and the legal and ethical issues involved. At the end of the course, he explains, he and the students will agree on one work of art to purchase and add to USD's permanent collection.

In fact, for Cartwright, building USD's art collection will always be top of mind. He says USD's best chance to grow its collection is through gifts of artwork from generous donors. Cartwright looks forward to talking with people who may have artwork they'd like to give to the university. He hopes to add depth to the areas where USD's collection already has strength — primarily in its prints, its documentary photography and its Native American artwork.

"We intend to be good custodians of the works donated to USD," Cartwright says. "Objects will have an impact here over time, and right away. In many museums, a work of art given to the collection just disappears into storage. We'll make every effort to teach with the works we are given and our students will be the beneficiaries of our growth."

For more information about how to make a gift of art to the USD, email Derrick Cartwright at dcartwright@sandiego.edu.

Derrick Cartwright will be speaking at the Bridges Academy at 10 a.m., Feb. 19, in the Degheri Alumni Center. To register, go to www.sandiego.edu/bridges.
Deduction Rules for Gifts of Artwork

By John A. Phillips

Artwork can be broadly described as an object with visual content that elicits an aesthetic response from viewers, while also providing a meaningful social function. Examples might include fine art, such as paintings, sculptures, drawings, original prints and photography; as well as decorative art and collectibles. A collection, or any part of it, without its copyright, may be contributed to a "related use" charitable organization and qualify for a full fair market value deduction.

The term "related use" means the artwork can be put to a use that is related to the tax-exempt purpose of the charitable organization. The University of San Diego has four art and anthropology galleries located throughout the campus, as well as a significant decorative art collection and various specialist archives. Artwork that has been given to USD over the years is either displayed in a USD gallery for the benefit of students and the public, or is made available for research by faculty and students, particularly those majoring in anthropology, studio art, architecture and art history. In fact, faculty, students and administrators from any program at the university are welcome to consult these collections, as is the general public.

When a donor gives artwork to USD, which is considered a "related use" charitable organization, a charitable income tax deduction may be allowed for the full fair market value of the artwork. The rules for determining fair market value can be found in IRS Publication 561.

If the gift is valued at more than $500, the appropriate section of IRS Form 8283 must be completed and submitted with your tax return. For gifts valued at more than $5,000 a written qualified appraisal from a reputable source should support your deduction. Reputable appraisers of art will know what constitutes a qualified appraisal. If you claim a deduction of $20,000 or more for a gift of art, you must attach to your tax return a complete copy of the appraisal signed by the appraiser.

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Deduction Rules for Gifts of Artwork

The Charitable IRA Rollover is Back for 2013!

The American Taxpayer Relief Act allows you to make tax-free gifts to USD directly from your individual retirement account. These gifts are limited to $100,000 in 2013 and you must be age 70 ½ when the gift is made. The amount given counts toward your minimum required distribution.

For more information about the many ways you can support the Bridges Endowed Scholarship Fund or other scholarship funds on campus, please contact the Office of Planned Giving at (619) 260-4523.

Scholarship recipients Alexa McAneny and James Wykowski.

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