

Museum of Magnetic Sound Recording

Donation information and Policies

BACKGROUND:

In 1997, noting that there was sparse information about the history of sound recording on the Internet, Martin Theophilus created the Reel2ReelTexas.com web site. This was to be a free resource for persons interested primarily in audio reel to reel tape recorders. Reel2ReelTexas.com web site now has over 15,000 items. The site includes information on the history and evolution of sound recording technology. It has averaged over 1 million hits per month for several years. It also began including information about the vintage recording collection (hereafter referred to as the "Collection") initiated by Chris and Martin Theophilus in 1999. The "Collection" now contains almost 200 recording devices and over 100 vintage microphones, plus extensive historical artifacts and documentation. Altogether the "Collection" has over 1,400 vintage items in its inventory. The Theophilus family has purchased all but a few of these items.

In 2012 Chris and Martin began exploring options that would permanently preserve the vintage recording device, artifact and documentation collection, as well as, the Reel2ReelTexas.com web content. In October of 2012, a Board was formed and the non-profit Museum of Magnetic Sound Recording (referred to as MOMSR) was founded with the goal of creating a permanent, public, sound recording museum in Austin, Texas. MOMSR was granted 501(c)3 status by the IRS in March, 2014.

Chris and Martin decided to initially loan and eventually donate much of the Reel2ReelTexas.com "Collection" to the Museum of Magnetic Sound Recording when a permanent public facility is established.

In October 2012, Martin created the MOMSR web site. He shares most of the content of the Reel2ReelTexas.com web content with MOMSR.org in order to provide wider exposure of the sound recording information. The two web sites share basically the same content. It is hoped that the permanent Museum will preserve this web content for future generations.

DONATION CONSIDERATIONS:

Donations to the Museum of Magnetic Sound Recording ARE tax deductible within IRS guidelines.

The Museum of Magnetic Sound Recording offers several options for donors to support the creation of a permanent public sound recording museum. *You may also designate your donation to honor or commemorate an individual who contributed to sound recording technology.*

1. Financial donations will go to the Museum's General Fund to help MOMSR save and restore historical recording devices, as well as, support the creation of a permanent Museum facility. Financial donations will also enable MOMSR to provide education about sound recording devices. At this time, MOMSR does not have the ability to separate financial donations into specific categories. *None of these donated funds will be used by the Reel2ReelTexas.com collection.*

2. Contributing items that increase the depth of the Museum's sound recording collection. Considering that most of the Reel2ReelTexas.com collection will eventually be donated to MOMSR, the "collection's" inventory will be taken into account when determining whether a vintage recording device will be accepted. MOMSR will accept donations of vintage recording devices under the **Acquisition Procedures** stated below. MOMSR may accept items that duplicate devices that are already in the Reel2ReelTexas.com collection. The items donated to

MOMSR for which a tax deduction may be available, will be inventoried separately from the Reel2ReelTexas.com collection.

Please note: *All acquisitions are to be outright and unconditional. The Museum cannot guarantee that objects donated will be placed on exhibition, or that they will be exhibited or stored intact as a single collection. In addition, please be aware that curatorial decisions made during cataloging of new collections may result in objects being deemed more appropriate for use in our education department or to be offered for sale to benefit the Museum. Items must have clear title and be free of copyright restrictions.*

All acquisitions by gift or bequest to the Museum will remain in the possession of the Museum for as long as they retain their physical integrity and authenticity, and as long as they remain useful for the purposes of the Museum.

Additional information: Occasionally persons have offered to donate items to the Reel2ReelTexas.com "Collection" in order to provide a device of significance that is not presently in the "Collection." These donations ARE NOT tax deductible.

We want the Donor to fully understand to which entity their vintage device will be going. It is the Donor's choice as to whether they prefer to donate their item to the non-profit Museum, or designate that their item is being donated to fill a gap in the "private" ReelReelTexas.com "Collection."

The Museum does not provide monetary appraisals nor can we authenticate any item(s) offered for donation. Since 1998 we have tracked the sales of the majority of vintage reel to reel tape recorders. The data base has over 22,000 sales and enables us to know approximately the average and high resale value of a given recorder. There are also web sites that now offer resale information for [vintage electronics](#), plus the regional branch of the [Appraisers Association of America](#) or the American Society of Appraisers. The Museum is in no way affiliated with these organizations. Further, we cannot provide these services for individuals not interested in donation, but simply are seeking information about an item(s) within their possession. Donors are responsible for appraisals of value.

Written tax receipts shall be issued for all donations. If the donor receives anything in exchange for their donation, such as a dinner or event admission, the tax receipt shall clearly state what portion of the donation is tax deductible.

All donations will be acknowledged on our web site and a list significant contributions will be maintained on display in the Museum when it is completed.

Acquisition Procedures for donating a device or related item

Send us a short description including the dimensions and at least one photograph of the artifact or item that you wish to donate. The item must be related to the history and evolution of the formation, production, reproduction, recording and/or broadcast of sound recording. Following a review, we will advise you as to whether the artifact has been accepted. Please do not send devices without this prior acceptance.

Additional ways to contribute to the creation of this Museum

Contribute your time to assist with the archiving of information for the Museum's library, repairing vintage devices, or assist in promoting the Museum.

Share your story of how sound recording helped enrich your life. We accept written, as well as audio and video comments which are included in our "Story" section.

In completing a donation to the Museum of Magnetic Sound Recording, the Donor certifies that they understand and agree to the policies stated in this document.

Donation description:

 Donor

 Accepting for MOMSR

 Date