

Donations—Noncash

Name	SSN	Year			
* Donated to	Organization				
	Address				
Description of Property	Acquired		Donated		Deduction
	Year**	Cost or Other Basis**	Date	Fair Market Value*	
					• Usually the FMV.* • Exceptions: 1) Property held less than 12 months. 2) Certain business property.
Total Deduction					\$

* Fair market value is what a willing buyer would pay a willing seller on the date the item was donated. For example, garage sale or thrift store prices. For donations of clothing or household goods, the item must be in "good used condition or better" to be deductible.
 **Not required if deduction claimed for the item(s) is \$500 or less.

Donated Goods Valuation Guide

	Low	High		Low	High		Low	High		Low	High
Appliances			Household Goods (cont.)			Furniture			Men's Items		
Air conditioner	\$ 20.00	90.00	Griddle.....	\$ 4.00	12.00	Bed complete (full,			Jackets	\$ 7.50	25.00
Dryer	45.00	90.00	Kitchen utensils	0.50	1.50	Queen, King).....	\$ 50.00	170.00	Over coats	15.00	60.00
Electric stove.....	75.00	150.00	Lamp	5.00	75.00	Bed complete			Pajamas	2.00	8.00
Gas stove.....	50.00	125.00	Mixer/blender	5.00	20.00	(single).....	35.00	100.00	Raincoat	5.00	20.00
Heaters	7.50	22.00	Picture/painting	5.00	200.00	Bedroom set			Shirts.....	2.50	12.00
Microwave.....	10.00	50.00	Pillows	2.00	8.00	(complete).....	250.00	1,000.00	Shoes	3.50	25.00
Refrigerator			Plates	0.50	3.00	Carriage.....	5.00	100.00	Shorts.....	3.50	10.00
(working)	75.00	250.00	Pot/pan	1.00	3.00	Chair			Slacks.....	5.00	12.00
TV (color,			Sheets	2.00	8.00	(upholstered).....	25.00	100.00	Suits	15.00	60.00
working)	75.00	225.00	Throw rugs.....	1.50	12.00	Chest.....	25.00	95.00	Sweaters	2.50	12.00
Washing machine...	40.00	150.00	Towels	0.50	4.00	China cabinet.....	85.00	300.00	Swim trunks.....	2.50	8.00
						Clothes closet	15.00	50.00	Tuxedo	10.00	60.00
Children's Items			Miscellaneous			Coffee table	15.00	65.00	Under-shirts.....	1.00	3.00
Bicycles.....	5.00	80.00	Answering			Sleeper sofa			Under-shorts.....	1.00	3.00
Blouses	2.00	8.00	machine.....	10.00	30.00	(with mattress)	85.00	300.00	Women's Items		
Boots.....	3.00	20.00	Bicycle	5.00	80.00	Crib			Bathing suits	4.00	12.00
Coats	4.50	20.00	Board game.....	1.00	3.00	(with mattress)	25.00	100.00	Bathrobes	2.50	12.00
Dresses.....	3.50	12.00	Book (paperback)...	0.75	1.50	Desk	25.00	140.00	Blouse	2.50	12.00
Jackets.....	3.00	25.00	Book (hardback)	1.00	3.00	Dining room set			Boots	2.00	5.00
Jeans	3.50	12.00	Computer monitor-	5.00	50.00	(complete).....	150.00	900.00	Coats.....	10.00	40.00
Pants.....	2.50	12.00	Computer printer	5.00	150.00	Dresser			Dresses	4.00	20.00
Shirts.....	2.00	6.00	Computer system...	100.00	400.00	(with mirror).....	20.00	100.00	Evening dresses....	10.00	60.00
Shoes.....	2.50	8.75	Copier.....	40.00	200.00	End tables.....	10.00	50.00	Foundation		
Skirts.....	1.50	6.00	DVD.....	2.00	5.00	Folding beds	20.00	60.00	garments	3.00	8.00
Slacks.....	2.00	8.00	DVD player/VCR	8.00	15.00	Hi riser	35.00	75.00	Fur coats	25.00	400.00
Snowsuits.....	4.00	19.00	Edger	5.00	25.00	High chair	10.00	50.00	Fur hats	7.00	15.00
Socks	0.50	1.50	Golf clubs	2.00	25.00	Kitchen cabinets.....	25.00	75.00	Handbags.....	2.00	20.00
Sweaters	2.50	8.00	Ice skates	3.00	15.00	Kitchen chair	2.50	10.00	Hats.....	1.00	8.00
Underwear	1.00	3.50	Luggage	5.00	15.00	Kitchen set.....	35.00	170.00	Jackets	4.00	12.00
			Mower.....	25.00	100.00	Mattress (double)....	12.50	75.00	Nightgowns.....	4.00	12.00
Household Goods			Mower (riding)	100.00	300.00	Mattress (single)	15.00	35.00	Pants suits.....	6.50	25.00
Bakeware.....	1.00	3.00	Radio	7.50	50.00	Play-pen	3.75	30.00	Shoes	2.00	25.00
Bedspreads.....	3.00	24.00	Roller blades.....	3.00	15.00	Rugs	20.00	90.00	Skirts.....!	3.00	8.00
Blankets	3.00	15.00	Sewing machine	15.00	85.00	Secretary	50.00	140.00	Slacks.....	3.50	12.00
Chair/sofa covers....	15.00	35.00	Stereo.....	15.00	75.00	Sofa	35.00	200.00	Slips	1.00	6.00
Coffeemaker.....	4.00	15.00	Stuffed animal	0.50	1.00	Trunk	5.00	70.00	Socks	0.50	1.25
Curtains.....	1.50	12.00	Tennis racket	2.00	5.00	Wardrobe	20.00	100.00	Suits	6.00	25.00
Drapes	6.50	40.00	Umbrella.....	2.00	6.00				Sweaters	3.75	15.00
Fireplace Set.....	20.00	80.00	Vacuum cleaner.....	15.00	65.00						
Floor lamp	6.00	50.00									

Caution: The valuation ranges above were obtained from the Salvation Army website *Error! Hyperlink reference not valid.* and are presented only as general guidelines. Other charities also provide valuation guides. For example, see Goodwill Industries' website at www.goodwill.org. A charitable deduction for noncash items typically is the fair market value (FMV) of the goods donated. It is the taxpayer's responsibility to document the FMV of each item donated. The FMV of used household goods, clothing and other personal items is usually much less than the original cost of the items and dependent upon the condition and usefulness of the items donated. The item must be in "good used condition or better" to be deductible. See Publication 561, *Determining the Value of Donated Property*, for more information.