Contributions—Noncash Donations

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.

Donated Goods Valuation Guide

	Low	High
Appliances		
Air conditioner	$ 20	90
Dryer	45	90
Gas stove	50	125
Heaters	7.50	22
Radio	7.50	50
Refrigerator (working)	15	250
TV (b&w, working)	25	60
TV (color, working)	75	225
Washing machine	27.50	150
Children's Items		
Bicycles	$ 15	65
Blouses	2	8
Boots	3	20
Coats	4.50	20
Dresses	3.50	12
Jackets	3	25
Jeans	3.50	12
Pants	2.50	12
Shirts	2	6
Shoes	2.50	8.75
Skirts	1.50	6
Slacks	2	8
Snowsuits	4	19
Socks	0.50	1.50
Sweaters	2.50	8
Underwear	1	3.50

	Low	High
Dry Goods		
Bedspreads	$ 3	24
Blankets	2.50	8
Chair covers	15	35
Curtains	1.50	12
Drapes	6.50	40
Pillows	2	8
Sheets	2	8
Throw rugs	1.50	12
Towels	0.50	4
Furniture		
Bed complete (double)	$ 50	170
Bed complete (single)	35	100
Bedroom set (complete)	250	1,000
Carriage	5	100
Chest	25	95
China cabinet	85	300
Clothes closet	15	50
Coffee table	15	65
Convertible sofa (with mattress)	85	300
Crib (with mattress)	25	100
Desk	25	140
Dining room set (complete)	150	900
Dresser (with mirror)	20	100
End tables (2)	10	50
Floor lamps	7.50	40

	Low	High
Furniture (cont.)		
Folding Beds	$ 20	60
Hi riser	35	75
High chair	10	50
Kitchen cabinets	25	75
Kitchen chair	2.50	10
Kitchen set	35	170
Mattress (double)	12.50	75
Mattress (single)	15	35
Play-pen	3.75	30
Rugs	20	90
Secretary	50	140
Sofa	35	200
Trunk	5	70
Wardrobe	20	100
Men's Items		
Jackets	$ 7.50	25
Over coats	15	60
Pajamas	2	8
Pants-shorts	3.50	10
Raincoat	5	20
Shirts	2.50	12
Shoes	3.50	25
Slacks	5	12
Suits	15	60
Sweaters	2.50	12
Swim trunks	2.50	8
Tuxedo	10	60
Under-shirts	1	3
Under-shorts	1	3

	Low	High
Women's Items		
Bathing suits	$ 4	12
Bathrobes	2.50	12
Blouse	2.50	12
Boots	2	5
Bras	1	3
Coats	10	40
Dresses	4	19
Evening dresses	10	60
Foundation garments	3	8
Fur coats	25	400
Fur hats	7	15
Handbags	2	20
Hats	1	8
Jackets	4	12
Nightgowns	4	12
Pants suits	6.50	25
Shoes	2	25
Skirts	3	8
Slacks	3.50	12
Slips	1	6
Socks	0.40	1.25
Suits	6	25
Sweaters	3.75	15

Caution: The valuation ranges above were obtained from the Salvation Army website (*www.salvationarmyusa.org*) and are presented only as general guidelines. Other charities also provide valuation guides, some at the local or regional level (that is some local regional offices of Goodwill Industries maintain lists of common prices that they charge in the retail stores). 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. For donations of clothing or household goods after August 17, 2006, the item must be in "good" condition or better to be deductible. See Publication 561, *Determining the Value of Donated Property* for more information.