

Donations—Noncash

| Name | SSN | Year | | | |
|-------------------------|------------------------------|----------------------------------|---------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Donated to | Organization | | | | |
| | Address | | | | |
| Description of Property | Acquired | | Donated | | Method for Determining FMV Examples: "Appraisal," "Thrift shop value" (for clothing or household items), "Catalog" (for stamp or coin collections) or "Comparable sales" (for real estate and other kinds of assets). |
| | Date (mo., yr.) ¹ | Cost or Other Basis ¹ | Date | Fair Market Value (FMV) ² | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Deduction | | | | | \$ |

¹ Not required if deduction claimed for the item is \$500 or less or if property was held at least 12 months or publicly traded securities. Keep records of cost or other basis.

² FMV is what a willing buyer would pay a willing seller on the date the item was donated. For donations of clothing or household goods, the item generally must be in "good used condition or better" to be deductible.

Donated Goods Valuation Guide

| Appliances | Low | High | Household Goods (cont.) | Low | High | Miscellaneous (cont.) | Low | High | Furniture (cont.) | Low | High |
|-----------------------------|----------|----------|-------------------------|---------|----------|-----------------------------------|---------|----------|-------------------------|----------|-----------|
| Air conditioner..... | \$ 21.00 | \$ 93.00 | Griddle..... | \$ 4.00 | \$ 12.00 | Tennis racket..... | \$ 2.00 | \$ 5.00 | Wardrobe..... | \$ 21.00 | \$ 104.00 |
| Dryer..... | 47.00 | 93.00 | Kitchen utensils..... | 0.50 | 2.00 | Typewriter..... | 5.00 | 26.00 | Men's Clothing | | |
| Electric stove..... | 78.00 | 156.00 | Lamp..... | 5.00 | 78.00 | Umbrella..... | 2.00 | 6.00 | Jacket..... | 8.00 | 26.00 |
| Freezer..... | 25.00 | 100.00 | Mixer/blender..... | 5.00 | 21.00 | Vacuum cleaner..... | 16.00 | 67.00 | Overcoat..... | 16.00 | 62.00 |
| Gas stove..... | 52.00 | 130.00 | Picture/painting..... | 5.00 | 207.00 | Furniture | | | Pajamas..... | 2.00 | 8.00 |
| Heaters..... | 8.00 | 23.00 | Pillow..... | 2.00 | 8.00 | Bed (full, queen, king)..... | 52.00 | 176.00 | Raincoat..... | 5.00 | 21.00 |
| Microwave..... | 10.00 | 50.00 | Plate..... | 0.50 | 3.00 | Bed (single)..... | 35.00 | 104.00 | Shirt..... | 3.00 | 12.00 |
| Refrigerator (working)..... | 78.00 | 259.00 | Pot/pan..... | 1.00 | 3.00 | Bedroom set (complete)..... | 259.00 | 1,037.00 | Shoes..... | 4.00 | 26.00 |
| TV (color, working)..... | 78.00 | 233.00 | Sheets..... | 2.00 | 8.00 | Chair (upholstered)..... | 26.00 | 104.00 | Shorts..... | 4.00 | 10.00 |
| Washing machine..... | 41.00 | 156.00 | Throw rug..... | 2.00 | 12.00 | Chest..... | 26.00 | 99.00 | Slacks..... | 5.00 | 12.00 |
| Children's Clothing | | | Towel..... | 0.50 | 4.00 | China cabinet..... | 89.00 | 311.00 | Suit..... | 16.00 | 62.00 |
| Blouse..... | 2.00 | 8.00 | Miscellaneous | | | Coffee table..... | 16.00 | 67.00 | Sweater..... | 3.00 | 12.00 |
| Boots..... | 3.00 | 21.00 | Answering machine..... | 10.00 | 31.00 | Crib (with mattress)..... | 26.00 | 104.00 | Swim trunks..... | 3.00 | 8.00 |
| Coat..... | 5.00 | 21.00 | Bicycle..... | 5.00 | 83.00 | Desk..... | 26.00 | 145.00 | Tuxedo..... | 10.00 | 62.00 |
| Dress..... | 4.00 | 12.00 | Board game..... | 1.00 | 3.00 | Dining room set (complete)..... | 156.00 | 934.00 | Undershirt..... | 1.00 | 3.00 |
| Jacket..... | 3.00 | 26.00 | Book (hardback)..... | 1.00 | 3.00 | Dresser (with mirror)..... | 21.00 | 104.00 | Undershorts..... | 1.00 | 3.00 |
| Jeans..... | 4.00 | 12.00 | Book (paperback)..... | 1.00 | 2.00 | End table..... | 10.00 | 52.00 | Women's Clothing | | |
| Pants..... | 3.00 | 12.00 | Carriage..... | 5.00 | 100.00 | Folding bed..... | 21.00 | 62.00 | Bathing suit..... | 4.00 | 12.00 |
| Shirt..... | 2.00 | 6.00 | CD..... | 2.00 | 5.00 | Hi riser..... | 36.00 | 78.00 | Bathrobe..... | 3.00 | 12.00 |
| Shoes..... | 3.00 | 9.00 | Cell phone..... | 25.00 | 100.00 | High chair..... | 10.00 | 52.00 | Blouse..... | 3.00 | 12.00 |
| Skirt..... | 2.00 | 6.00 | Computer monitor..... | 5.00 | 51.00 | Kitchen cabinet..... | 26.00 | 78.00 | Boots..... | 2.00 | 5.00 |
| Slacks..... | 2.00 | 8.00 | Computer printer..... | 5.00 | 155.00 | Kitchen chair..... | 3.00 | 10.00 | Bra..... | 1.00 | 3.00 |
| Snowsuit..... | 4.00 | 20.00 | Computer system..... | 104.00 | 415.00 | Kitchen set..... | 36.00 | 176.00 | Coat..... | 10.00 | 41.00 |
| Socks..... | 0.50 | 2.00 | Copier..... | 41.00 | 207.00 | Mattress (double)..... | 13.00 | 78.00 | Dress..... | 4.00 | 20.00 |
| Sweater..... | 3.00 | 8.00 | DVD..... | 2.00 | 5.00 | Mattress (single)..... | 16.00 | 36.00 | Evening dress..... | 10.00 | 62.00 |
| Underwear..... | 1.00 | 4.00 | DVD player/VCR..... | 8.00 | 16.00 | Playpen..... | 4.00 | 31.00 | Foundation garment..... | 3.00 | 8.00 |
| Household Goods | | | Edger..... | 5.00 | 26.00 | Rugs..... | 21.00 | 93.00 | Fur coat..... | 25.00 | 415.00 |
| Bakeware..... | 1.00 | 3.00 | eReader..... | 10.00 | 50.00 | Secretary..... | 52.00 | 145.00 | Fur hat..... | 7.00 | 16.00 |
| Bedsprad/Quilt..... | 3.00 | 25.00 | Golf club..... | 2.00 | 26.00 | Sleeper sofa (with mattress)..... | 88.00 | 311.00 | Handbag..... | 2.00 | 21.00 |
| Blanket..... | 3.00 | 16.00 | Ice skates..... | 3.00 | 16.00 | Sofa..... | 36.00 | 207.00 | Hat..... | 1.00 | 8.00 |
| Chair/Sofa cover..... | 16.00 | 36.00 | Luggage..... | 5.00 | 16.00 | Trunk..... | 5.00 | 73.00 | Jacket..... | 4.00 | 12.00 |
| Coffeemaker..... | 4.00 | 16.00 | Mower..... | 26.00 | 104.00 | | | | Nightgown..... | 4.00 | 12.00 |
| Curtains..... | 2.00 | 12.00 | Mower (riding)..... | 104.00 | 311.00 | | | | Pants suit..... | 7.00 | 26.00 |
| Drapes..... | 7.00 | 41.00 | Radio..... | 8.00 | 52.00 | | | | Shoes..... | 2.00 | 26.00 |
| Fireplace set..... | 21.00 | 83.00 | Roller blades..... | 3.00 | 16.00 | | | | Skirt..... | 3.00 | 8.00 |
| Floor lamp..... | 6.00 | 52.00 | Sewing machine..... | 15.00 | 88.00 | | | | Slacks..... | 4.00 | 12.00 |
| Glass/Cup..... | 0.50 | 2.00 | Stereo..... | 16.00 | 78.00 | | | | Slip..... | 1.00 | 6.00 |
| | | | Stuffed animal..... | 0.50 | 1.00 | | | | Socks..... | 0.50 | 1.00 |
| | | | Tablet..... | 25.00 | 150.00 | | | | Suit..... | 6.00 | 26.00 |
| | | | | | | | | | Sweater..... | 4.00 | 16.00 |

Caution: These valuation ranges were obtained from the Salvation Army website (<http://satruck.org/Home/DonationValueGuide>) 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 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 and clothing is usually much less than their original cost and depends on the condition and usefulness of the items donated. See *Clothing and household items* on Page 5-16 and IRS Pub. 561 (Determining the Value of Donated Property) for more information.

Donations Substantiation Guide

| Type of Donation | Amount Donated ¹ | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | Less Than \$250 | \$250 to \$500 | \$501 to \$5,000 | Over \$5,000 |
| Cash | Bank record or written receipt from charity. | Acknowledgment. | Acknowledgment. | Acknowledgment. |
| Publicly Traded Stock | <ul style="list-style-type: none"> Receipt. Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. | <ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. |
| Nonpublicly Traded Stock | <ul style="list-style-type: none"> Receipt. Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. | <ul style="list-style-type: none"> Acknowledgment. Written records. Qualified appraisal, if FMV > \$10,000 (attach to return if FMV > \$500,000). Declaration of appraiser and donee acknowledgment (Form 8283, Section B). |
| Artwork | <ul style="list-style-type: none"> Receipt. Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. | <ul style="list-style-type: none"> Acknowledgment. Written records. Qualified appraisal (must attach to return if FMV > \$20,000). Declaration of appraiser and donee acknowledgment (Form 8283, Section B). |
| Autos, Boats, and Planes—Charity sells without significant use or material improvement. | <ul style="list-style-type: none"> Receipt. Written records. | <ul style="list-style-type: none"> Form 1098-C or other acknowledgment. Written records. | <ul style="list-style-type: none"> Form 1098-C (attached to tax return). Written records. Form 8283, Section A. | <ul style="list-style-type: none"> Form 1098-C (attached to tax return). Written records. Donee acknowledgment (Form 8283, Section B). |
| Autos, Boats, and Planes—Significant use or material improvement by charity OR the charity gives or sells at discounted price to a needy individual in a qualified transfer. | <ul style="list-style-type: none"> Receipt. Written records. | <ul style="list-style-type: none"> Form 1098-C or other acknowledgment. Written records. | <ul style="list-style-type: none"> Form 1098-C (attached to the tax return). Written records. Form 8283, Section A. | <ul style="list-style-type: none"> Form 1098-C (attached to tax return). Written records. Qualified appraisal. Declaration of appraiser and donee acknowledgment (Form 8283, Section B). |
| All Other Noncash Donations² | <ul style="list-style-type: none"> Receipt (unless impractical to obtain from donee; for example, items left at charity's unattended dropbox). Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. | <ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. | <ul style="list-style-type: none"> Acknowledgment. Written records. Qualified appraisal [attach to return if deduction > \$500,000 or any amount if a donation of a facade easement in a registered historic district (along with photographs and certain other information)]. Declaration of appraiser and donee acknowledgment (Form 8283, Section B). |
| Payroll Deduction | <ul style="list-style-type: none"> Paystub, W-2 or other written record from employer. Pledge card or acknowledgment from charity. | <ul style="list-style-type: none"> Paystub, W-2 or other written record from employer. Pledge card or acknowledgment from charity. | <ul style="list-style-type: none"> Paystub, Form W-2 or other written record from employer. Pledge card or acknowledgment from charity. | <ul style="list-style-type: none"> Paystub, Form W-2 or other written record from employer. Pledge card or acknowledgment from charity. |
| Volunteer Out-of-Pocket Expenses | Receipt or similar document, canceled check or other written records. | <ul style="list-style-type: none"> Receipt, canceled check or other written records. Acknowledgment. | <ul style="list-style-type: none"> Receipt, canceled check or other written records. Acknowledgment. | <ul style="list-style-type: none"> Receipt, canceled check or other written records. Acknowledgment. |

¹ Cash—Amount given in a single donation; Noncash—Combined amount of all similar items of property donated to any charity during the year.

² Includes donations of digital assets.

Definition of terms:

Written Records. Taxpayers' records must include the following: (1) name and address of donee organization; (2) date and location of the contribution; (3) description of the property; (4) FMV of the property (or cost, if taxpayer required to or elects to reduce FMV for appreciated property); (5) information related to contributions of partial interests in property, if applicable, and (6) terms of any conditions attached to the donation, if applicable [Reg. 1.170A-13(b)(2)(ii)]. If the donation is over \$500, written records must also include how and when the taxpayer got the property and the property's cost or basis (basis information not required for publicly traded securities or for property held 12 months or more).

Acknowledgment. Written acknowledgment from the charity must include a description of the property or amount of cash donated plus a statement as to whether the donor received any goods or services (with a good faith estimate of value) in connection with the donation [Reg. 1.170A-13(f)].

- If the donor received intangible religious benefits, the acknowledgment must say so, although no valuation of such benefits is required.
- Taxpayers must receive the acknowledgment before the earlier of (1) the date the return for the year of the donation is filed or (2) the due date, including extensions, for filing the return.
- The acknowledgment can be either a paper copy or in electronic format, such as an email addressed to the donor (IRS Pub. 1771).
- If for taxpayer's out-of-pocket expenses, the statement must describe the taxpayer's services and state whether the charity provided goods or services in consideration for out-of-pocket expenses.
- If the donor received something other than *de minimis* items (such as a calendar or key chain) in return for a donation of more than \$75, the charity must provide a statement informing the donor that the charitable deduction is limited to the excess of the contribution over the value of the goods or services provided by the charity (with a good faith estimate of the value of the goods or services provided).

Pledge Card. A document prepared by or for the charity that shows the charity's name. If \$250 or more withheld each time, the pledge card must also state that the charity does not provide goods or services in return for any contribution made to it by payroll deduction.

Noncash donations of less than \$250. Receipt not required when it is impractical to obtain one from the donee organization (for example, items are left at a charity's unattended dropbox).

Noncash donations of less than \$500. IRS Pub. 526 states that written records must be kept in all cases. However, Reg. 1.170A-13(b)(2) states that for noncash donations of \$500 or less, taxpayers are required to maintain written records regarding the donated property only if they do not receive a receipt from the charity because it is impractical to do so.

Clothing and household items. Donations of clothing and household items must be in "good used condition or better" unless over \$500 and qualified appraisal attached to return.