

## Donations—Noncash

Name	SSN	Year			
<b>Donated to</b>	<b>Organization</b>				
	<b>Address</b>				
<b>Description of Property</b>	<b>Acquired</b>		<b>Donated</b>		<b>Method for Determining FMV</b>
	<b>Date (mo., yr.)<sup>1</sup></b>	<b>Cost or Other Basis<sup>1</sup></b>	<b>Date</b>	<b>Fair Market Value (FMV)<sup>2</sup></b>	<b>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).</b>
<b>Total Deduction \$</b>					

- <sup>1</sup> 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.
- <sup>2</sup> 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	<b>Men's Clothing</b>							
Electric stove.....	78.00	156.00	Lamp.....	5.00	78.00	Umbrella.....	2.00	6.00	Jacket.....	8.00	26.00	Overcoat.....	16.00	62.00		
Freezer.....	25.00	100.00	Mixer/blender.....	5.00	21.00	Vacuum cleaner.....	16.00	67.00				Pajamas.....	2.00	8.00		
Gas stove.....	52.00	130.00	Picture/painting.....	5.00	207.00	<b>Furniture</b>						Raincoat.....	5.00	21.00		
Heaters.....	8.00	23.00	Pillow.....	2.00	8.00	Bed (full, queen, king).....	52.00	176.00				Shirt.....	3.00	12.00		
Microwave.....	10.00	50.00	Plate.....	0.50	3.00	Bed (single).....	35.00	104.00				Shoes.....	4.00	26.00		
Refrigerator (working).....	78.00	259.00	Pot/pan.....	1.00	3.00	Bedroom set (complete).....	259.00	1,037.00				Shorts.....	4.00	10.00		
TV (color, working).....	78.00	233.00	Sheets.....	2.00	8.00	Chair (upholstered).....	26.00	104.00				Slacks.....	5.00	12.00		
Washing machine.....	41.00	156.00	Throw rug.....	2.00	12.00	Chest.....	26.00	99.00				Suit.....	16.00	62.00		
			Towel.....	0.50	4.00	China cabinet.....	89.00	311.00	<b>Women's Clothing</b>							
			<b>Miscellaneous</b>			Coffee table.....	16.00	67.00	Bathing suit.....				4.00	12.00		
			Answering machine.....	10.00	31.00	Crib (with mattress).....	26.00	104.00	Bathrobe.....				3.00	12.00		
			Bicycle.....	5.00	83.00	Desk.....	26.00	145.00	Blouse.....				3.00	12.00		
			Board game.....	1.00	3.00	Dining room set (complete).....	156.00	934.00	Boots.....				2.00	5.00		
			Book (hardback).....	1.00	3.00	Dresser (with mirror).....	21.00	104.00	Bra.....				1.00	3.00		
			Book (paperback).....	1.00	2.00	End table.....	10.00	52.00	Coat.....				10.00	41.00		
			Carriage.....	5.00	100.00	Folding bed.....	21.00	62.00	Dress.....				4.00	20.00		
			CD.....	2.00	5.00	Hi riser.....	36.00	78.00	Evening dress.....				10.00	62.00		
			Cell phone.....	25.00	100.00	High chair.....	10.00	52.00	Foundation garment... ..				3.00	8.00		
			Computer monitor.....	5.00	51.00	Kitchen cabinet.....	26.00	78.00	Fur coat.....				25.00	415.00		
			Computer printer.....	5.00	155.00	Kitchen chair.....	3.00	10.00	Fur hat.....				7.00	16.00		
			Computer system.....	104.00	415.00	Kitchen set.....	36.00	176.00	Handbag.....				2.00	21.00		
			Copier.....	41.00	207.00	Mattress (double).....	13.00	78.00	Hat.....				1.00	8.00		
			DVD.....	2.00	5.00	Mattress (single).....	16.00	36.00	Jacket.....				4.00	12.00		
			DVD player/VCR.....	8.00	16.00	Playpen.....	4.00	31.00	Nightgown.....				4.00	12.00		
			Edger.....	5.00	26.00	Rugs.....	21.00	93.00	Pants suit.....				7.00	26.00		
			eReader.....	10.00	50.00	Secretary.....	52.00	145.00	Shoes.....				2.00	26.00		
			Golf club.....	2.00	26.00	Sleeper sofa (with mattress).....	88.00	311.00	Skirt.....				3.00	8.00		
			Ice skates.....	3.00	16.00	Sofa.....	36.00	207.00	Slacks.....				4.00	12.00		
			Luggage.....	5.00	16.00	Trunk.....	5.00	73.00	Slip.....				1.00	6.00		
			Mower.....	26.00	104.00				Socks.....				0.50	1.00		
			Mower (riding).....	104.00	311.00				Suit.....				6.00	26.00		
			Radio.....	8.00	52.00				Sweater.....				4.00	16.00		
			Roller blades.....	3.00	16.00											
			Sewing machine.....	15.00	88.00											
			Stereo.....	16.00	78.00											
			Stereo.....	16.00	78.00											
			Stuffed animal.....	0.50	1.00											
			Tablet.....	25.00	150.00											

**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](http://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 5-15 and IRS Pub. 561 (Determining the Value of Donated Property) for more information.