

Donations—Noncash

Name	SSN	Year			
Donated to	Organization		Address		
	Acquired		Donated		Method for Determining FMV
Description of Property	Date (mo., yr.) ¹	Cost or Other Basis ¹	Date	Fair Market Value (FMV) ²	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).
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		Household Goods (cont.)		Furniture		Men's Clothing	
Low	High	Low	High	Low	High	Low	High
Air conditioner.....	\$ 20.00 90.00	Kitchen utensils	\$ 0.50 1.50	Bed (full, queen, king).....	\$ 50.00 170.00	Jacket	\$ 7.50 25.00
Dryer.....	45.00 90.00	Lamp.....	5.00 75.00	Bed (single).....	35.00 100.00	Overcoat.....	15.00 60.00
Electric stove	75.00 150.00	Mixer/blender.....	5.00 20.00	Bedroom set (complete).....	250.00 1,000.00	Pajamas.....	2.00 8.00
Gas stove	50.00 75.00	Picture/painting.....	5.00 200.00	Carriage.....	5.00 100.00	Raincoat	5.00 20.00
Heaters.....	7.50 22.00	Pillow	2.00 8.00	Chair (upholstered).....	25.00 100.00	Shirt.....	2.50 12.00
Microwave	10.00 50.00	Plate	0.50 3.00	Chest.....	25.00 95.00	Shoes.....	3.50 25.00
Refrigerator (working).....	75.00 200.00	Pot/pan	1.00 3.00	China cabinet.....	85.00 300.00	Shorts.....	3.50 10.00
TV (color, working).....	75.00 225.00	Sheets	2.00 8.00	Clothes closet.....	15.00 50.00	Slacks.....	5.00 12.00
Washing machine.....	40.00 150.00	Throw rug	1.50 12.00	Coffee table.....	15.00 65.00	Suits.....	15.00 60.00
		Towels.....	0.50 4.00	Crib (with mattress).....	25.00 100.00	Sweater.....	2.50 12.00
		Miscellaneous		Desk.....	25.00 140.00	Swim trunks.....	2.50 8.00
Children's Clothing		Answering machine....	10.00 30.00	Dining room set (complete).....	150.00 900.00	Tuxedo.....	10.00 60.00
Blouse.....	2.00 8.00	Bicycle.....	5.00 80.00	Dresser (with mirror).....	20.00 100.00	Undershirt.....	1.00 3.00
Boots.....	3.00 20.00	Board game.....	1.00 3.00	End table.....	10.00 50.00	Undershirt.....	1.00 3.00
Coat.....	4.50 20.00	Book (hardback).....	1.00 3.00	Folding bed.....	20.00 60.00	Women's Clothing	
Dress.....	3.50 12.00	Book (paperback).....	0.75 1.50	Hi riser.....	35.00 75.00	Bathing suit.....	4.00 12.00
Jacket.....	3.00 25.00	CD.....	2.00 5.00	High chair.....	10.00 50.00	Bathrobe.....	2.50 12.00
Jeans.....	3.50 12.00	Computer monitor.....	5.00 50.00	Kitchen cabinet.....	25.00 75.00	Blouse.....	2.50 12.00
Pants.....	2.50 12.00	Computer printer.....	5.00 150.00	Kitchen chair.....	2.50 10.00	Boots.....	2.00 5.00
Shirt.....	2.00 6.00	Computer system.....	100.00 400.00	Kitchen set.....	35.00 170.00	Bra.....	1.00 3.00
Shoes.....	2.50 8.75	Copier.....	40.00 200.00	Mattress (double).....	12.50 75.00	Coat.....	10.00 40.00
Skirt.....	1.50 6.00	DVD.....	2.00 5.00	Mattress (single).....	15.00 35.00	Dress.....	4.00 20.00
Slacks.....	2.00 8.00	DVD player/VCR.....	8.00 15.00	Playpen.....	3.75 30.00	Evening dress.....	10.00 60.00
Snowsuit.....	4.00 19.00	Edger.....	5.00 25.00	Rugs.....	20.00 90.00	Foundation garment...	3.00 8.00
Socks.....	0.50 1.50	Golf clubs.....	2.00 25.00	Secretary.....	50.00 140.00	Fur coat.....	25.00 400.00
Sweater.....	2.50 8.00	Ice skates.....	3.00 15.00	Sleeper sofa (with mattress).....	85.00 300.00	Fur hat.....	7.00 15.00
Underwear.....	1.00 3.50	Luggage.....	5.00 15.00	Sofa.....	35.00 200.00	Handbag.....	2.00 20.00
Household Goods		Mower.....	25.00 100.00	Trunk.....	5.00 70.00	Hat.....	1.00 8.00
Bakeware.....	1.00 3.00	Mower (riding).....	100.00 300.00	Wardrobe.....	20.00 100.00	Jacket.....	4.00 12.00
Bedsprad/Quilt.....	3.00 24.00	Radio.....	7.50 50.00			Nightgown.....	4.00 12.00
Blanket.....	3.00 15.00	Roller blades.....	3.00 15.00			Pants suit.....	6.50 25.00
Chair/sofa cover.....	15.00 35.00	Sewing machine.....	15.00 85.00			Shoes.....	2.00 25.00
Coffeemaker.....	4.00 15.00	Stereo.....	15.00 75.00			Skirt.....	3.00 8.00
Curtains.....	1.50 12.00	Stuffed animal.....	0.50 1.00			Slacks.....	3.50 12.00
Drapes.....	6.50 40.00	Tennis racket.....	2.00 5.00			Slip.....	1.00 6.00
Fireplace set.....	20.00 80.00	Typewriter.....	5.00 25.00			Socks.....	0.50 1.25
Floor lamp.....	6.00 50.00	Umbrella.....	2.00 6.00			Suit.....	6.00 25.00
Glass/Cup.....	0.50 1.50	Vacuum cleaner.....	15.00 65.00			Sweater.....	3.75 15.00
Griddle.....	4.00 12.00						

Caution: These valuation ranges were obtained from the Salvation Army website (www.salvationarmyusa.org) 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 5-15 and IRS Pub. 561 (Determining the Value of Donated Property) for more information.