

Donations—Noncash

Name	SSN	Year			
Donated to	Organization				
	Address				
Description of Property	Acquired		Donated		Deduction
	Year¹	Cost or Other Basis¹	Date	Fair Market Value²	• Usually the FMV. ² • Exceptions: 1) Property held less than 12 months. 2) Certain business property.
Total Deduction					\$

¹ Not required if deduction claimed for the item is \$500 or less.

² 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.

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

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. 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, 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. These items must be in "good used condition or better" to be deductible. See Publication 561, *Determining the Value of Donated Property*, for more information.