

Donations—Noncash

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. For donations of clothing or household goods, the item must be in "good used condition or better" to be deductible.

** Not required if deduction claimed for the item(s) is \$500 or less.

Donated Goods Valuation Guide

Appliances		Dry Goods		Furniture (cont.)		Women's Items	
Low	High	Low	High	Low	High	Low	High
Air conditioner..... \$ 20.00	90.00	Bedspreads..... \$ 3.00	24.00	Folding beds..... \$ 20.00	60.00	Bathing suits..... \$ 4.00	12.00
Dryer..... 45.00	90.00	Blankets..... 2.50	8.00	Hi riser..... 35.00	75.00	Bathrobes..... 2.50	12.00
Gas stove..... 50.00	125.00	Chair covers..... 15.00	35.00	High chair..... 10.00	50.00	Blouse..... 2.50	12.00
Heaters..... 7.50	22.00	Curtains..... 1.50	12.00	Kitchen cabinets..... 25.00	75.00	Boots..... 2.00	5.00
Radio..... 7.50	50.00	Drapes..... 6.50	40.00	Kitchen chair..... 2.50	10.00	Bras..... 1.00	3.00
Refrigerator..... 15.00	250.00	Pillows..... 2.00	8.00	Kitchen set..... 35.00	170.00	Coats..... 10.00	40.00
(working)..... 15.00	250.00	Sheets..... 2.00	8.00	Mattress (double).... 12.50	75.00	Dresses..... 4.00	19.00
TV (b&w, working)..... 25.00	60.00	Throw rugs..... 1.50	12.00	Mattress (single).... 15.00	35.00	Evening dresses.... 10.00	60.00
TV (color, working)..... 75.00	225.00	Towels..... 0.50	4.00	Play-pen..... 3.75	30.00	Foundation garments..... 3.00	8.00
Washing machine .. 27.50	150.00	Furniture		Rugs..... 20.00	90.00	Fur coats..... 25.00	400.00
		Bed complete (double)..... \$ 50.00	170.00	Secretary..... 50.00	140.00	Fur hats..... 7.00	15.00
		Bed complete (single)..... 35.00	100.00	Sofa..... 35.00	200.00	Handbags..... 2.00	20.00
		Bedroom set (complete)..... 250.00	1,000.00	Trunk..... 5.00	70.00	Hats..... 1.00	8.00
Children's Items		Carriage..... 5.00	100.00	Wardrobe..... 20.00	100.00	Jackets..... 4.00	12.00
Bicycles..... \$ 15.00	65.00	Chest..... 25.00	95.00	Men's Items			
Blouses..... 2.00	8.00	China cabinet..... 85.00	300.00	Jackets..... \$ 7.50	25.00	Nightgowns..... 4.00	12.00
Boots..... 3.00	20.00	Clothes closet..... 15.00	50.00	Over coats..... 15.00	60.00	Pants suits..... 6.50	25.00
Coats..... 4.50	20.00	Coffee table..... 15.00	65.00	Pajamas..... 2.00	8.00	Shoes..... 2.00	25.00
Dresses..... 3.50	12.00	Convertible sofa (with mattress).... 85.00	300.00	Pants-shorts..... 3.50	10.00	Skirts..... 3.00	8.00
Jackets..... 3.00	25.00	Crib (with mattress).... 25.00	100.00	Raincoat..... 5.00	20.00	Slacks..... 3.50	12.00
Jeans..... 3.50	12.00	Desk..... 25.00	140.00	Shirts..... 2.50	12.00	Slips..... 1.00	6.00
Pants..... 2.50	12.00	Dining room set (complete)..... 150.00	900.00	Shoes..... 3.50	25.00	Socks..... 0.40	1.25
Shirts..... 2.00	6.00	Dresser (with mirror)..... 20.00	100.00	Slacks..... 5.00	12.00	Suits..... 6.00	25.00
Shoes..... 2.50	8.75	End tables (2)..... 10.00	50.00	Suits..... 15.00	60.00	Sweaters..... 3.75	15.00
Skirts..... 1.50	6.00	Floor lamps..... 7.50	40.00	Sweaters..... 2.50	12.00		
Slacks..... 2.00	8.00			Swim trunks..... 2.50	8.00		
Snowsuits..... 4.00	19.00			Tuxedo..... 10.00	60.00		
Socks..... 0.50	1.50			Under-shirts..... 1.00	3.00		
Sweaters..... 2.50	8.00			Under-shorts..... 1.00	3.00		
Underwear..... 1.00	3.50						



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