

Donations—Noncash

Name	SSN	Year			
Donated to	Organization				
	Address				
Description of Property	Acquired		Donated	Deduction	
	Year**	Cost or Other Basis**	Date	Fair Market Value*	<ul style="list-style-type: none"> • Usually the FMV.* • Exceptions: <ol style="list-style-type: none"> 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

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



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 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.