

Donations—Noncash

Name	SSN	Year		
Donated	Organization			
	Address			
Description of Property	Acquired		Donated	Deduction
	Year**	Cost or Other Basis**	Date	Fair Market Value*
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	Hiriser.....	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,			Furniture			Rugs.....	20.00	90.00	garments.....	3.00	6.00
working).....	75.00	225.00	Bed complete			Secretary.....	50.00	140.00	Fur coats.....	25.00	400.00
Washing machine..	27.50	150.00	(double)..... \$	50.00	170.00	Sofa.....	35.00	200.00	Fur hats.....	7.00	15.00
Children's Items			(single).....	35.00	100.00	Trunk.....	5.00	70.00	Handbags.....	2.00	20.00
Bicycles..... \$	15.00	65.00	Bedroom set			Wardrobe.....	20.00	100.00	Hats.....	1.00	8.00
Blouses.....	2.00	8.00	(complete).....	250.00	1,000.00	Men's Items			Jackets.....	4.00	12.00
Boots.....	3.00	20.00	Carriage.....	5.00	300.00	Jackets..... \$	7.50	25.00	Nightgowns.....	4.00	12.00
Coats.....	4.50	20.00	Chest.....	25.00	95.00	Over coats.....	15.00	60.00	Pants suits.....	6.50	25.00
Dresses.....	3.50	12.00	China cabinet.....	85.00	300.00	Pajamas.....	2.00	8.00	Shoes.....	2.00	25.00
Jackets.....	3.00	25.00	Clothes closet.....	15.00	50.00	Pants-shorts.....	3.50	10.00	Skirts.....	3.00	8.00
Jeans.....	3.50	12.00	Coffee table.....	15.00	85.00	Raincoat.....	5.00	20.00	Slacks.....	3.50	12.00
Pants.....	2.50	12.00	Convertible sofa			Shirts.....	2.50	12.00	Slips.....	1.00	6.00
Shirts.....	2.00	8.00	(with mattress)....	85.00	300.00	Shoes.....	3.50	25.00	Socks.....	0.40	1.25
Shoes.....	2.50	8.75	Crib			Slacks.....	5.00	12.00	Suits.....	6.00	25.00
Skirts.....	1.50	6.00	(with mattress)....	25.00	100.00	Suits.....	15.00	60.00	Sweaters.....	3.75	15.00
Slacks.....	2.00	8.00	Desk.....	25.00	140.00	Sweaters.....	2.50	12.00			
Snowsuits.....	4.00	19.00	Dining room sat			Swim trunks.....	2.50	8.00			
Socks.....	0.50	1.50	(complete).....	150.00	900.00	Tuxedo.....	10.00	80.00			
Sweaters.....	2.50	8.00	Dresser			Under-shirts.....	1.00	3.00			
Underwear.....	1.00	3.50	(with mirror).....	20.00	100.00	Under-shorts.....	1.00	3.00			
			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. See Publication 561, *Determining the Value of Donated Property*, for more information.