Donations—Noncash

Name	SSN	Year

Donated to	Organization Address				
Description of Property	Acquired		Donated		Deduction
	Year[1]	Cost or Other Basis[1]	Date	Fair Market Value[2]	• 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
Appliances		
Air conditioner	$ 20.00	90.00
Dryer	45.00	90.00
Electric stove	75.00	150.00
Gas stove	50.00	125.00
Heaters	7.50	22.00
Microwave	10.00	50.00
Refrigerator (working)	75.00	250.00
TV (color, working)	75.00	225.00
Washing machine	40.00	150.00
Children's Clothing		
Blouse	2.00	8.00
Boots	3.00	20.00
Coat	4.50	20.00
Dress	3.50	12.00
Jacket	3.00	25.00
Jeans	3.50	12.00
Pants	2.50	12.00
Shirt	2.00	6.00
Shoes	2.50	8.75
Skirt	1.50	6.00
Slacks	2.00	8.00
Snowsuit	4.00	19.00
Socks	0.50	1.50
Sweater	2.50	8.00
Underwear	1.00	3.50
Household Goods		
Bakeware	1.00	3.00
Bedspread/Quilt	3.00	24.00
Blanket	3.00	15.00
Chair/sofa cover	15.00	35.00
Coffeemaker	4.00	15.00
Curtains	1.50	12.00
Drapes	6.50	40.00
Fireplace set	20.00	80.00
Floor lamp	6.00	50.00

	Low	High
Household Goods (cont.)		
Griddle	$ 4.00	12.00
Kitchen utensils	0.50	1.50
Lamp	5.00	75.00
Mixer/blender	5.00	20.00
Picture/painting	5.00	200.00
Pillow	2.00	8.00
Plate	0.50	3.00
Pot/pan	1.00	3.00
Sheets	2.00	8.00
Throw rug	1.50	12.00
Towels	0.50	4.00
Miscellaneous		
Answering machine	10.00	30.00
Bicycle	5.00	80.00
Board game	1.00	3.00
Book (hardback)	1.00	3.00
Book (paperback)	0.75	1.50
Computer monitor	5.00	50.00
Computer printer	5.00	150.00
Computer system	100.00	400.00
Copier	40.00	200.00
DVD	2.00	5.00
DVD player/VCR	8.00	15.00
Edger	5.00	25.00
Golf clubs	2.00	25.00
Ice skates	3.00	15.00
Luggage	5.00	15.00
Mower	25.00	100.00
Mower (riding)	100.00	300.00
Radio	7.50	50.00
Roller blades	3.00	15.00
Sewing machine	15.00	85.00
Stereo	15.00	75.00
Stuffed animal	0.50	1.00
Tennis racket	2.00	5.00
Umbrella	2.00	6.00
Vacuum cleaner	15.00	65.00

	Low	High
Furniture		
Bed (full, queen, king)	$ 50.00	170.00
Bed (single)	35.00	100.00
Bedroom set (complete)	250.00	1,000.00
Carriage	5.00	100.00
Chair (upholstered)	25.00	100.00
Chest	25.00	95.00
China cabinet	85.00	300.00
Clothes closet	15.00	50.00
Coffee table	15.00	65.00
Crib (with mattress)	25.00	100.00
Desk	25.00	140.00
Dining room set (complete)	150.00	900.00
Dresser (with mirror)	20.00	100.00
End table	10.00	50.00
Folding bed	20.00	60.00
Hi riser	35.00	75.00
High chair	10.00	50.00
Kitchen cabinet	25.00	75.00
Kitchen chair	2.50	10.00
Kitchen set	35.00	170.00
Mattress (double)	12.50	75.00
Mattress (single)	15.00	35.00
Play-pen	3.75	30.00
Rugs	20.00	90.00
Secretary	50.00	140.00
Sleeper sofa (with mattress)	85.00	300.00
Sofa	35.00	200.00
Trunk	5.00	70.00
Wardrobe	20.00	100.00

	Low	High
Men's Clothing		
Jacket	$ 7.50	25.00
Overcoat	15.00	60.00
Pajamas	2.00	8.00
Raincoat	5.00	20.00
Shirt	2.50	12.00
Shoes	3.50	25.00
Shorts	3.50	10.00
Slacks	5.00	12.00
Suits	15.00	60.00
Sweater	2.50	12.00
Swim trunks	2.50	8.00
Tuxedo	10.00	60.00
Under-shirt	1.00	3.00
Under-short	1.00	3.00
Women's Clothing		
Bathing suit	4.00	12.00
Bathrobe	2.50	12.00
Blouse	2.50	12.00
Boots	2.00	5.00
Bra	1.00	3.00
Coat	10.00	40.00
Dress	4.00	20.00
Evening dress	10.00	60.00
Foundation garment	3.00	8.00
Fur coat	25.00	400.00
Fur hat	7.00	15.00
Handbag	2.00	20.00
Hat	1.00	8.00
Jacket	4.00	12.00
Nightgown	4.00	12.00
Pants suit	6.50	25.00
Shoes	2.00	25.00
Skirt	3.00	8.00
Slacks	3.50	12.00
Slip	1.00	6.00
Socks	0.50	1.25
Suit	6.00	25.00
Sweater	3.75	15.00

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.