

## Donations—Noncash

Name	SSN	Year			
Donated to	Organization				
	Address				
Description of Property	Acquired		Donated		Method for Determining FMV Examples: "Appraisal," "Thrift shop value" (for clothing or household items), "Catalog" (for stamp or coin collections) or "Comparable sales" (for real estate and other kinds of assets).
	Date (mo., yr.) <sup>1</sup>	Cost or Other Basis <sup>1</sup>	Date	Fair Market Value (FMV) <sup>2</sup>	
<b>Total Deduction \$</b>					

<sup>1</sup> Not required if deduction claimed for the item is \$500 or less or if property was held at least 12 months or publicly traded securities. Keep records of cost or other basis.

<sup>2</sup> FMV is what a willing buyer would pay a willing seller on the date the item was donated. For donations of clothing or household goods, the item generally must be in "good used condition or better" to be deductible.

## Donated Goods Valuation Guide

Appliances		Low	High	Household Goods (cont.)		Low	High	Furniture		Low	High	Men's Clothing		Low	High	
Air conditioner.....	\$	20.00	90.00	Kitchen utensils .....	\$	0.50	1.50	Bed (full, queen, king).....	\$	50.00	170.00	Jacket.....	\$	7.50	25.00	
Dryer.....		45.00	90.00	Lamp.....		5.00	75.00	Bed (single).....		35.00	100.00	Overcoat.....		15.00	60.00	
Electric stove .....		75.00	150.00	Mixer/blender.....		5.00	20.00	Bedroom set (complete) .....		250.00	1,000.00	Pajamas.....		2.00	8.00	
Gas stove .....		50.00	75.00	Picture/painting.....		5.00	200.00	Carriage.....		5.00	100.00	Raincoat .....		5.00	20.00	
Heaters.....		7.50	22.00	Pillow .....		2.00	8.00	Chair (upholstered).....		25.00	100.00	Shirt.....		2.50	12.00	
Microwave .....		10.00	50.00	Plate .....		0.50	3.00	China cabinet.....		85.00	300.00	Shoes.....		3.50	25.00	
Refrigerator (working).....		75.00	200.00	Pot/pan .....		1.00	3.00	Clothes closet.....		15.00	50.00	Shorts.....		3.50	10.00	
TV (color, working).....		75.00	225.00	Sheets .....		2.00	8.00	Coffee table .....		15.00	65.00	Slacks.....		5.00	12.00	
Washing machine .....		40.00	150.00	Throw rug .....		1.50	12.00	Crib (with mattress).....		25.00	100.00	Suits.....		15.00	60.00	
				Towels.....		0.50	4.00	Desk .....		25.00	140.00	Sweater .....		2.50	12.00	
				<b>Miscellaneous</b>									Swim trunks.....		2.50	8.00
				Answering machine .....		10.00	30.00	Dining room set (complete) .....		150.00	900.00	Tuxedo.....		10.00	60.00	
				Bicycle .....		5.00	80.00	Dresser (with mirror).....		20.00	100.00	Undershirt.....		1.00	3.00	
				Board game .....		1.00	3.00	End table .....		10.00	50.00	Undershirt.....		1.00	3.00	
				Book (hardback) .....		1.00	3.00	Folding bed.....		20.00	60.00					
				Book (paperback) .....		0.75	1.50	Hi riser .....		35.00	75.00	<b>Women's Clothing</b>				
				CD .....		2.00	5.00	High chair .....		10.00	50.00	Bathing suit.....		4.00	12.00	
				Computer monitor.....		5.00	50.00	Kitchen cabinet.....		25.00	75.00	Bathrobe.....		2.50	12.00	
				Computer printer.....		5.00	150.00	Kitchen chair.....		2.50	10.00	Blouse.....		2.50	12.00	
				Computer system .....		100.00	400.00	Kitchen set.....		35.00	170.00	Boots.....		2.00	5.00	
				Copier.....		40.00	200.00	Mattress (double).....		12.50	75.00	Bra.....		1.00	3.00	
				DVD .....		2.00	5.00	Mattress (single).....		15.00	35.00	Coat.....		10.00	40.00	
				DVD player/VCR.....		8.00	15.00	Playpen.....		3.75	30.00	Coat.....		10.00	40.00	
				Edger .....		5.00	25.00	Rugs.....		20.00	90.00	Dress.....		4.00	20.00	
				Golf clubs.....		2.00	25.00	Secretary .....		50.00	140.00	Evening dress.....		10.00	60.00	
				Ice skates.....		3.00	15.00	Sleeper sofa (with mattress).....		85.00	300.00	Foundation garment .....		3.00	8.00	
				Luggage.....		5.00	15.00	Sofa .....		35.00	200.00	Fur coat .....		25.00	400.00	
				Mower.....		25.00	100.00	Trunk.....		5.00	70.00	Fur hat .....		7.00	15.00	
				Mower (riding).....		100.00	300.00	Wardrobe.....		20.00	100.00	Handbag.....		2.00	20.00	
				Radio .....		7.50	50.00					Hat.....		1.00	8.00	
				Roller blades.....		3.00	15.00					Jacket.....		4.00	12.00	
				Sewing machine .....		15.00	85.00					Nightgown.....		4.00	12.00	
				Stereo.....		15.00	75.00					Pants suit.....		6.50	25.00	
				Stuffed animal.....		0.50	1.00					Shoes.....		2.00	25.00	
				Tennis racket .....		2.00	5.00					Skirt.....		3.00	8.00	
				Typewriter.....		5.00	25.00					Slacks.....		3.50	12.00	
				Umbrella .....		2.00	6.00					Slip.....		1.00	6.00	
				Vacuum cleaner.....		15.00	65.00					Socks.....		0.50	1.25	
												Suit.....		6.00	25.00	
												Sweater.....		3.75	15.00	

**Caution:** These valuation ranges were obtained from the Salvation Army website ([www.salvationarmyusa.org](http://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](http://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 and clothing is usually much less than their original cost and depends on the condition and usefulness of the items donated. See *Clothing and household items* on Page 5-15 and IRS Pub. 561 (Determining the Value of Donated Property) for more information.