

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.) ¹	Cost or Other Basis ¹	Date	Fair Market Value (FMV) ²	
Total Deduction					\$

- ¹ 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.
- ² 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	Miscellaneous (cont.)	Low	High	Furniture (cont.)	Low	High
Air conditioner.....	\$ 21.00	\$ 93.00	Griddle.....	\$ 4.00	\$ 12.00	Tennis racket.....	\$ 2.00	\$ 5.00	Wardrobe.....	\$ 21.00	\$ 104.00
Dryer.....	47.00	93.00	Kitchen utensils.....	0.50	2.00	Typewriter.....	5.00	26.00	Men's Clothing		
Electric stove.....	78.00	156.00	Lamp.....	5.00	78.00	Umbrella.....	2.00	6.00	Jacket.....	8.00	26.00
Freezer.....	25.00	100.00	Mixer/blender.....	5.00	21.00	Vacuum cleaner.....	16.00	67.00	Overcoat.....	16.00	62.00
Gas stove.....	52.00	130.00	Picture/painting.....	5.00	207.00	Furniture			Pajamas.....	2.00	8.00
Heaters.....	8.00	23.00	Pillow.....	2.00	8.00	Bed (full, queen, king).....	52.00	176.00	Raincoat.....	5.00	21.00
Microwave.....	10.00	50.00	Plate.....	0.50	3.00	Bed (single).....	35.00	104.00	Shirt.....	3.00	12.00
Refrigerator (working).....	78.00	259.00	Pot/pan.....	1.00	3.00	Bedroom set (complete).....	259.00	1,037.00	Shoes.....	4.00	26.00
TV (color, working).....	78.00	233.00	Sheets.....	2.00	8.00	Chair (upholstered).....	26.00	104.00	Shorts.....	4.00	10.00
Washing machine.....	41.00	156.00	Throw rug.....	2.00	12.00	Chest.....	26.00	99.00	Slacks.....	5.00	12.00
			Miscellaneous						Suit.....	16.00	62.00
			Answering machine.....	10.00	31.00	China cabinet.....	89.00	311.00	Sweater.....	3.00	12.00
Children's Clothing			Bicycle.....	5.00	83.00	Clothes closet.....	16.00	52.00	Swim trunks.....	3.00	8.00
Blouse.....	2.00	8.00	Board game.....	1.00	3.00	Coffee table.....	16.00	67.00	Tuxedo.....	10.00	62.00
Boots.....	3.00	21.00	Book (hardback).....	1.00	3.00	Crib (with mattress).....	26.00	104.00	Undershirt.....	1.00	3.00
Coat.....	5.00	21.00	Book (paperback).....	1.00	2.00	Desk.....	26.00	145.00	Undershorts.....	1.00	3.00
Dress.....	4.00	12.00	Carriage.....	5.00	100.00	Dining room set (complete).....	156.00	934.00	Women's Clothing		
Jacket.....	3.00	26.00	CD.....	2.00	5.00	Dresser.....	21.00	104.00	Bathing suit.....	4.00	12.00
Jeans.....	4.00	12.00	Cell phone.....	25.00	100.00	End table.....	10.00	52.00	Bathrobe.....	3.00	12.00
Pants.....	3.00	12.00	Computer monitor.....	5.00	51.00	Folding bed.....	21.00	62.00	Blouse.....	3.00	12.00
Shirt.....	2.00	6.00	Computer printer.....	5.00	155.00	Hi riser.....	36.00	78.00	Boots.....	2.00	5.00
Shoes.....	3.00	9.00	Computer system.....	104.00	415.00	High chair.....	10.00	52.00	Bra.....	1.00	3.00
Slack.....	2.00	8.00	Copier.....	41.00	207.00	Kitchen cabinet.....	26.00	78.00	Coat.....	10.00	41.00
Snowsuit.....	4.00	20.00	DVD.....	2.00	5.00	Kitchen chair.....	3.00	10.00	Dress.....	4.00	20.00
Socks.....	0.50	2.00	DVD player/VCR.....	8.00	16.00	Kitchen set.....	36.00	176.00	Evening dress.....	10.00	62.00
Sweater.....	3.00	8.00	Edger.....	5.00	26.00	Mattress (double).....	13.00	78.00	Foundation garment.....	3.00	8.00
Underwear.....	1.00	4.00	eReader.....	10.00	50.00	Mattress (single).....	16.00	36.00	Fur coat.....	25.00	415.00
Household Goods			Golf club.....	2.00	26.00	Playpen.....	4.00	31.00	Fur hat.....	7.00	16.00
Bakeware.....	1.00	3.00	Ice skates.....	3.00	16.00	Rugs.....	21.00	93.00	Handbag.....	2.00	21.00
Bedsprad/Quilt.....	3.00	25.00	Luggage.....	5.00	16.00	Secretary.....	52.00	145.00	Hat.....	1.00	8.00
Blanket.....	3.00	16.00	Mower.....	26.00	104.00	Sleeper sofa (with mattress).....	88.00	311.00	Jacket.....	4.00	12.00
Chair/Sofa cover.....	16.00	36.00	Mower (riding).....	104.00	311.00	Sofa.....	36.00	207.00	Nightgown.....	4.00	12.00
Coffeemaker.....	4.00	16.00	Radio.....	8.00	52.00	Trunk.....	5.00	73.00	Pants suit.....	7.00	26.00
Curtains.....	2.00	12.00	Roller blades.....	3.00	16.00				Shoes.....	2.00	26.00
Drapes.....	7.00	41.00	Sewing machine.....	15.00	88.00				Skirt.....	3.00	8.00
Fireplace set.....	21.00	83.00	Stereo.....	16.00	78.00				Slacks.....	4.00	12.00
Floor lamp.....	6.00	52.00	Stuffed animal.....	0.50	1.00				Slip.....	1.00	6.00
Glass/Cup.....	0.50	2.00	Tablet.....	25.00	150.00				Socks.....	0.50	1.00
									Suit.....	6.00	26.00
									Sweater.....	4.00	16.00

Caution: These valuation ranges were obtained from the Salvation Army website (<http://satruck.org/Home/DonationValueGuide>) 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 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.