

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 (FMV) 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 FMV 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 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	Overcoat.....	15.00	60.00	
Dryer.....	45.00	90.00	Lamp.....	5.00	75.00	Bed (single).....	35.00	100.00	Pajamas.....	2.00	8.00	Raincoat.....	5.00	20.00	
Electric stove.....	75.00	150.00	Mixer/blender.....	5.00	20.00	Bedroom set (complete).....	250.00	1,000.00	Shirt.....	2.50	12.00	Shoes.....	3.50	25.00	
Gas stove.....	50.00	125.00	Picture/painting.....	5.00	200.00	Carriage.....	5.00	100.00	Shorts.....	3.50	10.00	Slacks.....	5.00	12.00	
Heaters.....	7.50	22.00	Pillow.....	2.00	8.00	Chair (upholstered).....	25.00	100.00	Suits.....	15.00	60.00	Sweater.....	2.50	12.00	
Microwave.....	10.00	50.00	Plate.....	0.50	3.00	Chest.....	25.00	95.00	Swim trunks.....	2.50	8.00	Tuxedo.....	10.00	60.00	
Refrigerator (working).....	75.00	250.00	Pot/pan.....	1.00	3.00	China cabinet.....	85.00	300.00	Undershirt.....	1.00	3.00	Undershirt.....	1.00	3.00	
TV (color, working).....	75.00	225.00	Sheets.....	2.00	8.00	Clothes closet.....	15.00	50.00	Bathing suit.....	4.00	12.00	Bathrobe.....	2.50	12.00	
Washing machine.....	40.00	150.00	Throw rug.....	1.50	12.00	Coffee table.....	15.00	65.00	Blouse.....	2.50	12.00	Boots.....	2.00	5.00	
			Towels.....	0.50	4.00	Crib (with mattress).....	25.00	100.00	Bra.....	1.00	3.00	Coat.....	10.00	40.00	
						Desk.....	25.00	140.00	Coat.....	4.00	20.00	Dress.....	4.00	20.00	
						Dining room set (complete).....	150.00	900.00	Evening dress.....	10.00	60.00	Foundation garment ...	3.00	8.00	
						Dresser (with mirror).....	20.00	100.00	Fur coat.....	25.00	400.00	Fur hat.....	7.00	15.00	
						End table.....	10.00	50.00	Hat.....	1.00	8.00	Jacket.....	4.00	12.00	
						Folding bed.....	20.00	60.00	Nightgown.....	4.00	12.00	Pants suit.....	6.50	25.00	
						Hi riser.....	35.00	75.00	Shoes.....	2.00	25.00	Skirt.....	3.00	8.00	
						High chair.....	10.00	50.00	Slacks.....	3.50	12.00	Slip.....	1.00	6.00	
						Kitchen cabinet.....	25.00	75.00	Socks.....	0.50	1.25	Suit.....	6.00	25.00	
						Kitchen chair.....	2.50	10.00	Sweater.....	3.75	15.00				
						Kitchen set.....	35.00	170.00							
						Mattress (double).....	12.50	75.00							
						Mattress (single).....	15.00	35.00							
						Playpen.....	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							

Caution: These valuation ranges 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 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 5-13 and IRS Publication 561, *Determining the Value of Donated Property*, for more information.