

# Fair Market Value Guide for Used Items

## Men's Clothing

Accessories.....	\$2 – \$8
Belts/leather.....	\$5 – \$15
Belts/not leather.....	\$2 – \$6
Boots.....	\$6 – \$18
Coat.....	\$15 – \$60
Hospital wear.....	\$3 – \$5
Jacket.....	\$8 – \$25
Jeans.....	\$4 – \$21
Shirts.....	\$3 – \$12
Shoes.....	\$4 – \$25
Shorts.....	\$4 – \$10
Ski suit.....	\$14 – \$20
Slacks.....	\$5 – \$12
Sleepwear.....	\$2 – \$10
Suit.....	\$15 – \$40
Sweat clothes.....	\$2 – \$12
Sweater.....	\$5 – \$15
Swimwear.....	\$4 – \$12
T-shirt.....	\$1 – \$6
Tank top.....	\$1 – \$6
Tie.....	\$1 – \$5
Tuxedo.....	\$10 – \$60
Wallet.....	\$2 – \$6

## Women's Clothing

Belts/leather.....	\$5 – \$15
Belts/not leather.....	\$2 – \$6
Boots.....	\$6 – \$18
Coat.....	\$7 – \$40
Dresses/evening wear.....	\$10 – \$60
Dresses/everyday.....	\$4 – \$20
Hospital wear.....	\$3 – \$5
Intimate apparel.....	\$3 – \$8
Jacket.....	\$4 – \$12
Jeans.....	\$4 – \$21
Purse.....	\$3 – \$20
Shirts/blouses.....	\$2 – \$12
Shoes.....	\$4 – \$25
Shorts.....	\$1 – \$9
Skirts.....	\$3 – \$12
Slacks.....	\$3 – \$12
Sleepwear.....	\$4 – \$12
Suit.....	\$5 – \$30
Sweat clothes.....	\$2 – \$12
Sweater.....	\$5 – \$20
Swimwear.....	\$4 – \$12
T-shirt.....	\$1 – \$6
Tank top.....	\$1 – \$6
Vest.....	\$3 – \$9
Wedding dress.....	\$25 – \$60

## Children's Clothing

Belts/leather.....	\$3 – \$9
Belts/not leather.....	\$1 – \$2
Coat.....	\$5 – \$20
Dresses.....	\$2 – \$6
Jeans.....	\$3 – \$10
Pants.....	\$2 – \$12
Shirts.....	\$2 – \$6
Shoes.....	\$2 – \$8
Shorts.....	\$1 – \$6
Skirts.....	\$1 – \$6
Sleepwear.....	\$1 – \$6
Sweat clothes.....	\$1 – \$6
Sweater.....	\$1 – \$6
Swimsuit.....	\$1 – \$6
T-shirt.....	\$1 – \$3
Vest.....	\$1 – \$3

## Infants

0–4T.....	\$3 – \$5
Baby clothes.....	\$1 – \$15
Coat to 4T.....	\$5 – \$8

## Electrical Items

Calculator.....	\$5 – \$15
Camera.....	\$20 – \$200
Cell phone.....	\$25 – \$100
Coffee maker.....	\$4 – \$15
Curling iron.....	\$2 – \$5
DVD player.....	\$8 – \$15
Lamps/floor.....	\$5 – \$30
Lamps/table.....	\$4 – \$12
Phone.....	\$5 – \$25
Radio.....	\$5 – \$20
Small appliance.....	\$2 – \$8
Stereo system.....	\$15 – \$75
Television.....	\$60 – \$170
Vacuum cleaner.....	\$15 – \$65
VCR.....	\$8 – \$15

## Computers

Monitor.....	\$5 – \$50
Printer.....	\$5 – \$150
System.....	\$100 – \$400

## Kitchen Items

Baking pan.....	\$1 – \$3
Gadgets.....	\$1 – \$2
Glasses/mugs.....	\$1 – \$2
Plates.....	\$1 – \$3
Pots and pans.....	\$1 – \$3

## Sporting Goods

Bicycle.....	\$12 – \$60
Exercise equipment.....	\$5 – \$200
Fishing rod.....	\$5 – \$25
Golf clubs (each).....	\$2 – \$25
Skates.....	\$3 – \$15
Skis.....	\$5 – \$50
Sled.....	\$5 – \$15
Tennis racket.....	\$3 – \$10
Tricycle.....	\$5 – \$20
Wagon.....	\$5 – \$40

## Furniture

Bed/complete (double).....	\$50 – \$170
Bed/complete (single).....	\$35 – \$100
Bedroom set (complete).....	\$250 – \$1,000
Chair.....	\$5 – \$15
Chair (upholstered).....	\$25 – \$100
Chest.....	\$25 – \$95
China cabinet.....	\$85 – \$300
Coffee table.....	\$15 – \$65
Crib with mattress.....	\$25 – \$100
Desk.....	\$25 – \$140
Dining room set (complete).....	\$150 – \$900
Dresser.....	\$25 – \$100
End table.....	\$5 – \$20
High chair.....	\$10 – \$50
Kitchen set.....	\$35 – \$150
Mattress/box spring.....	\$10 – \$50
Play pen.....	\$4 – \$30
Recliners.....	\$30 – \$50
Sleeper sofa.....	\$80 – \$300
Sofa.....	\$30 – \$200
Wardrobe.....	\$20 – \$100
Wooden trunk.....	\$5 – \$70

**Author's Comment:** The price ranges shown on this page represent a compilation based on valuation guides published by various charitable organizations. The list is not to be considered authoritative guidance for purposes of establishing the fair market value of donated property.

**Note:** No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

**Planning Tip:** Most cell phones today can take pictures. Take a picture of all items donated. Keep the electronic pictures for proof the items were in good or better condition at the time they were donated.

## Recordkeeping Rules for Charitable Contributions (page 4-20)

To help substantiate a deduction for the fair market value of used items donated to charity, the taxpayer should make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date each item was donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time it was donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.



## Limitations on Donation of Property Which Has Increased In Value

Type of Property	Deduction Limited To
<b>Ordinary income property:</b> inventory, donor's creative work, and capital assets held less than one year.	Fair market value less amount of ordinary income or short-term capital gain amount if property had been sold.
<b>Capital gain property:</b> stocks, bonds, jewelry, coin or stamp collections, and cars and furniture used for personal purposes.	Fair market value of property.*

\* For certain types of contributions, this may be further limited. See *Reductions to Fair Market Value* chart, page 4-17, for more information.

## Textiles

Bath towel.....	\$2 – \$6
Bedsread.....	\$8 – \$24
Blanket.....	\$2 – \$15
Curtain.....	\$2 – \$12
Dish towel.....	\$1 – \$2
Drape.....	\$7 – \$30
Mattress pad.....	\$2 – \$8
Pillow.....	\$2 – \$8
Quilt.....	\$8 – \$24
Rug.....	\$3 – \$10
Sheet.....	\$2 – \$8
Tablecloth.....	\$3 – \$5
Throw rug.....	\$3 – \$12
Towel.....	\$2 – \$6

## Books and Multimedia

CD.....	\$2 – \$5
DVD.....	\$2 – \$5
Hard cover book.....	\$1 – \$3
Paperback book.....	\$1 – \$2
Record.....	\$1 – \$2

## Toys, Games

Puzzle.....	\$1 – \$2
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Board game.....	\$1 – \$3
Stuffed animal.....	\$1 – \$2

## Appliances

Air conditioner.....	\$20 – \$90
Dryer.....	\$45 – \$90
Electric stove.....	\$75 – \$150
Fan.....	\$3 – \$25
Freezer.....	\$25 – \$100
Gas stove.....	\$50 – \$125
Heater.....	\$8 – \$22
Iron.....	\$3 – \$10
Microwave.....	\$10 – \$50
Refrigerator.....	\$75 – \$250
Sewing machine.....	\$15 – \$85
Toaster.....	\$4 – \$12
Washing machine.....	\$40 – \$150

## Miscellaneous

Lawn mower.....	\$25 – \$100
Luggage.....	\$5 – \$15
Organ/Piano.....	\$50 – \$200
Picture.....	\$2 – \$10
Riding mower.....	\$50 – \$300