

Donations—Noncash

Name		SSN		Year	
Donated to	Organization				
	Address				
Description of Property	Acquired		Donated		Method for Determining FMV
	Date (mo., yr.) ¹	Cost or Other Basis ¹	Date	Fair Market Value (FMV) ²	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).
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	Shoes.....		4.00		26.00
Refrigerator (working).....		78.00		259.00	Pot/pan.....		1.00		3.00	Bedroom set (complete).....		259.00		1,037.00	Shorts.....		4.00		10.00
TV (color, working).....		78.00		233.00	Sheets.....		2.00		8.00	Chair (upholstered).....		26.00		104.00	Slacks.....		5.00		12.00
Washing machine.....		41.00		156.00	Throw rug.....		2.00		12.00	Men's Clothing			Suit.....		16.00		62.00		
Children's Clothing					Miscellaneous					Answering machine.....		10.00		31.00	Sweater.....		3.00		12.00
Blouse.....		2.00		8.00	Bicycle.....		5.00		83.00	Chest.....		26.00		99.00	Swim trunks.....		3.00		8.00
Boots.....		3.00		21.00	Board game.....		1.00		3.00	China cabinet.....		89.00		311.00	Tuxedo.....		10.00		62.00
Coat.....		5.00		21.00	Book (hardback).....		1.00		3.00	Clothes closet.....		16.00		52.00	Undershirt.....		1.00		3.00
Dress.....		4.00		12.00	Book (paperback).....		1.00		2.00	Coffee table.....		16.00		67.00	Undershorts.....		1.00		3.00
Jacket.....		3.00		26.00	Carriage.....		5.00		100.00	Crib (with mattress).....		26.00		104.00	Women's Clothing				
Jeans.....		4.00		12.00	CD.....		2.00		5.00	Desk.....		26.00		145.00	Bathing suit.....		4.00		12.00
Pants.....		3.00		12.00	Cell phone.....		25.00		100.00	Dining room set (complete).....		156.00		934.00	Bathrobe.....		3.00		12.00
Shirt.....		2.00		6.00	Computer monitor.....		5.00		51.00	Dresser (with mirror).....		21.00		104.00	Blouse.....		3.00		12.00
Shoes.....		3.00		9.00	Computer printer.....		5.00		155.00	End table.....		10.00		52.00	Boots.....		2.00		5.00
Skirt.....		2.00		6.00	Computer system.....		104.00		415.00	Folding bed.....		21.00		62.00	Bra.....		1.00		3.00
Slacks.....		2.00		8.00	Copier.....		41.00		207.00	Hi riser.....		36.00		78.00	Coat.....		10.00		41.00
Snowsuit.....		4.00		20.00	DVD.....		2.00		5.00	High chair.....		10.00		52.00	Dress.....		4.00		20.00
Socks.....		0.50		2.00	DVD player/VCR.....		8.00		16.00	Kitchen cabinet.....		26.00		78.00	Evening dress.....		10.00		62.00
Sweater.....		3.00		8.00	eReader.....		10.00		50.00	Kitchen chair.....		3.00		10.00	Foundation garment.....		3.00		8.00
Underwear.....		1.00		4.00	Golf club.....		2.00		26.00	Kitchen set.....		36.00		176.00	Fur coat.....		25.00		415.00
Household Goods					Ice skates.....		3.00		16.00	Mattress (double).....		13.00		78.00	Fur hat.....		7.00		16.00
Bakeware.....		1.00		3.00	Luggage.....		5.00		16.00	Mattress (single).....		16.00		36.00	Handbag.....		2.00		21.00
Bedsprad/Quilt.....		3.00		25.00	Mower.....		26.00		104.00	Playpen.....		4.00		31.00	Hat.....		1.00		8.00
Blanket.....		3.00		16.00	Mower (riding).....		104.00		311.00	Rugs.....		21.00		93.00	Jacket.....		4.00		12.00
Chair/Sofa cover.....		16.00		36.00	Radio.....		8.00		52.00	Secretary.....		52.00		145.00	Nightgown.....		4.00		12.00
Coffeemaker.....		4.00		16.00	Roller blades.....		3.00		16.00	Sleeper sofa (with mattress).....		88.00		311.00	Pants suit.....		7.00		26.00
Curtains.....		2.00		12.00	Sewing machine.....		15.00		88.00	Sofa.....		36.00		207.00	Shoes.....		2.00		26.00
Drapes.....		7.00		41.00	Stereo.....		16.00		78.00	Trunk.....		5.00		73.00	Skirt.....		3.00		8.00
Fireplace set.....		21.00		83.00	Stuffed animal.....		0.50		1.00						Slip.....		1.00		6.00
Floor lamp.....		6.00		52.00	Tablet.....		25.00		150.00						Socks.....		0.50		1.00
Glass/Cup.....		0.50		2.00											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.