"DEDUCTION GUIDE" for your Charitable Contributions

Updated as of December, 2019

If you itemize your deductions on your federal income tax return, those donations can be tax-dollar savers. To help determine the value of your non-cash donations below are some helpful hints.

1. Make a list of the donated property, being sure to make a separate list for each bag or box that is donated. At the top of the list write the name and address of the charity, along with the date the donation was made. Divide the list into several columns and be as complete and accurate as possible. List:
   - Description of item
   - Quantity (number of shirts, slacks, sweaters, etc.)
   - Condition of item (federal law requires all items be in good condition)
   - Fair market value at the time of the donation
   - Date acquired and cost basis (if known)
   - **BE SURE TO GET A DONATION RECEIPT FROM THE ORGANIZATION!**

2. The Internal Revenue Service allows a deduction for the fair market value at the time of the donation. That value can be determined by an appraisal, through a catalog, or using thrift shop values. To be eligible to receive a tax deduction to an organization, the organization must be described in IRS Pub. 78, "Cumulative List of Organizations."

3. These values are a guideline for those items you donate and are based on the condition of the item. Your list(s) and receipt(s) will not be attached to your tax return unless the aggregate total of the items exceeds $500, but will be part of your records in the event your tax return is selected for audit.

Below is a list of several items that are usually available at donation centers listing high and low ranges of values for items in good condition (appliances are in working order and clothing or bedding items are clean and not torn). As always, please feel free to call the office and discuss your personal situation regarding non-cash donations.

Donated Goods Valuation Guide

Appliances	Low	High
Air conditioner	$ 20.00	90.00
Dryer	45.00	90.00
Electric stove	75.00	150.00
Gas stove	50.00	75.00
Heaters	7.50	22.00
Microwave	10.00	50.00
Refrigerator (working)	75.00	200.00
TV (color, working)	75.00	225.00
Washing machine	40.00	150.00
Children's Clothing		
Blouse	2.00	8.00
Boots	3.00	20.00
Coat	4.50	20.00
Dress	3.50	12.00
Jacket	3.00	25.00
Jeans	3.50	12.00
Pants	2.50	12.00
Shirt	2.00	6.00
Shoes	2.50	8.75
Skirt	1.50	6.00
Slacks	2.00	8.00
Snowsuit	4.00	19.00
Socks	0.50	1.50
Sweater	2.50	8.00
Underwear	1.00	3.50
Household Goods		
Bakeware	1.00	3.00
Bedspread/Quilt	3.00	24.00
Blanket	3.00	15.00
Chair/sofa cover	15.00	35.00
Coffeemaker	4.00	15.00
Curtains	1.50	12.00
Drapes	6.50	40.00
Fireplace set	20.00	80.00
Floor lamp	6.00	50.00
Glass/Cup	0.50	1.50
Griddle	4.00	12.00

Household Goods (cont.)	Low	High
Kitchen utensils	$ 0.50	1.50
Lamp	5.00	75.00
Mixer/blender	5.00	20.00
Picture/painting	5.00	200.00
Pillow	2.00	8.00
Plate	0.50	3.00
Pot/pan	1.00	3.00
Sheets	2.00	8.00
Throw rug	1.50	12.00
Towels	0.50	4.00
Miscellaneous		
Answering machine	10.00	30.00
Bicycle	5.00	80.00
Board game	1.00	3.00
Book (hardback)	1.00	3.00
Book (paperback)	0.75	1.50
CD	2.00	5.00
Computer monitor	5.00	50.00
Computer printer	5.00	150.00
Computer system	100.00	400.00
Copier	40.00	200.00
DVD	2.00	5.00
DVD player/VCR	8.00	15.00
Edger	5.00	25.00
Golf clubs	2.00	25.00
Ice skates	3.00	15.00
Luggage	5.00	15.00
Mower	25.00	100.00
Mower (riding)	100.00	300.00
Radio	7.50	50.00
Roller blades	3.00	15.00
Sewing machine	15.00	85.00
Stereo	15.00	75.00
Stuffed animal	0.50	1.00
Tennis racket	2.00	5.00
Typewriter	5.00	25.00
Umbrella	2.00	6.00
Vacuum cleaner	15.00	65.00

Furniture	Low	High
Bed (full, queen, king)	$ 50.00	170.00
Bed (single)	35.00	100.00
Bedroom set (complete)	250.00	1,000.00
Carriage	5.00	100.00
Chair (upholstered)	25.00	100.00
Chest	25.00	95.00
China cabinet	85.00	300.00
Clothes closet	15.00	50.00
Coffee table	15.00	65.00
Crib (with mattress)	25.00	100.00
Desk	25.00	140.00
Dining room set (complete)	150.00	900.00
Dresser (with mirror)	20.00	100.00
End table	10.00	50.00
Folding bed	20.00	60.00
Hi riser	35.00	75.00
High chair	10.00	50.00
Kitchen cabinet	25.00	75.00
Kitchen chair	2.50	10.00
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

Men's Clothing	Low	High
Jacket	$ 7.50	25.00
Overcoat	15.00	60.00
Pajamas	2.00	8.00
Raincoat	5.00	20.00
Shirt	2.50	12.00
Shoes	3.50	25.00
Shorts	3.50	10.00
Slacks	5.00	12.00
Suits	15.00	60.00
Sweater	2.50	12.00
Swim trunks	2.50	8.00
Tuxedo	10.00	60.00
Undershirt	1.00	3.00
Undershort	1.00	3.00
Women's Clothing		
Bathing suit	4.00	12.00
Bathrobe	2.50	12.00
Blouse	2.50	12.00
Boots	2.00	5.00
Bra	1.00	3.00
Coat	10.00	40.00
Dress	4.00	20.00
Evening dress	10.00	60.00
Foundation garment	3.00	8.00
Fur coat	25.00	400.00
Fur hat	7.00	15.00
Handbag	2.00	20.00
Hat	1.00	8.00
Jacket	4.00	12.00
Nightgown	4.00	12.00
Pants suit	6.50	25.00
Shoes	2.00	25.00
Skirt	3.00	8.00
Slacks	3.50	12.00
Slip	1.00	6.00
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**) 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.