Donations—Noncash

Name	SSN	Year
Donated to	**Organization**	
	Address	

Description of Property	Acquired: Date (mo., yr.)[1]	Acquired: Cost or Other Basis[1]	Donated: Date	Donated: Fair Market Value (FMV)[2]	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).
			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
Air conditioner	$ 21.00	93.00
Dryer	47.00	93.00
Electric stove	78.00	156.00
Gas stove	52.00	130.00
Heater	8.00	23.00
Microwave	10.00	50.00
Refrigerator (working)	78.00	259.00
TV (color, working)	78.00	233.00
Washing machine	41.00	156.00
Children's Clothing		
Blouse	2.00	8.00
Boots	3.00	21.00
Coat	5.00	21.00
Dress	4.00	12.00
Jacket	3.00	26.00
Jeans	4.00	12.00
Pants	3.00	12.00
Shirt	2.00	6.00
Shoes	3.00	9.00
Skirt	2.00	6.00
Slacks	2.00	8.00
Snowsuit	4.00	20.00
Socks	0.50	2.00
Sweater	3.00	8.00
Underwear	1.00	4.00
Household Goods		
Bakeware	1.00	3.00
Bedspread/Quilt	3.00	25.00
Blanket	3.00	16.00
Chair/sofa cover	16.00	36.00
Coffeemaker	4.00	16.00
Curtains	2.00	12.00
Drapes	7.00	41.00
Fireplace set	21.00	83.00
Floor lamp	6.00	52.00
Glass/Cup	0.50	2.00
Griddle	4.00	12.00

Household Goods (cont.)	Low	High
Kitchen utensils	$ 0.50	2.00
Lamp	5.00	78.00
Mixer/blender	5.00	21.00
Picture/painting	5.00	207.00
Pillow	2.00	8.00
Plate	0.50	3.00
Pot/pan	1.00	3.00
Sheets	2.00	8.00
Throw rug	2.00	12.00
Towel	0.50	4.00
Miscellaneous		
Answering machine	10.00	31.00
Bicycle	5.00	83.00
Board game	1.00	3.00
Book (hardback)	1.00	3.00
Book (paperback)	1.00	2.00
CD	2.00	5.00
Cell phone	25.00	100.00
Computer monitor	5.00	51.00
Computer printer	5.00	155.00
Computer system	104.00	415.00
Copier	41.00	207.00
DVD	2.00	5.00
DVD player/VCR	8.00	16.00
E-reader	10.00	20.00
Edger	5.00	26.00
Golf club	2.00	26.00
Ice skates	3.00	16.00
Luggage	5.00	16.00
Mower	26.00	104.00
Mower (riding)	104.00	311.00
Radio	8.00	52.00
Roller blades	3.00	16.00
Sewing machine	15.00	88.00
Stereo	16.00	78.00
Stuffed animal	0.50	1.00
Tablet	25.00	150.00
Tennis racket	2.00	5.00
Typewriter	5.00	26.00

Miscellaneous (cont.)	Low	High
Umbrella	2.00	6.00
Vacuum cleaner	16.00	67.00
Furniture		
Bed (full, queen, king)	$ 52.00	176.00
Bed (single)	36.00	104.00
Bedroom set (complete)	259.00	1,037.00
Carriage	5.00	100.00
Chair (upholstered)	26.00	104.00
Chest	26.00	99.00
China cabinet	89.00	311.00
Clothes closet	16.00	52.00
Coffee table	16.00	67.00
Crib (with mattress)	26.00	104.00
Desk	26.00	145.00
Dining room set (complete)	156.00	934.00
Dresser (with mirror)	21.00	104.00
End table	10.00	52.00
Folding bed	21.00	62.00
Hi riser	36.00	78.00
High chair	10.00	52.00
Kitchen cabinet	26.00	78.00
Kitchen chair	3.00	10.00
Kitchen set	36.00	176.00
Mattress (double)	13.00	78.00
Mattress (single)	16.00	36.00
Playpen	4.00	31.00
Rugs	21.00	93.00
Secretary	52.00	145.00
Sleeper sofa (with mattress)	88.00	311.00
Sofa	36.00	207.00
Trunk	5.00	73.00
Wardrobe	21.00	104.00

Men's Clothing	Low	High
Jacket	8.00	26.00
Overcoat	$ 16.00	62.00
Pajamas	2.00	8.00
Raincoat	5.00	21.00
Shirt	3.00	12.00
Shoes	4.00	26.00
Shorts	4.00	10.00
Slacks	5.00	12.00
Suit	16.00	62.00
Sweater	3.00	12.00
Swim trunks	3.00	8.00
Tuxedo	10.00	62.00
Undershirt	1.00	3.00
Undershorts	1.00	3.00
Women's Clothing		
Bathing suit	4.00	12.00
Bathrobe	3.00	12.00
Blouse	3.00	12.00
Boots	2.00	5.00
Bra	1.00	3.00
Coat	10.00	41.00
Dress	4.00	20.00
Evening dress	10.00	62.00
Foundation garment	3.00	8.00
Fur coat	26.00	415.00
Fur hat	7.00	16.00
Handbag	2.00	21.00
Hat	1.00	8.00
Jacket	4.00	12.00
Nightgown	4.00	12.00
Pants suit	7.00	26.00
Shoes	2.00	26.00
Skirt	3.00	8.00
Slacks	4.00	12.00
Slip	1.00	6.00
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.