

Noncash Charitable Contributions—Fair Market Value Guide

Men's Clothing

Jacket.....	\$8 – \$26
Overcoat.....	\$16 – \$62
Pajamas.....	\$2 – \$8
Raincoat.....	\$5 – \$21
Shirt.....	\$3 – \$12
Shoes.....	\$4 – \$26
Shorts.....	\$4 – \$10
Slacks.....	\$5 – \$12
Suit.....	\$16 – \$62
Sweater.....	\$3 – \$12
Swim trunks.....	\$3 – \$8
Tuxedo.....	\$10 – \$62

Women's Clothing

Bathing suit.....	\$4 – \$12
Bathrobe.....	\$3 – \$12
Blouse.....	\$3 – \$12
Boots.....	\$2 – \$5
Coat.....	\$10 – \$41
Dress.....	\$4 – \$20
Evening dress.....	\$10 – \$62
Fur coat.....	\$26 – \$415
Fur hat.....	\$7 – \$16
Handbag.....	\$2 – \$21
Hat.....	\$1 – \$8
Jacket.....	\$4 – \$12
Nightgown.....	\$4 – \$12
Pants suit.....	\$7 – \$26
Shoes.....	\$2 – \$26
Skirt.....	\$3 – \$8
Slacks.....	\$4 – \$12
Suit.....	\$6 – \$26
Sweater.....	\$4 – \$16

Children's Clothing

Blouse.....	\$2 – \$8
Boots.....	\$3 – \$21
Coat.....	\$5 – \$21
Dress.....	\$4 – \$12
Jacket.....	\$3 – \$26
Jeans.....	\$4 – \$12
Pants.....	\$3 – \$12
Shirt.....	\$2 – \$6
Shoes.....	\$3 – \$9
Skirt.....	\$2 – \$6
Slacks.....	\$2 – \$8
Snowsuit.....	\$4 – \$20
Sweater.....	\$3 – \$8

Household Goods

Bakeware.....	\$1 – \$3
Bedspread/quilt.....	\$3 – \$25
Blanket.....	\$3 – \$16
Chair/sofa cover.....	\$16 – \$36
Coffeemaker.....	\$4 – \$16
Curtains.....	\$2 – \$12
Drapes.....	\$7 – \$41
Fireplace set.....	\$21 – \$83
Floor lamp.....	\$6 – \$52
Glass/cup.....	\$0.50 – \$2
Griddle.....	\$4 – \$12
Kitchen utensils.....	\$0.50 – \$2
Lamp.....	\$5 – \$78
Mixer/blender.....	\$5 – \$21
Picture/painting.....	\$5 – \$207
Pillow.....	\$2 – \$8
Plate.....	\$0.50 – \$3
Pot/pan.....	\$1 – \$3
Sheets.....	\$2 – \$8
Throw rug.....	\$2 – \$12
Towel.....	\$0.50 – \$4

Furniture

Bed (full, queen, king).....	\$52 – \$176
Bed (single).....	\$36 – \$104
Bedroom set.....	\$259 – \$1,037
Chair (upholstered).....	\$26 – \$104
Chest.....	\$26 – \$99
China cabinet.....	\$89 – \$311
Clothes closet.....	\$16 – \$52
Coffee table.....	\$16 – \$67
Crib and mattress.....	\$26 – \$104
Desk.....	\$26 – \$145
Dining room set.....	\$156 – \$934
Dresser with mirror.....	\$21 – \$104
End table.....	\$10 – \$52
Folding bed.....	\$21 – \$62
Hi riser.....	\$36 – \$78
High chair.....	\$10 – \$52
Kitchen cabinet.....	\$26 – \$78
Kitchen chair.....	\$3 – \$10
Kitchen set.....	\$36 – \$176
Mattress (double).....	\$13 – \$78
Mattress (single).....	\$16 – \$36
Playpen.....	\$4 – \$31
Rugs.....	\$21 – \$93
Secretary.....	\$52 – \$145
Sleeper sofa with mattress.....	\$88 – \$311
Sofa.....	\$36 – \$207
Trunk.....	\$5 – \$73
Wardrobe.....	\$21 – \$104

Appliances

Air conditioner.....	\$21 – \$93
Dryer.....	\$47 – \$93
Electric stove.....	\$78 – \$156
Freezer.....	\$25 – \$100
Gas stove.....	\$52 – \$130
Heater.....	\$8 – \$23
Microwave.....	\$10 – \$50
Refrigerator.....	\$78 – \$259
TV (color).....	\$78 – \$233
Washing machine.....	\$41 – \$156

Miscellaneous

Bicycle.....	\$5 – \$83
Board game.....	\$1 – \$3
Book (hardback).....	\$1 – \$3
Book (paperback).....	\$1 – \$2
Carriage.....	\$5 – \$100
CD.....	\$2 – \$5
Cell phone.....	\$25 – \$100
Computer monitor.....	\$5 – \$51
Computer printer.....	\$5 – \$155
Computer system.....	\$104 – \$415
Copier.....	\$41 – \$207
DVD.....	\$2 – \$5
DVD player/VCR.....	\$8 – \$16
Edger.....	\$5 – \$26
eReader.....	\$10 – \$50
Golf club (individual).....	\$2 – \$26
Ice skates.....	\$3 – \$16
Luggage.....	\$5 – \$16
Mower.....	\$26 – \$104
Mower (riding).....	\$104 – \$311
Radio.....	\$8 – \$52
Roller blades.....	\$3 – \$16
Sewing machine.....	\$15 – \$88
Stereo.....	\$16 – \$78
Stuffed animal.....	\$0.50 – \$1
Tablet.....	\$25 – \$150
Tennis racket.....	\$2 – \$5
Typewriter.....	\$5 – \$26
Umbrella.....	\$2 – \$6
Vacuum cleaner.....	\$16 – \$67

Note: The list is not to be considered authoritative guidance for purposes of establishing the fair market value of donated property. The taxpayer is responsible for establishing actual value of items donated.