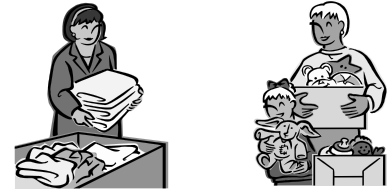


NONCASH CONTRIBUTIONS

A TAXPAYER'S GUIDE



The IRS allows you to deduct the *fair market value* of items donated to charity. The *fair market value* is the price a typical buyer would actually pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. Used items must be in good or better condition, and items of minimal value such as socks and underwear will be disallowed. It is wise to document your gifts with photographs and keep detailed information on the items given. Use the price ranges below to select a value indicative of the price you paid for the item and its condition. Price range maximum is for higher-end goods in excellent condition. When in doubt, do not exceed 10% of the purchase price. **For a valid deduction, a dated receipt, FMV calculation, and original cost information *must* be provided.**

| Quantity | WOMEN'S CLOTHING: | Orig. Cost | FMV | Total Value |
|----------|-------------------|------------|--------|-------------|
| | Activewear | | \$2-20 | |
| | Belts | | \$1-7 | |
| | Bathrobes | | \$2-12 | |
| | Blazer | | \$5-20 | |
| | Blouses / shirts | | \$3-15 | |
| | Boots, leather | | \$3-25 | |
| | Coats | | \$3-50 | |
| | Costume Jewelry | | \$1-10 | |
| | Dresses | | \$3-25 | |
| | Gloves | | \$1-5 | |
| | Handbags | | \$3-20 | |
| | Hats | | \$2-10 | |
| | Jackets | | \$3-30 | |
| | Pants | | \$3-12 | |
| | Scarves | | \$1-5 | |
| | Shoes | | \$3-15 | |
| | Shorts | | \$2-10 | |
| | Skirts | | \$2-10 | |
| | Suits | | \$6-35 | |
| | Sweaters | | \$3-15 | |
| | T-Shirts | | \$1-5 | |

| Quantity | MEN'S CLOTHING: | Orig. Cost | FMV | Total Value |
|----------|-----------------|------------|---------|-------------|
| | Activewear | | \$2-20 | |
| | Belts | | \$1-6 | |
| | Boots, leather | | \$3-25 | |
| | Hats, Gloves | | \$1-5 | |
| | Jackets | | \$3-30 | |
| | Coats | | \$3-60 | |
| | Pants | | \$3-14 | |
| | Shirts | | \$2-15 | |
| | Shoes | | \$3-15 | |
| | Shorts | | \$2-10 | |
| | Sport coat | | \$5-30 | |
| | Suits | | \$10-60 | |
| | Sweaters | | \$3-15 | |
| | Ties | | \$1-8 | |
| | T-shirts | | \$1-5 | |

| Quantity | BOOKS, MUSIC, TOYS: | Orig. Cost | FMV | Total Value |
|----------|---------------------------|------------|--------|-------------|
| | Board Games | | \$1-5 | |
| | Books - Lg. Cooking / Art | | \$1-8 | |
| | Books - Hardcover | | \$1-5 | |
| | Books - Paperback | | \$1-3 | |
| | DVD Movies | | \$1-5 | |
| | Compact Discs | | \$1-5 | |
| | Dolls | | \$2-10 | |
| | Puzzles | | \$1-3 | |
| | Record Albums | | \$1-2 | |
| | Stuffed Animals | | \$1-6 | |
| | Video Games | | \$1-10 | |

| Quantity | CHILDREN'S CLOTHING: | Orig. Cost | FMV | Total Value |
|----------|----------------------|------------|--------|-------------|
| | Boots | | \$2-10 | |
| | Coats | | \$3-20 | |
| | Dresses | | \$3-12 | |
| | Hats / Mittens | | \$1-3 | |
| | Jackets | | \$3-20 | |
| | Pants | | \$2-10 | |
| | Shirts / Blouses | | \$2-8 | |
| | Shoes | | \$2-8 | |
| | Shorts | | \$2-6 | |
| | Sleepwear | | \$3-6 | |
| | Snowsuits | | \$3-15 | |
| | Sweaters | | \$2-8 | |
| | Sweatshirts / Pants | | \$2-5 | |

| Quantity | INFANTS: | Orig. Cost | FMV | Total Value |
|----------|-----------------|------------|---------|-------------|
| | Baby Carrier | | \$3-15 | |
| | Baby Swing | | \$5-20 | |
| | Blanket | | \$2-5 | |
| | Hats / Mittens | | \$1-3 | |
| | Changing Pad | | \$1-3 | |
| | Changing Table | | \$5-30 | |
| | Crib w/mattress | | \$20-75 | |
| | Diaper Bag | | \$2-8 | |
| | High Chair | | \$5-25 | |
| | Playpen | | \$5-30 | |
| | Room Monitor | | \$5-15 | |
| | Shirts / Pants | | \$1-6 | |
| | Shoes | | \$2-8 | |
| | Sleepers | | \$1-6 | |
| | Snowsuits | | \$3-15 | |
| | Stroller | | \$10-30 | |
| | Sweaters | | \$2-8 | |
| | Walker | | \$5-14 | |

| Quantity | LINENS: | Orig. Cost | FMV | Total Value |
|----------|------------------------|------------|--------|-------------|
| | Afghan / Throw | | \$2-8 | |
| | Bath Towels | | \$1-6 | |
| | Bedspreads | | \$3-25 | |
| | Blankets | | \$2-10 | |
| | Curtains | | \$2-12 | |
| | Dish Towel, Pot Holder | | \$1-3 | |
| | Drapes | | \$5-40 | |
| | Fabric per yard | | \$1-8 | |
| | Electric Blanket | | \$3-15 | |
| | Mattress Pad | | \$4-15 | |
| | Pillows | | \$2-6 | |
| | Placemats - set of 4 | | \$1-6 | |
| | Quilts / Comforters | | \$8-30 | |
| | Sheet Sets | | \$2-15 | |
| | Table Cloth | | \$2-6 | |
| | Throw Rugs | | \$2-12 | |

| Quantity | SPORTS EQUIPMENT: | Orig. Cost | FMV | Total Value |
|----------|----------------------------|------------|----------|-------------|
| | Athletic Shoes (specialty) | | \$2-20 | |
| | Backpack w/metal frame | | \$5-15 | |
| | Balls - soccer,foot,basket | | \$1-5 | |
| | Bicycle | | \$5-80 | |
| | Bowling Ball | | \$3-25 | |
| | Exercise Bike | | \$10-100 | |
| | Fishing Rod | | \$3-20 | |
| | Gloves - hockey, catcher | | \$3-25 | |
| | Helmets | | \$3-30 | |
| | Hockey Skates | | \$5-25 | |
| | Ice Skates | | \$3-15 | |
| | Pads - hockey, football | | \$5-50 | |
| | In-line Skates | | \$5-20 | |
| | Set of Golf Clubs | | \$10-100 | |
| | Skateboard | | \$5-30 | |
| | Ski Boots | | \$5-40 | |
| | Skis/Snowboard | | \$10-50 | |
| | Sleeping Bag | | \$3-15 | |
| | Tennis Racket | | \$5-30 | |
| | Treadmill | | \$25-100 | |

| Quantity | KITCHEN: | Orig. Cost | FMV | Total Value |
|----------|---------------------|------------|--------|-------------|
| | Bakeware | | \$1-8 | |
| | Coffee Mugs | | \$5-1 | |
| | Cutting Board | | \$1-3 | |
| | Plates / Bowls | | \$2-4 | |
| | Dish Drainer | | \$2-4 | |
| | Glassware | | \$1-3 | |
| | Mixing Bowls | | \$2-6 | |
| | Pots & Pans | | \$2-12 | |
| | Knives / Cutlery | | \$1-3 | |
| | Flatware / Utensils | | \$5-2 | |
| | Teapot | | \$2-5 | |

| Quantity | FURNITURE: | Orig. Cost | FMV | Total Value |
|----------|----------------------|------------|----------|-------------|
| | Bookcase | | \$10-50 | |
| | Box Springs | | \$5-20 | |
| | Buffet | | \$25-150 | |
| | Bunk Beds | | \$50-110 | |
| | Chair - Dining Room | | \$5-40 | |
| | Chair-Office | | \$5-40 | |
| | Chair-Rocking | | \$25-100 | |
| | Chair-Upholstered | | \$25-100 | |
| | Chest of Drawers | | \$25-100 | |
| | China Cabinet | | \$50-250 | |
| | Coffee Table | | \$10-65 | |
| | Desk | | \$25-140 | |
| | Dining Room Table | | \$50-150 | |
| | Dresser w/Mirror | | \$25-100 | |
| | End Table | | \$10-50 | |
| | Entertainment Center | | \$30-100 | |
| | File Cabinet | | \$12-20 | |
| | Framed Art Print | | \$4-15 | |
| | Headboard | | \$15-50 | |
| | Kitchen Set | | \$35-150 | |
| | Lamp-Desk | | \$3-30 | |
| | Lamp-Floor | | \$5-75 | |
| | Mattress | | \$10-65 | |
| | Microwave Cart | | \$8-20 | |
| | Mini Blinds | | \$2-10 | |
| | Nightstand | | \$15-35 | |
| | Piano | | \$50-300 | |
| | Picture Frames | | \$2-10 | |
| | Recliner | | \$25-100 | |
| | Roll-away Bed | | \$15-30 | |
| | Sleeper Sofa | | \$90-275 | |
| | Sofa | | \$50-250 | |
| | Wardrobe | | \$20-100 | |
| | Wooden Trunk | | \$10-50 | |

| Quantity | ELECTRIC APPLIANCES: | Orig. Cost | FMV | Total Value |
|----------|-----------------------------|------------|----------|-------------|
| | Air Conditioner | | \$20-90 | |
| | Answering Mach. | | \$2-5 | |
| | Boombox | | \$4-10 | |
| | Blender | | \$2-10 | |
| | Clock Radio | | \$2-5 | |
| | Clothes Dryer | | \$15-90 | |
| | Coffee Maker | | \$3-15 | |
| | Crock Pot | | \$2-6 | |
| | Dehumidifier | | 5-40 | |
| | Dishwasher | | \$15-90 | |
| | DVD Player | | \$10-20 | |
| | Fan | | \$2-10 | |
| | Hair Dryer | | \$1-5 | |
| | Hand Mixer | | \$1-5 | |
| | Humidifier | | \$5-20 | |
| | Iron | | 3-10 | |
| | Microwave | | 10-40 | |
| | Popcorn Popper | | \$2-8 | |
| | Portable CD/MP3 | | \$5-15 | |
| | Refrigerator | | \$40-150 | |
| | Sewing Machine | | \$10-100 | |
| | Space Heater | | \$5-20 | |
| | Stereo Components | | \$10-75 | |
| | Stove | | \$10-150 | |
| | Telephone | | \$2-15 | |
| | Television (color) | | 10-150 | |
| | Toaster | | \$1-5 | |
| | Toaster Oven | | \$3-10 | |
| | Vacuum Cleaner | | \$5-50 | |
| | VCR | | \$2-10 | |
| | Washing Machine | | \$15-150 | |

| Quantity | COMPUTERS: | Orig. Cost | FMV | Total Value |
|----------|-------------------|------------|----------|-------------|
| | Hardware | | \$2-25 | |
| | Laptop Computers | | \$25-175 | |
| | Monitors | | \$5-50 | |
| | PC or Mac Desktop | | \$25-200 | |
| | Printers | | \$3-50 | |
| | Scanners | | \$10-20 | |
| | Software | | \$2-10 | |

| Quantity | SEASONAL/OUTDOOR: | Orig. Cost | FMV | Total Value |
|----------|--------------------------|------------|----------|-------------|
| | Holiday Decorations | | \$1-15 | |
| | Costumes | | \$3-25 | |
| | Artificial Tree | | \$5-15 | |
| | Baskets | | \$1-3 | |
| | Grill | | \$8-40 | |
| | Patio Furniture | | \$4-40 | |
| | Tools | | \$2-10 | |
| | Lawn Mower | | \$10-100 | |
| | Step Ladder | | \$10-20 | |
| | Snow Blower | | \$20-80 | |

| Quantity | MISCELLANEOUS: | Orig. Cost | FMV | Total Value |
|----------|-----------------------|------------|--------|-------------|
| | Camera | | \$5-35 | |
| | Eyeglasses | | \$2-4 | |
| | Fireplace Tools Set | | \$5-15 | |
| | Plastic Cooler | | \$2-15 | |
| | Luggage | | \$3-15 | |
| | Knick-knacks, Vases | | \$1-8 | |
| | Pet Carrier | | \$5-20 | |

DATE: _____ DONATED TO: _____ TOTAL COST: \$ _____ GRAND TOTAL VALUE: \$ _____
 ADDRESS: _____