



# Charitable Contributions Noncash FMV Guide

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## Fair Market Value Guide

### Men's Clothing

Accessories..... \$2- \$8  
Belts/leather ..... \$5- \$15  
Belts/not leather ... \$2- \$6  
Boots..... \$6- \$18  
Coat..... \$15- \$62  
Hospital wear..... \$3- \$5  
Jacket ..... \$8- \$26  
Jeans ..... \$4- \$21  
Shirt ..... \$3- \$12  
Shoes ..... \$4- \$26  
Shorts..... \$4- \$10  
Ski suit..... \$14- \$20  
Slacks ..... \$5- \$12  
Sleepwear ..... \$2- \$10  
Suit..... \$15- \$62  
Sweat clothes..... \$2- \$12  
Sweater..... \$5- \$15  
Swimwear ..... \$4- \$12  
T-shirt..... \$1- \$6  
Tie ..... \$1- \$5  
Tuxedo..... \$10- \$62  
Wallet..... \$2- \$6

### Women's Clothing

Belts/leather ..... \$5- \$15  
Belts/not leather ... \$2- \$6  
Boots..... \$6- \$18  
Coat..... \$7- \$41  
Dresses/evening  
wear ..... \$10- \$62  
Dresses/everyday. \$4- \$20  
Hospital wear..... \$3- \$5  
Intimate apparel... \$3- \$8  
Jacket ..... \$4- \$12  
Jeans ..... \$4- \$21  
Purse..... \$3- \$21  
Shirts/blouses..... \$2- \$12  
Shoes..... \$4- \$26  
Shorts..... \$1- \$9  
Skirt..... \$3- \$12

Slacks ..... \$3- \$12  
Sleepwear ..... \$4- \$12  
Suit..... \$5- \$30  
Sweat clothes..... \$2- \$12  
Sweater..... \$5- \$20  
Swimwear ..... \$4- \$12  
Tank top..... \$1- \$6  
T-shirt..... \$1- \$6  
Vest..... \$3- \$9  
Wedding dress.... \$25- \$60

### Children's Clothing

Belts/leather ..... \$3- \$9  
Belts/not leather ... \$1- \$2  
Coat..... \$5- \$21  
Dress..... \$2- \$12  
Jeans ..... \$3- \$12  
Pants..... \$2- \$12  
Shirt ..... \$2- \$6  
Shoes ..... \$2- \$9  
Shorts..... \$1- \$6  
Skirt..... \$1- \$6  
Sleepwear ..... \$1- \$6  
Sweat clothes..... \$1- \$6  
Sweater..... \$1- \$8  
Swimsuit..... \$1- \$6  
T-shirt..... \$1- \$3  
Vest..... \$1- \$3

### Infants

0-4T ..... \$3- \$5  
Baby clothes..... \$1- \$15  
Coat to 4T ..... \$5- \$8

### Electrical Items

Calculator ..... \$5- \$15  
Camera..... \$20- \$200  
Cell phone..... \$25- \$100  
Coffee maker ..... \$4- \$16  
Curling iron ..... \$2- \$5  
DVD player..... \$8- \$16  
Lamps/floor..... \$5- \$52

Lamps/table ..... \$4- \$78  
Phone..... \$5- \$25  
Radio..... \$5- \$52  
Small appliance ... \$2- \$8  
Stereo system..... \$15- \$78  
Television..... \$60- \$237  
Vacuum cleaner... \$15- \$67  
VCR ..... \$8- \$15

### Computers

Monitor..... \$5- \$51  
Printer ..... \$5- \$155  
System ..... \$100- \$415

### Kitchen Items

Baking pan..... \$1- \$3  
Gadgets..... \$1- \$2  
Glasses/mugs ..... \$1- \$2  
Plate..... \$1- \$3  
Pots and pans ..... \$1- \$3

### Sporting Goods

Bicycle ..... \$12- \$83  
Exercise  
equipment..... \$5- \$200  
Fishing rod..... \$5- \$25  
Golf clubs (each)... \$2- \$26  
Skates ..... \$3- \$16  
Skis ..... \$5- \$50  
Sled..... \$5- \$15  
Tennis racket ..... \$3- \$10  
Tricycle..... \$5- \$20  
Wagon..... \$5- \$40

### Furniture

Bed/complete  
(double)..... \$50- \$176  
Bed/complete  
(single)..... \$35- \$104  
Bedroom set  
(complete)..... \$250- \$1,037  
Chair..... \$5- \$15

Chair  
(upholstered).... \$25- \$104  
Chest..... \$25- \$99  
China cabinet..... \$85- \$311  
Coffee table ..... \$15- \$67  
Crib with  
mattress..... \$25- \$104  
Desk ..... \$25- \$145  
Dining room set  
(complete)..... \$150- \$934  
Dresser..... \$25- \$104  
End table..... \$5- \$20  
High chair..... \$10- \$52  
Kitchen set..... \$35- \$176  
Mattress/box  
spring ..... \$10- \$50  
Play pen..... \$4- \$31  
Recliner..... \$30- \$50  
Sofa..... \$30- \$207  
Wardrobe ..... \$20- \$104  
Wooden trunk ..... \$5- \$70

### Textiles

Bath towel ..... \$2- \$6  
Bedspread ..... \$8- \$25  
Blanket..... \$2- \$16  
Curtains..... \$2- \$12  
Dish towel..... \$1- \$2  
Drapes..... \$7- \$41  
Mattress pad ..... \$2- \$8  
Pillow ..... \$2- \$8  
Quilt..... \$8- \$24  
Rug..... \$3- \$10  
Sheets ..... \$2- \$8  
Tablecloth..... \$3- \$5  
Throw rug ..... \$3- \$12  
Towel..... \$2- \$6

### Books and Multimedia

CD ..... \$2- \$5  
DVD..... \$2- \$5

Hard cover book.... \$1- \$3  
Paperback book.... \$1- \$2  
Record..... \$1- \$2

### Toys, Games

Puzzle..... \$1- \$2  
Board game ..... \$1- \$3  
Stuffed animal..... \$1- \$2

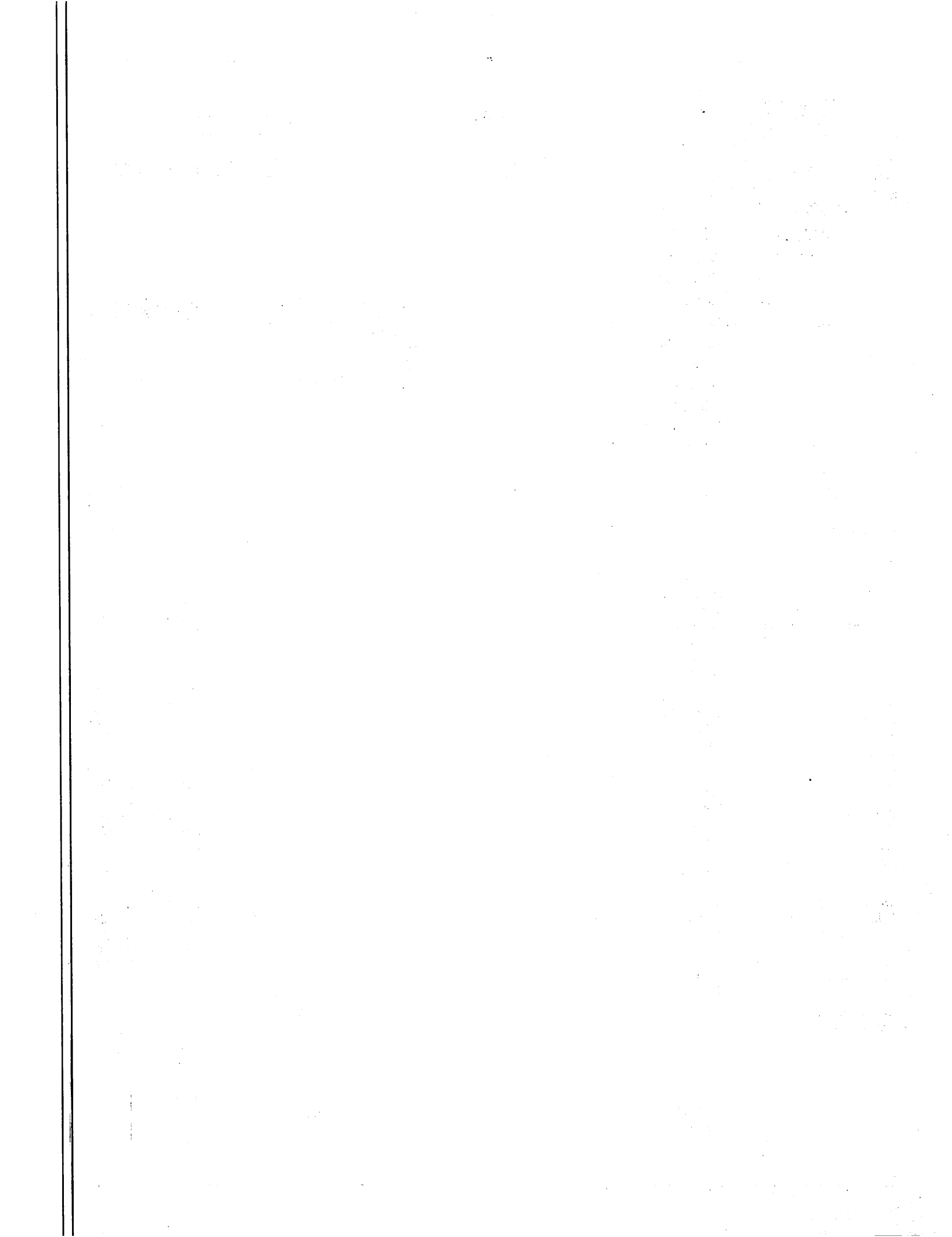
### Appliances

Air conditioner ..... \$20- \$93  
Dryer ..... \$45- \$93  
Electric stove ..... \$75- \$156  
Fan ..... \$3- \$25  
Gas stove..... \$50- \$130  
Heater ..... \$8- \$23  
Iron ..... \$3- \$10  
Microwave ..... \$10- \$50  
Refrigerator ..... \$75- \$259  
Sewing machine .. \$15- \$88  
Toaster ..... \$4- \$12  
Washing  
machine..... \$40- \$156

### Miscellaneous

Lawn mower..... \$25- \$104  
Luggage..... \$5- \$16  
Organ/piano..... \$50- \$200  
Picture/painting ... \$2- \$207  
Riding mower..... \$50- \$311

**Note:** The price ranges shown represent a compilation based on valuation guides published by various charitable organizations. You are responsible for establishing actual value of items donated.



## Charitable Contributions: Noncash FMV Guide

### Noncash Donation Tracker

Items \$500 or Less In Value

Date of Contribution(s): \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Item	Condition: Good or Excellent	Qty.	Fair Market Value Per Item	Total Fair Market Value
1			\$	\$
2			\$	\$
3			\$	\$
4			\$	\$
5			\$	\$
6			\$	\$
7			\$	\$
8			\$	\$
9			\$	\$
10			\$	\$
11			\$	\$
12			\$	\$
13			\$	\$
14			\$	\$
15			\$	\$
16			\$	\$
17			\$	\$
18			\$	\$
19			\$	\$
20			\$	\$
21			\$	\$
22			\$	\$
23			\$	\$
24			\$	\$
25			\$	\$
<b>Total Fair Market Value</b>				\$

No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

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**Planning Tip:** Take a picture of all items donated. Keep the pictures for proof the items were in good or better condition at the time they were donated.

### Recordkeeping Rules for Charitable Contributions

To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date item was donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time it was donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

Noncash Donation Tracker			
Items \$501 to \$5,000			
Date of Contribution(s):		Organization:	
Address:			
Item:		How Item Was Acquired:	
Fair Market Value: \$	* Purchase Date:	Purchase Cost: \$	
Date of Contribution(s):		Organization:	
Address:			
Item:		How Item Was Acquired:	
Fair Market Value: \$	* Purchase Date:	Purchase Cost: \$	
* T = Thrift Shop Value C = Comparable Sales		A = Appraisal O = Other	

## Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 72.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of \$5,000.