



Charitable Contributions Noncash FMV Guide

DOW TAX & ACCOUNTING

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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 | | | \$ | \$ |
| Total Fair Market Value | | | | \$ |

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.

This brochure contains general information for taxpayers and should not be relied upon as the only source of authority. Taxpayers should seek professional tax advice for more information.

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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 A = Appraisal
C = Comparable Sales 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.
- 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.