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, use 10% of the purchase price.

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	
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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	

es			
		\$1-5	
Cooking / Art		\$1-8	
rdcover		\$1-5	
perback		\$1-3	
S		\$1-5	
iscs		\$1-5	
		\$2-10	
		\$1-3	
ums		\$1-2	
mals		\$1-6	
es		\$1-10	
	Cooking / Art rdcover sperback s iscs ums mals	rdcover uperback s iscs ums mals	rdcover \$1-5 pperback \$1-3 s \$1-5 iscs \$1-5 \$2-10 \$1-3 ums \$1-2 mals \$1-6

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	

Athletic Shoes (specialty)	\$2-20	Bakeware	\$1-8
Backpack w/metal frame	\$5-15	Coffee Mugs	\$.5-1
Balls - soccer,foot,basket	\$1-5	Cutting Board	\$1-3
Bicycle	\$5-80	Plates / Bowls	\$2-4
Bowling Ball	\$3-25	Dish Drainer	\$2-4
Exercise Bike	\$10-100	Glassware	\$1-3
Fishing Rod	\$3-20	Mixing Bowls	\$2-6
Gloves - hockey, catcher	\$3-25	Pots & Pans	\$2-12
Helmets	\$3-30	Knives / Cutlery	\$1-3
Hockey Skates	\$5-25	Flatware / Utensils	\$.5-2
Ice Skates	\$3-15	Teapot	\$2-5
Pads - hockey, football	\$5-50	Геароі	φ2-5
In-line Skates	\$5-20	Quantity ELECTRIC APPLIANCES: Original Control of the Control of t	g. Cost FMV Total
Set of Golf Clubs	\$10-100	Air Conditioner	\$20-90
Skateboard	\$5-30	An Conditioner Answering Mach.	\$20-90
Ski Boots	\$5-40	Boombox	\$4-10
Ski Boots Skis/Snowboard	\$10-50	Blender	\$2-10
	\$3-15	Clock Radio	\$2-10
Sleeping Bag			
Tennis Racket	\$5-30	Clothes Dryer	\$15-90
Treadmill	\$25-100	Coffee Maker	\$3-15
o FUDAUTUDE	Coot EM\/ T-1-1\/-1	Crock Pot	\$2-6
ty FURNITURE: Orig.		Dehumidifier Dishurahar	5-40
Bookcase	\$10-50	Dishwasher	\$15-90
Box Springs	\$5-20	DVD Player	\$10-20
Buffet	\$25-150	Fan	\$2-10
Bunk Beds	\$50-110	Hair Dryer	\$1-5
Chair - Dining Room	\$5-40	Hand Mixer	\$1-5
Chair-Office	\$5-40	Humidifier	\$5-20
Chair-Rocking	\$25-100	Iron	3-10
Chair-Upholstered	\$25-100	Microwave	10-40
Chest of Drawers	\$25-100	Popcorn Popper	\$2-8
China Cabinet	\$50-250	Portable CD/MP3	\$5-15
Coffee Table	\$10-65	Refrigerator	\$40-150
Desk	\$25-140	Sewing Machine	\$10-100
Dining Room Table	\$50-150	Space Heater	\$5-20
Dresser w/Mirror	\$25-100	Stereo Components	\$10-75
End Table	\$10-50	Stove	\$10-150
Entertainment Center	\$30-100	Telephone	\$2-15
File Cabinet	\$12-20	Television (color)	10-150
Framed Art Print	\$4-15	Toaster	\$1-5
Headboard	\$15-50	Toaster Oven	\$3-10
Kitchen Set	\$35-150	Vacuum Cleaner	\$5-50
Lamp-Desk	\$3-30	VCR	\$2-10
Lamp-Floor	\$5-75	Washing Machine	\$15-150
Mattress	\$10-65		
Microwave Cart	\$8-20	Quantity SEASONAL/OUTDOOR: Original Control of the	g. Cost FMV Total
Mini Blinds	\$2-10	Holiday Decorations	\$1-15
Nightstand	\$15-35	Costumes	\$3-25
Piano	\$50-300	Artificial Tree	\$5-15
Picture Frames	\$2-10	Baskets	\$1-3
Recliner	\$25-100	Grill	\$8-40
Roll-away Bed	\$15-30	Patio Furniture	\$4-40
Sleeper Sofa	\$90-275	Tools	\$2-10
Sofa	\$50-250	Lawn Mower	\$10-100
Wardrobe	\$20-100	Step Ladder	\$10-20
Wooden Trunk	\$10-50	Snow Blower	\$20-80
ty COMPUTERS: Orig.	Cost FMV Total Value	Quantity MISCELLANEOUS: Original Control of the Con	g. Cost FMV Total
Hardware	\$2-25	Camera	\$5-35
Laptop Computers	\$25-175	Eyeglasses	\$2-4
Monitors	\$5-50	Fireplace Tools Set	\$5-15
PC or Mac Desktop	\$25-200	Plastic Cooler	\$2-15
Printers	\$3-50	Luggage	\$3-15
Scanners	\$10-20	Knick-knacks, Vases	\$1-8
Software	\$10-20	Pet Carrier	\$1-8
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: DONATED TO:		TOTAL COST: \$ GRAN	D TOTAL VALUE: \$