

# 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	<b>WOMEN'S CLOTHING:</b>	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	<b>MEN'S CLOTHING:</b>	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	<b>BOOKS, MUSIC, TOYS:</b>	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	<b>CHILDREN'S CLOTHING:</b>	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	<b>INFANTS:</b>	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	<b>LINENS:</b>	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	<b>SPORTS EQUIPMENT:</b>	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	<b>KITCHEN:</b>	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	<b>FURNITURE:</b>	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	<b>ELECTRIC APPLIANCES:</b>	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	<b>COMPUTERS:</b>	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	<b>SEASONAL/OUTDOOR:</b>	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	<b>MISCELLANEOUS:</b>	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: \_\_\_\_\_