



S. Landau Services

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FAIR MARKET VALUE GUIDE FOR NON-CASH CHARITABLE CONTRIBUTIONS

MEN'S CLOTHING	Sweaters	\$1 - \$6	Dining room set (complete)	\$150 - \$900
Accessories	Swimsuit	\$1 - \$6	Dressers	\$25 - \$100
Belts/leather	T-shirts	\$1 - \$3	End tables	\$5 - \$20
Belts/not leather	Vests	\$1 - \$3	High chair	\$10 - \$50
Boots			Kitchen set	\$35 - \$120
Coats	INFANTS		Mattress/box spring	\$10 - \$50
Jackets	0 - 4T	\$3 - \$5	Play pen	\$4 - \$30
Jeans	Baby clothes	\$1 - \$15	Recliners	\$30 - \$50
Shirts	Coat to 4T	\$5 - \$8	Sofa	\$30 - \$150
Shoes			Wardrobe	\$20 - \$100
Shorts			Wooden trunk	\$5 - \$70
Ski suit				
Slacks	ELECTRICAL ITEMS		TEXTILES	
Sleepwear	Calculator	\$5 - \$15	Bath towel	\$2 - \$6
Suits	Camera	\$20 - \$200	Bedspreads	\$8 - \$24
Sweat clothes	Coffee maker	\$4 - \$15	Blankets	\$2 - \$15
Sweaters	Curling iron	\$2 - \$5	Blankets	\$2 - \$15
Swimwear	DVD player	\$8 - \$15	Curtains	\$2 - \$12
T-shirts	Lamps/floor	\$5 - \$30	Dish towel	\$1 - \$2
Ties	Lamps/table	\$4 - \$12	Drapes	\$7 - \$30
Tuxedo	Phone	\$5 - \$50	Mattress pads	\$2 - \$8
Wallets	Radio	\$5 - \$20	Pillows	\$2 - \$8
	Small appliances	\$2 - \$8	Quilts	\$8 - \$24
	Stereo system	\$15 - \$75	Rugs	\$3 - \$10
	Television	\$60 - \$170	Sheets	\$2 - \$8
	Vacuum cleaner	\$15 - \$65	Tablecloth	\$3 - \$5
	VCR	\$8 - \$15	Throw rugs	\$3 - \$12
			Towels	\$2 - \$6
WOMEN'S CLOTHING	COMPUTERS		BOOKS, RECORDS, ETC.	
Belts/leather	Monitors	\$5 - \$50	CDs	\$2 - \$5
Belts/not leather	Printers	\$5 - \$150	DVDs	\$2 - \$5
Boots	Systems	\$100 - \$400	Hard cover books	\$1 - \$3
Coats			Paperback books	\$1 - \$2
Dresses/evening wear	KITCHEN ITEMS		Records	\$1 - \$2
Dresses/everyday	Baking pans	\$1 - \$3		
Hospital wear	Gadgets	\$1 - \$2	TOYS, GAMES	
Intimate apparel	Glasses/mugs	\$1 - \$2	Puzzles	\$1 - \$2
Jeans	Plates	\$1 - \$3	Board games	\$1 - \$3
Purses	Pots and pans	\$1 - \$3	Stuffed animals	\$1 - \$2
Shirts/blouses				
Shoes	SPORTING GOODS		APPLIANCES	
Shorts	Bicycles	\$12 - \$60	Air conditioner	\$20 - \$90
Skirts	Exercise equipment	\$5 - \$200	Dryer	\$45 - \$90
Slacks	Fishing rods	\$5 - \$25	Fan	\$3 - \$25
Sleepwear	Golf clubs	\$2 - \$25	Gas stove	\$50 - \$125
Suits	Skates	\$3 - \$15	Heaters	\$8 - \$22
Sweat clothes	Skis	\$5 - \$50	Iron	\$3 - \$10
Sweaters	Sled	\$5 - \$15	Microwave	\$10 - \$50
Swimwear	Tennis rackets	\$3 - \$10	Refrigerator	\$75 - \$250
Tanks	Tricycles	\$5 - \$20	Toaster	\$4 - \$12
T-shirts	Wagon	\$5 - \$40	Washing machine	\$40 - \$150
Vests				
Wedding dress	FURNITURE		MISCELLANEOUS	
	Bed/complete (double)	\$50 - \$170	Lawn mower	\$25 - \$100
	Bed/complete (single)	\$35 - \$100	Luggage	\$5 - \$15
	Bedroom set (complete)	\$250 - \$500	Organ/Piano	\$50 - \$200
	Chairs	\$5 - \$15	Pictures	\$2 - \$10
	Chest	\$25 - \$95	Riding mower	\$50 - \$300
	China cabinet	\$85 - \$300		
	Coffee tables	\$15 - \$65		
	Crib with mattress	\$25 - \$100		
	Desks	\$25 - \$140		

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

PLANNING TIP:

Most cell phones today can take pictures. Take a picture of all items donated. Keep the electronic 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 items were donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time they were donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

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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Special notice regarding the substantiation of certain charitable donations

Every gift of \$250 or more must have proof of payment (canceled check, bank/credit card statement, or receipt) and **REQUIRES** a letter or email from the organization acknowledging the gift. The letter **MUST** include language to the effect:

“No goods or services were received in exchange for the donation.”

If there was an exchange of goods or services, the value must be stated in a letter or email addressed to you **prior to having us file your tax return**. Without this documentation, your deduction is not allowed.

If you frequently give at the \$250 level, consider making those gifts in the amount of \$249 instead. Multiple, smaller gifts totaling \$250 or more do **NOT** require this extra step (for example, checks for \$50 per week to church do not require that you receive a letter; your canceled check is sufficient proof.)

If you are contemplating a large gift – particularly if you’re considering bundling several years’ gifts into one year – let’s discuss the use of charitable gift funds and/or appreciated securities to make the most out of your donation.

There are numerous court cases where the acknowledgement from the charity was received **AFTER** the taxpayer filed their return; the IRS wins every time.