

## CHARITABLE DONATIONS VALUATION GUIDE

### 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.
- Descriptions of each item donated.
- Fair market value of each item at the time they were donated (see the following list).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

#### MEN'S CLOTHING

Accessories.....	\$2	—	8
Belts/leather.....	\$5	—	15
Belts/not leather.....	\$2	—	6
Boots.....	\$7	—	40
Jackets.....	\$8	—	20
Jeans.....	\$4	—	21
Shirts.....	\$2	—	6
Shoes.....	\$2	—	10
Shorts.....	\$1	—	9
Ski suit.....	\$14	—	20
Slacks.....	\$3	—	11
Sleepwear.....	\$2	—	10
Suits.....	\$15	—	40
Sweat clothes.....	\$2	—	12
Sweaters.....	\$5	—	15
Swimwear.....	\$4	—	12
T-shirts.....	\$1	—	6
Ties.....	\$1	—	5
Tuxedo.....	\$10	—	60
Wallets.....	\$2	—	6

#### WOMEN'S CLOTHING

Belts/leather.....	\$5	—	15
Belts/not leather.....	\$2	—	6
Boots.....	\$6	—	18
Coats.....	\$7	—	40
Dresses/evening wear.....	\$3	—	30
Dresses/everyday.....	\$3	—	17
Hospital wear.....	\$3	—	5
Intimate apparel.....	\$2	—	10
Jeans.....	\$4	—	21
Purses.....	\$3	—	9
Shirts/blouses.....	\$2	—	12
Shoes.....	\$4	—	10
Shorts.....	\$1	—	9
Skirts.....	\$2	—	12

Slacks.....	\$2	–	10
Sleepwear.....	\$2	–	10
Suits.....	\$5	–	30
Sweat clothes.....	\$2	–	12
Sweaters.....	\$2	–	20
Swimwear.....	\$4	–	12
Tanks.....	\$1	–	6
T-shirts.....	\$1	–	6
Vests.....	\$3	–	9
Wedding dress.....	\$25	–	40

### CHILDREN'S CLOTHING

Belts/leather.....	\$3	–	9
Belts/not leather.....	\$1	–	2
Coats.....	\$3	–	15
Dresses.....	\$2	–	6
Jeans.....	\$2	–	10
Pants.....	\$1	–	6
Shirts.....	\$1	–	6
Shoes.....	\$2	–	10
Skirts.....	\$1	–	6
Sleepwear.....	\$1	–	6
Sweat clothes.....	\$1	–	6
T-shirts.....	\$1	–	3
Vests.....	\$1	–	3

### INFANTS

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

### ELECTRICAL ITEMS

Calculator.....	\$5	–	15
Camera.....	\$20	–	200
Coffee maker.....	\$4	–	15
Curling iron.....	\$2	–	5
DVD player.....	\$8	–	15
Lamps/floor.....	\$5	–	30
Lamps/table.....	\$2	–	20
Phone.....	\$5	–	50
Radio.....	\$5	–	20
Small appliances.....	\$2	–	8
Stereo system.....	\$25	–	100
Television.....	\$60	–	170
Vacuum cleaner.....	\$20	–	40
VCR.....	\$8	–	15

### COMPUTERS

Monitors.....	\$5	–	50
Printers.....	\$5	–	150
Systems.....	\$100	–	400

**KITCHEN ITEMS**

Baking pans.....	\$1	—	3
Gadgets.....	\$1	—	2
Glasses/mugs.....	\$1	—	2
Plates.....	\$1	—	3
Pots and pans.....	\$1	—	3

**SPORTING GOODS**

Bicycles.....	\$12	—	60
Exercise equipment.....	\$5	—	200
Fishing rods.....	\$5	—	25
Golf clubs.....	\$2	—	25
Skates.....	\$3	—	15
Skis.....	\$5	—	50
Sled.....	\$5	—	15
Tennis rackets.....	\$3	—	10
Tricycles.....	\$5	—	20
Wagon.....	\$5	—	40

**FURNITURE**

Bed/complete (double).....	\$50	—	170
Bed/complete (single).....	\$35	—	100
Bedroom set (complete).....	\$250	—	500
Chairs.....	\$5	—	15
Chest.....	\$20	—	60
China cabinet.....	\$40	—	150
Coffee tables.....	\$10	—	25
Crib with mattress.....	\$25	—	100
Desks.....	\$30	—	90
Dining room set (complete).....	\$150	—	900
Dressers.....	\$25	—	80
End tables.....	\$5	—	20
High chair.....	\$10	—	50
Kitchen set.....	\$40	—	100
Mattress/box spring.....	\$10	—	50
Play pen.....	\$4	—	30
Recliners.....	\$30	—	50
Sofa.....	\$30	—	150
Wardrobe.....	\$15	—	60
Wooden trunk.....	\$15	—	30

**TEXTILES**

Bath towel.....	\$2	—	6
Bedspreads.....	\$8	—	24
Blankets.....	\$2	—	15
Curtains.....	\$2	—	8
Dish towel.....	\$1	—	2
Drapes.....	\$7	—	30
Mattress pads.....	\$2	—	8
Pillows.....	\$2	—	8
Quilts.....	\$8	—	24

Rugs.....	\$3	-	10
Sheets.....	\$2	-	8
Tablecloth.....	\$3	-	5
Throw rugs.....	\$3	-	10
Towels.....	\$2	-	6

**BOOKS, RECORDS, ETC.**

CDs.....	\$2	-	5
DVDs.....	\$2	-	5
Hard cover books.....	\$2	-	6
Paperback books.....	\$1	-	3
Records.....	\$1	-	2

**TOYS, GAMES**

Puzzles.....	\$1	-	2
Board games.....	\$1	-	2
Stuffed animals.....	\$1	-	2

**APPLIANCES**

Air conditioner.....	\$20	-	90
Dryer.....	\$45	-	90
Fan.....	\$3	-	25
Gas stove.....	\$50	-	125
Heaters.....	\$8	-	22
Iron.....	\$3	-	10
Lawn mower.....	\$5	-	65
Luggage.....	\$5	-	15
Microwave.....	\$20	-	40

**MISCELLANEOUS**

Organ/piano.....	\$50	-	200
Pictures.....	\$2	-	10
Refrigerator.....	\$15	-	250
Riding mower.....	\$50	-	300
Toaster.....	\$4	-	12
Washing machine.....	\$28	-	150