

FAIR MARKET VALUE GUIDE FOR USED ITEMS

RECORDKEEPING RULES FOR CHARITABLE CONTRIBUTIONS

CASH CONTRIBUTIONS

- Receipts are required regardless of the dollar amount, even for as little as a \$1 contribution.
- Contribution amounts of less than \$250 and made to a charitable organization, a bank record (e.g. canceled check/credit card statement) or a written acknowledgement from the charity is needed.
- Contribution amounts of more than \$250 and to a charitable organization, you must have both a bank record and a written acknowledgement from the charity.

NON CASH CONTRIBUTIONS

- Deduction of less than \$250 - A receipt or a written acknowledgement from the charity.
- Deduction between \$250 and \$500 - A written acknowledgement by the charitable organization.
- Deduction between \$501 and \$5,000 - Same records required as the \$250 to \$500 category. In addition, records must show how the property was acquired, the date acquired and the adjusted basis of the property.
- Deduction of more than \$5,000 - Same records required as the \$501 to \$5,000 category. In addition, most contributions require a written appraisal.

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.
- Items need to be in good condition or better.

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

MEN'S CLOTHING - Continued

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

INFANTS

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

COMPUTERS

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

MISCELLANEOUS

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

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

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

TOYS, GAMES

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

BOOKS, RECORDS, ETC.

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

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
Quilts.....	\$8	-	24
Rugs.....	\$3	-	10
Sheets, Pillows or Mattress pads.....	\$2	-	8
Tablecloth.....	\$3	-	5
Throw rugs.....	\$3	-	10
Towels.....	\$2	-	6

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