

NONCASH CONTRIBUTIONS

A TAXPAYER'S GUIDE

The IRS allows you to deduct the *fair market value of items donated to charity*. 2006 legislation has imposed the following restrictions:

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.

Prices below range from good on the left to excellent on the right.

Quantity	WOMEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$1-6	
	Bathrobes		\$3-14	
	Blouses		\$3-18	
	Boots, leather		\$5-25	
	Coats		\$5-80	
	Dresses		\$3-45	
	Gloves		\$1-5	
	Handbags		\$3-20	
	Hats		\$2-10	
	Jackets		\$5-50	
	Pants		\$3-20	
	Scarves		\$1-6	
	Shoes		\$5-20	
	Shorts		\$2-15	
	Skirts		\$2-15	
	Suits		\$15-100	
	Sweaters		\$3-20	
	Sweatshirts/Pants		\$2-15	

Quantity	CHILDREN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Boots		\$2-10	
	Coats		\$3-25	
	Dresses		\$3-15	
	Hats/Caps		\$1-3	
	Jackets		\$3-15	
	Leotards		\$2-6	
	Pants		\$2-10	
	Shirts/Blouses		\$2-10	
	Shoes		\$2-10	
	Shorts		\$2-6	
	Sleepwear		\$3-8	
	Snowsuits		\$3-20	
	Sweaters		\$2-10	
	Sweatshirts/Pants		\$2-8	

Quantity	MEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$1-6	
	Boots, leather		\$5-25	
	Caps, Gloves		\$1-5	
	Jackets		\$5-50	
	Overcoats		\$5-80	
	Pants		\$3-20	
	Raincoats		\$3-15	
	Shirts		\$2-15	
	Shoes		\$5-20	
	Shorts		\$2-15	
	Suits		\$15-100	
	Sweaters		\$3-20	
	Sweatshirts/Pants		\$2-10	
	Ties		\$1-10	
	T-shirts		\$1-5	

Quantity	INFANTS:	Orig.Cost	FMV	Total Value
	Baby Carrier		\$3-15	
	Baby Swing		\$5-20	
	Bibs/Socks/Tights		\$1-2	
	Blanket		\$2-10	
	Caps/Mittens		\$1-3	
	Car Seat		\$10-40	
	Changing Pad		\$1-3	
	Changing Table		\$10-45	
	Crib w/mattress		\$25-125	
	Diaper Bag		\$2-8	
	High Chair		\$5-20	
	Playpen		\$5-35	
	Room Monitor		\$5-25	
	Shirts/Pants		\$2-6	
	Shoes		\$2-8	
	Sleepers		\$2-6	
	Snowsuits		\$3-20	
	Stroller		\$15-50	
	Sweaters		\$2-8	
	Walker		\$5-20	

Quantity	LINENS:	Orig.Cost	FMV	Total Value
	Afghan		\$2-10	
	Bath Towels		\$1-3	
	Bedspreads		\$3-25	
	Blankets		\$2-10	
	Curtains		\$2-15	
	Drapes		\$5-40	
	Fabric per yard		\$1-3	
	Electric Blanket		\$3-15	
	Pillows		\$2-4	
	Placemats - set of 4		\$1-4	
	Sheet Sets		\$2-10	
	Table Cloth		\$2-5	
	Throw Rugs		\$3-20	

Quantity	BOOKS, MUSIC, TOYS:	Orig.Cost	FMV	Total Value
	Board Games		\$2-5	
	Books-Cooking/Art		\$2-5	
	Books-Hardcover		\$2-5	
	Books-Paperback		\$1-3	
	Cassettes		\$1-2	
	Compact Discs		\$2-6	
	Computer Software		\$2-10	
	Dolls		\$2-10	
	Encyclopedia Set		\$10-40	
	Puzzles		\$1-3	
	Record Albums		\$1-2	
	Stuffed Animals		\$2-6	
	Video Games		\$2-4	

Quantity	SPORTS EQUIPMENT:	Orig.Cost	FMV	Total Value
	Athletic Shoes		\$5-15	
	Backpack, metal		\$5-25	
	Balls - soccer,foot,basket		\$2-10	
	Bicycle		\$10-125	
	Bowling Ball		\$5-25	
	Exercise Bike		\$25-100	
	Fishing Rod		\$3-20	
	Gloves - hockey, catcher		\$5-30	
	Helmets		\$5-20	
	Hockey Skates		\$10-50	
	Ice Skates		\$5-20	
	Pads - hockey, football		\$5-50	
	In-line Skates		\$5-25	
	Set of Golf Clubs		\$25-175	
	Skateboard		\$5-30	
	Ski Boots		\$5-40	
	Skis/Snowboard		\$10-100	
	Sleeping Bag		\$3-15	
	Tennis Racket		\$5-35	
	Treadmill		\$50-200	

Quantity	KITCHEN:	Orig.Cost	FMV	Total Value
	Coffee Mugs		\$1-2	
	Cutting Board		\$1-3	
	Dinner Plates		\$2-4	
	Dish Drainer		\$2-4	
	Glassware		\$1-3	
	Mixing Bowls		\$3-6	
	Pots & Pans		\$3-6	
	Teapot		\$2-5	

Quantity	FURNITURE:	Orig.Cost	FMV	Total Value
	Bookshelf		\$20-100	
	Box Springs		\$5-20	
	Buffet		\$40-150	
	Bunk Beds		\$70-110	
	Chair-Office		\$5-40	
	Chair-Rocking		\$25-150	
	Chair-Upholstered		\$25-150	
	Chest of Drawers		\$25-150	
	China Cabinet		\$50-250	
	Coffee Table		\$10-70	
	Desk		\$25-200	
	Dresser w/Mirror		\$50-250	
	End Table		\$10-60	
	Entertainment Center		\$30-200	
	Headboard-Full		\$15-100	
	Headboard-Twin		\$15-65	
	Kitchen Set		\$35-150	
	Lamp-Desk		\$5-30	
	Lamp-Floor		\$10-75	
	Mattress-Full		\$15-65	
	Mattress-Twin		\$10-40	
	Mini Blinds		\$5-15	
	Nightstand		\$15-90	
	Piano		\$50-300	
	Picture Frames		\$2-15	
	Recliner		\$25-150	
	Roll-away Bed		\$15-30	
	Sleeper Sofa		\$90-275	
	Sofa		\$50-250	
	Wardrobe		\$25-100	
	Wooden Trunk		\$10-50	

Quantity	ELECTRIC APPLIANCES:	Orig.Cost	FMV	Total Value
	Air Conditioner		\$15-80	
	Answering Mach.		\$2-5	
	Blender		\$2-10	
	Clock Radio		\$2-10	
	Clothes Dryer		\$15-100	
	Coffee Maker		\$3-15	
	Crock Pot		\$2-6	
	Dehumidifier		\$10-50	
	Dishwasher		\$15-125	
	DVD Player		<u>25-75</u>	
	Fan		\$2-10	
	Hair Dryer		\$2-5	
	Hand Mixer		\$2-5	
	Humidifier		\$5-20	
	Iron		\$3-15	
	Microwave		\$10-90	
	Popcorn Popper		\$2-8	
	Portable Tape/Radio		\$2-15	
	Refrigerator		\$40-150	
	Sewing Machine		\$10-150	
	Space Heater		\$5-20	
	Stereo Equipment		\$10-150	
	Stove		\$10-150	
	Telephone		\$2-15	
	Television		\$10-300	
	Toaster		\$1-5	
	Toaster Oven		<u>\$3-12</u>	
	Vacuum Cleaner		\$5-50	
	VCR		\$5-30	
	Washing Machine		\$15-150	

Quantity	SEASONAL:	Orig.Cost	FMV	Total Value
	Holiday Decorations		\$2-15	
	Costumes		\$5-25	
	Artificial Tree		\$5-15	
	Folding Lawn Chair		\$2-10	
	Baskets		\$1-3	

Quantity	COMPUTERS:	Orig.Cost	FMV	Total Value
	Laptop Computers		\$100-500	
	Monitors		\$15-150	
	PC or Mac Desktop		\$25-500	
	Printers--Dot Matrix		\$5-15	
	Printers--Ink Jet		\$20-100	
	Printers--Laser		\$100-300	

Quantity	MISCELLANEOUS:	Orig.Cost	FMV	Total Value
	Camera		\$5-25	
	Candle Holder		\$2-4	
	Carry-on Bag		\$3-15	
	Eyeglasses		\$2-10	
	Fireplace Tools Set		\$5-15	
	Lawn Mower		\$10-100	
	Plastic Cooler		\$3-15	
	Suitcase		\$5-20	
	Typewriter, electric		\$5-20	
	Typewriter, manual		\$2-10	
	Vase		\$2-8	

DATE: _____ DONATED TO: _____
 ADDRESS: _____

TOTAL COST: \$ _____ GRAND TOTAL VALUE: \$ _____