



# Charitable Contributions

## Noncash FMV Guide

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### Fair Market Value Guide

#### Men's Clothing

|                   |           |
|-------------------|-----------|
| Jacket .....      | \$8–\$26  |
| Overcoat .....    | \$16–\$62 |
| Pajamas .....     | \$2–\$8   |
| Raincoat .....    | \$5–\$21  |
| Shirt .....       | \$3–\$12  |
| Shoes .....       | \$4–\$26  |
| Shorts .....      | \$4–\$10  |
| Slacks .....      | \$5–\$12  |
| Suit .....        | \$16–\$62 |
| Sweater .....     | \$3–\$12  |
| Swim trunks ..... | \$3–\$8   |
| Tuxedo .....      | \$10–\$62 |

#### Women's Clothing

|                     |            |
|---------------------|------------|
| Bathing suit .....  | \$4–\$12   |
| Bathrobe .....      | \$3–\$12   |
| Blouse .....        | \$3–\$12   |
| Boots .....         | \$2–\$5    |
| Coat .....          | \$10–\$41  |
| Dress .....         | \$4–\$20   |
| Evening dress ..... | \$10–\$62  |
| Fur coat .....      | \$26–\$415 |
| Fur hat .....       | \$7–\$16   |
| Handbag .....       | \$2–\$21   |
| Hat .....           | \$1–\$8    |
| Jacket .....        | \$4–\$12   |
| Nightgown .....     | \$4–\$12   |
| Pants suit .....    | \$7–\$26   |
| Shoes .....         | \$2–\$26   |
| Skirt .....         | \$3–\$8    |
| Slacks .....        | \$4–\$12   |
| Suit .....          | \$6–\$26   |
| Sweater .....       | \$4–\$16   |

#### Children's Clothing

|                |          |
|----------------|----------|
| Blouse .....   | \$2–\$8  |
| Boots .....    | \$3–\$21 |
| Coat .....     | \$5–\$21 |
| Dress .....    | \$4–\$12 |
| Jacket .....   | \$3–\$26 |
| Jeans .....    | \$4–\$12 |
| Pants .....    | \$3–\$12 |
| Shirt .....    | \$2–\$6  |
| Shoes .....    | \$3–\$9  |
| Skirt .....    | \$2–\$6  |
| Slacks .....   | \$2–\$8  |
| Snowsuit ..... | \$4–\$20 |
| Sweater .....  | \$3–\$8  |

#### Household Goods

|                        |            |
|------------------------|------------|
| Bakeware .....         | \$1–\$3    |
| Bedsprad/quilt .....   | \$3–\$25   |
| Blanket .....          | \$3–\$16   |
| Chair/sofa cover ..... | \$16–\$36  |
| Coffeemaker .....      | \$4–\$16   |
| Curtains .....         | \$2–\$12   |
| Drapes .....           | \$7–\$41   |
| Fireplace set .....    | \$21–\$83  |
| Floor lamp .....       | \$6–\$52   |
| Glass/cup .....        | \$0.50–\$2 |
| Griddle .....          | \$4–\$12   |
| Kitchen utensils ..... | \$0.50–\$2 |
| Lamp .....             | \$5–\$78   |
| Mixer/blender .....    | \$5–\$21   |
| Picture/painting ..... | \$5–\$207  |
| Pillow .....           | \$2–\$8    |
| Plate .....            | \$0.50–\$3 |
| Pot/pan .....          | \$1–\$3    |
| Sheets .....           | \$2–\$8    |

|                 |            |
|-----------------|------------|
| Throw rug ..... | \$2–\$12   |
| Towel .....     | \$0.50–\$4 |

#### Furniture

|                                  |               |
|----------------------------------|---------------|
| Bed (full, queen, king) .....    | \$52–\$176    |
| Bed (single) .....               | \$36–\$104    |
| Bedroom set .....                | \$259–\$1,037 |
| Chair (upholstered) .....        | \$26–\$104    |
| Chest .....                      | \$26–\$99     |
| China cabinet .....              | \$89–\$311    |
| Clothes closet .....             | \$16–\$52     |
| Coffee table .....               | \$16–\$67     |
| Crib and mattress .....          | \$26–\$104    |
| Desk .....                       | \$26–\$145    |
| Dining room set .....            | \$156–\$934   |
| Dresser with mirror .....        | \$21–\$104    |
| End table .....                  | \$10–\$52     |
| Folding bed .....                | \$21–\$62     |
| Hi riser .....                   | \$36–\$78     |
| High chair .....                 | \$10–\$52     |
| Kitchen cabinet .....            | \$26–\$78     |
| Kitchen chair .....              | \$3–\$10      |
| Kitchen set .....                | \$36–\$176    |
| Mattress (double) .....          | \$13–\$78     |
| Mattress (single) .....          | \$16–\$36     |
| Playpen .....                    | \$4–\$31      |
| Rugs .....                       | \$21–\$93     |
| Secretary .....                  | \$52–\$145    |
| Sleeper sofa with mattress ..... | \$88–\$311    |

|                |            |
|----------------|------------|
| Sofa .....     | \$36–\$207 |
| Trunk .....    | \$5–\$73   |
| Wardrobe ..... | \$21–\$104 |

#### Appliances

|                       |            |
|-----------------------|------------|
| Air conditioner ..... | \$21–\$93  |
| Dryer .....           | \$47–\$93  |
| Electric stove .....  | \$78–\$156 |
| Freezer .....         | \$25–\$100 |
| Gas stove .....       | \$52–\$130 |
| Heater .....          | \$8–\$23   |
| Microwave .....       | \$10–\$50  |
| Refrigerator .....    | \$78–\$259 |
| TV (color) .....      | \$78–\$233 |
| Washing machine ..... | \$41–\$156 |

#### Miscellaneous

|                        |             |
|------------------------|-------------|
| Bicycle .....          | \$5–\$83    |
| Board game .....       | \$1–\$3     |
| Book (hardback) .....  | \$1–\$3     |
| Book (paperback) ..... | \$1–\$2     |
| Carriage .....         | \$5–\$100   |
| CD .....               | \$2–\$5     |
| Cell phone .....       | \$25–\$100  |
| Computer monitor ..... | \$5–\$51    |
| Computer printer ..... | \$5–\$155   |
| Computer system .....  | \$104–\$415 |
| Copier .....           | \$41–\$207  |
| DVD .....              | \$2–\$5     |
| DVD player/VCR .....   | \$8–\$16    |
| Edger .....            | \$5–\$26    |
| eReader .....          | \$10–\$50   |

|                              |             |
|------------------------------|-------------|
| Golf club (individual) ..... | \$2–\$26    |
| Ice skates .....             | \$3–\$16    |
| Luggage .....                | \$5–\$16    |
| Mower .....                  | \$26–\$104  |
| Mower (riding) .....         | \$104–\$311 |
| Radio .....                  | \$8–\$52    |
| Roller blades .....          | \$3–\$16    |
| Sewing machine .....         | \$15–\$88   |
| Stereo .....                 | \$16–\$78   |
| Stuffed animal .....         | \$0.50–\$1  |
| Tablet .....                 | \$25–\$150  |
| Tennis racket .....          | \$2–\$5     |
| Typewriter .....             | \$5–\$26    |
| Umbrella .....               | \$2–\$6     |
| Vacuum cleaner .....         | \$16–\$67   |

**Note:** This list is compiled from the Salvation Army Donation Value Guide. It is presented as a general guideline and is not authoritative. Other valuation guides may be found on other charities' websites.

**Note:** You are responsible for establishing actual value of items donated.

Charitable Contributions: Noncash FMV Guide

| Noncash Donation Tracker     |                                    |      |                                  |                            |
|------------------------------|------------------------------------|------|----------------------------------|----------------------------|
| Items \$500 or Less In Value |                                    |      |                                  |                            |
| Date of Contribution(s):     |                                    |      |                                  |                            |
| Organization:                |                                    |      |                                  |                            |
| Address:                     |                                    |      |                                  |                            |
| Item                         | Condition:<br>Good or<br>Excellent | Qty. | Fair Market<br>Value<br>Per Item | Total Fair Market<br>Value |
| 1                            |                                    |      | \$                               | \$                         |
| 2                            |                                    |      | \$                               | \$                         |
| 3                            |                                    |      | \$                               | \$                         |
| 4                            |                                    |      | \$                               | \$                         |
| 5                            |                                    |      | \$                               | \$                         |
| 6                            |                                    |      | \$                               | \$                         |
| 7                            |                                    |      | \$                               | \$                         |
| 8                            |                                    |      | \$                               | \$                         |
| 9                            |                                    |      | \$                               | \$                         |
| 10                           |                                    |      | \$                               | \$                         |
| 11                           |                                    |      | \$                               | \$                         |
| 12                           |                                    |      | \$                               | \$                         |
| 13                           |                                    |      | \$                               | \$                         |
| 14                           |                                    |      | \$                               | \$                         |
| 15                           |                                    |      | \$                               | \$                         |
| 16                           |                                    |      | \$                               | \$                         |
| 17                           |                                    |      | \$                               | \$                         |
| 18                           |                                    |      | \$                               | \$                         |
| 19                           |                                    |      | \$                               | \$                         |
| 20                           |                                    |      | \$                               | \$                         |
| 21                           |                                    |      | \$                               | \$                         |
| 22                           |                                    |      | \$                               | \$                         |
| 23                           |                                    |      | \$                               | \$                         |
| 24                           |                                    |      | \$                               | \$                         |
| 25                           |                                    |      | \$                               | \$                         |
| Total Fair Market Value      |                                    |      |                                  | \$                         |

**Clothing or household items.** 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.

This brochure contains general information for taxpayers and should not be relied upon as the only source of authority. Taxpayers should seek professional tax advice for more information.

**Planning Tip:** Take a picture of all items donated. Keep the pictures for proof the items were in good or better condition at the time they were donated.

Substantiation Requirements 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 item was donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time it was donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

| Noncash Donation Tracker                        |   |                            |                      |
|---|---|----------------------------|----------------------|
| Items \$501 to \$5,000                          |   |                            |                      |
| Date of Contribution(s):                        |   | Organization:              |                      |
| Address:  |   |                            |                      |
| Item:   |   | How Item Was Acquired:     |                      |
| Fair Market Value:<br>\$                        | * | Purchase Date:             | Purchase Cost:<br>\$ |
| Date of Contribution(s):                        |   | Organization:              |                      |
| Address:  |   |                            |                      |
| Item:   |   | How Item Was Acquired:     |                      |
| Fair Market Value:<br>\$                        | * | Purchase Date:             | Purchase Cost:<br>\$ |
| * T = Thrift Shop Value<br>C = Comparable Sales |   | A = Appraisal<br>O = Other |                      |

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of \$5,000.