



Charitable Contributions Noncash FMV Guide

**Sprague
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ACCOUNTANTS AND ENROLLED AGENTS

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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
Bedspread/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: You are responsible for establishing actual value of items donated.