NONCASH CONTRIBUTIONS

A TAXPAYER'S GUIDE

Stuffed Animals

Video Games





\$2-6

\$2-12

Total Value

Total Value

Total Value

The IRS allows you to deduct the fair market value of items donated to charity. The fair market value is the price a typical buyer would actually pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. 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. Use the price ranges below to select a value indicative of the price you paid for the item and its condition. Price range maximum is for higher-end goods in excellent condition. When in doubt, do not exceed 10% of the purchase price. For a valid deduction, a dated receipt, FMV calculation, and original cost information must be provided.

| Activewear | \$2-20 | Boots | \$ |
|----------------------------|----------------|-----------------------------|----------------|
| Belts | \$1-7 | Coats | \$ |
| Bathrobes | \$2-12 | Dresses | \$ |
| Blazer | \$5-20 | Hats / Mittens | <u> </u> |
| Blouses / shirts | \$3-15 | Jackets | \$ |
| Boots, leather | \$3-25 | Pants | \$ |
| Coats | \$3-50 | Shirts / Blouses | † |
| Costume Jewelry | \$1-10 | Shoes | |
| Dresses | \$3-25 | Shorts | |
| Gloves | \$1-5 | Sleepwear | |
| Handbags | \$3-20 | Snowsuits | \$ |
| Hats | \$2-10 | Sweaters | <u> </u> |
| Jackets | \$3-30 | Sweatshirts / Pants | |
| Pants | \$3-12 | Owedishints / Faints | <u> </u> |
| Scarves | \$1-5 | Quantity INFANTS: | Orig. Cost FM |
| Shoes | \$3-15 | Baby Carrier | \$ |
| Shorts | \$2-10 | Baby Swing | \$ |
| Skirts | \$2-10 | Blanket | Ψ |
| Suits | \$6-35 | Hats / Mittens | |
| Sweaters | \$3-15 | | |
| T-Shirts | \$1-5 | Changing Pad Changing Table | \$ |
| 1-3111118 | φ1-5 | Crib w/mattress | \$2 |
| antity MEN'S CLOTHING: Ori | g. Cost FMV To | /alue Diaper Bag | Φ2 |
| Activewear | \$2-20 | High Chair | \$ |
| Belts | \$1-6 | Playpen | \$ |
| Boots, leather | \$3-25 | Room Monitor | \$ |
| Hats, Gloves | \$1-5 | Shirts / Pants | Ψ |
| Jackets | \$3-30 | Shoes | |
| Coats | \$3-60 | Sleepers | |
| Pants | \$3-14 | Snowsuits | \$ |
| Shirts | \$2-15 | Stroller | - φ - \$1 |
| Shoes | \$3-15 | Sweaters | φι |
| Shorts | \$2-10 | Walker | \$ |
| Sport coat | \$5-30 | Walkel | Ψ |
| Suits | \$10-60 | Quantity LINENS : | Orig. Cost FM |
| Sweaters | \$3-15 | Afghan / Throw | Orig. Cost 1 W |
| Ties | \$1-8 | Bath Towels | |
| | \$1-5 | | |
| T-shirts | \$1-5 | Bedspreads | \$ |
| antity BOOKS MUSIC TOVS. | g. Cost FMV To | Blankets | \$ |
| , , , , | <u> </u> | /alue Curtains | \$ |
| Board Games | \$1-5 | Dish Towel, Pot Holder | |
| Books - Lg. Cooking / Art | \$1-8 | Drapes | \$ |
| Books - Hardcover | \$1-5 | Fabric per yard | |
| Books - Paperback | \$1-3 | Electric Blanket | \$ |
| DVD Movies | \$1-5 | Mattress Pad | \$ |
| Compact Discs | \$1-5 | Pillows | |
| Dolls | \$2-10 | Placemats - set of 4 | |
| | \$1-3 | Quilts / Comforters | \$ |
| Puzzles Record Albums | \$1-2 | Sheet Sets | \$ |

\$1-6

\$1-10

Table Cloth

Throw Rugs

| tity SPORTS EQUIPMENT: Orig. | ¢2 20 | Quantity KITCHEN: | 64.0 |
|-------------------------------|----------------------|-------------------------------|-------------------------|
| Athletic Shoes (specialty) | \$2-20 | Bakeware | \$1-8 |
| Backpack w/metal frame | \$5-15 | Coffee Mugs | \$.5-1 |
| Balls - soccer,foot,basket | \$1-5 | Cutting Board | \$1-3 |
| Bicycle | \$5-80 | Plates / Bowls | \$2-4 |
| Bowling Ball | \$3-25 | Dish Drainer | \$2-4 |
| Exercise Bike | \$10-100 | Glassware | \$1-3 |
| Fishing Rod | \$3-20 | Mixing Bowls | \$2-6 |
| Gloves - hockey, catcher | \$3-25 | Pots & Pans | \$2-12 |
| Helmets | \$3-30 | Knives / Cutlery | \$1-3 |
| Hockey Skates | \$5-25 | Flatware / Utensils | \$.5-2 |
| Ice Skates | \$3-15 | Teapot | \$2-5 |
| Pads - hockey, football | \$5-50 | | |
| In-line Skates | \$5-20 | Quantity ELECTRIC APPLIANCES: | Orig. Cost FMV Total Va |
| Set of Golf Clubs | \$10-100 | Air Conditioner | \$20-90 |
| Skateboard | \$5-30 | Answering Mach. | \$2-5 |
| Ski Boots | \$5-40 | Boombox | \$4-10 |
| Skis/Snowboard | \$10-50 | Blender | \$2-10 |
| Sleeping Bag | \$3-15 | Clock Radio | \$2-5 |
| Tennis Racket | \$5-30 | Clothes Dryer | \$15-90 |
| Treadmill | \$25-100 | Coffee Maker | \$3-15 |
| | +=3 .00 | Crock Pot | \$2-6 |
| tity FURNITURE : Orig. | Cost FMV Total Value | Dehumidifier | 5-40 |
| Bookcase | \$10-50 | Dishwasher | \$15-90 |
| Box Springs | \$5-20 | DVD Player | \$10-20 |
| Buffet | \$25-150 | Fan | \$2-10 |
| | | | \$2-10 \$1-5 |
| Bunk Beds Chair Dining Boom | \$50-110 | Hair Dryer Hand Mixer | \$1-5 \$1-5 |
| Chair - Dining Room | \$5-40 | | |
| Chair-Office | \$5-40 | Humidifier | \$5-20 |
| Chair-Rocking | \$25-100 | Iron | 3-10 |
| Chair-Upholstered | \$25-100 | Microwave | 10-40 |
| Chest of Drawers | \$25-100 | Popcorn Popper | \$2-8 |
| China Cabinet | \$50-250 | Portable CD/MP3 | \$5-15 |
| Coffee Table | \$10-65 | Refrigerator | \$40-150 |
| Desk | \$25-140 | Sewing Machine | \$10-100 |
| Dining Room Table | \$50-150 | Space Heater | \$5-20 |
| Dresser w/Mirror | \$25-100 | Stereo Components | \$10-75 |
| End Table | \$10-50 | Stove | \$10-150 |
| Entertainment Center | \$30-100 | Telephone | \$2-15 |
| File Cabinet | \$12-20 | Television (color) | 10-150 |
| Framed Art Print | \$4-15 | Toaster | \$1-5 |
| Headboard | \$15-50 | Toaster Oven | \$3-10 |
| Kitchen Set | \$35-150 | Vacuum Cleaner | \$5-50 |
| Lamp-Desk | \$3-30 | VCR | \$2-10 |
| Lamp-Floor | \$5-75 | Washing Machine | \$15-150 |
| Mattress | \$10-65 | Tradining Madrinic | \$10,100 |
| Microwave Cart | \$8-20 | Quantity SEASONAL OUTDOOR | Orig. Cost FMV Total Va |
| | | Quantity SEASONAL/OUTDOOR: | - |
| Mini Blinds | \$2-10 | Holiday Decorations | \$1-15 \$2.25 |
| Nightstand | \$15-35 | Costumes | \$3-25 |
| Piano | \$50-300 | Artificial Tree | \$5-15 |
| Picture Frames | \$2-10 | Baskets | \$1-3 |
| Recliner | \$25-100 | Grill | \$8-40 |
| Roll-away Bed | \$15-30 | Patio Furniture | \$4-40 |
| Sleeper Sofa | \$90-275 | Tools | \$2-10 |
| Sofa | \$50-250 | Lawn Mower | \$10-100 |
| Wardrobe | \$20-100 | Step Ladder | \$10-20 |
| Wooden Trunk | \$10-50 | Snow Blower | \$20-80 |
| tity COMPUTERS: Orig. | Cost FMV Total Value | Quantity MISCELLANEOUS: | Orig. Cost FMV Total Va |
| Hardware | \$2-25 | Camera | \$5-35 |
| Laptop Computers | \$25-175 | Eyeglasses | \$2-4 |
| Monitors | \$5-50 | Fireplace Tools Set | \$5-15 |
| | | | |
| PC or Mac Desktop | \$25-200 | Plastic Cooler | \$2-15 |
| Printers | \$3-50 | Luggage | \$3-15 |
| Scanners | \$10-20 | Knick-knacks, Vases | \$1-8 |
| Software | \$2-10 | Pet Carrier | \$5-20 |
| | | TOTAL COST: \$ G | RAND TOTAL VALUE: \$ |