

Donated Goods and The I.R.S.: A Taxpayer's Guide

Most people know they're entitled to a tax deduction when donating used items to charities. Deciding how much to deduct is the problem. The I.R.S. guideline is fair market value (the price you, an informed and willing seller, would get if you sold the item to an informed and willing buyer). Some charities give you an appraisal figure, but others do not. In either case, the I.R.S. requires proof you made the donation and documentation supporting its appraised value.

The following guidelines used by the Salvation Army suggest price ranges for items in good condition.

Type of Item	No. of Items	Price Range	Appraised Value
<u>Appliances</u>			
Air Conditioner	X	20.00 - 90.00	=
Dryer	X	45.00 - 90.00	=
Gas Stove	X	50.00 - 125.00	=
Heaters	X	7.50 - 22.00	=
Radio	X	7.50 - 50.00	=
Refrigerator (Working)	X	15.00 - 250.00	=
T.V. - B/W (Working)	X	25.00 - 60.00	=
T.V. - Color (Working)	X	75.00 - 225.00	=
Washing Machine	X	27.50 - 150.00	=
<u>Dry Goods</u>			
Bedspreads	X	3.00 - 24.00	=
Blankets	X	2.50 - 8.00	=
Chair Covers	X	15.00 - 35.00	=
Curtains	X	1.50 - 12.00	=
Drapes	X	6.50 - 40.00	=
Pillows	X	2.00 - 8.00	=
Sheets	X	2.00 - 8.00	=
Throw Rugs	X	1.50 - 12.00	=
Towels	X	.50 - 4.00	=
<u>Furniture</u>			
Bed Complete - Double	X	50.00 - 170.00	=
Bed Complete - Single	X	35.00 - 100.00	=
Bedroom Set - Complete	X	250.00 - 1000.00	=
Chest	X	25.00 - 95.00	=
China Cabinet	X	85.00 - 300.00	=
Coffee Table	X	15.00 - 65.00	=
Convertible Sofa with Mattress	X	85.00 - 300.00	=
Crib with Mattress	X	25.00 - 100.00	=
Desk	X	25.00 - 140.00	=
Dining Room Set - Complete	X	150.00 - 900.00	=
Dresser w/ Mirror	X	20.00 - 100.00	=
End Tables (Quantity = 2)	X	10.00 - 50.00	=
Floor Lamps	X	7.50 - 40.00	=
Folding Beds	X	20.00 - 60.00	=
High Chair	X	10.00 - 50.00	=
Kitchen Chair	X	2.50 - 10.00	=
Kitchen Set	X	35.00 - 170.00	=
Mattress - Double	X	12.50 - 75.00	=
Mattress - Single	X	15.00 - 35.00	=
Play-Pen	X	3.75 - 30.00	=
Rug	X	20.00 - 90.00	=
Sofa	X	35.00 - 200.00	=
Trunk	X	5.00 - 70.00	=

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Type of Item	No. of Items	Price Range	Appraised Value
<u>Children's Items</u>			
Bicycles	_____ X	15.00 - 65.00	= _____
Blouse/Sweater	_____ X	2.00 - 8.00	= _____
Boots	_____ X	3.00 - 20.00	= _____
Coat	_____ X	4.50 - 20.00	= _____
Dress	_____ X	3.50 - 12.00	= _____
Jacket	_____ X	3.00 - 25.00	= _____
Jeans/Pants	_____ X	2.50 - 12.00	= _____
Shirt	_____ X	2.00 - 6.00	= _____
Shoes	_____ X	2.50 - 8.75	= _____
Skirt	_____ X	1.50 - 6.00	= _____
Slacks	_____ X	2.00 - 8.00	= _____
Snowsuit	_____ X	4.00 - 19.00	= _____
Socks	_____ X	.50 - 1.50	= _____
Underwear	_____ X	1.00 - 3.50	= _____
<u>Men's Items</u>			
Jacket	_____ X	7.50 - 25.00	= _____
Overcoat	_____ X	15.00 - 60.00	= _____
Pajamas	_____ X	2.00 - 8.00	= _____
Pants/Shorts	_____ X	3.50 - 10.00	= _____
Raincoat	_____ X	5.00 - 20.00	= _____
Shirt/Sweater	_____ X	2.50 - 12.00	= _____
Shoes	_____ X	3.50 - 25.00	= _____
Slacks	_____ X	5.00 - 12.00	= _____
Suit	_____ X	15.00 - 60.00	= _____
Swim Trunks	_____ X	2.50 - 8.00	= _____
Tuxedo	_____ X	10.00 - 60.00	= _____
Undershirt/Undershorts	_____ X	1.00 - 3.00	= _____
<u>Women's Items</u>			
Bathing Suit	_____ X	4.00 - 12.00	= _____
Bathrobe/Nightgown	_____ X	2.50 - 12.00	= _____
Blouse	_____ X	2.50 - 12.00	= _____
Boots	_____ X	2.00 - 5.00	= _____
Bras	_____ X	1.00 - 3.00	= _____
Coats	_____ X	10.00 - 40.00	= _____
Dresses	_____ X	4.00 - 19.00	= _____
Evening Dress	_____ X	10.00 - 60.00	= _____
Handbag	_____ X	2.00 - 20.00	= _____
Hat	_____ X	1.00 - 8.00	= _____
Jackets	_____ X	4.00 - 12.00	= _____
Pants Suit	_____ X	6.50 - 25.00	= _____
Shoes	_____ X	2.00 - 25.00	= _____
Skirt	_____ X	3.00 - 8.00	= _____
Slacks	_____ X	3.50 - 12.00	= _____
Slips	_____ X	1.00 - 6.00	= _____
Socks	_____ X	.40 - 1.25	= _____
Suit	_____ X	6.00 - 25.00	= _____
Sweater	_____ X	3.75 - 15.00	= _____
<u>Miscellaneous Items</u>			
_____	_____ X	_____	= _____
_____	_____ X	_____	= _____
_____	_____ X	_____	= _____
Total Appraised Value of Donations			= \$ _____