



# NONCASH CONTRIBUTIONS

## A TAXPAYERS GUIDE



The IRS allows you to deduct the fair market value of items donated to charitable organizations. This updated list, prepared with the help of multiple sources, suggests some price ranges for items in fair to excellent condition.



To claim a deduction for noncash contributions, the IRS requires proof of the donation and documentation supporting its value. The fair market value is determined by the price an item might sell for at a garage sale or thrift store.



Quantity	WOMEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$2-8	
	Bathrobes		\$3-14	
	Blouses		\$5-18	
	Boots, leather		\$8-25	
	Coats		\$10-100	
	Dresses		\$10-45	
	Gloves		\$2-5	
	Handbags		\$5-18	
	Hats		\$3-10	
	Jackets		\$10-28	
	Pants		\$5-20	
	Scarves		\$2-8	
	Shoes		\$5-20	
	Shorts		\$5-15	
	Skirts		\$5-15	
	Suits		\$15-100	
	Sweaters		\$5-20	
	Sweatshirts/Pants		\$5-10	
	Undergarments		\$2-5	

Quantity	CHILDREN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Boots		\$4-11	
	Coats		\$5-25	
	Dresses		\$5-15	
	Hats/Caps		\$2-3	
	Jackets		\$5-15	
	Leotards		\$2-6	
	Pants		\$4-10	
	Shirts/Blouses		\$3-8	
	Shoes		\$4-10	
	Shorts		\$3-6	
	Sleepwear		\$3-8	
	Snowsuits		\$5-20	
	Sweaters		\$4-10	
	Sweatshirts/Pants		\$3-7	
	Undergarments		\$1-2	

Quantity	MEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$2-8	
	Boots, leather		\$5-25	
	Caps, Gloves		\$2-5	
	Jackets		\$8-50	
	Overcoats		\$10-80	
	Pants		\$8-23	
	Raincoats		\$5-15	
	Shirts		\$5-12	
	Shoes		\$5-25	
	Shorts		\$5-12	
	Suits		\$20-100	
	Sweaters		\$5-20	
	Sweatshirts/Pants		\$5-10	
	Ties		\$2-10	
	T-shirts		\$2-5	
	Undergarments		\$1-3	

Quantity	INFANTS:	Orig.Cost	FMV	Total Value
	Baby Carrier		\$5-15	
	Baby Swing		\$10-25	
	Bibs/Socks/Tights		\$1-2	
	Blanket		\$4-12	
	Caps/Mittens		\$1-3	
	Car Seat		\$15-35	
	Changing Pad		\$2-5	
	Changing Table		\$20-45	
	Crib w/mattress		\$30-140	
	Diaper Bag		\$4-10	
	High Chair		\$10-25	
	Playpen		\$10-35	
	Room Monitor		\$5-12	
	Shirts/Pants		\$3-6	
	Shoes		\$4-7	
	Sleepers		\$4-6	
	Snowsuits		\$5-20	
	Stroller		\$20-40	
	Sweaters		\$4-8	
	Walker		\$15-20	

Quantity	LINENS:	Orig.Cost	FMV	Total Value
	Afghan		\$2-10	
	Bath Towels		\$1-3	
	Bedspreads		\$5-30	
	Blankets		\$3-10	
	Curtains		\$2-15	
	Drapes		\$10-40	
	Fabric per yard		\$1-4	
	Electric Blanket		\$2-10	
	Pillows		\$2-4	
	Placemats - set of 4		\$2-5	
	Sheet Sets		\$3-14	
	Table Cloth		\$2-5	
	Throw Rugs		\$5-20	

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		\$2-4	
	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		\$10-15	
	Backpack, metal		\$10-30	
	Balls-soccer,foot,basket		\$4-10	
	Bicycle		\$20-120	
	Bowling Ball		\$5-25	
	Exercise Bike		\$30-80	
	Fishing Rod		\$5-15	
	Gloves-hockey, catcher		\$10-35	
	Helmets		\$5-20	
	Hockey Skates		\$15-40	
	Ice Skates		\$5-20	
	Pads-hockey, football		\$15-35	
	In-line Skates		\$10-25	
	Set of Golf Clubs		\$25-175	
	Skateboard		\$15-40	
	Ski Boots		\$10-40	
	Skis		\$30-80	
	Sleeping Bag		\$5-20	
	Tennis Racket		\$5-35	
	Treadmill		\$50-225	

Quantity	FURNITURE:	Orig.Cost	FMV	Total Value
	Bookshelf		\$20-100	
	Box Springs		\$10-25	
	Buffet		\$35-100	
	Bunk Beds		\$70-110	
	Chair-Office		\$15-45	
	Chair-Rocking		\$50-80	
	Chair-Upholstered		\$25-100	
	Chest of Drawers		\$40-150	
	China Cabinet		\$60-225	
	Coffee Table		\$25-100	
	Desk		\$45-170	
	Dresser w/Mirror		\$50-200	
	End Table		\$15-75	
	Entertainment Center		\$50-150	
	Headboard-Full		\$15-90	
	Headboard-Twin		\$15-70	
	Kitchen Set		\$35-135	
	Lamp-Desk		\$10-25	
	Lamp-Floor		\$15-45	
	Mattress-Full		\$25-85	
	Mattress-Twin		\$15-60	
	Mini Blinds		\$15-60	
	Nightstand		\$30-100	
	Piano		\$150-200	
	Picture Frames		\$2-15	
	Recliner		\$25-110	
	Roll-away Bed		\$15-30	
	Sleeper Sofa		\$90-275	
	Sofa		\$50-250	
	Wardrobe		\$30-90	
	Wooden Trunk		\$15-40	

Quantity	SEASONAL:	Orig.Cost	FMV	Total Value
	Holiday Decorations		\$2-12	
	Costumes		\$5-25	
	Artificial Tree		\$10-45	
	Folding Lawn Chair		\$4-10	
	Baskets		\$1-3	

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

Quantity	ELECTRIC APPLIANCES:	Orig.Cost	FMV	Total Value
	Air Conditioner		\$50-125	
	Answering Mach.		\$5-8	
	Blender		\$5-10	
	Clock Radio		\$4-9	
	Clothes Dryer		\$50-100	
	Coffee Maker		\$5-15	
	Crock Pot		\$6-10	
	Dehumidifier		\$15-25	
	Dishwasher		\$50-125	
	DVD Player		\$30-75	
	Fan		\$5-8	
	Hair Dryer		\$4-6	
	Hand Mixer		\$3-6	
	Humidifier		\$10-20	
	Iron		\$5-10	
	Microwave		\$20-85	
	Popcorn Popper		\$5-8	
	Portable Tape/Radio		\$5-12	
	Refrigerator		\$50-150	
	Sewing Machine		\$25-50	
	Space Heater		\$8-15	
	Stereo Equipment		\$10-75	
	Stove		\$50-150	
	Telephone		\$5-10	
	Television		\$15-225	
	Toaster		\$5-10	
	Toaster Oven		\$5-20	
	Vacuum Cleaner		\$15-70	
	VCR		\$10-30	
	Washing Machine		\$50-150	

Quantity	COMPUTERS:	Orig.Cost	FMV	Total Value
	Laptop Computers		\$200-500	
	Monitors		\$30-150	
	PC or Mac Desktop		\$75-500	
	Printers--Dot Matrix		\$5-15	
	Printers--Ink Jet		\$20-100	
	Printers--Laser		\$100-300	

Quantity	MISCELLANEOUS:	Orig.Cost	FMV	Total Value
	Camera		\$5-20	
	Candle Holder		\$2-4	
	Carry-on Bag		\$5-15	
	Eyeglasses		\$5-10	
	Fireplace Tools Set		\$10-25	
	Lawn Mower		\$20-75	
	Plastic Cooler		\$5-10	
	Suitcase		\$10-20	
	Typewriter, electric		\$25-80	
	Typewriter, manual		\$8-20	
	Vase		\$2-8	

DATE: \_\_\_\_\_ DONATED TO: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_

TOTAL COST: \$ \_\_\_\_\_ GRAND TOTAL VALUE: \$ \_\_\_\_\_